

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT

2014/2015

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 2013/2014 financial statements and the 'Audit Outcome' for 2013/2014 will be included with the tabling of the Annual Report on 23 January 2015.

Revenue by Source

The Year-to-Date actual revenue is 0.27% above the YTD budget projections at the end of December 2014.

Borrowings

The balance of borrowings amounts to R401.8m at the end of December 2014.

Operating expenditure by vote & type

Current expenditure is 1.01% below YTD budget projections as at December 2014.

Capital expenditure

YTD Capital Expenditure amounts to R37.3m or 31.98% of a total adjusted budget of R116.7m. The current capital commitments of orders in progress amounts to R20.1m, giving total capital spend and committed at 49.20% at the end of December 2014.

Cash flows

The municipality started the year with a positive cashbook balance of R63.1 million. The December closing balance is R107.3 million. Refer to Supporting Table SC9 for more details on the cash position.

Allocations received (National & Provincial Grants)

Grants totaling R18.6m were received during December 2014. The grant receipts were for Housing, CDW and MIG.

Spending on Grants

Spending on grants amounts to R10.1m for December 2014 which includes FMG, Library Grant, CDW, EPWP, MIG, INEP, Housing and FMSG. The finalization of the roll over process for the Housing and the FMSG contributed to the increase spending in grants.

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>	8%	Capital Commitments = R20.1m	
<u>Financial Position</u>			
In order			
<u>Cash Flow</u>			
In order			

BUDGET & FINANCIAL PERFORMANCE ANALYSIS

In-year budget statement tables

BUDGET STATEMENT SUMMARY – DECEMBER 2014

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

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	135 633	149 690	149 690	12 612	77 818	77 408	410	1%	149 690
Service charges	479 253	525 567	525 567	41 806	258 029	257 603	426	0%	525 567
Investment revenue	6 352	6 166	6 166	666	3 310	3 083	226	7%	6 166
Transfers recognised - operational	67 835	58 407	59 505	1 549	43 030	43 030	-		59 505
Other own revenue	47 302	44 644	44 644	4 977	22 415	22 368	47	0%	44 644
Total Revenue (excluding capital transfers and contributions)	736 376	784 474	785 572	61 609	404 602	403 492	1 110	0%	785 572
Employee costs	260 645	280 066	280 066	22 428	134 257	134 863	(606)	-0%	280 066
Remuneration of Councillors	7 933	8 516	8 516	652	3 799	3 938	(140)	-4%	8 516
Depreciation & asset impairment	99 361	109 265	109 265	9 105	54 633	54 633	-		109 265
Finance charges	39 927	45 162	45 162	8 813	15 584	15 584	-		45 162
Materials and bulk purchases	170 650	186 739	186 739	13 592	85 594	87 566	(1 971)	-2%	186 739
Transfers and grants	38 749	41 370	41 370	3 571	21 122	21 122	-		41 370
Other expenditure	214 757	198 469	199 568	17 489	80 452	81 751	(1 298)	-2%	199 568
Total Expenditure	832 022	869 588	870 687	75 649	395 441	399 455	(4 015)	-1%	870 687
Surplus/(Deficit)	(95 646)	(85 115)	(85 115)	(14 040)	9 161	4 037	5 124	127%	(85 115)
Transfers recognised - capital	38 090	34 234	50 867	8 593	16 032	16 032	-		50 867
Contributions & Contributed assets	12 542	2 134	2 134	-	1 000	1 000	-		2 134
Surplus/(Deficit) after capital transfers & contributions	(45 015)	(48 747)	(32 114)	(5 447)	26 193	21 069	5 124	24%	(32 114)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(45 015)	(48 747)	(32 114)	(5 447)	26 193	21 069	5 124	24%	(32 114)
Capital expenditure & funds sources									
Capital expenditure	119 972	97 721	116 752	15 052	37 336	34 474	2 862	8%	116 752
Capital transfers recognised	34 207	35 234	51 867	8 593	17 225	17 000	225	1%	51 867
Public contributions & donations	1 199	1 134	1 134	-	55	567	(512)	-90%	1 134
Borrowing	70 634	46 923	48 770	5 395	16 965	13 807	3 158	23%	48 770
Internally generated funds	13 933	14 430	14 982	1 064	3 091	3 100	(9)	-0%	14 982
Total sources of capital funds	119 972	97 721	116 752	15 052	37 336	34 474	2 862	8%	116 752
Financial position									
Total current assets	175 465	197 146	194 747		215 121				194 747
Total non current assets	3 302 111	3 316 479	3 321 767		3 287 575				3 321 767
Total current liabilities	148 801	153 849	153 849		125 487				153 849
Total non current liabilities	520 970	549 267	549 267		542 202				549 267
Community wealth/Equity	2 807 805	2 810 509	2 813 398		2 835 007				2 813 398
Cash flows									
Net cash from (used) operating	76 616	80 014	82 903	5 816	91 281	55 547	(35 734)	-64%	82 903
Net cash from (used) investing	(130 368)	(103 533)	(108 821)	(15 461)	(40 096)	(24 636)	15 461	-63%	(108 821)
Net cash from (used) financing	32 764	27 163	27 163	(2 812)	(7 010)	(4 197)	2 812	-67%	27 163
Cash/cash equivalents at the month	63 158	88 050	85 651	-	107 333	111 120	3 787	3%	64 404
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	46 369	1 515	1 023	960	685	665	3 179	15 510	69 905
Creditors Age Analysis									
Total Creditors	9 107	-	-	-	-	-	-	-	9 107

Financial Performance (revenue and expenditure by standard classification) – December 2014

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

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Standard									
Governance and administration	199 504	231 071	231 748	14 983	128 343	128 133	210	0%	231 748
Executive and council	42 355	52 442	52 442	18	38 079	38 079	-		52 442
Budget and treasury office	150 786	169 095	169 854	14 206	86 166	86 343	(176)	0%	169 854
Corporate services	6 363	9 534	9 452	759	4 098	3 712	386	10%	9 452
Community and public safety	71 418	33 726	50 781	11 685	21 726	21 268	457	2%	50 781
Community and social services	2 574	2 402	2 402	228	1 216	1 201	15	1%	2 402
Sport and recreation	11 427	9 565	9 565	1 959	4 677	4 185	492	12%	9 565
Public safety	28 300	13 184	13 184	1 143	7 232	6 592	641	10%	13 184
Housing	29 116	8 576	25 630	8 355	8 601	9 291	(690)	-7%	25 630
Health	-	-	-	-	-	-	-		-
Economic and environmental services	30 962	13 939	13 939	776	8 585	6 817	1 768	26%	13 939
Planning and development	12 853	8 465	8 465	700	5 179	4 080	1 099	27%	8 465
Road transport	17 790	5 397	5 397	38	3 346	2 699	648	24%	5 397
Environmental protection	319	76	76	38	60	38	22	57%	76
Trading services	485 124	542 106	542 106	42 759	262 981	264 306	(1 325)	-1%	542 106
Electricity	270 880	313 388	313 388	22 641	150 577	150 998	(422)	0%	313 388
Water	96 086	96 872	96 872	9 297	47 819	47 721	97	0%	96 872
Waste water management	65 091	72 155	72 155	6 077	32 748	33 751	(1 003)	-3%	72 155
Waste management	53 066	59 691	59 691	4 744	31 838	31 835	3	0%	59 691
Other	-	-	-	-	-	-	-		-
Total Revenue - Standard	787 007	820 842	838 573	70 202	421 634	420 524	1 110	0%	838 573
Expenditure - Standard									
Governance and administration	119 512	127 368	128 145	9 664	57 715	61 381	(3 665)	-6%	128 145
Executive and council	71 355	66 867	66 867	5 385	33 082	33 133	(51)	0%	66 867
Budget and treasury office	23 830	24 503	25 262	2 523	13 995	12 631	1 364	11%	25 262
Corporate services	24 327	35 998	36 016	1 756	10 639	15 617	(4 978)	-32%	36 016
Community and public safety	134 133	113 536	113 857	10 505	51 552	50 551	1 000	2%	113 857
Community and social services	30 255	32 563	32 563	2 523	15 962	15 253	709	5%	32 563
Sport and recreation	18 637	22 245	22 245	2 856	9 945	9 547	398	4%	22 245
Public safety	56 923	49 173	49 173	4 074	21 724	21 513	211	1%	49 173
Housing	28 318	9 554	9 875	1 053	3 920	4 238	(318)	-8%	9 875
Health	-	-	-	-	-	-	-		-
Economic and environmental services	130 335	139 514	139 514	12 049	59 875	61 943	(2 068)	-3%	139 514
Planning and development	30 370	37 314	37 314	3 148	15 752	16 312	(560)	-3%	37 314
Road transport	92 659	95 166	95 166	8 313	41 159	42 612	(1 452)	-3%	95 166
Environmental protection	7 306	7 035	7 035	588	2 964	3 019	(55)	-2%	7 035
Trading services	448 042	489 171	489 171	43 432	226 299	225 581	718	0%	489 171
Electricity	247 859	272 386	272 386	22 828	127 518	128 868	(1 349)	-1%	272 386
Water	99 439	93 157	93 157	9 214	40 742	39 980	762	2%	93 157
Waste water management	64 659	67 138	67 138	6 531	31 904	30 795	1 109	4%	67 138
Waste management	36 085	56 489	56 489	4 858	26 134	25 938	196	1%	56 489
Other	-	-	-	-	-	-	-		-
Total Expenditure - Standard	832 022	869 588	870 687	75 649	395 441	399 455	(4 015)	-1%	870 687
Surplus/ (Deficit) for the year	(45 015)	(48 747)	(32 114)	(5 447)	26 193	21 069	5 124	24%	(32 114)

Financial Performance (revenue and expenditure by municipal vote) – December 2014

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

Vote Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Council	42 274	52 401	52 401	16	38 030	38 030	-		52 401
Vote 2 - Municipal Manager	-	-	-	-	-	-	-		-
Vote 3 - Management Services	1 286	2 410	2 410	3	199	455	(255)	-56.2%	2 410
Vote 4 - Finance	150 786	169 095	169 854	14 206	86 166	86 343	(176)	-0.2%	169 854
Vote 5 - Community Services	276 626	261 822	278 794	31 456	134 191	133 386	805	0.6%	278 794
Vote 6 - Local Economic Development	6 431	2 968	2 968	289	1 241	1 484	(243)	-16.4%	2 968
Vote 7 - Infrastructure & Planning	281 304	318 962	318 962	23 090	154 574	154 235	339	0.2%	318 962
Vote 8 - Protection Services	28 300	13 184	13 184	1 143	7 232	6 592	641	9.7%	13 184
Total Revenue by Vote	787 007	820 842	838 573	70 202	421 634	420 524	1 110	0.3%	838 573
Expenditure by Vote									
Vote 1 - Council	68 239	63 289	63 289	4 963	32 029	32 059	(31)	-0.1%	63 289
Vote 2 - Municipal Manager	1 295	1 003	1 003	20	308	501	(193)	-38.5%	1 003
Vote 3 - Management Services	5 492	15 189	15 189	435	2 676	5 667	(2 991)	-52.8%	15 189
Vote 4 - Finance	23 830	24 503	25 262	2 523	13 995	12 631	1 364	10.8%	25 262
Vote 5 - Community Services	394 516	386 685	387 024	36 026	172 431	177 077	(4 647)	-2.6%	387 024
Vote 6 - Local Economic Development	9 945	11 140	11 140	952	4 613	4 874	(261)	-5.3%	11 140
Vote 7 - Infrastructure & Planning	271 782	318 607	318 607	26 655	147 665	145 132	2 533	1.7%	318 607
Vote 8 - Protection Services	56 923	49 173	49 173	4 074	21 724	21 513	211	1.0%	49 173
Total Expenditure by Vote	832 022	869 588	870 687	75 649	395 441	399 455	(4 015)	-1.0%	870 687
Surplus/ (Deficit) for the year	(45 015)	(48 747)	(32 114)	(5 447)	26 193	21 069	5 124	24.3%	(32 114)

Financial Performance (revenue and expenditure by source/type) – December 2014

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December									
Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
Revenue By Source									
Property rates	134 813	148 640	148 640	12 552	77 428	76 883	546	1%	148 640
Property rates - penalties & collection charges	821	1 050	1 050	60	390	525	(135)	-26%	1 050
Service charges - electricity revenue	268 362	310 085	310 085	21 966	149 851	150 133	(282)	0%	310 085
Service charges - water revenue	95 136	95 897	95 897	9 153	47 448	47 149	299	1%	95 897
Service charges - sanitation revenue	62 798	63 455	63 455	5 962	32 435	32 256	179	1%	63 455
Service charges - refuse revenue	52 957	56 130	56 130	4 725	28 294	28 065	229	1%	56 130
Service charges - other			-				-		-
Rental of facilities and equipment	7 591	7 966	7 966	2 089	5 268	4 481	787	18%	7 966
Interest earned - external investments	6 352	6 166	6 166	666	3 310	3 083	226	7%	6 166
Interest earned - outstanding debtors	2 118	2 288	2 288	181	1 103	1 144	(41)	-4%	2 288
Dividends received		-	-				-		-
Fines	22 739	7 965	7 965	699	4 557	3 983	575	14%	7 965
Licences and permits	1 956	2 229	2 229	143	973	1 115	(142)	-13%	2 229
Agency services	2 395	2 480	2 480	230	1 405	1 240	165	13%	2 480
Transfers recognised - operational	67 835	58 407	59 505	1 549	43 030	43 030	-		59 505
Other revenue	10 504	21 717	21 717	1 635	9 109	10 406	(1 297)	-12%	21 717
Gains on disposal of PPE							-		
Total Revenue (excluding capital transfers and contributions)	736 376	784 474	785 572	61 609	404 602	403 492	1 110	0%	785 572
Expenditure By Type									
Employee related costs	260 645	280 066	280 066	22 428	134 257	134 863	(606)	0%	280 066
Remuneration of councillors	7 933	8 516	8 516	652	3 799	3 938	(140)	-4%	8 516
Debt impairment	12 526		-				-		-
Depreciation & asset impairment	99 361	109 265	109 265	9 105	54 633	54 633	-		109 265
Finance charges	39 927	45 162	45 162	8 813	15 584	15 584	-		45 162
Bulk purchases	157 055	169 444	169 444	12 257	78 307	79 639	(1 331)	-2%	169 444
Other materials	13 595	17 295	17 295	1 335	7 287	7 927	(640)	-8%	17 295
Contracted services	72 754	81 062	81 062	7 067	29 897	30 398	(501)	-2%	81 062
Transfers and grants	38 749	41 370	41 370	3 571	21 122	21 122	-		41 370
Other expenditure	117 460	117 407	118 506	10 422	50 555	51 352	(797)	-2%	118 506
Loss on disposal of PPE	12 017						-		
Total Expenditure	832 022	869 588	870 687	75 649	395 441	399 455	(4 015)	-1%	870 687
Surplus/(Deficit)	(95 646)	(85 115)	(85 115)	(14 040)	9 161	4 037	5 124	0	(85 115)
Transfers recognised - capital	38 090	34 234	50 867	8 593	16 032	16 032	-		50 867
Contributions recognised - capital	4 671	2 134	2 134	-	1 000	1 000	-		2 134
Contributed assets	7 871						-		
Surplus/(Deficit) after capital transfers & contributions	(45 015)	(48 747)	(32 114)	(5 447)	26 193	21 069			(32 114)
Taxation							-		
Surplus/(Deficit) after taxation	(45 015)	(48 747)	(32 114)	(5 447)	26 193	21 069			(32 114)
Atributable to minorities									
Surplus/(Deficit) attributable to municipality	(45 015)	(48 747)	(32 114)	(5 447)	26 193	21 069			(32 114)
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	(45 015)	(48 747)	(32 114)	(5 447)	26 193	21 069			(32 114)

Capital Expenditure (Mun. vote, standard classification and funding) – December 2014

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

Vote Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	1 790	2 548	2 548	597	825	1 274	(449)	-35%	2 548
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	79 428	76 938	95 640	12 638	33 235	29 618	3 618	12%	95 640
Vote 6 - Local Economic Development	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	38 755	18 235	18 565	1 817	3 275	3 582	(307)	-9%	18 565
Vote 8 - Protection Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	119 972	97 721	116 752	15 052	37 336	34 474	2 862	8%	116 752
Total Capital Expenditure	119 972	97 721	116 752	15 052	37 336	34 474	2 862	8%	116 752
Capital Expenditure - Standard Classification									
Governance and administration	10 735	16 815	17 145	769	1 791	2 500	(709)	-28%	17 145
Executive and council							-		
Budget and treasury office							-		
Corporate services	10 735	16 815	17 145	769	1 791	2 500	(709)	-28%	17 145
Community and public safety	19 582	21 205	37 928	8 213	10 077	11 295	(1 218)	-11%	37 928
Community and social services	3 482	5 635	5 725	245	1 070	1 300	(230)	-18%	5 725
Sport and recreation	5 696	3 090	2 990		639	1 495	(856)	-57%	2 990
Public safety			-				-		
Housing	10 404	12 480	29 213	7 968	8 367	8 500	(133)	-2%	29 213
Health							-		
Economic and environmental services	16 051	5 400	5 400	-	3 244	2 700	544	20%	5 400
Planning and development							-		
Road transport	16 051	5 400	5 400		3 244	2 700	544	20%	5 400
Environmental protection							-		
Trading services	73 605	54 300	56 278	6 071	22 224	17 979	4 245	24%	56 278
Electricity	36 731	17 000	17 000	1 817	2 792	3 500	(708)	-20%	17 000
Water	23 631	12 800	12 980	3 217	11 249	5 500	5 749	105%	12 980
Waste water management	10 202	14 300	16 099	898	3 398	3 879	(481)	-12%	16 099
Waste management	3 041	10 200	10 200	138	4 785	5 100	(315)	-6%	10 200
Other							-		
Total Capital Expenditure - Standard Classification	119 972	97 721	116 752	15 052	37 336	34 474	2 862	8%	116 752

Financial Position - December 2014

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

Description	2013/14	Budget Year 2014/15			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	63 158	88 050	85 651	31 423	85 651
Call investment deposits	–	–	–	75 911	–
Consumer debtors	47 451	52 591	52 591	53 510	52 591
Other debtors	51 704	44 398	44 398	43 721	44 398
Current portion of long-term receivables	15	14	14	14	14
Inventory	13 137	12 092	12 092	10 542	12 092
Total current assets	175 465	197 146	194 747	215 121	194 747
Non current assets					
Long-term receivables	68	57	57	62	57
Investments	16 965	22 207	22 207	19 732	22 207
Investment property	164 501	175 866	175 866	164 501	175 866
Investments in Associate	–	–	–	–	–
Property, plant and equipment	3 111 056	3 072 423	3 077 711	3 093 759	3 077 711
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	5 220	6 426	6 426	5 220	6 426
Other non-current assets	4 301	39 500	39 500	4 301	39 500
Total non current assets	3 302 111	3 316 479	3 321 767	3 287 575	3 321 767
TOTAL ASSETS	3 477 576	3 513 625	3 516 514	3 502 696	3 516 514
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	20 443	25 105	25 105	22 014	25 105
Consumer deposits	37 751	41 321	41 321	40 699	41 321
Trade and other payables	64 943	55 831	55 831	62 774	55 831
Provisions	25 663	31 592	31 592	–	31 592
Total current liabilities	148 801	153 849	153 849	125 487	153 849
Non current liabilities					
Borrowing	392 444	411 766	411 766	380 915	411 766
Provisions	128 527	137 501	137 501	161 287	137 501
Total non current liabilities	520 970	549 267	549 267	542 202	549 267
TOTAL LIABILITIES	669 772	703 116	703 116	667 690	703 116
NET ASSETS	2 807 805	2 810 509	2 813 398	2 835 007	2 813 398
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	2 805 240	2 808 575	2 811 464	2 832 439	2 811 464
Reserves	2 565	1 934	1 934	2 568	1 934
TOTAL COMMUNITY WEALTH/EQUITY	2 807 805	2 810 509	2 813 398	2 835 007	2 813 398

Cash Flow - December 2014

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

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	683 018	716 842	716 842	60 693	360 091	298 684	61 407	21%	716 842
Government - operating	63 477	58 407	58 407	1 549	43 030	41 482	1 549	4%	58 407
Government - capital	38 090	36 368	39 257	8 593	17 032	8 439	8 593	102%	39 257
Interest	8 470	8 454	8 454	847	4 413	3 566	847	24%	8 454
Dividends							-		
Payments									
Suppliers and employees	(637 833)	(653 525)	(653 525)	(53 482)	(296 580)	(272 302)	24 279	-9%	(653 525)
Finance charges	(39 858)	(45 162)	(45 162)	(8 813)	(15 584)	(6 771)	8 813	-130%	(45 162)
Transfers and Grants	(38 749)	(41 370)	(41 370)	(3 571)	(21 122)	(17 551)	3 571	-20%	(41 370)
NET CASH FROM/(USED) OPERATING ACTIVITIES	76 616	80 014	82 903	5 816	91 281	55 547	(35 734)	-64%	82 903
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	5 073	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	18	15	15	6	7	0	6	1311%	15
Decrease (increase) in non-current investments	(4 529)	(5 827)	(5 827)	(415)	(2 767)	(2 352)	(415)	18%	(5 827)
Payments									
Capital assets	(130 930)	(97 721)	(103 008)	(15 052)	(37 336)	(22 284)	15 052	-68%	(103 008)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(130 368)	(103 533)	(108 821)	(15 461)	(40 096)	(24 636)	15 461	-63%	(108 821)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	(730)	5 520	5 520	-	-	-	-		5 520
Borrowing long term/refinancing	51 300	40 000	40 000	-	-	-	-		40 000
Increase (decrease) in consumer deposits	2 819	2 703	2 703	116	2 948	2 832	116	4%	2 703
Payments									
Repayment of borrowing	(20 626)	(21 061)	(21 061)	(2 928)	(9 958)	(7 030)	2 928	-42%	(21 061)
NET CASH FROM/(USED) FINANCING ACTIVITIES	32 764	27 163	27 163	(2 812)	(7 010)	(4 197)	2 812	-67%	27 163
NET INCREASE/ (DECREASE) IN CASH HELD	(20 989)	3 644	1 245	(12 457)	44 175	26 714			1 245
Cash/cash equivalents at beginning:	84 147	84 406	84 406		63 158	84 406			63 158
Cash/cash equivalents at month/year end:	63 158	88 050	85 651		107 333	111 120			64 404

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 2014/15										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		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	10 740	246	166	125	115	120	579	2 510	14 600	3 449		4 264
Trade and Other Receivables from Exchange Transactions - Electricity	1300	11 012	303	170	121	98	98	492	1 917	14 212	2 727		1 270
Receivables from Non-exchange Transactions - Property Rates	1400	12 502	365	265	382	155	142	680	1 969	16 461	3 328		3 907
Receivables from Exchange Transactions - Waste Water Management	1500	5 827	177	131	102	88	79	401	1 746	8 549	2 415		2 853
Receivables from Exchange Transactions - Waste Management	1600	4 304	170	107	83	65	62	297	1 186	6 274	1 693		1 573
Receivables from Exchange Transactions - Property Rental Debtors	1700	146	15	11	18	5	3	11	108	316	144		221
Interest on Arrear Debtor Accounts	1810	65	25	26	31	30	34	246	3 897	4 355	4 238		-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		-
Other	1900	1 773	214	147	97	129	127	475	2 177	5 138	3 004		2 826
Total By Income Source	2000	46 369	1 515	1 023	960	685	665	3 179	15 510	69 905	20 998	-	16 916
2013/14 - totals only		40 768	1 793	1 018	900	671	681	3 567	14 971	64 369	20 790		
Debtors Age Analysis By Customer Group													
Organs of State	2200	356	40	30	214	9	2	10	139	800	374		-
Commercial	2300	6 193	120	43	31	28	26	147	554	7 143	786		646
Households	2400	39 819	1 354	950	715	648	636	3 022	14 817	61 962	19 839		16 270
Other	2500	1	-	-	-	-	-	-	-	1	-		-
Total By Customer Group	2600	46 369	1 515	1 023	960	685	665	3 179	15 510	69 905	20 998	-	16 916

The increased debtors results primarily from the year-on-year increase in billings from increased tariffs at the start of the new financial year. This conclusion can be drawn from the increase in the 0-30 days (current) debtors.

Summary of Indigent Households

Indigent Household Statistics					
	Indigent Households	Amount	Other Households	Total Households	
2014					
July	6 707	3 380 401	25 312	32 019	20.95%
August	6 754	3 445 538	25 323	32 077	21.06%
September	6 787	3 478 481	25 278	32 065	21.17%
October	6 811	3 491 939	25 248	32 059	21.25%
November	6 871	3 523 219	25 188	32 059	21.43%
December	6 879	3 523 975	25 184	32 063	21.45%
2015					
January					
February					
March					
April					
May					
June					

Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days	Older than 90 days
2014/15											
June											
May											
April											
March											
February											
January											
December	46 368 826	1 514 662	1 023 404	959 559	685 466	664 871	3 178 795	15 509 796	69 905 379	23 536 554	20 998 488
November	47 840 253	1 678 825	1 191 565	815 207	763 985	720 817	3 223 342	15 530 619	71 764 613	23 924 360	21 053 970
October	45 088 960	2 739 014	978 467	859 443	778 230	691 071	3 158 221	15 440 013	69 733 419	24 644 459	20 926 979
September	46 339 807	1 494 208	1 062 779	898 730	770 427	629 082	3 186 388	15 451 882	69 833 303	23 493 496	20 936 509
Augustus	46 985 962	1 496 643	1 072 568	867 040	682 671	638 983	3 313 154	15 272 132	70 329 153	23 343 191	20 773 980
July	48 340 306	1 606 250	1 095 723	779 178	717 927	600 015	3 493 980	15 089 303	71 722 682	23 382 376	20 680 403

Creditors' analysis

Supporting Table SC4

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

Description	NT Code	Budget Year 2014/15								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-								-
Bulk Water	0200									-
PAYE deductions	0300	2 356								2 356
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500	-								-
Loan repayments	0600									-
Trade Creditors	0700	6 751								6 751
Auditor General	0800									-
Other	0900									-
Total By Customer Type	1000	9 107	-	-	-	-	-	-	-	9 107

Supporting Table SC4 reflects current creditors at the end of December 2014.

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	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Yrs/Months							
Municipality								
LIBERTY 15934476	15 YEARS		01/09/2025	2		7 160	125	7 287
LIBERTY 21196964	14 YEARS		01/09/2025	1		10 847	260	11 108
MOMENTUM MP 3853776	14 YEARS		01/07/2026	4		1 311	30	1 345
ABSA 4074809272	DAILY	CALL		2	4.8%	398		400
ABSA 9284200168	DEP PLUS	CALL		4	5.5%	910		915
ABSA 9295906141	DAILY	CALL		120	5.5%	24 477		24 596
NEDBANK 1232086916	33 DAYS	FIXED	19/01/2014		6.2%		50 000	50 000
Municipality sub-total				133		45 102	50 415	95 650
TOTAL INVESTMENTS AND INTEREST				133		45 102	50 415	95 650

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	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	44 493	54 673	54 673	-	40 053	40 053	-		54 673
Local Government Equitable Share	41 949	52 021	52 021		37 932	37 932	-		52 021
Finance Management	1 300	884	884		884	884			884
EPWP Incentive	1 244	1 768	1 768		1 237	1 237			1 768
							-		
Provincial Government:	4 673	3 734	4 266	235	3 417	3 417	-		4 266
Housing		183	183	183	183	183	-		183
Emergency Housing Programme (EHP)		220	220						220
Provincial Library Grant	805	3 182	3 182		3 182	3 182	-		3 182
Community Development Worker Grant	49	52	70	52	52	52	-		70
Main Road Subsidy	2 651	97	97				-		97
Thusong Service centre grant	218								
Nelson Mandela commemoration Grant	100								
Greenest Municipality	50								
Financial Management Support Grant	800		514				-		514
Total Operating Transfers and Grants	49 166	58 407	58 939	235	43 470	43 470	-		58 939
Capital Transfers and Grants									
National Government:	26 608	24 174	24 174	11 995	20 535	20 535	-		24 174
Municipal Infrastructure Grant (MIG)	18 755	20 674	20 674	11 995	17 035	17 035	-		20 674
Finance Management		566	566		566	566	-		566
Municipal Systems Improvement	890	934	934		934	934	-		934
INEP	3 000	2 000	2 000		2 000	2 000	-		2 000
Neighbourhood Development Partnership	3 963						-		
Provincial Government:	27 477	10 060	25 319	6 450	16 729	16 729	-		25 319
Housing	26 395	7 810	23 169	6 450	15 639	15 639	-		23 169
Sport & Recreation Grant	100	100	-						-
Provincial Library Grant		2 150	2 150		1 089	1 089			2 150
Public transport non-motorised infrastructure grant	982								
Other grant providers:	-	1 051	1 051	-	1 000	876	124	14.2%	1 051
DWA ACIP		1 000	1 000		1 000	876	124	14.2%	1 000
Spaces 4 Sport		51	51						51
Total Capital Transfers and Grants	54 085	35 285	50 544	18 445	38 264	38 139	124	0.3%	50 544
TOTAL RECEIPTS OF TRANSFERS & GRANTS	103 252	93 692	109 483	18 681	81 734	81 610	124	0.2%	109 483

Grant receipts are monitored according to the payment schedules. Year to date actual only reflects actual receipts for 2014/2015.

Supporting Table SC7 – Grant expenditure

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

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	3 084	2 652	2 652	186	909	909	-		2 652
Local Government Equitable Share							-		
Finance Management	1 300	884	884	49	458	458	-		884
EPWP Incentive	1 244	1 768	1 768	137	450	450	-		1 768
Municipal Systems Improvement	540						-		
Provincial Government:	22 802	3 734	4 832	1 126	3 696	3 696	-		4 832
Housing	18 669	183	504	426	426	426	-		504
Emergency Housing Programme (EHP)		220	220				-		220
Provincial Library Grant	795	3 182	3 182	439	2 992	2 992	-		3 182
Community Development Worker Grant	49	52	70	14	32	32	-		70
Financial Management Support Grant	155		759	247	247	247			759
Thusong Service centre grant	218								
Nelson Mandela commemoration Grant	100								
Greenest Municipality	12								
HCE	47								
Mobility Strategy	106								
'Main Road Subsidy	2 651	97	97				-		97
Total operating expenditure of Transfers and Grants:	25 886	6 386	7 484	1 311	4 605	4 605	-		7 484
Capital expenditure of Transfers and Grants									
National Government:	25 094	24 174	24 174	676	8 115	8 115	-		24 174
Municipal Infrastructure Grant (MIG)	18 755	20 674	20 674		7 439	7 439	-		20 674
Finance Management		566	566				-		566
Municipal Systems Improvement	350	934	934				-		934
INEP	2 026	2 000	2 000	676	676	676	-		2 000
Neighbourhood Development Partnership	3 963						-		
Provincial Government:	12 996	10 060	26 693	8 155	8 410	8 410	-		26 693
Housing	10 404	7 810	24 543	7 917	7 917	7 917	-		24 543
Sport & Recreation Grant	100	100	-				-		-
Public transport non-motorised infrastructure grant	2 482								
Provincial Library Grant	10	2 150	2 150	238	493	493	-		2 150
Other grant providers:	-	2 134	2 134	-	1 000	1 000	-		2 134
DWA ACIP		1 000	1 000		1 000	1 000	-		1 000
Spaces 4 Sport		51	51				-		51
Eskom Rebate/National Lotto		1 083	1 083				-		1 083
Total capital expenditure of Transfers and Grants	38 090	36 368	53 001	8 830	17 525	17 525	-		53 001
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	63 976	42 754	60 485	10 142	22 131	22 131	-		60 485

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	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages	7 415	7 968	7 968	607	3 548	3 685	(137)	-4%	7 968
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Motor Vehicle Allowance							-		
Cellphone Allowance	518	548	548	45	251	253	(3)	-1%	548
Housing Allowances							-		
Other benefits and allowances							-		
Sub Total - Councillors	7 933	8 516	8 516	652	3 799	3 938	(140)	-4%	8 516
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages	8 566	9 190	9 190	766	4 595	4 595	-		9 190
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Overtime							-		
Performance Bonus							-		
Motor Vehicle Allowance							-		
Cellphone Allowance	139	163	163	12	70	82	(12)	-15%	163
Housing Allowances							-		
Other benefits and allowances							-		
Post-retirement benefit obligations							-		
Sub Total - Senior Managers of Municipality	8 706	9 354	9 354	777	4 665	4 677	(12)	0%	9 354
<u>Other Municipal Staff</u>									
Basic Salaries and Wages	158 389	175 220	175 220	14 358	88 318	88 716	(398)	0%	175 220
Pension and UIF Contributions	25 104	29 321	29 321	2 279	13 361	13 317	44	0%	29 321
Medical Aid Contributions	8 828	11 463	11 463	741	4 477	4 537	(61)	-1%	11 463
Overtime	14 370	13 913	13 913	1 128	5 160	5 275	(115)	-2%	13 913
Performance Bonus		-	-		-	-	-		-
Motor Vehicle Allowance	9 750	11 760	11 760	809	4 794	4 753	41	1%	11 760
Cellphone Allowance	1 541	1 474	1 474	103	619	645	(26)	-4%	1 474
Housing Allowances	967	1 018	1 018	75	462	504	(42)	-8%	1 018
Other benefits and allowances	9 944	11 118	11 118	871	4 689	4 725	(36)	-1%	11 118
Long service awards	3 587	1 200	1 200	100	600	600	-		1 200
Post-retirement benefit obligations	17 799	11 875	11 875	990	5 937	5 938	(0)	0%	11 875
Sub Total - Other Municipal Staff	251 939	270 713	270 713	21 650	129 592	130 186	(594)	0%	270 713
TOTAL SALARY, ALLOWANCES & BENEFITS	268 577	288 582	288 582	23 080	138 056	138 801	(745)	-1%	288 582
TOTAL MANAGERS AND STAFF	260 645	280 066	280 066	22 428	134 257	134 863	(606)	0%	280 066

Financial Performance

Supporting Table SC2

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

Description of financial indicator	Basis of calculation	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	2.3%	17.8%	17.7%	3.9%	6.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	58.9%	48.0%	41.8%	45.4%	41.8%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	17.0%	17.5%	17.5%	16.4%	17.5%
Gearing	Long Term Borrowing/ Funds & Reserves	15300.9%	21294.4%	21294.4%	14833.4%	21294.4%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	117.9%	128.1%	126.6%	171.4%	126.6%
Liquidity Ratio	Monetary Assets/Current Liabilities	42.4%	57.2%	55.7%	85.5%	55.7%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.5%	12.4%	12.4%	24.1%	12.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	97.8%	95.0%	95.0%	95.0%	95.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	6.7%	6.7%	5.7%	6.7%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	21.5%	20.2%	20.2%	22.1%	20.2%
Employee costs	Employee costs/Total Revenue - capital revenue	35.4%	35.7%	35.7%	33.2%	35.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	18.9%	19.7%	19.7%	3.9%	6.8%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	16.9	22.4	22.4	Annual Indicator	22.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	10.4%	14.2%	14.2%	Annual Indicator	14.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.3	1.6	1.6	4.0	1.6

Capital programme performance

Supporting Table SC12

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

Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	7 724		-		7 724	-		
August	11 416	7 539	7 539	2 668	2 668	7 539	4 871	64.6%	3%
September	15 798	7 061	7 061	5 907	8 576	14 600	6 024	41.3%	9%
October	4 426	8 993	7 993	5 597	14 173	22 592	8 420	37.3%	15%
November	4 002	4 385	4 385	8 111	22 284	26 977	4 693	17.4%	23%
December	7 794	9 498	7 498	15 052	37 336	34 474	(2 861)	-8.3%	38%
January	2 910	7 604	7 604			42 079	-		
February	7 811	6 486	8 517			50 596	-		
March	15 322	6 893	9 020			59 617	-		
April	5 445	7 743	10 470			70 086	-		
May	14 253	4 673	7 400			77 486	-		
June	30 795	19 122	39 266			116 752	-		
Total Capital expenditure	119 972	97 721	116 752	37 336					

Supporting Table SC13a

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

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	50 127	34 500	35 252	2 562	9 576	11 356	1 780	15.7%	35 252
Infrastructure - Road transport	9 203	800	932	-	83	466	383	82.2%	932
<i>Roads, Pavements & Bridges</i>	9 160						-		
<i>Storm water</i>	43	800	932		83	466	383	82.2%	932
Infrastructure - Electricity	23 776	13 900	13 900	1 805	2 617	3 500	883	25.2%	13 900
<i>Generation</i>							-		
<i>Transmission & Reticulation</i>	23 776	13 900	13 900	1 805	2 617	3 500	883	25.2%	13 900
<i>Street Lighting</i>							-		
Infrastructure - Water	7 300	-	180	-	-	90	90	100.0%	180
<i>Dams & Reservoirs</i>							-		
<i>Water purification</i>							-		
<i>Reticulation</i>	7 300		180			90	90	100.0%	180
Infrastructure - Sanitation	8 449	9 600	10 041	619	2 091	2 500	409	16.4%	10 041
<i>Reticulation</i>							-		
<i>Sewerage purification</i>	8 449	9 600	10 041	619	2 091	2 500	409	16.4%	10 041
Infrastructure - Other	1 400	10 200	10 200	138	4 785	4 800	15	0.3%	10 200
<i>Waste Management</i>	1 400	10 200	10 200	138	4 785	4 800	15	0.3%	10 200
Community	13 896	18 266	32 100	5 983	7 335	5 129	(2 207)	-43.0%	18 356
Parks & gardens							-		
Sportsfields & stadia	5 471	151	51		127	26	(102)	-399.1%	151
Security and policing							-		
Cemeteries							-		
Social rental housing	4 943	12 480	26 324	5 738	6 137	2 853	(3 284)	-115.1%	12 480
Other	3 482	3 635	3 725	245	877	1 250	373	29.8%	3 725
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	8 918	16 815	17 145	769	1 791	2 732	942	34.5%	17 145
General vehicles	4 520	10 525	10 525			500	500	100.0%	10 525
Specialised vehicles	-	-	-	-	-	-	-	-	-
Other	3 441	1 235	1 565	124	607	782	175	22.4%	1 565
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming							-		
Other							-		
Total Capital Expenditure on new assets	72 941	69 581	84 498	9 313	18 701	19 216	515	2.7%	70 754

Supporting Table SC13b

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

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	39 529	25 200	26 427	3 509	15 893	13 213	(2 679)	-20.3%	26 427
Infrastructure - Road transport	6 892	5 400	5 400	-	3 244	2 700	(544)	-20.2%	5 400
<i>Roads, Pavements & Bridges</i>	6 892	5 400	5 400		3 244	2 700	(544)	-20.2%	5 400
<i>Storm water</i>							-		
Infrastructure - Electricity	12 955	3 100	3 100	13	175	1 550	1 375	88.7%	3 100
<i>Generation</i>							-		
<i>Transmission & Reticulation</i>	12 955	3 100	3 100	13	175	1 550	1 375	88.7%	3 100
<i>Street Lighting</i>							-		
Infrastructure - Water	16 331	12 800	12 800	3 217	11 249	6 400	(4 849)	-75.8%	12 800
<i>Dams & Reservoirs</i>							-		
<i>Water purification</i>							-		
<i>Reticulation</i>	16 331	12 800	12 800	3 217	11 249	6 400	(4 849)	-75.8%	12 800
Infrastructure - Sanitation	1 711	3 900	5 126	279	1 225	2 563	1 339	52.2%	5 126
<i>Reticulation</i>							-		
<i>Sewerage purification</i>	1 711	3 900	5 126	279	1 225	2 563	1 339	52.2%	5 126
Infrastructure - Other	1 641	-	-	-	-	-	-		-
<i>Waste Management</i>	1 641						-		
Community	5 686	2 939	5 828	2 230	2 742	2 044	(697)	-34.1%	5 828
Parks & gardens							-		
Sportsfields & stadia	225	2 939	2 939		512	600	88	14.7%	2 939
Swimming pools							-		
Community halls							-		
Libraries							-		
Recreational facilities							-		
Fire, safety & emergency							-		
Security and policing							-		
Cemeteries							-		
Social rental housing	5 461		2 889	2 230	2 230	1 444	(786)	-54.4%	2 889
Other							-		
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Housing development							-		
Other							-		
Other assets	1 817	-	-	-	-	-	-		-
General vehicles							-		
Specialised vehicles	-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of	47 032	28 139	32 255	5 739	18 634	15 258	(3 377)	-22.1%	32 255

Supporting Table SC13c

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

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	129 145	136 752	136 752	11 569	62 048	68 376	6 329	9.3%	136 752
Infrastructure - Road transport	63 749	68 540	68 540	5 564	28 630	34 270	5 640	16.5%	68 540
<i>Roads, Pavements & Bridges</i>	60 016	62 232	62 232	5 209	25 375	31 116	5 741	18.5%	62 232
<i>Storm water</i>	3 732	6 308	6 308	355	3 255	3 154	(101)	-3.2%	6 308
Infrastructure - Electricity	20 488	25 491	25 491	2 219	12 483	12 746	263	2.1%	25 491
<i>Generation</i>							-		
<i>Transmission & Reticulation</i>	20 488	25 491	25 491	2 219	12 483	12 746	263	2.1%	25 491
<i>Street Lighting</i>							-		
Infrastructure - Water	27 931	26 775	26 775	2 158	12 472	13 387	915	6.8%	26 775
<i>Dams & Reservoirs</i>							-		
<i>Water purification</i>							-		
<i>Reticulation</i>	27 931	26 775	26 775	2 158	12 472	13 387	915	6.8%	26 775
Infrastructure - Sanitation	15 486	14 146	14 146	1 349	7 407	7 073	(334)	-4.7%	14 146
<i>Reticulation</i>							-		
<i>Sewerage purification</i>	15 486	14 146	14 146	1 349	7 407	7 073	(334)	-4.7%	14 146
Infrastructure - Other	1 491	1 800	1 800	279	1 055	900	(155)	-17.2%	1 800
<i>Waste Management</i>	1 491	1 800	1 800	279	1 055	900	(155)	-17.2%	1 800
Community	7 349	9 298	9 298	838	3 337	4 649	1 311	28.2%	9 298
Parks & gardens	2 504	2 819	2 819	294	1 475	1 409	(66)	-4.7%	2 819
Sportsfields & stadia	853	1 023	1 023	38	240	511	272	53.2%	1 023
Swimming pools	279	302	302	103	165	151	(14)	-9.4%	302
Community halls	814	906	906	103	366	453	87	19.1%	906
Libraries	194	171	171	3	27	85	58	67.9%	171
Recreational facilities							-		
Fire, safety & emergency	787	1 185	1 185	98	343	592	249	42.0%	1 185
Security and policing	575	781	781	90	343	391	47	12.1%	781
Cemeteries	53	53	53	5	18	26	9	33.2%	53
Social rental housing	224	335	335	14	69	167	99	58.9%	335
Other	1 066	1 724	1 724	88	291	862	571	66.2%	1 724
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Housing development							-		
Other assets	13 864	16 218	16 218	1 037	5 847	8 109	2 262	27.9%	16 218
General vehicles							-		
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment							-		
Computers - hardware/equipment	4 441	6 157	6 157	89	1 883	3 079	1 196	38.8%	6 157
Other Buildings	824	1 214	1 214	66	280	607	328	54.0%	1 214
Other	8 599	8 846	8 846	882	3 685	4 423	738	16.7%	8 846
Agricultural assets	-	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-	-		-
Intangibles	-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	150 358	162 268	162 268	13 444	71 232	81 134	9 902	12.2%	162 268

Supporting Table SC13d

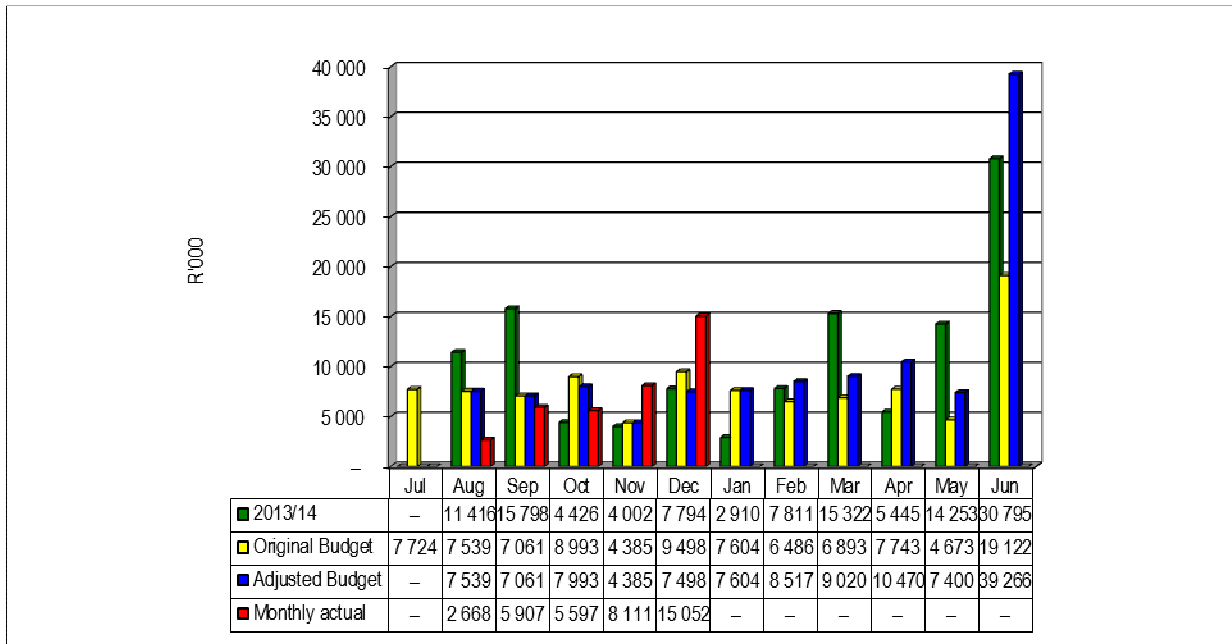
WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	85 101	93 344	93 344	7 779	46 672	41 420	(5 252)	-12.7%	93 344
Infrastructure - Road transport	30 210	31 514	31 514	2 626	15 757	10 505	(5 252)	-50.0%	31 514
<i>Roads, Pavements & Bridges</i>	27 965	29 493	29 493	2 458	14 746	9 831	(4 915)	-50.0%	29 493
<i>Storm water</i>	2 245	2 021	2 021	168	1 011	674	(337)	-50.0%	2 021
Infrastructure - Electricity	18 887	22 789	22 789	1 899	11 394	11 394	-		22 789
<i>Generation</i>							-		
<i>Transmission & Reticulation</i>	18 887	22 789	22 789	1 899	11 394	11 394	-		22 789
<i>Street Lighting</i>							-		
Infrastructure - Water	18 974	20 368	20 368	1 697	10 184	10 184	-		20 368
<i>Dams & Reservoirs</i>	18 974	20 368	20 368	1 697	10 184	10 184	-		20 368
<i>Water purification</i>							-		
<i>Reticulation</i>							-		
Infrastructure - Sanitation	14 103	15 067	15 067	1 256	7 533	7 533	-		15 067
<i>Reticulation</i>	14 103	15 067	15 067	1 256	7 533	7 533	-		15 067
<i>Sewerage purification</i>							-		
Infrastructure - Other	2 928	3 607	3 607	301	1 804	1 804	-		3 607
<i>Waste Management</i>	2 928	3 607	3 607	301	1 804	1 804	-		3 607
<i>Other</i>							-		
Community	2 961	4 822	4 822	402	2 411	2 411	-		4 822
Recreational facilities	2 961	4 822	4 822	402	2 411	2 411	-		4 822
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	10 670	10 216	10 216	851	5 108	5 108	-		10 216
General vehicles	2 588	2 360	2 360	197	1 180	1 180	-		2 360
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment							-		
Computers - hardware/equipment	2 213	1 948	1 948	162	974	974	-		1 948
Furniture and other office equipment	261	254	254	21	127	127	-		254
Civic Land and Buildings							-		
Other Buildings	5 608	5 654	5 654	471	2 827	2 827	-		5 654
Other Land							-		
Surplus Assets - (Investment or Inventory)							-		
Other							-		
Agricultural assets	-	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-	-		-
Intangibles	629	883	883	74	441	441	-		883
Computers - software & programming	629	883	883	74	441	441	-		883
Total Depreciation	99 361	109 265	109 265	9 105	54 633	49 380	(5 252)	-10.6%	109 265

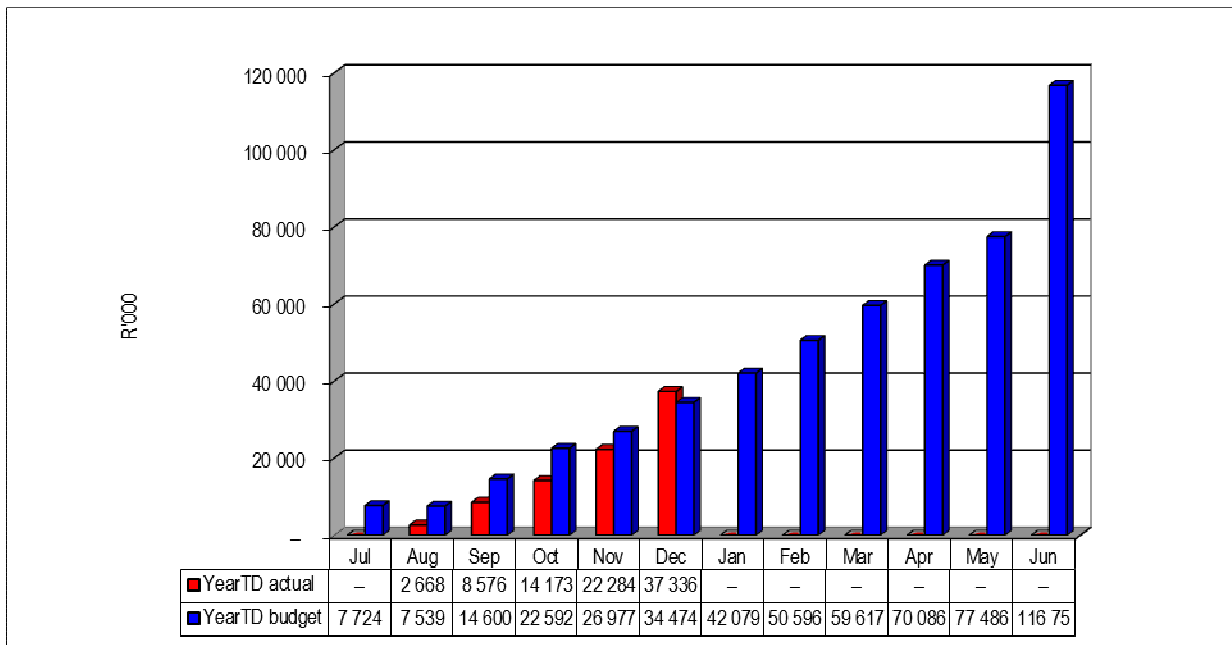
Other supporting documentation

Section 71 charts

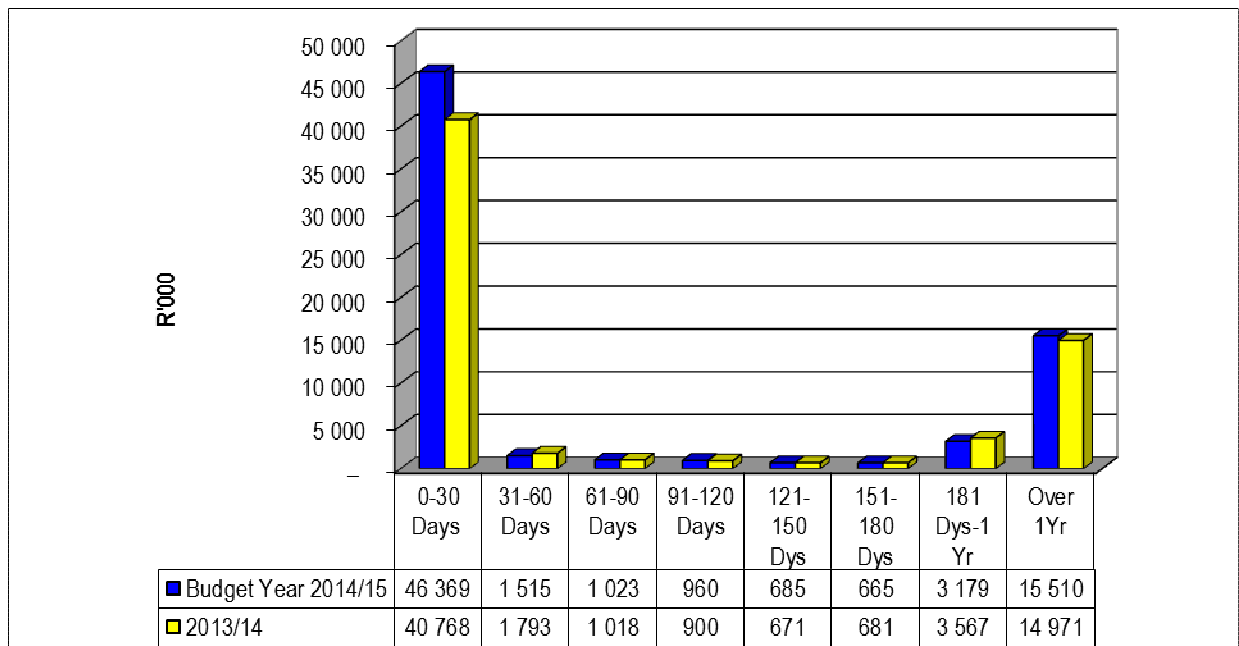
Capital expenditure monthly trend - actual vs target



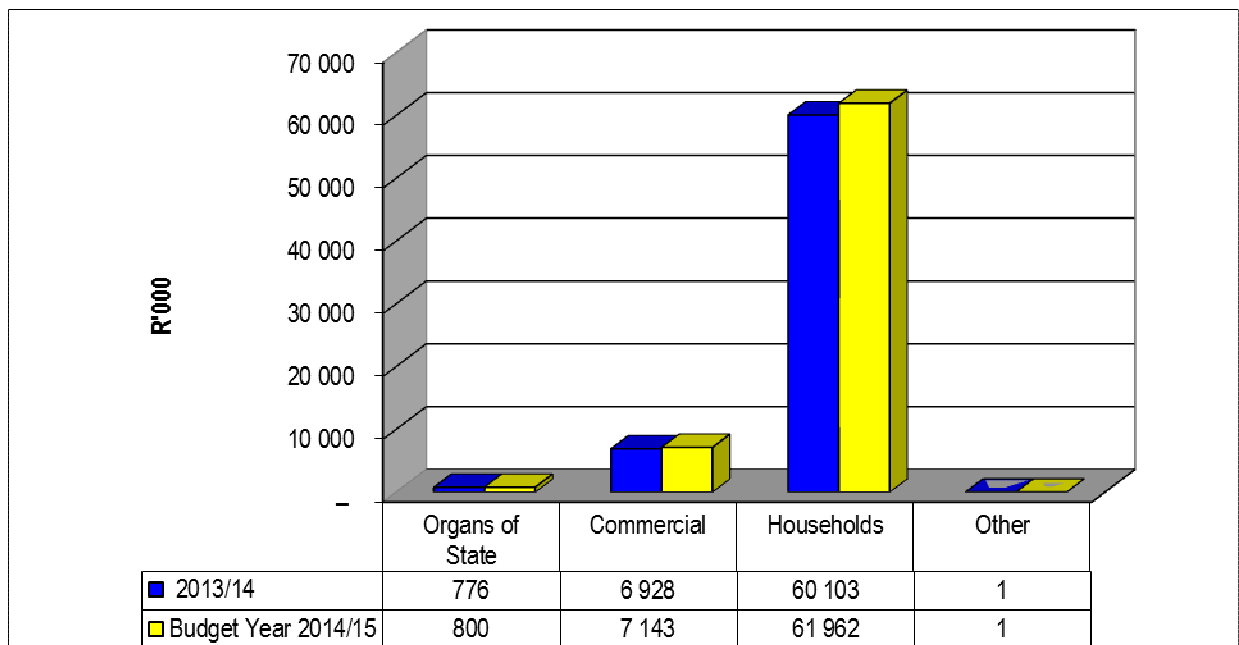
Capital expenditure – YTD actual vs YTD trend



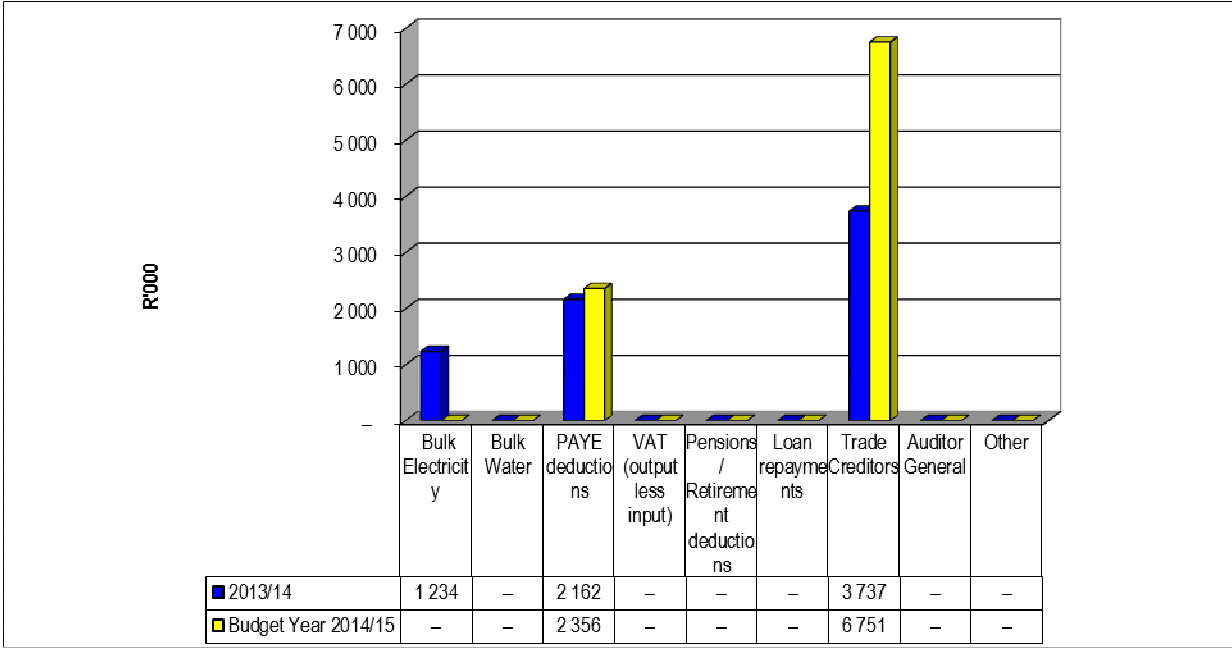
Debtors Age Analysis



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.

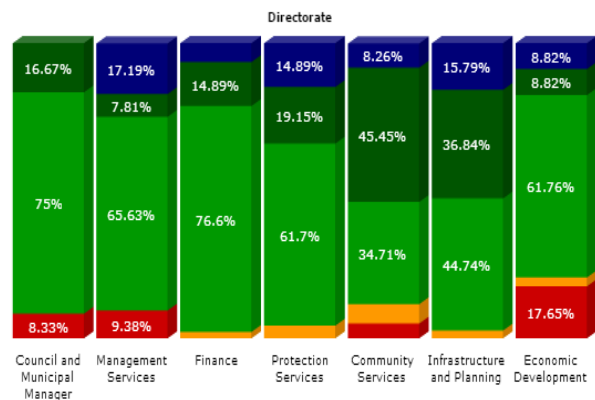
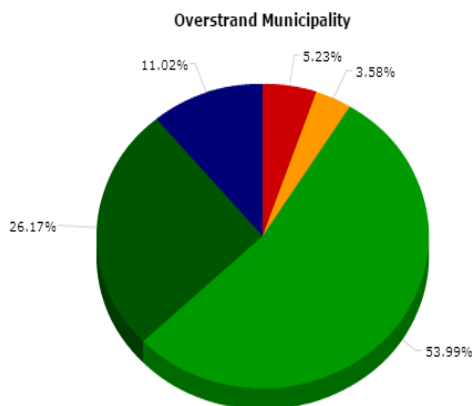
The municipality met 331 (91,18%) of a total number of 363 key performance indicators (KPIs) for the period July 2014 – December 2014. 13 (3,6%) of KPIs were almost met and 19 (5,2%) of the indicators were not met.

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

Annexure C is the unaudited Top Layer SDBIP Report for the first half of the financial year ending 31 December 2014 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 2014 which measures the municipality's overall performance, per Directorate, per National KPA and per Strategic objectives.

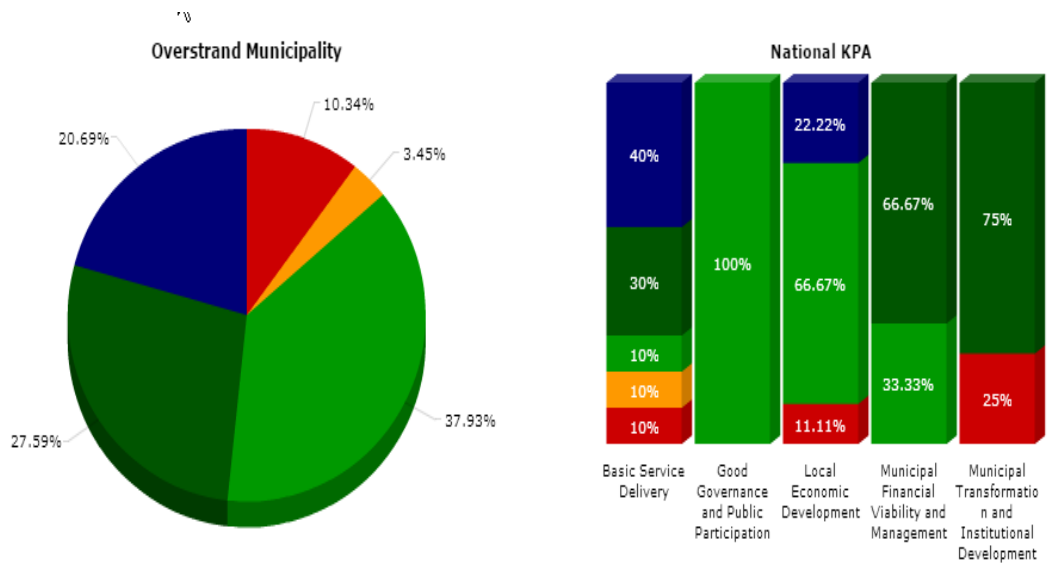
1. DEPARTMENTAL SDBIP OVERALL PERFORMANCE



Overstrand Municipality	Directorate							
	Council & Municipal Manager	Management Services	Finance	Protection Services	Community Services	Infrastructure & Planning	Economic Development	
KPI Not Met	19 (5.2%)	1 (8.3%)	6 (9.4%)	-	-	6 (5%)	-	6 (17.6%)
KPI Almost Met	13 (3.6%)	-	-	1 (2.1%)	2 (4.3%)	8 (6.6%)	1 (2.6%)	1 (2.9%)
KPI Met	196 (54%)	9 (75%)	42 (65.6%)	36 (76.6%)	29 (61.7%)	42 (34.7%)	17 (44.7%)	21 (61.8%)
KPI Well Met	95 (26.2%)	2 (16.7%)	5 (7.8%)	7 (14.9%)	9 (19.1%)	55 (45.5%)	14 (36.8%)	3 (8.8%)
KPI Extremely Well Met	40 (11%)	-	11 (17.2%)	3 (6.4%)	7 (14.9%)	10 (8.3%)	6 (15.8%)	3 (8.8%)
Total:	363	12	64	47	47	121	38	34

Period: 01 July 2014 – 31 December 2014

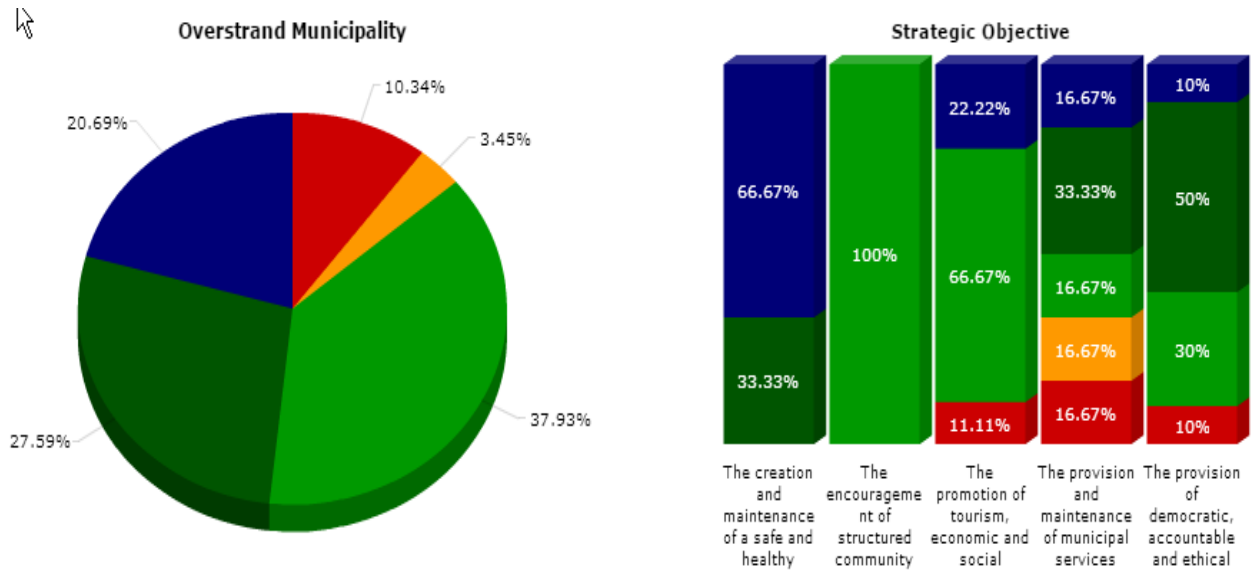
2. OVERALL TOP- LEVEL PERFORMANCE PER NATIONAL KPA



Overstrand Municipality		National KPA				
		Basic Service Delivery	Good Governance and Public Participation	Local Economic Development	Municipal Financial Viability and Management	Municipal Transformation and Institutional Development
KPI Not Met	3 (10.3%)	1 (10%)	-	1 (11.1%)	-	1 (25%)
KPI Almost Met	1 (3.4%)	1 (10%)	-	-	-	-
KPI Met	11 (37.9%)	1 (10%)	3 (100%)	6 (66.7%)	1 (33.3%)	-
KPI Well Met	8 (27.6%)	3 (30%)	-	-	2 (66.7%)	3 (75%)
KPI Extremely Well Met	6 (20.7%)	4 (40%)	-	2 (22.2%)	-	-
Total:	29	10	3	9	3	4

Period: 01 July 2014 – 31 December 2014

3. OVERALL TOP- LEVEL PERFORMANCE PER STRATEGIC OBJECTIVES



Overstrand Municipality		Strategic Objective				
		The creation and maintenance of a safe and healthy environment	The encouragement of structured community participation in the matters of the municipality	The promotion of tourism, economic and social development	The provision and maintenance of municipal services	The provision of democratic, accountable and ethical governance
KPI Not Met	3 (10.3%)	-	-	1 (11.1%)	1 (16.7%)	1 (10%)
KPI Almost Met	1 (3.4%)	-	-	-	1 (16.7%)	-
KPI Met	11 (37.9%)	-	1 (100%)	6 (66.7%)	1 (16.7%)	3 (30%)
KPI Well Met	8 (27.6%)	1 (33.3%)	-	-	2 (33.3%)	5 (50%)
KPI Extremely Well Met	6 (20.7%)	2 (66.7%)	-	2 (22.2%)	1 (16.7%)	1 (10%)
Total:	29	3	1	9	6	10

Period: 01 July 2014 – 31 December 2014

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 2012/2013 Annual Report:

Auditor-General Report on Financial Performance 2013/14	
Audit Report Status:	Unqualified (Clean Audit)
Non-Compliance Issues	Remedial Action Taken
There were no findings of any material misstatements in the financial statements prepared by the Municipality in accordance with S122 of the MFMA.	
There were no material findings of any instances of material non-compliance with specific matters in laws and regulations applicable to the Municipality.	

Table 1.: AG Report on Financial Performance 2013/14

Auditor-General Report on Service Delivery Performance: 2013/14	
Audit Report Status:	Unqualified (Clean Audit)
Non-Compliance Issues	Remedial Action Taken
There were no material findings on the annual performance report concerning the usefulness and the reliability of the information reported by the Municipality.	

Table 2.: AG Report on Service Delivery Performance 2013/14

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

	Amended Budget	Actual 31/12/2014	%
Operational Expenditure	870 686 809	395 440 555	45%
Operational Revenue (Excl. Capital Grants)	785 572 254	404 601 692	51%

EXPENDITURE

Approximately 45% of the operating expenditure budget of R870 686 809 was spent as at the end of December 2014. 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 6 687 426
--	-------------

EXPENDITURE REQUESTS

General Expenses and Repairs & Maintenance	R 5 793 364
--	-------------

REVENUE

Approximately 51% of the operating revenue budget of R785 572 254 was levied or collected as at the end of December 2014.

Indications are that the service revenue will materialised as budgeted.

CAPITAL

	Original Budget	Amended Budget	Actual 31/12/2014	%
Capital Expenditure	97 720 534	116 752 312	37 335 769	32%

The capital expenditure as at the end of December 2014, including commitments, amounts to R57 441 653 and equates to 49% of the budget actually spent or committed. Minor re-allocations between projects are listed in Annexure B.

CASH MANAGEMENT

Cash flow predictions are as anticipated. The cash balance at the end of December 2014 amounts to R107 333 419.

DEBTORS

Debtors' levels remain stable after the slight year-on-year decrease from 2013 to 2014. 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

All indications are that the salary budget will not be exceeded except for an adjustment to the Post Retirement Benefits Provision. This provision is of a non cash nature and therefore will not affect the cash outflow.

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 2015.

Coenie Groenewald
MUNICIPAL MANAGER

Municipal manager’s quality certification

I, Santie Reyneke-Naude, the Acting Municipal Manager of Overstrand Municipality, hereby certify that the –

- **Mid-Year Budget and Performance Assessment**

as at **December 2014** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: **S Reyneke-Naude**

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

Signature -----

Date 14 / 07 / 2015-----

2014/2015 OPERATIONAL BUDGET MID YEAR REVIEW

ANNEXURE B

DIRECTORATE	DEPARTMENT	VOTE	ITEM	SAVINGS	REQUESTS	NETT
Finance	Director: Finance	1 01 0015 074	Printing & Stationery	-2 000		
Finance	Director: Finance	1 01 0015 079	Reference Library	-3 000		
Finance	Accounting Services	1 01 0018 029	Bank Charges		350 000	
Finance	Expenditure & Assets	1 01 0019 054	Insurance	-250 000		
Finance	Expenditure & Assets	1 01 0019 076	Professional Services	-160 000		
Finance	Expenditure & Assets	1 01 0019 151	Maintenance Contractors	-60 000		
Finance	Revenue	1 01 0020 151	Maintenance Contractors		90 000	
Finance	SCM	1 01 0021 025	Advertising Costs		30 000	
Finance	SCM	1 01 0021 151	Maintenance Contractors		30 000	
Finance	Data Control	1 01 0022 076	Professional Services		200 000	
Finance	Assessment Rates	1 01 0025 055	Interim Valuation Expenses	-100 000		
Finance	Assessment Rates	1 01 0025 076	Professional Services	-125 000		
Community Services	Director: Community Services	1 01 0050 041	Delegate Expenses	-10 000		
Community Services	Director: Community Services	1 01 0050 091	Subsistence & Transport		20 000	
Community Services	Area Manager: Kleinmond	1 01 0053 072	Postage & Courier Services	-10 000		
Community Services	Area Manager: Kleinmond	1 01 0053 074	Printing & Stationery	-7 000		
Community Services	Area Manager: Kleinmond	1 01 0053 136	Maintenance Materials	-15 000		
Community Services	Area Manager: Hermanus	1 01 0054 136	Maintenance Materials		262 000	
Community Services	Area Manager: Hermanus	1 01 0054 151	Maintenance Contractors		190 000	
Community Services	Area Manager: Stanford	1 01 0055 151	Maintenance Contractors	-20 000		
Community Services	Control Room	1 01 0061 031	Cellphone	-45 000		
Community Services	Control Room	1 01 0061 136	Maintenance Materials	-5 000		
Community Services	Fleet Management	1 01 0062 084	Security Service	-130 000		
Community Services	Fleet Management	1 01 0062 151	Maintenance Contractors	-15 000		
Community Services	Sports & Recreation	1 01 0063 025	Advertising Costs	-2 500		
Community Services	Corporate Projects	1 01 0064 074	Printing & Stationery	-12 000		
Community Services	Corporate Projects	1 01 0064 075	Contracted Services	-27 000		
Community Services	Corporate Projects	1 01 0064 076	Professional Services	-18 105		
Community Services	Corporate Projects	1 01 0064 136	Maintenance Materials	-3 200		
Community Services	Corporate Projects	1 01 0064 151	Maintenance Contractors	-1 917		
Community Services	Library Hawston	1 01 0097 151	Maintenance Contractors	-15 000		
Community Services	Library Mount Pleasant	1 01 0098 089	Subscriptions		1 000	
Community Services	Library Stanford	1 01 0101 151	Maintenance Contractors	-3 000		
Community Services	Operational Manager: Stanford	1 01 0132 136	Maintenance Materials	-3 000		
Community Services	Operational Manager: Stanford	1 01 0132 151	Maintenance Contractors		20 000	
Community Services	Operational Manager: Gansbaai	1 01 0133 074	Printing & Stationery		13 000	
Community Services	Operational Manager: Gansbaai	1 01 0133 136	Maintenance Materials	-5 000		
Community Services	Operational Manager: Gansbaai	1 01 0133 151	Maintenance Contractors	-1 000		
Community Services	Streets provincial	1 01 0136 136	Maintenance Materials	-8 000		
Community Services	Streets: Kleinmond	1 01 0140 082	Hire Vehicles	-497		
Community Services	Streets: Kleinmond	1 01 0140 092	Sundries	-2 000		
Community Services	Streets: Kleinmond	1 01 0140 136	Maintenance Materials		500 000	
Community Services	Streets: Hermanus	1 01 0141 092	Sundries	-1 000		
Community Services	Streets: Hermanus	1 01 0141 111	Control Items	-10 000		
Community Services	Streets: Hermanus	1 01 0141 136	Maintenance Materials		200 000	

DIRECTORATE	DEPARTMENT	VOTE	ITEM	SAVINGS	REQUESTS	NETT
Community Services	Streets: Hermanus	1 01 0141 151	Maintenance Contractors	-200 000		
Community Services	Streets: Gansbaai	1 01 0144 075	Contracted Services	-8 200		
Community Services	Streets: Gansbaai	1 01 0144 092	Sundries	-3 000		
Community Services	Streets: Gansbaai	1 01 0144 136	Maintenance Materials		50 000	
Community Services	Streets: Gansbaai	1 01 0144 151	Maintenance Contractors		16 000	
Community Services	Stormwater: Stanford	1 01 0153 136	Maintenance Materials	-30 000		
Community Services	Stormwater :Gansbaai	1 01 0154 136	Maintenance Materials	-12 000		
Community Services	Stormwater :Gansbaai	1 01 0154 151	Maintenance Contractors	-12 000		
Community Services	Beaches: Kleinmond	1 01 0160 092	Sundries	-1 000		
Community Services	Beaches: Gansbaai	1 01 0162 074	Printing & Stationery	-800		
Community Services	Beaches: Gansbaai	1 01 0162 075	Contracted Services	-10 000		
Community Services	Parks & Townlands-Kleinmond	1 01 0164 136	Maintenance Materials	-15 000		
Community Services	Parks & Townlands-Kleinmond	1 01 0164 151	Maintenance Contractors	-10 000		
Community Services	Parks & Townlands: Stanford	1 01 0166 095	Uniform & Overalls	-7 000		
Community Services	Parks & Townlands: Gansbaai	1 01 0167 074	Printing & Stationery	-400		
Community Services	Community Buildings :Hermanus	1 01 0181 151	Maintenance Contractors	-30 000		
Community Services	Sportsgrounds: Kleinmond	1 01 0210 136	Maintenance Materials	-5 000		
Community Services	Sportsgrounds: Stanford	1 01 0212 136	Maintenance Materials		7 000	
Community Services	Stoney Point : Betty's Bay	1 01 0216 136	Maintenance Materials	-10 000		
Community Services	Cemeteries: Hermanus	1 01 0251 151	Maintenance Contractors		10 000	
Community Services	Caravan Park: Palmiet Camp	1 01 0260 095	Uniform & Overalls		2 700	
Community Services	Caravan Park: Kleinmond	1 01 0261 025	Advertising Costs	-2 000		
Community Services	Caravan Park: Kleinmond	1 01 0261 074	Printing & Stationery	-1 000		
Community Services	Caravan Park: Kleinmond	1 01 0261 136	Maintenance Materials		1 000	
Community Services	Caravan Park: Kleinmond	1 01 0261 151	Maintenance Contractors		2 000	
Community Services	Housing Administration	1 01 0290 025	Advertising Costs	-10 000		
Community Services	Housing Administration	1 01 0290 136	Maintenance Materials	-35 000		
Community Services	Public Toilets:Hermanus	1 01 0320 136	Maintenance Materials	-15 000		
Community Services	Caravan Park: Kleinmond	1 01 0330 030	Baboon Proof Bins	-4 073		
Community Services	Refuse Removal: Kleinmond	1 01 0330 080	Refuse/Recycle Bags	-20 910		
Community Services	Refuse Removal: Kleinmond	1 01 0330 151	Maintenance Contractors	-5 300		
Community Services	Refuse Removal: Hermanus	1 01 0331 080	Refuse/Recycle Bags		30 000	
Community Services	Refuse Removal: Stanford	1 01 0332 151	Maintenance Contractors	-20 000		
Community Services	Solid Waste Disposal: Stanford	1 01 0343 136	Maintenance Materials	-4 000		
Community Services	Solid Waste Disposal: Kleinmond	1 01 0350 074	Printing & Stationery	-2 332		
Community Services	Solid Waste Disposal: Kleinmond	1 01 0350 082	Hire Vehicles	-7 950		
Community Services	Solid Waste Disposal: Kleinmond	1 01 0350 136	Maintenance Materials	-15 000		
Community Services	Solid Waste Disposal: Kleinmond	1 01 0350 151	Maintenance Contractors	-10 000		
Community Services	Solid Waste Disposal: Hermanus	1 01 0351 111	Control Items	-10 000		
Community Services	Solid Waste Disposal: Hermanus	1 01 0351 151	Maintenance Contractors	-30 000		
Community Services	Sewerage Distribution: Kleinmond	1 01 0375 151	Maintenance Contractors		100 000	
Community Services	Sewerage Distribution: Hermanus	1 01 0376 151	Maintenance Contractors	-150 000		
Community Services	Sewerage Tankers: Kleinmond	1 01 0395 092	Sundries	-2 000		
Community Services	Sewerage Tankers: Gansbaai	1 01 0398 075	Contracted Services			
Community Services	Sewerage Treatment: Kleinmond	1 01 0405 066	Municipal Electricity Purchases	-68 052		
Community Services	Sewerage Treatment: Kleinmond	1 01 0405 151	Maintenance Contractors	-8 317	47 772	
Community Services	Sewerage Treatment: Hawston	1 01 0406 032	Chemicals	-30 000		

DIRECTORATE	DEPARTMENT	VOTE	ITEM	SAVINGS	REQUESTS	NETT
Community Services	Sewerage Treatment: Hawston	1 01 0406 111	Control Items	-2 000		
Community Services	Sewerage Treatment: Hawston	1 01 0406 151	Maintenance Contractors		75 000	
Community Services	Sewerage Treatment: Hermanus	1 01 0407 095	Uniform & Overalls		3 000	
Community Services	Sewerage Treatment: Hermanus	1 01 0407 111	Control Items	-2 000		
Community Services	Sewerage Treatment: Hermanus	1 01 0407 151	Maintenance Contractors		75 000	
Community Services	Sewerage Treatment: Stanford	1 01 0408 136	Maintenance Materials	-50 000		
Community Services	Sewerage Treatment: Stanford	1 01 0408 151	Maintenance Contractors	-100 000		
Community Services	Sewerage Treatment: Gansbaai	1 01 0409 075	Contracted Services			
Community Services	Sewerage Treatment: Gansbaai	1 01 0409 151	Maintenance Contractors			
Community Services	Water Treatment (Kleinmond)	1 01 0456 032	Chemicals		269 732	
Community Services	Water Treatment (De Bos/Preekst)	1 01 0459 032	Chemicals	-700 000		
Community Services	Water Treatment (De Bos/Preekst)	1 01 0459 095	Uniform & Overalls		2 000	
Community Services	Water Treatment (De Bos/Preekst)	1 01 0459 136	Maintenance Materials	-20 000		
Community Services	Water Treatment (De Bos/Preekst)	1 01 0459 151	Maintenance Contractors	-677 000		
Community Services	Water Treatment (Gansbaai)	1 01 0462 032	Chemicals		700 000	
Community Services	Water Distribution : Kleinmond	1 01 0480 066	Municipal Electricity Purchases	-40 000		
Community Services	Water Distribution : Kleinmond	1 01 0480 151	Maintenance Contractors		27 349	
Community Services	Water Distribution : Hermanus	1 01 0481 136	Maintenance Materials		330 000	
Community Services	Water Distribution : Hermanus	1 01 0481 151	Maintenance Contractors		20 000	
Community Services	Water Distribution : Stanford	1 01 0482 066	Municipal Electricity Purchases	-70 000		
Community Services	Water Distribution : Gansbaai	1 01 0483 092	Sundries	-5 000		
Community Services	Water (Serv & Connect) Hermanus	1 01 0491 136	Maintenance Materials	-60 000		
Community Services	Water (Serv & Connect) Stanford	1 01 0492 136	Maintenance Materials	-3 000	5 100	
Community Services	Water (Serv & Connect) Stanford	1 01 0492 151	Maintenance Contractors	-5 100		
Community Services	Water (Serv & Connect) Gansbaai	1 01 0493 074	Printing & Stationery	-4 000		
Community Services	Water (Serv & Connect) Gansbaai	1 01 0493 136	Maintenance Materials	-50 000		
Community Services	Water (Serv & Connect) Gansbaai	1 01 0493 151	Maintenance Contractors	-16 000		
				-3 679 653	3 679 653	0
Management Services	HR	1 01 0065 072	Postage & Courier Services	-7 000		
Management Services	Strategic Services	1 01 0013 074	Printing & Stationery	-818		
Management Services	Strategic Services	1 01 0013 076	Professional Services	-75 562		
Management Services	Council Support	1 01 0067 074	Printing & Stationery	-25 000		
Management Services	ICT	1 01 0066 083	Rentals (Offices & Equipment)	-200 000		
Management Services	ICT	1 01 0066 093	Telephone	-200 000		
Management Services	ICT	1 01 0066 151	Maintenance Contractors	-800 000		
Management Services	ICT	1 01 0066 168	Interest Paid (Fiannce Leases)		30 725	
Management Services	Director :Management Services	1 01 0011 086	Rewards & Incentives	-65 000		
Management Services	Director :Management Services	1 01 0011 091	Subsistence & Transport	-20 000		
Management Services	Director :Management Services	1 01 0011 076	Professional Services	-100 000		
Management Services	Social Development	1 01 0068 087	Social Development projects	-68 970		
Management Services	Social Development	1 01 0068 021	Temporary Workers		68 970	
MM & IA	Internal Audit	1 01 0014 072	Postage & Courier Services	-1 000		
MM & IA	Internal Audit	1 01 0014 151	Maintenance Contractors	-1 400		
Protection Services	Fire & Disaster Management	1 01 0074 071	Plot Clearing: Non Municipal Property		100 000	
Protection Services	Law Enforcement	1 01 0071 084	Security Services		200 000	
Protection Services	Traffic	1 01 0070 136	Maintenance Materials		10 000	

DIRECTORATE	DEPARTMENT	VOTE	ITEM	SAVINGS	REQUESTS	NETT
Protection Services	Vehicle Testing	1 01 0072 074	Printing & Stationery		10 000	
Protection Services	Vehicle Testing	1 01 0072 136	Maintenance Materials		10 000	
Protection Services	Vehicle Testing	1 01 0072 151	Maintenance Contractors		150 000	
Infrastructure & Plan	Solid Waste Planning	1 01 0224 136	Maintenance Materials		147 200	
Infrastructure & Plan	Solid Waste Planning	1 01 0224 151	Maintenance Contractors	-180 854		
Infrastructure & Plan	Solid Waste Disposal	1 01 0364 033	Chipping	-226 405		
Infrastructure & Plan	Solid Waste Disposal	1 01 0364 050	Haulage	-80 185		
Infrastructure & Plan	Solid Waste Disposal	1 01 0364 075	Contracted Services		1 486 511	
Infrastructure & Plan	Town Planning	1 01 0220 076	Professional Services	-700 000		
Infrastructure & Plan	Environmental Man Serv	1 01 0230 112	Clearing of Aliens	-25 000		
Infrastructure & Plan	Environmental Man Serv	1 01 0230 136	Maintenance Materials	-23 200		
Infrastructure & Plan	Environmental Man Serv	1 01 0230 151	Maintenance Contractors	-21 824		
Infrastructure & Plan	Streetlights KM	1 01 0146 136	Maintenance Materials	-40 000		
Infrastructure & Plan	Streetlights HM	1 01 0147 136	Maintenance Materials	-75 000		
Local Economic dev	Director :LED	1 01 0111 072	Postage & Courier Services	-1 500		
Local Economic dev	Parking Service	1 01 0113 074	Printing & Stationery	-8 000		
Local Economic dev	Parking Service	1 01 0113 083	Rentals (Offices & Equipment)	-100 000		
Local Economic dev	Parking Service	1 01 0113 092	Sundries	-2 014		
Local Economic dev	Parking Service	1 01 0113 136	Maintenance Materials	-10 126		
Local Economic dev	Parking Service	1 01 0113 151	Maintenance Contractors	-17 885		
				-3 076 743	2 213 406	-863 337

Management Services	-1 493 380	0	-1 462 655
MM & IA	-2 400		-2 400
Protection Services		480 000	480 000
Community Services	-2 979 653	2 979 653	0
Infrastructure & Plan	-1 372 468	1 633 711	261 243
LED	-139 525	0	-139 525
Finance	-700 000	700 000	0
	-6 687 426	5 793 364	-863 337

2014/2015 SUMMARY OF MID YEAR REVIEW CHANGES :**CAPEX**

Integrated asset management & maintenance system	5 01 0502 752 1	-566 000	DECREASE FMG PORTION ON CAPITAL BUDGET OF R 566 000 TO BE RE-ALLOCATED TO OPEX FOR SCOA
Cap Savings	5 01 0502 999 1	-198 561	REDUCTION OF BUDGET RELATING TO CLEARING OF NER DEBTOR AT 30/06/2014
RF Network:Hawston inclusive of GB Mast	5 01 0502 753 1	100 000	TRF FROM 5010503999 1 &PROJECT NAME CHANGE
Minor Assets Contingrncy	5 01 0503 999 1	-100 000	TRF TO 50105027531
MIG PMU Building	5 01 0502 756 1	665 417	MIG RE-ALLOCATION 2014/2015 -D HENDRIKS
Overhills:Kleinmond Soccer Field	5 01 0502 653 1	-1 373 793	MIG RE-ALLOCATION 2014/2015 -D HENDRIKS
Upgrade of Landa Road (Mandela Square)	5 01 0502 763 1	900 000	MIG RE-ALLOCATION 2014/2015 -D HENDRIKS
Eluxolweni - New bulk sewerage for housing project	5 01 0502 622 1	-1 148 985	MIG RE-ALLOCATION 2014/2015 -D HENDRIKS
Upgrade Stormwater - Internal & External	5 01 0502 775 1	400 000	MIG RE-ALLOCATION 2014/2015 -D HENDRIKS
Karwyderskraal : New Waste Cell	5 01 0502 776 1	557 361	MIG RE-ALLOCATION 2014/2015 -D HENDRIKS
Karwyderskraal : New Waste Cell	5 01 0502 776 1	-557 361	RE-ALLOCATION - H BLIGNAUT PROJECTS
Replacement of Overstrand water pipes	5 01 0502 557 1	1 557 361	RE-ALLOCATION - H BLIGNAUT PROJECTS
Baardskeerdersbos Bulk water supply upgrade	5 01 0502 616 1	225 000	RE-ALLOCATION - H BLIGNAUT PROJECTS
Groundwater Telemetry Upgrade	5 01 0502 778 1	175 000	RE-ALLOCATION - H BLIGNAUT PROJECTS
Upgrading of Kidbrooke Pipeline	5 01 0502 774 1	-1 400 000	RE-ALLOCATION - H BLIGNAUT PROJECTS
Fencing of municipal yard	5 01 0502 777 1	-30 000	SAVING ON MUNICIPAL YARD PROJECTS AS INDICATED BY CFO - TRF TO 50105029991
Cap Savings	5 01 0502 999 1	30 000	SAVING ON MUNICIPAL YARD PROJECTS AS INDICATED BY CFO - TRF FROM 50105027771
Cap Savings	5 01 0502 999 1	-30 000	SAVING ON MUNICIPAL YARD PROJECTS AS INDICATED BY CFO - TRF TO 50105039991
Minor Assets Contingrncy	5 01 0503 999 1	30 000	SAVING ON MUNICIPAL YARD PROJECTS AS INDICATED BY CFO- TRF FROM 50105029991
Minor Assets Contingrncy	5 01 0503 999 1	15 000	SAVINGS FROM 50105039961
Minor Assets -Local Economic Development	5 01 0503 996 1	-15 000	SAVINGS TO BE ALLOCATED TO MA CONTINGENCY TO 50105039991

TOTAL CAPITAL MYR ADJUSTMENTS**-764 561**

Overstrand Municipality
SDBIP 2014/2015: Top Layer SDBIP Report - Mid Year Assessment Report - 1 July 2014 till 31 December 2014

Basic Service Delivery

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER 1 - ENDING 30 SEPTEMBER 2014					QUARTER 2 - ENDING 31 DECEMBER 2014					Overall Performance for Sep 2014 to Dec 2014		
						Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R
TL2	The provision and maintenance of municipal services	m ² of roads patched (works orders) and resealed according to approved Paveman Management System within available budget	Director: Community Services	120000	120,000	3,000	0	R	[D217] Director: Community Services: Contract commencement date was 2 September 2014, contractor has established on site and commenced with preparatory work only. (September 2014)	[D217] Director: Community Services: Contract will commence on 10 October 2014 (September 2014)	35,000	6,256	R	[D217] Director: Community Services: PATCHING IN KLEINMOND, STANFORD COMPLETED. GANSBAAI IN PROGRESS. TARGET NOT ATTAINABLE DUE TO LATE COMMENCEMENT. (December 2014)	[D217] Director: Community Services: RESEAL TO COMMENCE AFTER PATCHING HAVE BEEN COMPLETED. (December 2014)	35,000	6,256	R
TL3	The provision and maintenance of municipal services	Quality of effluent comply 90% with SANS 241	Director: Community Services	86.2	90%	90%	91%	G2	[D219] Director: Community Services: Complied (September 2014)		90%	88%	O	[D219] Director: Community Services: Mechanical problems at two plants influenced overall performance. (December 2014)	[D219] Director: Community Services: Maintenance work done during December 2014. (December 2014)	90%	89.50%	O
TL4	The provision and maintenance of municipal services	Quality of potable water comply 95% with SANS 241	Director: Community Services	94.76	95%	95%	96%	G2	[D220] Director: Community Services: Complied (September 2014)		95%	96%	G2	[D220] Director: Community Services: COMPLIED (December 2014)		95%	96%	G2
TL5	The provision and maintenance of municipal services	Limit unaccounted water to less than 25% ((Number of kilolitre water purified - Number of kilolitre water sold)/Number of kilolitre sold x 100)	Director: Community Services	25.57	25%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL26	The provision and maintenance of municipal services	Limit electricity losses to 8.5% or less ((Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) x 100)	Director: Infrastructure & Planning	new kpi	8.50%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL27	The provision and maintenance of municipal services	Achieve two Green Drop awards	Director: Infrastructure & Planning	1	2	0	4	B	[D317] Deputy Director: Infrastructure & Planning: 4 Green Drops were awarded to Overstrand Municipality according to the national Department of Water and Sanitation's individual report for the municipality. (September 2014)		0	0	N/A			0	4	B
TL28	The provision and maintenance of municipal services	Achieve 6 Blue drop awards	Director: Infrastructure & Planning	5	6	0	0	N/A			0	0	N/A			0	0	N/A
TL29	The provision and maintenance of municipal services	Report on the implementation of the Water Service Development plan annually by the end of October 2014	Director: Infrastructure & Planning	1	1	0	0	N/A			1	1	G	[D319] Deputy Director: Infrastructure & Planning: Water Services Audit Report for 2013/14 was submitted to Department of Water and Sanitation before end October 2014. (October 2014)		1	1	G
TL36	The creation and maintenance of a safe and healthy environment	Annually review and submit Disaster Management Plan to the District by the end of June	Director: Protection Services	1	1	0	0	N/A			0	0	N/A			0	0	N/A
TL37	The creation and maintenance of a safe and healthy environment	Arrange public awareness sessions on Protection services	Director: Protection Services	60	32	10	26	B	[D271] Director: Protection Services: 26 Training Sessions, 32 visits to schools (September 2014)		6	21	B	[D271] Director: Protection Services: 21 Public Safety Awareness campaigns held (December 2014)		16	47	B
TL38	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	1	1	0	0	N/A			0	0	N/A			0	0	N/A
TL39	The creation and maintenance of a safe and healthy environment	Review the Fire Management Plan by the end of June 2015	Director: Protection Services	1	1	0	0	N/A			0	0	N/A			0	0	N/A
TL40	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	1200	1,200	300	2,124	B	[D274] Chief: Fire Management: Perform compliance inspections in terms of the National Standard for community fire protection as specified in SANS 10090 (September 2014)		300	1,696	B	[D274] Chief: Fire Management: Perform compliance inspections in terms of the National Standard for community fire protection as specified in SANS 10090 (December 2014)		600	3,820	B

TL41	The creation and maintenance of a safe and healthy environment	Conclude signed disaster directives with the relevant role-players	Director: Protection Services	new kpi	1	0	0	N/A		0	0	N/A		0	0	N/A			
TL42	The creation and maintenance of a safe and healthy environment	Optimal collection of public safety income for the financial year	Director: Protection Services	new kpi	R 10,000,000	R 2,500,000	R 3,506,085	G2	[D276] Director: Protection Services: R3 505 085 income received for Protection Service (September 2014)	R 2,500,000	R 3,726,189	G2	[D276] Director: Protection Services: R 3 726 189 total income received (December 2014)	R 5,000,000	R 7,232,274	G2			
TL43	The provision and maintenance of municipal services	Provision of water to informal households with access within a 200 m radius	Director: Community Services	new kpi	3,406	0	0	N/A	[D223] Director: Community Services: Complied with delivery of service. new survey in December 2013 indicated number of households has reduced to 3330 (September 2014)	[D223] Director: Community Services: Revision of kpi to be addressed in Q2 of 2014/15 (September 2014)	0	0	N/A	New Survey done in December 2014 indicated the number of households has reduced to 3188, due to the housing project in Eluxolweni.	0	0	N/A		
TL44	The provision and maintenance of municipal services	Provision of cleaned piped water to all formal households within 200 m from households	Director: Community Services		25360	28,077	0	N/A	[D150] Deputy Director: Community Services: Annual Target (September 2014)		0	0	N/A		0	0	N/A		
TL45	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all formal households at least once a week	Director: Community Services		31095	32,697	0	N/A	[D153] Deputy Director: Community Services: Annual target (September 2014)		0	0	N/A	[D153] Deputy Director: Community Services: NO UPDATES NEEDED QUARTERLY (December 2014)		0	0	N/A	
TL46	The provision and maintenance of municipal services	Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week	Director: Community Services	new kpi	3,406	0	0	N/A			0	0	N/A	[D154] Deputy Director: Community Services: Annual Target (December 2014)		0	0	N/A	
TL47	The provision and maintenance of municipal services	Provision of Electricity: Number of metered electrical connections in formal area (Eskom Areas excluded)	Director: Infrastructure & Planning		21998	21,998	0	N/A			0	0	N/A			0	0	N/A	
TL48	The provision and maintenance of municipal services	Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements	Director: Finance		6580	6,580	6,580	6,749.33	G2	[D395] Senior Manager: Revenue: 6707 Households @ R3,380,401.08 (July 2014) [D395] Senior Manager: Revenue: 6754 Households @ R3,445,538.35 (August 2014) [D395] Senior Manager: Revenue: 6787 Households @ R3,478,481.11 (September 2014)	[D395] Senior Manager: Revenue: N/A (July 2014) [D395] Senior Manager: Revenue: N/a (August 2014) [D395] Senior Manager: Revenue: N/A (September 2014)	6,580	6,853.67	G2	[D395] Senior Manager: Revenue: 6811 Households @ R3,491,939.24 (October 2014) [D395] Senior Manager: Revenue: 6871 Households @ R3,523,219.35 (November 2014) [D395] Senior Manager: Revenue: 6879 Households @ R3,523,975.13 (December 2014)	[D395] Senior Manager: Revenue: N/A (October 2014) [D395] Senior Manager: Revenue: n/a (November 2014) [D395] Senior Manager: Revenue: N/A (December 2014)	6,580	6,801.50	G2
TL49	The provision of democratic, accountable and ethical governance	Percentage of a municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's IDP (Actual amount spent on projects as identified for the year in the IDP/Total amount spent on capital projects)x100)	Municipal Manager		98	98%	5%	11%	B	[D15] Municipal Manager: 9% of capital budget spent. Refer to attached file. (September 2014) [D28] Director: Management Services: ICT = 0% Building of Add Court = 28% Minor Assets = 5 (September 2014) [D366] Director: Finance: An amount of R250 000 of the original R310 000 was reallocated to the Minor Assets Contingency R6,053.00 has been spent (5% of total allocation) (September 2014) [D234] Director: Protection Services: Capital budget not yet spent (September 2014) [D103] Director: Community Services: Complied (September 2014) [D284] Director: Infrastructure & Planning: 10 % of total Capital Budget was spent at end September 2014 (September 2014) [D329] Director: Economic Development: No budget allocated for capital projects. (September 2014)	[D234] Director: Protection Services: Departments to obtain Minor Assets (September 2014) [D329] Director: Economic Development: Due to lack of funds. (September 2014)	25%	44.51%	B	[D15] Municipal Manager: 32% of capital budget spent at the end of December 2014. (December 2014) [D28] Director: Management Services: ICT Expenditure: 36% Building of add court: 91% Minor Assets (Management Services): 56% Minor Assets (Equip for add court) 19% (December 2014) [D366] Director: Finance: ACHIEVED (December 2014) [D234] Director: Protection Services: 81.1 % of the Capital budget for Minor assets spent. No other capital projects (December 2014) [D103] Director: Community Services: COMPLIED (December 2014) [D284] Director: Infrastructure & Planning: 36.36 % from the total capital budget was spent at end December 2014. (December 2014) [D329] Director: Economic Development: No Capital Budget allocated to the Directorate (December 2014)	25%	44.51%	B	
TL50	The provision and maintenance of municipal services	The provision of sanitation services to informal households based on the standard of 1 toilette to 5 households	Director: Community Services	new kpi	3,406	0	0	N/A			0	0	N/A	[D151] Deputy Director: Community Services: Annual target (December 2014)		0	0	N/A	
TL51	The provision and maintenance of municipal services	Provision of sanitation services to formal residential households	Director: Community Services		31221	31,202	0	0	N/A	[D152] Deputy Director: Community Services: Annual target (September 2014)		0	0	N/A	[D152] Deputy Director: Community Services: NO UPDATES NEEDED QUARTERLY (December 2014)		0	0	N/A

Good Governance and Public Participation

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER 1 - ENDING 30 SEPTEMBER 2014					QUARTER 2 - ENDING 31 DECEMBER 2014					Overall Performance for Sep 2014 to Dec 2014				
						Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R		
TL6	The encouragement of structured community participation in the matters of the municipality	Ward committee meetings held to facilitate consistent and regular communication with residents	Director: Community Services		8	8	2	2	G	[D222] Director: Community Services: Complied - Minutes on the Collab System (September 2014)		2	2	G	[D222] Director: Community Services: Complied - Minutes on the Collab System (December 2014)		4	4	G	
TL7	The provision of democratic, accountable and ethical governance	Submit quarterly progress reports on the revision of the top 10 risks as a corrective action to the Executive Management Team	Municipal Manager		4	4	1	1	G	[D12] Municipal Manager: Item served before the Executive Management Team on 9 September 2014. Refer to item 5.3.1 of attached file. (September 2014)		1	1	G	[D12] Municipal Manager: Item served before the Executive Management Team during the meeting held on 6 November 2014. See item 5.3.1 of attached minutes. No meetings during December and January because of recess. (December 2014)		2	2	G	
TL8	The provision of democratic, accountable and ethical governance	Quarterly report to the Management, Executive Mayor, Auditor-General and Audit Committee on progress with implementation of key controls as identified in key control deficiencies	Municipal Manager		3	4	1	1	G	[D13] Internal Auditor: The Key Control Assessment Report and Dashboard Report relating to the 4th Quarter for the 2013/14 financial period was tabled at the AC meeting that was held on 27 August 2014. (These reports were already submitted to Management, Exec Mayor and AG on 15 July 2014). (August 2014) [D13] Internal Auditor: Key Control assessment 4th Quarter 2013/2014 was issued (reported) to Management (MM), Executive Mayor, AG and Audit Committee. Even though the target was set for September 2014 this was met (reached) already in August 2014. (September 2014)	[D13] Internal Auditor: No corrective action required as the target was already met during August 2014. (September 2014)		1	1	G	[D13] Internal Auditor: Key Control assessment 1st Quarter 2014/2015 was issued (reported) to Management (MM), Executive Mayor, and AG on 15 October 2014. The AC & PAC meeting scheduled for 26 November 2014 was cancelled on request from the MM due to the scheduled by-elections that was also held on 26 November 2014. Due to the cancellation of the meeting this report was not yet tabled to the AC. This will be done during the first meeting arranged in 2015 a possible date is not available yet. (December 2014)		2	2	G
TL9	The provision of democratic, accountable and ethical governance	Risk based audit plan approved by the Audit Committee by the end of June 2015	Municipal Manager		1	1	0	0	N/A			0	0	N/A			0	0	N/A	

Local Economic Development

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER 1 - ENDING 30 SEPTEMBER 2014					QUARTER 2 - ENDING 31 DECEMBER 2014					Overall Performance for Sep 2014 to Dec 2014				
						Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R		
TL10	The promotion of tourism, economic and social development	Report quarterly to Portfolio committee on the development and implementation of tourism marketing tools	Director: Economic Development	new kpi		4	1	1	G	[D350] Director: Economic Development: Report submitted. Will serve before Portfolio Committee on 21 October 2014 and before Council 29 October 2014. (September 2014)		1	1	G	[D350] Director: Economic Development: Tourism Newsletter submitted (December 2014)		2	2	G	
TL11	The promotion of tourism, economic and social development	Report bi-annually to Director LED on the support to festivals that make an impact on local economic development	Director: Economic Development	new kpi		2	0	0	N/A			1	0	R	[D351] Director: Economic Development: Discussion Meeting with Mayor and Portfolio Head to be held (December 2014)	[D351] Director: Economic Development: Discussion Meeting with Mayor and Portfolio Head to be held (December 2014)		1	0	R
TL12	The promotion of tourism, economic and social development	Identify and support thirty SMME's businesses	Director: Economic Development	new kpi		30	5	23	B	[D345] Manager: LED: SMME's identified and supported: 26 September 2014: Heritage Supplier Market Day - attended by 23 (September 2014)		10	6	R	[D345] Manager: LED: Khushela Environment Pty - Follow up on CIPC Registration, Pemzo Construction - follow up registration, Mbo Driving School - Linkage with town Planning, G&M Civil construction - Linked with Supply Chain to register on Supplier Database, Blink Waters Cooperative and Mix Agri Cooperative are in the process of applying for funding from Cassidra (December 2014)	[D345] Manager: LED: December Period set aside to conduct business festive period (December 2014)		15	29	B
TL13	The promotion of tourism, economic and social development	Conduct resource mobilisation initiatives to support local business	Director: Economic Development	new kpi		3	1	1	G	[D352] Director: Economic Development: Participatory Advisory Competitive Advantages in process to identify business needs. (September 2014)		0	0	N/A			1	1	G	

TL14	The promotion of tourism, economic and social development	Report quarterly to Director LED on linkages established with other spheres of government, agencies, donors, SALGA and other relevant bodies for benefit of local area	Director: Economic Development	new kpi	4	1	1	G	[D353] Director: Economic Development: Projects has been presented to National Tourism Department for consideration (September 2014)	1	1	G	[D353] Director: Economic Development: Linkages Established with Wesgro, CCDI, DEDAT, Dti, IDC, Afrimat, NYDA (December 2014)	2	2	G
TL15	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 - 86 FTE's, translates to 287 work opportunities)	Director: Economic Development	609	287	0	0	N/A		80	195	B	[D348] Director: Economic Development: Work Opportunities created for Jul - Sep 2014 (December 2014)	80	195	B
TL16	The promotion of tourism, economic and social development	Develop two policies aimed at increasing participation in local economy	Director: Economic Development	1	2	0	0	N/A		1	1	G	[D349] Director: Economic Development: Emerging Contractor and Supplier Development Policy Developed and Approved by Council (December 2014)	1	1	G
TL17	The promotion of tourism, economic and social development	Review the LED strategy by the end of February 2015	Director: Economic Development	carry over from 2013/14	1	0	0	N/A		0	0	N/A		0	0	N/A
TL18	The promotion of tourism, economic and social development	Improve the LED maturity assessment position by two basis points	Director: Economic Development	12th position in Western Ccape	2	0	0	N/A		1	1	G	[D355] Director: Economic Development: Position improved substantially from the last assessment (December 2014)	1	1	G
TL19	The promotion of tourism, economic and social development	Compile an action plan to improve on the LED maturity assessment	Director: Economic Development	new kpi	2	0	0	N/A		1	1	G	[D356] Director: Economic Development: Current Action Plan revised for the next assessment (December 2014)	1	1	G

Municipal Financial Viability and Management

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER 1 - ENDING 30 SEPTEMBER 2014					QUARTER 2 - ENDING 31 DECEMBER 2014					Overall Performance for Sep 2014 to Dec 2014		
						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	100	98%	20%	29%	G2	[D216] Director: Community Services: Complied (September 2014)		55%	65.32%	G2	[D216] Director: Community Services: Complied (December 2014)		55%	65.32%	G2
TL20	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure)	Director: Finance	3.49	1.20%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL21	The provision of democratic, accountable and ethical governance	Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue-operating grants received)/debt service payments due within the year) (%)	Director: Finance	17.46	17	0	0	N/A			0	0	N/A			0	0	N/A
TL22	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	11.9	12%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A

TL23	The provision of democratic, accountable and ethical governance	Achieve a debt recovery rate not less than 95%	Director: Finance	96.53	95%	95%	97.42%	G2	[D420] Director: Finance: 2014/06-2014/07 85.72% 2014/05-2014/07 95.94% 2014/04-2014/07 97.33% (July 2014) [D420] Director: Finance: 2014/07-2014/08 83.76% 2014/06-2014/08 96.11% 2014/05-2014/08 97.51% (August 2014) [D420] Director: Finance: 2014/08-2014/09 88.00% 2014/07-2014/09 93.65% 2014/06-2014/09 97.43% (September 2014)	[D420] Director: Finance: N/A (July 2014) [D420] Director: Finance: n/a (August 2014) [D420] Director: Finance: N/A (September 2014)	95%	97.27%	G2	[D420] Director: Finance: 2014/09-2014/10 85.23% 2014/08-2014/10 99.47% 2014/07-2014/10 95.82% (October 2014) [D420] Director: Finance: 2014/10-2014/11 87.48% 2014/09-2014/11 96.56% 2014/08-2014/11 98.01% (November 2014) [D420] Director: Finance: 2014/11-2014/12 87.96% 2014/10-2014/12 96.64% 2014/09-2014/12 97.98% (December 2014)	[D420] Director: Finance: n/a (October 2014) [D420] Director: Finance: n/a (November 2014) [D420] Director: Finance: N/A (December 2014)	95%	97.35%	G2
TL24	The provision of democratic, accountable and ethical governance	Financial statements submitted to the Auditor-General by 31 August 2014	Director: Finance	1	1	1	1	G	[D421] Director: Finance: AFS SUBMITTED TO THE AG ON 31 AUGUST 2014 (August 2014)		0	0	N/A			1	1	G
TL25	The provision of democratic, accountable and ethical governance	Review and submit a feasible capital funding plan by the end of June 2015	Director: Finance	1	1	0	0	N/A			0	0	N/A			0	0	N/A

Municipal Transformation and Institutional Development

Ref	Strategic Objective	KPI	KPI Owner	Baseline	Annual Target	QUARTER 1 - ENDING 30 SEPTEMBER 2014				QUARTER 2 - ENDING 31 DECEMBER 2014				Overall Performance for Sep 2014 to Dec 2014				
						Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R	Departmental SDBIP Comments	Departmental Corrective Measures	Target	Actual	R
TL30	The provision of democratic, accountable and ethical governance	The percentage of a municipality's budget (training budget) actually spent on implementing its workplace skills plan	Director: Management Services	100	100%	20%	19.43%	O	[D90] Director: Management Services: Budget: 2.3 mil Spent to date/committed: R446 989.58 % spent to date: 19.43 (September 2014)	[D90] Director: Management Services: Will be spend in due course. (September 2014)	40%	40.70%	G2	[D90] Director: Management Services: Training Budget Budget Allocation R2 299 200.00 Budget Spent to Date (40.6851409 %) R 935 432.76 Available Budget R1 363 767.24 (December 2014)		40%	40.70%	G2
TL31	The provision of democratic, accountable and ethical governance	Review the Municipal Organisational Staff Structure by the end of June 2015	Director: Management Services	1	1	0	0	N/A			0	0	N/A			0	0	N/A
TL32	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	1	1	0	0	N/A			0	0	N/A			0	0	N/A
TL33	The provision of democratic, accountable and ethical governance	90% of the approved and funded organogram filled ((actual number of posts filled divided by the funded posts budgeted) x100)	Director: Management Services	92.86	90%	90%	92.89%	G2	[D93] Director: Management Services: For September 2014: Filled: 1032 Vacant: 79 (September 2014)		90%	92%	G2	[D93] Director: Management Services: Total Post as at end of December 2014: Filled 1081 Vacant 93 Total 1174 (December 2014)		90%	92.45%	G2
TL34	The provision of democratic, accountable and ethical governance	Review identified HR policies by the end of June 2015	Director: Management Services	4	4	1	0	R	[D94] Director: Management Services: No new or amended HR Policies for period July 2014 - Sept 2014. (September 2014)	[D94] Director: Management Services: The HR Technical Working group will meet on 28 October 2014. (September 2014)	1	0	R	[D94] Director: Management Services: The HR Technical Working group has met on 21 November 2014. No new policies reviewed. (December 2014)	[D94] Director: Management Services: The HR Technical Working group has met on 21 November 2014. No new policies reviewed. (December 2014)	2	0	R

TL35	The provision of democratic, accountable and ethical governance	The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan	Director: Management Services	54	54	54	60.67	G2	[D51] Senior Manager: Human Resources: 61 People from employment equity targets employed within the 3 highest levels of management (July 2014) [D51] Senior Manager: Human Resources: 62 People from employment equity targets employed within the 3 highest levels of management (August 2014) [D51] Senior Manager: Human Resources: 59 People from employment equity targets employed within the 3 highest levels of management (September 2014)	54	60.67	G2	[D51] Senior Manager: Human Resources: 61 People from employment equity targets employed within the 3 highest levels of management (October 2014) [D51] Senior Manager: Human Resources: 60 People from employment equity targets employed within the 3 highest levels of management (November 2014) [D51] Senior Manager: Human Resources: 61 People from employment equity targets employed within the 3 highest levels of management (December 2014)	54	60.67	G2
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