



**SPECIAL MEETING OF THE COUNCIL**

**SPEZIALE VERGADERING VAN DIE RAAD**

**MINUTES**

**DATE / DATUM :** 23 JANUARY / JANUARIE 2013

**VENUE / PLEK :** AUDITORIUM / OUDITORIUM  
CIVIC CENTRE / BURGERSENTRUM  
HERMANUS

**TIME / TYD :** 10:00

# OVERSTRAND

MUNICIPALITY / MUNISIPALITEIT / U-MASIPALA

## MINUTES OF A SPECIAL MEETING OF THE COUNCIL HELD IN THE AUDITORIUM, CIVIC CENTRE, HERMANUS, ON 23 JANUARY 2013, AT 10:00

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**PRESENT/ TEENWOORDIG**

Councillors were present as per attached attendance register.

**OFFICIALS PRESENT/  
AMPTENARE TEENWOORDIG**

Mr C Groenewald, Municipal Manager  
Mr H Kleinloog, Director : Finance  
Mr S Müller, Director : Infrastructure & Planning  
Mr N Michaels, Director : Protection Services  
Mr R Williams, Director : Community Services  
Mr S Madikane, Director : Local Economic Development  
Mr D Lakey, Acting Director : Management Services  
Mr D van der Heever, Manager : Internal Audit  
Mr R Kuchar, Senior Manager : Town Planning & Property Administration  
Mr C le Roux, Deputy Director : Finance  
Mr F Myburgh, Senior Manager : Gansbaai Administration  
Ms C Jonkheid, Senior Manager : Kleinmond Administration  
Mr B King, Senior Manager : Financial Services  
Mr R Fraser, Chief : Traffic & Licensing  
Mr F Krige, Manager : Communication : Office of the Mayor  
Ms R Louw, Senior Manager : Strategic Services  
Ms S Block, Administrator : Strategic Services  
Mr M Rust, Acting Chief Fire & Disaster  
Mr L Wallace, Legal Advisor  
Ms M Moolman, Administrative Assistant : Senior Manager : Hermanus  
Ms E Sales, PA : Director : Infrastructure & Planning  
Ms D Uys : Administrative Officer : Council Support Services  
Ms D Laing, Relief Clerk : Auditorium & Administration

**ALSO PRESENT/  
OOK TEENWOORDIG**

Members of the public as well as the local press were present.

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**MINUTES/....**

**1. OPENING**

The Municipal Manager, Mr C Groenewald read the notice convening the meeting.

The meeting was opened with prayer by Cllr A Prins.

**2. APPLICATIONS FOR LEAVE OF ABSENCE**

**Cllr N Botha-Guthrie**

**RESOLVED**

that the application for leave of absence, **be approved.**

**Cllr P May**

**RESOLVED**

that **cognisance** be taken that Cllr P May was **absent without leave.**

**Cllr M Gillion**

**RESOLVED**

that **cognisance** be taken that Cllr M Gillion was **absent without leave.**

**4.3****QUARTERLY BUDGET STATEMENT FOR DECEMBER 2012****(ITEM 6, PAGE 44 : SPECIAL MAYORAL COMMITTEE MEETING :  
23 JANUARY 2013)****RESOLVED (UNANIMOUSLY)**

that Council **notes** the report for the quarter ended December 2012, prepared as part of the financial reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003.

**RESPONSIBLE OFFICIAL :****B KING****TARGET DATE FOR IMPLEMENTATION :****31 JANUARY 2013**

**The meeting adjourned at 10:35.**

**DATE** \_\_\_\_\_

**THE SPEAKER – A COETSEE** \_\_\_\_\_

**QUARTERLY BUDGET STATEMENT FOR DECEMBER 2012**

**5/1/13-2012/2013**  
**17 January 2013**

**(028) 313 8154**

**Corporate Head Office**

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**1. Executive Summary**

Report prepared as part of the financial reporting obligations arising from section 52(d) of the Local Government: Municipal Finance Management Act, 2003 (MFMA).

**2. Service Delivery and Budget Implementation Plan - IGNITE**

*Finance*  
*Financial Services*

**3. Compliance with Strategic Priority/ies**

Provision of democratic and accountable governance

**4. Delegated Authority**

None

**5. Legal Requirements**

Local Government: Municipal Finance Management Act, (Act 56 of 2003)

**6. Background/Discussion/Evaluation/Conclusion**

**Background**

This report has been prepared as part of the financial reporting obligations arising from the MFMA. The MFMA requires the Executive Mayor to report to Council on a quarterly basis on the state of the Municipality's budget.

**Discussion**

Legislation requires that certain financial and performance information is disclosed in the quarterly monitoring report. The report has been prepared according to the standard reporting formats issued by National Treasury.

**7. Financial Implications**

None

**8. Staff Implications**

**AGENDA of the Mayoral Committee Meeting :  
23 January 2013**

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None

**9. Comments from other Departments, Divisions and Administrations**

None

**10. Annexures**

Annexure A: Quarterly Budget Statement for September 2012

**RECOMMENDATION TO THE COUNCIL:**

1. That Council **notes** the report for the quarter ended December 2012, prepared as part of the financial reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003.

**RESPONSIBLE OFFICIAL : BA King**

**TARGET DATE FOR IMPLEMENTATION : 31 January 2013**

# OVERSTRAND MUNICIPALITY



## Quarterly Budget Statement December 2012

### **In-Year Report of the Municipality**

Prepared in terms of the Local Government: Municipal Finance Management Act (Act 56 of 2003) & Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009.



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## **Glossary**

**Adjustments budget** – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

**Allocations** – Money received from Provincial or National Government.

**Budget** – The financial plan of the Municipality.

**Budget related policy** – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

**Capital expenditure** - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

**Cash flow statement** – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is currently shown as expenditure in the month it is paid.

**DORA** – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

**Equitable share** – An unconditional grant paid to municipalities. It is predominantly targeted towards funding the Indigent Policy.

**GFS** – Government Finance Statistics. An internationally recognized classification system that facilitates like for like comparison between municipalities.

**GRAP** – Generally Recognised Accounting Practice. The new standard for municipal accounting.

**IDP** – Integrated Development Plan. The main strategic planning document of the Municipality.

**MBRR** – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

**MFMA** – Local Government: Municipal Finance Management Act (56/2003). The principle legislation relating to municipal financial management.

**MIG** – Municipal Infrastructure Grant.

**MTREF** – Medium Term Revenue and Expenditure Framework (MTREF). The medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

**NDPG** – Neighbourhood Development Partnership Grant.

**Operating expenditure** – Spending on the day to day expenses of the Municipality such as salaries and wages, repairs and maintenance etc.

**Rates** – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

**SDBIP** – Service Delivery and Budget Implementation Plan (SDBIP). A detailed plan comprising annual and quarterly performance information.

**Strategic objectives** – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

**Unauthorised expenditure** – Generally, is spending without, or in excess of, an approved budget.

**Virement** – A transfer of budget.

**Virement policy** - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

**Vote** – A main appropriation segment of the budget. In Overstrand Municipality this relates to the directorate level for operating expenditure and the GFS classification for capital expenditure.

**YTD** – Year to date

## **PART 1 – IN-YEAR REPORT**

### **Section 1 – Mayor’s Report**

#### ***1.1 In-Year Report - Monthly Budget Statement***

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

The results of the SDBIP for the second quarter ended 31 December 2012 will be tabled in a separate comprehensive report to council.

##### **1.1.2 Financial problems or risks facing the municipality**

The actual capital budget expenditure is at risk as it is 28% (R17m) below the expected YTD projection, compared to the approved adjusted budget. Commitments to date amount to R81,8m which, when included, relates to 62% of the capital budget spent or committed. Certain capital budget amendments have been identified during the mid year review process. These will be further dealt with in the mid year budget and performance assessment report and draft adjustment budget proposals.

##### **1.1.3 Other relevant information**

Actual revenue at the end of the second quarter of 2012/2013 is in excess of the budgeted revenue projection by 0.77% (R2,874m) and expenditure is under spent by 1.45% (R5,343m) compared to the budgeted expenditure projection. Further proposals are being addressed in the mid year budget and performance assessment report and draft adjustment budget proposals.

## **Section 2 – Resolutions**

### ***IN-YEAR REPORTS 2012/2013***

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

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

(a) That Council **notes** the report for the quarter ended December 2012, prepared as part of the financial reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003.

## **Section 3 – Executive Summary**

### **3.1 Introduction**

The 'Audited Outcome' column now reflects the audited results of the Annual Financial Statements submitted to the Auditor-General for audit of the 2011/2012 financial year.

### **3.2 Consolidated performance**

#### **3.2.1 Against annual budget (adjustments budget)**

##### **Revenue by Source**

The Year-to-Date actual revenue is at 100.77% compared to the YTD budget. Various revenue additions and reductions have been identified by budget holders during the mid year review discussions.

##### **Operating expenditure by type**

Current expenditure is 1.45% below year-to-date budget projections for December 2012. This is not regarded as material, however, various additional expenditure requests and savings have been identified by budget holders during the mid year review discussions.

Councillors remuneration for 2012/2013 has not yet been adjusted. This is expected to occur during January 2013, after approval by the Minister.

##### **Capital expenditure**

Year-to-date expenditure on capital amounts to R43,803 million, or 22.67%, of a total budget of R193,226 million. The expenditure is funded by means of grants, public contributions, borrowings and internally generated cash. The capital commitments at the end of December 2012 amount to R81.8 million.

##### **Cash flows**

The municipality started the year with a positive cashbook balance of R126 699 million as opposed to the budgeted balance of R102 146 million. The December 2012 closing balance is R 136 707 million. Refer to section 4 – Supporting Table C9 and Section 7 for more detail on the cash position.

### 3.3 Remedial or corrective steps

Revenue, expenditure and capital increase and decreases were identified during the mid year budget and performance review. Further details are included in the mid year performance and assessment draft budget proposals

### 3.4 Performance in relation to quarterly SDBIP targets

#### 3.4.1 Quarterly SDBIP targets versus quarterly budget report

A detailed report on the SDBIP will also serve before council.

#### 3.4.2 Material variances

Supporting Table SC1 explains material variances for Revenue by source, Expenditure by type, Capital expenditure, Financial Position and Cash Flow.

### Table SC1 Material variances explanations

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M06 December

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands			
<u>Revenue By Source</u>	0.77%	Not Material	
<u>Expenditure By Type</u>	-1.45%	Not Material	
<u>Capital Expenditure</u>	-28%	Optimistic cash flow projections	The capital spending timeframes discussed with project managers during the mid year review
<u>Financial Position</u>	In order		
<u>Cash Flow</u>	In order		

### 3.5 Conclusion

Performance of revenue by source compared to budget is as expected. The overall debtors' collection rate is at 100.1%. Operational spending must be closely managed. Capital spending must be accelerated to complete projects on time.

## Section 4 – In-year budget statement tables

## 4.1 Monthly budget statements

### 4.1.1 Table C1: s71 Monthly Budget Statement Summary

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

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	137 506	148 024	148 024	12 112	74 818	73 995	822	1%	148 024
Service charges	405 670	460 017	460 017	36 416	224 633	223 594	1 039	0%	460 017
Investment revenue	9 210	7 420	7 420	848	5 030	3 710	1 320	36%	7 420
Transfers recognised - operational	36 492	41 033	41 033	8 420	24 337	24 337	-		41 033
Other own revenue	26 459	38 933	38 933	3 441	18 899	19 207	(308)	-2%	38 933
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>615 337</b>	<b>695 427</b>	<b>695 427</b>	<b>61 237</b>	<b>347 717</b>	<b>344 844</b>	<b>2 874</b>	<b>1%</b>	<b>695 427</b>
Employee costs	207 938	229 091	229 091	17 560	112 711	113 664	(953)	-1%	229 091
Remuneration of Councillors	6 717	7 071	7 071	561	3 365	3 535	(170)	-5%	7 071
Depreciation & asset impairment	100 669	107 515	107 515	8 960	53 758	53 758	0	0%	107 515
Finance charges	31 727	38 054	38 054	9 000	13 795	13 795	-		38 054
Materials and bulk purchases	181 772	157 118	157 118	10 621	74 516	76 152	(1 636)	-2%	157 118
Transfers and grants	28 454	28 000	28 000	3 498	19 810	19 810	-		28 000
Other expenditure	204 995	224 206	224 206	15 509	85 133	87 717	(2 584)	-3%	224 206
<b>Total Expenditure</b>	<b>762 273</b>	<b>791 055</b>	<b>791 055</b>	<b>65 708</b>	<b>363 088</b>	<b>368 431</b>	<b>(5 343)</b>	<b>-1%</b>	<b>791 055</b>
<b>Surplus/(Deficit)</b>	<b>(146 936)</b>	<b>(95 627)</b>	<b>(95 627)</b>	<b>(4 471)</b>	<b>(15 370)</b>	<b>(23 587)</b>	<b>8 217</b>	<b>-35%</b>	<b>(95 627)</b>
Transfers recognised - capital	58 931	64 042	64 739	9 264	29 463	29 463	-		64 042
Contributions & Contributed assets	14 300	6 600	9 586	-	-	-	-		6 600
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(73 705)</b>	<b>(24 985)</b>	<b>(21 302)</b>	<b>4 794</b>	<b>14 093</b>	<b>5 876</b>	<b>8 217</b>	<b>140%</b>	<b>(24 985)</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(73 705)</b>	<b>(24 985)</b>	<b>(21 302)</b>	<b>4 794</b>	<b>14 093</b>	<b>5 876</b>	<b>8 217</b>	<b>140%</b>	<b>(24 985)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>163 295</b>	<b>169 043</b>	<b>193 226</b>	<b>13 512</b>	<b>43 803</b>	<b>60 854</b>	<b>(17 051)</b>	<b>-28%</b>	<b>169 043</b>
Capital transfers recognised	20 447	62 459	63 140	9 269	30 009	17 679	12 329	70%	62 459
Public contributions & donations	7 546	8 183	11 185	-	1 490	3 132	(1 642)	-52%	8 183
Borrowing	99 489	83 901	102 150	2 977	8 541	35 353	(26 812)	-76%	83 901
Internally generated funds	<b>35 812</b>	<b>14 500</b>	<b>16 751</b>	<b>1 266</b>	<b>3 764</b>	<b>4 690</b>	<b>(926)</b>	<b>-20%</b>	<b>14 500</b>
<b>Total sources of capital funds</b>	<b>163 295</b>	<b>169 043</b>	<b>193 226</b>	<b>13 512</b>	<b>43 803</b>	<b>60 854</b>	<b>(17 051)</b>	<b>-28%</b>	<b>169 043</b>
<b>Financial position</b>									
Total current assets	210 056	168 534	148 034		220 352				168 534
Total non current assets	3 185 767	3 217 794	3 241 977		3 178 397				3 217 794
Total current liabilities	136 076	128 739	128 739		128 687				128 739
Total non current liabilities	451 677	490 304	490 304		448 558				490 304
<b>Community wealth/Equity</b>	<b>2 808 069</b>	<b>2 767 284</b>	<b>2 770 967</b>		<b>2 821 505</b>				<b>2 767 284</b>
<b>Cash flows</b>									
Net cash from (used) operating	99 941	107 245	110 928	16 240	62 201	56 864	5 337	9%	107 245
Net cash from (used) investing	(151 794)	(160 205)	(184 387)	(13 953)	(46 362)	(54 599)	8 236	-15%	(160 205)
Net cash from (used) financing	108 549	38 460	38 460	(4 704)	(5 832)	(5 770)	(61)	1%	38 460
<b>Cash/cash equivalents at the month/year end</b>	<b>126 699</b>	<b>87 646</b>	<b>67 147</b>	<b>-</b>	<b>136 707</b>	<b>98 642</b>	<b>38 065</b>	<b>39%</b>	<b>112 199</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Revenue Source	37 069	1 863	1 267	919	1 321	974	5 034	14 791	63 238
<b>Creditors Age Analysis</b>									
Total Creditors	46 479	-	-	-	-	-	-	-	46 479



## 4.1.2 Table C2: Monthly Budget Statement - Financial

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

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue - Standard</b>									
<b>Governance and administration</b>	<b>194 017</b>	<b>213 907</b>	<b>216 893</b>	<b>21 906</b>	<b>109 234</b>	<b>108 097</b>	1 137	1%	<b>213 907</b>
Executive and council	31 553	40 194	40 194	8 112	23 605	23 605	-		40 194
Budget and treasury office	147 583	164 346	164 346	13 637	84 362	82 173	2 189	3%	164 346
Corporate services	14 881	9 367	12 353	157	1 266	2 318	(1 052)	-45%	9 367
<b>Community and public safety</b>	<b>22 776</b>	<b>36 058</b>	<b>36 074</b>	<b>3 082</b>	<b>13 953</b>	<b>15 595</b>	(1 642)	-11%	<b>36 058</b>
Community and social services	2 155	2 042	2 042	157	1 163	1 021	142	14%	2 042
Sport and recreation	6 608	8 808	8 808	1 030	3 657	4 404	(747)	-17%	8 808
Public safety	10 048	11 288	11 304	723	4 525	5 562	(1 037)	-19%	11 288
Housing	3 965	13 919	13 919	1 172	4 608	4 608	-		13 919
<b>Economic and environmental services</b>	<b>16 246</b>	<b>20 555</b>	<b>21 236</b>	<b>2 673</b>	<b>7 491</b>	<b>7 912</b>	(420)	-5%	<b>20 555</b>
Planning and development	12 084	8 464	9 145	1 735	5 175	4 573	603	13%	8 464
Road transport	3 863	12 029	12 029	865	2 125	3 308	(1 182)	-36%	12 029
Environmental protection	299	63	63	73	191	31	159	508%	63
<b>Trading services</b>	<b>455 529</b>	<b>495 549</b>	<b>495 549</b>	<b>42 842</b>	<b>246 502</b>	<b>242 703</b>	3 799	2%	<b>495 549</b>
Electricity	227 884	263 628	263 628	20 282	134 567	131 788	2 779	2%	263 628
Water	108 343	114 629	114 629	11 197	55 270	54 449	822	2%	114 629
Waste water management	79 221	69 723	69 723	7 371	32 860	33 230	(370)	-1%	69 723
Waste management	40 081	47 569	47 569	3 992	23 804	23 236	568	2%	47 569
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Revenue - Standard</b>	<b>688 567</b>	<b>766 069</b>	<b>769 752</b>	<b>70 502</b>	<b>377 180</b>	<b>374 307</b>	<b>2 874</b>	<b>1%</b>	<b>766 069</b>
<b>Expenditure - Standard</b>									
<b>Governance and administration</b>	<b>125 277</b>	<b>130 149</b>	<b>130 149</b>	<b>10 621</b>	<b>65 099</b>	<b>71 018</b>	(5 919)	-8%	<b>130 149</b>
Executive and council	53 351	46 850	46 850	6 138	30 538	30 536	2	0%	46 850
Budget and treasury office	43 978	52 213	52 213	3 147	24 875	26 106	(1 231)	-5%	52 213
Corporate services	27 948	31 087	31 087	1 336	9 686	14 376	(4 690)	-33%	31 087
<b>Community and public safety</b>	<b>138 824</b>	<b>102 612</b>	<b>102 612</b>	<b>7 602</b>	<b>45 241</b>	<b>50 705</b>	(5 464)	-11%	<b>102 612</b>
Community and social services	28 217	32 509	32 509	2 429	15 334	16 255	(920)	-6%	32 509
Sport and recreation	18 030	24 049	24 049	2 039	9 573	11 423	(1 850)	-16%	24 049
Public safety	36 785	39 804	39 804	2 823	18 092	19 902	(1 810)	-9%	39 804
Housing	55 792	6 250	6 250	311	2 242	3 125	(883)	-28%	6 250
<b>Economic and environmental services</b>	<b>124 769</b>	<b>132 649</b>	<b>132 649</b>	<b>10 219</b>	<b>55 197</b>	<b>60 887</b>	(5 690)	-9%	<b>132 649</b>
Planning and development	33 459	31 334	31 334	2 413	14 113	15 667	(1 554)	-10%	31 334
Road transport	85 308	93 215	93 215	7 229	38 081	41 170	(3 089)	-8%	93 215
Environmental protection	6 002	8 100	8 100	577	3 003	4 050	(1 047)	-26%	8 100
<b>Trading services</b>	<b>373 403</b>	<b>425 644</b>	<b>425 644</b>	<b>37 266</b>	<b>197 550</b>	<b>185 820</b>	11 730	6%	<b>425 644</b>
Electricity	200 844	227 137	227 137	16 937	106 079	105 051	1 028	1%	227 137
Water	80 360	89 359	89 359	9 442	40 290	39 094	1 196	3%	89 359
Waste water management	48 241	59 263	59 263	6 985	29 170	23 176	5 994	26%	59 263
Waste management	43 959	49 886	49 886	3 902	22 011	18 499	3 512	19%	49 886
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Expenditure - Standard</b>	<b>762 273</b>	<b>791 055</b>	<b>791 055</b>	<b>65 708</b>	<b>363 088</b>	<b>368 431</b>	<b>(5 343)</b>	<b>-1%</b>	<b>791 055</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(73 705)</b>	<b>(24 985)</b>	<b>(21 302)</b>	<b>4 794</b>	<b>14 093</b>	<b>5 876</b>	<b>8 217</b>	<b>140%</b>	<b>(24 985)</b>

**Performance (standard classification)**

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

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

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

### 4.1.3 Table C3: Monthly Budget Statement - Financial

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

Vote Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Council	31 483	40 131	40 131	8 109	23 582	23 582	-		40 131
Vote 2 - Municipal Manager	-	-	-	-	-	-	-		-
Vote 3 - Management Services	1 264	1 488	1 488	12	620	756	(137)	-18.1%	1 488
Vote 4 - Finance	147 583	164 346	164 346	13 637	84 362	82 173	2 189	2.7%	164 346
Vote 5 - Community Services	245 739	269 865	269 865	25 931	123 989	124 906	(917)	-0.7%	269 865
Vote 6 - Local Economic Development	5 402	4 105	4 786	1 135	3 160	3 160	-		4 105
Vote 7 - Infrastructure & Planning	247 050	274 846	277 832	20 954	136 942	134 167	2 775	2.1%	274 846
Vote 8 - Protection Services	10 048	11 288	11 304	723	4 525	5 562	(1 037)	-18.6%	11 288
<b>Total Revenue by Vote</b>	<b>688 567</b>	<b>766 069</b>	<b>769 752</b>	<b>70 502</b>	<b>377 180</b>	<b>374 307</b>	<b>2 874</b>	<b>0.8%</b>	<b>766 069</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council	41 790	39 456	39 456	5 917	29 086	29 172	(87)	-0.3%	39 456
Vote 2 - Municipal Manager	940	1 454	1 454	42	298	727	(429)	-58.9%	1 454
Vote 3 - Management Services	12 515	11 193	11 193	(48)	1 016	5 311	(4 295)	-80.9%	11 193
Vote 4 - Finance	43 978	52 213	52 213	3 147	24 875	26 106	(1 231)	-4.7%	52 213
Vote 5 - Community Services	372 748	366 913	366 913	32 866	159 891	156 602	3 289	2.1%	366 913
Vote 6 - Local Economic Development	5 347	8 364	8 364	482	3 224	3 224	-		8 364
Vote 7 - Infrastructure & Planning	248 170	271 660	271 660	20 481	126 606	127 386	(780)	-0.6%	271 660
Vote 8 - Protection Services	36 785	39 804	39 804	2 823	18 092	19 902	(1 810)	-9.1%	39 804
<b>Total Expenditure by Vote</b>	<b>762 273</b>	<b>791 055</b>	<b>791 055</b>	<b>65 708</b>	<b>363 088</b>	<b>368 431</b>	<b>(5 343)</b>	<b>-1.5%</b>	<b>791 055</b>
<b>Surplus/ (Deficit) for the year</b>	<b>(73 705)</b>	<b>(24 985)</b>	<b>(21 302)</b>	<b>4 794</b>	<b>14 093</b>	<b>5 876</b>	<b>8 217</b>	<b>139.8%</b>	<b>(24 985)</b>

#### Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level.

The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Council; Municipal Manager; Management Services; Finance; Community Services; Local Economic Development; Infrastructure & Planning and Protection Services.

Unauthorised expenditure by year end would occur either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific vote/s were overspent. During the financial year some of the figures are influenced by transactions that occur annually only.

The Total Expenditure by Vote budget is not overspent.

#### 4.1.4 Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)

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

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	136 511	147 024	147 024	12 038	74 331	73 512	819	1%	147 024
Property rates - penalties & collection charges	995	1 000	1 000	74	486	483	3	1%	1 000
Service charges - electricity revenue	224 957	260 510	260 510	20 263	134 455	132 426	2 029	2%	260 510
Service charges - water revenue	83 909	93 528	93 528	7 371	39 530	40 529	(999)	-2%	93 528
Service charges - sanitation revenue	39 922	58 680	58 680	4 845	27 101	27 384	(283)	-1%	58 680
Service charges - refuse revenue	56 883	47 299	47 299	3 938	23 547	23 255	292	1%	47 299
Rental of facilities and equipment	6 732	8 011	8 011	991	4 396	4 005	390	10%	8 011
Interest earned - external investments	6 879	5 215	5 215	667	3 909	2 607	1 301	50%	5 215
Interest earned - outstanding debtors	2 331	2 205	2 205	181	1 121	1 103	19	2%	2 205
Dividends received							-		
Fines	5 278	6 229	6 229	312	1 947	2 855	(908)	-32%	6 229
Licences and permits	1 786	1 847	1 847	133	922	923	(1)	0%	1 847
Agency services	1 907	2 081	2 081	165	980	1 041	(61)	-6%	2 081
Transfers recognised - operational	36 492	41 033	41 033	8 420	24 337	24 337	-		41 033
Other revenue	8 499	20 765	20 765	1 841	10 654	10 382	271	3%	20 765
Gains on disposal of PPE	2 256						-		
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>615 337</b>	<b>695 427</b>	<b>695 427</b>	<b>61 237</b>	<b>347 717</b>	<b>344 844</b>	<b>2 874</b>	<b>1%</b>	<b>695 427</b>
<b>Expenditure By Type</b>									
Employee related costs	207 938	229 091	229 091	17 560	112 711	113 664	(953)	-1%	229 091
Remuneration of councillors	6 717	7 071	7 071	561	3 365	3 535	(170)	-5%	7 071
Debt impairment	(190)	1 000	1 000	83	500	500	-		1 000
Depreciation & asset impairment	100 669	107 515	107 515	8 960	53 758	53 758	0	0%	107 515
Finance charges	31 727	38 054	38 054	9 000	13 795	13 795	-		38 054
Bulk purchases	126 669	144 421	144 421	9 293	68 274	69 804	(1 530)	-2%	144 421
Other materials	55 103	12 697	12 697	1 328	6 242	6 349	(106)	-2%	12 697
Contracted services	24 777	69 426	69 426	3 761	19 519	23 142	(3 623)	-16%	69 426
Transfers and grants	28 454	28 000	28 000	3 498	19 810	19 810	-		28 000
Other expenditure	180 408	153 780	153 780	11 664	65 113	64 075	1 039	2%	153 780
<b>Total Expenditure</b>	<b>762 273</b>	<b>791 055</b>	<b>791 055</b>	<b>65 708</b>	<b>363 088</b>	<b>368 431</b>	<b>(5 343)</b>	<b>-1%</b>	<b>791 055</b>
<b>Surplus/(Deficit)</b>	<b>(146 936)</b>	<b>(95 627)</b>	<b>(95 627)</b>	<b>(4 471)</b>	<b>(15 370)</b>	<b>(23 587)</b>	<b>8 217</b>	<b>(0)</b>	<b>(95 627)</b>
Transfers recognised - capital	58 931	64 042	64 739	9 264	29 463	29 463	-		64 042
Contributions recognised - capital	14 300	6 600	9 586				-		6 600
Contributed assets							-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(73 705)</b>	<b>(24 985)</b>	<b>(21 302)</b>	<b>4 794</b>	<b>14 093</b>	<b>5 876</b>			<b>(24 985)</b>
<b>Surplus/(Deficit) after taxation</b>	<b>(73 705)</b>	<b>(24 985)</b>	<b>(21 302)</b>	<b>4 794</b>	<b>14 093</b>	<b>5 876</b>			<b>(24 985)</b>
	<b>(73 705)</b>	<b>(24 985)</b>	<b>(21 302)</b>	<b>4 794</b>	<b>14 093</b>	<b>5 876</b>			<b>(24 985)</b>
<b>Surplus/(Deficit) attributable to municipality</b>									
<b>Surplus/ (Deficit) for the year</b>	<b>(73 705)</b>	<b>(24 985)</b>	<b>(21 302)</b>	<b>4 794</b>	<b>14 093</b>	<b>5 876</b>			<b>(24 985)</b>

The annual revenue budget is approved as 'Revenue by Source'. The year-to-date actual revenue reflects an achievement of 100.77% of the year-to-date budget. Current expenditure is 1.45%, R5,343 million, below year-to-date budget projections for December 2012

#### 4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

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

Vote Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	928	845	845	-	872	237	636	269%	845
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	116 444	108 601	127 339	12 181	39 346	35 655	3 691	10%	108 601
Vote 6 - Local Economic Development	2 864	2 418	3 099	1 060	2 727	868	1 859	214%	2 418
Vote 7 - Infrastructure & Planning	42 414	56 883	61 630	270	851	24 007	(23 157)	-96%	56 883
Vote 8 - Protection Services	645	297	313	1	7	88	(81)	-92%	297
<b>Total Capital Multi-year expenditure</b>	<b>163 295</b>	<b>169 043</b>	<b>193 226</b>	<b>13 512</b>	<b>43 803</b>	<b>60 854</b>	<b>(17 051)</b>	<b>-28%</b>	<b>169 043</b>
<b>Total Capital Expenditure</b>	<b>163 295</b>	<b>169 043</b>	<b>193 226</b>	<b>13 512</b>	<b>43 803</b>	<b>60 854</b>	<b>(17 051)</b>	<b>-28%</b>	<b>169 043</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	<b>24 067</b>	<b>13 100</b>	<b>16 086</b>	<b>1 062</b>	<b>2 477</b>	<b>4 504</b>	<b>(2 027)</b>	<b>-45%</b>	<b>13 100</b>
Executive and council							-		
Budget and treasury office							-		
Corporate services	24 067	13 100	16 086	1 062	2 477	4 504	(2 027)	-45%	13 100
<b>Community and public safety</b>	<b>3 319</b>	<b>16 875</b>	<b>17 770</b>	<b>1 271</b>	<b>4 581</b>	<b>4 976</b>	<b>(395)</b>	<b>-8%</b>	<b>16 875</b>
Community and social services	327	1 300	2 179	102	202	610	(408)	-67%	1 300
Sport and recreation	1 531	1 698	1 698		9	475	(467)	-98%	1 698
Public safety	645	297	313	1	7	88	(81)	-92%	297
Housing	817	13 580	13 580	1 168	4 363	3 802	560	15%	13 580
Health							-		
<b>Economic and environmental services</b>	<b>8 340</b>	<b>14 138</b>	<b>14 819</b>	<b>1 906</b>	<b>4 680</b>	<b>4 149</b>	<b>530</b>	<b>13%</b>	<b>14 138</b>
Planning and development	2 864	2 418	3 099	1 060	2 727	868	1 859	214%	2 418
Road transport	5 477	11 720	11 720	846	1 952	3 282	(1 329)	-41%	11 720
Environmental protection							-		
<b>Trading services</b>	<b>127 569</b>	<b>124 931</b>	<b>144 551</b>	<b>9 273</b>	<b>32 066</b>	<b>47 225</b>	<b>(15 160)</b>	<b>-32%</b>	<b>124 931</b>
Electricity	30 061	50 283	52 045	270	851	21 323	(20 473)	-96%	50 283
Water	57 384	50 128	60 495	6 055	24 516	16 939	7 578	45%	50 128
Waste water management	39 927	17 520	25 012	2 490	6 241	7 003	(763)	-11%	17 520
Waste management	196	7 000	7 000	458	458	1 960	(1 502)	-77%	7 000
<b>Total Capital Expenditure - Standard Classific</b>	<b>163 295</b>	<b>169 043</b>	<b>193 226</b>	<b>13 512</b>	<b>43 803</b>	<b>60 854</b>	<b>(17 051)</b>	<b>-28%</b>	<b>169 043</b>
<b>Funded by:</b>									
National Government	18 854	47 082	47 763	8 090	25 617	13 374	12 244	92%	47 082
Provincial Government	1 593	15 377	15 377	1 180	4 391	4 306	86	2%	15 377
District Municipality							-		
Other transfers and grants							-		
<b>Transfers recognised - capital</b>	<b>20 447</b>	<b>62 459</b>	<b>63 140</b>	<b>9 269</b>	<b>30 009</b>	<b>17 679</b>	<b>12 329</b>	<b>70%</b>	<b>62 459</b>
<b>Public contributions &amp; donations</b>	<b>7 546</b>	<b>8 183</b>	<b>11 185</b>		<b>1 490</b>	<b>3 132</b>	<b>(1 642)</b>	<b>-52%</b>	<b>8 183</b>
<b>Borrowing</b>	<b>99 489</b>	<b>83 901</b>	<b>102 150</b>	<b>2 977</b>	<b>8 541</b>	<b>35 353</b>	<b>(26 812)</b>	<b>-76%</b>	<b>83 901</b>
<b>Internally generated funds</b>	<b>35 812</b>	<b>14 500</b>	<b>16 751</b>	<b>1 266</b>	<b>3 764</b>	<b>4 690</b>	<b>(926)</b>	<b>-20%</b>	<b>14 500</b>
<b>Total Capital Funding</b>	<b>163 295</b>	<b>169 043</b>	<b>193 226</b>	<b>13 512</b>	<b>43 803</b>	<b>60 854</b>	<b>(17 051)</b>	<b>-28%</b>	<b>169 043</b>

The capital expenditure is 28%, R17,051m below the budget. Capital commitments amount to R81,8m.

#### 4.1.6 Table C6: Monthly Budget Statement - Financial Position

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

Description	2011/12	Budget Year 2012/13			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	51 699	87 646	67 147	11 101	87 646
Call investment deposits	75 000	-	-	125 606	-
Consumer debtors	50 320	50 309	50 309	52 294	50 309
Other debtors	25 935	23 465	23 465	24 447	23 465
Current portion of long-term receivables	25	24	24		24
Inventory	7 076	7 089	7 089	6 904	7 089
<b>Total current assets</b>	<b>210 056</b>	<b>168 534</b>	<b>148 034</b>	<b>220 352</b>	<b>168 534</b>
<b>Non current assets</b>					
Long-term receivables	126	110	110	117	110
Investments	5 691	11 020	11 020	8 285	11 020
Investment property	87 823	87 289	87 289	87 823	87 289
Investments in Associate					
Property, plant and equipment	3 065 757	3 115 953	3 140 136	3 055 802	3 115 953
Agricultural					
Biological assets					
Intangible assets	3 547	3 422	3 422	3 547	3 422
Other non-current assets	22 823	-	-	22 823	-
<b>Total non current assets</b>	<b>3 185 767</b>	<b>3 217 794</b>	<b>3 241 977</b>	<b>3 178 397</b>	<b>3 217 794</b>
<b>TOTAL ASSETS</b>	<b>3 395 823</b>	<b>3 386 328</b>	<b>3 390 011</b>	<b>3 398 749</b>	<b>3 386 328</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft					
Borrowing	16 424	18 401	18 401	23 498	18 401
Consumer deposits	31 206	34 914	34 914	34 219	34 914
Trade and other payables	80 893	63 992	63 992	70 970	63 992
Provisions	7 554	11 432	11 432		11 432
<b>Total current liabilities</b>	<b>136 076</b>	<b>128 739</b>	<b>128 739</b>	<b>128 687</b>	<b>128 739</b>
<b>Non current liabilities</b>					
Borrowing	340 581	372 042	372 042	324 662	372 042
Provisions	111 097	118 262	118 262	123 896	118 262
<b>Total non current liabilities</b>	<b>451 677</b>	<b>490 304</b>	<b>490 304</b>	<b>448 558</b>	<b>490 304</b>
<b>TOTAL LIABILITIES</b>	<b>587 754</b>	<b>619 043</b>	<b>619 043</b>	<b>577 245</b>	<b>619 043</b>
<b>NET ASSETS</b>	<b>2 808 069</b>	<b>2 767 284</b>	<b>2 770 967</b>	<b>2 821 505</b>	<b>2 767 284</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	2 490 973	2 450 195	2 453 878	2 504 405	2 450 195
Reserves	317 096	317 089	317 089	317 099	317 089
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2 808 069</b>	<b>2 767 284</b>	<b>2 770 967</b>	<b>2 821 505</b>	<b>2 767 284</b>

The statement of financial position is in line with expectations for the financial year.

#### 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other	604 210	648 293	648 293	50 439	317 208	311 181	6 028	2%	648 293
Government - operating	34 322	41 033	41 033	8 420	24 337	24 337	-		41 033
Government - capital	59 121	69 059	72 742	9 264	29 463	29 463	-		69 059
Interest	9 210	7 420	7 420	848	5 030	4 081	949	23%	7 420
Dividends							-		
<b>Payments</b>									
Suppliers and employees	(546 799)	(592 506)	(592 506)	(40 233)	(280 233)	(284 403)	(4 170)	1%	(592 506)
Finance charges	(31 669)	(38 054)	(38 054)	(9 000)	(13 795)	(13 795)	-		(38 054)
Transfers and Grants	(28 454)	(28 000)	(28 000)	(3 498)	(19 810)	(14 000)	5 810	-41%	(28 000)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>99 941</b>	<b>107 245</b>	<b>110 928</b>	<b>16 240</b>	<b>62 201</b>	<b>56 864</b>	<b>5 337</b>	<b>9%</b>	<b>107 245</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	13 722			-	-	-	-		
Decrease (Increase) in non-current debtors	2 189	30 000	30 000				-		30 000
Decrease (increase) other non-current receivables	20	40	40	8	35	20	15	74%	40
Decrease (increase) in non-current investments	(4 430)	(4 047)	(4 047)	(449)	(2 594)	(2 023)	(570)	28%	(4 047)
<b>Payments</b>									
Capital assets	(163 295)	(186 198)	(210 380)	(13 512)	(43 803)	(52 595)	(8 792)	17%	(186 198)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(151 794)</b>	<b>(160 205)</b>	<b>(184 387)</b>	<b>(13 953)</b>	<b>(46 362)</b>	<b>(54 599)</b>	<b>(8 236)</b>	<b>15%</b>	<b>(160 205)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans							-		
Borrowing long term/refinancing	110 000	50 000	50 000	-	-	-	-		50 000
Increase (decrease) in consumer deposits	12 844	4 914	4 914	(158)	3 013	2 457	556	23%	4 914
<b>Payments</b>									
Repayment of borrowing	(14 295)	(16 454)	(16 454)	(4 546)	(8 844)	(8 227)	617	-8%	(16 454)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>108 549</b>	<b>38 460</b>	<b>38 460</b>	<b>(4 704)</b>	<b>(5 832)</b>	<b>(5 770)</b>	<b>61</b>	<b>-1%</b>	<b>38 460</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>56 696</b>	<b>(14 500)</b>	<b>(35 000)</b>	<b>(2 417)</b>	<b>10 007</b>	<b>(3 504)</b>			<b>(14 500)</b>
Cash/cash equivalents at beginning:	70 004	102 146	102 146		126 699	102 146			126 699
Cash/cash equivalents at month/year end:	126 699	87 646	67 147		136 707	98 642			112 199

Table C7 balances to the current Cashbook balance, shown in the 'YTD actual' column which is R136,707 million.

### 4.1.8 Supporting Table SC9: Monthly Budget Statement – Actual & revised targets for cash receipts & cash flows

#### WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Budget Year 2012/13											
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget
<b>Cash Receipts By Source</b>												
Property rates	8 345	11 832	13 988	12 817	11 999	12 108						72 850
Property rates - penalties & collection char	77	95	89	75	76	74						514
Service charges - electricity revenue	18 449	13 089	23 931	23 296	20 604	20 385						135 350
Service charges - water revenue	4 226	4 644	5 596	6 241	6 582	6 431						57 861
Service charges - sanitation revenue	2 510	4 395	4 368	4 529	4 642	4 539						32 469
Service charges - refuse	2 398	3 857	3 924	4 037	3 925	3 885						24 294
Rental of facilities and equipment	643	518	477	552	1 117	990						3 545
Interest earned - external investments	639	592	656	694	661	667						1 306
Interest earned - outstanding debtors	186	205	189	190	171	181						1 084
Fines	377	313	178	376	392	312						4 282
Licences and permits	170	188	132	154	146	133						924
Agency services	158	149	129	187	192	165						1 102
Transfer receipts - operating	15 142	127	271	103	275	8 420						16 696
Other revenue	13 009	16 210	1 180	2 447	2 773	1 416						(2 142)
<b>Cash Receipts by Source</b>	<b>66 329</b>	<b>56 212</b>	<b>55 109</b>	<b>55 698</b>	<b>53 555</b>	<b>59 707</b>	-	-	-	-	-	<b>350 136</b>
<b>Other Cash Flows by Source</b>												-
Transfer receipts - capital	-	6 024	2 533	5 009	6 632	9 264						32 996
Contributions & Contributed assets												6 600
Proceeds on disposal of PPE	-	-	-	-	-	-						-
Borrowing long term/refinancing	-	-	-	-	-	-						50 000
Increase in consumer deposits	2 804	(147)	108	112	517	(158)						1 678
Receipt of non-current debtors												30 000
Receipt of non-current receivables	0	17	10	0	0	8						5
Change in non-current investments	(426)	(425)	(424)	(438)	(432)	(449)						(1 453)
<b>Total Cash Receipts by Source</b>	<b>68 708</b>	<b>61 681</b>	<b>57 336</b>	<b>60 381</b>	<b>60 273</b>	<b>68 372</b>	-	-	-	-	-	<b>469 961</b>
<b>Cash Payments by Type</b>												-
Employee related costs	14 468	17 152	17 130	17 490	26 921	17 055						111 445
Remuneration of councillors	561	561	561	561	561	561						3 705
Interest paid	134	-	-	4 660	-	9 000						24 259
Bulk purchases - Electricity	2 509	18 311	19 531	8 451	10 179	9 293						76 148
Bulk purchases - Water & Sewer												-
Other materials	437	819	945	1 257	1 455	1 328						6 455
Contracted services	792	3 161	2 999	5 362	3 444	3 761						49 907
Grants and subsidies paid - other municipalities												-
Grants and subsidies paid - other	3 264	3 339	3 323	3 229	3 158	3 498						8 190
General expenses	16 033	12 582	3 347	23 651	9 027	8 235						64 355
<b>Cash Payments by Type</b>	<b>38 197</b>	<b>55 925</b>	<b>47 836</b>	<b>64 661</b>	<b>54 745</b>	<b>52 731</b>	-	-	-	-	-	<b>344 464</b>
<b>Other Cash Flows/Payments by Type</b>												
Capital assets	100	8 541	4 043	7 364	10 243	13 512						142 394
Repayment of borrowing	792	-	-	3 506	-	4 546						7 610
<b>Total Cash Payments by Type</b>	<b>39 090</b>	<b>64 466</b>	<b>51 880</b>	<b>75 530</b>	<b>64 988</b>	<b>70 789</b>	-	-	-	-	-	<b>494 469</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>29 618</b>	<b>(2 785)</b>	<b>5 456</b>	<b>(15 149)</b>	<b>(4 715)</b>	<b>(2 417)</b>	-	-	-	-	-	<b>(24 507)</b>
Cash/cash equivalents at the month/year t	126 699	156 318	153 532	158 988	143 839	139 124	136 707	136 707	136 707	136 707	136 707	136 707
Cash/cash equivalents at the month/year €	156 318	153 532	158 988	143 839	139 124	136 707	136 707	136 707	136 707	136 707	136 707	112 199

This supporting table gives a detailed breakdown of information summarised in Table C7



## PART 2 – SUPPORTING DOCUMENTATION

### Section 5 – Debtors' analysis

#### 5.1 Supporting Table SC3 Debtors' age analysis

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

Description	NT Code	Budget Year 2012/13								Total
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	
R thousands										
<b>Debtors Age Analysis By Revenue Source</b>										
Rates	1200	10 353	448	268	224	503	218	1 039	3 274	16 327
Electricity	1300	13 797	381	195	151	123	106	520	1 580	16 853
Water	1400	8 887	394	214	204	220	247	1 304	1 939	13 409
Sewerage / Sanitation	1500	5 018	223	146	128	122	130	747	1 890	8 404
Refuse Removal	1600	3 690	145	93	78	94	69	366	1 191	5 726
Housing (Rental Revenue)	1700	148	22	14	13	12	6	32	65	312
Other	1900	(4 825)	250	336	121	246	198	1 026	4 854	2 205
<b>Total By Revenue Source</b>	<b>2000</b>	<b>37 069</b>	<b>1 863</b>	<b>1 267</b>	<b>919</b>	<b>1 321</b>	<b>974</b>	<b>5 034</b>	<b>14 791</b>	<b>63 238</b>
<b>2011/12 - totals only</b>		36 080	2 370	1 744	1 426	1 314	1 090	5 907	13 614	63 545
<b>Debtors Age Analysis By Customer Category</b>										
Government	2200	551	181	108	53	349	65	399	498	2 204
Business	2300	8 270	131	63	34	45	26	200	366	9 137
Households	2400	28 248	1 550	1 095	832	927	883	4 435	13 927	51 897
Other	2500	-	-	-	-	-	-	-	-	-
<b>Total By Customer Category</b>	<b>2600</b>	<b>37 069</b>	<b>1 863</b>	<b>1 267</b>	<b>919</b>	<b>1 321</b>	<b>974</b>	<b>5 034</b>	<b>14 791</b>	<b>63 238</b>

Debtors' levels have noticeably declined from July to December 2012 and a decline is also recorded compared to December 2011.

#### 5.2 Additional Debtors Information

##### Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total
-------	-----------	-----------	-----------	------------	------------	-----------	-----------	-----------	-------

2012/13

December	37 069 093	1 862 678	1 266 512	919 092	1 320 858	974 083	5 033 808	14 791 405	63 237 529
November	35 841 964	1 900 476	1 114 880	1 478 817	1 050 268	995 966	5 360 996	14 563 315	62 306 682
October	36 670 194	1 854 017	1 892 312	1 262 853	1 178 574	1 071 983	5 515 219	14 729 762	64 174 915
September	38 679 087	3 286 925	1 551 019	1 352 908	1 204 125	1 135 522	5 666 172	14 716 505	67 592 262
Augustus	40 922 657	2 332 537	1 673 907	1 343 116	1 212 037	1 105 196	5 529 709	14 494 120	68 613 279
July	42 652 731	2 701 019	1 674 434	1 422 705	1 192 225	1 195 606	5 637 986	13 923 058	70 399 765

##### Summary of Indigent Households

###### Indigent Household Statistics

	Indigent Households	Amount	Other Households	Total Households
<b>2012</b>				
July	7 079	R 3 264 086.52	23 727	30 806
August	7 154	R 3 315 908.82	24 091	31 245
September	7 159	R 3 322 669.39	24 044	31 203
October	6 752	R 3 228 604.15	24 428	31 180
November	6 417	R 3 052 947.70	24 801	31 218
December	6 331	R 3 487 546.76	24 823	31 154

## Section 6 – Creditors' analysis

## 6.1 Supporting Table SC4

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

Description	NT Code	Budget Year 2012/13								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	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	11 158								11 158
Bulk Water	0200									-
PAYE deductions	0300	1 909								1 909
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500	2 809								2 809
Loan repayments	0600									-
Trade Creditors	0700	30 602								30 602
Auditor General	0800	-								-
Other	0900									-
<b>Total By Customer Type</b>	<b>2600</b>	<b>46 479</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46 479</b>

Supporting Table SC4 reflects creditors paid during December 2012.

The payment of creditors is within requirements of the MFMA

## Section 7 – Investment portfolio analysis

## 7.1 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							
<b>Municipality</b>								
LIBERTY 15934476	15 YEARS		01/09/2025	9		3 533	125	3 667
LIBERTY 21196964	14 YEARS		01/09/2025	14		3 852	260	4 126
MOMENTUM MP 3853776	14 YEARS		01/07/2026	10		452	30	492
ABSA 4074809272	DAILY	CALL		103	4.8%	25 503		25 606
INVESTEC 1400-196164-500	30 DAYS	FIXED	11/01/2013		5.2%		25 000	25 000
STANDARD BANK 28 843 4005 008	30 DAYS	FIXED	11/01/2012		5.1%		25 000	25 000
INVESTEC 1400-196164-500	32 DAYS	FIXED	22/01/2013		5.3%		25 000	25 000
ABSA 2072814853	32 DAYS	FIXED	22/01/2013		5.1%		25 000	25 000
<b>Municipality sub-total</b>				137		33 340	100 415	133 891
<b>TOTAL INVESTMENTS AND INTEREST</b>				137		33 340	100 415	133 891

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

Long term investments relate to the sinking fund investments.

## Section 8 – Allocation and grant receipts and expenditure

## 8.1 Supporting Table SC6 – Grant receipts

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

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>33 973</b>	<b>39 196</b>	<b>39 196</b>	<b>-</b>	<b>26 197</b>	<b>26 197</b>	<b>-</b>		<b>39 196</b>
Local Government Equitable Share	31 156	36 146	36 146	-	23 147	23 147	-		36 146
Finance Management	1 250	1 250	1 250		1 250	1 250	-		1 250
Municipal Systems Improvement	790	800	800		800	800	-		800
EPWP Incentive	777	1 000	1 000	-	1 000	1 000	-		1 000
<b>Provincial Government:</b>	<b>783</b>	<b>850</b>	<b>850</b>	<b>-</b>	<b>656</b>	<b>656</b>	<b>-</b>		<b>850</b>
Provincial Library Grant	640	704	704	-	575	575	-		704
CDW	78	81	81	-	81	81	-		81
Mn Road Subsidy	65	65	65				-		65
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<i>[insert description]</i>							-		
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Operating Transfers and Grants</b>	<b>34 756</b>	<b>40 046</b>	<b>40 046</b>	<b>-</b>	<b>26 853</b>	<b>26 853</b>	<b>-</b>		<b>40 046</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>54 183</b>	<b>21 165</b>	<b>21 165</b>	<b>7 766</b>	<b>18 090</b>	<b>18 090</b>	<b>-</b>		<b>21 165</b>
Municipal Infrastructure Grant (MIG)	13 971	16 947	16 947	7 766	13 872	13 872	-		16 947
Neighbourhood Development Partnership	2 000	2 418	2 418	-	2 418	2 418	-		2 418
Integrated National Electricity Grant	2 000	1 800	1 800		1 800	1 800	-		1 800
RBIG	36 212						-		
<b>Provincial Government:</b>	<b>6 605</b>	<b>10 580</b>	<b>10 580</b>	<b>6 087</b>	<b>9 767</b>	<b>9 767</b>	<b>-</b>		<b>10 580</b>
Housing	6 605	10 580	10 580	6 087	9 767	9 767	-		10 580
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<i>[insert description]</i>							-		
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
	-						-		
	-						-		
<b>Total Capital Transfers and Grants</b>	<b>60 787</b>	<b>31 745</b>	<b>31 745</b>	<b>13 853</b>	<b>27 857</b>	<b>27 857</b>	<b>-</b>		<b>31 745</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>95 543</b>	<b>71 791</b>	<b>71 791</b>	<b>13 853</b>	<b>54 710</b>	<b>54 710</b>	<b>-</b>		<b>71 791</b>

Grant receipts are monitored according to the payment schedules.

## 8.2 Supporting Table SC7 – Grant expenditure

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

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>EXPENDITURE</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>33 277</b>	<b>39 196</b>	<b>39 883</b>	<b>3 734</b>	<b>20 489</b>	<b>20 489</b>	-		<b>39 196</b>
Local Government Equitable Share	31 156	36 146	36 146	3 488	19 672	19 672	-		36 146
Finance Management	1 250	1 250	1 250	39	222	222	-		1 250
Municipal Systems Improvement	790	800	800	133	163	163	-		800
EPWP Incentive	81	1 000	1 687	75	432	432	-		1 000
<b>Provincial Government:</b>	<b>846</b>	<b>850</b>	<b>850</b>	<b>87</b>	<b>373</b>	<b>373</b>	-		<b>850</b>
Provincial Library Grant	640	704	704	87	323	323	-		704
CDW	78	81	81	-	25	25	-		81
Mn Road Subsidy	65	65	65		25	25	-		65
Housing Consumer Education Grant	63						-		
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
<i>[insert description]</i>							-		
<b>Total operating Transfers and Grants:</b>	<b>34 123</b>	<b>40 046</b>	<b>40 733</b>	<b>3 821</b>	<b>20 862</b>	<b>20 862</b>	-		<b>40 046</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>57 463</b>	<b>21 165</b>	<b>21 846</b>	<b>3 183</b>	<b>6 257</b>	<b>6 257</b>	-		<b>21 165</b>
Municipal Infrastructure Grant (MIG)	13 971	16 947	16 947	2 123	3 530	3 530	-		16 947
Neighbourhood Development Partnership	5 281	2 418	3 099	1 060	2 727	2 727	-		2 418
Integrated National Electricity Grant	2 000	1 800	1 800				-		1 800
RBIG	36 212						-		
<b>Provincial Government:</b>	<b>3 836</b>	<b>10 580</b>	<b>10 580</b>	<b>1 168</b>	<b>1 942</b>	<b>1 942</b>	-		<b>10 580</b>
<b>650</b>							-		
Housing	3 186	10 580	10 580	1 168	1 942	1 942	-		10 580
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>	<b>61 300</b>	<b>31 745</b>	<b>32 426</b>	<b>4 351</b>	<b>8 199</b>	<b>8 199</b>	-		<b>31 745</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>95 423</b>	<b>71 791</b>	<b>73 159</b>	<b>8 172</b>	<b>29 061</b>	<b>29 061</b>	-		<b>71 791</b>

Grant expenditure is monitored against grant receipts.

**Section 9 – Expenditure on councilor allowances and employee benefits**

## 9.1 Supporting Table SC8

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

Primary of Employee and Councillor remuneration	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C					%	D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	4 827	4 772	4 772	395	2 219	2 386	(166)	-7%	4 772
Pension and UIF Contributions	144	144	144	19	116	72	44	61%	144
Medical Aid Contributions	65	69	69	7	47	35	13	36%	69
Motor Vehicle Allowance	1 680	1 724	1 724	140	982	862	119	14%	1 724
Cellphone Allowance		361	361	-	-	-	-		361
Housing Allowances									
Other benefits and allowances		-		-	-	-	-		-
<b>Sub Total - Councillors</b>	<b>6 717</b>	<b>7 071</b>	<b>7 071</b>	<b>561</b>	<b>3 365</b>	<b>3 355</b>	<b>10</b>	<b>0%</b>	<b>7 071</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	5 583	5 995	5 995	540	3 804	2 997	807	27%	5 995
Pension and UIF Contributions	812	813	813	72	506	406	99	24%	813
Medical Aid Contributions	167	189	189	15	108	95	13	14%	189
Overtime				-	-	-	-		
Performance Bonus				-	-	-	-		
Motor Vehicle Allowance	402	454	454	37	229	227	2	1%	454
Cellphone Allowance	128	119	119	11	77	59	17	29%	119
Housing Allowances	2	6	6	1	4	3	1	17%	6
Other benefits and allowances	115	134	134	11	75	67	8	12%	134
Post-retirement benefit obligations	-						-		
<b>Sub Total - Senior Managers of Municipality</b>	<b>7 210</b>	<b>7 710</b>	<b>7 710</b>	<b>686</b>	<b>4 801</b>	<b>3 855</b>	<b>946</b>	<b>25%</b>	<b>7 710</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	116 931	137 201	137 201	10 293	70 673	67 900	2 773	4%	137 201
Pension and UIF Contributions	21 014	24 228	24 228	1 899	11 353	12 114	(761)	-6%	24 228
Medical Aid Contributions	7 354	9 831	9 831	626	3 881	4 915	(1 035)	-21%	9 831
Overtime	12 030	10 617	10 617	841	4 272	5 309	(1 036)	-20%	10 617
Performance Bonus	9 483	10 838	10 838	-	-	5 419	(5 419)	-100%	10 838
Motor Vehicle Allowance	8 240	9 648	9 648	702	4 439	4 824	(385)	-8%	9 648
Cellphone Allowance	725	677	677	122	727	338	388	115%	677
Housing Allowances	1 023	1 096	1 096	88	535	548	(14)	-2%	1 096
Other benefits and allowances	10 461	8 551	8 551	1 569	7 780	4 276	3 504	82%	8 551
Long service awards		693	693	66	251	347	(95)	-28%	693
Post-retirement benefit obligations	13 467	8 000	8 000	667	4 000	4 000	-		8 000
<b>Sub Total - Other Municipal Staff</b>	<b>200 729</b>	<b>221 381</b>	<b>221 381</b>	<b>16 874</b>	<b>107 911</b>	<b>109 990</b>	<b>(2 080)</b>	<b>-2%</b>	<b>221 381</b>
<b>Total Parent Municipality</b>	<b>214 656</b>	<b>236 161</b>	<b>236 161</b>	<b>18 121</b>	<b>116 077</b>	<b>117 200</b>	<b>(1 124)</b>	<b>-1%</b>	<b>236 161</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>214 656</b>	<b>236 161</b>	<b>236 161</b>	<b>18 121</b>	<b>116 077</b>	<b>117 200</b>	<b>(1 124)</b>	<b>-1%</b>	<b>236 161</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>207 939</b>	<b>229 091</b>	<b>229 091</b>	<b>17 560</b>	<b>112 712</b>	<b>113 845</b>	<b>(1 133)</b>	<b>-1%</b>	<b>229 091</b>

## Section 10 – Capital programme performance

## 10.1 Supporting Table SC12

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

Month	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	1 052	1 000	1 140	100	100	1 140	1 040	91.2%	0%
August	3 577	3 500	4 000	8 541	8 641	5 140	(3 501)	-68.1%	5%
September	17 318	7 320	8 370	4 043	12 684	13 510	826	6.1%	8%
October	13 422	12 500	14 300	7 364	20 048	27 810	7 762	27.9%	12%
November	13 868	10 320	11 800	10 243	30 291	39 610	9 319	23.5%	18%
December	12 578	18 600	21 250	13 512	43 803	60 860	17 057	28.0%	26%
January	6 137	13 500	15 500			76 360	-		
February	9 365	19 850	22 700			99 060	-		
March	15 931	16 530	18 750			117 810	-		
April	9 487	21 000	23 960			141 770	-		
May	11 983	22 842	26 100			167 870	-		
June	48 578	22 081	25 356			193 226	-		
<b>Total Capital expenditure</b>	<b>163 295</b>	<b>169 043</b>	<b>193 226</b>	<b>43 803</b>					

### 10.2.1 Supporting Table SC13a

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

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>133 045</b>	<b>115 800</b>	<b>115 800</b>	<b>10 119</b>	<b>34 018</b>	<b>41 557</b>	7 539	<b>18.1%</b>	<b>115 800</b>
Infrastructure - Road transport	12 754	16 185	16 185	2 123	4 012	4 532	519	<b>11.5%</b>	16 185
<i>Roads, Pavements &amp; Bridges</i>	5 477	11 720	11 720	846	1 952	3 282	1 329	<b>40.5%</b>	11 720
<i>Storm water</i>	7 278	4 465	4 465	1 277	2 060	1 250	(810)	<b>-64.8%</b>	4 465
Infrastructure - Electricity	30 061	42 933	42 933	270	851	21 154	20 303	<b>96.0%</b>	42 933
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>	30 061	42 933	42 933	270	851	21 154	20 303	<b>96.0%</b>	42 933
<i>Street Lighting</i>							-		
Infrastructure - Water	57 384	36 628	36 628	6 055	24 516	10 256	(14 260)	<b>-139.0%</b>	36 628
<i>Dams &amp; Reservoirs</i>							-		
<i>Water purification</i>	57 384	36 628	36 628	6 055	24 516	10 256	(14 260)	<b>-139.0%</b>	36 628
<i>Reticulation</i>							-		
Infrastructure - Sanitation	32 650	13 055	13 055	1 213	4 181	3 655	(525)	<b>-14.4%</b>	13 055
<i>Reticulation</i>							-		
<i>Sewerage purification</i>	32 650	13 055	13 055	1 213	4 181	3 655	(525)	<b>-14.4%</b>	13 055
Infrastructure - Other	196	7 000	7 000	458	458	1 960	1 502	<b>76.6%</b>	7 000
<i>Waste Management</i>	196	7 000	7 000	458	458	1 960	1 502	<b>76.6%</b>	7 000
<b>Community</b>	<b>3 319</b>	<b>13 578</b>	<b>13 578</b>	<b>1 270</b>	<b>4 574</b>	<b>3 802</b>	(772)	<b>-20.3%</b>	<b>13 578</b>
Parks & gardens							-		
Sportsfields & stadia	1 531	1 698	1 698		9	475	467	98.2%	1 698
Security and policing	645						-		
Cemeteries	121	1 300	1 300	102	202	364	162	44.4%	1 300
Social rental housing	817	10 580	10 580	1 168	4 363	2 962	(1 400)	<b>-47.3%</b>	10 580
Other	206						-		
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other assets</b>	<b>26 002</b>	<b>10 078</b>	<b>10 078</b>	<b>1 061</b>	<b>3 277</b>	<b>2 822</b>	(455)	<b>-16.1%</b>	<b>10 078</b>
General vehicles	6 800	829	829			232	232	100.0%	829
Specialised vehicles	-	-	-	-	-	-	-		-
Other	19 202	9 249	9 249	1 061	3 277	2 590	(687)	<b>-26.5%</b>	9 249
<b>Intangibles</b>	<b>928</b>	<b>845</b>	<b>845</b>	<b>-</b>	<b>872</b>	<b>237</b>	(636)	<b>-268.7%</b>	<b>845</b>
Computers - software & programming	928	845	845		872	237	(636)	<b>-268.7%</b>	845
Other							-		
<b>Total Capital Expenditure on new assets</b>	<b>163 295</b>	<b>140 301</b>	<b>140 301</b>	<b>12 450</b>	<b>42 741</b>	<b>48 417</b>	<b>5 676</b>	<b>11.7%</b>	<b>140 301</b>

**10.2.2 Supporting Table SC13b**



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

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	22 350	41 971	-	-	9 863	9 863	100.0%	22 350
Infrastructure - Road transport	-	-	525	-	-	123	123	100.0%	-
<i>Roads, Pavements &amp; Bridges</i>							-		
<i>Storm water</i>			525			123	123	100.0%	
Infrastructure - Electricity	-	7 350	9 111	-	-	2 141	2 141	100.0%	7 350
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>		7 350	9 111			2 141	2 141	100.0%	7 350
<i>Street Lighting</i>							-		
Infrastructure - Water	-	13 500	23 867	-	-	5 609	5 609	100.0%	13 500
<i>Dams &amp; Reservoirs</i>							-		
<i>Water purification</i>		13 500	23 867			5 609	5 609	100.0%	13 500
<i>Reticulation</i>							-		
Infrastructure - Sanitation	-	1 500	8 467	-	-	1 990	1 990	100.0%	1 500
<i>Reticulation</i>							-		
<i>Sewerage purification</i>		1 500	8 467			1 990	1 990	100.0%	1 500
Infrastructure - Other	-	-	-	-	-	-	-		-
<i>Waste Management</i>							-		
<b>Community</b>	-	3 297	4 192	-	-	985	985	100.0%	3 297
Parks & gardens							-		
Sportsfields & stadia							-		
Swimming pools							-		
Community halls							-		
Libraries							-		
Recreational facilities							-		
Fire, safety & emergency							-		
Security and policing		297	313			74	74	100.0%	297
Cemeteries			879			207	207	100.0%	
Social rental housing		3 000	3 000			705	705	100.0%	3 000
Other							-		
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	3 095	6 762	1 062	1 062	1 589	527	33.2%	3 095
General vehicles		3 095	3 095	1 027	1 027	727	(300)	-41.2%	3 095
Specialised vehicles	-	-	-	-	-	-	-		-
Other			3 667	35	35	862	827	95.9%	
<b>Agricultural assets</b>	-	-	-	-	-	-	-		-
<b>Biological assets</b>	-	-	-	-	-	-	-		-
<b>Intangibles</b>	-	-	-	-	-	-	-		-

**10.2.3 Supporting Table SC13c**

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

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>43 120</b>	<b>87 156</b>	<b>87 156</b>	<b>17 910</b>	<b>63 790</b>	<b>43 578</b>	(20 212)	<b>-46.4%</b>	<b>87 156</b>
Infrastructure - Road transport	25 843	42 407	42 407	8 158	27 624	21 203	(6 420)	<b>-30.3%</b>	42 407
<i>Roads, Pavements &amp; Bridges</i>	25 231	39 842	39 842	7 318	24 659	19 921	(4 738)	<b>-23.8%</b>	39 842
<i>Storm water</i>	611	2 565	2 565	839	2 965	1 282	(1 682)	<b>-131.2%</b>	2 565
Infrastructure - Electricity	4 601	14 091	14 091	4 549	16 191	7 045	(9 146)	<b>-129.8%</b>	14 091
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>	4 601	14 091	14 091	4 549	16 191	7 045	(9 146)	<b>-129.8%</b>	14 091
<i>Street Lighting</i>							-		
Infrastructure - Water	6 892	21 484	21 484	3 309	12 835	10 742	(2 093)	<b>-19.5%</b>	21 484
<i>Dams &amp; Reservoirs</i>	52	82	82			41	41	<b>100.0%</b>	82
<i>Water purification</i>	1 709	1 965	1 965		9 525	982	(8 543)	<b>-869.6%</b>	1 965
<i>Reticulation</i>	5 132	19 437	19 437	3 309	3 309	9 719	6 410	<b>66.0%</b>	19 437
Infrastructure - Sanitation	4 568	7 669	7 669	1 781	6 599	3 835	(2 764)	<b>-72.1%</b>	7 669
<i>Reticulation</i>	3 687	6 618	6 618	1 781	1 781	3 309	1 528	<b>46.2%</b>	6 618
<i>Sewerage purification</i>	882	1 051	1 051		4 818	526	(4 293)	<b>-816.6%</b>	1 051
Infrastructure - Other	1 215	1 505	1 505	113	541	753	211	<b>28.1%</b>	1 505
<i>Waste Management</i>	1 215	1 505	1 505	113	541	753	211	<b>28.1%</b>	1 505
<b>Community</b>	<b>6 012</b>	<b>5 218</b>	<b>5 218</b>	<b>639</b>	<b>2 251</b>	<b>2 609</b>	<b>358</b>	<b>13.7%</b>	<b>5 218</b>
Parks & gardens	1 410	1 535	1 535	295	891	767	(124)	-16.1%	1 535
Sportsfields & stadia	456	959	959	28	148	480	332	69.1%	959
Swimming pools	228	296	296	107	116	148	32	21.3%	296
Community halls	734	922	922	64	267	461	194	42.1%	922
Libraries	180	164	164	3	53	82	29	35.2%	164
Recreational facilities									
Fire, safety & emergency	538	657	657	49	237	328	91	27.7%	657
Security and policing	524	507	507	83	300	254	(46)	-18.3%	507
Cemeteries	37	62	62	9	12	31	18	59.5%	62
Social rental housing									
Other	1 905	117	117		225	58	(167)	<b>-285.4%</b>	117
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>	<b>270</b>	<b>207</b>	<b>207</b>	<b>32</b>	<b>32</b>	<b>104</b>	<b>72</b>	<b>69.3%</b>	<b>207</b>
Housing development	270	207	207	32	32	104	72	69.3%	207
<b>Other assets</b>	<b>15 443</b>	<b>21 832</b>	<b>21 832</b>	<b>2 951</b>	<b>16 193</b>	<b>10 916</b>	<b>(5 277)</b>	<b>-48.3%</b>	<b>21 832</b>
General vehicles	4 682	5 051	5 051	1 392	2 602	2 525	(77)	-3.0%	5 051
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment									
Computers - hardware/equipment	4 309	5 035	5 035	435	2 605	2 518	(87)	-3.5%	5 035
Other Buildings	1 023	1 231	1 231	321	1 146	615	(531)	<b>-86.3%</b>	1 231
Other	5 429	10 516	10 516	803	9 841	5 258	(4 583)	<b>-87.2%</b>	10 516
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangibles</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Repairs and Maintenance Expend</b>	<b>64 845</b>	<b>114 413</b>	<b>114 413</b>	<b>21 532</b>	<b>82 266</b>	<b>57 207</b>	<b>(25 059)</b>	<b>-43.8%</b>	<b>114 413</b>

**10.2.4 Supporting Table SC13d**

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

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>87 037</b>	<b>97 807</b>	<b>97 807</b>	<b>7 804</b>	<b>46 825</b>	<b>46 825</b>	-		<b>97 807</b>
Infrastructure - Road transport	36 340	36 016	36 016	3 001	18 008	18 008	-		36 016
<i>Roads, Pavements &amp; Bridges</i>	34 105	36 016	36 016	3 001	18 008	18 008	-		36 016
<i>Storm water</i>	2 235						-		
Infrastructure - Electricity	18 441	22 705	22 705	1 892	11 352	11 352	-		22 705
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>	18 441	22 705	22 705	1 892	11 352	11 352	-		22 705
<i>Street Lighting</i>							-		
Infrastructure - Water	16 029	21 992	21 992	1 345	8 068	8 068	-		21 992
<i>Dams &amp; Reservoirs</i>							-		
<i>Water purification</i>	16 029	21 992	21 992	1 345	8 068	8 068	-		21 992
<i>Reticulation</i>							-		
Infrastructure - Sanitation	13 422	13 494	13 494	1 266	7 594	7 594	-		13 494
<i>Reticulation</i>	13 422	13 494	13 494	1 266	7 594	7 594	-		13 494
<i>Sewerage purification</i>							-		
Infrastructure - Other	2 804	3 600	3 600	300	1 802	1 802	-		3 600
<i>Waste Management</i>	2 168	3 600	3 600	300	1 802	1 802	-		3 600
<i>Transportation</i>							-		
<i>Gas</i>							-		
<i>Other</i>	637						-		
<b>Community</b>	<b>4 359</b>	<b>5 243</b>	<b>5 243</b>	<b>415</b>	<b>2 489</b>	<b>2 489</b>	-		<b>5 243</b>
Recreational facilities	4 359	5 243	5 243	415	2 489	2 489	-		5 243
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	<b>9 054</b>	<b>4 466</b>	<b>4 466</b>	<b>741</b>	<b>4 444</b>	<b>4 444</b>	-		<b>4 466</b>
General vehicles	2 077	602	602	50	301	301	-		602
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment							-		
Computers - hardware/equipment		510	510	42	255	255	-		510
Furniture and other office equipment	1 578						-		
Civic Land and Buildings							-		
Other Buildings	5 399	28	28	2	14	14	-		28
Other Land							-		
Surplus Assets - (Investment or Inventory)							-		
Other		3 326	3 326	646	3 874	3 874	-		3 326
<b>Agricultural assets</b>	-	-	-	-	-	-	-		-
<b>Biological assets</b>	-	-	-	-	-	-	-		-
<b>Intangibles</b>	<b>219</b>	-	-	-	-	-	-		-
Computers - software & programming	219						-		
<b>Total Repairs and Maintenance Expenditure</b>	<b>100 669</b>	<b>107 515</b>	<b>107 515</b>	<b>8 960</b>	<b>53 758</b>	<b>53 758</b>	-		<b>107 515</b>

## **Section 11 – SDBIP**

**11.1** The results of the SDBIP for the second quarter ended 31 December 2012 will be included in a separate comprehensive report to be tabled in Council.

## **Section 12 – Other supporting documentation**

### **12.1 Other information**

No additional information for December 2012

**Section 13 – Municipal manager’s quality certification****QUALITY CERTIFICATE**

I, **Coenie Groenewald**, the municipal manager of **Overstrand Municipality**, hereby certify that –

**The Quarterly Budget Statement**

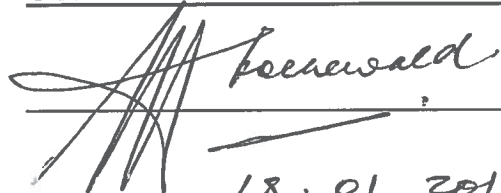
for the period ending **December 2012** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

Print name: **COENIE GROENEWALD**

Municipal

Manager of: **OVERSTRAND MUNICIPALITY – WC032**

Signature:

  
\_\_\_\_\_

Date:

18.01.2013