

# *OVERSTRAND MUNICIPALITY*



## Monthly Budget Statement September 2013

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

Prepared in terms of Section 71 of the Local Government: Municipal Finance Management Act (Act 56 of 2003) & Section 28 of the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009.

## Table of Contents

Glossary .....	3
PART 1 – IN-YEAR REPORT .....	5
Executive Summary .....	5
In-year budget statement tables.....	7
PART 2 – SUPPORTING DOCUMENTATION .....	16
Debtors' analysis .....	16
Creditors' analysis .....	17
Investment portfolio analysis .....	18
Allocation and grant receipts and expenditure .....	19
Councillor allowances and employee benefits .....	21
Material variances to the SDBIP.....	22
Municipal financial performance.....	23
Capital programme performance .....	24
Other supporting documentation .....	29
Municipal manager's quality certification .....	32

## **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.

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

**Capital expenditure** - Spending on assets such as infrastructure, land & buildings minor assets etc. Any capital expenditure must be reflected as an asset on the Municipality's statement of financial position.

**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.

**FMG** – Financial Management Grant.

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

**GRAP** – Generally Recognised Accounting Practice. The 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 financial information of the previous and current year.

**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.

**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**

### **Executive Summary**

#### **Revenue by Source**

The Year-to-Date actual revenue is 0.62% below the YTD budget. All the major sources of revenue are within acceptable norms. The risk of under recovery of revenue for electricity has decreased due to increased billing for September 2013.

#### **Borrowings**

The balance of borrowings amounts to R376,9m at the end of September 2013.

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

Current expenditure is 2.19% below YTD budget projections for September 2013.

#### **Capital expenditure**

YTD expenditure on capital amounts to R15,8m or 12.8%, of a total budget of R123,5m. The expenditure is funded by means of grants, public contributions, borrowings and internally generated cash.

The current capital commitments of orders in progress amounts to R25,9m, giving total capital spent and committed at 43% at the end of September 2013.

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

Grants totaling R594 606 were received during September 2013. The main receipt was for Human Settlements Development Grant (Housing).

#### **Spending on Grants**

Spending on grants amounts to R1,8m for September 2013 which includes FMG, EPWP, INEP and MIG grant expenditure.

#### **Material variances**

The table below summarises variances for projected revenue and expenditure.

**WC032 Overstrand - Supporting Table SC1 Material variance explanations - M03 September**

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>	-1%	Not material	
<u>Expenditure By Type</u>	-2%	Not material	
<u>Capital Expenditure</u>	191%	Commitments amounts to 21% Actual & commitments =43%	

**Performance in relation to SDBIP targets**

The SDBIP performance as at September 2013 will be tabled in Council in a separate comprehensive report.

**Remedial or corrective steps**

No remedial or corrective steps are required at this time.

**In-year budget statement tables**

## Table C1: s71 Monthly Budget Statement Summary

### WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M03 September

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	127 921	127 921	10 725	34 278	34 054	224	1%	127 921
Service charges	-	497 429	497 429	42 161	124 028	125 193	(1 165)	-1%	497 429
Investment revenue	-	7 714	7 714	457	1 478	1 607	(129)	-8%	9 918
Transfers recognised - operational	-	68 984	68 984	235	18 511	18 511	-		68 984
Other own revenue	-	41 093	41 093	3 109	9 826	9 931	(105)	-1%	41 093
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>-</b>	<b>743 141</b>	<b>743 141</b>	<b>56 687</b>	<b>188 122</b>	<b>189 297</b>	<b>(1 175)</b>	<b>-1%</b>	<b>745 345</b>
Employee costs	-	250 842	250 842	19 070	55 600	55 571	29	0%	250 842
Remuneration of Councillors	-	7 577	7 577	622	1 845	1 894	(49)	-3%	7 577
Depreciation & asset impairment	-	103 810	103 810	8 651	25 952	25 952	-		103 810
Finance charges	-	42 292	42 292	15	153	153	-		42 292
Materials and bulk purchases	-	171 947	171 947	17 741	41 167	41 858	(691)	-2%	171 947
Transfers and grants	-	38 766	38 766	3 156	9 424	9 692	(268)		38 766
Other expenditure	-	208 825	208 825	13 433	33 754	36 544	(2 791)	-8%	208 825
<b>Total Expenditure</b>	<b>-</b>	<b>824 059</b>	<b>824 059</b>	<b>62 687</b>	<b>167 896</b>	<b>171 665</b>	<b>(3 769)</b>	<b>-2%</b>	<b>824 059</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>(80 918)</b>	<b>(80 918)</b>	<b>(6 000)</b>	<b>20 227</b>	<b>17 632</b>	<b>2 594</b>	<b>15%</b>	<b>(78 714)</b>
Transfers recognised - capital	-	39 387	39 434	2 610	3 500	3 500	-		39 434
Contributions & Contributed assets	-	3 583	3 583	-	-	-	-		3 583
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>-</b>	<b>(37 947)</b>	<b>(37 901)</b>	<b>(3 390)</b>	<b>23 726</b>	<b>21 132</b>	<b>2 594</b>	<b>12%</b>	<b>(35 697)</b>
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>(37 947)</b>	<b>(37 901)</b>	<b>(3 390)</b>	<b>23 726</b>	<b>21 132</b>	<b>2 594</b>	<b>12%</b>	<b>(35 697)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>-</b>	<b>109 897</b>	<b>123 509</b>	<b>15 798</b>	<b>27 214</b>	<b>9 350</b>	<b>17 864</b>	<b>191%</b>	<b>123 509</b>
Capital transfers recognised	-	36 028	36 074	2 610	3 500	1 804	1 696	94%	36 074
Public contributions & donations	-	3 583	3 583	-	-	-	-		3 583
Borrowing	-	59 861	73 427	13 151	22 844	6 869	15 975	233%	73 427
Internally generated funds	-	10 425	10 425	37	870	677	193	28%	10 425
<b>Total sources of capital funds</b>	<b>-</b>	<b>109 897</b>	<b>123 509</b>	<b>15 798</b>	<b>27 214</b>	<b>9 350</b>	<b>17 864</b>	<b>191%</b>	<b>123 509</b>
<b>Financial position</b>									
Total current assets	-	183 501	183 501		215 675				183 501
Total non current assets	-	3 188 259	3 188 259		3 300 851				3 188 259
Total current liabilities	-	130 310	130 263		143 128				130 263
Total non current liabilities	-	527 115	527 115		492 004				527 115
<b>Community wealth/Equity</b>	<b>-</b>	<b>2 714 336</b>	<b>2 714 382</b>		<b>2 881 393</b>				<b>2 714 382</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	71 124	71 124	16 092	48 203	47 990	214	0%	71 124
Net cash from (used) investing	-	(115 209)	(115 209)	(16 267)	(28 116)	(10 239)	(17 877)	175%	(115 209)
Net cash from (used) financing	-	36 973	36 973	396	(2 379)	(2 880)	501	-17%	36 973
<b>Cash/cash equivalents at the month/year end</b>	<b>-</b>	<b>84 406</b>	<b>84 406</b>	<b>-</b>	<b>101 855</b>	<b>126 389</b>	<b>(24 534)</b>	<b>-19%</b>	<b>77 035</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	45 101	1 861	1 260	957	815	712	3 576	15 399	69 682
<b>Creditors Age Analysis</b>									
Total Creditors	21 422	-	-	-	-	-	-	-	21 422

**Table C2: Monthly Budget Statement – Financial Performance (standard classification)**

**WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September**

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue - Standard</b>									
<i><b>Governance and administration</b></i>	-	193 558	193 558	12 404	56 772	55 033	1 739	3%	193 558
Executive and council	-	43 363	43 363	24	17 556	17 556	-		43 363
Budget and treasury office	-	147 919	147 919	12 251	38 756	36 980	1 776	5%	147 919
Corporate services	-	2 277	2 277	128	460	497	(37)	-7%	2 277
<i><b>Community and public safety</b></i>	-	57 725	57 772	2 584	7 340	8 622	(1 282)	-15%	57 772
Community and social services	-	2 078	2 078	205	603	519	83	16%	2 078
Sport and recreation	-	11 549	11 549	371	1 242	2 358	(1 116)	-47%	11 549
Public safety	-	12 393	12 393	959	3 197	3 098	99	3%	12 393
Housing	-	31 705	31 752	1 048	2 297	2 646	(349)	-13%	31 752
<i><b>Economic and environmental services</b></i>	-	25 383	25 383	1 871	3 057	4 421	(1 364)	-31%	25 383
Planning and development	-	11 377	11 377	398	1 106	1 559	(453)	-29%	11 377
Road transport	-	13 938	13 938	1 472	1 933	2 846	(912)	-32%	13 938
Environmental protection	-	68	68	1	18	17	1	6%	68
<i><b>Trading services</b></i>	-	509 446	509 446	42 439	124 453	124 721	(268)	0%	509 446
Electricity	-	289 279	289 279	26 108	76 540	75 001	1 539	2%	289 279
Water	-	99 562	99 562	6 892	20 076	21 148	(1 072)	-5%	99 562
Waste water management	-	67 584	67 584	5 025	14 571	16 051	(1 480)	-9%	67 584
Waste management	-	53 020	53 020	4 414	13 266	12 521	745	6%	53 020
<i><b>Other</b></i>	-	-	-	-	-	-	-		-
<b>Total Revenue - Standard</b>	-	786 112	786 158	59 297	191 622	192 797	(1 175)	-1%	786 158
<b>Expenditure - Standard</b>									
<i><b>Governance and administration</b></i>	-	120 523	120 523	9 442	25 075	27 344	(2 269)	-8%	120 523
Executive and council	-	64 562	64 562	4 442	15 223	16 140	(917)	-6%	64 562
Budget and treasury office	-	24 726	24 726	1 891	4 657	4 842	(185)	-4%	24 726
Corporate services	-	31 236	31 236	3 109	5 195	6 362	(1 167)	-18%	31 236
<i><b>Community and public safety</b></i>	-	122 599	122 599	7 594	21 300	22 945	(1 645)	-7%	122 599
Community and social services	-	30 554	30 554	2 281	6 349	6 739	(389)	-6%	30 554
Sport and recreation	-	21 105	21 105	1 350	3 829	4 485	(656)	-15%	21 105
Public safety	-	44 185	44 185	3 665	9 673	10 273	(600)	-6%	44 185
Housing	-	26 754	26 754	297	1 449	1 449	-		26 754
<i><b>Economic and environmental services</b></i>	-	135 645	135 645	9 269	27 498	26 673	824	3%	135 645
Planning and development	-	31 326	31 326	1 858	5 294	6 541	(1 248)	-19%	31 326
Road transport	-	96 482	96 482	6 954	20 809	18 670	2 139	11%	96 482
Environmental protection	-	7 837	7 837	457	1 395	1 462	(67)	-5%	7 837
<i><b>Trading services</b></i>	-	445 293	445 293	36 381	94 022	94 702	(680)	-1%	445 293
Electricity	-	244 304	244 304	22 410	55 642	55 986	(345)	-1%	244 304
Water	-	92 079	92 079	5 458	15 931	17 286	(1 355)	-8%	92 079
Waste water management	-	60 149	60 149	4 316	11 763	11 881	(118)	-1%	60 149
Waste management	-	48 760	48 760	4 198	10 686	9 549	1 138	12%	48 760
<i><b>Other</b></i>	-	-	-	-	-	-	-		-
<b>Total Expenditure - Standard</b>	-	824 059	824 059	62 687	167 896	171 665	(3 769)	-2%	824 059
<b>Surplus/ (Deficit) for the year</b>	-	(37 947)	(37 901)	(3 390)	23 726	21 132	2 594	12%	(37 901)



This table reflects the operating budget (Financial Performance) in the standard classifications which are the GFS 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.

### Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

Vote Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Council	-	42 395	42 395	24	17 550	17 550	-		42 395
Vote 2 - Municipal Manager	-	-	-	-	-	-	-		-
Vote 3 - Management Services	-	1 216	1 216	18	202	171	32	18.5%	1 216
Vote 4 - Finance	-	147 919	147 919	12 251	38 756	36 980	1 776	4.8%	147 919
Vote 5 - Community Services	-	280 926	280 972	19 537	54 253	58 449	(4 196)	-7.2%	280 972
Vote 6 - Local Economic Development	-	5 214	5 214	99	186	435	(248)	-57.1%	5 214
Vote 7 - Infrastructure & Planning	-	295 950	295 950	26 409	77 478	76 115	1 363	1.8%	295 950
Vote 8 - Protection Services	-	12 493	12 493	959	3 197	3 098	99	3.2%	12 493
<b>Total Revenue by Vote</b>	<b>-</b>	<b>786 112</b>	<b>786 158</b>	<b>59 297</b>	<b>191 622</b>	<b>192 797</b>	<b>(1 175)</b>	<b>-0.6%</b>	<b>786 158</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council	-	56 809	56 809	4 429	15 187	14 202	984	6.9%	56 809
Vote 2 - Municipal Manager	-	1 949	1 949	130	292	487	(196)	-40.2%	1 949
Vote 3 - Management Services	-	11 031	11 031	1 781	1 593	2 758	(1 165)	-42.2%	11 031
Vote 4 - Finance	-	24 726	24 726	1 891	4 657	4 842	(185)	-3.8%	24 726
Vote 5 - Community Services	-	389 757	389 757	24 951	71 293	71 891	(598)	-0.8%	389 757
Vote 6 - Local Economic Development	-	8 303	8 303	607	1 841	1 903	(62)	-3.2%	8 303
Vote 7 - Infrastructure & Planning	-	287 299	287 299	25 233	63 361	65 309	(1 948)	-3.0%	287 299
Vote 8 - Protection Services	-	44 185	44 185	3 665	9 673	10 273	(600)	-5.8%	44 185
<b>Total Expenditure by Vote</b>	<b>-</b>	<b>824 059</b>	<b>824 059</b>	<b>62 687</b>	<b>167 896</b>	<b>171 665</b>	<b>(3 769)</b>	<b>-2.2%</b>	<b>824 059</b>
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>(37 947)</b>	<b>(37 901)</b>	<b>(3 390)</b>	<b>23 726</b>	<b>21 132</b>	<b>2 594</b>	<b>12.3%</b>	<b>(37 901)</b>

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.

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

### WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates		126 921	126 921	10 658	34 077	33 846	231	1%	126 921
Property rates - penalties & collection charges		1 000	1 000	67	202	208	(7)	-3%	1 000
Service charges - electricity revenue		284 936	284 936	25 984	76 416	77 764	(1 348)	-2%	284 936
Service charges - water revenue		98 642	98 642	6 815	19 922	19 728	194	1%	98 642
Service charges - sanitation revenue		60 917	60 917	4 963	14 447	14 468	(20)	0%	60 917
Service charges - refuse revenue		52 934	52 934	4 399	13 243	13 234	9	0%	52 934
Rental of facilities and equipment		8 551	8 551	495	1 810	1 796	15	1%	8 551
Interest earned - external investments		7 714	7 714	457	1 478	1 607	(129)	-8%	7 714
Interest earned - outstanding debtors		2 204	2 204	177	524	551	(27)	-5%	2 204
Fines		6 079	6 079	503	1 656	1 520	137	9%	6 079
Licences and permits		2 046	2 046	155	503	512	(9)	-2%	2 046
Agency services		2 250	2 250	175	544	563	(18)	-3%	2 250
Transfers recognised - operational		68 984	68 984	235	18 511	18 511	-		68 984
Other revenue		19 963	19 963	1 604	4 789	4 991	(202)	-4%	19 963
Gains on disposal of PPE							-		
<b>contributions)</b>	<b>-</b>	<b>743 141</b>	<b>743 141</b>	<b>56 687</b>	<b>188 122</b>	<b>189 297</b>	<b>(1 175)</b>	<b>-1%</b>	<b>743 141</b>
<b>Expenditure By Type</b>									
Employee related costs		250 842	250 842	19 070	55 600	55 571	29	0%	250 842
Remuneration of councillors		7 577	7 577	622	1 845	1 894	(49)	-3%	7 577
Debt impairment							-		
Depreciation & asset impairment		103 810	103 810	8 651	25 952	25 952	-		103 810
Finance charges		42 292	42 292	15	153	153	-		42 292
Bulk purchases		156 893	156 893	16 768	39 026	39 223	(197)	-1%	156 893
Other materials		15 055	15 055	973	2 141	2 635	(493)	-19%	15 055
Contracted services		74 909	74 909	6 013	12 678	13 109	(431)	-3%	74 909
Transfers and grants		38 766	38 766	3 156	9 424	9 692	(268)	-3%	38 766
Other expenditure		133 917	133 917	7 420	21 076	23 435	(2 359)	-10%	133 917
Loss on disposal of PPE							-		
<b>Total Expenditure</b>	<b>-</b>	<b>824 059</b>	<b>824 059</b>	<b>62 687</b>	<b>167 896</b>	<b>171 665</b>	<b>(3 769)</b>	<b>-2%</b>	<b>824 059</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>(80 918)</b>	<b>(80 918)</b>	<b>(6 000)</b>	<b>20 227</b>	<b>17 632</b>	<b>2 594</b>	<b>0</b>	<b>(80 918)</b>
Transfers recognised - capital		39 387	39 434	2 610	3 500	3 500	-		39 434
Contributions recognised - capital		3 583	3 583	-	-	-	-		3 583
Contributed assets							-		
<b>Surplus/(Deficit) after capital transfers &amp; Taxation</b>	<b>-</b>	<b>(37 947)</b>	<b>(37 901)</b>	<b>(3 390)</b>	<b>23 726</b>	<b>21 132</b>	<b>-</b>		<b>(37 901)</b>
<b>Surplus/(Deficit) after taxation</b>	<b>-</b>	<b>(37 947)</b>	<b>(37 901)</b>	<b>(3 390)</b>	<b>23 726</b>	<b>21 132</b>			<b>(37 901)</b>
<b>Surplus/(Deficit) attributable to municipality</b>	<b>-</b>	<b>(37 947)</b>	<b>(37 901)</b>	<b>(3 390)</b>	<b>23 726</b>	<b>21 132</b>			<b>(37 901)</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>(37 947)</b>	<b>(37 901)</b>	<b>(3 390)</b>	<b>23 726</b>	<b>21 132</b>			<b>(37 901)</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.62% below the YTD budget.

Current expenditure is 2.19%, below year-to-date budget projections for September 2013.

**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) - M03 September

Vote Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	1 439	1 439	-	833	72	761	1058%	1 439
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	68 764	80 217	5 624	9 286	4 988	4 298	86%	80 217
Vote 6 - Local Economic Development	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	-	39 694	41 853	10 175	17 096	4 290	12 805	298%	41 853
Vote 8 - Protection Services	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	-	<b>109 897</b>	<b>123 509</b>	<b>15 798</b>	<b>27 214</b>	<b>9 350</b>	<b>17 864</b>	<b>191%</b>	<b>123 509</b>
<b>Total Capital Expenditure</b>	-	<b>109 897</b>	<b>123 509</b>	<b>15 798</b>	<b>27 214</b>	<b>9 350</b>	<b>17 864</b>	<b>191%</b>	<b>123 509</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	-	<b>9 977</b>	<b>10 961</b>	<b>10</b>	<b>1 401</b>	<b>548</b>	<b>853</b>	<b>156%</b>	<b>10 961</b>
Executive and council							-		
Budget and treasury office							-		
Corporate services		9 977	10 961	10	1 401	548	853	156%	10 961
<b>Community and public safety</b>	-	<b>16 405</b>	<b>16 452</b>	<b>1 054</b>	<b>1 503</b>	<b>823</b>	<b>680</b>	<b>83%</b>	<b>16 452</b>
Community and social services							-		
Sport and recreation		5 225	5 225	21	21	261	(241)	-92%	5 225
Public safety			-				-		
Housing		11 180	11 227	1 033	1 482	561	921	164%	11 227
Health							-		
<b>Economic and environmental services</b>	-	<b>17 870</b>	<b>17 870</b>	<b>1 452</b>	<b>1 893</b>	<b>894</b>	<b>1 000</b>	<b>112%</b>	<b>17 870</b>
Planning and development							-		
Road transport		17 870	17 870	1 452	1 893	894	1 000	112%	17 870
Environmental protection							-		
<b>Trading services</b>	-	<b>65 644</b>	<b>78 226</b>	<b>13 282</b>	<b>22 417</b>	<b>7 086</b>	<b>15 331</b>	<b>216%</b>	<b>78 226</b>
Electricity		37 194	38 369	10 175	16 537	4 116	12 421	302%	38 369
Water		15 900	24 144	1 649	3 866	2 207	1 659	75%	24 144
Waste water management		11 150	12 672	1 450	1 821	611	1 211	198%	12 672
Waste management		1 400	3 041	8	193	152	41	27%	3 041
<b>Total Capital Expenditure - Standard Classification</b>	-	<b>109 897</b>	<b>123 509</b>	<b>15 798</b>	<b>27 214</b>	<b>9 350</b>	<b>17 864</b>	<b>191%</b>	<b>123 509</b>
<b>Funded by:</b>									
National Government		22 355	22 355	1 153	1 594	1 118	476	43%	22 355
Provincial Government		13 673	13 719	1 457	1 906	686	1 220	178%	13 719
District Municipality							-		
Other transfers and grants							-		
<b>Transfers recognised - capital</b>	-	<b>36 028</b>	<b>36 074</b>	<b>2 610</b>	<b>3 500</b>	<b>1 804</b>	<b>1 696</b>	<b>94%</b>	<b>36 074</b>
<b>Public contributions &amp; donations</b>		<b>3 583</b>	<b>3 583</b>				-		<b>3 583</b>
<b>Borrowing</b>		<b>59 861</b>	<b>73 427</b>	<b>13 151</b>	<b>22 844</b>	<b>6 869</b>	<b>15 975</b>	<b>233%</b>	<b>73 427</b>
<b>Internally generated funds</b>		<b>10 425</b>	<b>10 425</b>	<b>37</b>	<b>870</b>	<b>677</b>	<b>193</b>	<b>28%</b>	<b>10 425</b>
<b>Total Capital Funding</b>	-	<b>109 897</b>	<b>123 509</b>	<b>15 798</b>	<b>27 214</b>	<b>9 350</b>	<b>17 864</b>	<b>191%</b>	<b>123 509</b>

## Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	2012/13	Budget Year 2013/14			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash		84 406	84 406	52 215	84 406
Call investment deposits		-	-	49 640	-
Consumer debtors		50 826	50 826	52 127	50 826
Other debtors		40 769	40 769	44 242	40 769
Current portion of long-term receivables		14	14		14
Inventory		7 486	7 486	17 451	7 486
<b>Total current assets</b>	-	<b>183 501</b>	<b>183 501</b>	<b>215 675</b>	<b>183 501</b>
<b>Non current assets</b>					
Long-term receivables		73	73	101	73
Investments		16 379	16 379	12 499	16 379
Investment property		87 289	87 289	175 866	87 289
Investments in Associate			-		-
Property, plant and equipment		3 080 474	3 080 474	3 106 911	3 080 474
Agricultural			-		-
Biological assets			-		-
Intangible assets		4 043	4 043	4 449	4 043
Other non-current assets			-	1 025	-
<b>Total non current assets</b>	-	<b>3 188 259</b>	<b>3 188 259</b>	<b>3 300 851</b>	<b>3 188 259</b>
<b>TOTAL ASSETS</b>	-	<b>3 371 760</b>	<b>3 371 760</b>	<b>3 516 526</b>	<b>3 371 760</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft			-		
Borrowing		20 623	20 623	35 912	20 623
Consumer deposits		38 618	38 618	36 359	38 618
Trade and other payables		64 237	64 191	70 857	64 191
Provisions		6 831	6 831		6 831
<b>Total current liabilities</b>	-	<b>130 310</b>	<b>130 263</b>	<b>143 128</b>	<b>130 263</b>
<b>Non current liabilities</b>					
Borrowing		391 789	391 789	342 432	391 789
Provisions		135 325	135 325	149 572	135 325
<b>Total non current liabilities</b>	-	<b>527 115</b>	<b>527 115</b>	<b>492 004</b>	<b>527 115</b>
<b>TOTAL LIABILITIES</b>	-	<b>657 425</b>	<b>657 378</b>	<b>635 132</b>	<b>657 378</b>
<b>NET ASSETS</b>	-	<b>2 714 336</b>	<b>2 714 382</b>	<b>2 881 393</b>	<b>2 714 382</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)		2 397 233	2 397 279	2 879 500	2 397 279
Reserves		317 103	317 103	1 893	317 103
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	-	<b>2 714 336</b>	<b>2 714 382</b>	<b>2 881 393</b>	<b>2 714 382</b>

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

## Table C7: Monthly Budget Statement - Cash Flow

### WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other		652 431	652 431	55 174	166 593	163 108	3 485	2%	652 431
Government - operating		68 984	68 984	235	18 511	18 511	-		68 984
Government - capital		42 971	43 017	2 610	3 500	3 500	-		43 017
Interest		9 918	9 918	634	2 002	2 066	(64)	-3%	9 918
Dividends		-	-	-	-	-	-		-
<b>Payments</b>									
Suppliers and employees		(622 122)	(622 169)	(39 390)	(132 826)	(129 618)	3 207	-2%	(622 169)
Finance charges		(42 292)	(42 292)	(15)	(153)	(153)	-		(42 292)
Transfers and Grants		(38 766)	(38 766)	(3 156)	(9 424)	(9 424)	-		(38 766)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>-</b>	<b>71 124</b>	<b>71 124</b>	<b>16 092</b>	<b>48 203</b>	<b>47 990</b>	<b>214</b>	<b>0%</b>	<b>71 124</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		48	48	0	0	4	(4)	-94%	48
Decrease (increase) in non-current investments		(5 359)	(5 359)	(469)	(902)	(893)	(9)	1%	(5 359)
<b>Payments</b>									
Capital assets		(109 897)	(109 897)	(15 798)	(27 214)	(9 350)	17 865	-191%	(109 897)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>-</b>	<b>(115 209)</b>	<b>(115 209)</b>	<b>(16 267)</b>	<b>(28 116)</b>	<b>(10 239)</b>	<b>17 877</b>	<b>-175%</b>	<b>(115 209)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		51 300	51 300	-	-	-	-		51 300
Increase (decrease) in consumer deposits		3 704	3 704	447	1 427	926	501	54%	3 704
<b>Payments</b>									
Repayment of borrowing		(18 032)	(18 032)	(51)	(3 806)	(3 806)	-		(18 032)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>-</b>	<b>36 973</b>	<b>36 973</b>	<b>396</b>	<b>(2 379)</b>	<b>(2 880)</b>	<b>(501)</b>	<b>17%</b>	<b>36 973</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>-</b>	<b>(7 112)</b>	<b>(7 112)</b>	<b>222</b>	<b>17 708</b>	<b>34 871</b>			<b>(7 112)</b>
Cash/cash equivalents at beginning:		91 518	91 518		84 147	91 518			84 147
Cash/cash equivalents at month/year end:		84 406	84 406		101 855	126 389			77 035

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column which is R101,8 million.

The municipality started the year with a positive cashbook balance of R84,1 million. The September closing balance is R101,8 million. Refer to Supporting Table SC9 for more detail on the cash position.

## 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 - M03 September

Description	Budget Year 2013/14												2012/13 Medium Term Revenue			
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Budget	June Budget	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	
<b>R thousands</b>																
<b>Cash Receipts By Source</b>																
Property rates	9 587	10 305	12 301									94 624	126 817	140 698	148 882	
Property rates - penalties & collection charges	67	67	67									798	1 000	1 060	1 124	
Service charges - electricity revenue	30 300	25 361	25 762									203 281	284 704	308 530	332 503	
Service charges - water revenue	5 396	6 771	6 957									79 437	98 561	105 919	112 777	
Service charges - sanitation revenue	3 354	4 742	4 754									48 016	60 867	64 048	67 458	
Service charges - refuse	4 031	4 385	4 130									40 346	52 891	56 442	59 822	
Rental of facilities and equipment	627	519	504									6 893	8 544	9 213	9 941	
Interest earned - external investments	531	490	457									6 236	7 714	7 714	7 714	
Interest earned - outstanding debtors	172	175	177									1 680	2 204	2 336	2 476	
Fines	559	595	503									4 423	6 079	6 444	6 830	
Licences and permits	184	164	155									1 543	2 046	2 116	2 243	
Agency services	191	179	175									1 706	2 250	2 332	2 477	
Transfer receipts - operating	17 561	715	235									50 473	68 984	55 324	72 061	
Other revenue	3 409	625	(134)									4 771	8 672	18 286	17 797	
<b>Cash Receipts by Source</b>	<b>75 969</b>	<b>55 094</b>	<b>56 043</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>544 227</b>	<b>731 333</b>	<b>780 461</b>	<b>844 105</b>	
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		890	2 610										35 934	39 434	23 687	24 006
Contributions & Contributed assets													3 583	3 583	-	-
Proceeds on disposal of PPE													-	-	-	-
Borrowing long term/refinancing													51 300	51 300	40 000	45 000
Increase in consumer deposits	1 072	(92)	447										2 277	3 704	4 097	4 532
Receipt of non-current debtors													-	-	-	-
Receipt of non-current receivables	0	0	0										47	48	14	14
Change in non-current investments	(428)	(5)	(469)										(4 457)	(5 359)	(5 411)	(5 454)
<b>Total Cash Receipts by Source</b>	<b>76 613</b>	<b>55 887</b>	<b>58 631</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>632 911</b>	<b>824 043</b>	<b>842 848</b>	<b>912 203</b>	
<b>Cash Payments by Type</b>																
Employee related costs	16 754	18 746	18 367										188 009	241 876	265 932	283 228
Remuneration of councillors	605	619	622										5 351	7 197	7 677	8 189
Interest paid	138	-	15										42 138	42 292	44 326	46 628
Bulk purchases - Electricity	2 686	19 572	16 768										117 867	156 893	172 582	189 840
Bulk purchases - Water & Sewer													-	-	-	-
Other materials	440	728	973										12 913	15 055	16 219	16 968
Contracted services	1 219	5 446	6 013										62 231	74 909	84 966	91 230
Grants and subsidies paid - other municipalities													-	-	-	-
Grants and subsidies paid - other	3 132	3 136	3 156										29 342	38 766	41 092	43 557
General expenses	24 888	1 733	(3 353)										102 971	126 239	114 413	127 308
<b>Cash Payments by Type</b>	<b>49 862</b>	<b>49 980</b>	<b>42 561</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>560 824</b>	<b>703 226</b>	<b>747 206</b>	<b>806 949</b>	
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	-	11 416	15 798										82 683	109 897	69 756	75 208
Repayment of borrowing	3 755		51										14 225	18 032	21 220	23 920
<b>Total Cash Payments by Type</b>	<b>53 618</b>	<b>61 396</b>	<b>58 410</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>657 732</b>	<b>831 155</b>	<b>838 183</b>	<b>906 076</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>22 995</b>	<b>(5 509)</b>	<b>222</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(24 820)</b>	<b>(7 112)</b>	<b>4 665</b>	<b>6 127</b>	
Cash/cash equivalents at the month/year end	84 147	107 143	101 633	101 855	101 855	101 855	101 855	101 855	101 855	101 855	101 855	101 855	84 147	77 035	81 700	81 700
Cash/cash equivalents at the month/year end	107 143	101 633	101 855	101 855	101 855	101 855	101 855	101 855	101 855	101 855	101 855	77 035	77 035	81 700	81 700	87 827

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

## PART 2 – SUPPORTING DOCUMENTATION

### Debtors' analysis

#### Supporting Table SC3 Debtors' age analysis

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2013/14										Actual Bad Debts Written Off against Debtors	Impairment 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													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions	1200	8 070	409	374	210	165	147	672	2 196	12 245	3 391	-	4 264
Trade and Other Receivables from Exchange Transactions	1300	13 154	334	209	160	106	98	445	1 701	16 207	2 511	-	1 270
Receivables from Non-exchange Transactions - Property R	1400	12 170	445	221	223	158	143	702	2 991	17 053	4 217	-	3 907
Receivables from Exchange Transactions - Waste Water M	1500	5 182	239	156	126	112	106	568	1 839	8 326	2 750	-	2 853
Receivables from Exchange Transactions - Waste Manage	1600	4 182	162	105	84	74	68	305	1 178	6 157	1 709	-	1 573
Receivables from Exchange Transactions - Property Renta	1700	171	18	15	15	16	12	30	64	341	137	-	221
Interest on Arrear Debtor Accounts	1810	59	30	35	30	32	33	242	3 595	4 056	3 931	-	-
Recoverable unauthorised, irregular, fruitless and wasteful	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2 113	224	145	109	152	105	613	1 835	5 297	2 815	-	2 826
<b>Total By Income Source</b>	<b>2000</b>	<b>45 101</b>	<b>1 861</b>	<b>1 260</b>	<b>957</b>	<b>815</b>	<b>712</b>	<b>3 576</b>	<b>15 399</b>	<b>69 682</b>	<b>21 460</b>	<b>-</b>	<b>16 916</b>
<b>2012/13 - totals only</b>		<b>40 805</b>	<b>1 818</b>	<b>1 230</b>	<b>984</b>	<b>838</b>	<b>847</b>	<b>3 819</b>	<b>15 655</b>	<b>65 996</b>	<b>22 144</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1 084	52	38	22	8	6	27	334	1 570	397	-	-
Commercial	2300	6 945	110	95	51	17	13	92	494	7 817	668	-	646
Households	2400	37 075	1 700	1 128	884	790	693	3 458	14 571	60 297	20 395	-	16 270
Other	2500	(2)	-	-	-	-	-	-	-	(2)	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>45 101</b>	<b>1 861</b>	<b>1 260</b>	<b>957</b>	<b>815</b>	<b>712</b>	<b>3 576</b>	<b>15 399</b>	<b>69 682</b>	<b>21 460</b>	<b>-</b>	<b>16 916</b>

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

#### Summary of Indigent Households

##### Indigent Household Statistics

	Indigent Households	Amount	Other Households	Total Households	
<b>2013</b>					
July	6 427	R 3 131 936.92	25 314	31 741	20.25%
August	6 446	R 3 136 845.78	25 419	31 865	20.23%
September	6 514	R 3 155 566.56	25 335	31 849	20.45%
October			0		
November			0		
December			0		
<b>2014</b>					
January			0		
February			0		
March			0		
April			0		
May			0		
June			0		



## Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days	Older than 90 days
<b>2013/14</b>											
June									0.00	0.00	0.00
May									0.00	0.00	0.00
April									0.00	0.00	0.00
March									0.00	0.00	0.00
February									0.00	0.00	0.00
January									0.00	0.00	0.00
December									0.00	0.00	0.00
November									0.00	0.00	0.00
October									0.00	0.00	0.00
September	45 101 428	1 861 255	1 259 835	957 082	814 639	712 400	3 576 463	15 399 007	69 682 108	24 580 680	21 459 590
August	38 856 787	1 937 928	1 226 689	1 016 753	830 184	696 009	3 529 750	15 530 145	63 624 245	24 767 458	21 602 841
July	41 116 113	1 847 114	1 256 338	962 460	773 328	685 374	3 784 937	15 375 903	65 801 568	24 685 456	21 582 003

## Creditors' analysis

### Supporting Table SC4

#### WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2013/14									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100										-	20 606
Bulk Water	0200										-	
PAYE deductions	0300	2 108									2 108	2 014
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	2 833
Loan repayments	0600										-	
Trade Creditors	0700	19 313									19 313	16 927
Auditor General	0800										-	429
Other	0900										-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>21 422</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 422</b>	<b>42 810</b>

# Investment portfolio analysis

## Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
<b>Municipality</b>								
LIBERTY 15934476	15 YEARS		01/09/2025	14		4 870	125	5 009
LIBERTY 21196964	14 YEARS		01/09/2025	14		6 396	260	6 670
MOMENTUM MP 3853776	14 YEARS		01/07/2026	25		764	30	820
ABSA 4074809272	DAILY	CALL		1	4.8%	203	-	203
ABSA 9284200168	DEP PLUS	CALL		100	5.0%	24 337		24 437
NEDBANK 1232086916	31 DAYS	FIXED	04/10/2013		5.2%		25 000	25 000
Municipality sub-total				155		36 570	25 415	62 139
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>155</b>		<b>36 570</b>	<b>25 415</b>	<b>62 139</b>

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

Long term investments relate to the sinking fund investments.

# Allocation and grant receipts and expenditure

## Supporting Table SC6 – Grant receipts

### WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	-	45 383	45 383	-	20 167	20 167	-		45 383
Local Government Equitable Share		41 949	41 949		17 479	17 479	-		41 949
Finance Management		1 300	1 300		1 300	1 300			1 300
Municipal Systems Improvement		890	890	-	890	890			890
EPWP Incentive		1 244	1 244	-	498	498			1 244
<b>Provincial Government:</b>	-	23 601	23 601	595	997	997	-		23 601
Housing		20 045	20 045	595	595	595	-		20 045
Provincial Library Grant		805	805		302	302	-		805
Main Road Subsidy		2 651	2 651				-		2 651
Sport & Recreation Grant		100	100		100	100	-		100
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	-	68 984	68 984	595	21 164	21 164	-		68 984
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	-	25 725	25 725	-	11 058	11 058	-		25 725
Municipal Infrastructure Grant (MIG)		18 755	18 755		4 095	4 095	-		18 755
INEP		3 000	3 000		3 000	3 000	-		3 000
Neighbourhood Development Partnership		3 970	3 970		3 963	3 963	-		3 970
Other capital transfers [insert description]							-		
<b>Provincial Government:</b>	-	6 671	6 671	-	-	-	-		6 671
Housing		5 689	5 689				-		5 689
Public Transport non-motorised infrastructure grant		982	982				-		982
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	-	32 396	32 396	-	11 058	11 058	-		32 396
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	-	101 380	101 380	595	32 222	32 222	-		101 380

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

## Supporting Table SC7 – Grant expenditure

### WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								%	
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	3 434	3 434	166	319	319	-		3 434
Local Government Equitable Share							-		
Finance Management		1 300	1 300	64	129	129	-		1 300
Municipal Systems Improvement		890	890	4	4	4	-		890
EPWP Incentive		1 244	1 244	99	186	186	-		1 244
<b>Provincial Government:</b>	-	23 601	23 601	66	707	707	-		23 601
Housing		20 045	20 045		591	591	-		20 045
Provincial Library Grant		805	805	66	116	116	-		805
Main Road Subsidy		2 651	2 651				-		2 651
Sport & Recreation Grant		100	100				-		100
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>	-	27 035	27 035	232	1 026	1 026	-		27 035
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	25 725	25 725	1 153	1 594	1 594	-		25 725
Municipal Infrastructure Grant (MIG)		18 755	18 755	1 028	1 469	1 469	-		18 755
INEP		3 000	3 000	125	125	125	-		3 000
Neighbourhood Development Partnership		3 970	3 970				-		3 970
Other capital transfers [insert description]							-		
<b>Provincial Government:</b>	-	6 671	6 671	424	873	873	-		6 671
<b>Housing</b>		5 689	5 689		449	449	-		5 689
Public Transport non-motorised infrastructure grant		982	982	424	424	424	-		982
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>	-	32 396	32 396	1 577	2 466	2 466	-		32 396
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	-	59 431	59 431	1 809	3 493	3 493	-		59 431

Grant expenditure is monitored against grant receipts.

# Expenditure on councillor and board members allowances and employee benefits

## Supporting Table SC8

### WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Councillors (Political Office Bearers plus Other)</u></b>									
Basic Salaries and Wages		7 197	7 197	592	1 756	1 799	(43)	-2%	7 197
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Motor Vehicle Allowance							-		
Cellphone Allowance		380	380	30	89	95	(6)	-6%	380
Housing Allowances							-		
Other benefits and allowances							-		
<b>Sub Total - Councillors</b>	<b>-</b>	<b>7 577</b>	<b>7 577</b>	<b>622</b>	<b>1 845</b>	<b>1 894</b>	<b>(49)</b>	<b>-3%</b>	<b>7 577</b>
<b><u>Senior Managers of the Municipality</u></b>									
Basic Salaries and Wages		8 657	8 657	721	2 162	2 164	(2)	0%	8 657
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Overtime							-		
Performance Bonus							-		
Motor Vehicle Allowance							-		
Cellphone Allowance		146	146	12	35	36	(2)	-4%	146
Housing Allowances							-		
Other benefits and allowances							-		
Post-retirement benefit obligations							-		
<b>Sub Total - Senior Managers of Municipality</b>	<b>-</b>	<b>8 803</b>	<b>8 803</b>	<b>732</b>	<b>2 197</b>	<b>2 201</b>	<b>(4)</b>	<b>0%</b>	<b>8 803</b>
<b><u>Other Municipal Staff</u></b>									
Basic Salaries and Wages		146 098	146 098	11 102	33 448	32 994	454	1%	146 098
Pension and UIF Contributions		27 080	27 080	2 078	6 239	5 937	302	5%	27 080
Medical Aid Contributions		11 179	11 179	711	2 120	2 451	(331)	-13%	11 179
Overtime		12 233	12 233	1 025	1 908	2 682	(773)	-29%	12 233
Performance Bonus		12 011	12 011	-	-	2 633	(2 633)	-100%	12 011
Motor Vehicle Allowance		10 714	10 714	818	2 408	2 349	59	3%	10 714
Cellphone Allowance		1 356	1 356	98	302	297	5	2%	1 356
Housing Allowances		945	945	82	249	207	41	20%	945
Other benefits and allowances		9 082	9 082	1 546	4 097	1 991	2 106	106%	9 082
Long service awards		813	813	-	-	-	-		813
Post-retirement benefit obligations		9 630	9 630	802	2 407	1 605	802	50%	9 630
<b>Sub Total - Other Municipal Staff</b>	<b>-</b>	<b>242 039</b>	<b>242 039</b>	<b>18 338</b>	<b>53 403</b>	<b>53 370</b>	<b>33</b>	<b>0%</b>	<b>242 039</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>-</b>	<b>258 419</b>	<b>258 419</b>	<b>19 692</b>	<b>57 445</b>	<b>57 465</b>	<b>(20)</b>	<b>0%</b>	<b>258 419</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>-</b>	<b>250 842</b>	<b>250 842</b>	<b>19 070</b>	<b>55 600</b>	<b>55 571</b>	<b>29</b>	<b>0%</b>	<b>250 842</b>

## **SDBIP**

The results of the SDBIP are included in a separate comprehensive report that is tabled quarterly in Council.

# Financial Performance

## Supporting Table SC2

### WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	17.7%	17.7%	0.1%	6.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	54.5%	59.5%	83.9%	59.5%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.6%	17.6%	15.6%	17.6%
Gearing	Long Term Borrowing/ Funds &	0.0%	123.6%	123.6%	18087.6%	123.6%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	0.0%	140.8%	140.9%	150.7%	140.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	64.8%	64.8%	71.2%	64.8%
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		99.9%	99.9%	Annual Indicator	99.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual	0.0%	12.3%	12.3%	Annual	12.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		98.2%	98.2%		98.2%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		7.1%	7.2%	7.2%	7.2%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		25.9%	25.8%	25.8%	25.8%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	33.8%	33.8%	29.6%	33.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	22.0%	22.0%	16.5%	22.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	19.7%	19.7%	0.1%	6.7%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		21.6	21.6	Annual Indicator	21.6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		14.5%	14.5%	Annual Indicator	14.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		1.7	1.7	5.35	1.7

# Capital programme performance

## Supporting Table SC12

### WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

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



## Supporting Table SC13a

### WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	50 904	50 904	13 602	18 030	5 545	(12 485)	-225.1%	50 904
Infrastructure - Road transport	-	9 160	9 160	327	327	458	131	28.6%	9 160
<i>Roads, Pavements &amp; Bridges</i>		9 160	9 160	327	327	458	131	28.6%	9 160
<i>Storm water</i>							-		
Infrastructure - Electricity	-	23 894	23 894	10 175	11 830	3 195	(8 636)	-270.3%	23 894
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>		23 894	23 894	10 175	11 830	3 195	(8 636)	-270.3%	23 894
<i>Street Lighting</i>							-		
Infrastructure - Water	-	7 300	7 300	1 643	3 859	1 365	(2 494)	-182.7%	7 300
<i>Dams &amp; Reservoirs</i>							-		
<i>Water purification</i>		7 300	7 300	1 643	3 859	1 365	(2 494)	-182.7%	7 300
<i>Reticulation</i>							-		
Infrastructure - Sanitation	-	9 150	9 150	1 450	1 821	458	(1 364)	-298.1%	9 150
<i>Reticulation</i>							-		
<i>Sewerage purification</i>		9 150	9 150	1 450	1 821	458	(1 364)	-298.1%	9 150
Infrastructure - Other	-	1 400	1 400	8	193	70	(123)	-175.1%	1 400
<i>Waste Management</i>		1 400	1 400	8	193	70	(123)	-175.1%	1 400
<b>Community</b>	-	13 189	13 189	10	459	659	201	30.4%	13 189
Parks & gardens							-		
Sportsfields & stadia		5 000	5 000			250	250	100.0%	5 000
Security and policing							-		
Cemeteries							-		
Social rental housing		5 689	5 689		449	284	(164)	-57.7%	5 689
Other		2 500	2 500	10	10	125	115	91.9%	2 500
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	6 638	6 638	-	-	332	332	100.0%	6 638
General vehicles		4 695	4 695			235	235	100.0%	4 695
Specialised vehicles	-	-	-	-	-	-	-		-
Other							-		
<b>Intangibles</b>	-	-	-	-	-	-	-		-
Computers - software & programming							-		
Other							-		
<b>Total Capital Expenditure on new assets</b>	-	70 731	70 731	13 612	18 489	6 537	(11 952)	-182.9%	70 731

## Supporting Table SC13b

### WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	32 610	45 192	1 132	6 280	2 260	(4 020)	-177.9%	45 192
Infrastructure - Road transport	-	8 710	8 710	1 125	1 566	436	(1 131)	-259.6%	8 710
<i>Roads, Pavements &amp; Bridges</i>		8 710	8 710	1 125	1 566	436	(1 131)	-259.6%	8 710
<i>Storm water</i>							-		
Infrastructure - Electricity	-	13 300	14 475	-	4 707	724	(3 983)	-550.4%	14 475
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>		13 300	14 475		4 707	724	(3 983)	-550.4%	14 475
<i>Street Lighting</i>							-		
Infrastructure - Water	-	8 600	16 844	7	7	842	836	99.2%	16 844
<i>Dams &amp; Reservoirs</i>		200	200	7	7	10	3	33.3%	200
<i>Water purification</i>							-		
<i>Reticulation</i>		8 400	16 644			832	832	100.0%	16 644
Infrastructure - Sanitation	-	2 000	3 522	-	-	176	176	100.0%	3 522
<i>Reticulation</i>							-		
<i>Sewerage purification</i>		2 000	3 522			176	176	100.0%	3 522
Infrastructure - Other	-	-	1 641	-	-	82	82	100.0%	1 641
<i>Waste Management</i>			1 641			82	82	100.0%	1 641
<b>Community</b>	-	5 716	5 763	1 054	1 054	462	(592)	-128.1%	5 763
Parks & gardens							-		
Sportsfields & stadia							-		
Swimming pools		225	225	21	21	11	(9)	-83.5%	225
Community halls							-		
Libraries							-		
Recreational facilities							-		
Fire, safety & emergency							-		
Security and policing							-		
Cemeteries							-		
Social rental housing				1 033	1 033		(1 033)	#DIV/0!	
Other		5 491	5 538			451	451	100.0%	5 538
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
Housing development							-		
Other							-		
<b>Other assets</b>	-	-	984	-	558	49	(509)	-1035.4%	984
General vehicles							-		
Specialised vehicles	-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on renewal of</b>	-	39 166	52 778	2 186	8 725	2 813	(5 912)	-210.2%	52 778

## Supporting Table SC13c

### WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	135 022	135 022	9 148	25 876	27 567	1 691	6.1%	135 022
Infrastructure - Road transport	-	62 485	62 485	4 280	12 681	12 757	76	0.6%	62 485
<i>Roads, Pavements &amp; Bridges</i>		58 578	58 578	3 971	11 916	11 960	43	0.4%	58 578
<i>Storm water</i>		3 907	3 907	309	765	798	33	4.1%	3 907
Infrastructure - Electricity	-	27 457	27 457	1 613	4 543	5 606	1 063	19.0%	27 457
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>		27 457	27 457	1 613	4 543	5 606	1 063	19.0%	27 457
<i>Street Lighting</i>							-		
Infrastructure - Water	-	28 574	28 574	1 909	5 463	5 834	371	6.4%	28 574
<i>Dams &amp; Reservoirs</i>							-		
<i>Water purification</i>							-		
<i>Reticulation</i>		28 574	28 574	1 909	5 463	5 834	371	6.4%	28 574
Infrastructure - Sanitation	-	14 662	14 662	1 157	2 901	2 993	93	3.1%	14 662
<i>Reticulation</i>							-		
<i>Sewerage purification</i>		14 662	14 662	1 157	2 901	2 993	93	3.1%	14 662
Infrastructure - Other	-	1 844	1 844	188	288	377	88	23.5%	1 844
<i>Waste Management</i>		1 844	1 844	188	288	377	88	23.5%	1 844
<b>Community</b>	-	8 252	8 252	499	1 002	1 685	683	40.5%	8 252
Parks & gardens		2 568	2 568	274	506	524	19	3.6%	2 568
Sportsfields & stadia		1 034	1 034	16	72	211	139	65.7%	1 034
Swimming pools		303	303	1	14	62	47	76.7%	303
Community halls		904	904	75	101	185	84	45.3%	904
Libraries		221	221	2	6	45	39	86.4%	221
Recreational facilities							-		
Fire, safety & emergency		841	841	41	116	172	55	32.2%	841
Security and policing		638	638	45	82	130	48	36.8%	638
Cemeteries		55	55	5	10	11	1	12.5%	55
Social rental housing		317	317	3	8	65	57	87.7%	317
Other		1 372	1 372	38	86	280	194	69.3%	1 372
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development							-		
<b>Other assets</b>	-	20 086	20 086	2 526	4 096	4 101	5	0.1%	20 086
General vehicles							-		
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment							-		
Computers - hardware/equipment		5 852	5 852	1 921	2 441	1 195	(1 246)	-104.3%	5 852
Other Buildings		1 173	1 173	101	147	240	92	38.5%	1 173
Other		13 061	13 061	504	1 508	2 667	1 159	43.5%	13 061
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	-	163 360	163 360	12 173	30 974	33 353	2 379	7.1%	163 360

## Supporting Table SC13d

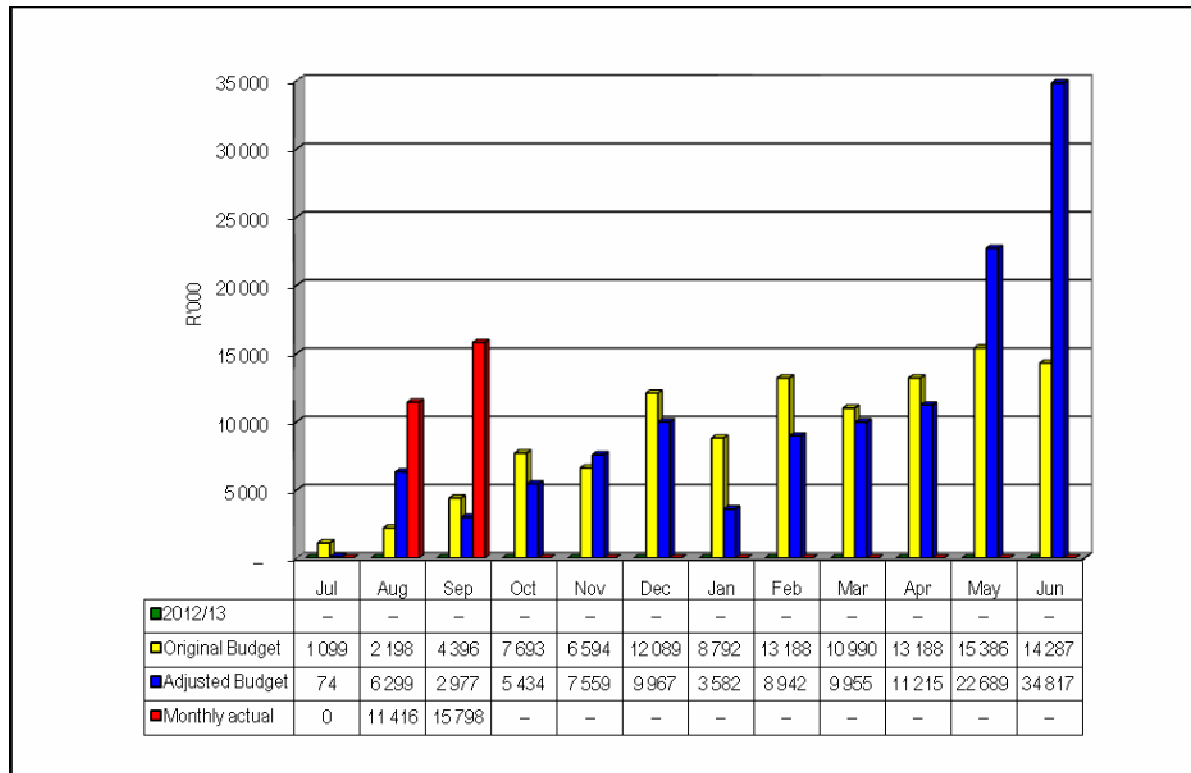
### WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	–	135 022	135 022	9 148	25 876	27 567	1 691	6.1%	135 022
Infrastructure - Road transport	–	62 485	62 485	4 280	12 681	12 757	76	0.6%	62 485
<i>Roads, Pavements &amp; Bridges</i>		58 578	58 578	3 971	11 916	11 960	43	0.4%	58 578
<i>Storm water</i>		3 907	3 907	309	765	798	33	4.1%	3 907
Infrastructure - Electricity	–	27 457	27 457	1 613	4 543	5 606	1 063	19.0%	27 457
<i>Generation</i>							–		
<i>Transmission &amp; Reticulation</i>		27 457	27 457	1 613	4 543	5 606	1 063	19.0%	27 457
<i>Street Lighting</i>							–		
Infrastructure - Water	–	28 574	28 574	1 909	5 463	5 834	371	6.4%	28 574
<i>Dams &amp; Reservoirs</i>							–		
<i>Water purification</i>							–		
<i>Reticulation</i>		28 574	28 574	1 909	5 463	5 834	371	6.4%	28 574
Infrastructure - Sanitation	–	14 662	14 662	1 157	2 901	2 993	93	3.1%	14 662
<i>Reticulation</i>							–		
<i>Sewerage purification</i>		14 662	14 662	1 157	2 901	2 993	93	3.1%	14 662
Infrastructure - Other	–	1 844	1 844	188	288	377	88	23.5%	1 844
<i>Waste Management</i>		1 844	1 844	188	288	377	88	23.5%	1 844
<i>Other</i>							–		
<b>Community</b>	–	8 252	8 252	499	1 002	1 685	683	40.5%	8 252
Recreational facilities						–	–		
<b>Heritage assets</b>	–	–	–	–	–	–	–		–
<b>Investment properties</b>	–	–	–	–	–	–	–		–
<b>Other assets</b>	–	20 086	20 086	2 526	4 096	4 101	5	0.1%	20 086
General vehicles							–		
Specialised vehicles	–	–	–	–	–	–	–		–
Plant & equipment							–		
Computers - hardware/equipment		5 852	5 852	1 921	2 441	1 195	(1 246)	-104.3%	5 852
Furniture and other office equipment							–		
Civic Land and Buildings							–		
Other Buildings		1 173	1 173	101	147	240	92	38.5%	1 173
Other Land							–		
Surplus Assets - (Investment or Inventory)							–		
Other		13 061	13 061	504	1 508	2 667	1 159	43.5%	13 061
<b>Agricultural assets</b>	–	–	–	–	–	–	–		–
<b>Biological assets</b>	–	–	–	–	–	–	–		–
<b>Intangibles</b>	–	–	–	–	–	–	–		–
Computers - software & programming							–		
<b>Total Repairs and Maintenance Expenditure</b>	–	163 360	163 360	12 173	30 974	33 353	2 379	7.1%	163 360

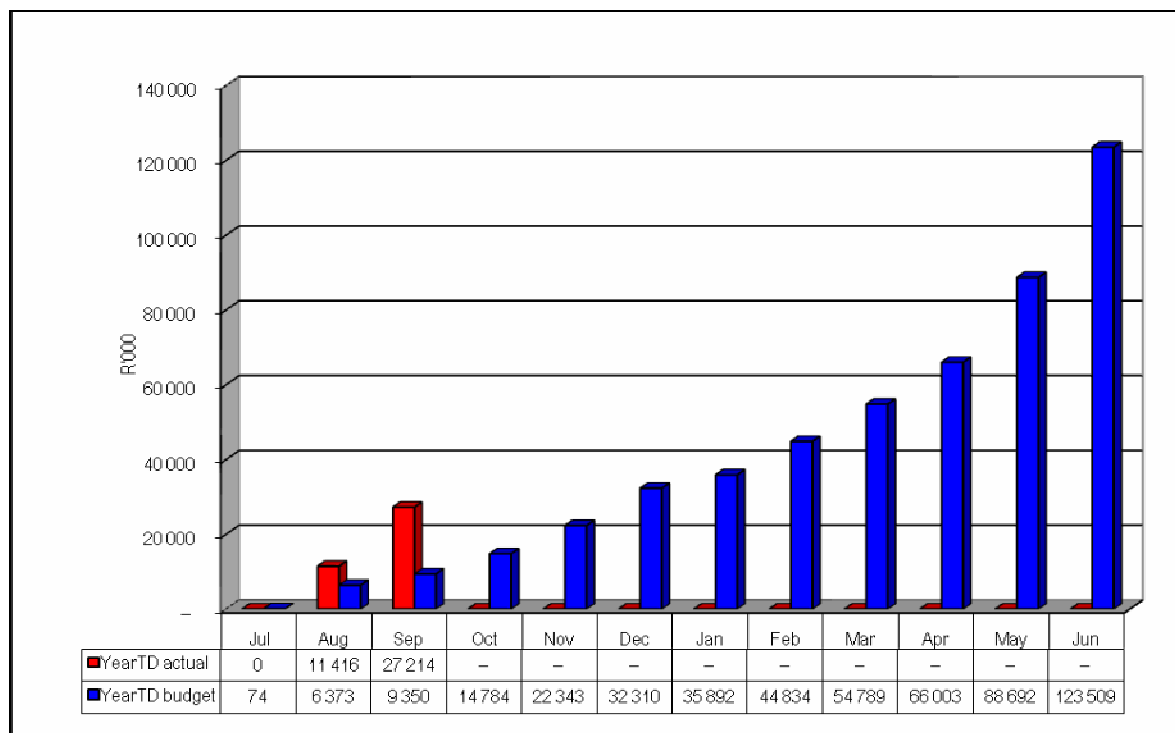
## Other supporting documentation

### Section 71 charts

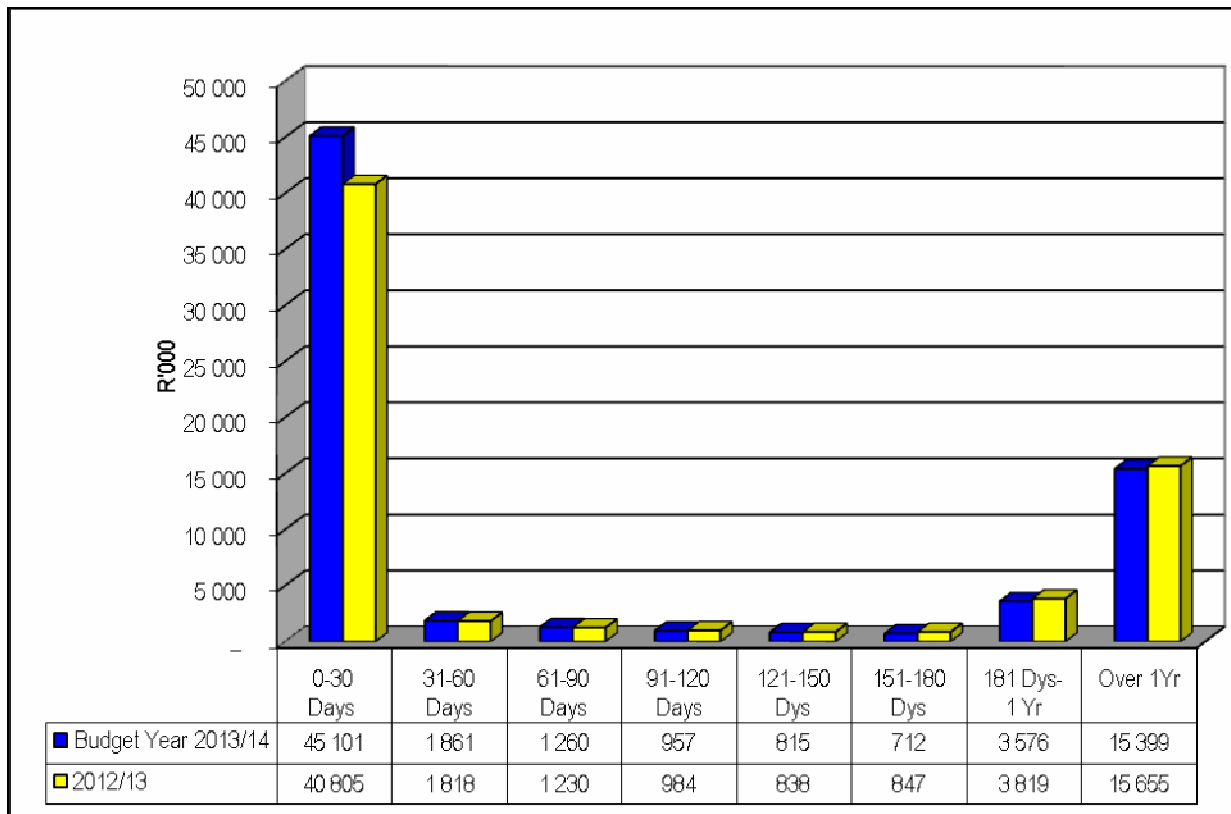
#### Capital expenditure monthly trend - actual vs target



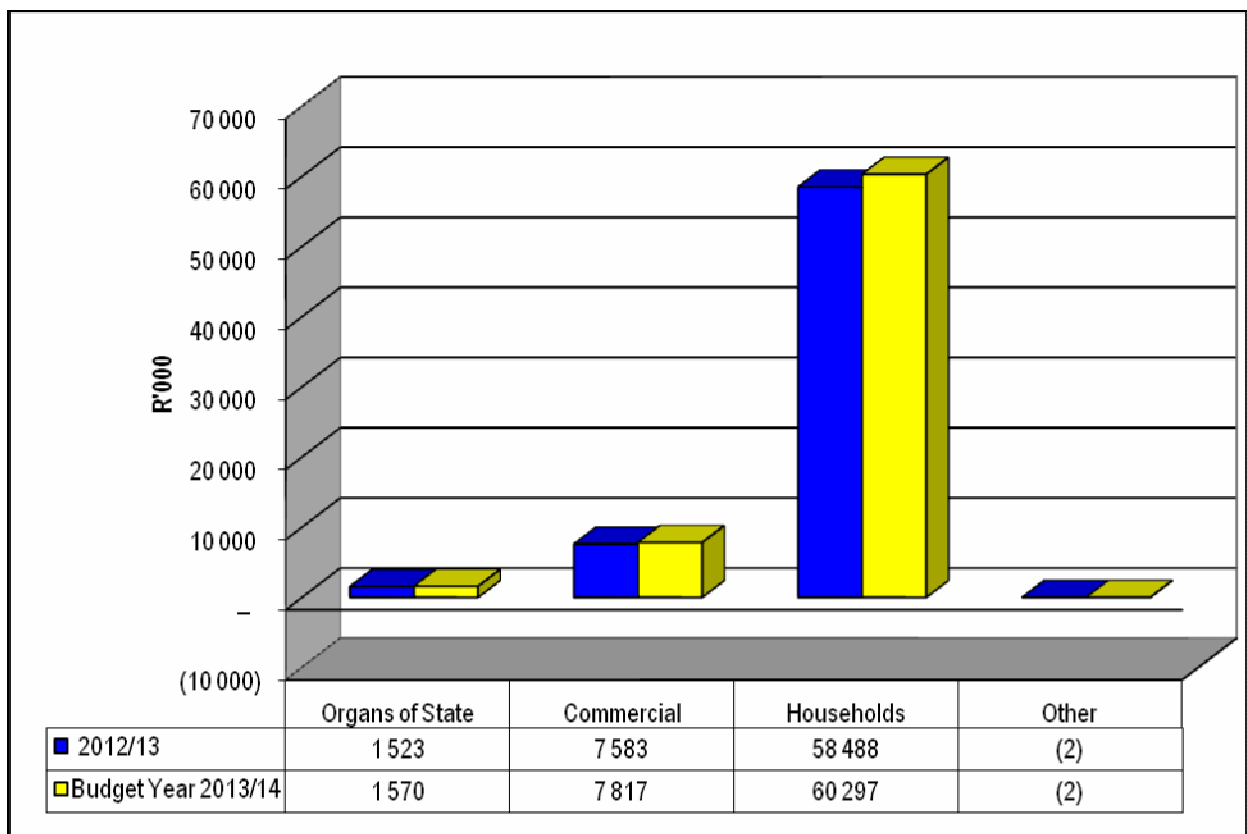
#### Capital expenditure – YTD actual vs YTD trend



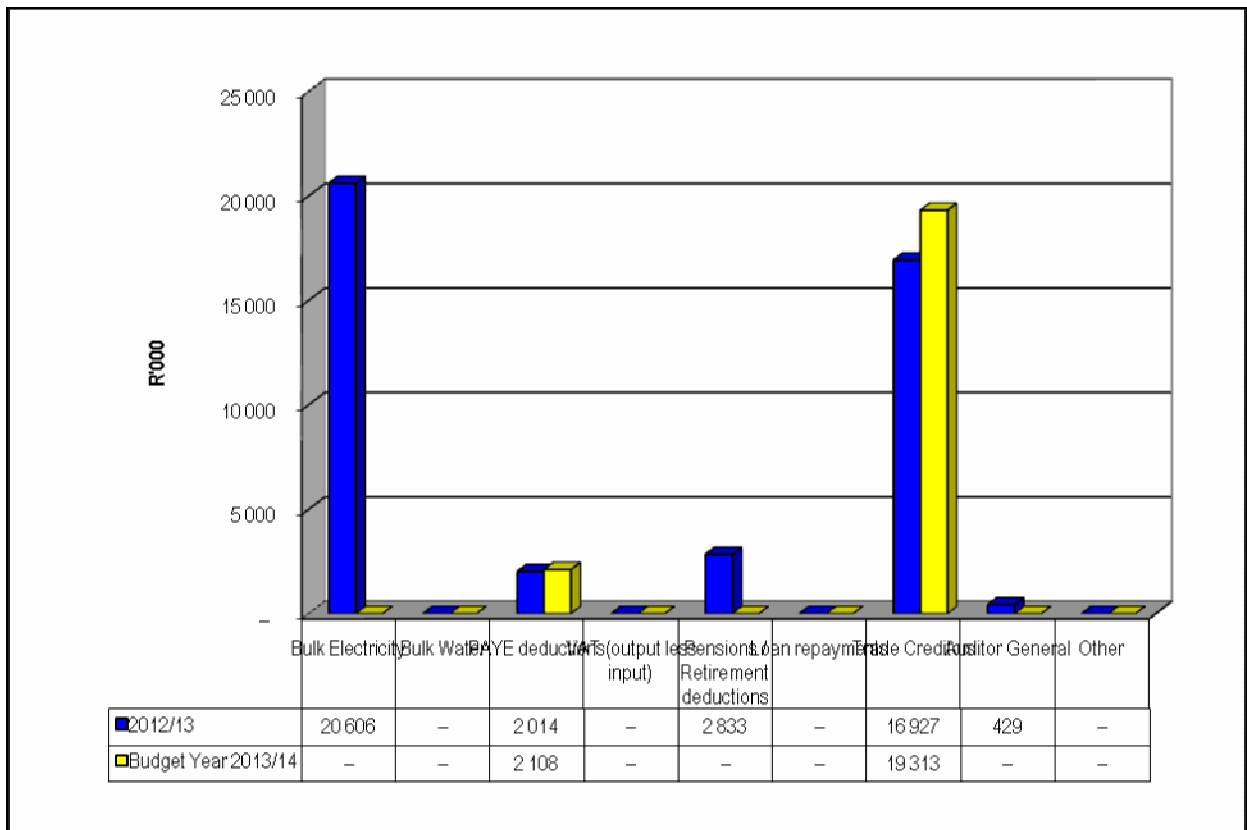
## Debtors Age Analysis



## Debtors by Type



## Creditor Payments



## Municipal manager's quality certification

### QUALITY CERTIFICATE

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

**The Monthly Budget Statement**

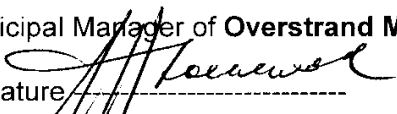
For the month of **September 2013** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name CC Groenewald

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

Signature

Date

  
14.10.2013