

OVERSTRAND MUNICIPALITY



Quarterly Budget Statement September 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.

Table of Contents

Glossary	3
PART 1 – IN-YEAR REPORT	5
Section 1 – Mayor’s Report	5
Section 2 – Resolutions	6
Section 3 – Executive Summary	7
Section 4 – In-year budget statement tables	9
PART 2 – SUPPORTING DOCUMENTATION	18
Section 5 – Debtors' analysis	18
Section 6 – Creditors' analysis	18
Section 7 – Investment portfolio analysis	19
Section 8 – Allocation and grant receipts and expenditure	20
Section 9 – Councilor allowances and employee benefits	22
Section 10 – Capital programme performance	23
Section 11 – SDBIP	26
Section 12 – Other supporting documentation	26
Section 13 – Municipal manager’s quality certification	27

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 first quarter ended 30 September 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 6,1% (R0,826m) below the expected YTD projection, compared to the approved adjusted budget. Commitments to date amount to R81,8m, which relates to 49% of the capital budget spent or committed.

1.1.3 Other relevant information

Actual revenue for the first quarter of 2012/2013 is in excess of the budgeted revenue 1,32% (R2,355m) and expenditure is underspent by 3.8% (R6,566m).

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 September 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

As the Auditor General has not completed the audit of the 2011/2012 financial statements the 'Audited Outcome' for 2011/2012 has not been included at this stage.

3.2 Consolidated performance

3.2.1 Against annual budget (adjustments budget)

Revenue by Source

The Year-to-Date actual revenue is at 101.26% compared to the YTD budget.

Operating expenditure by type

Current expenditure is 3.8% below year-to-date budget projections for September 2012. The current savings are related to employer related costs and represents the balance remaining for vacant posts and new posts not yet filled. The 2012/13 budget for salaries, wages and allowances for the municipality in total is R236,1 million which comprises 29.8% of the operational expenditure budget. The annual wage increase of 6.5% for employees has been implemented with effective from 1 July 2012. Councillors remuneration for 2012/2013 has however not yet been adjusted. This is expected to occur during December 2012, after approval by the Minister.

Capital expenditure

Year-to-date expenditure on capital amounts to R12,684 million, or 6.56%, of a total budget of R193,226 million. The current expenditure has been funded by means of grants, public contributions, borrowings and internally generated cash. The capital commitments as at the end of September amounts 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 September closing balance is R 158 988 million. Refer to section 4 – Supporting Table C9 and Section 7 for more detail on the cash position.

3.3 Remedial or corrective steps

No remedial or corrective steps are required at this time.

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 in 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 - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective
	R thousands			
1	<u>Revenue By Source</u>			
		1.32%	Not Material	
2	<u>Expenditure By Type</u>			
		-3.8%	This is primarily due to underspending on Salaries & Contracted Services	
3	<u>Capital Expenditure</u>			
		-6.1%	Underspending of R0,826 not material	
4	<u>Financial Position</u>			
	In order			
5	<u>Cash Flow</u>			
	In order			

3.5 Conclusion

Performance of revenue by source compared to budget is as expected. Overall payment levels on debtors for the current year billing remains constant at 99.6%.

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 - M03 September

Description	2010/11	Budget Year 2011/12						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
Financial Performance								
Property rates	-	148 024	148 024	12 099	38 433	37 014	1 419	4%
Service charges	-	460 017	460 017	38 838	116 413	114 992	1 421	1%
Investment revenue	-	7 420	7 420	845	2 467	1 855	612	33%
Transfers recognised - operational	-	41 033	41 033	271	15 539	15 539	-	
Other own revenue	-	38 933	38 933	2 316	7 784	8 880	(1 096)	-12%
Total Revenue (excluding capital transfers and contributions)	-	695 427	695 427	54 369	180 636	178 281	2 355	1%
Employee costs	-	229 091	229 091	17 625	50 244	51 105	(861)	-2%
Remuneration of Councillors	-	7 071	7 071	561	1 683	1 768	(85)	-5%
Depreciation & asset impairment	-	107 515	107 515	8 960	26 879	26 879	-	
Finance charges	-	38 054	38 054	-	134	134	-	
Materials and bulk purchases	-	157 118	157 118	20 476	42 552	42 645	(94)	-0%
Transfers and grants	-	28 000	28 000	3 323	9 926	9 926	-	
Other expenditure	-	224 206	224 206	13 639	34 487	40 014	(5 527)	-14%
Total Expenditure	-	791 055	791 055	64 583	165 904	172 470	(6 566)	-4%
Surplus/(Deficit)	-	(95 627)	(95 627)	(10 213)	14 731	5 810	8 921	154%
Transfers recognised - capital	-	64 042	64 739	2 533	8 557	8 557	-	
Contributions & Contributed assets	-	6 600	9 586	-	-	-	-	
contributions	-	(24 985)	(21 302)	(7 680)	23 288	14 367	8 921	62%
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	-	(24 985)	(21 302)	(7 680)	23 288	14 367	8 921	62%
Capital expenditure & funds sources								
Capital expenditure	-	169 043	193 226	4 043	12 684	13 510	(826)	-6%
Capital transfers recognised	-	62 459	63 140	1 043	9 092	5 575	3 518	63%
Public contributions & donations	-	8 183	11 185	1 490	1 490	682	808	118%
Borrowing	-	83 901	102 150	1 352	1 352	6 232	(4 880)	-78%
Internally generated funds	-	14 500	16 751	158	750	1 022	(272)	-27%
Total sources of capital funds	-	169 043	193 226	4 043	12 684	13 510	(826)	-6%
Financial position								
Total current assets	-	168 534	148 034		242 749			
Total non current assets	-	3 217 794	3 241 977		3 148 861			
Total current liabilities	-	128 739	128 739		145 084			
Total non current liabilities	-	490 304	490 304		462 340			
Community wealth/Equity	-	2 767 284	2 770 967		2 784 186			
Cash flows								
Net cash from (used) operating	-	107 245	110 928	9 806	44 249	23 384	20 865	89%
Net cash from (used) investing	-	(160 205)	(184 387)	(4 458)	(13 932)	(53 597)	39 665	-74%
Net cash from (used) financing	-	38 460	38 460	108	1 972	(2 885)	4 858	-168%
Cash/cash equivalents at the month/year end	-	87 646	67 147	-	158 988	69 048	89 940	130%
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Debtors Age Analysis								
Total By Revenue Source	38 679	3 287	1 551	1 353	1 204	1 136	5 666	14 717
Creditors Age Analysis								
Total Creditors	43 067	-	-	-	-	-	-	-

4.1.2 Table C2: Monthly Budget Statement - Financial

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

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									
Revenue - Standard									
Governance and administration	–	213 907	216 893	13 931	58 791	56 802	1 989	4%	213 907
Executive and council	–	40 194	40 194	20	15 132	15 132	–		40 194
Budget and treasury office	–	164 346	164 346	13 771	43 213	41 087	2 127	5%	164 346
Corporate services	–	9 367	12 353	140	446	584	(137)	-24%	9 367
Community and public safety	–	36 058	36 074	1 799	5 788	5 951	(162)	-3%	36 058
Community and social services	–	2 042	2 042	181	641	367	275	75%	2 042
Sport and recreation	–	8 808	8 808	373	1 105	1 541	(436)	-28%	8 808
Public safety	–	11 288	11 304	547	2 015	2 016	(1)	0%	11 288
Housing	–	13 919	13 919	699	2 027	2 027	–		13 919
Health	–	–	–	–	–	–	–		–
Economic and environmental services	–	20 555	21 236	779	3 246	4 287	(1 040)	-24%	20 555
Planning and development	–	8 464	9 145	722	2 001	2 116	(115)	-5%	8 464
Road transport	–	12 029	12 029	34	1 169	2 155	(986)	-46%	12 029
Environmental protection	–	63	63	22	77	16	61	389%	63
Trading services	–	495 549	495 549	40 394	121 367	121 726	(358)	0%	495 549
Electricity	–	263 628	263 628	24 537	72 976	72 498	478	1%	263 628
Water	–	114 629	114 629	7 088	22 902	23 881	(979)	-4%	114 629
Waste water management	–	69 723	69 723	4 843	13 743	14 339	(596)	-4%	69 723
Waste management	–	47 569	47 569	3 925	11 746	11 008	739	7%	47 569
Other	–	–	–	–	–	–	–		–
Total Revenue - Standard	–	766 069	769 752	56 903	189 193	188 765	428	0%	766 069
Expenditure - Standard									
Governance and administration	–	130 149	130 149	9 665	27 649	27 739	(90)	0%	130 149
Executive and council	–	46 850	46 850	4 652	13 472	11 713	1 759	15%	46 850
Budget and treasury office	–	52 213	52 213	3 843	10 392	11 095	(703)	-6%	52 213
Corporate services	–	31 087	31 087	1 170	3 786	4 931	(1 146)	-23%	31 087
Community and public safety	–	102 612	102 612	7 107	19 786	22 101	(2 315)	-10%	102 612
Community and social services	–	32 509	32 509	2 341	6 772	7 358	(586)	-8%	32 509
Sport and recreation	–	24 049	24 049	1 464	4 104	5 111	(1 007)	-20%	24 049
Public safety	–	39 804	39 804	3 045	8 022	8 745	(722)	-8%	39 804
Housing	–	6 250	6 250	257	888	888	–		6 250
Health	–	–	–	–	–	–	–		–
Economic and environmental services	–	132 649	132 649	9 071	24 158	28 073	(3 915)	-14%	132 649
Planning and development	–	31 334	31 334	2 650	6 065	6 544	(478)	-7%	31 334
Road transport	–	93 215	93 215	5 990	16 892	19 808	(2 917)	-15%	93 215
Environmental protection	–	8 100	8 100	431	1 201	1 721	(520)	-30%	8 100
Trading services	–	425 644	425 644	38 739	94 312	92 750	1 562	2%	425 644
Electricity	–	227 137	227 137	25 084	56 621	50 159	6 461	13%	227 137
Water	–	89 359	89 359	5 712	16 018	18 989	(2 971)	-16%	89 359
Waste water management	–	59 263	59 263	4 245	12 055	12 593	(539)	-4%	59 263
Waste management	–	49 886	49 886	3 698	9 618	11 008	(1 390)	-13%	49 886
Other	–	–	–	–	–	–	–		–
Total Expenditure - Standard	–	791 055	791 055	64 583	165 904	170 663	(4 758)	-3%	791 055
Surplus/ (Deficit) for the year	–	(24 985)	(21 302)	(7 680)	23 288	18 102	5 186	29%	(24 985)

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) - M03 September

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
R thousands									
Revenue by Vote									
Vote 1 - Council	-	40 131	40 131	18	15 124	15 124	-		40 131
Vote 2 - Municipal Manager	-	-	-	-	-	-	-		-
Vote 3 - Management Services	-	1 488	1 488	11	225	378	(153)	-40.4%	1 488
Vote 4 - Finance	-	164 346	164 346	13 771	43 213	41 087	2 127	5.2%	164 346
Vote 5 - Community Services	-	269 865	269 865	17 275	53 562	55 531	(1 969)	-3.5%	269 865
Vote 6 - Local Economic Development	-	4 105	4 786	472	1 213	1 101	111	10.1%	4 105
Vote 7 - Infrastructure & Planning	-	274 846	277 832	24 810	73 841	73 528	313	0.4%	274 846
Vote 8 - Protection Services	-	11 288	11 304	547	2 015	2 016	(1)	0.0%	11 288
Total Revenue by Vote	-	766 069	769 752	56 903	189 193	188 765	428	0.2%	766 069
Expenditure by Vote									
Vote 1 - Council	-	39 456	39 456	4 387	13 112	9 864	3 248	32.9%	39 456
Vote 2 - Municipal Manager	-	1 454	1 454	74	124	363	(239)	-65.7%	1 454
Vote 3 - Management Services	-	11 193	11 193	(111)	47	1 969	(1 922)	-97.6%	11 193
Vote 4 - Finance	-	52 213	52 213	3 843	10 392	11 095	(703)	-6.3%	52 213
Vote 5 - Community Services	-	366 913	366 913	24 302	67 376	76 617	(9 242)	-12.1%	366 913
Vote 6 - Local Economic Development	-	8 364	8 364	578	1 674	1 986	(313)	-15.7%	8 364
Vote 7 - Infrastructure & Planning	-	271 660	271 660	28 465	65 158	60 022	5 136	8.6%	271 660
Vote 8 - Protection Services	-	39 804	39 804	3 045	8 022	8 745	(723)	-8.3%	39 804
Total Expenditure by Vote	-	791 055	791 055	64 583	165 904	170 663	(4 758)	-2.8%	791 055
Surplus/ (Deficit) for the year	-	(24 985)	(21 302)	(7 680)	23 288	18 102	5 186	28.7%	(24 985)

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) - M03 September

Description	Ref	2010/11	Budget Year 2011/12							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates			147 024	147 024	12 010	38 172	36 756	1 416	4%	147 024
Property rates - penalties & collection charges			1 000	1 000	89	261	258	3	1%	1 000
Service charges - electricity revenue			260 510	260 510	24 537	72 902	72 726	176	0%	260 510
Service charges - water revenue			93 528	93 528	6 051	18 830	18 706	124	1%	93 528
Service charges - sanitation revenue			58 680	58 680	4 334	12 957	11 736	1 221	10%	58 680
Service charges - refuse revenue			47 299	47 299	3 916	11 724	11 825	(100)	-1%	47 299
Service charges - other										
Rental of facilities and equipment			8 011	8 011	477	1 724	1 669	55	3%	8 011
Interest earned - external investments			5 215	5 215	656	1 888	1 304	584	45%	5 215
Interest earned - outstanding debtors			2 205	2 205	189	579	551	28	5%	2 205
Dividends received										
Fines			6 229	6 229	178	867	1 038	(171)	-16%	6 229
Licences and permits			1 847	1 847	132	489	462	27	6%	1 847
Agency services			2 081	2 081	129	436	520	(84)	-16%	2 081
Transfers recognised - operational			41 033	41 033	271	15 539	15 539			41 033
Other revenue			20 765	20 765	1 400	4 268	5 191	(924)	-18%	20 765
Gains on disposal of PPE										
Total Revenue (excluding capital transfers and contributions)			695 427	695 427	54 369	180 636	178 281	2 355	1%	695 427
Expenditure By Type										
Employee related costs			229 091	229 091	17 625	50 244	51 105	(861)	-2%	229 091
Remuneration of councillors			7 071	7 071	561	1 683	1 768	(85)	-5%	7 071
Debt impairment			1 000	1 000	83	250	250			1 000
Depreciation & asset impairment			107 515	107 515	8 960	26 879	26 879			107 515
Finance charges			38 054	38 054		134	134			38 054
Bulk purchases			144 421	144 421	19 531	40 350	40 318	33	0%	144 421
Other materials			12 697	12 697	945	2 201	2 328	(126)	-5%	12 697
Contracted services			69 426	69 426	2 999	6 953	11 571	(4 618)	-40%	69 426
Transfers and grants			28 000	28 000	3 323	9 926	9 926			28 000
Other expenditure			153 780	153 780	10 556	27 284	28 193	(909)	-3%	153 780
Loss on disposal of PPE										
Total Expenditure			791 055	791 055	64 583	165 904	172 470	(6 566)	-4%	791 055
Surplus/(Deficit)			(95 627)	(95 627)	(10 213)	14 731	5 810	8 921	0	(95 627)
Transfers recognised - capital			64 042	64 739	2 533	8 557	8 557			64 042
Contributions recognised - capital			6 600	9 586						6 600
Contributed assets										
Surplus/(Deficit) after capital transfers & contributions			(24 985)	(21 302)	(7 680)	23 288	14 367			(24 985)
Taxation										
Surplus/(Deficit) after taxation			(24 985)	(21 302)	(7 680)	23 288	14 367			(24 985)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality			(24 985)	(21 302)	(7 680)	23 288	14 367			(24 985)
Share of surplus/ (deficit) of associate										

The annual revenue budget is approved as 'Revenue by Source'.

The year-to-date actual revenue reflects an achievement of 101.26% of the year-to-date budget.

Current expenditure is 3.8%, R6,566 million, below year-to-date budget projections for September 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) - M03 September

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
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	845	845	-	-	52	(52)	-100%	845
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	108 601	127 339	3 687	11 699	9 491	2 209	23%	108 601
Vote 6 - Local Economic Development	-	2 418	3 099	356	985	189	796	421%	2 418
Vote 7 - Infrastructure & Planning	-	56 883	61 630	-	-	3 760	(3 760)	-100%	56 883
Vote 8 - Protection Services	-	297	313	-	-	19	(19)	-100%	297
Total Capital Multi-year expenditure	-	169 043	193 226	4 043	12 684	13 510	(826)	-6%	169 043
Total Capital Expenditure	-	169 043	193 226	4 043	12 684	13 510	(826)	-6%	169 043
Capital Expenditure - Standard Classification									
Governance and administration	-	13 100	16 086	158	238	981	(743)	-76%	13 100
Executive and council							-		
Budget and treasury office							-		
Corporate services		13 100	16 086	158	238	981	(743)	-76%	13 100
Community and public safety	-	16 875	17 770	696	1 918	1 084	834	77%	16 875
Community and social services		1 300	2 179		100	133	(32)	-24%	1 300
Sport and recreation		1 698	1 698	9	9	104	(95)	-92%	1 698
Public safety		297	313			19	(19)	-100%	297
Housing		13 580	13 580	687	1 809	828	981	118%	13 580
Health							-		
Economic and environmental services	-	14 138	14 819	356	2 092	904	1 188	131%	14 138
Planning and development		2 418	3 099	356	985	189	796	421%	2 418
Road transport		11 720	11 720		1 107	715	392	55%	11 720
Environmental protection							-		
Trading services	-	124 931	144 551	2 834	8 436	10 541	(2 105)	-20%	124 931
Electricity		50 283	52 045			3 175	(3 175)	-100%	50 283
Waste water management		17 520	25 012	481	1 123	1 526	(403)	-26%	17 520
Waste management		7 000	7 000			427	(427)	-100%	7 000
Total Capital Expenditure - Standard Classification	-	169 043	193 226	4 043	12 684	13 510	(826)	-6%	169 043
Funded by:									
National Government		47 082	47 763	356	7 272	4 637	2 636	57%	47 082
Provincial Government		15 377	15 377	687	1 820	938	882	94%	15 377
Transfers recognised - capital	-	62 459	63 140	1 043	9 092	5 575	3 518	63%	62 459
Public contributions & donations		8 183	11 185	1 490	1 490	682	808	118%	8 183
Borrowing		83 901	102 150	1 352	1 352	6 232	(4 880)	-78%	83 901
Internally generated funds		14 500	16 751	158	750	1 022	(272)	-27%	14 500
Total Capital Funding	-	169 043	193 226	4 043	12 684	13 510	(826)	-6%	169 043

The capital expenditure is 6.1%, R826 000 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 - M03 September

Description	2011/12	Budget Year 2012/13			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash		87 646	67 147	33 686	87 646
Call investment deposits		-	-	125 302	-
Consumer debtors		50 309	50 309	55 161	50 309
Other debtors		23 465	23 465	22 628	23 465
Current portion of long-term receivables		24	24		24
Inventory		7 089	7 089	5 972	7 089
Total current assets	-	168 534	148 034	242 749	168 534
Non current assets					
Long-term receivables		110	110	124	110
Investments		11 020	11 020	6 966	11 020
Investment property		87 289	87 289	64 373	87 289
Investments in Associate					
Property, plant and equipment		3 115 953	3 140 136	3 024 197	3 115 953
Agricultural					
Biological assets					
Intangible assets		3 422	3 422	3 547	3 422
Other non-current assets		-	-	49 653	-
Total non current assets	-	3 217 794	3 241 977	3 148 861	3 217 794
TOTAL ASSETS	-	3 386 328	3 390 011	3 391 610	3 386 328
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing		18 401	18 401	31 550	18 401
Consumer deposits		34 914	34 914	33 971	34 914
Trade and other payables		63 992	63 992	79 562	63 992
Provisions		11 432	11 432		11 432
Total current liabilities	-	128 739	128 739	145 084	128 739
Non current liabilities					
Borrowing		372 042	372 042	324 662	372 042
Provisions		118 262	118 262	137 678	118 262
Total non current liabilities	-	490 304	490 304	462 340	490 304
TOTAL LIABILITIES	-	619 043	619 043	607 424	619 043
NET ASSETS	-	2 767 284	2 770 967	2 784 186	2 767 284
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		2 450 195	2 453 878	2 467 088	2 450 195
Reserves		317 089	317 089	317 098	317 089
TOTAL COMMUNITY WEALTH/EQUITY	-	2 767 284	2 770 967	2 784 186	2 767 284

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 - M03 September

Description	Ref	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	1										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other			648 293	648 293	53 993	159 645	162 073	(2 429)	-1%	648 293	
Government - operating			41 033	41 033	271	15 539	10 258	5 280	51%	41 033	
Government - capital			69 059	72 742	2 533	8 557	18 185	(9 628)	-53%	69 059	
Interest			7 420	7 420	845	2 467	1 855	612	33%	7 420	
Dividends								-			
Payments											
Suppliers and employees			(592 506)	(592 506)	(44 514)	(131 899)	(148 126)	(16 227)	11%	(592 506)	
Finance charges			(38 054)	(38 054)	-	(134)	(9 513)	(9 380)	99%	(38 054)	
Transfers and Grants			(28 000)	(28 000)	(3 323)	(9 926)	(7 000)	2 926	-42%	(28 000)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	107 245	110 928	9 806	44 249	27 732	16 517	60%	107 245
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE					-	-	-	-			
Decrease (Increase) in non-current debtors			30 000	30 000				-		30 000	
Decrease (increase) other non-current receivables			40	40	10	27	10	17	171%	40	
Decrease (increase) in non-current investments			(4 047)	(4 047)	(424)	(1 275)	(1 012)	(263)	26%	(4 047)	
Payments											
Capital assets			(186 198)	(210 380)	(4 043)	(12 684)	(52 595)	(39 911)	76%	(186 198)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(160 205)	(184 387)	(4 458)	(13 932)	(53 597)	(39 665)	74%	(160 205)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans								-			
Borrowing long term/refinancing			50 000	50 000	-	-	-	-		50 000	
Increase (decrease) in consumer deposits			4 914	4 914	108	2 765	1 228	1 536	125%	4 914	
Payments											
Repayment of borrowing			(16 454)	(16 454)	-	(792)	(4 114)	(3 321)	81%	(16 454)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	38 460	38 460	108	1 972	(2 885)	(4 858)	168%	38 460
NET INCREASE/ (DECREASE) IN CASH HELD			-	(14 500)	(35 000)	5 456	32 289	(28 750)		(14 500)	
Cash/cash equivalents at beginning:			102 146	102 146		126 699	102 146			126 699	
Cash/cash equivalents at month/year end:			87 646	67 147		158 988	73 396			112 199	

Table C7 balances to the current Cashbook balance, shown in the 'YTD actual' column which is R158, 988 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 - M03 September

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
Cash Receipts By Source												
Property rates	8 345	11 832	13 988									109 774
Property rates - penalties & collection char	77	95	89									739
Service charges - electricity revenue	18 449	13 089	23 931									199 636
Service charges - water revenue	4 226	4 644	5 596									77 115
Service charges - sanitation revenue	2 510	4 395	4 368									46 179
Service charges - refuse	2 398	3 857	3 924									36 142
Service charges - other		-	-									-
Rental of facilities and equipment	643	518	477									6 205
Interest earned - external investments	639	592	656									3 327
Interest earned - outstanding debtors	186	205	189									1 626
Dividends received		-	-									-
Fines	377	313	178									5 362
Licences and permits	170	188	132									1 358
Agency services	158	149	129									1 645
Transfer receipts - operating	15 142	127	271									25 494
Other revenue	13 009	16 210	1 180									4 493
Cash Receipts by Source	66 329	56 212	55 109	-	519 096							
Other Cash Flows by Source												
Transfer receipts - capital	-	6 024	2 533									53 902
Contributions & Contributed assets												6 600
Proceeds on disposal of PPE	-	-	-									-
Short term loans												-
Borrowing long term/refinancing	-	-	-									50 000
Increase in consumer deposits	2 804	(147)	108									2 149
Receipt of non-current debtors												30 000
Receipt of non-current receivables	0	17	10									13
Change in non-current investments	(426)	(425)	(424)									(2 772)
Total Cash Receipts by Source	68 708	61 681	57 336	-	658 987							
Cash Payments by Type												
Employee related costs	14 468	17 152	17 130									172 911
Remuneration of councillors	561	561	561									5 388
Interest paid	134	-	-									37 920
Bulk purchases - Electricity	2 509	18 311	19 531									104 071
Other materials	437	819	945									10 496
Contracted services	792	3 161	2 999									62 473
Grants and subsidies paid - other municipalities												-
Grants and subsidies paid - other	3 264	3 339	3 323									18 074
General expenses	16 033	12 582	3 347									105 268
Cash Payments by Type	38 197	55 925	47 836	-	516 601							
Other Cash Flows/Payments by Type												
Capital assets	100	8 541	4 043									173 513
Repayment of borrowing	792	-	-									15 662
Other Cash Flows/Payments												-
Total Cash Payments by Type	39 090	64 466	51 880	-	705 776							
NET INCREASE/(DECREASE) IN CASH HELD	29 618	(2 785)	5 456	-	(46 789)							
Cash/cash equivalents at the month/year b	126 699	156 318	153 532	158 988	158 988	158 988	158 988	158 988	158 988	158 988	158 988	158 988
Cash/cash equivalents at the month/year e	156 318	153 532	158 988	158 988	158 988	158 988	158 988	158 988	158 988	158 988	158 988	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 - M03 September

Description	NT Code	Budget Year 2012/13									Total	>90 days
		0-30	31-60	61-90	91-120	121-150	151-180	181 Dys-1 Yr	Over 1Yr			
R thousands												
Debtors Age Analysis By Revenue Source												
Rates	1200	10 410	1 288	334	269	245	236	1 248	3 519	17 549	5 517	
Electricity	1300	16 694	529	243	185	134	126	885	1 340	20 135	2 670	
Water	1400	7 082	530	369	327	344	332	1 137	1 893	12 014	4 033	
Sewerage / Sanitation	1500	4 402	276	211	199	173	168	811	1 861	8 101	3 212	
Refuse Removal	1600	3 647	195	116	104	88	85	457	1 196	5 888	1 931	
Housing (Rental Revenue)	1700	156	21	11	12	11	9	28	61	310	122	
Other	1900	(3 711)	449	267	256	210	180	1 100	4 846	3 595	6 591	
Total By Revenue Source	2000	38 679	3 287	1 551	1 353	1 204	1 136	5 666	14 717	67 592	24 075	
2011/12 - totals only		36 080	2 370	1 744	1 426	1 314	1 090	5 907	13 614	63 545	23 351	
Debtors Age Analysis By Customer Category												
Government	2200	740	936	106	87	62	64	401	874	3 271		
Business	2300	9 517	333	150	74	100	59	265	310	10 808		
Households	2400	28 422	2 017	1 294	1 192	1 042	1 013	5 000	13 533	53 513		
Other	2500	-	-	-	-	-	-	-	-	-		
Total By Customer Category	2600	38 679	3 287	1 551	1 353	1 204	1 136	5 666	14 717	67 592		

Debtors levels remain constant with no noticeable decline. The increased debtors results from the year-on-year increase in billings from increased tariffs.

Section 6 – Creditors' analysis

6.1 Supporting Table SC4

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

Description	NT Code	Budget Year 2012/13									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	20 606									20 606	17 314
Bulk Water	0200										-	
PAYE deductions	0300	2 014									2 014	1 692
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500	2 833									2 833	2 535
Loan repayments	0600										-	4 408
Trade Creditors	0700	16 927									16 927	38 022
Auditor General	0800	429									429	380
Other	0900										-	
Total By Customer Type	2600	42 810	-	-	-	-	-	-	-	-	42 810	64 352

Supporting Table SC4 reflects creditors paid during September 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 - M03 September

Investments by maturity Name of institution & investment ID	Ref	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							
R thousands									
Municipality									
LIBERTY 15934476		15 YEARS		01/09/2025	7		3 133	125	3 265
LIBERTY 21196964		14 YEARS		01/09/2025	2		3 059	260	3 321
MOMENTUM MP 3853776		14 YEARS		01/07/2026	0		350	30	380
ABSA 4074809272		DAILY	CALL		98	4.8%	25 204		25 302
NEDBANK 9831210301		32 DAYS	FIXED	05/10/2012		5.0%		50 000	50 000
INVESTEC 1400-196164-500		32 DAYS	FIXED	22/10/2012		5.0%		50 000	50 000
TOTAL INVESTMENTS AND INTEREST	2				108		31 745	100 415	132 268

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 - M03 September

Description	Ref	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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	39 196	39 196	-	17 511	17 511	-		39 196
Local Government Equitable Share			36 146	36 146		15 061	15 061	-		36 146
Finance Management	3		1 250	1 250		1 250	1 250	-		1 250
Municipal Systems Improvement			800	800		800	800	-		800
Provincial Government:		-	850	850	81	527	527	-		850
Provincial Library Grant			704	704		446	446	-		704
CDW			81	81	81	81	81	-		81
Mn Road Subsidy	4		65	65				-		65
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	-	40 046	40 046	81	18 038	18 038	-		40 046
Capital Transfers and Grants										
National Government:		-	21 165	21 165	418	10 324	10 324	-		21 165
Neighbourhood Development Partnership			2 418	2 418	418	2 418	2 418	-		2 418
Integrated National Electricity Grant			1 800	1 800		1 800	1 800	-		1 800
Other capital transfers [insert description]								-		
Provincial Government:		-	10 580	10 580	-	190	190	-		10 580
Housing			10 580	10 580		190	190	-		10 580
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	31 745	31 745	418	10 514	10 514	-		31 745
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	71 791	71 791	499	28 552	28 552	-		71 791

References

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 - M03 September

Description	Ref	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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	39 196	39 883	3 490	10 266	10 266	-		39 196
Local Government Equitable Share			36 146	36 146	3 323	9 903	9 903	-		36 146
Finance Management			1 250	1 250	38	122	122	-		1 250
Municipal Systems Improvement			800	800	14	14	14	-		800
0								-		
Provincial Government:		-	850	850	103	114	114	-		850
Provincial Library Grant			704	704	77	77	77	-		704
CDW			81	81	1	12	12	-		81
Mn Road Subsidy			65	65	25	25	25	-		65
0								-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	40 046	40 733	3 593	10 380	10 380	-		40 046
Capital expenditure of Transfers and Grants										
National Government:		-	21 165	21 846	356	2 312	2 312	-		21 165
Municipal Infrastructure Grant (MIG)			16 947	16 947	-	1 327	1 327	-		16 947
Neighbourhood Development Partnership			2 418	3 099	356	985	985	-		2 418
Integrated National Electricity Grant			1 800	1 800				-		1 800
0								-		
Provincial Government:		-	10 580	10 580	-	-	-	-		10 580
Housing			10 580	10 580				-		10 580
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
0								-		
Total capital expenditure of Transfers and Grants		-	31 745	32 426	356	2 312	2 312	-		31 745
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	71 791	73 159	3 949	12 692	12 692	-		71 791

Grant expenditure is monitored against grant receipts.

Section 9 – Expenditure on councillor and board members allowances and employee benefits

9.1 Supporting Table SC8

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

Summary of Employee and Councillor remuneration	Ref	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
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages			4 772	4 772	398	1 200	1 193	7	1%	4 772
Pension and UIF Contributions			144	144	16	43	36	7	20%	144
Medical Aid Contributions			69	69	7	20	17	3	18%	69
Motor Vehicle Allowance			1 724	1 724	140	421	431	(10)	-2%	1 724
Cellphone Allowance			361	361	-	-	-	-		361
Housing Allowances										
Other benefits and allowances			-							
Sub Total - Councillors			7 071	7 071	561	1 684	1 678	7	0%	7 071
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			5 995	5 995	719	1 665	1 499	167	11%	5 995
Pension and UIF Contributions			813	813	86	216	203	13	7%	813
Medical Aid Contributions			189	189	15	46	47	(1)	-3%	189
Overtime										
Performance Bonus										
Motor Vehicle Allowance			454	454	(12)	63	113	(50)	-44%	454
Cellphone Allowance			119	119	11	33	30	3	11%	119
Housing Allowances			6	6	1	2	2	-		6
Other benefits and allowances			134	134	12	32	33	(1)	-4%	134
Sub Total - Senior Managers of Municipality			7 710	7 710	832	2 057	1 927	130	7%	7 710
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			137 201	137 201	10 429	30 876	34 300	(3 425)	-10%	137 201
Pension and UIF Contributions			24 228	24 228	1 903	5 657	6 057	(400)	-7%	24 228
Medical Aid Contributions			9 831	9 831	637	1 911	2 458	(546)	-22%	9 831
Overtime			10 617	10 617	836	1 576	2 654	(1 078)	-41%	10 617
Performance Bonus			10 838	10 838	-	-	2 710	(2 710)	-100%	10 838
Motor Vehicle Allowance			9 648	9 648	768	2 144	2 412	(268)	-11%	9 648
Cellphone Allowance			677	677	121	362	169	193	114%	677
Housing Allowances			1 096	1 096	90	265	274	(9)	-3%	1 096
Other benefits and allowances			8 551	8 551	1 289	3 291	2 138	1 154	54%	8 551
Payments in lieu of leave			-	-						
Long service awards			693	693	52	102	173	(71)	-41%	693
Sub Total - Senior Managers of Entities			-	-	-	-	-	-		-
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL SALARY, ALLOWANCES & BENEFITS			236 161	236 161	18 185	51 927	58 950	(7 023)	-12%	236 161
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			229 091	229 091	17 624	50 243	57 273	(7 030)	-12%	229 091

Section 10 – Capital programme performance

10.1 Supporting Table SC12

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

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
R thousands								%	
Monthly expenditure performance trend									
July		1 000	1 140	100	100	1 140	1 040	91.2%	0%
August		3 500	4 000	8 541	8 641	5 140	(3 501)	-68.1%	5%
September		7 320	8 370	4 043	12 684	13 510	826	6.1%	8%
October		12 500	14 300			27 810	-		
November		10 320	11 800			39 610	-		
December		18 600	21 250			60 860	-		
January		13 500	15 500			76 360	-		
February		19 850	22 700			99 060	-		
March		16 530	18 750			117 810	-		
April		21 000	23 960			141 770	-		
May		22 842	26 100			167 870	-		
June		22 081	25 356			193 226	-		
Total Capital expenditure	-	169 043	193 226	12 684					

10.2.1 Supporting Table SC13a

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

Description	Ref	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	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	115 800	115 800	2 834	9 543	7 990	(1 553)	-19.4%	115 800
Infrastructure - Road transport		-	16 185	16 185	-	1 749	1 117	(632)	-56.6%	16 185
<i>Roads, Pavements & Bridges</i>			11 720	11 720		1 107	809	(298)	-36.8%	11 720
<i>Storm water</i>			4 465	4 465		642	308	(334)	-108.5%	4 465
Infrastructure - Electricity		-	42 933	42 933	-	-	2 962	2 962	100.0%	42 933
<i>Generation</i>								-		
<i>Transmission & Reticulation</i>			42 933	42 933	-	-	2 962	2 962	100.0%	42 933
<i>Street Lighting</i>								-		
Infrastructure - Water		-	36 628	36 628	2 353	7 313	2 527	(4 786)	-189.4%	36 628
<i>Dams & Reservoirs</i>								-		
<i>Water purification</i>			36 628	36 628	2 353	7 313	2 527	(4 786)	-189.4%	36 628
<i>Reticulation</i>								-		
Infrastructure - Sanitation		-	13 055	13 055	481	481	901	420	46.6%	13 055
<i>Reticulation</i>								-		
<i>Sewerage purification</i>			13 055	13 055	481	481	901	420	46.6%	13 055
Infrastructure - Other		-	7 000	7 000	-	-	483	483	100.0%	7 000
<i>Waste Management</i>			7 000	7 000	-	-	483	483	100.0%	7 000
Community		-	13 578	13 578	696	1 918	937	(981)	-104.7%	13 578
Parks & gardens								-		
Sportsfields & stadia			1 698	1 698	9	9	117	108	92.6%	1 698
Swimming pools								-		
Community halls								-		
Security and policing								-		
Cemeteries			1 300	1 300		100	90	(11)	-12.0%	1 300
Social rental housing			10 580	10 580	687	1 809	730	(1 079)	-147.8%	10 580
Heritage assets		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Other assets		-	10 078	10 078	514	1 223	695	(528)	-75.9%	10 078
General vehicles			829	829			57	57	100.0%	829
Computers - hardware/equipment								-		
Surplus Assets - (Investment or Inventory)								-		
Other			9 249	9 249	514	1 223	638	(585)	-91.7%	9 249
Agricultural assets		-	-	-	-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
Intangibles		-	845	845	-	-	236	236	100.0%	845
Computers - software & programming			845	845			236	236	100.0%	845
Other								-		
Total Capital Expenditure on new assets	1	-	140 301	140 301	4 043	12 684	9 859	(2 826)	-28.7%	140 301

10.2.3 Supporting Table SC13c

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

Description	Ref	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	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	87 156	87 156	8 936	16 978	15 255	(1 723)	-11.3%	87 156
Infrastructure - Road transport		-	42 407	42 407	3 739	7 061	10 602	3 541	33.4%	42 407
<i>Roads, Pavements & Bridges</i>			39 842	39 842	3 333	6 283	9 960	3 678	36.9%	39 842
<i>Storm water</i>			2 565	2 565	406	778	641	(137)	-21.3%	2 565
Infrastructure - Electricity		-	14 091	14 091	2 326	4 574	3 523	(1 051)	-29.8%	14 091
<i>Generation</i>								-		
<i>Transmission & Reticulation</i>			14 091	14 091	2 326	4 574	3 523	(1 051)	-29.8%	14 091
<i>Street Lighting</i>								-		
Infrastructure - Water		-	21 484	21 484	1 877	3 397	491	(2 905)	-591.4%	21 484
<i>Dams & Reservoirs</i>			82	82				-		82
<i>Water purification</i>			1 965	1 965	1 877	3 397	491	(2 905)	-591.4%	1 965
<i>Reticulation</i>			19 437	19 437				-		19 437
Infrastructure - Sanitation		-	7 669	7 669	900	1 749	263	(1 486)	-565.3%	7 669
<i>Reticulation</i>			6 618	6 618				-		6 618
<i>Sewerage purification</i>			1 051	1 051	900	1 749	263	(1 486)	-565.3%	1 051
Infrastructure - Other		-	1 505	1 505	95	198	376	178	47.3%	1 505
<i>Waste Management</i>			1 505	1 505	95	198	376	178	47.3%	1 505
Community		-	5 218	5 218	309	553	1 305	752	57.6%	5 218
Parks & gardens			1 535	1 535	78	210	384	174	45.4%	1 535
Sportsfields & stadia			959	959	29	30	240	209	87.3%	959
Swimming pools			296	296		1	74	73	99.0%	296
Community halls			922	922		4	230	226	98.1%	922
Libraries			164	164	6	10	41	31	75.9%	164
Recreational facilities								-		
Fire, safety & emergency			657	657	48	92	164	72	44.1%	657
Security and policing			507	507	89	102	127	25	19.8%	507
Cemeteries			62	62	2	3	15	13	83.1%	62
Social rental housing								-		
Other			117	117	58	102	29	(73)	-248.5%	117
Heritage assets		-	-	-	-	-	-	-		-
Investment properties		-	207	207	-	-	52	52	100.0%	207
Housing development			207	207			52	52	100.0%	207
Other								-		
Other assets		-	21 832	21 832	2 638	7 302	5 458	(1 844)	-33.8%	21 832
General vehicles			5 051	5 051	804	1 203	1 263	60	4.7%	5 051
Computers - hardware/equipment			5 035	5 035	200	1 274	1 259	(15)	-1.2%	5 035
Other Buildings			1 231	1 231	55	55	308	253	82.3%	1 231
Other			10 516	10 516	1 579	4 771	2 629	(2 142)	-81.5%	10 516
Agricultural assets		-	-	-	-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
Intangibles		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure		-	114 413	114 413	11 884	24 833	22 069	(2 764)	-12.5%	114 413

Section 11 – SDBIP

11.1 The results of the SDBIP for the first quarter ended 30 September 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 September 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

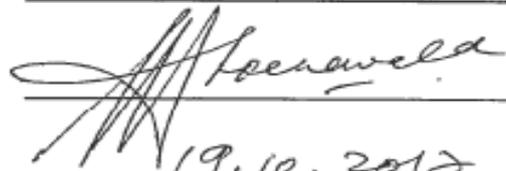
for the period ending **September 2012** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

Print name: **COENIE GROENEWALD**

Municipal

Manager of: **OVERSTRAND MUNICIPALITY – WC032**

Signature:



Date:

19.10.2012