

# OVERSTRAND MUNICIPALITY



## Monthly Budget Statement

October 2019

### **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

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## **Glossary**

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

**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.

**mSCOA** – Municipal Standard Chart of Accounts.

**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.

**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 Function/Sub-function for capital expenditure.

**YTD** – Year to date

## **PART 1 – IN-YEAR REPORT**

### **Executive Summary**

**The 2018/2019 audited outcome figures will be available after the completion of the auditing of the Annual Financial Statements.**

#### **Revenue by Source**

The Year-to-Date actual revenue is 1.73% above the YTD budget projections at the end of October 2019.

#### **Borrowings**

The balance of borrowings amounts to R451.5m at the end of October 2019.

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

Current expenditure is 1.96% below YTD budget projections as at October 2019.

#### **Capital expenditure**

YTD Capital expenditure amounts to R49.5m or 18.91% of the original budget of R261.7m. The current capital commitments of orders in progress amounts to R55.2m or 21.11% of the original capital budget of R261.7m.

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

Grants totaling R9.07m was received during October 2019.

#### **Spending on Grants**

Spending on grants amounts to R11.4m for October 2019 which includes FMG, EPWP, Thusong Service Centre Grant, LG Internship Graduate Grant, Provincial Library Grant, Housing, INEP& MIG.

#### **Material variances**

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M04 October

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>	1.73%	Additional revenue of R7m received for Development Charges	
<u>Expenditure By Type</u>	-1.96%		
<u>Capital Expenditure</u>	65.64%	Capital Commitments= R55.2m (22.11%)	
<u>Financial Position</u> In order			
<u>Cash Flow</u> In order			

**Total Revenue (including capital grants)**

R thousand	Original Budget	YearTD actual	% of Budget Received/ Spent
Revenue	1 243 711	443 386	<b>35.7%</b>
Expenditure	1 249 963	349 532	<b>28.0%</b>
Surplus / (Deficit)	<b>(6 252)</b>	<b>93 854</b>	
Capital	261 677	49 482	<b>18.9%</b>

**Total Revenue (excluding capital grants)**

R thousand	Original Budget	YearTD actual	% of Budget Received/ Spent
Revenue	1 173 517	415 395	<b>35.4%</b>
Expenditure	1 249 963	349 532	<b>28.0%</b>
Surplus / (Deficit)	<b>(76 446)</b>	<b>65 863</b>	
Capital	261 677	49 482	<b>18.9%</b>

**Performance in relation to SDBIP targets**

SDBIP performance is tabled quarterly in Council in a separate comprehensive report.

**Remedial or corrective steps**

No remedial or corrective steps are required.

**In-year budget statement tables/ ....**

## Table C1: s71 Monthly Budget Statement Summary

### WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M04 October

Description	2018/19	Budget Year 2019/20							
	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	-	242 150	-	21 131	82 667	81 927	740	1%	242 150
Service charges	-	676 330	-	54 390	227 731	227 374	358	0%	676 330
Investment revenue	-	28 010	-	6 753	10 139	10 139	-		28 010
Transfers and subsidies	-	152 183	-	4 761	60 571	60 571	-		152 183
Other own revenue	-	74 844	-	10 921	34 287	28 311	5 976	21%	74 844
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>1 173 517</b>	-	<b>97 957</b>	<b>415 395</b>	<b>408 322</b>	<b>7 073</b>	<b>2%</b>	<b>1 173 517</b>
Employee costs	-	399 804	-	31 542	118 921	120 864	(1 943)	-2%	399 804
Remuneration of Councillors	-	11 383	-	908	3 618	3 794	(177)	-5%	11 383
Depreciation & asset impairment	-	131 285	-	10 940	43 762	43 762	-		131 285
Finance charges	-	51 549	-	2 422	3 983	3 983	-		51 549
Materials and bulk purchases	-	339 554	-	28 941	109 881	110 797	(917)	-1%	339 554
Transfers and subsidies	-	500	-	215	240	240	-		500
Other expenditure	-	315 888	-	22 185	69 128	73 074	(3 946)	-5%	315 888
<b>Total Expenditure</b>	-	<b>1 249 963</b>	-	<b>97 154</b>	<b>349 532</b>	<b>356 515</b>	<b>(6 982)</b>	<b>-2%</b>	<b>1 249 963</b>
<b>Surplus/(Deficit)</b>	-	<b>(76 446)</b>	-	<b>803</b>	<b>65 863</b>	<b>51 807</b>	<b>14 056</b>	<b>27%</b>	<b>(76 446)</b>
Transfers and subsidies - capital (monetary a	-	70 194	-	6 681	27 992	27 992	-		70 194
Contributions & Contributed assets	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>(6 252)</b>	-	<b>7 484</b>	<b>93 854</b>	<b>79 799</b>	<b>14 056</b>	<b>18%</b>	<b>(6 252)</b>
<b>Surplus/ (Deficit) for the year</b>	-	<b>(6 252)</b>	-	<b>7 484</b>	<b>93 854</b>	<b>79 799</b>	<b>14 056</b>	<b>18%</b>	<b>(6 252)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>261 677</b>	-	<b>29 546</b>	<b>36 264</b>	<b>19 354</b>	<b>16 909</b>	<b>87%</b>	<b>261 677</b>
Capital transfers recognised	-	70 194	-	6 681	27 992	13 172	14 819	113%	70 194
Borrowing	-	90 501	-	5 519	19 605	14 541	5 063	35%	90 501
Internally generated funds	-	100 981	-	1 018	1 886	2 160	(275)	-13%	100 981
<b>Total sources of capital funds</b>	-	<b>261 677</b>	-	<b>13 218</b>	<b>49 482</b>	<b>29 874</b>	<b>19 608</b>	<b>66%</b>	<b>261 677</b>
<b>Financial position</b>									
Total current assets	-	583 535	-		782 579				583 535
Total non current assets	-	3 823 679	-		3 695 955				3 823 679
Total current liabilities	-	234 096	-		217 975				234 096
Total non current liabilities	-	694 547	-		634 766				694 547
<b>Community wealth/Equity</b>	-	<b>3 478 571</b>	-		<b>3 625 792</b>				<b>3 478 571</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	165 492	-	23 589	162 665	162 393	(272)	-0%	165 492
Net cash from (used) investing	-	(269 006)	-	(13 793)	(51 612)	(51 612)	-		(269 006)
Net cash from (used) financing	-	58 619	-	(7 152)	(10 604)	(10 604)	-		58 619
<b>Cash/cash equivalents at the month/year end</b>	-	<b>444 120</b>	-	<b>-</b>	<b>633 636</b>	<b>589 191</b>	<b>(44 445)</b>	<b>-8%</b>	<b>488 293</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	65 578	2 918	1 993	1 295	2 119	981	4 973	26 068	105 925
<b>Creditors Age Analysis</b>									
Total Creditors	4 485	-	-	-	-	-	-	-	4 485

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

**WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October**

Description	2018/19	Budget Year 2019/20							
	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 - Functional</b>									
<i>Governance and administration</i>	-	317 773	-	29 362	112 253	107 345	4 908	5%	317 773
Executive and council	-	31 168	-	19	14 391	14 391	-		31 168
Finance and administration	-	286 569	-	29 337	97 838	92 945	4 893	5%	286 569
Internal audit	-	36	-	6	24	9	15	169%	36
<i>Community and public safety</i>	-	132 968	-	15 491	54 404	50 222	4 182	8%	132 968
Community and social services	-	8 073	-	775	3 167	3 031	136	4%	8 073
Sport and recreation	-	24 825	-	1 457	6 192	6 556	(364)	-6%	24 825
Public safety	-	47 393	-	3 544	13 977	14 296	(320)	-2%	47 393
Housing	-	52 676	-	9 715	31 068	26 338	4 730	18%	52 676
<i>Economic and environmental services</i>	-	14 270	-	944	3 180	4 749	(1 569)	-33%	14 270
Planning and development	-	10 019	-	920	2 934	3 340	(405)	-12%	10 019
Road transport	-	4 206	-	24	216	1 402	(1 186)	-85%	4 206
Environmental protection	-	45	-	-	30	8	22	291%	45
<i>Trading services</i>	-	778 700	-	58 841	273 550	273 997	(447)	0%	778 700
Energy sources	-	438 026	-	35 298	162 476	161 704	772	0%	438 026
Water management	-	147 953	-	10 731	47 046	47 955	(910)	-2%	147 953
Waste water management	-	105 084	-	7 045	33 601	33 764	(163)	0%	105 084
Waste management	-	87 637	-	5 768	30 427	30 574	(147)	0%	87 637
<i>Other</i>	-	-	-	-	-	-	-		-
<b>Total Revenue - Functional</b>	-	<b>1 243 711</b>	-	<b>104 638</b>	<b>443 386</b>	<b>436 313</b>	<b>7 073</b>	<b>2%</b>	<b>1 243 711</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	-	247 061	-	17 881	73 596	77 163	(3 567)	-5%	247 061
Executive and council	-	59 731	-	3 974	18 739	19 209	(471)	-2%	59 731
Finance and administration	-	184 233	-	13 759	54 028	56 973	(2 945)	-5%	184 233
Internal audit	-	3 097	-	148	829	981	(151)	-15%	3 097
<i>Community and public safety</i>	-	197 962	-	17 258	55 054	53 893	1 161	2%	197 962
Community and social services	-	17 929	-	1 339	4 911	5 265	(354)	-7%	17 929
Sport and recreation	-	51 814	-	3 888	12 363	13 312	(949)	-7%	51 814
Public safety	-	94 795	-	8 069	27 441	27 477	(36)	0%	94 795
Housing	-	33 424	-	3 961	10 339	7 839	2 500	32%	33 424
<i>Economic and environmental services</i>	-	162 841	-	13 409	41 935	44 332	(2 397)	-5%	162 841
Planning and development	-	44 429	-	3 149	11 612	13 013	(1 401)	-11%	44 429
Road transport	-	106 751	-	9 600	28 084	28 374	(290)	-1%	106 751
Environmental protection	-	11 661	-	660	2 239	2 945	(706)	-24%	11 661
<i>Trading services</i>	-	639 154	-	48 397	177 943	180 145	(2 202)	-1%	639 154
Energy sources	-	363 841	-	26 225	108 823	109 087	(264)	0%	363 841
Water management	-	116 983	-	8 446	26 889	27 943	(1 054)	-4%	116 983
Waste water management	-	85 886	-	7 069	22 667	23 330	(664)	-3%	85 886
Waste management	-	72 444	-	6 656	19 564	19 785	(220)	-1%	72 444
<i>Other</i>	-	2 945	-	209	1 004	982	22	2%	2 945
<b>Total Expenditure - Functional</b>	-	<b>1 249 963</b>	-	<b>97 154</b>	<b>349 532</b>	<b>356 515</b>	<b>(6 982)</b>	<b>-2%</b>	<b>1 249 963</b>
<b>Surplus/ (Deficit) for the year</b>	-	<b>(6 252)</b>	-	<b>7 484</b>	<b>93 854</b>	<b>79 799</b>	<b>14 056</b>	<b>18%</b>	<b>(6 252)</b>



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

The main functional areas 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 functional 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) - M04 October**

Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Council	-	31 083	-	14	14 373	12 951	1 422	11.0%	31 083
Vote 2 - Municipal Manager & Internal Audit	-	36	-	6	24	12	12	101.9%	36
Vote 3 - Management Services	-	844	-	92	551	239	312	130.6%	844
Vote 4 - Finance	-	284 914	-	27 340	95 235	92 367	2 868	3.1%	284 914
Vote 5 - Community Services	-	379 676	-	25 883	121 044	120 834	210	0.2%	379 676
Vote 6 - Economic and Social Development & Tourism	-	2 635	-	238	545	529	16	3.0%	2 635
Vote 7 - Infrastructure & Planning	-	497 130	-	47 520	197 638	194 439	3 198	1.6%	497 130
Vote 8 - Protection Services	-	47 393	-	3 544	13 977	14 941	(964)	-6.5%	47 393
<b>Total Revenue by Vote</b>	-	<b>1 243 711</b>	-	<b>104 638</b>	<b>443 386</b>	<b>436 313</b>	<b>7 073</b>	<b>1.6%</b>	<b>1 243 711</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council	-	36 077	-	2 462	12 764	12 764	0	0.0%	36 077
Vote 2 - Municipal Manager & Internal Audit	-	5 797	-	303	1 555	1 747	(193)	-11.0%	5 797
Vote 3 - Management Services	-	56 900	-	3 608	15 919	17 639	(1 720)	-9.8%	56 900
Vote 4 - Finance	-	75 077	-	5 440	22 313	23 001	(688)	-3.0%	75 077
Vote 5 - Community Services	-	439 679	-	35 654	113 266	115 516	(2 250)	-1.9%	439 679
Vote 6 - Economic and Social Development & Tourism	-	13 291	-	899	3 131	3 283	(152)	-4.6%	13 291
Vote 7 - Infrastructure & Planning	-	527 994	-	40 960	152 883	154 535	(1 651)	-1.1%	527 994
Vote 8 - Protection Services	-	95 150	-	7 828	27 701	28 029	(328)	-1.2%	95 150
<b>Total Expenditure by Vote</b>	-	<b>1 249 963</b>	-	<b>97 154</b>	<b>349 532</b>	<b>356 515</b>	<b>(6 982)</b>	<b>-2.0%</b>	<b>1 249 963</b>
<b>Surplus/ (Deficit) for the year</b>	-	<b>(6 252)</b>	-	<b>7 484</b>	<b>93 854</b>	<b>79 799</b>	<b>14 056</b>	<b>17.6%</b>	<b>(6 252)</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; Economic and Social Development & Tourism; 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) - M04 October**

Description	2018/19	Budget Year 2019/20							
	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		242 150		21 131	82 667	81 927	740	1%	242 150
Service charges - electricity revenue		398 868		31 297	138 397	137 942	455	0%	398 868
Service charges - water revenue		127 320		10 653	40 428	40 318	110	0%	127 320
Service charges - sanitation revenue		80 020		6 681	25 812	25 740	73	0%	80 020
Service charges - refuse revenue		70 122		5 759	23 094	23 374	(280)	-1%	70 122
Rental of facilities and equipment		3 562		491	2 123	1 959	164	8%	3 562
Interest earned - external investments		28 010		6 753	10 139	10 139	-		28 010
Interest earned - outstanding debtors		4 151		397	1 599	1 384	215	16%	4 151
Dividends received				-	-	-	-		
Fines, penalties and forfeits		32 552		2 855	11 385	10 851	535	5%	32 552
Licences and permits		2 462		193	818	821	(3)	0%	2 462
Agency services		4 700		472	1 764	1 645	119	7%	4 700
Transfers and subsidies		152 183		4 761	60 571	60 571	-		152 183
Other revenue		27 416		6 514	16 598	11 652	4 946	42%	27 416
Gains on disposal of PPE							-		
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>-</b>	<b>1 173 517</b>	<b>-</b>	<b>97 957</b>	<b>415 395</b>	<b>408 322</b>	<b>7 073</b>	<b>2%</b>	<b>1 173 517</b>
<b>Expenditure By Type</b>									
Employee related costs		399 804		31 542	118 921	120 864	(1 943)	(0)	399 804
Remuneration of councillors		11 383		908	3 618	3 794	(177)	-5%	11 383
Debt impairment		24 902		2 075	8 301	8 301	-		24 902
Depreciation & asset impairment		131 285		10 940	43 762	43 762	-		131 285
Finance charges		51 549		2 422	3 983	3 983	-		51 549
Bulk purchases		275 880		20 098	88 376	88 511	(135)	0%	275 880
Other materials		63 675		8 843	21 504	22 286	(782)	-4%	63 675
Contracted services		207 536		15 305	38 232	40 642	(2 410)	-6%	207 536
Transfers and subsidies		500		215	240	240	-		500
Other expenditure		83 450		4 805	22 595	24 131	(1 536)	-6%	83 450
Loss on disposal of PPE							-		
<b>Total Expenditure</b>	<b>-</b>	<b>1 249 963</b>	<b>-</b>	<b>97 154</b>	<b>349 532</b>	<b>356 515</b>	<b>(6 982)</b>	<b>-2%</b>	<b>1 249 963</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>(76 446)</b>	<b>-</b>	<b>803</b>	<b>65 863</b>	<b>51 807</b>	<b>14 056</b>	<b>0</b>	<b>(76 446)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		70 194		6 681	27 992	27 992	-		70 194
Transfers and subsidies - capital (in-kind - all)							-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>-</b>	<b>(6 252)</b>	<b>-</b>	<b>7 484</b>	<b>93 854</b>	<b>79 799</b>	<b>-</b>	<b>-</b>	<b>(6 252)</b>
<b>Taxation</b>									
<b>Surplus/(Deficit) after taxation</b>	<b>-</b>	<b>(6 252)</b>	<b>-</b>	<b>7 484</b>	<b>93 854</b>	<b>79 799</b>			<b>(6 252)</b>
Attributable to minorities									
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>(6 252)</b>	<b>-</b>	<b>7 484</b>	<b>93 854</b>	<b>79 799</b>			<b>(6 252)</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 1.73% above the YTD budget.

Current expenditure is 1.96% below YTD budget projections for October 2019.

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

WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

Vote Description	2018/19	Budget Year 2019/20							
	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 & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	54 583	-	5 135	9 247	8 543	703	8%	54 583
Vote 6 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	-	40 128	-	23 180	25 124	7 782	17 342	223%	40 128
Vote 8 - Protection Services	-	5 588	-	-	-	-	-	-	5 588
<b>Total Capital Multi-year expenditure</b>	-	<b>100 298</b>	-	<b>28 316</b>	<b>34 371</b>	<b>16 325</b>	<b>18 045</b>	<b>111%</b>	<b>100 298</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	3 975	-	-	-	-	-	-	3 975
Vote 4 - Finance	-	30	-	22	22	8	15	193%	30
Vote 5 - Community Services	-	97 601	-	64	64	319	(255)	-80%	97 601
Vote 6 - Economic and Social Development & Tourism	-	7 906	-	-	-	-	-	-	7 906
Vote 7 - Infrastructure & Planning	-	45 186	-	1 119	1 738	2 144	(406)	-19%	45 186
Vote 8 - Protection Services	-	6 680	-	25	69	558	(489)	-88%	6 680
<b>Total Capital single-year expenditure</b>	-	<b>161 378</b>	-	<b>1 231</b>	<b>1 893</b>	<b>3 029</b>	<b>(1 136)</b>	<b>-38%</b>	<b>161 378</b>
<b>Total Capital Expenditure</b>	-	<b>261 677</b>	-	<b>29 546</b>	<b>36 264</b>	<b>19 354</b>	<b>16 909</b>	<b>87%</b>	<b>261 677</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>									
Executive and council	-	4 105	-	157	179	353	(174)	-49%	4 105
Finance and administration	-	10	-	-	-	-	-	-	10
Internal audit	-	4 095	-	157	179	353	(174)	-49%	4 095
<b>Community and public safety</b>									
Community and social services	-	64 760	-	6 507	24 056	9 394	14 662	156%	64 760
Sport and recreation	-	3 280	-	133	133	183	(50)	-27%	3 280
Public safety	-	18 770	-	365	1 999	1 564	435	28%	18 770
Housing	-	16 271	-	30	99	134	(35)	-26%	16 271
Health	-	26 439	-	5 978	21 824	7 513	14 311	190%	26 439
<b>Economic and environmental services</b>									
Planning and development	-	30 410	-	550	718	1 241	(523)	-42%	30 410
Road transport	-	8 899	-	11	115	590	(475)	-81%	8 899
Environmental protection	-	21 510	-	540	604	651	(47)	-7%	21 510
<b>Trading services</b>									
Energy sources	-	162 402	-	6 004	24 529	18 886	5 643	30%	162 402
Water management	-	34 124	-	926	10 204	8 531	1 673	20%	34 124
Waste water management	-	48 504	-	3 401	9 123	6 381	2 742	43%	48 504
Waste management	-	62 843	-	1 676	5 201	3 974	1 227	31%	62 843
Other	-	16 931	-	-	-	-	-	-	16 931
<b>Total Capital Expenditure - Functional Classification</b>	-	<b>261 677</b>	-	<b>13 218</b>	<b>49 482</b>	<b>29 874</b>	<b>19 608</b>	<b>66%</b>	<b>261 677</b>
<b>Funded by:</b>									
National Government	-	39 010	-	702	6 167	6 002	166	3%	39 010
Provincial Government	-	31 184	-	5 978	21 824	7 170	14 654	204%	31 184
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	-	<b>70 194</b>	-	<b>6 681</b>	<b>27 992</b>	<b>13 172</b>	<b>14 819</b>	<b>113%</b>	<b>70 194</b>
<b>Borrowing</b>	-	90 501	-	5 519	19 605	14 541	5 063	35%	90 501
<b>Internally generated funds</b>	-	100 981	-	1 018	1 886	2 160	(275)	-13%	100 981
<b>Total Capital Funding</b>	-	<b>261 677</b>	-	<b>13 218</b>	<b>49 482</b>	<b>29 874</b>	<b>19 608</b>	<b>66%</b>	<b>261 677</b>

**Table C6: Monthly Budget Statement - Financial Position**

**WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M04 October**

Description	2018/19	Budget Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b><u>ASSETS</u></b>					
<b>Current assets</b>					
Cash		124 120		148 369	124 120
Call investment deposits		320 000		485 267	320 000
Consumer debtors		73 134		77 739	73 134
Other debtors		35 523		34 732	35 523
Current portion of long-term receivables		7		7	7
Inventory		30 752		36 465	30 752
<b>Total current assets</b>	<b>-</b>	<b>583 535</b>	<b>-</b>	<b>782 579</b>	<b>583 535</b>
<b>Non current assets</b>					
Long-term receivables		4		13	4
Investments		57 885		52 654	57 885
Investment property		114 846		119 698	114 846
Investments in Associate					
Property, plant and equipment		3 645 621		3 514 994	3 645 621
Biological					
Intangible		5 323		8 597	5 323
Other non-current assets					
<b>Total non current assets</b>	<b>-</b>	<b>3 823 679</b>	<b>-</b>	<b>3 695 955</b>	<b>3 823 679</b>
<b>TOTAL ASSETS</b>	<b>-</b>	<b>4 407 214</b>	<b>-</b>	<b>4 478 534</b>	<b>4 407 214</b>
<b><u>LIABILITIES</u></b>					
<b>Current liabilities</b>					
Bank overdraft					
Borrowing		42 244		42 244	42 244
Consumer deposits		63 074		40 559	63 074
Trade and other payables		95 207		101 603	95 207
Provisions		33 570		33 570	33 570
<b>Total current liabilities</b>	<b>-</b>	<b>234 096</b>	<b>-</b>	<b>217 975</b>	<b>234 096</b>
<b>Non current liabilities</b>					
Borrowing		455 453		409 271	455 453
Provisions		239 095		225 496	239 095
<b>Total non current liabilities</b>	<b>-</b>	<b>694 547</b>	<b>-</b>	<b>634 766</b>	<b>694 547</b>
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>928 643</b>	<b>-</b>	<b>852 742</b>	<b>928 643</b>
<b>NET ASSETS</b>	<b>-</b>	<b>3 478 571</b>	<b>-</b>	<b>3 625 792</b>	<b>3 478 571</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>					
Accumulated Surplus/(Deficit)		3 475 231		3 622 528	3 475 231
Reserves		3 340		3 264	3 340
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>-</b>	<b>3 478 571</b>	<b>-</b>	<b>3 625 792</b>	<b>3 478 571</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 - M04 October

Description	2018/19	Budget Year 2019/20							
	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>									
Property rates		241 063		18 110	89 232	89 193	39	0%	241 063
Service charges		673 293		66 835	244 195	244 069	126	0%	673 293
Other revenue		66 179		11 147	35 584	35 516	68	0%	66 179
Government - operating		152 183		4 761	60 571	60 571	-		152 183
Government - capital		70 194		6 681	27 992	27 992	-		70 194
Interest		32 161		7 150	11 737	11 737	-		32 161
Dividends							-		
<b>Payments</b>									
Suppliers and employees		(1 017 533)		(88 457)	(302 423)	(302 462)	(39)	0%	(1 017 533)
Finance charges		(51 549)		(2 422)	(3 983)	(3 983)	-		(51 549)
Transfers and Grants		(500)		(215)	(240)	(240)	-		(500)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>-</b>	<b>165 492</b>	<b>-</b>	<b>23 589</b>	<b>162 665</b>	<b>162 393</b>	<b>(272)</b>	<b>0%</b>	<b>165 492</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		10		0	1	1	-		10
Decrease (increase) in non-current investments		(7 339)		(575)	(2 131)	(2 131)	-		(7 339)
<b>Payments</b>									
Capital assets		(261 677)		(13 218)	(49 482)	(49 482)	-		(261 677)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>-</b>	<b>(269 006)</b>	<b>-</b>	<b>(13 793)</b>	<b>(51 612)</b>	<b>(51 612)</b>	<b>-</b>		<b>(269 006)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		-		-	-	-	-		-
Borrowing long term/refinancing		74 300		-	-	-	-		74 300
Increase (decrease) in consumer deposits		23 028		183	539	539	-		23 028
<b>Payments</b>									
Repayment of borrowing		(38 709)		(7 336)	(11 143)	(11 143)	-		(38 709)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>-</b>	<b>58 619</b>	<b>-</b>	<b>(7 152)</b>	<b>(10 604)</b>	<b>(10 604)</b>	<b>-</b>		<b>58 619</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>									
	<b>-</b>	<b>(44 895)</b>	<b>-</b>	<b>2 643</b>	<b>100 449</b>	<b>100 177</b>			<b>(44 895)</b>
Cash/cash equivalents at beginning:		489 014			533 188	489 014			533 188
Cash/cash equivalents at month/year end:	<b>-</b>	444 120	<b>-</b>		633 636	589 191			488 293

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 633.6million.

The municipality started the year with a positive cash balance of R533.2 million. The October closing balance is R633.6 million. Refer to Supporting Table SC9 for more details 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 - M04 October

Description	Budget Year 2019/20												2018/19 Medium Term Revenue & Expenditure Framework		
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousands</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Budget</b>	<b>Budget</b>			
<b>Cash Receipts By Source</b>															
Property rates	21 376	10 407	33 969	18 110								157 202	241 063	255 558	272 340
Service charges - electricity revenue	15 051	43 242	45 156	33 840								259 787	397 077	455 317	523 459
Service charges - water revenue	10 820	14 069	19 997	17 636								64 227	126 748	133 404	141 435
Service charges - sanitation revenue	6 806	4 126	7 596	8 071								53 062	79 661	82 132	87 076
Service charges - refuse	5 550	3 589	6 782	7 287								46 599	69 807	79 071	89 573
Rental of facilities and equipment	618	594	368	441								1 524	3 546	3 727	3 932
Interest earned - external investments	-	1 012	2 373	6 753								17 871	28 010	29 690	31 471
Interest earned - outstanding debtors	408	421	373	397								2 552	4 151	4 400	4 664
Dividends received	-	-	-	-								-	-	-	-
Fines, penalties and forfeits	3 078	2 765	2 687	2 855								(2 992)	8 393	8 908	9 424
Licences and permits	223	215	188	193								1 644	2 462	2 580	2 627
Agency services	469	431	366	472								2 962	4 700	4 982	5 281
Transfer receipts - operating	48 554	1 025	6 230	4 761								91 612	152 183	157 143	168 217
Other revenue	5 435	(583)	7 522	7 186								27 519	47 078	31 707	31 846
<b>Cash Receipts by Source</b>	<b>118 386</b>	<b>81 312</b>	<b>133 607</b>	<b>108 003</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>723 571</b>	<b>1 164 879</b>	<b>1 248 620</b>	<b>1 371 345</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	236	732	20 343	6 681								42 203	70 194	42 164	68 993
Contributions & Contributed assets	-	-	-	-								-	-	-	-
Proceeds on disposal of PPE	-	-	-	-								-	-	-	-
Short term loans	-	-	-	-								-	-	-	-
Borrowing long term/refinancing	-	-	-	-								74 300	74 300	54 000	50 000
Increase in consumer deposits	(67)	403	20	183								22 489	23 028	4 654	4 682
Receipt of non-current debtors	-	-	-	-								-	-	-	-
Receipt of non-current receivables	-	0	0	0								9	10	7	3
Change in non-current investments	(538)	(297)	(720)	(575)								(5 208)	(7 339)	(7 575)	(7 730)
<b>Total Cash Receipts by Source</b>	<b>118 017</b>	<b>82 149</b>	<b>153 251</b>	<b>114 292</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>857 364</b>	<b>1 325 073</b>	<b>1 341 870</b>	<b>1 487 292</b>
<b>Cash Payments by Type</b>															
Employee related costs	26 546	29 076	30 101	30 793								271 707	388 224	414 152	438 547
Remuneration of councillors	894	908	908	908								7 765	11 383	11 878	12 397
Interest paid	82	(0)	1 479	2 422								47 566	51 549	54 249	56 058
Bulk purchases - Electricity	3	34 950	33 325	20 098								187 503	275 880	319 000	368 859
Bulk purchases - Water & Sewer	-	-	-	-								-	-	-	-
Other materials	1 015	2 775	8 841	8 843								42 200	63 675	71 299	71 581
Contracted services	1 510	10 255	11 161	15 305								169 305	207 536	229 784	237 280
Grants and subsidies paid - other municipalities	-	-	-	-								-	-	-	-
Grants and subsidies paid - other	8	8	8	215								260	500	525	551
General expenses	1 476	(52 219)	72 428	12 511								36 640	70 836	74 960	105 513
<b>Cash Payments by Type</b>	<b>31 534</b>	<b>25 754</b>	<b>158 252</b>	<b>91 095</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>762 947</b>	<b>1 069 582</b>	<b>1 175 846</b>	<b>1 290 787</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	608	6 109	29 546	13 218								212 195	261 677	148 464	154 324
Repayment of borrowing	1 613	-	2 195	7 336								27 566	38 709	42 244	47 007
Other Cash Flows/Payments	-	-	-	-								-	-	-	-
<b>Total Cash Payments by Type</b>	<b>33 755</b>	<b>31 863</b>	<b>189 993</b>	<b>111 649</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 002 707</b>	<b>1 369 967</b>	<b>1 366 554</b>	<b>1 492 118</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>84 262</b>	<b>50 287</b>	<b>(36 743)</b>	<b>2 643</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(145 344)</b>	<b>(44 895)</b>	<b>(24 684)</b>	<b>(4 825)</b>
Cash/cash equivalents at the month/year beginning:	533 188	617 449	667 736	630 993	633 636	633 636	633 636	633 636	633 636	633 636	633 636	633 636	533 188	488 293	463 609
Cash/cash equivalents at the month/year end:	617 449	667 736	630 993	633 636	633 636	633 636	633 636	633 636	633 636	633 636	633 636	488 293	488 293	463 609	458 784

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 - M04 October

Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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 - Water	1200	12 973	623	348	274	244	221	952	3 165	18 801	4 857		5 259
Trade and Other Receivables from Exchange Transactions - Electric	1300	17 178	500	275	181	152	137	672	3 781	22 876	4 923		5 781
Receivables from Non-exchange Transactions - Property Rates	1400	20 053	702	478	295	227	200	1 045	2 862	25 861	4 629		6 825
Receivables from Exchange Transactions - Waste Water Management	1500	6 813	264	206	169	159	148	703	1 873	10 336	3 052		2 909
Receivables from Exchange Transactions - Waste Management	1600	5 897	191	139	100	85	78	354	1 427	8 271	2 044		2 387
Receivables from Exchange Transactions - Property Rental Debtors	1700	737	237	253	32	23	4	18	238	1 542	315		261
Interest on Arrear Debtor Accounts	1810	90	52	61	47	90	54	411	8 107	8 912	8 709		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	1 836	349	233	197	1 140	138	818	4 614	9 326	6 907		2 872
<b>Total By Income Source</b>	<b>2000</b>	<b>65 578</b>	<b>2 918</b>	<b>1 993</b>	<b>1 295</b>	<b>2 119</b>	<b>981</b>	<b>4 973</b>	<b>26 068</b>	<b>105 925</b>	<b>35 436</b>	<b>-</b>	<b>26 294</b>
<b>2018/19 - totals only</b>		<b>63 695</b>	<b>2 171</b>	<b>1 806</b>	<b>1 255</b>	<b>1 099</b>	<b>935</b>	<b>4 132</b>	<b>24 496</b>	<b>99 589</b>	<b>31 917</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1 432	246	119	34	28	21	88	1 642	3 612	1 814		315
Commercial	2300	8 717	438	413	38	42	37	166	1 289	11 139	1 572		951
Households	2400	55 597	2 232	1 457	1 221	2 049	923	4 714	23 036	91 230	31 943		25 025
Other	2500	(168)	3	3	1	0	0	5	100	(55)	107		3
<b>Total By Customer Group</b>	<b>2600</b>	<b>65 578</b>	<b>2 918</b>	<b>1 993</b>	<b>1 295</b>	<b>2 119</b>	<b>981</b>	<b>4 973</b>	<b>26 068</b>	<b>105 925</b>	<b>35 436</b>	<b>-</b>	<b>26 294</b>

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

### Summary of Indigent Households

Indigent Household Statistics					
	Indigent Households	Amount	Other Households	Total Households	
<b>2019</b>					
July	8 018	NO VOTE for 2019/2020	26 884	34 902	22.97%
August	8 041	NO VOTE for 2019/2020	26 858	34 899	23.04%
September	7 654	NO VOTE for 2019/2020	27 137	34 791	22.00%
October	7 679	NO VOTE for 2019/2020	27 648	35 327	21.74%
November					
December					
<b>2020</b>					
January					
February					
March					
April					
May					
June					

### Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
7679			6KL	7679	0	7679	waterborne
Free Basic Electricity				Free Basic Refuse Removal			
Beneficiaries provided by Eskom	Beneficiaries provided by Municipality	Non-grid energy Beneficiaries	level of Service (e.g. 50 Kwh per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (type of subsidy)
124	7555		50kWh	7679	0	7679	Total monthly levy



## 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
<b>2019/2020</b>										
June									0	0
May									0	0
April									0	0
March									0	0
February									0	0
January									0	0
December									0	0
November									0	0
October	65 578 111	2 918 237	1 992 929	1 294 702	2 118 877	981 011	4 973 394	26 067 995	105 925 256	40 347 145
September	70 078 633	2 847 660	1 616 076	2 225 775	1 093 345	1 137 727	4 851 696	25 603 880	109 454 791	39 376 158
Augustus	72 343 845	2 204 467	2 467 897	1 215 310	1 203 190	1 019 048	4 821 906	25 279 680	110 555 341	38 211 497
July	63 876 893	2 954 201	1 496 394	1 318 657	1 102 605	1 033 738	4 397 937	24 923 281	101 103 706	37 226 812

## Government Debt

Overstrand Municipality as at 31/10/2019 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	2 255 890	1 175 242	1 058 967	21 681
WCED 2251	483 786	483 786	0	0
OTHER 2210+2255	206 645	30 144	176 501	0
HEALTH 2252	131 647	118 973	11 747	927
TPW 2256	481 786	9 375	472 314	98
HOUSING 2253+2215	24 596	24 596	0	0
OTHER MUNICIPALITIES 2276	27 194	27 194	0	0
<b>TOTAL OUTSTANDING</b>	<b>3 611 543</b>	<b>1 869 309</b>	<b>1 719 528</b>	<b>22 706</b>

## Creditors' analysis

### Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2019/20									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>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100										-	-
Bulk Water	0200										-	-
PAYE deductions	0300	4 246									4 246	3 716
VAT (output less input)	0400										-	-
Pensions / Retirement deductions	0500										-	-
Loan repayments	0600										-	-
Trade Creditors	0700	238									238	281
Auditor General	0800										-	-
Other	0900										-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>4 485</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 485</b>	<b>3 997</b>

# Investment portfolio analysis

## Supporting Table SC5

### WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate <sup>a</sup>	Commission Paid (Rands)	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	Yrs/Months											
<b>R thousands</b>												
<b>Municipality</b>												
LIBERTY 15934476	15 YEARS	Policy	YES	VARIABLE		NO	01/09/2025	17 771	56		125	17 952
LIBERTY 21196964	14 YEARS	Policy	YES	VARIABLE		NO	01/09/2025	31 192	82		260	31 533
MOMENTUM MP 3853776	14 YEARS	Policy	YES	VARIABLE		NO	01/07/2026	3 116	23		30	3 169
ABSA 9331734880	DEP PLUS	DEP PLUS	YES	VARIABLE	6.25	NO		10 265	52	(50)		10 267
Nedbank 03/7881534451 ref: 245	184 days	FIXED DE	YES	FIXED	8.5	NO	07/11/2019	100 000				100 000
Standard Bank 288434005-028	124 days	FIXED DE	YES	FIXED	8.05	NO	28/10/2019	75 000	2 051	(77 051)		-
Nedbank 03/7881534451 ref: 247	124 days	FIXED DE	YES	FIXED	8.05	NO	28/10/2019	75 000	2 051	(77 051)		-
Nedbank 03/7881534451 ref: 248	184 days	FIXED DE	YES	FIXED	8.05	NO	15/01/2020	100 000				100 000
Standard Bank 288434005-027	124 days	FIXED DE	YES	FIXED	7.8	NO	09/12/2019	75 000				75 000
Nedbank 03/7881534451 ref: 250	183 days	FIXED DE	YES	FIXED	7.9	NO	28/04/2020				100 000	100 000
Standard Bank 288434005-028	154 days	FIXED DE	YES	FIXED	7.925	NO	30/03/2020				100 000	100 000
<b>TOTAL INVESTMENTS AND INTEREST</b>								<b>487 345</b>		<b>(154 153)</b>	<b>200 415</b>	<b>537 921</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 - M04 October

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>		<b>110 882</b>	-	-	<b>46 666</b>	<b>46 666</b>	-		<b>110 882</b>
Local Government Equitable Share		106 697			44 457	44 457	-		106 697
Finance Management		1 550			1 550	1 550			1 550
EPWP Incentive		2 635			659	659			2 635
<b>Provincial Government:</b>		<b>38 392</b>	-	<b>2 675</b>	<b>18 011</b>	<b>18 011</b>	-		<b>38 392</b>
Human Settlements Development Grant		25 061		2 675	12 425	12 425	-		25 061
Library Services Grant		7 287			2 429	2 429	-		7 287
Financial Management Capacity Building Grant		380					-		380
Maintenance & Constuction of Transport Infrastructure		126					-		126
Western Cape Financial Management Support Grant		280					-		280
Local Government Internship Grant							-		
Municipal Service Delivery & Capacity Building Grant							-		
Thusong Service Centre		100					-		100
Resourcing Funding for Establishment &Support of a K9 Unit		2 000					-		2 000
Disaster Management Grant		3 157			3 157	3 157	-		3 157
<b>Other grant providers:</b>		-	-	-	-	-	-		-
							-		
<b>Total Operating Transfers and Grants</b>		<b>149 274</b>	-	<b>2 675</b>	<b>64 677</b>	<b>64 677</b>	-		<b>149 274</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>		<b>39 010</b>	-	-	<b>9 650</b>	<b>9 650</b>	-		<b>39 010</b>
Municipal Infrastructure Grant (MIG)		32 010			6 650	6 650	-		32 010
Integrated National Electrification Programme		7 000			3 000	3 000			7 000
<b>Provincial Government:</b>		<b>28 281</b>	-	<b>6 332</b>	<b>64 863</b>	<b>64 863</b>	-		<b>28 281</b>
Human Settlements Development Grant		26 439		6 332	63 021	63 021	-		26 439
Resourcing Funding for Establishment &Support of a K9 Unit									
Disaster Management Grant		1 843			1 843	1 843			1 843
							-		
<b>Total Capital Transfers and Grants</b>		<b>67 291</b>	-	<b>6 332</b>	<b>74 513</b>	<b>74 513</b>	-		<b>67 291</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		<b>216 565</b>	-	<b>9 007</b>	<b>139 190</b>	<b>139 190</b>	-		<b>216 565</b>

Grant receipts are monitored according to the payment schedules. Year to date actuals only reflects actual receipts for 2019/2020.

## Supporting Table SC7(1) – Grant expenditure

### WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

Description	2018/19	Budget Year 2019/20							
	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>	-	4 185	-	366	900	900	-		4 185
Local Government Equitable Share							-		
Finance Management		1 550		128	354	354	-		1 550
EPWP Incentive		2 635		238	545	545	-		2 635
							-		
<b>Provincial Government:</b>	-	37 968	-	4 395	12 057	12 057	-		37 968
Human Settlements Development Grant		25 837		3 689	9 005	9 005	-		25 837
Library Services Grant		7 287		678	2 880	2 880			7 287
Financial Management Capacity Building Grant		980							980
Maintenance & Constuction of Transport Infrastructure		126			126	126			126
Western Cape Financial Management Support Grant		560							560
Local Government Internship Grant		36		6	24	24			36
Municipal Service Delivery & Capacity Building Grant		144					-		144
Thusong Service Centre		100		22	22	22	-		100
Resourcing Funding for Establishment &Support of a K9 Unit		2 897							2 897
Disaster Management Grant									
<b>Other grant providers:</b>	-	176	-	-	0	0	-		176
Spaces for Sports		176			0	0	-		176
<b>Total operating expenditure of Transfers and Grants:</b>	-	42 329	-	4 761	12 956	12 956	-		42 329
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	39 010	-	702	6 167	6 167	-		39 010
Municipal Infrastructure Grant (MIG)		32 010		647	2 867	2 867	-		32 010
Integrated National Electrification Programme		7 000		55	3 300	3 300	-		7 000
							-		
<b>Provincial Government:</b>	-	31 184	-	5 978	21 824	21 824	-		31 184
Human Settlements Development Grant		26 439		5 978	21 824	21 824	-		26 439
Resourcing Funding for Establishment &Support of a K9 Unit		2 903							2 903
Disaster Management Grant		1 843							1 843
							-		
<b>Other grant providers:</b>	-								
<b>Total capital expenditure of Transfers and Grants</b>	-	70 194	-	6 681	27 992	27 992	-		70 194
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	-	112 523	-	11 442	40 948	40 948	-		112 523

Grant expenditure is monitored against grant receipts.

## Supporting Table SC7(2) – Expenditure against approved rollovers

WC032 Overstrand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M04 October					
Description	Budget Year 2019/20				
	Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands					%
<b>EXPENDITURE</b>					
<b><u>Operating expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>	-	-	-	-	
Local Government Equitable Share				-	
Finance Management				-	
Municipal Systems Improvement				-	
EPWP Incentive				-	
<b>Provincial Government:</b>					
Human Settlements Development Grant					
Financial Management Capacity Building Grant					
Local Government Internship Grant					
<b>District Municipality:</b>	-	-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>					
<b><u>Capital expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>					
Municipal Infrastructure Grant (MIG)					
<b>Provincial Government:</b>					
Human Settlements Development Grant					
Public Transport Non-Motorised Infrastructure Grant					
Library Services Grant					
<b>District Municipality:</b>	-	-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>					
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>					

## Expenditure on councillor allowances and employee benefits

### Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration	2018/19	Budget Year 2019/20							
	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		10 317		815	3 250	3 439	(189)	-6%	10 317
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Motor Vehicle Allowance							-		
Cellphone Allowance		1 066		93	368	355	13	4%	1 066
Housing Allowances							-		
Other benefits and allowances							-		
<b>Sub Total - Councillors</b>	<b>-</b>	<b>11 383</b>	<b>-</b>	<b>908</b>	<b>3 618</b>	<b>3 794</b>	<b>(177)</b>	<b>-5%</b>	<b>11 383</b>
<b><u>Senior Managers of the Municipality</u></b>									
Basic Salaries and Wages		11 292		933	3 822	3 764	58	2%	11 292
Pension and UIF Contributions		-					-		-
Medical Aid Contributions		-					-		-
Overtime		-					-		-
Performance Bonus		109					-		109
Motor Vehicle Allowance		-					-		-
Cellphone Allowance		187		16	62	62	-		187
Housing Allowances							-		
Other benefits and allowances							-		
Payments in lieu of leave							-		
Long service awards							-		
Post-retirement benefit obligations							-		
<b>Sub Total - Senior Managers of Municipality</b>	<b>-</b>	<b>11 588</b>	<b>-</b>	<b>948</b>	<b>3 885</b>	<b>3 826</b>	<b>58</b>	<b>2%</b>	<b>11 588</b>
<b><u>Other Municipal Staff</u></b>									
Basic Salaries and Wages		245 260		19 627	75 710	76 785	(1 076)	-1%	245 260
Pension and UIF Contributions		41 471		3 297	13 193	13 271	(78)	-1%	41 471
Medical Aid Contributions		14 459		1 060	4 266	4 460	(194)	-4%	14 459
Overtime		29 320		3 382	9 094	9 247	(153)	-2%	29 320
Performance Bonus						-	-		440
Motor Vehicle Allowance		7 947		638	2 583	2 598	(15)	-1%	7 947
Cellphone Allowance		2 067		158	638	676	(38)	-6%	2 067
Housing Allowances		2 567		206	836	839	(3)	0%	2 567
Other benefits and allowances		30 363		996	3 796	4 240	(445)	-10%	30 363
Payments in lieu of leave		1 125		94	375	375	-		1 125
Long service awards		2 062		172	687	687	-		2 062
Post-retirement benefit obligations		11 571		964	3 857	3 857	-		11 131
<b>Sub Total - Other Municipal Staff</b>	<b>-</b>	<b>388 216</b>	<b>-</b>	<b>30 594</b>	<b>115 036</b>	<b>117 037</b>	<b>(2 001)</b>	<b>-2%</b>	<b>388 216</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>-</b>	<b>411 187</b>		<b>32 450</b>	<b>122 539</b>	<b>124 658</b>	<b>(2 119)</b>	<b>-2%</b>	<b>411 187</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>-</b>	<b>399 804</b>	<b>-</b>	<b>31 542</b>	<b>118 921</b>	<b>120 863</b>	<b>(1 942)</b>	<b>-2%</b>	<b>399 804</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 - M04 October						
Description of financial indicator	Basis of calculation	2018/19	Budget Year 2019/20			
		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%	14.6%	0.0%	1.1%	5.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	34.6%	0.0%	54.1%	34.6%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.0%	0.0%	15.3%	17.0%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	13636.3%	0.0%	12538.7%	13636.3%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	0.0%	249.3%	0.0%	359.0%	249.3%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	189.7%	0.0%	290.7%	189.7%
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	9.3%	0.0%	27.1%	9.3%
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))		100.0%		Annual Indicator	100.0%
<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		5.5%		Annual Indicator	5.5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		18.3%		Annual Indicator	18.3%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	34.1%	0.0%	28.6%	34.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	17.0%	0.0%	6.5%	17.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	15.6%	0.0%	1.0%	5.4%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		13.4		Annual Indicator	13.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		11.8%		Annual Indicator	11.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.9		Annual Indicator	4.9



# Capital programme performance

## Supporting Table SC12

### WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

Month	2018/19	Budget Year 2019/20							
	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		4 945		608	608	4 945	(4 336)	-87.7%	0%
August		6 475		6 109	6 717	11 420	(4 702)	-41.2%	3%
September		7 934		29 546	36 264	19 354	16 909	87.4%	14%
October		10 520		13 218	49 482	29 874	19 608	65.6%	19%
November		17 031				46 905	-		
December		12 706				59 611	-		
January		16 129				75 740	-		
February		20 223				95 963	-		
March		21 360				117 322	-		
April		26 186				143 508	-		
May		19 313				162 821	-		
June		98 856				261 677	-		
<b>Total Capital expenditure</b>	-	<b>261 677</b>	-	<b>49 482</b>					

## Top 10 Capital Projects

Rank	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	16 286 360		4 331 524	Construction.	Construction stage, 30% completed (Contract SC1919/2018)	Relatively slow progress made by the contractor in some areas.	Being managed in terms of the contract General Conditions, including penalties for late completion.
2	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	15 577 530		1 973 006	Design/Tender.	Phase 1 under construction. Phase 2 - Tender advertised 04/10/2019, CLOSING DATE 08/11/2019	N/A	Tender advertised 04/10/2019, closing date 08/11/2019
3	Masakhane	Ward 01	MASAKHANE IRDP(296)	11 113 300		5 733 776	In progress - Installation of Civil Infrastructure.	75% Progress	N/A	N/A
4	Overstrand	Overstrand	HERMANUS NEW WASTE MANAGEMENT FACILITY	10 000 000		0	Planning and specification	Bid specifications being compiled. Consent use applications have been submitted to Town Planning.	Consent use applications still have to be advertised for public comment in terms of the authority zoning of the property.	All tasks are being expedited as far as practically possible.
5	Pringle Bay	Ward 10	NEW RESERVOIR FOR PRINGLE BAY	9 175 105		0	SCM process in progress: Bid evaluation	Bid evaluation stage.	Initial tender had to be cancelled due to no responsive bid received.	Evaluation and adjudication processes are being expedited where possible.
6	Hermanus	Ward 03	CBD REGENERATION PROGRAM	7 644 182		0	Tender cancelled 04/10/2019.	Design/Tender stage.	Tender cancelled 04/10/2019	Busy with preparations for re-tendering process. Tender Specification meeting 08/11/2019.
7	Blompark	Ward 02	BLOMPARK HOUSING PROJECT BULK STORMWATER	7 485 744		281 602	Tender awarded 20/09/2019.	Site handover meeting held 03/10/2019	N/A	N/A
8	Masakhane	Ward 01 & 02	NEW 4ML RESERVOIR	7 098 256		612 693	Design/Tender.	Tender advertised 04/10/2019, closing date 08/11/2019	N/A	Tender advertised 04/10/2019, tender closing date 08/11/2019.
9	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK	6 574 574		2 466 372	Construction	Construction stage, 56% completed (Contract SC1916/2018)	None at this stage.	Not applicable.
10	Hermanus	Ward 03	STORMWATER - MAIN RD & HIGH STREET	6 257 665		183 232	Tender cancelled 04/10/2019	Design/Tender stage.	Tender cancelled 04/10/2019	Busy with preparations for re-tendering process. Tender Specification meeting 08/11/2019.
<b>Totals</b>				<b>97 212 716</b>	<b>0</b>	<b>15 582 205</b>				

## Supporting Table SC13a

### WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

Description	2018/19	Budget Year 2019/20							
	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>	-	143 762	-	3 249	13 852	13 809	(43)	-0.3%	143 762
Roads Infrastructure	-	19 683	-	540	604	981	377	38.4%	19 683
<i>Roads</i>	-	19 683	-	540	604	981	377	38.4%	19 683
Storm water Infrastructure	-	23 841	-	406	562	1 680	1 118	66.5%	23 841
<i>Storm water Conveyance</i>	-	23 841	-	406	562	1 680	1 118	66.5%	23 841
Electrical Infrastructure	-	23 801	-	55	6 227	4 115	(2 112)	-51.3%	23 801
<i>MV Substations</i>	-	6 956	-	-	-	-	-	-	6 956
<i>MV Networks</i>	-	16 845	-	55	6 227	4 115	(2 112)	-51.3%	16 845
Water Supply Infrastructure	-	42 344	-	1 414	3 777	4 068	292	7.2%	42 344
<i>Boreholes</i>	-	2 000	-	-	-	-	-	-	2 000
<i>Reservoirs</i>	-	16 273	-	1 414	3 777	4 068	292	7.2%	16 273
<i>Water Treatment Works</i>	-	2 150	-	-	-	-	-	-	2 150
<i>Distribution</i>	-	21 921	-	-	-	-	-	-	21 921
Sanitation Infrastructure	-	24 093	-	835	2 682	2 966	283	9.5%	24 093
<i>Pump Station</i>	-	300	-	-	-	-	-	-	300
<i>Reticulation</i>	-	14 358	-	16	1 863	1 893	30	1.6%	14 358
<i>Waste Water Treatment Works</i>	-	9 435	-	819	819	1 073	253	23.6%	9 435
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	10 000	-	-	-	-	-	-	10 000
<b>Community Assets</b>	-	12 800	-	-	170	982	812	82.7%	12 800
Community Facilities	-	12 420	-	-	144	887	743	83.8%	12 420
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	793	-	-	-	-	-	-	793
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	1 100	-	-	-	-	-	-	1 100
<i>Cemeteries/Crematoria</i>	-	1 500	-	-	-	-	-	-	1 500
<i>Purfs</i>	-	526	-	-	-	-	-	-	526
<i>Public Open Space</i>	-	5 321	-	-	144	887	743	83.8%	5 321
<i>Nature Reserves</i>	-	2 300	-	-	-	-	-	-	2 300
<i>Public Ablution Facilities</i>	-	880	-	-	-	-	-	-	880
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	380	-	-	26	95	69	72.6%	380
<i>Outdoor Facilities</i>	-	380	-	-	26	95	69	72.6%	380
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	35 472	-	5 978	21 824	5 813	(16 012)	-275.4%	35 472
<i>Municipal Offices</i>	-	9 034	-	-	-	-	-	-	9 034
Housing	-	26 439	-	5 978	21 824	5 813	(16 012)	-275.4%	26 439
<i>Social Housing</i>	-	26 439	-	5 978	21 824	5 813	(16 012)	-275.4%	26 439
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	4 200	-	29	29	200	171	85.6%	4 200
Computer Equipment	-	4 200	-	29	29	200	171	85.6%	4 200
<b>Furniture and Office Equipment</b>	-	280	-	-	-	-	-	-	280
Furniture and Office Equipment	-	280	-	-	-	-	-	-	280
<b>Machinery and Equipment</b>	-	900	-	302	353	300	(53)	-17.8%	900
Machinery and Equipment	-	900	-	302	353	300	(53)	-17.8%	900
<b>Transport Assets</b>	-	17 493	-	-	-	-	-	-	17 493
Transport Assets	-	17 493	-	-	-	-	-	-	17 493
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	-	214 907	-	9 559	36 229	21 104	(15 125)	-71.7%	214 907

## Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	6 570	-	-	-	-	-	-	6 570
Roads Infrastructure	-	10	-	-	-	-	-	-	10
<i>Roads</i>		10							10
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-
<i>MV Networks</i>									
Water Supply Infrastructure	-	2 560	-	-	-	-	-	-	2 560
<i>Pump Stations</i>									
<i>Water Treatment Works</i>									
Sanitation Infrastructure	-	4 000	-	-	-	-	-	-	4 000
<i>Waste Water Treatment Works</i>									
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>									
<i>Waste Transfer Stations</i>									
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existir</b>	-	6 570	-	-	-	-	-	-	6 570

## Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

Description	2018/19	Budget Year 2019/20							
	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>	-	139 955	-	10 135	27 877	42 263	14 386	34.0%	139 955
Roads Infrastructure	-	65 331	-	4 949	12 602	21 777	9 175	42.1%	65 331
<i>Roads</i>		62 398		4 158	10 822	20 799	9 977	48.0%	62 398
<i>Road Structures</i>		2 933		790	1 780	978	(802)	-82.0%	2 933
Storm water Infrastructure	-	6 600	-	365	936	2 200	1 264	57.5%	6 600
<i>Drainage Collection</i>		3 339		249	738	1 113	375	33.7%	3 339
<i>Storm water Conveyance</i>		3 262		115	198	1 087	890	81.8%	3 262
Electrical Infrastructure	-	37 099	-	2 538	7 547	8 068	521	6.5%	37 099
<i>Power Plants</i>		12 895					-		12 895
<i>MV Networks</i>		20 741		2 232	7 178	6 914	(264)	-3.8%	20 741
<i>LV Networks</i>		3 462		305	369	1 154	785	68.0%	3 462
<i>Capital Spares</i>							-		
Water Supply Infrastructure	-	16 935	-	1 449	4 351	5 645	1 294	22.9%	16 935
<i>Water Treatment Works</i>							-		
Sanitation Infrastructure	-	11 541	-	710	2 259	3 847	1 588	41.3%	11 541
<i>Waste Water Treatment Works</i>		10 671		623	2 093	3 557	1 464	41.2%	10 671
Solid Waste Infrastructure	-	2 220	-	116	167	663	497	74.9%	2 220
<i>Landfill Sites</i>		55		3	6	18	12	66.1%	55
<i>Waste Transfer Stations</i>		427		0	0	142	142	99.8%	427
<i>Waste Processing Facilities</i>		74		13	13	25	12	47.7%	74
<i>Waste Drop-off Points</i>		1 433		100	147	478	331	69.2%	1 433
<i>Waste Separation Facilities</i>		230					-		230
<i>Electricity Generation Facilities</i>							-		
Coastal Infrastructure	-	189	-	9	15	63	48	76.4%	189
<i>Promenades</i>		189		9	15	63	48	76.4%	189
Information and Communication Infrastructure	-	40	-	-	-	-	-		40
<i>Data Centres</i>		40					-		40
<b>Community Assets</b>	-	40 198	-	2 792	9 846	13 395	3 549	26.5%	40 198
Community Facilities	-	34 241	-	2 536	8 972	11 409	2 437	21.4%	34 241
<i>Halls</i>		3 875		287	1 112	1 292	179	13.9%	3 875
<i>Fire/Ambulance Stations</i>		912		20	51	304	253	83.3%	912
<i>Testing Stations</i>		13					-		13
<i>Libraries</i>		164		39	40	55	15	27.3%	164
<i>Cemeteries/Crematoria</i>		978		57	220	326	106	32.4%	978
<i>Police</i>		258		48	57	86	29	33.3%	258
<i>Purfs</i>		23 822		1 702	6 361	7 941	1 579	19.9%	23 822
<i>Public Open Space</i>		4 219		383	1 130	1 406	276	19.6%	4 219
Sport and Recreation Facilities	-	5 957	-	256	874	1 986	1 112	56.0%	5 957
<i>Outdoor Facilities</i>		5 957		256	874	1 986	1 112	56.0%	5 957
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	2 217	-	67	249	691	443	64.0%	2 217
Operational Buildings	-	2 217	-	67	249	691	443	64.0%	2 217
<i>Municipal Offices</i>		2 074		67	249	691	443	64.0%	2 074
<i>Building Plan Offices</i>		105					-		105
<i>Stores</i>		38					-		38
<b>Intangible Assets</b>	-	5 653	-	12	1 423	1 884	461	24.5%	5 653
<b>Computer Equipment</b>	-	1 193	-	50	139	398	259	65.2%	1 193
Computer Equipment	-	1 193	-	50	139	398	259	65.2%	1 193
<b>Furniture and Office Equipment</b>	-	431	-	21	73	144	71	49.4%	431
Furniture and Office Equipment	-	431	-	21	73	144	71	49.4%	431
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-		-
<b>Transport Assets</b>	-	9 542	-	3 212	3 734	3 181	(554)	-17.4%	9 542
<b>Total Repairs and Maintenance Expenditure</b>	-	199 189	-	16 288	43 340	61 956	18 616	30.0%	199 189

## Supporting Table SC13d

### WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>								%	
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	104 946	-	8 746	34 982	34 982	0	0.0%	104 946
Roads Infrastructure	-	34 090	-	2 841	11 363	11 363	0	0.0%	34 090
<i>Roads</i>		34 090		2 841	11 363	11 363	0	0.0%	34 090
Storm water Infrastructure	-	6 044	-	504	2 015	2 015	0	0.0%	6 044
<i>Drainage Collection</i>		6 044		504	2 015	2 015	0	0.0%	6 044
Electrical Infrastructure	-	25 166	-	2 097	8 389	8 389	(0)	0.0%	25 166
<i>LV Networks</i>		25 166		2 097	8 389	8 389	(0)	0.0%	25 166
<i>Capital Spares</i>							-		
Water Supply Infrastructure	-	27 501	-	2 292	9 167	9 167	0	0.0%	27 501
<i>Water Treatment Works</i>							-		
<i>Distribution</i>		27 501		2 292	9 167	9 167	0	0.0%	27 501
Sanitation Infrastructure	-	9 897	-	825	3 299	3 299	0	0.0%	9 897
<i>Reticulation</i>							-		
<i>Waste Water Treatment Works</i>		9 897		825	3 299	3 299	0	0.0%	9 897
Solid Waste Infrastructure	-	2 248	-	187	749	749	0	0.0%	2 248
<i>Waste Transfer Stations</i>							-		
<b>Community Assets</b>	-	-	-	-	-	-	-		-
Community Facilities	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
<i>Outdoor Facilities</i>							-		
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	12 662	-	1 055	4 221	4 221	0	0.0%	12 662
Operational Buildings	-	12 662	-	1 055	4 221	4 221	0	0.0%	12 662
<i>Municipal Offices</i>		12 662		1 055	4 221	4 221	0	0.0%	12 662
<b>Intangible Assets</b>	-	723	-	60	241	241	(0)	0.0%	723
Licences and Rights	-	723	-	60	241	241	(0)	0.0%	723
<i>Computer Software and Applications</i>		723		60	241	241	(0)	0.0%	723
<b>Computer Equipment</b>	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>	-	8 137	-	678	2 712	2 712	0	0.0%	8 137
Furniture and Office Equipment	-	8 137	-	678	2 712	2 712	0	0.0%	8 137
<b>Machinery and Equipment</b>	-	736	-	61	245	245	0	0.0%	736
Machinery and Equipment	-	736	-	61	245	245	0	0.0%	736
<b>Transport Assets</b>	-	4 081	-	340	1 360	1 360	(0)	0.0%	4 081
Transport Assets	-	4 081	-	340	1 360	1 360	(0)	0.0%	4 081
<b>Land</b>	-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-
<b>Total Depreciation</b>	-	131 285	-	10 940	43 762	43 762	0	0.0%	131 285

## Supporting Table SC13e

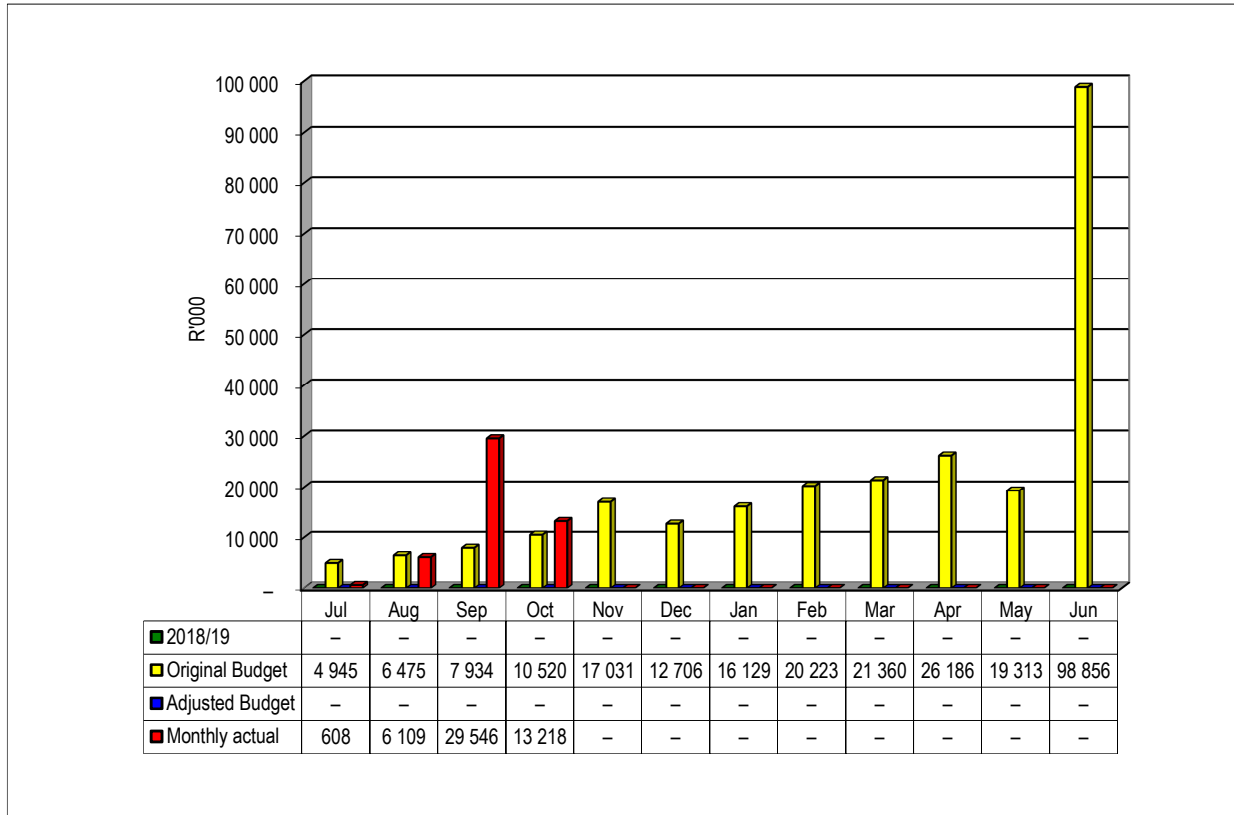
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04 October

Description	2018/19	Budget Year 2019/20							
	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 upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	23 172	-	3 294	11 280	6 627	(4 653)	-70.2%	23 172
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>									
Storm water Infrastructure	-	3 160	-	-	183	290	107	36.8%	3 160
<i>Drainage Collection</i>									
Electrical Infrastructure	-	9 750	-	871	3 977	3 250	(727)	-22.4%	9 750
<i>MV Networks</i>		9 750		871	3 977	3 250	(727)	-22.4%	9 750
<i>LV Networks</i>									
<i>Capital Spares</i>									
Water Supply Infrastructure	-	3 600	-	1 988	5 346	1 200	(4 146)	-345.5%	3 600
<i>Distribution</i>		3 600		1 988	5 346	1 200	(4 146)	-345.5%	3 600
Sanitation Infrastructure	-	5 662	-	436	1 773	1 887	114	6.0%	5 662
<i>Pump Station</i>									
<i>Reticulation</i>		5 662		436	1 773	1 887	114	6.0%	5 662
<i>Waste Water Treatment Works</i>									
Solid Waste Infrastructure	-	1 000	-	-	-	-	-	-	1 000
<i>Landfill Sites</i>									
<i>Waste Transfer Stations</i>		1 000							1 000
<i>Waste Processing Facilities</i>									
<b>Community Assets</b>	-	16 928	-	365	1 973	2 143	170	7.9%	16 928
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Halls</i>									
<i>Fire/Ambulance Stations</i>									
<i>Libraries</i>									
Sport and Recreation Facilities	-	16 928	-	365	1 973	2 143	170	7.9%	16 928
<i>Outdoor Facilities</i>		16 928		365	1 973	2 143	170	7.9%	16 928
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	100	-	-	-	-	-	-	100
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment									
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	-	40 200	-	3 659	13 253	8 770	(4 483)	-51.1%	40 200

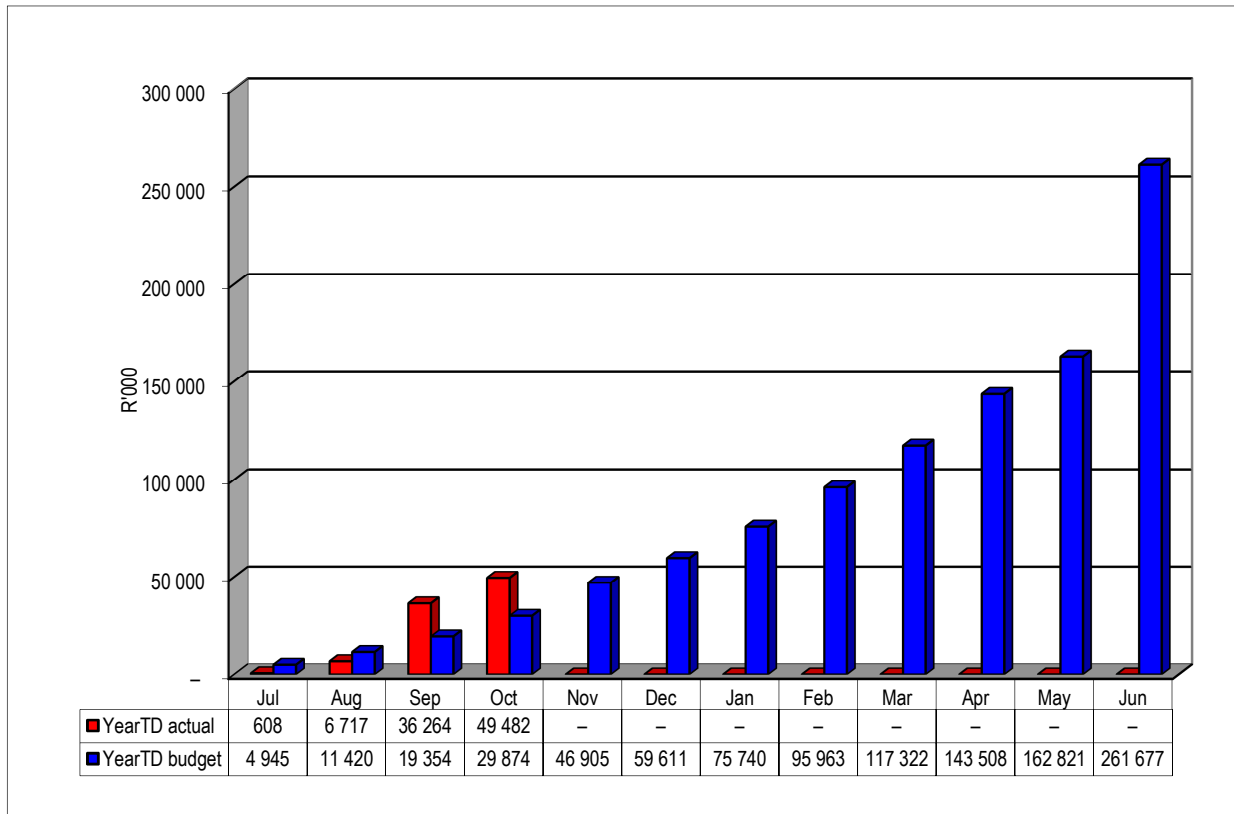
# Other supporting documentation

## Section 71 charts

### Capital expenditure monthly trend - actual vs target

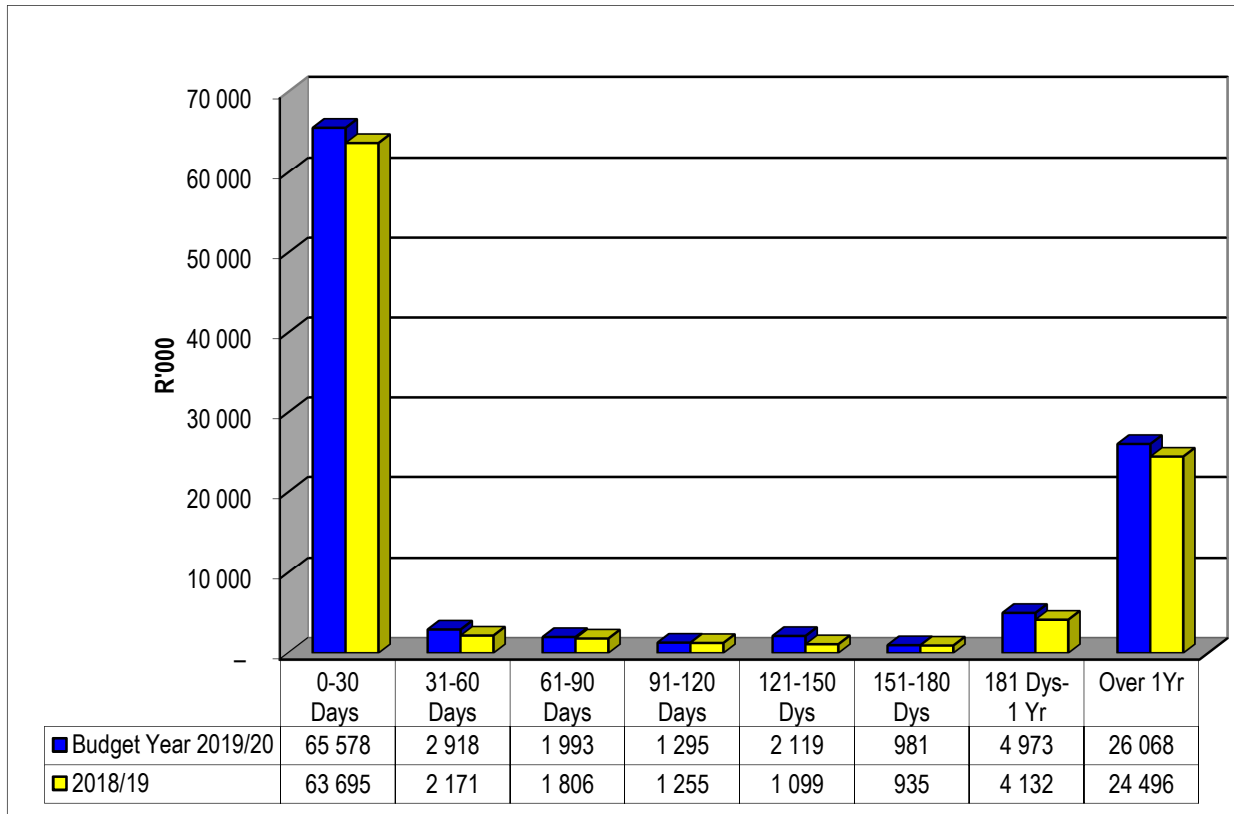


### Capital expenditure – YTD actual vs YTD trend

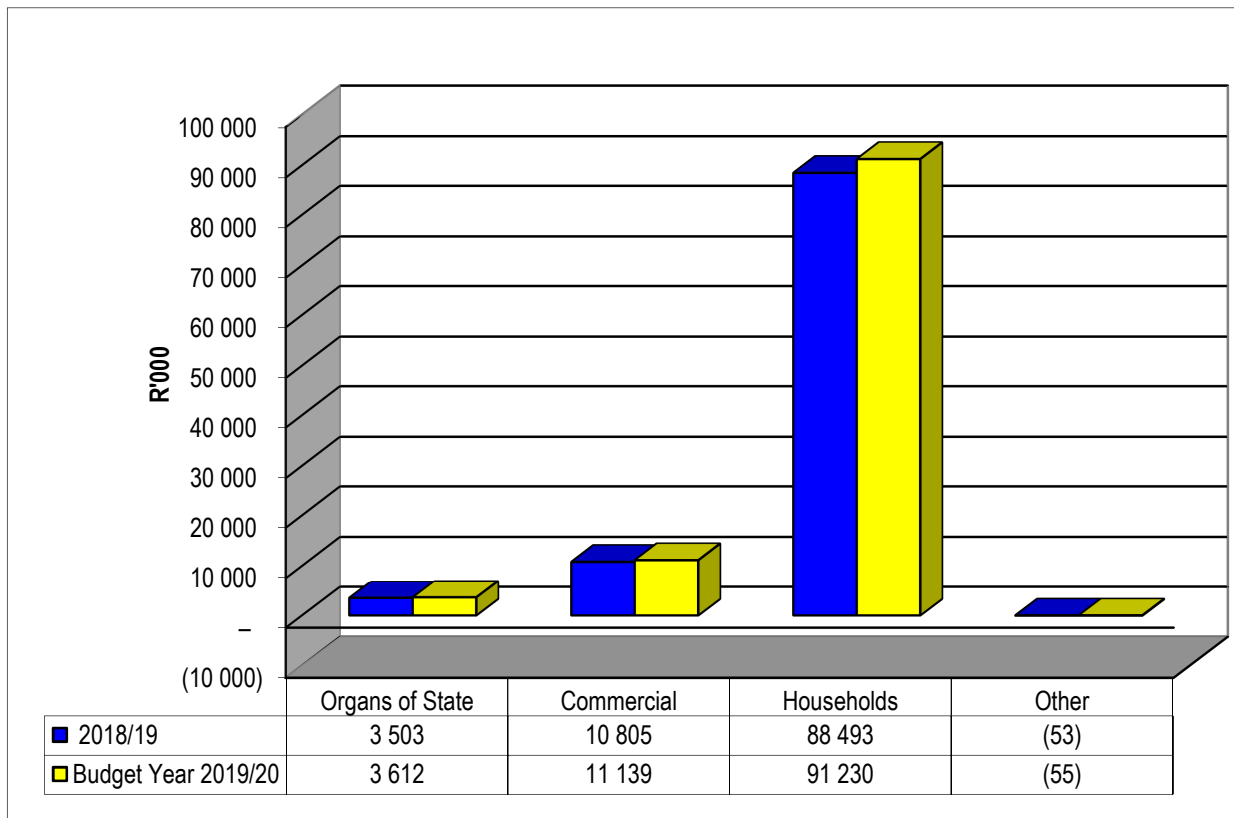




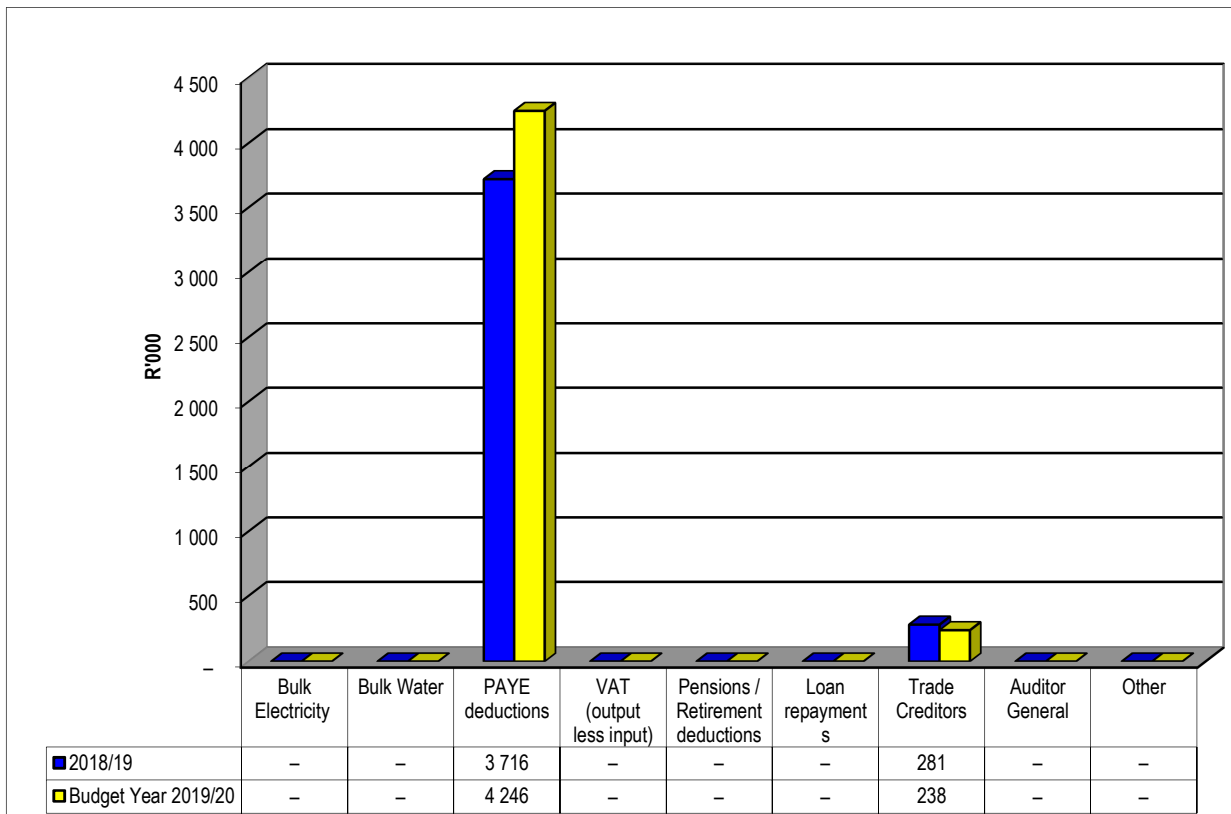
## Debtors Age Analysis



## Debtors by Type



## Creditor Payments



## QUALITY CERTIFICATE

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

**Monthly Budget Statement**

for the month of **October 2019** 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: \_\_\_\_\_

Handwritten signature of CC Groenewald in black ink, written over a horizontal line.

Date: \_\_\_\_\_

13. 11. 2019