

# OVERSTRAND MUNICIPALITY



## Monthly Budget Statement

May 2020

### **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**

#### **COVID-19**

The national lockdown announced on 23 March 2020 by the President, became effective from midnight on 26 March 2020. The initial three-week lockdown was extended with an additional two weeks and thereafter reverted to further lockdown levels. By the end of May 2020 much of the economic activity was still restricted and it is expected to have an impact on the consumers and businesses ability to pay municipal accounts. Economic activity is expected to increase from 1 June 2020 due to the change to Lockdown Level 3. A larger increase in outstanding debt, compared to March 2020 and April 2020 has been observed for May 2020 and the 12-month rolling average payment rate has decreased from 99,01% in February 2020 to 97,3% at the end of May 2020. The financial impact of COVID-19 is being closely monitored.

#### **Revenue by Source**

The Year-to-Date actual revenue is 0.31% above the YTD budget projections at the end of May 2020.

#### **Borrowings**

The balance of borrowings amounts to R430m at the end of May 2020.

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

Current expenditure is 2.13% below YTD budget projections as at May 2020.

#### **Capital expenditure**

YTD Capital expenditure amounts to R158.5m or 57.49% of the amended budget of R275.7m. The current capital commitments of orders in progress amounts to R42.4m or 15.37% of the amended capital budget of R275.7m.

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

Grants totaling R13m was received during May 2020.

#### **Spending on Grants**

Spending on grants amounts to R2.9m for May 2020.

This includes FMG, EPWP, MSD&CBG, Resourcing Funding for Support of a K9 Unit, INEP & MIG. Housing expenditure was expensed in terms of construction contracts.

## Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M11 May

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue By Source</b>			
Total	0.31%		
Other revenue			
<b>Expenditure By Type</b>			
Total	-2.13%		
<b>Capital Expenditure</b>			
Total	-8.08%	Capital Commitments= R42.4m (15.37%)	
<b>Financial Position</b>			
In order			
<b>Cash Flow</b>			
In order			

### Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/ Spent
Revenue	1,328,349	1,209,377	91.0%
Expenditure	1,293,006	1,023,268	79.1%
Surplus / (Deficit)	<b>35,343</b>	<b>186,109</b>	
Capital	275,733	158,529	57.5%

### Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/ Spent
Revenue	1,279,516	1,184,671	92.6%
Expenditure	1,293,006	1,023,268	79.1%
Surplus / (Deficit)	<b>(13,491)</b>	<b>161,403</b>	
Capital	275,733	158,529	57.5%

## 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 - M11 May

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	233,274	242,150	242,950	19,966	221,867	222,704	(837)	-0%	242,950
Service charges	648,200	676,330	682,950	56,651	644,004	638,619	5,385	1%	682,950
Investment revenue	41,767	28,010	35,860	3,147	38,848	34,665	4,183	12%	35,860
Transfers and subsidies	118,976	152,183	125,794	249	120,895	120,895	-		125,794
Other own revenue	105,849	74,844	191,962	10,035	159,057	164,069	(5,012)	-3%	191,962
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,148,067</b>	<b>1,173,517</b>	<b>1,279,516</b>	<b>90,047</b>	<b>1,184,671</b>	<b>1,180,951</b>	<b>3,720</b>	<b>0%</b>	<b>1,279,516</b>
Employee costs	367,858	399,804	399,521	31,548	358,216	359,099	(883)	-0%	399,521
Remuneration of Councillors	10,573	11,383	11,383	908	9,972	10,434	(462)	-4%	11,383
Depreciation & asset impairment	131,104	131,285	131,285	10,940	120,345	120,345	-		131,285
Finance charges	44,921	51,549	51,549	1,063	28,478	28,478	-		51,549
Materials and bulk purchases	289,705	339,554	323,826	20,536	261,471	261,692	(221)	-0%	323,826
Transfers and subsidies	486	500	500	-	500	500	-		500
Other expenditure	263,925	315,888	374,942	20,090	244,286	264,942	(20,656)	-8%	374,942
<b>Total Expenditure</b>	<b>1,108,572</b>	<b>1,249,963</b>	<b>1,293,006</b>	<b>85,085</b>	<b>1,023,268</b>	<b>1,045,490</b>	<b>(22,222)</b>	<b>-2%</b>	<b>1,293,006</b>
<b>Surplus/(Deficit)</b>	<b>39,495</b>	<b>(76,446)</b>	<b>(13,491)</b>	<b>4,963</b>	<b>161,403</b>	<b>135,461</b>	<b>25,942</b>	<b>19%</b>	<b>(13,491)</b>
Transfers and subsidies - capital (monetary a	66,060	70,194	46,216	2,577	24,706	24,706	-		46,216
Contributions & Contributed assets	-	-	2,618	-	-	-	-		2,618
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>105,555</b>	<b>(6,252)</b>	<b>35,343</b>	<b>7,540</b>	<b>186,109</b>	<b>160,167</b>	<b>25,942</b>	<b>16%</b>	<b>35,343</b>
<b>Surplus/ (Deficit) for the year</b>	<b>105,555</b>	<b>(6,252)</b>	<b>35,343</b>	<b>7,540</b>	<b>186,109</b>	<b>160,167</b>	<b>25,942</b>	<b>16%</b>	<b>35,343</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>175,110</b>	<b>261,677</b>	<b>275,733</b>	<b>6,517</b>	<b>158,529</b>	<b>172,459</b>	<b>(13,931)</b>	<b>-8%</b>	<b>275,733</b>
Capital transfers recognised	93,002	70,194	128,557	1,479	99,068	90,473	8,595	10%	128,557
Borrowing	36,495	90,501	69,925	766	39,021	40,444	(1,422)	-4%	69,925
Internally generated funds	<b>45,613</b>	<b>100,981</b>	<b>77,251</b>	<b>4,272</b>	<b>20,439</b>	<b>41,543</b>	<b>(21,104)</b>	<b>-51%</b>	<b>77,251</b>
<b>Total sources of capital funds</b>	<b>175,110</b>	<b>261,677</b>	<b>275,733</b>	<b>6,517</b>	<b>158,529</b>	<b>172,459</b>	<b>(13,931)</b>	<b>-8%</b>	<b>275,733</b>
<b>Financial position</b>									
Total current assets	710,826	583,535	703,090		844,408				703,090
Total non current assets	3,688,101	3,823,679	3,813,035		3,721,660				3,813,035
Total current liabilities	222,765	234,096	212,344		231,134				212,344
Total non current liabilities	645,090	694,547	694,547		614,988				694,547
<b>Community wealth/Equity</b>	<b>3,531,072</b>	<b>3,478,571</b>	<b>3,609,234</b>		<b>3,719,945</b>				<b>3,609,234</b>
<b>Cash flows</b>									
Net cash from (used) operating	216,756	165,492	276,701	(18,840)	319,795	319,763	(31)	-0%	276,701
Net cash from (used) investing	(180,645)	(269,006)	(283,062)	(7,088)	(153,899)	(153,899)	-		(283,062)
Net cash from (used) financing	22,109	58,619	58,619	(1,591)	(31,605)	(31,605)	-		58,619
<b>Cash/cash equivalents at the month/year end</b>	<b>533,188</b>	<b>444,120</b>	<b>585,446</b>	<b>-</b>	<b>667,478</b>	<b>667,447</b>	<b>(31)</b>	<b>-0%</b>	<b>585,446</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	74,529	7,276	3,518	1,924	1,497	1,317	7,396	30,947	128,404
<b>Creditors Age Analysis</b>									
Total Creditors	4,752	-	-	-	-	-	-	-	4,752

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

**WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May**

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><b>Governance and administration</b></i>	<b>327,076</b>	<b>317,773</b>	<b>334,875</b>	<b>24,010</b>	<b>293,464</b>	<b>292,859</b>	605	0%	<b>334,875</b>
Executive and council	27,347	31,168	30,953	11	30,194	28,915	1,279	4%	30,953
Finance and administration	299,642	286,569	303,887	23,999	263,234	263,911	(677)	0%	303,887
Internal audit	86	36	36	-	36	33	3	9%	36
<i><b>Community and public safety</b></i>	<b>117,527</b>	<b>132,968</b>	<b>186,499</b>	<b>11,579</b>	<b>163,985</b>	<b>164,186</b>	(201)	0%	<b>186,499</b>
Community and social services	8,471	8,073	8,077	(90)	7,949	7,713	236	3%	8,077
Sport and recreation	29,227	24,825	24,825	1,627	17,427	17,612	(185)	-1%	24,825
Public safety	32,372	47,393	49,601	2,897	36,609	40,065	(3,456)	-9%	49,601
Housing	47,457	52,676	103,995	7,145	102,000	98,795	3,204	3%	103,995
<i><b>Economic and environmental services</b></i>	<b>16,861</b>	<b>14,270</b>	<b>17,946</b>	<b>273</b>	<b>9,003</b>	<b>10,513</b>	(1,510)	-14%	<b>17,946</b>
Planning and development	10,337	10,019	10,019	224	6,942	8,435	(1,493)	-18%	10,019
Road transport	6,229	4,206	7,882	52	2,037	2,037	-		7,882
Environmental protection	295	45	45	(2)	25	42	(17)	-41%	45
<i><b>Trading services</b></i>	<b>752,662</b>	<b>778,700</b>	<b>789,029</b>	<b>56,763</b>	<b>742,926</b>	<b>738,100</b>	4,825	1%	<b>789,029</b>
Energy sources	419,560	438,026	448,910	33,048	425,025	423,098	1,927	0%	448,910
Water management	145,980	147,953	149,453	11,413	139,291	136,999	2,292	2%	149,453
Waste water management	110,345	105,084	103,908	6,512	97,524	97,159	366	0%	103,908
Waste management	76,777	87,637	86,757	5,790	81,085	80,845	240	0%	86,757
<i><b>Other</b></i>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Functional</b>	<b>1,214,127</b>	<b>1,243,711</b>	<b>1,328,349</b>	<b>92,625</b>	<b>1,209,377</b>	<b>1,205,658</b>	<b>3,720</b>	<b>0%</b>	<b>1,328,349</b>
<b>Expenditure - Functional</b>									
<i><b>Governance and administration</b></i>	<b>222,170</b>	<b>247,061</b>	<b>248,145</b>	<b>15,249</b>	<b>196,228</b>	<b>209,167</b>	(12,939)	-6%	<b>248,145</b>
Executive and council	56,567	59,731	59,799	3,655	46,520	46,984	(463)	-1%	59,799
Finance and administration	162,935	184,233	185,249	11,431	147,626	159,698	(12,072)	-8%	185,249
Internal audit	2,668	3,097	3,097	163	2,081	2,485	(404)	-16%	3,097
<i><b>Community and public safety</b></i>	<b>159,878</b>	<b>197,962</b>	<b>231,788</b>	<b>16,657</b>	<b>164,405</b>	<b>167,683</b>	(3,279)	-2%	<b>231,788</b>
Community and social services	16,972	17,929	17,563	1,058	13,991	14,918	(927)	-6%	17,563
Sport and recreation	43,905	51,814	52,573	2,487	41,390	43,277	(1,887)	-4%	52,573
Public safety	80,702	94,795	98,604	8,521	83,174	83,638	(464)	-1%	98,604
Housing	18,299	33,424	63,048	4,592	25,851	25,851	-		63,048
<i><b>Economic and environmental services</b></i>	<b>146,841</b>	<b>162,841</b>	<b>163,988</b>	<b>9,066</b>	<b>136,289</b>	<b>138,803</b>	(2,514)	-2%	<b>163,988</b>
Planning and development	36,688	44,429	43,435	2,927	35,051	36,647	(1,596)	-4%	43,435
Road transport	103,331	106,751	108,727	5,370	92,737	93,045	(308)	0%	108,727
Environmental protection	6,821	11,661	11,826	769	8,502	9,112	(610)	-7%	11,826
<i><b>Trading services</b></i>	<b>576,651</b>	<b>639,154</b>	<b>645,951</b>	<b>43,695</b>	<b>523,657</b>	<b>527,159</b>	(3,502)	-1%	<b>645,951</b>
Energy sources	313,606	363,841	369,941	23,719	298,079	299,135	(1,056)	0%	369,941
Water management	107,916	116,983	116,866	7,926	89,114	89,972	(858)	-1%	116,866
Waste water management	84,120	85,886	86,251	6,192	74,529	75,616	(1,087)	-1%	86,251
Waste management	71,009	72,444	72,893	5,858	61,936	62,436	(500)	-1%	72,893
<i><b>Other</b></i>	<b>3,031</b>	<b>2,945</b>	<b>3,135</b>	<b>417</b>	<b>2,689</b>	<b>2,678</b>	<b>12</b>	<b>0%</b>	<b>3,135</b>
<b>Total Expenditure - Functional</b>	<b>1,108,572</b>	<b>1,249,963</b>	<b>1,293,006</b>	<b>85,085</b>	<b>1,023,268</b>	<b>1,045,490</b>	<b>(22,222)</b>	<b>-2%</b>	<b>1,293,006</b>
<b>Surplus/ (Deficit) for the year</b>	<b>105,555</b>	<b>(6,252)</b>	<b>35,343</b>	<b>7,540</b>	<b>186,109</b>	<b>160,167</b>	<b>25,942</b>	<b>16%</b>	<b>35,343</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) - M11 May**

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	27,246	31,083	30,843	-	30,066	28,915	1,150	4.0%	30,843
Vote 2 - Municipal Manager & Internal Audit	86	36	36	-	36	33	3	9.1%	36
Vote 3 - Management Services	1,070	844	844	41	965	709	256	36.1%	844
Vote 4 - Finance	292,912	284,914	295,084	23,939	259,951	262,800	(2,849)	-1.1%	295,084
Vote 5 - Community Services	362,289	379,676	381,122	25,352	346,134	344,364	1,770	0.5%	381,122
Vote 6 - Economic and Social Development & Tourism	2,030	2,635	2,986	252	2,205	2,196	9	0.4%	2,986
Vote 7 - Infrastructure & Planning	496,225	497,130	567,833	40,144	533,415	528,025	5,390	1.0%	567,833
Vote 8 - Protection Services	32,267	47,393	49,601	2,897	36,606	38,616	(2,010)	-5.2%	49,601
<b>Total Revenue by Vote</b>	<b>1,214,127</b>	<b>1,243,711</b>	<b>1,328,349</b>	<b>92,625</b>	<b>1,209,377</b>	<b>1,205,658</b>	<b>3,720</b>	<b>0.3%</b>	<b>1,328,349</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council	38,174	36,077	35,876	2,143	28,344	28,094	250	0.9%	35,876
Vote 2 - Municipal Manager & Internal Audit	5,050	5,797	6,297	530	4,877	5,245	(368)	-7.0%	6,297
Vote 3 - Management Services	46,736	56,900	55,967	3,236	43,573	46,390	(2,817)	-6.1%	55,967
Vote 4 - Finance	74,716	75,077	75,067	4,189	59,207	63,051	(3,844)	-6.1%	75,067
Vote 5 - Community Services	402,983	439,679	441,420	26,572	358,850	368,067	(9,217)	-2.5%	441,420
Vote 6 - Economic and Social Development & Tourism	10,303	13,291	14,310	1,106	10,427	11,339	(912)	-8.0%	14,310
Vote 7 - Infrastructure & Planning	449,522	527,994	565,180	38,683	434,076	438,590	(4,514)	-1.0%	565,180
Vote 8 - Protection Services	81,089	95,150	98,890	8,626	83,914	84,714	(800)	-0.9%	98,890
<b>Total Expenditure by Vote</b>	<b>1,108,572</b>	<b>1,249,963</b>	<b>1,293,006</b>	<b>85,085</b>	<b>1,023,268</b>	<b>1,045,490</b>	<b>(22,222)</b>	<b>-2.1%</b>	<b>1,293,006</b>
<b>Surplus/ (Deficit) for the year</b>	<b>105,555</b>	<b>(6,252)</b>	<b>35,343</b>	<b>7,540</b>	<b>186,109</b>	<b>160,167</b>	<b>25,942</b>	<b>16.2%</b>	<b>35,343</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) - M11 May**

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	233,274	242,150	242,950	19,966	221,867	222,704	(837)	0%	242,950
Service charges - electricity revenue	378,668	398,868	403,868	33,032	382,343	380,309	2,034	1%	403,868
Service charges - water revenue	129,971	127,320	128,820	11,319	123,399	120,232	3,167	3%	128,820
Service charges - sanitation revenue	77,772	80,020	81,020	6,512	74,734	74,606	128	0%	81,020
Service charges - refuse revenue	61,788	70,122	69,242	5,789	63,528	63,472	56	0%	69,242
Rental of facilities and equipment	6,341	3,562	3,562	127	3,069	3,265	(197)	-6%	3,562
Interest earned - external investments	41,767	28,010	35,860	3,147	38,848	34,665	4,183	12%	35,860
Interest earned - outstanding debtors	4,193	4,151	4,451	473	4,595	4,162	433	10%	4,451
Dividends received			-	-	-	-	-		-
Fines, penalties and forfeits	24,734	32,552	32,552	2,166	28,213	29,840	(1,626)	-5%	32,552
Licences and permits	2,526	2,462	2,462	3	1,862	2,257	(395)	-18%	2,462
Agency services	4,913	4,700	5,200	(17)	3,921	4,767	(845)	-18%	5,200
Transfers and subsidies	118,976	152,183	125,794	249	120,895	120,895	-		125,794
Other revenue	63,142	27,416	143,735	7,283	117,397	119,779	(2,382)	-2%	143,735
Gains on disposal of PPE							-		
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,148,067</b>	<b>1,173,517</b>	<b>1,279,516</b>	<b>90,047</b>	<b>1,184,671</b>	<b>1,180,951</b>	<b>3,720</b>	<b>0%</b>	<b>1,279,516</b>
<b>Expenditure By Type</b>									
Employee related costs	367,858	399,804	399,521	31,548	358,216	359,099	(883)	(0)	399,521
Remuneration of councillors	10,573	11,383	11,383	908	9,972	10,434	(462)	-4%	11,383
Debt impairment	17,949	24,902	24,902	2,075	22,826	22,826	-		24,902
Depreciation & asset impairment	131,104	131,285	131,285	10,940	120,345	120,345	-		131,285
Finance charges	44,921	51,549	51,549	1,063	28,478	28,478	-		51,549
Bulk purchases	242,614	275,880	280,880	18,323	227,663	227,884	(221)	0%	280,880
Other materials	47,091	63,675	42,946	2,213	33,808	33,808	-		42,946
Contracted services	186,758	207,536	214,349	11,330	144,319	157,189	(12,870)	-8%	214,349
Transfers and subsidies	486	500	500	-	500	500	-		500
Other expenditure	58,609	83,450	103,992	6,684	77,140	84,927	(7,787)	-9%	103,992
Loss on disposal of PPE	610		31,700	-	-	-	-		31,700
<b>Total Expenditure</b>	<b>1,108,572</b>	<b>1,249,963</b>	<b>1,293,006</b>	<b>85,085</b>	<b>1,023,268</b>	<b>1,045,490</b>	<b>(22,222)</b>	<b>-2%</b>	<b>1,293,006</b>
<b>Surplus/(Deficit)</b>	<b>39,495</b>	<b>(76,446)</b>	<b>(13,491)</b>	<b>4,963</b>	<b>161,403</b>	<b>135,461</b>	<b>25,942</b>	<b>0</b>	<b>(13,491)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	66,060	70,194	46,216	2,577	24,706	24,706	-		46,216
Transfers and subsidies - capital (in-kind - all)			2,618				-		2,618
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>105,555</b>	<b>(6,252)</b>	<b>35,343</b>	<b>7,540</b>	<b>186,109</b>	<b>160,167</b>	<b>-</b>		<b>35,343</b>
<b>Taxation</b>									
<b>Surplus/(Deficit) after taxation</b>	<b>105,555</b>	<b>(6,252)</b>	<b>35,343</b>	<b>7,540</b>	<b>186,109</b>	<b>160,167</b>			<b>35,343</b>
Attributable to minorities									
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>105,555</b>	<b>(6,252)</b>	<b>35,343</b>	<b>7,540</b>	<b>186,109</b>	<b>160,167</b>			<b>35,343</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.31% above the YTD budget.

Current expenditure is 2.13% below YTD budget projections for May 2020.

**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) - M11 May

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	66,541	54,583	42,897	2,657	27,243	20,809	6,435	31%	42,897
Vote 6 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	63,169	40,128	92,716	(194)	10,277	78,497	(68,220)	-87%	92,716
Vote 8 - Protection Services	4,809	5,588	-	-	-	-	-	-	-
Vote 9 - Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>134,520</b>	<b>100,298</b>	<b>135,613</b>	<b>2,463</b>	<b>37,520</b>	<b>99,305</b>	<b>(61,785)</b>	<b>-62%</b>	<b>135,613</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	295	3,975	3,975	-	1,092	3,308	(2,217)	-67%	3,975
Vote 4 - Finance	-	30	30	-	22	8	15	193%	30
Vote 5 - Community Services	12,100	97,601	73,611	52	20,024	35,672	(15,648)	-44%	73,611
Vote 6 - Economic and Social Development & Tourism	-	7,906	2,973	-	375	318	57	18%	2,973
Vote 7 - Infrastructure & Planning	28,195	45,186	43,870	3,093	93,650	25,845	67,805	262%	43,870
Vote 8 - Protection Services	-	6,680	15,659	910	5,846	8,004	(2,157)	-27%	15,659
Vote 9 - Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>40,590</b>	<b>161,378</b>	<b>140,119</b>	<b>4,054</b>	<b>121,009</b>	<b>73,154</b>	<b>47,854</b>	<b>65%</b>	<b>140,119</b>
<b>Total Capital Expenditure</b>	<b>175,110</b>	<b>261,677</b>	<b>275,733</b>	<b>6,517</b>	<b>158,529</b>	<b>172,459</b>	<b>(13,931)</b>	<b>-8%</b>	<b>275,733</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>8,659</b>	<b>4,105</b>	<b>4,105</b>	<b>-</b>	<b>1,174</b>	<b>3,763</b>	<b>(2,588)</b>	<b>-69%</b>	<b>4,105</b>
Executive and council	295	10	10	-	1	9	(8)	-92%	10
Finance and administration	8,364	4,095	4,095	-	1,174	3,754	(2,580)	-69%	4,095
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>68,172</b>	<b>64,760</b>	<b>127,111</b>	<b>2,151</b>	<b>90,257</b>	<b>93,672</b>	<b>(3,415)</b>	<b>-4%</b>	<b>127,111</b>
Community and social services	5,164	3,280	2,960	-	610	2,713	(2,103)	-78%	2,960
Sport and recreation	23,923	18,770	19,055	2,166	8,136	12,879	(4,743)	-37%	19,055
Public safety	4,809	16,271	20,723	910	6,995	7,769	(774)	-10%	20,723
Housing	34,276	26,439	84,373	(925)	74,515	70,311	4,204	6%	84,373
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>13,407</b>	<b>30,410</b>	<b>21,757</b>	<b>1,442</b>	<b>5,744</b>	<b>8,318</b>	<b>(2,574)</b>	<b>-31%</b>	<b>21,757</b>
Planning and development	1,346	8,899	3,896	-	692	2,922	(2,231)	-76%	3,896
Road transport	12,061	21,510	17,860	1,442	5,052	5,395	(343)	-6%	17,860
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>84,872</b>	<b>162,402</b>	<b>122,760</b>	<b>2,924</b>	<b>61,353</b>	<b>66,707</b>	<b>(5,353)</b>	<b>-8%</b>	<b>122,760</b>
Energy sources	28,893	34,124	29,226	730	19,141	20,919	(1,778)	-8%	29,226
Water management	12,270	48,504	39,982	783	17,971	19,987	(2,016)	-10%	39,982
Waste water management	42,210	62,843	43,241	484	17,194	18,067	(873)	-5%	43,241
Waste management	1,499	16,931	10,311	927	7,047	7,733	(686)	-9%	10,311
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>175,110</b>	<b>261,677</b>	<b>275,733</b>	<b>6,517</b>	<b>158,529</b>	<b>172,459</b>	<b>(13,931)</b>	<b>-8%</b>	<b>275,733</b>
<b>Funded by:</b>									
National Government	30,445	39,010	39,010	1,707	22,687	24,258	(1,571)	-6%	39,010
Provincial Government	35,615	31,184	88,287	(228)	76,381	66,215	10,166	15%	88,287
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	26,942	-	1,259	-	-	-	-	-	1,259
<b>Transfers recognised - capital</b>	<b>93,002</b>	<b>70,194</b>	<b>128,557</b>	<b>1,479</b>	<b>99,068</b>	<b>90,473</b>	<b>8,595</b>	<b>10%</b>	<b>128,557</b>
<b>Borrowing</b>	<b>36,495</b>	<b>90,501</b>	<b>69,925</b>	<b>766</b>	<b>39,021</b>	<b>40,444</b>	<b>(1,422)</b>	<b>-4%</b>	<b>69,925</b>
<b>Internally generated funds</b>	<b>45,613</b>	<b>100,981</b>	<b>77,251</b>	<b>4,272</b>	<b>20,439</b>	<b>41,543</b>	<b>(21,104)</b>	<b>-51%</b>	<b>77,251</b>
<b>Total Capital Funding</b>	<b>175,110</b>	<b>261,677</b>	<b>275,733</b>	<b>6,517</b>	<b>158,529</b>	<b>172,459</b>	<b>(13,931)</b>	<b>-8%</b>	<b>275,733</b>

## Table C6: Monthly Budget Statement - Financial Position

### WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	2018/19	Budget Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	123,988	124,120	265,426	157,149	265,426
Call investment deposits	409,200	320,000	320,000	510,329	320,000
Consumer debtors	73,481	73,134	73,134	97,788	73,134
Other debtors	65,059	35,523	35,523	41,755	35,523
Current portion of long-term receivables	11	7	7	7	7
Inventory	39,086	30,752	9,000	37,380	9,000
<b>Total current assets</b>	<b>710,826</b>	<b>583,535</b>	<b>703,090</b>	<b>844,408</b>	<b>703,090</b>
<b>Non current assets</b>					
Long-term receivables	9	4	4	8	4
Investments	50,524	57,885	57,885	45,900	57,885
Investment property	119,698	114,846	121,846	119,698	121,846
Investments in Associate					
Property, plant and equipment	3,509,274	3,645,621	3,627,977	3,547,458	3,627,977
Biological					
Intangible	8,597	5,323	5,323	8,597	5,323
Other non-current assets					
<b>Total non current assets</b>	<b>3,688,101</b>	<b>3,823,679</b>	<b>3,813,035</b>	<b>3,721,660</b>	<b>3,813,035</b>
<b>TOTAL ASSETS</b>	<b>4,398,927</b>	<b>4,407,214</b>	<b>4,516,125</b>	<b>4,566,068</b>	<b>4,516,125</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft					
Borrowing	39,725	42,244	42,244	46,981	42,244
Consumer deposits	40,020	63,074	63,074	41,058	63,074
Trade and other payables	110,010	95,207	73,455	109,525	73,455
Provisions	33,010	33,570	33,570	33,570	33,570
<b>Total current liabilities</b>	<b>222,765</b>	<b>234,096</b>	<b>212,344</b>	<b>231,134</b>	<b>212,344</b>
<b>Non current liabilities</b>					
Borrowing	422,933	455,453	455,453	383,034	455,453
Provisions	222,157	239,095	239,095	231,955	239,095
<b>Total non current liabilities</b>	<b>645,090</b>	<b>694,547</b>	<b>694,547</b>	<b>614,988</b>	<b>694,547</b>
<b>TOTAL LIABILITIES</b>	<b>867,854</b>	<b>928,643</b>	<b>906,891</b>	<b>846,123</b>	<b>906,891</b>
<b>NET ASSETS</b>	<b>3,531,072</b>	<b>3,478,571</b>	<b>3,609,234</b>	<b>3,719,945</b>	<b>3,609,234</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	3,527,808	3,475,231	3,605,894	3,716,681	3,605,894
Reserves	3,264	3,340	3,340	3,265	3,340
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3,531,072</b>	<b>3,478,571</b>	<b>3,609,234</b>	<b>3,719,945</b>	<b>3,609,234</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 - M11 May

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	231,322	241,063	241,862	14,791	221,288	221,304	(17)	0%	241,862
Service charges	642,062	673,293	679,913	60,154	639,584	639,572	12	0%	679,913
Other revenue	82,274	66,179	178,616	9,912	159,003	158,968	34	0%	178,616
Government - operating	118,820	152,183	125,794	249	120,895	120,895	-		125,794
Government - capital	57,030	70,194	46,216	2,577	24,706	24,706	-		46,216
Interest	45,960	32,161	40,311	3,619	43,443	43,443	-		40,311
Dividends							-		-
<b>Payments</b>									
Suppliers and employees	(915,305)	(1,017,533)	(983,962)	(109,080)	(860,145)	(860,147)	(1)	0%	(983,962)
Finance charges	(44,921)	(51,549)	(51,549)	(1,063)	(28,478)	(28,478)	-		(51,549)
Transfers and Grants	(486)	(500)	(500)	-	(500)	(500)	-		(500)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>216,756</b>	<b>165,492</b>	<b>276,701</b>	<b>(18,840)</b>	<b>319,795</b>	<b>319,763</b>	<b>(31)</b>	<b>0%</b>	<b>276,701</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	(566)	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	10	10	10	-	6	6	-		10
Decrease (increase) in non-current investments	(4,980)	(7,339)	(7,339)	(570)	4,624	4,624	-		(7,339)
<b>Payments</b>									
Capital assets	(175,110)	(261,677)	(275,733)	(6,517)	(158,529)	(158,529)	-		(275,733)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(180,645)</b>	<b>(269,006)</b>	<b>(283,062)</b>	<b>(7,088)</b>	<b>(153,899)</b>	<b>(153,899)</b>	<b>-</b>		<b>(283,062)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	54,000	74,300	74,300	-	-	-	-		74,300
Increase (decrease) in consumer deposits	1,558	23,028	23,028	(33)	1,038	1,038	-		23,028
<b>Payments</b>									
Repayment of borrowing	(33,448)	(38,709)	(38,709)	(1,558)	(32,643)	(32,643)	-		(38,709)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>22,109</b>	<b>58,619</b>	<b>58,619</b>	<b>(1,591)</b>	<b>(31,605)</b>	<b>(31,605)</b>	<b>-</b>		<b>58,619</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>58,220</b>	<b>(44,895)</b>	<b>52,259</b>	<b>(27,518)</b>	<b>134,290</b>	<b>134,259</b>			<b>52,259</b>
Cash/cash equivalents at beginning:	474,967	489,014	533,188		533,188	533,188			533,188
Cash/cash equivalents at month/year end:	533,188	444,120	585,446		667,478	667,447			585,446

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 667.5million.

The municipality started the year with a positive cash balance of R533.2 million. The May closing balance is R667.5 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 - M11 May

Description	Budget Year 2019/20												2019/20 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	
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget				
<b>Cash Receipts By Source</b>																
Property rates	21,376	10,407	33,969	18,110	13,847	13,582	17,433	19,734	20,640	9,593	14,791	47,582	241,063	255,558	272,340	
Service charges - electricity revenue	15,051	43,242	45,156	33,840	34,033	37,618	34,099	36,257	28,817	33,807	33,889	21,268	397,077	455,317	523,459	
Service charges - water revenue	10,820	14,069	19,997	17,636	15,675	13,973	18,139	14,270	15,261	7,309	14,492	(34,893)	126,748	133,404	141,435	
Service charges - sanitation revenue	6,806	4,126	7,596	8,071	6,137	5,500	8,893	7,233	8,025	3,025	6,226	8,023	79,661	82,132	87,076	
Service charges - refuse	5,550	3,589	6,782	7,287	5,165	4,582	7,053	6,051	6,310	2,671	5,547	9,220	69,807	79,071	89,573	
Rental of facilities and equipment	618	594	368	441	377	339	42	330	325	134	111	(134)	3,546	3,727	3,932	
Interest earned - external investments	-	1,012	2,373	6,753	5,424	3,186	5,118	1,551	2,710	7,574	3,147	(10,838)	28,010	29,690	31,471	
Interest earned - outstanding debtors	408	421	373	397	416	423	409	451	368	456	473	(444)	4,151	4,400	4,664	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	3,078	2,765	2,687	2,855	2,742	2,572	2,621	2,493	2,221	2,013	2,166	(19,819)	8,393	8,908	9,424	
Licences and permits	223	215	188	193	187	171	297	199	187	-	3	600	2,462	2,580	2,627	
Agency services	469	431	366	472	441	406	515	407	405	1	(17)	805	4,700	4,982	5,281	
Transfer receipts - operating	48,554	1,025	6,230	4,761	4,496	40,776	970	(15,124)	27,938	1,020	249	31,288	152,183	157,143	168,217	
Other revenue	5,435	(583)	7,522	7,186	2,801	232	2,383	82,719	7,127	(3,413)	7,649	(71,980)	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>91,742</b>	<b>123,360</b>	<b>97,971</b>	<b>156,571</b>	<b>120,333</b>	<b>64,189</b>	<b>88,726</b>	<b>(19,322)</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	6,217	42,727	672	(60,637)	4,371	789	2,577	45,488	70,194	42,164	68,993	
Contributions & Contributed assets																
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/refinancing													74,300	54,000	50,000	
Increase in consumer deposits	(67)	403	20	183	128	100	34	149	122	(2)	(33)	21,990	23,028	4,654	4,682	
Receipt of non-current debtors																
Receipt of non-current receivables	0	0	0	0	0	4	0	0	0	0	0	4	10	7	3	
Change in non-current investments	(538)	(297)	(720)	(575)	(450)	(628)	(706)	(498)	(415)	10,022	(570)	(11,963)	(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>97,638</b>	<b>165,562</b>	<b>97,971</b>	<b>95,585</b>	<b>124,411</b>	<b>74,999</b>	<b>90,700</b>	<b>110,498</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	46,402	30,770	34,549	31,067	30,337	30,589	31,277	36,715	388,224	414,152	438,547	
Remuneration of councillors	894	908	908	908	908	908	908	908	908	908	908	1,410	11,383	11,878	12,397	
Interest paid	82	(0)	1,479	2,422	910	14,417	988	-	5,155	1,962	1,063	23,071	51,549	54,249	56,058	
Bulk purchases - Electricity	3	34,950	33,325	20,098	20,436	19,926	20,827	20,827	18,854	20,093	18,323	48,217	275,880	319,000	368,859	
Bulk purchases - Water & Sewer																
Other materials	1,015	2,775	8,841	8,843	5,278	7,659	4,448	(13,314)	3,334	2,686	2,213	29,896	63,675	71,299	71,581	
Contracted services	1,510	10,255	11,161	15,305	14,732	19,717	13,136	13,615	20,838	12,719	11,330	63,218	207,536	229,784	237,280	
Grants and subsidies paid - other municipalities																
Grants and subsidies paid - other	8	8	8	215	150	79	30	-	-	-	-	0	500	525	551	
General expenses	1,476	(52,219)	72,428	12,511	13,618	20,084	486	25,925	(120,788)	74,345	45,029	(22,059)	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>102,435</b>	<b>113,560</b>	<b>75,372</b>	<b>79,027</b>	<b>(41,362)</b>	<b>143,302</b>	<b>110,143</b>	<b>180,469</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	11,015	50,173	4,140	9,982	21,026	6,193	6,517	103,148	261,677	148,464	154,324	
Repayment of borrowing	1,613	-	2,195	7,336	1,482	6,710	1,680	-	5,130	4,939	1,558	6,066	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>114,932</b>	<b>170,443</b>	<b>81,192</b>	<b>89,009</b>	<b>(15,206)</b>	<b>154,435</b>	<b>118,218</b>	<b>289,683</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>(17,295)</b>	<b>(4,881)</b>	<b>16,778</b>	<b>6,576</b>	<b>139,617</b>	<b>(79,436)</b>	<b>(27,518)</b>	<b>(179,185)</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	616,342	611,461	628,239	634,815	774,432	694,996	667,478	533,188	488,293	463,609	
Cash/cash equivalents at the month/year end:	617,449	667,736	630,993	633,636	616,342	611,461	628,239	634,815	774,432	694,996	667,478	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 - M11 May

Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	16,901	1,725	940	421	298	235	1,095	4,034	25,648	6,083		4,842
Trade and Other Receivables from Exchange Transactions - Electric	1300	19,015	1,686	773	352	268	206	888	4,275	27,464	5,989		5,860
Receivables from Non-exchange Transactions - Property Rates	1400	22,286	1,533	648	415	411	357	1,659	3,639	30,948	6,482		6,906
Receivables from Exchange Transactions - Waste Water Management	1500	8,253	785	391	242	192	171	830	2,489	13,353	3,923		2,981
Receivables from Exchange Transactions - Waste Management	1600	6,926	553	255	148	120	106	485	1,682	10,274	2,541		2,468
Receivables from Exchange Transactions - Property Rental Debtors	1700	236	26	18	10	9	8	47	196	550	270		260
Interest on Arrear Debtor Accounts	1810	184	131	88	65	68	70	619	9,435	10,660	10,257		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	729	837	404	271	131	165	1,772	5,197	9,506	7,536		2,818
<b>Total By Income Source</b>	<b>2000</b>	<b>74,529</b>	<b>7,276</b>	<b>3,518</b>	<b>1,924</b>	<b>1,497</b>	<b>1,317</b>	<b>7,396</b>	<b>30,947</b>	<b>128,404</b>	<b>43,082</b>	<b>-</b>	<b>26,135</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	735	288	68	50	40	71	139	1,828	3,219	2,128		313
Commercial	2300	8,685	841	341	77	39	43	202	1,383	11,610	1,745		945
Households	2400	65,358	6,133	3,099	1,790	1,411	1,201	7,051	27,640	113,683	39,093		24,874
Other	2500	(249)	15	9	6	7	3	4	97	(109)	116		3
<b>Total By Customer Group</b>	<b>2600</b>	<b>74,529</b>	<b>7,276</b>	<b>3,518</b>	<b>1,924</b>	<b>1,497</b>	<b>1,317</b>	<b>7,396</b>	<b>30,947</b>	<b>128,404</b>	<b>43,082</b>	<b>-</b>	<b>26,135</b>

Debtors' levels are trending towards an increase in outstanding debt, compared to March and April 2020. This can be ascribed to reduced economic activity and earnings by consumers and businesses.

#### 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	7,689	NO VOTE for 2019/2020	27,639	35,328	21.76%
December	7,749	NO VOTE for 2019/2020	29,784	37,533	20.65%
<b>2020</b>					
January	7,770	NO VOTE for 2019/2020	29,763	37,533	20.70%
February	7,576	NO VOTE for 2019/2020	29,955	37,531	20.19%
March	7,682	NO VOTE for 2019/2020	29,802	37,484	20.49%
April	7,682	NO VOTE for 2019/2020	29,848	37,530	20.47%
May	7,680	NO VOTE for 2019/2020	29,849	37,529	20.46%
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)
7680			6KL	7680	0	7680	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	7556		50kWh	7680	0	7680	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	74,528,634	7,275,638	3,517,615	1,924,267	1,496,874	1,317,486	7,395,695	30,947,308	128,403,516	53,874,882
April	75,409,674	4,347,241	2,179,714	1,571,753	1,368,223	1,371,612	6,856,140	30,058,812	123,163,169	47,753,495
March	69,183,473	2,361,072	1,721,366	1,422,187	1,378,241	1,046,728	6,633,940	29,063,889	112,810,896	43,627,423
February	69,465,901	2,429,524	1,789,867	1,573,380	1,150,988	1,247,773	6,468,690	28,351,217	112,477,340	43,011,439
January	74,311,255	2,501,584	1,893,618	1,282,263	1,331,943	1,126,834	6,289,920	27,604,914	116,342,331	42,031,077
December	68,946,894	2,979,071	1,847,137	1,748,882	1,378,903	1,024,067	6,119,592	26,913,061	110,957,606	42,010,712
November	67,756,356	2,311,468	2,045,472	1,573,004	1,120,808	1,992,338	4,942,620	26,351,354	108,093,420	40,337,064
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 31/05/2020 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	2,569,512	1,503,092	1,040,950	25,469
WCED 2251	223,626	223,626	0	0
OTHER 2255	35,146	35,146	0	0
HEALTH 2252	82,363	69,689	11,747	927
TPW 2256	143,087	9,375	133,231	480
HUMAN SETTLE 2215	28,033	28,033	0	0
HOUSING 2253	4,083	4,083	0	0
OTHER MUNICIPALITIES 2276	132,670	132,670	0	0
<b>TOTAL OUTSTANDING</b>	<b>3,218,520</b>	<b>2,005,715</b>	<b>1,185,929</b>	<b>26,876</b>

## Creditors' analysis

### Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

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	4,309									4,309	3,636
VAT (output less input)	0400										-	-
Pensions / Retirement deductions	0500										-	-
Loan repayments	0600										-	-
Trade Creditors	0700	443									443	5,968
Auditor General	0800										-	-
Other	0900										-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>4,752</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,752</b>	<b>9,604</b>

# Investment portfolio analysis

## Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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 %	Commissi on Paid (Rands)	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months											
<b>Municipality</b>												
LIBERTY 15934476	15 YEARS	Policy	YES	VARIABLE		NO	01/09/2025	15,310	58		125	15,494
LIBERTY 21196964	14 YEARS	Policy	YES	VARIABLE		NO	01/09/2025	26,957	108		260	27,325
MOMENTUM MP 3853776	14 YEARS	Policy	YES	VARIABLE		NO	01/07/2026	3,092		(41)	30	3,081
ABSA 9331734880	DEP PLUS	DEP PLUS	YES	VARIABLE	6.25	NO		10,297	32			10,329
Nedbank 03/7881534451 ref: 251	182 days	FIXED DE	YES	FIXED	7.97	NO	27/05/2020	100,000	3,974	(103,974)		-
Standard Bank 288434005-029	93 days	FIXED DE	YES	FIXED	7.025	NO	17/06/2020	100,000				100,000
Nedbank 03/7881534451 ref: 253	93 days	FIXED DE	YES	FIXED	7.05	NO	17/06/2020	100,000				100,000
Nedbank 03/7881534451 ref: 254	92 days	FIXED DE	YES	FIXED	6.25	NO	25/06/2020	100,000				100,000
Nedbank 03/7881534451 ref: 255	61 days	FIXED DE	YES	FIXED	4.73	NO	27/07/2020				100,000	100,000
ABSA 9366561757	61 days	FIXED DE	YES	FIXED	4.8	NO	27/07/2020				100,000	100,000
<b>TOTAL INVESTMENTS AND INTEREST</b>								<b>455,657</b>	<b>4,172</b>	<b>(104,015)</b>	<b>200,415</b>	<b>556,228</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 - M11 May

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>99,544</b>	<b>110,882</b>	<b>110,882</b>	<b>-</b>	<b>110,882</b>	<b>110,882</b>	<b>-</b>		<b>110,882</b>
Local Government Equitable Share	96,068	106,697	106,697		106,697	106,697	-		106,697
Finance Management	1,550	1,550	1,550		1,550	1,550			1,550
EPWP Incentive	1,926	2,635	2,635		2,635	2,635			2,635
<b>Provincial Government:</b>	<b>23,028</b>	<b>38,392</b>	<b>13,478</b>	<b>955</b>	<b>14,027</b>	<b>14,027</b>	<b>-</b>		<b>13,478</b>
Human Settlements Development Grant	11,132	25,061	-		-	-	-		-
Library Services Grant	6,747	7,287	7,287		7,287	7,287	-		7,287
Financial Management Capacity Building Grant	360	380	380		380	380	-		380
Maintenance & Constuction of Transport Infrastructure	137	126	126	126	126	126	-		126
Western Cape Financial Management Support Grant	280	280	280				-		280
Community Development Workers Operational Support Grant			148		148	148	-		148
Municipal Service Delivery & Capacity Building Grant	200						-		
Thusong Service Centre	100	100	100		100	100	-		100
Resourcing Funding for Establishment &Support of a K9 Unit	4,000	2,000	2,000		2,000	2,000	-		2,000
Disaster Management Grant		3,157	3,157		3,157	3,157	-		3,157
Local Government Internship Grant	72						-		
Municipal Disaster Relief Grant				179	179	179			
Local Govt Support Grant				650	650	650	-		
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
							-		
<b>Total Operating Transfers and Grants</b>	<b>122,572</b>	<b>149,274</b>	<b>124,360</b>	<b>955</b>	<b>124,909</b>	<b>124,909</b>	<b>-</b>		<b>124,360</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>25,901</b>	<b>39,010</b>	<b>39,010</b>	<b>12,050</b>	<b>39,010</b>	<b>39,010</b>	<b>-</b>		<b>39,010</b>
Municipal Infrastructure Grant (MIG)	21,639	32,010	32,010	12,050	32,010	32,010	-		32,010
Integrated National Electrification Programme	4,262	7,000	7,000		7,000	7,000			7,000
<b>Provincial Government:</b>	<b>25,463</b>	<b>28,281</b>	<b>10,324</b>	<b>-</b>	<b>3,343</b>	<b>3,343</b>	<b>-</b>		<b>10,324</b>
Human Settlements Development Grant	25,463	26,439	6,981		-	-	-		6,981
Resourcing Funding for Establishment &Support of a K9 Unit									
Disaster Management Grant		1,843	1,843		1,843	1,843			1,843
Public Transport Non-Motorised Infrastructure Grant			1,500		1,500	1,500			1,500
<b>Total Capital Transfers and Grants</b>	<b>51,364</b>	<b>67,291</b>	<b>49,334</b>	<b>12,050</b>	<b>42,353</b>	<b>42,353</b>	<b>-</b>		<b>49,334</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>173,936</b>	<b>216,565</b>	<b>173,694</b>	<b>13,005</b>	<b>167,262</b>	<b>167,262</b>	<b>-</b>		<b>173,694</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 - M11 May

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>	<b>3,476</b>	<b>4,185</b>	<b>4,185</b>	<b>354</b>	<b>2,965</b>	<b>2,965</b>	<b>-</b>		<b>4,185</b>
Local Government Equitable Share							-		
Finance Management	1,550	1,550	1,550	128	980	980	-		1,550
EPWP Incentive	1,926	2,635	2,635	227	1,985	1,985	-		2,635
							-		
<b>Provincial Government:</b>	<b>19,432</b>	<b>37,968</b>	<b>10,137</b>	<b>-</b>	<b>7,840</b>	<b>7,840</b>	<b>-</b>		<b>10,137</b>
Human Settlements Development Grant	12,688	25,837	776		18	18	-		776
Library Services Grant	6,160	7,287	7,287		7,418	7,418	-		7,287
Financial Management Capacity Building Grant		980	380				-		380
Maintenance & Constuction of Transport Infrastructure	137	126	126		126	126	-		126
Western Cape Financial Management Support Grant		560	280				-		280
Local Government Internship Grant	86	36	-			-	-		-
Municipal Service Delivery & Capacity Building Grant	62	144	-		25	25	-		-
Thusong Service Centre	100	100	100		54	54	-		100
Resourcing Funding for Establishment &Support of a K9 Unit	200	2,897	1,040		199	199	-		1,040
Disaster Management Grant							-		
Community Development Workers Operational Support Grant			148				-		148
<b>Other grant providers:</b>	<b>-</b>	<b>176</b>	<b>186</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>		<b>186</b>
Spaces for Sports		176	176		0	0	-		176
Hermanus Cemetery			10				-		10
<b>Total operating expenditure of Transfers and Grants:</b>	<b>22,908</b>	<b>42,329</b>	<b>14,508</b>	<b>388</b>	<b>10,838</b>	<b>10,838</b>	<b>-</b>		<b>14,508</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>30,445</b>	<b>39,010</b>	<b>39,010</b>	<b>1,860</b>	<b>22,840</b>	<b>22,840</b>	<b>-</b>		<b>39,010</b>
Municipal Infrastructure Grant (MIG)	26,183	32,010	32,010	1,847	16,063	16,063	-		32,010
Integrated National Electrification Programme	4,262	7,000	7,000	14	6,777	6,777	-		7,000
							-		
<b>Provincial Government:</b>	<b>35,615</b>	<b>31,184</b>	<b>4,303</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>4,303</b>
Human Settlements Development Grant	34,108	26,439	-		-	-	-		-
Resourcing Funding for Establishment &Support of a K9 Unit		2,903	960				-		960
Disaster Management Grant		1,843	1,843				-		1,843
Library Services Grant	1,117						-		
Public Transport Non-Motorised Infrastructure Grant	390		1,500				-		1,500
<b>Other grant providers:</b>	<b>-</b>								
<b>Total capital expenditure of Transfers and Grants</b>	<b>66,060</b>	<b>70,194</b>	<b>43,313</b>	<b>1,860</b>	<b>22,840</b>	<b>22,840</b>	<b>-</b>		<b>43,313</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>88,968</b>	<b>112,523</b>	<b>57,821</b>	<b>2,215</b>	<b>33,645</b>	<b>33,645</b>	<b>-</b>		<b>57,821</b>

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 - M11 May					
Description	Budget Year 2019/20				
	Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>					
<b><u>EXPENDITURE</u></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>	<b>534</b>	<b>25</b>	<b>143</b>	<b>391</b>	<b>73.2%</b>
Human Settlements Development Grant				-	
Financial Management Capacity Building Grant	360			360	100.0%
Local Government Internship Grant	36		36	-	
Municipal Service Delivery & Capacity Building Grant	138	25	107	31	22.5%
<b>District Municipality:</b>	-	-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>	<b>534</b>	<b>25</b>	<b>143</b>	<b>391</b>	<b>73.2%</b>
<b><u>Capital expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>					
Municipal Infrastructure Grant (MIG)					
<b>Provincial Government:</b>	<b>3,800</b>	<b>717</b>	<b>2,115</b>	<b>1,685</b>	<b>44.4%</b>
Resourcing Funding for Est & Support of a K9 Unit	3,800	717	2,115	1,685	44.4%
<b>Other grant providers:</b>	-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>	<b>3,800</b>	<b>717</b>	<b>2,115</b>	<b>1,685</b>	<b>44.4%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	<b>4,334</b>	<b>742</b>	<b>2,258</b>	<b>2,077</b>	<b>47.9%</b>

# Expenditure on councillor allowances and employee benefits

## Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

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	9,467	10,317	10,317	815	8,957	9,457	(500)	-5%	10,317
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,106	1,066	1,066	93	1,015	977	39	4%	1,066
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>10,573</b>	<b>11,383</b>	<b>11,383</b>	<b>908</b>	<b>9,972</b>	<b>10,434</b>	<b>(462)</b>	<b>-4%</b>	<b>11,383</b>
<b><u>Senior Managers of the Municipality</u></b>									
Basic Salaries and Wages	11,036	11,292	11,292	966	10,586	10,351	235	2%	11,292
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	187	109	109	136	136	136	-	-	109
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	187	187	187	16	171	171	-	-	187
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	7	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>11,416</b>	<b>11,588</b>	<b>11,588</b>	<b>1,117</b>	<b>10,893</b>	<b>10,658</b>	<b>235</b>	<b>2%</b>	<b>11,588</b>
<b><u>Other Municipal Staff</u></b>									
Basic Salaries and Wages	214,176	245,260	244,146	19,350	213,318	215,756	(2,438)	-1%	244,146
Pension and UIF Contributions	36,580	41,471	41,366	3,311	36,395	36,912	(516)	-1%	41,366
Medical Aid Contributions	12,035	14,459	14,588	1,130	12,022	12,568	(546)	-4%	14,588
Overtime	34,501	29,320	29,325	3,559	33,178	29,283	3,895	13%	29,325
Performance Bonus	-	-	34	-	-	-	-	-	34
Motor Vehicle Allowance	7,897	7,947	8,077	688	7,226	7,331	(105)	-1%	8,077
Cellphone Allowance	1,887	2,067	2,067	164	1,784	1,797	(13)	-1%	2,067
Housing Allowances	2,350	2,567	2,630	207	2,302	2,327	(25)	-1%	2,630
Other benefits and allowances	26,930	30,363	30,939	792	27,533	28,902	(1,370)	-5%	30,939
Payments in lieu of leave	2,532	1,125	1,125	94	1,032	1,032	-	-	1,125
Long service awards	2,598	2,062	2,062	172	1,891	1,891	-	-	2,062
Post-retirement benefit obligations	14,955	11,571	11,571	964	10,642	10,642	-	-	11,571
<b>Sub Total - Other Municipal Staff</b>	<b>356,441</b>	<b>388,216</b>	<b>387,933</b>	<b>30,431</b>	<b>347,323</b>	<b>348,440</b>	<b>(1,117)</b>	<b>0%</b>	<b>387,933</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>378,431</b>	<b>411,187</b>	<b>410,904</b>	<b>32,456</b>	<b>368,189</b>	<b>369,533</b>	<b>(1,344)</b>	<b>0%</b>	<b>410,904</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>367,858</b>	<b>399,804</b>	<b>399,521</b>	<b>31,548</b>	<b>358,216</b>	<b>359,099</b>	<b>(882)</b>	<b>0%</b>	<b>399,521</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 - M11 May						
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>Borrowing Management</b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.0%	14.6%	14.1%	2.8%	4.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	20.8%	34.6%	25.4%	24.6%	25.4%
<b>Safety of Capital</b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	16.2%	17.0%	15.8%	14.5%	15.8%
Gearing	Long Term Borrowing/ Funds & Reserves	12959.0%	13636.3%	13636.3%	11732.6%	13636.3%
<b>Liquidity</b>						
Current Ratio	Current assets/current liabilities	319.1%	249.3%	331.1%	365.3%	331.1%
Liquidity Ratio	Monetary Assets/Current Liabilities	239.4%	189.7%	275.7%	288.8%	275.7%
<b>Revenue Management</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	12.1%	9.3%	8.5%	11.8%	8.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.5%	100.0%	Annual Indicator	Annual Indicator	100.0%
<b>Funding of Provisions</b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b>Other Indicators</b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.5%	5.5%	Annual Indicator	Annual Indicator	5.5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	24.3%	18.3%	Annual Indicator	Annual Indicator	18.3%
Employee costs	Employee costs/Total Revenue - capital revenue	32.0%	34.1%	31.2%	30.2%	31.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	17.0%	15.9%	9.2%	15.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	15.3%	15.6%	14.3%	2.4%	4.9%
<b>IDP regulation financial viability indicators</b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	22.32	13.4	Annual Indicator	Annual Indicator	13.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	11.3%	11.8%	Annual Indicator	Annual Indicator	11.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	9.15	4.9	Annual Indicator	Annual Indicator	4.9



# Capital programme performance

## Supporting Table SC12

### WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	3	4,945	304	608	608	304	(304)	-100.0%	0%
August	3,058	6,475	3,054	6,109	6,717	3,358	(3,359)	-100.0%	3%
September	15,792	7,934	14,773	29,546	36,264	18,131	(18,132)	-100.0%	14%
October	10,698	10,520	6,609	13,218	49,482	24,740	(24,742)	-100.0%	19%
November	16,810	17,031	5,508	11,015	60,497	30,248	(30,249)	-100.0%	23%
December	14,086	12,706	25,086	50,173	110,670	55,334	(55,336)	-100.0%	42%
January	4,586	16,129	21,671	4,140	114,810	77,005	(37,805)	-49.1%	44%
February	12,226	20,223	21,420	9,982	124,792	98,425	(26,367)	-26.8%	48%
March	24,960	21,360	24,077	21,026	145,818	122,502	(23,316)	-19.0%	56%
April	19,866	26,186	29,606	6,193	152,011	152,108	97	0.1%	58%
May	28,978	19,313	20,351	6,517	158,529	172,459	13,931	8.1%	61%
June	24,046	98,856	103,273			275,733	-		
<b>Total Capital expenditure</b>	<b>175,110</b>	<b>261,677</b>	<b>275,733</b>	<b>158,529</b>					

## Top 10 Capital Projects

Nu	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	LOW COST HOUSING SERVICE: CC	26,438,832	79,723,363	74,923,973	Construction stage.	Stanford IRDP - 80% progress, Masakhane IRDP - 98% progress.	Not applicable.	Not applicable.
2	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	15,577,530	15,577,530	7,410,370	Under construction .	Under construction.	Construction delayed as result of National lockdown period	Extension of time granted to contractors, Roll-over of funding.
3	Hermanus	Ward 04	UPGRADE HERMANUS WELL FIELDS PHASE 1	4,000,000	12,306,300	4,356,469	Deviation application SCD 3175/2020 approved. Construction commenced	Construction stage.	Electricity supply constraints had to be addressed. The COVID-19 lockdown period delayed the project by 40 calendar days.	Contractor to speed up construction where possible after lockdown.
4	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	16,286,360	7,983,360	7,867,983	Contract SC 1919/2018 was terminated.	Contract SC1919/2018 was terminated on 17 February 2020 due to the contractor's non performance.	Due to the termination of the contract, there is a need to commence with a complete new tender process. No progress during lock down period, but planning can now continue.	Tender process will be expedited as far as practically possible between the user department, consulting engineers and SCM.
5	Masakhane	Ward 01	NEW 4ML RESERVOIR	7,098,256	7,098,256	1,842,868	Under construction .	Under construction.	Construction delayed as result of National lockdown period	Extension of time granted to contractors, Roll-over of funding
6	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION	6,574,574	6,574,574	6,200,343	Construction.	Construction stage, 95% completed (Contract SC1916/2018).	No progress was possible during lockdown period, but construction was allowed to continue from middle of May.	Contractor to speed up construction where possible after lockdown.
7	Overstrand	Overstrand	VEHICLES-WASTE MANAGEMENT	5,931,122	6,011,122	5,730,053	Vehicles has been delivered.	Vehicles has been delivered.	No delays.	Not applicable.
8	Pringle Bay	Ward 10	NEW RESERVOIR FOR PRINGLE B.	9,175,105	5,550,105	286,543	Tender SC 2018/2019 was awarded on 12/12/ 2019.	Construction.	No progress was possible during lockdown period, but construction was allowed to continue from middle of May.	Contractor to speed up construction where possible after lockdown.
9	Blompark	Ward 02	BLOMPARK HOUSING PROJECT BU	7,485,744	5,309,970	5,057,766	Completed.	Completed.	Not applicable.	Not applicable.
10	Hawston	Ward 08	HAWSTON: UPGRADE INTERSECTION R43/GEORGE VILJOEN STREET	0	4,650,000	0	Finalization of Contract with Implementing Agent.	Finalization of Contract with Implementing Agent.	Not applicable.	Not applicable.
<b>Totals</b>				<b>98,567,523</b>	<b>150,784,580</b>	<b>113,676,368</b>	<b>Contract with Imple:Contract with Implementing Agent.</b>			

Low costing housing services:  
Construction Contracts & Land

Note: Due to change in accounting treatment of construction contracts relating to housing. The housing projects is consolidated for this template.

## Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

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>	<b>96,933</b>	<b>143,762</b>	<b>105,545</b>	<b>1,166</b>	<b>48,352</b>	<b>47,255</b>	<b>(1,097)</b>	<b>-2.3%</b>	<b>105,545</b>
Roads Infrastructure	12,061	19,683	16,033	52	3,654	3,789	135	3.6%	16,033
Roads	12,061	19,683	16,033	52	3,654	3,789	135	3.6%	16,033
Storm water Infrastructure	7,247	23,841	18,641	2	5,892	6,305	413	6.6%	18,641
Storm water Conveyance	7,247	23,841	18,141	2	5,892	6,305	413	6.6%	18,141
Electrical Infrastructure	28,893	23,801	18,999	267	10,468	9,479	(989)	-10.4%	18,999
MV Substations		6,956	6,260	407	2,821	3,002	181	6.0%	6,260
MV Networks	28,893	16,845	12,739	(140)	7,647	6,478	(1,170)	-18.1%	12,739
Water Supply Infrastructure	12,270	42,344	35,423	729	16,414	14,278	(2,136)	-15.0%	35,423
Boreholes		2,000	6,153	32	4,356	3,140	(1,216)	-38.7%	6,153
Reservoirs	12,270	16,273	12,648	96	2,129	4,486	2,357	52.5%	12,648
Water Treatment Works		2,150	6,153	-	-	-	-	-	6,153
Distribution		21,921	10,469	601	9,928	6,651	(3,277)	-49.3%	10,469
Sanitation Infrastructure	34,963	24,093	11,949	117	10,606	10,403	(203)	-2.0%	11,949
Pump Station		300	600		169		(169)	#DIV/0!	600
Reticulation	34,963	14,358	7,438	60	7,132	6,818	(314)	-4.6%	7,438
Waste Water Treatment Works		9,435	3,911	57	3,306	3,585	280	7.8%	3,911
Outfall Sewers									
Solid Waste Infrastructure	1,499	10,000	4,500	-	1,317	3,000	1,683	56.1%	4,500
<b>Community Assets</b>	<b>30,804</b>	<b>12,800</b>	<b>8,009</b>	<b>-</b>	<b>552</b>	<b>6,289</b>	<b>5,737</b>	<b>91.2%</b>	<b>8,009</b>
Community Facilities	30,804	12,420	7,959	-	552	6,194	5,642	91.1%	7,959
Halls		-	-		-	-	-	-	-
Crèches	559	793	718		118	598	480	80.2%	718
Fire/Ambulance Stations		-	-		-	-	-	-	-
Testing Stations	4,809	1,100	1,100		44	917	872	95.2%	1,100
Cemeteries/Crematoria	381	1,500	980		207	816	609	74.6%	980
Purfs		526	526		139		(139)	#DIV/0!	526
Public Open Space	23,923	5,321	4,636		-	3,863	3,863	100.0%	4,636
Nature Reserves		2,300	-		-	-	-	-	-
Public Ablution Facilities		880	-		44	-	(44)	#DIV/0!	-
Capital Spares		-	-		-	-	-	-	-
Sport and Recreation Facilities	-	380	50	-	-	95	95	100.0%	50
Outdoor Facilities		380	50		-	95	95	100.0%	50
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other assets</b>	<b>37,368</b>	<b>35,472</b>	<b>94,402</b>	<b>(65)</b>	<b>77,696</b>	<b>77,035</b>	<b>(661)</b>	<b>-0.9%</b>	<b>94,402</b>
Municipal Offices	3,092	9,034	10,029	860	3,180	3,193	12	0.4%	10,029
Housing	34,276	26,439	84,373	(925)	74,515	73,842	(673)	-0.9%	84,373
Social Housing	34,276	26,439	84,373	(925)	74,515	73,842	(673)	-0.9%	84,373
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>	<b>1,346</b>	<b>4,200</b>	<b>4,220</b>	<b>-</b>	<b>1,098</b>	<b>2,115</b>	<b>1,017</b>	<b>48.1%</b>	<b>4,220</b>
Computer Equipment	1,346	4,200	4,220		1,098	2,115	1,017	48.1%	4,220
<b>Furniture and Office Equipment</b>	<b>295</b>	<b>280</b>	<b>280</b>	<b>-</b>	<b>246</b>	<b>233</b>	<b>(12)</b>	<b>-5.2%</b>	<b>280</b>
Furniture and Office Equipment	295	280	280		246	233	(12)	-5.2%	280
<b>Machinery and Equipment</b>	<b>1,428</b>	<b>900</b>	<b>1,400</b>	<b>50</b>	<b>532</b>	<b>1,283</b>	<b>751</b>	<b>58.5%</b>	<b>1,400</b>
Machinery and Equipment	1,428	900	1,400	50	532	1,283	751	58.5%	1,400
<b>Transport Assets</b>	<b>6,936</b>	<b>17,493</b>	<b>20,385</b>	<b>3,244</b>	<b>11,988</b>	<b>9,446</b>	<b>(2,542)</b>	<b>-26.9%</b>	<b>20,385</b>
Transport Assets	6,936	17,493	20,385	3,244	11,988	9,446	(2,542)	-26.9%	20,385
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure on new assets</b>	<b>175,110</b>	<b>214,907</b>	<b>234,242</b>	<b>4,395</b>	<b>140,464</b>	<b>143,657</b>	<b>3,194</b>	<b>2.2%</b>	<b>234,242</b>

## Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May

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	6,558	17	288	4,499	4,211	93.6%	6,558
Roads Infrastructure	-	10	10	-	8	6	(2)	-33.1%	10
Roads	-	10	10	-	8	6	(2)	-33.1%	10
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-
MV Networks	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	2,560	2,548	-	-	1,493	1,493	100.0%	2,548
Pump Stations	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	4,000	4,000	17	280	3,000	2,720	90.7%	4,000
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
<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 existin</b>	-	6,570	6,558	17	288	4,499	4,211	93.6%	6,558

## Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

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>	<b>145,959</b>	<b>139,955</b>	<b>141,193</b>	<b>5,474</b>	<b>73,495</b>	<b>125,501</b>	52,006	41.4%	<b>141,193</b>
Roads Infrastructure	61,860	65,331	66,157	2,065	32,594	59,767	27,173	45.5%	66,157
<i>Roads</i>	61,860	62,398	62,598	2,065	30,219	57,382	27,162	47.3%	62,598
<i>Road Structures</i>		2,933	3,558		2,375	2,385	11	0.4%	3,558
Storm water Infrastructure	5,765	6,600	6,375	180	2,670	4,585	1,914	41.8%	6,375
<i>Drainage Collection</i>	5,765	3,339	3,214	180	2,295	2,946	651	22.1%	3,214
<i>Storm water Conveyance</i>		3,262	3,162		376	1,639	1,263	77.1%	3,162
Electrical Infrastructure	23,082	37,099	37,630	1,719	19,457	33,449	13,992	41.8%	37,630
<i>Power Plants</i>		12,895					-		
<i>MV Networks</i>	23,082	20,741	34,048	1,719	18,753	31,210	12,457	39.9%	34,048
<i>LV Networks</i>		3,462	3,583		704	2,239	1,535	68.6%	3,583
<i>Capital Spares</i>							-		
Water Supply Infrastructure	17,367	16,935	17,568	891	11,698	16,104	4,406	27.4%	17,568
<i>Water Treatment Works</i>							-		
Sanitation Infrastructure	14,967	11,541	11,007	619	6,721	9,907	3,186	32.2%	11,007
<i>Waste Water Treatment Works</i>	14,967	10,671	10,137	619	6,366	9,293	2,927	31.5%	10,137
Solid Waste Infrastructure	22,918	2,220	2,269	-	302	1,556	1,254	80.6%	2,269
<i>Landfill Sites</i>		55	41		10	29	19	65.2%	41
<i>Waste Transfer Stations</i>	22,918	427	436		0	325	324	99.9%	436
<i>Waste Processing Facilities</i>		74	129		29	76	47	62.2%	129
<i>Waste Drop-off Points</i>		1,433	1,433		260	954	694	72.8%	1,433
<i>Waste Separation Facilities</i>		230	230		3	173	169	98.1%	230
<i>Electricity Generation Facilities</i>							-		
Coastal Infrastructure	-	189	147	-	53	103	50	48.5%	147
<i>Promenades</i>		189	147		53	103	50	48.5%	147
Information and Communication Infrastructure	-	40	40	-	-	30	30	100.0%	40
<i>Data Centres</i>		40	40		-	30	30	100.0%	40
<b>Community Assets</b>	<b>39,801</b>	<b>40,198</b>	<b>39,293</b>	<b>2,022</b>	<b>28,407</b>	<b>35,486</b>	<b>7,079</b>	<b>19.9%</b>	<b>39,293</b>
Community Facilities	27,117	34,241	33,129	1,824	25,831	29,836	4,005	13.4%	33,129
<i>Halls</i>	4,287	3,875	4,079	202	2,951	3,739	787	21.1%	4,079
<i>Fire/Ambulance Stations</i>		912	912	-	51	476	425	89.3%	912
<i>Testing Stations</i>		13	113	-		85	85	100.0%	113
<i>Libraries</i>	28	164	170	-	46	108	62	57.4%	170
<i>Cemeteries/Crematoria</i>	1,059	978	938	36	582	859	277	32.2%	938
<i>Police</i>		258	324	-	71	200	129	64.3%	324
<i>Parks</i>		23,822	23,580	1,460	18,349	21,615	3,266	15.1%	23,580
<i>Public Open Space</i>	21,743	4,219	2,964	126	3,780	2,717	(1,063)	-39.1%	2,964
Sport and Recreation Facilities	12,685	5,957	6,164	198	2,576	5,650	3,074	54.4%	6,164
<i>Outdoor Facilities</i>	12,685	5,957	6,164	198	2,576	5,650	3,074	54.4%	6,164
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>8,009</b>	<b>2,217</b>	<b>3,281</b>	<b>-</b>	<b>472</b>	<b>1,265</b>	<b>792</b>	<b>62.7%</b>	<b>3,281</b>
Operational Buildings	8,009	2,217	3,281	-	472	1,265	792	62.7%	3,281
<i>Municipal Offices</i>	8,009	2,074	3,145		472	1,246	773	62.1%	3,145
<i>Building Plan Offices</i>		105	99		-	-	-		99
<i>Stores</i>		38	38		-	19	19	100.0%	38
<b>Intangible Assets</b>	<b>-</b>	<b>5,653</b>	<b>6,353</b>	<b>-</b>	<b>1,611</b>	<b>3,340</b>	<b>1,729</b>	<b>51.8%</b>	<b>6,353</b>
<b>Computer Equipment</b>	<b>4,890</b>	<b>1,193</b>	<b>1,068</b>	<b>-</b>	<b>376</b>	<b>686</b>	<b>309</b>	<b>45.1%</b>	<b>1,068</b>
Computer Equipment	4,890	1,193	1,068	-	376	686	309	45.1%	1,068
<b>Furniture and Office Equipment</b>	<b>16,364</b>	<b>431</b>	<b>440</b>	<b>-</b>	<b>81</b>	<b>318</b>	<b>237</b>	<b>74.6%</b>	<b>440</b>
Furniture and Office Equipment	16,364	431	440	-	81	318	237	74.6%	440
<b>Machinery and Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transport Assets</b>	<b>-</b>	<b>9,542</b>	<b>12,335</b>	<b>-</b>	<b>4,533</b>	<b>7,285</b>	<b>2,752</b>	<b>37.8%</b>	<b>12,335</b>
<b>Total Repairs and Maintenance Expenditure</b>	<b>215,024</b>	<b>199,189</b>	<b>203,963</b>	<b>7,497</b>	<b>108,975</b>	<b>173,880</b>	<b>64,905</b>	<b>37.3%</b>	<b>203,963</b>

## Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

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>	<b>112,502</b>	<b>104,946</b>	<b>104,946</b>	<b>8,746</b>	<b>96,201</b>	<b>96,201</b>	<b>0</b>	<b>0.0%</b>	<b>104,946</b>
Roads Infrastructure	33,523	34,090	34,090	2,841	31,249	31,249	0	0.0%	34,090
<i>Roads</i>	32,825	34,090	34,090	2,841	31,249	31,249	0	0.0%	34,090
Storm water Infrastructure	5,827	6,044	6,044	504	5,540	5,540	0	0.0%	6,044
<i>Drainage Collection</i>	-	6,044	6,044	504	5,540	5,540	0	0.0%	6,044
Electrical Infrastructure	24,965	25,166	25,166	2,097	23,069	23,069	(0)	0.0%	25,166
<i>LV Networks</i>	24,965	25,166	25,166	2,097	23,069	23,069	(0)	0.0%	25,166
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	27,676	27,501	27,501	2,292	25,210	25,210	0	0.0%	27,501
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	27,444	27,501	27,501	2,292	25,210	25,210	0	0.0%	27,501
Sanitation Infrastructure	16,668	9,897	9,897	825	9,072	9,072	0	0.0%	9,897
<i>Reticulation</i>	16,390	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	-	9,897	9,897	825	9,072	9,072	0	0.0%	9,897
Solid Waste Infrastructure	3,843	2,248	2,248	187	2,061	2,061	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>	<b>11,971</b>	<b>12,662</b>	<b>12,662</b>	<b>1,055</b>	<b>11,607</b>	<b>11,607</b>	<b>0</b>	<b>0.0%</b>	<b>12,662</b>
Operational Buildings	11,971	12,662	12,662	1,055	11,607	11,607	0	0.0%	12,662
<i>Municipal Offices</i>	11,971	12,662	12,662	1,055	11,607	11,607	0	0.0%	12,662
<b>Intangible Assets</b>	<b>525</b>	<b>723</b>	<b>723</b>	<b>60</b>	<b>663</b>	<b>663</b>	<b>(0)</b>	<b>0.0%</b>	<b>723</b>
Licences and Rights	525	723	723	60	663	663	(0)	0.0%	723
<i>Computer Software and Applications</i>	525	723	723	60	663	663	(0)	0.0%	723
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	<b>1,826</b>	<b>8,137</b>	<b>8,137</b>	<b>678</b>	<b>7,459</b>	<b>7,459</b>	<b>(0)</b>	<b>0.0%</b>	<b>8,137</b>
Furniture and Office Equipment	1,826	8,137	8,137	678	7,459	7,459	(0)	0.0%	8,137
<b>Machinery and Equipment</b>	<b>764</b>	<b>736</b>	<b>736</b>	<b>61</b>	<b>674</b>	<b>674</b>	<b>(0)</b>	<b>0.0%</b>	<b>736</b>
Machinery and Equipment	764	736	736	61	674	674	(0)	0.0%	736
<b>Transport Assets</b>	<b>3,516</b>	<b>4,081</b>	<b>4,081</b>	<b>340</b>	<b>3,741</b>	<b>3,741</b>	<b>(0)</b>	<b>0.0%</b>	<b>4,081</b>
Transport Assets	3,516	4,081	4,081	340	3,741	3,741	(0)	0.0%	4,081
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>131,104</b>	<b>131,285</b>	<b>131,285</b>	<b>10,940</b>	<b>120,345</b>	<b>120,345</b>	<b>(0)</b>	<b>0.0%</b>	<b>131,285</b>

## Supporting Table SC13e

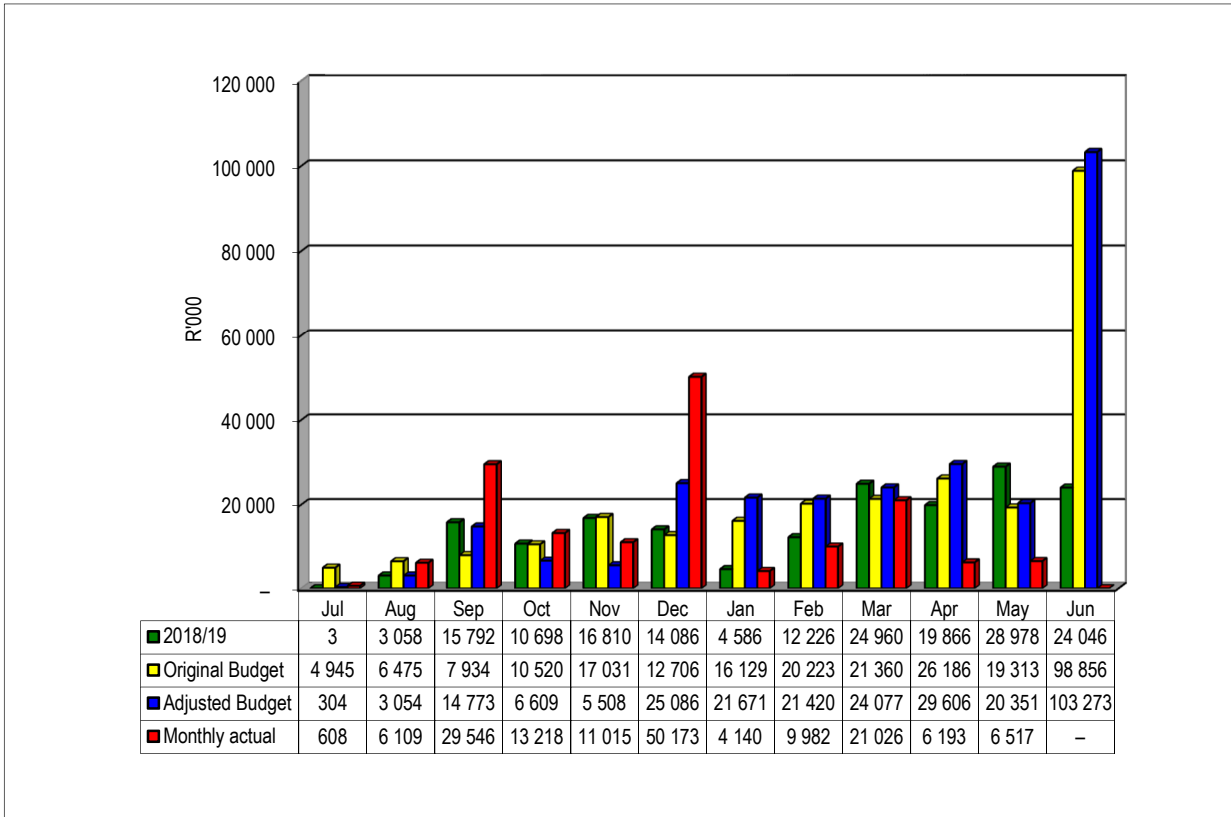
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M11 May

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 upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	23,172	16,905	403	10,182	19,034	8,852	46.5%	16,905
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	3,160	3,160	349	416	2,370	1,954	82.5%	3,160
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	9,750	9,750	-	7,871	14,000	6,129	43.8%	9,750
<i>MV Networks</i>	-	9,750	9,750	-	7,871	14,000	6,129	43.8%	9,750
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	3,600	2,011	54	1,863	1,844	(20)	-1.1%	2,011
<i>Distribution</i>	-	3,600	2,011	54	1,863	1,844	(20)	-1.1%	2,011
Sanitation Infrastructure	-	5,662	984	-	32	820	788	96.1%	984
<i>Pump Station</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	5,662	984	-	32	820	788	96.1%	984
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	1,000	1,000	-	-	-	-	-	1,000
<i>Landfill Sites</i>	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	1,000	1,000	-	-	-	-	-	1,000
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	16,928	17,928	1,702	7,534	5,219	(2,315)	-44.4%	17,928
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	16,928	17,928	1,702	7,534	5,219	(2,315)	-44.4%	17,928
<i>Outdoor Facilities</i>	-	16,928	17,928	1,702	7,534	5,219	(2,315)	-44.4%	17,928
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	100	100	-	61	50	(11)	-21.7%	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	34,933	2,106	17,777	24,303	6,526	26.9%	34,933

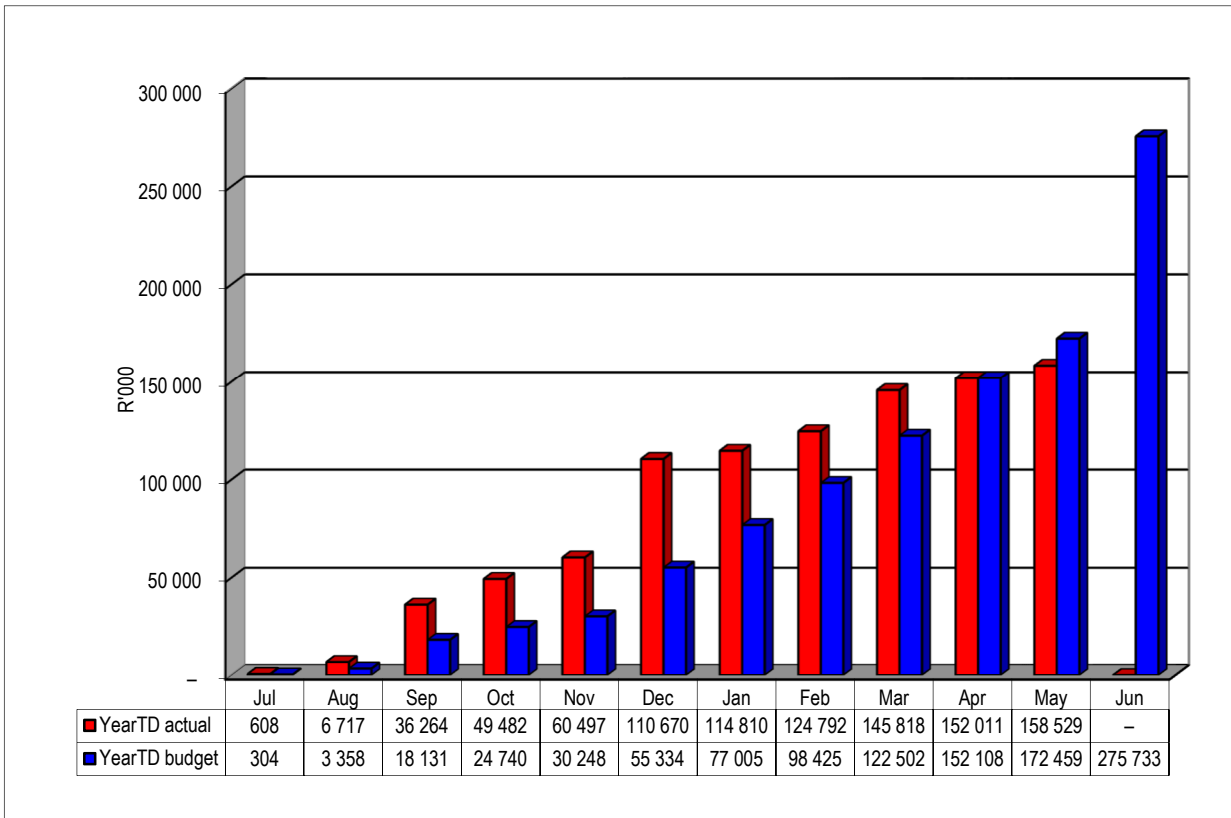
# Other supporting documentation

## Section 71 charts

### Capital expenditure monthly trend - actual vs target

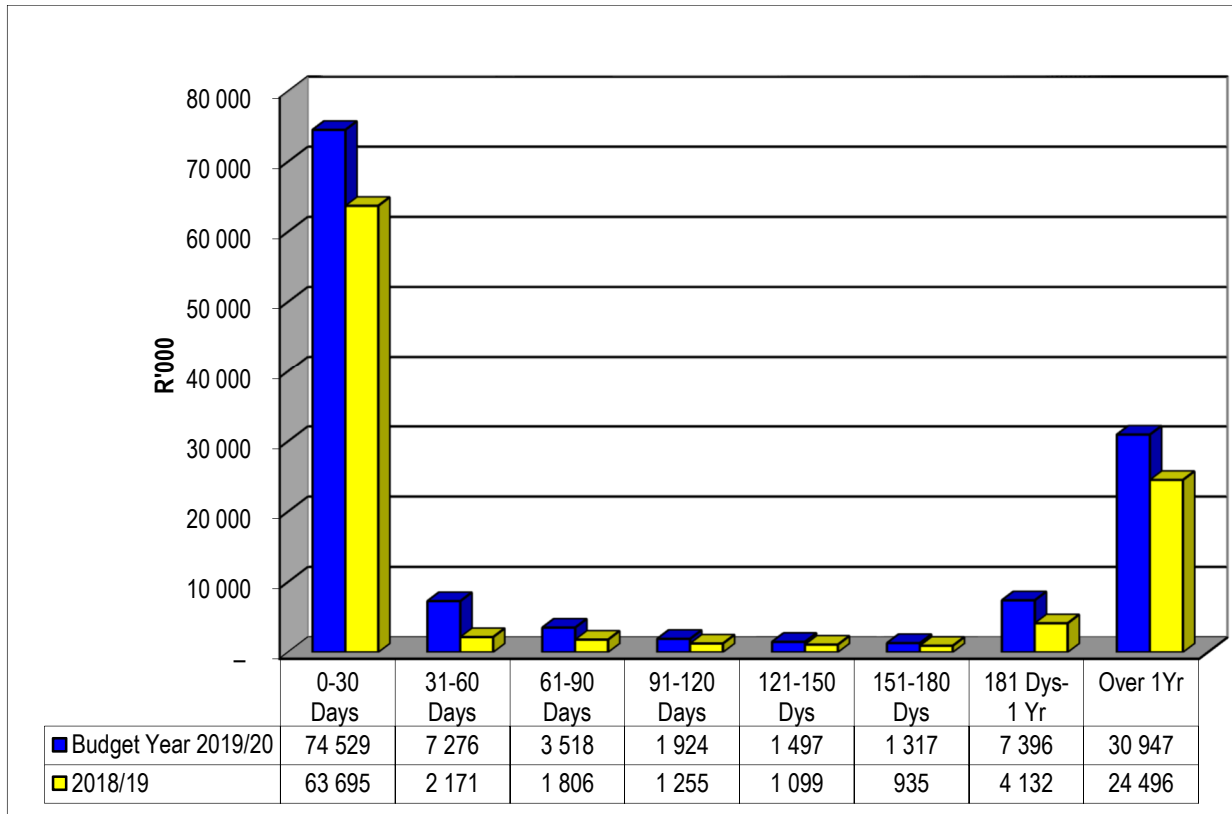


### Capital expenditure – YTD actual vs YTD trend

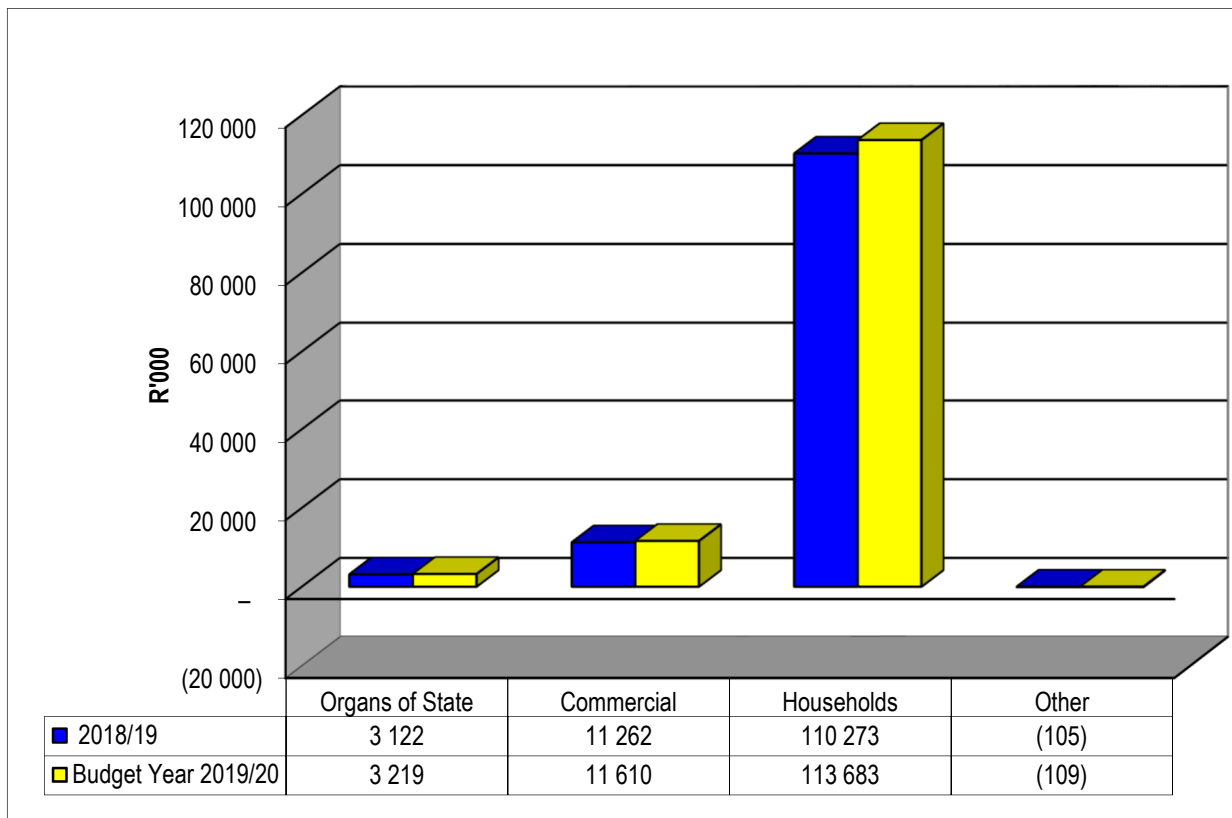




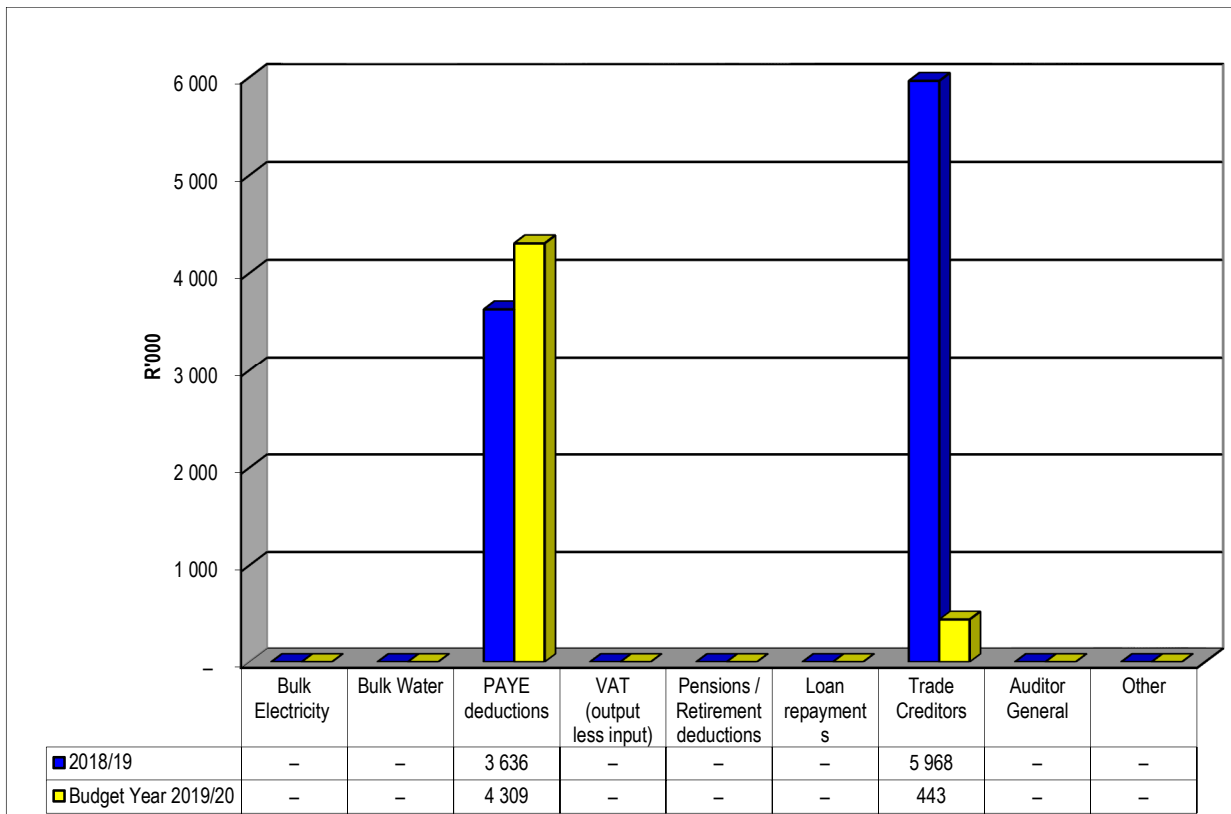
## Debtors Age Analysis



## Debtors by Type



## Creditor Payments



## **Municipal manager's quality certification**

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

**□ Monthly Budget Statement**

for the month of **May 2020** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: **CC Groenewald**

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

Signature:  \_\_\_\_\_

Date: 11 June 2020