

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

June 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 June 2020 substantial economic activity, with special reference to the tourism sector, is still restricted and it is expected to have an impact on the consumers and businesses ability to pay municipal accounts. A larger increase in outstanding debt, compared to March 2020 and April 2020 has been observed for May and June 2020 and the 12-month rolling average payment rate has decreased from 99,01% in February 2020 to 96,95% at the end of June 2020. The financial impact of COVID-19 is being closely monitored.

It should be noted that all information contained in this report reflects the preliminary outcome for 2019/2020. Certain year end transactions still have to be processed, which could influence the final outcome. The final figures will be available after the completion of the Annual Financial Statements for audit.

Revenue by Source

The Year-to-Date actual operating revenue is 99.47% of the budgeted revenue for 2019/2020. Revenue from Electricity which is the largest source of revenue reflects R8.5m above the projected budgeted revenue. Water and Sewerage services revenue realised as anticipated.

Borrowings

The balance of borrowings amounts to R476.9m at the end of June 2020.

Operating expenditure by vote & type

The Year-to-date actual operating expenditure is 87.84% of the budgeted expenditure for 2019/2020. The Bulk purchases are directly informed by the purchase of electricity from Eskom and the increased expenditure is in line with the increased revenue. Cost saving efficiencies has been achieved and it includes preliminary savings on the salary budget reflected at R10,6m and R43,9m on contracted services as well as R5,8m on

other materials and R27,1m on other expenditure. These savings are the result of practising financial discipline and adhering to cost containment measures operating in a context of radical uncertainty raised by the crisis.

Capital expenditure

The YTD Capital expenditure amounts to R194.9m or 70.67% of the adjusted budget of R275.8m. At this stage a roll over application for MIG & Public Transport Non-Motorised Infrastructure Grant to NT & PT by the end of August 2020 for unspent grant funding relating to a capital project. An amount of R60 710 750 was identified as roll over projects to the 2020/2021 financial year.

Allocations received (National & Provincial Grants)

No Grants received during June 2020.

Spending on Grants

Spending on grants amounts to R13.3m for June 2020.

This includes FMG, EPWP, MSD&CBG, Resourcing Funding for Support of a K9 Unit, Disaster Management, Local Government Support Grant (LGSG), Thusong Service Centre, 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 - M12 June

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Total	-0.53%		
Interest earned - external investments	22.56%		
Expenditure By Type			
Total	-12.16%		
Capital Expenditure			
Total	-29.33%	Capital Spending = 70.67%	
Financial Position			
In order			
Cash Flow			
In order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual
Revenue	1,339,778	1,318,742
Expenditure	1,306,768	1,147,878
Surplus / (Deficit)	33,010	170,864
Capital	275,800	194,896

**% of
Budget
Received/
Spent**

98.4%
87.8%
70.7%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual
Revenue	1,290,877	1,284,016
Expenditure	1,306,768	1,147,878
Surplus / (Deficit)	(15,891)	136,137
Capital	275,800	194,896

**% of
Budget
Received/
Spent**

99.5%
87.8%
70.7%

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 - M12 June

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									
Financial Performance									
Property rates	233,274	242,150	242,050	19,047	240,914	242,050	(1,136)	-0%	242,050
Service charges	648,200	676,330	690,950	55,350	699,354	690,950	8,404	1%	690,950
Investment revenue	41,767	28,010	39,460	9,516	48,364	39,460	8,904	23%	39,460
Transfers and subsidies	118,976	152,183	126,555	3,415	124,309	126,555	(2,246)	-2%	126,555
Other own revenue	105,849	74,844	191,862	12,017	171,074	191,862	(20,788)	-11%	191,862
Total Revenue (excluding capital transfers and contributions)	1,148,067	1,173,517	1,290,877	99,345	1,284,016	1,290,877	(6,862)	-1%	1,290,877
Employee costs	367,858	399,804	400,310	31,523	389,739	400,310	(10,571)	-3%	400,310
Remuneration of Councillors	10,573	11,383	11,383	1,310	11,282	11,383	(100)	-1%	11,383
Depreciation & asset impairment	131,104	131,285	131,285	10,940	131,285	131,285	-		131,285
Finance charges	44,921	51,549	51,549	18,092	46,570	51,549	(4,979)	-10%	51,549
Materials and bulk purchases	289,705	339,554	330,306	28,371	289,842	330,306	(40,464)	-12%	330,306
Transfers and subsidies	486	500	500	-	500	500	-		500
Other expenditure	263,925	315,888	381,435	34,374	278,660	381,435	(102,776)	-27%	381,435
Total Expenditure	1,108,572	1,249,963	1,306,768	124,610	1,147,878	1,306,768	(158,890)	-12%	1,306,768
Surplus/(Deficit)	39,495	(76,446)	(15,891)	(25,265)	136,137	(15,891)	152,028	-957%	(15,891)
Transfers and subsidies - capital (monetary)	66,060	70,194	46,283	10,020	34,727	46,283	(11,556)	-25%	46,283
Contributions & Contributed assets	-	-	2,618	-	-	2,618	(2,618)	-100%	2,618
Surplus/(Deficit) after capital transfers & contributions	105,555	(6,252)	33,010	(15,245)	170,864	33,010	137,854	418%	33,010
Surplus/ (Deficit) for the year	105,555	(6,252)	33,010	(15,245)	170,864	33,010	137,854	418%	33,010
Capital expenditure & funds sources									
Capital expenditure	175,110	261,677	275,800	36,368	194,896	275,800	(80,904)	-29%	275,800
Capital transfers recognised	93,002	70,194	128,624	17,057	116,125	128,624	(12,499)	-10%	128,624
Borrowing	36,495	90,501	68,525	6,493	45,514	68,525	(23,011)	-34%	68,525
Internally generated funds	45,613	100,981	78,651	12,818	33,257	78,651	(45,394)	-58%	78,651
Total sources of capital funds	175,110	261,677	275,800	36,368	194,896	275,800	(80,904)	-29%	275,800
Financial position									
Total current assets	710,826	583,535	691,390		845,240				691,390
Total non current assets	3,688,101	3,823,679	3,802,102		3,758,363				3,802,102
Total current liabilities	222,765	234,096	212,344		277,691				212,344
Total non current liabilities	645,090	694,547	674,247		662,166				674,247
Community wealth/Equity	3,531,072	3,478,571	3,606,901		3,663,747				3,606,901
Cash flows									
Net cash from (used) operating	216,756	165,492	274,348	(12,874)	306,921	276,701	(30,219)	-11%	274,348
Net cash from (used) investing	(180,645)	(269,006)	(272,129)	(47,643)	(201,543)	(283,062)	(81,519)	29%	(272,129)
Net cash from (used) financing	22,109	58,619	38,319	46,852	15,248	58,619	43,372	74%	38,319
Cash/cash equivalents at the month/year end	533,188	444,120	573,726	-	653,813	585,446	(68,367)	-12%	573,726
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	72,306	6,343	4,982	2,826	1,752	1,481	6,643	32,662	128,996
Creditors Age Analysis									
Total Creditors	4,296	-	-	-	-	-	-	-	4,296

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

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									
Revenue - Functional									
<i>Governance and administration</i>	327,076	317,773	337,475	32,090	325,554	337,475	(11,921)	-4%	337,475
Executive and council	27,347	31,168	30,953	1,878	32,072	30,953	1,119	4%	30,953
Finance and administration	299,642	286,569	306,487	30,212	293,447	306,487	(13,040)	-4%	306,487
Internal audit	86	36	36	-	36	36	-		36
<i>Community and public safety</i>	117,527	132,968	187,328	13,191	177,175	187,328	(10,153)	-5%	187,328
Community and social services	8,471	8,073	8,077	62	8,011	8,077	(66)	-1%	8,077
Sport and recreation	29,227	24,825	24,825	1,463	18,890	24,825	(5,935)	-24%	24,825
Public safety	32,372	47,393	50,430	4,901	41,511	50,430	(8,920)	-18%	50,430
Housing	47,457	52,676	103,995	6,764	108,763	103,995	4,768	5%	103,995
<i>Economic and environmental services</i>	16,861	14,270	17,946	5,451	14,454	17,946	(3,492)	-19%	17,946
Planning and development	10,337	10,019	10,019	1,074	8,016	10,019	(2,003)	-20%	10,019
Road transport	6,229	4,206	7,882	4,380	6,416	7,882	(1,466)	-19%	7,882
Environmental protection	295	45	45	(2)	22	45	(23)	-51%	45
<i>Trading services</i>	752,662	778,700	797,029	58,633	801,559	797,029	4,530	1%	797,029
Energy sources	419,560	438,026	451,910	33,014	458,039	451,910	6,129	1%	451,910
Water management	145,980	147,953	154,453	13,445	152,736	154,453	(1,717)	-1%	154,453
Waste water management	110,345	105,084	103,908	6,597	104,121	103,908	213	0%	103,908
Waste management	76,777	87,637	86,757	5,577	86,662	86,757	(95)	0%	86,757
<i>Other</i>	-	-	-	-	-	-	-		-
Total Revenue - Functional	1,214,127	1,243,711	1,339,778	109,365	1,318,742	1,339,778	(21,036)	-2%	1,339,778
Expenditure - Functional									
<i>Governance and administration</i>	222,170	247,061	253,066	19,610	215,838	253,066	(37,229)	-15%	253,066
Executive and council	56,567	59,731	57,304	5,787	52,307	57,304	(4,997)	-9%	57,304
Finance and administration	162,935	184,233	192,692	13,605	161,231	192,692	(31,461)	-16%	192,692
Internal audit	2,668	3,097	3,070	218	2,299	3,070	(771)	-25%	3,070
<i>Community and public safety</i>	159,878	197,962	236,393	18,882	183,287	236,393	(53,106)	-22%	236,393
Community and social services	16,972	17,929	17,360	1,108	15,099	17,360	(2,262)	-13%	17,360
Sport and recreation	43,905	51,814	52,954	2,567	43,956	52,954	(8,998)	-17%	52,954
Public safety	80,702	94,795	103,031	12,067	95,241	103,031	(7,790)	-8%	103,031
Housing	18,299	33,424	63,048	3,140	28,991	63,048	(34,057)	-54%	63,048
<i>Economic and environmental services</i>	146,841	162,841	164,970	17,626	153,916	164,970	(11,054)	-7%	164,970
Planning and development	36,688	44,429	42,697	3,774	38,825	42,697	(3,872)	-9%	42,697
Road transport	103,331	106,751	110,448	12,781	105,518	110,448	(4,930)	-4%	110,448
Environmental protection	6,821	11,661	11,826	1,071	9,573	11,826	(2,253)	-19%	11,826
<i>Trading services</i>	576,651	639,154	649,204	68,183	591,840	649,204	(57,364)	-9%	649,204
Energy sources	313,606	363,841	371,941	34,060	332,139	371,941	(39,802)	-11%	371,941
Water management	107,916	116,983	113,597	15,425	104,538	113,597	(9,058)	-8%	113,597
Waste water management	84,120	85,886	89,343	11,437	85,966	89,343	(3,377)	-4%	89,343
Waste management	71,009	72,444	74,324	7,261	69,197	74,324	(5,127)	-7%	74,324
<i>Other</i>	3,031	2,945	3,135	308	2,998	3,135	(137)	-4%	3,135
Total Expenditure - Functional	1,108,572	1,249,963	1,306,768	124,610	1,147,878	1,306,768	(158,890)	-12%	1,306,768
Surplus/ (Deficit) for the year	105,555	(6,252)	33,010	(15,245)	170,864	33,010	137,854	418%	33,010

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) - M12 June

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
R thousands									
Revenue by Vote									
Vote 1 - Council	27,246	31,083	30,843	1,867	31,933	30,843	1,090	3.5%	30,843
Vote 2 - Municipal Manager & Internal Audit	86	36	36	-	36	36	-		36
Vote 3 - Management Services	1,070	844	844	224	1,189	844	345	40.9%	844
Vote 4 - Finance	292,912	284,914	297,684	29,958	289,909	297,684	(7,775)	-2.6%	297,684
Vote 5 - Community Services	362,289	379,676	386,122	31,598	377,732	386,122	(8,390)	-2.2%	386,122
Vote 6 - Economic and Social Development & Tourism	2,030	2,635	2,986	352	2,557	2,986	(428)	-14.3%	2,986
Vote 7 - Infrastructure & Planning	496,225	497,130	570,833	40,464	573,879	570,833	3,046	0.5%	570,833
Vote 8 - Protection Services	32,267	47,393	50,430	4,901	41,507	50,430	(8,923)	-17.7%	50,430
Total Revenue by Vote	1,214,127	1,243,711	1,339,778	109,365	1,318,742	1,339,778	(21,036)	-1.6%	1,339,778
Expenditure by Vote									
Vote 1 - Council	38,174	36,077	34,676	4,345	32,689	34,676	(1,987)	-5.7%	34,676
Vote 2 - Municipal Manager & Internal Audit	5,050	5,797	6,297	461	5,338	6,297	(959)	-15.2%	6,297
Vote 3 - Management Services	46,736	56,900	55,967	5,145	48,719	55,967	(7,248)	-13.0%	55,967
Vote 4 - Finance	74,716	75,077	83,956	4,354	63,562	83,956	(20,394)	-24.3%	83,956
Vote 5 - Community Services	402,983	439,679	441,420	47,339	406,190	441,420	(35,231)	-8.0%	441,420
Vote 6 - Economic and Social Development & Tourism	10,303	13,291	13,452	1,199	11,626	13,452	(1,826)	-13.6%	13,452
Vote 7 - Infrastructure & Planning	449,522	527,994	566,632	49,766	483,842	566,632	(82,790)	-14.6%	566,632
Vote 8 - Protection Services	81,089	95,150	104,369	11,999	95,913	104,369	(8,456)	-8.1%	104,369
Total Expenditure by Vote	1,108,572	1,249,963	1,306,768	124,609	1,147,878	1,306,768	(158,890)	-12.2%	1,306,768
Surplus/ (Deficit) for the year	105,555	(6,252)	33,010	(15,245)	170,864	33,010	137,854	417.6%	33,010

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) - M12 June

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									
Revenue By Source									
Property rates	233,274	242,150	242,050	19,047	240,914	242,050	(1,136)	0%	242,050
Service charges - electricity revenue	378,668	398,868	406,868	32,986	415,329	406,868	8,461	2%	406,868
Service charges - water revenue	129,971	127,320	133,820	10,465	133,864	133,820	44	0%	133,820
Service charges - sanitation revenue	77,772	80,020	81,020	6,324	81,058	81,020	38	0%	81,020
Service charges - refuse revenue	61,788	70,122	69,242	5,574	69,102	69,242	(140)	0%	69,242
Rental of facilities and equipment	6,341	3,562	3,562	339	3,407	3,562	(155)	-4%	3,562
Interest earned - external investments	41,767	28,010	39,460	9,516	48,364	39,460	8,904	23%	39,460
Interest earned - outstanding debtors	4,193	4,151	4,351	441	5,036	4,351	685	16%	4,351
Dividends received			-	-	-	-	-		-
Fines, penalties and forfeits	24,734	32,552	32,552	2,099	30,312	32,552	(2,240)	-7%	32,552
Licences and permits	2,526	2,462	2,462	113	1,975	2,462	(487)	-20%	2,462
Agency services	4,913	4,700	5,200	455	4,376	5,200	(824)	-16%	5,200
Transfers and subsidies	118,976	152,183	126,555	3,415	124,309	126,555	(2,246)	-2%	126,555
Other revenue	63,142	27,416	143,735	8,571	125,968	143,735	(17,767)	-12%	143,735
Gains on disposal of PPE							-		
Total Revenue (excluding capital transfers and contributions)	1,148,067	1,173,517	1,290,877	99,345	1,284,016	1,290,877	(6,862)	-1%	1,290,877
Expenditure By Type									
Employee related costs	367,858	399,804	400,310	31,523	389,739	400,310	(10,571)	(0)	400,310
Remuneration of councillors	10,573	11,383	11,383	1,310	11,282	11,383	(100)	-1%	11,383
Debt impairment	17,949	24,902	24,902	2,075	24,902	24,902	-		24,902
Depreciation & asset impairment	131,104	131,285	131,285	10,940	131,285	131,285	-		131,285
Finance charges	44,921	51,549	51,549	18,092	46,570	51,549	(4,979)	-10%	51,549
Bulk purchases	242,614	275,880	282,880	20,591	248,254	282,880	(34,626)	-12%	282,880
Other materials	47,091	63,675	47,426	7,780	41,588	47,426	(5,838)	-12%	47,426
Contracted services	186,758	207,536	209,295	21,022	165,342	209,295	(43,954)	-21%	209,295
Transfers and subsidies	486	500	500	-	500	500	-		500
Other expenditure	58,609	83,450	115,538	11,276	88,416	115,538	(27,122)	-23%	115,538
Loss on disposal of PPE	610		31,700	-	-	31,700	(31,700)	-100%	31,700
Total Expenditure	1,108,572	1,249,963	1,306,768	124,610	1,147,878	1,306,768	(158,890)	-12%	1,306,768
Surplus/(Deficit)	39,495	(76,446)	(15,891)	(25,265)	136,137	(15,891)	152,028	(0)	(15,891)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	66,060	70,194	46,283	10,020	34,727	46,283	(11,556)	(0)	46,283
Transfers and subsidies - capital (in-kind - all)			2,618			2,618	(2,618)	(0)	2,618
Surplus/(Deficit) after capital transfers & contributions	105,555	(6,252)	33,010	(15,245)	170,864	33,010	-		33,010
Taxation									
Surplus/(Deficit) after taxation	105,555	(6,252)	33,010	(15,245)	170,864	33,010			33,010
Attributable to minorities									
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	105,555	(6,252)	33,010	(15,245)	170,864	33,010			33,010

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.53% below the YTD budget.

Current expenditure is 12.16% below YTD budget projections for June 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) - M12 June

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
R thousands									
Multi-Year expenditure appropriation									
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	14,897	42,140	42,897	(757)	-2%	42,897
Vote 6 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	63,169	40,128	92,716	5,298	15,575	92,716	(77,141)	-83%	92,716
Vote 8 - Protection Services	4,809	5,588	-	-	-	-	-	-	-
Vote 9 - Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	134,520	100,298	135,613	20,195	57,715	135,613	(77,898)	-57%	135,613
Single Year expenditure appropriation									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	295	3,975	3,975	2,875	3,966	3,975	(9)	0%	3,975
Vote 4 - Finance	-	30	30	-	22	30	(8)	-27%	30
Vote 5 - Community Services	12,100	97,601	73,611	6,825	26,849	73,611	(46,762)	-64%	73,611
Vote 6 - Economic and Social Development & Tourism	-	7,906	2,973	-	375	2,973	(2,599)	-87%	2,973
Vote 7 - Infrastructure & Planning	28,195	45,186	43,870	255	93,905	43,870	50,035	114%	43,870
Vote 8 - Protection Services	-	6,680	15,727	6,218	12,064	15,727	(3,663)	-23%	15,727
Vote 9 - Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	40,590	161,378	140,186	16,172	137,181	140,186	(3,005)	-2%	140,186
Total Capital Expenditure	175,110	261,677	275,800	36,368	194,896	275,800	(80,904)	-29%	275,800
Capital Expenditure - Functional Classification									
Governance and administration	8,659	4,105	4,105	2,875	4,049	4,105	(56)	-1%	4,105
Executive and council	295	10	10	1	2	10	(8)	-83%	10
Finance and administration	8,364	4,095	4,095	2,874	4,048	4,095	(47)	-1%	4,095
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	68,172	64,760	127,178	12,831	103,088	127,178	(24,090)	-19%	127,178
Community and social services	5,164	3,280	2,960	280	890	2,960	(2,069)	-70%	2,960
Sport and recreation	23,923	18,770	19,055	1,820	9,956	19,055	(9,099)	-48%	19,055
Public safety	4,809	16,271	20,790	6,218	13,213	20,790	(7,577)	-36%	20,790
Housing	34,276	26,439	84,373	4,513	79,028	84,373	(5,345)	-6%	84,373
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	13,407	30,410	21,757	5,919	11,663	21,757	(10,094)	-46%	21,757
Planning and development	1,346	8,899	3,896	459	1,151	3,896	(2,746)	-70%	3,896
Road transport	12,061	21,510	17,860	5,460	10,512	17,860	(7,348)	-41%	17,860
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	84,872	162,402	122,760	14,743	76,096	122,760	(46,664)	-38%	122,760
Energy sources	28,893	34,124	29,226	1,040	20,182	29,226	(9,044)	-31%	29,226
Water management	12,270	48,504	39,982	6,933	24,904	39,982	(15,079)	-38%	39,982
Waste water management	42,210	62,843	43,241	6,506	23,700	43,241	(19,541)	-45%	43,241
Waste management	1,499	16,931	10,311	264	7,311	10,311	(3,000)	-29%	10,311
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	175,110	261,677	275,800	36,368	194,896	275,800	(80,904)	-29%	275,800
Funded by:									
National Government	30,445	39,010	39,010	8,715	31,402	39,010	(7,608)	-20%	39,010
Provincial Government	35,615	31,184	88,355	8,341	84,723	88,355	(3,632)	-4%	88,355
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	26,942	-	1,259	-	-	1,259	(1,259)	-100%	1,259
Transfers recognised - capital	93,002	70,194	128,624	17,057	116,125	128,624	(12,499)	-10%	128,624
Borrowing	36,495	90,501	68,525	6,493	45,514	68,525	(23,011)	-34%	68,525
Internally generated funds	45,613	100,981	78,651	12,818	33,257	78,651	(45,394)	-58%	78,651
Total Capital Funding	175,110	261,677	275,800	36,368	194,896	275,800	(80,904)	-29%	275,800

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	2018/19	Budget Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	123,988	124,120	253,726	143,570	253,726
Call investment deposits	409,200	320,000	320,000	510,243	320,000
Consumer debtors	73,481	73,134	73,134	102,804	73,134
Other debtors	65,059	35,523	35,523	50,054	35,523
Current portion of long-term receivables	11	7	7	7	7
Inventory	39,086	30,752	9,000	38,562	9,000
Total current assets	710,826	583,535	691,390	845,240	691,390
Non current assets					
Long-term receivables	9	4	4	4	4
Investments	50,524	57,885	46,885	46,515	46,885
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	3,628,044	3,583,550	3,628,044
Biological					
Intangible	8,597	5,323	5,323	8,597	5,323
Other non-current assets					
Total non current assets	3,688,101	3,823,679	3,802,102	3,758,363	3,802,102
TOTAL ASSETS	4,398,927	4,407,214	4,493,492	4,603,603	4,493,492
LIABILITIES					
Current liabilities					
Bank overdraft			-		-
Borrowing	39,725	42,244	42,244	46,981	42,244
Consumer deposits	40,020	63,074	63,074	40,992	63,074
Trade and other payables	110,010	95,207	73,455	156,147	73,455
Provisions	33,010	33,570	33,570	33,570	33,570
Total current liabilities	222,765	234,096	212,344	277,691	212,344
Non current liabilities					
Borrowing	422,933	455,453	435,153	429,952	435,153
Provisions	222,157	239,095	239,095	232,214	239,095
Total non current liabilities	645,090	694,547	674,247	662,166	674,247
TOTAL LIABILITIES	867,854	928,643	886,591	939,856	886,591
NET ASSETS	3,531,072	3,478,571	3,606,901	3,663,747	3,606,901
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3,527,808	3,475,231	3,603,561	3,660,482	3,603,561
Reserves	3,264	3,340	3,340	3,265	3,340
TOTAL COMMUNITY WEALTH/EQUITY	3,531,072	3,478,571	3,606,901	3,663,747	3,606,901

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 - M12 June

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									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	231,322	241,063	240,976	12,023	205,505	241,862	(36,358)	-15%	240,976
Service charges	642,062	673,293	687,900	50,880	720,554	679,913	40,641	6%	687,900
Other revenue	82,274	66,179	178,615	9,759	166,466	178,616	(12,149)	-7%	178,615
Government - operating	118,820	152,183	126,555	3,415	124,309	125,794	(1,484)	-1%	126,555
Government - capital	57,030	70,194	46,283	10,020	34,727	46,216	(11,489)	-25%	46,283
Interest	45,960	32,161	43,811	9,957	53,400	40,311	13,089	32%	43,811
Dividends			-				-		-
Payments									
Suppliers and employees	(915,305)	(1,017,533)	(997,743)	(90,836)	(950,971)	(983,962)	(32,991)	3%	(997,743)
Finance charges	(44,921)	(51,549)	(51,549)	(18,092)	(46,570)	(51,549)	(4,979)	10%	(51,549)
Transfers and Grants	(486)	(500)	(500)	-	(500)	(500)	-		(500)
NET CASH FROM/(USED) OPERATING ACTIVITIES	216,756	165,492	274,348	(12,874)	306,921	276,701	(30,219)	-11%	274,348
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	(566)	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	10	10	10	4	9	10	(0)	-4%	10
Decrease (increase) in non-current investments	(4,980)	(7,339)	3,661	(615)	4,008	(7,339)	11,347	-155%	3,661
Payments									
Capital assets	(175,110)	(261,677)	(275,800)	(47,032)	(205,560)	(275,733)	(70,172)	25%	(275,800)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(180,645)	(269,006)	(272,129)	(47,643)	(201,543)	(283,062)	(81,519)	29%	(272,129)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	54,000	74,300	54,000	54,000	54,000	74,300	(20,300)	-27%	54,000
Increase (decrease) in consumer deposits	1,558	23,028	23,028	(66)	972	23,028	(22,056)	-96%	23,028
Payments									
Repayment of borrowing	(33,448)	(38,709)	(38,709)	(7,082)	(39,725)	(38,709)	1,016	-3%	(38,709)
NET CASH FROM/(USED) FINANCING ACTIVITIES	22,109	58,619	38,319	46,852	15,248	58,619	43,372	74%	38,319
NET INCREASE/ (DECREASE) IN CASH HELD	58,220	(44,895)	40,539	(13,665)	120,626	52,259			40,539
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	573,726		653,813	585,446			573,726

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 653.8million.

The municipality started the year with a positive cash balance of R533.2 million. The June closing balance is R653.8 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 - M12 June

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			
Cash Receipts By Source															
Property rates	21,376	10,407	33,969	18,110	13,847	13,582	17,433	19,734	20,640	9,593	14,791	12,023	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	30,849	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	12,001	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	4,427	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	3,603	69,807	79,071	89,573
Rental of facilities and equipment	618	594	368	441	377	339	42	330	325	134	111	151	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	9,516	28,010	29,690	31,471
Interest earned - outstanding debtors	408	421	373	397	416	423	409	451	368	456	473	441	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	2,099	8,393	8,908	9,424
Licences and permits	223	215	188	193	187	171	297	199	187	-	3	113	2,462	2,580	2,627
Agency services	469	431	366	472	441	406	515	407	405	1	(17)	455	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	3,415	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	6,942	47,078	31,707	31,846
Cash Receipts by Source	118,386	81,312	133,607	108,003	91,742	123,360	97,971	156,571	120,333	64,189	88,726	86,034	1,164,879	1,248,620	1,371,345
Other Cash Flows by Source															
Transfer receipts - capital	236	732	20,343	6,681	6,217	42,727	672	(60,637)	4,371	789	2,577	10,020	70,194	42,164	68,993
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	54,000	74,300	54,000	50,000
Increase in consumer deposits	(67)	403	20	183	128	100	34	149	122	(2)	(33)	(66)	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)	(615)	(7,339)	(7,575)	(7,730)
Total Cash Receipts by Source	118,017	82,149	153,251	114,292	97,638	165,562	97,971	95,585	124,411	74,999	90,700	149,377	1,325,073	1,341,870	1,487,292
Cash Payments by Type															
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	30,851	388,224	414,152	438,547
Remuneration of councillors	894	908	908	908	908	908	908	908	908	908	908	1,310	11,383	11,878	12,397
Interest paid	82	(0)	1,479	2,422	910	14,417	988	-	5,155	1,962	1,063	18,092	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	20,591	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	7,780	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	21,022	207,536	229,784	237,280
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	8	8	8	215	150	79	30	-	-	-	-	-	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	9,281	70,836	74,960	105,513
Cash Payments by Type	31,534	25,754	158,252	91,095	102,435	113,560	75,372	79,027	(41,362)	143,302	110,143	108,928	1,069,582	1,175,846	1,290,787
Other Cash Flows/Payments by Type															
Capital assets	608	6,109	29,546	13,218	11,015	50,173	4,140	9,982	21,026	6,193	6,517	47,032	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	7,082	38,709	42,244	47,007
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	33,755	31,863	189,993	111,649	114,932	170,443	81,192	89,009	(15,206)	154,435	118,218	163,042	1,369,967	1,366,554	1,492,118
NET INCREASE/(DECREASE) IN CASH HELD															
	84,262	50,287	(36,743)	2,643	(17,295)	(4,881)	16,778	6,576	139,617	(79,436)	(27,518)	(13,665)	(44,895)	(24,684)	(4,825)
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	653,813	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 - M12 June

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		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	16,401	1,506	1,120	809	387	290	1,133	4,183	25,829	6,802		4,855
Trade and Other Receivables from Exchange Transactions - Electric	1300	17,925	1,611	1,111	569	306	259	969	4,359	27,109	6,462		5,860
Receivables from Non-exchange Transactions - Property Rates	1400	21,531	1,683	962	515	366	415	1,773	3,628	30,874	6,698		6,930
Receivables from Exchange Transactions - Waste Water Management	1500	7,801	798	530	338	227	187	859	2,583	13,323	4,194		2,994
Receivables from Exchange Transactions - Waste Management	1600	6,840	562	378	207	133	112	519	1,724	10,474	2,694		2,485
Receivables from Exchange Transactions - Property Rental Debtors	1700	437	21	19	15	9	9	51	199	761	284		260
Interest on Arrear Debtor Accounts	1810	185	108	123	90	71	78	531	9,709	10,895	10,479		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	1,185	54	740	282	253	133	808	6,276	9,731	7,752		2,807
Total By Income Source	2000	72,306	6,343	4,982	2,826	1,752	1,481	6,643	32,662	128,996	45,364	-	26,191
2018/19 - totals only		63,695	2,171	1,806	1,255	1,099	935	4,132	24,496	99,589	31,917		
Debtors Age Analysis By Customer Group													
Organs of State	2200	618	343	158	53	43	35	156	1,705	3,111	1,991		314
Commercial	2300	7,337	654	554	115	60	39	216	1,419	10,394	1,849		948
Households	2400	64,503	5,346	4,268	2,658	1,646	1,400	6,265	29,441	115,527	41,410		24,927
Other	2500	(152)	1	1	1	3	7	6	97	(37)	114		3
Total By Customer Group	2600	72,306	6,343	4,982	2,826	1,752	1,481	6,643	32,662	128,996	45,364	-	26,191

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	
2019					
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%
2020					
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	7,595	NO VOTE for 2019/2020	29,936	37,531	20.24%

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)
7595			6KL	7595	0	7595	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)
125	7470		50kWh	7595	0	7595	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
2019/2020										
June	72,305,820	6,343,453	4,981,945	2,826,453	1,752,292	1,481,075	6,642,963	32,661,655	128,995,654	56,689,835
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 30/06/2020 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	2,740,265	1,630,176	1,088,167	21,922
WCED 2251	232,182	232,182	0	0
OTHER 2255	46,425	46,425	0	0
HEALTH 2252	82,751	70,077	11,747	927
TPW 2256	-86,356	-86,356	0	0
HUMAN SETTLE 2215	29,085	29,085	0	0
HOUSING 2253	4,106	4,106	0	0
OTHER MUNICIPALITIES 2276	62,062	62,062	0	0
TOTAL OUTSTANDING	3,110,520	1,987,757	1,099,914	22,849

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

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		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	31,529
Bulk Water	0200										-	-
PAYE deductions	0300	4,296									4,296	-
VAT (output less input)	0400										-	-
Pensions / Retirement deductions	0500										-	-
Loan repayments	0600										-	-
Trade Creditors	0700	-									-	16,756
Auditor General	0800										-	-
Other	0900										-	238
Total By Customer Type	1000	4,296	-	-	-	-	-	-	-	-	4,296	48,524

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

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 %	Commission Paid (Rands)	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	Yrs/Months											
R thousands												
Municipality												
LIBERTY 15934476	15 YEARS	Policy	YES	VARIABLE		NO	01/09/2025	14,494	45		125	14,664
LIBERTY 21196964	14 YEARS	Policy	YES	VARIABLE		NO	01/09/2025	27,325	73		260	27,658
MOMENTUM MP 3853776	14 YEARS	Policy	YES	VARIABLE		NO	01/07/2026	3,081	82		30	3,194
ABSA 9331734880	DEP PLUS	DEP PLUS	YES	VARIABLE	6.25	NO		10,329	28	(114)		10,243
Standard Bank 288434005-029	93 days	FIXED DE	YES	FIXED	7.025	NO	17/06/2020	100,000	1,790	(101,790)		-
Nedbank 03/7881534451 ref: 253	93 days	FIXED DE	YES	FIXED	7.05	NO	17/06/2020	100,000	1,796	(101,796)		-
Nedbank 03/7881534451 ref: 254	92 days	FIXED DE	YES	FIXED	6.25	NO	25/06/2020	100,000	1,575	(101,575)		-
Nedbank 03/7881534451 ref: 255	61 days	FIXED DE	YES	FIXED	4.73	NO	27/07/2020	100,000				100,000
ABSA 2079219751	61 days	FIXED DE	YES	FIXED	4.8	NO	27/07/2020	100,000				100,000
Nedbank 03/7881534451 ref: 256	33 days	FIXED DE	YES	FIXED	4.5	NO	20/07/2020				100,000	100,000
ABSA 2079256315	33 days	FIXED DE	YES	FIXED	0	NO	20/07/2020				100,000	100,000
TOTAL INVESTMENTS AND INTEREST								555,228	5,390	(305,275)	300,415	555,758

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 - M12 June

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									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	99,544	110,882	110,882	-	110,882	110,882	-		110,882
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
Provincial Government:	23,028	38,392	14,307	-	14,027	14,027	-		14,307
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
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			179
Local Govt Support Grant			650		650	650	-		650
Other grant providers:		-	-	-	-	-	-		-
Total Operating Transfers and Grants	122,572	149,274	125,189	-	124,909	124,909	-		125,189
Capital Transfers and Grants									
National Government:	25,901	39,010	39,010	-	39,010	39,010	-		39,010
Municipal Infrastructure Grant (MIG)	21,639	32,010	32,010		32,010	32,010	-		32,010
Integrated National Electrification Programme	4,262	7,000	7,000		7,000	7,000			7,000
Provincial Government:	25,463	28,281	3,343	-	3,343	3,343	-		3,343
Human Settlements Development Grant	25,463	26,439	-		-	-	-		-
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
Total Capital Transfers and Grants	51,364	67,291	42,353	-	42,353	42,353	-		42,353
TOTAL RECEIPTS OF TRANSFERS & GRANTS	173,936	216,565	167,542	-	167,262	167,262	-		167,542

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 - M12 June

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									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	3,476	4,185	4,185	921	3,886	4,185	(299)	-7.2%	4,185
Local Government Equitable Share							-		
Finance Management	1,550	1,550	1,550	570	1,550	1,550	-		1,550
EPWP Incentive	1,926	2,635	2,635	351	2,336	2,635	(299)	-11.4%	2,635
							-		
Provincial Government:	19,432	37,968	10,899	636	8,451	10,899	(1,676)	-15.4%	10,899
Human Settlements Development Grant	12,688	25,837	776		18	776	(758)	-97.7%	776
Library Services Grant	6,160	7,287	7,287	(131)	7,287	7,287			7,287
Financial Management Capacity Building Grant		980	380			380			380
Maintenance & Constuction of Transport Infrastructure	137	126	126		126	126			126
Western Cape Financial Management Support Grant		560	280			280			280
Local Government Internship Grant	86	36	-			-			-
Municipal Service Delivery & Capacity Building Grant	62	144	-			-			-
Thusong Service Centre	100	100	100	0	55	100	(45)	-45.5%	100
Resourcing Funding for Establishment &Support of a K9 Unit	200	2,897	1,040	116	315	1,040	(725)		1,040
Disaster Management Grant							-		
Municipal Disaster Relief Grant (MDRG)			112			112			112
Local Government Support Grant (LGSG)			650	650	650	650			650
Community Development Workers Operational Support Grant			148			148	(148)	-100.0%	148
Other grant providers:	-	176	186	-	0	186	(186)	-99.9%	186
Spaces for Sports		176	176		0	176	(176)	-99.9%	176
Hermanus Cemetery			10			10			10
Total operating expenditure of Transfers and Grants:	22,908	42,329	15,270	1,557	12,336	15,270	(2,162)	-14.2%	15,270
Capital expenditure of Transfers and Grants									
National Government:	30,445	39,010	39,010	8,463	31,304	39,010	(7,706)	-19.8%	39,010
Municipal Infrastructure Grant (MIG)	26,183	32,010	32,010	8,464	24,528	32,010	(7,482)	-23.4%	32,010
Integrated National Electrification Programme	4,262	7,000	7,000	(1)	6,776	7,000	(224)	-3.2%	7,000
							-		
Provincial Government:	35,615	31,184	4,370	2,144	2,144	4,370	(2,226)	-50.9%	4,370
Human Settlements Development Grant	34,108	26,439	-						
Resourcing Funding for Establishment &Support of a K9 Unit		2,903	960	301	301	960	(659)		960
Disaster Management Grant		1,843	1,843	1,843	1,843	1,843	(0)		1,843
Library Services Grant	1,117								
Municipal Disaster Relief Grant (MDRG)			67			67			67
Public Transport Non-Motorised Infrastructure Grant	390		1,500			1,500	(1,500)	-100.0%	1,500
Other grant providers:	-								
Total capital expenditure of Transfers and Grants	66,060	70,194	43,380	10,607	33,447	43,380	(9,933)	-22.9%	43,380
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	88,968	112,523	58,650	12,164	45,784	58,650	#####	-20.6%	58,650

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 %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Local Government Equitable Share				-	
Finance Management				-	
Municipal Systems Improvement				-	
EPWP Incentive				-	
Provincial Government:	1,431	352	495	936	65.4%
Human Settlements Development Grant				-	
Resourcing Funding for Establishment & Support of a K9 Unit	897	351	351	546	60.9%
Disaster Management Grant				-	
Financial Management Capacity Building Grant	360			360	100.0%
Local Government Internship Grant	36		36	-	
Municipal Service Delivery & Capacity Building Grant	138	1	108	30	21.8%
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total operating expenditure of Approved Roll-overs	1,431	352	495	936	65.4%
Capital expenditure of Approved Roll-overs					
National Government:					
Municipal Infrastructure Grant (MIG)					
Provincial Government:	2,903	788	2,903	-	
Resourcing Funding for Est & Support of a K9 Unit	2,903	788	2,903	-	
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	2,903	788	2,903	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	4,334	1,140	3,398	936	21.6%

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

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
R thousands								%	
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages	9,467	10,317	10,317	1,217	10,174	10,317	(143)	-1%	10,317
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,106	1,066	1,066	93	1,108	1,066	42	4%	1,066
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	10,573	11,383	11,383	1,310	11,282	11,383	(100)	-1%	11,383
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages	11,036	11,292	11,292	982	11,569	11,292	276	2%	11,292
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	187	109	136	-	136	136	(0)	0%	136
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	187	187	187	16	187	187	-	-	187
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	7	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	11,416	11,588	11,615	998	11,891	11,615	276	2%	11,615
<u>Other Municipal Staff</u>									
Basic Salaries and Wages	214,176	245,260	239,028	19,617	232,935	239,028	(6,093)	-3%	239,028
Pension and UIF Contributions	36,580	41,471	41,324	3,295	39,690	41,324	(1,634)	-4%	41,324
Medical Aid Contributions	12,035	14,459	14,572	1,119	13,141	14,572	(1,431)	-10%	14,572
Overtime	34,501	29,320	35,795	3,259	36,437	35,795	642	2%	35,795
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	7,897	7,947	8,077	697	7,923	8,077	(153)	-2%	8,077
Cellphone Allowance	1,887	2,067	2,085	164	1,948	2,085	(137)	-7%	2,085
Housing Allowances	2,350	2,567	2,630	212	2,514	2,630	(116)	-4%	2,630
Other benefits and allowances	26,930	30,363	30,390	933	28,466	30,390	(1,925)	-6%	30,390
Payments in lieu of leave	2,532	1,125	1,125	94	1,125	1,125	0	0%	1,125
Long service awards	2,598	2,062	2,062	172	2,062	2,062	-	-	2,062
Post-retirement benefit obligations	14,955	11,571	11,606	964	11,606	11,606	0	0%	11,606
Sub Total - Other Municipal Staff	356,441	388,216	388,695	30,525	377,848	388,695	(10,847)	-3%	388,695
TOTAL SALARY, ALLOWANCES & BENEFITS	378,431	411,187	411,693	32,833	401,021	411,693	(10,671)	-3%	411,693
TOTAL MANAGERS AND STAFF	367,858	399,804	400,310	31,523	389,739	400,310	(10,571)	-3%	400,310

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 - M12 June						
Description of financial indicator	Basis of calculation	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.0%	14.6%	14.0%	4.1%	4.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	20.8%	34.6%	24.8%	23.4%	24.8%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	16.2%	17.0%	15.3%	17.3%	15.3%
Gearing	Long Term Borrowing/ Funds & Reserves	12959.0%	13636.3%	13028.5%	13169.7%	13028.5%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	319.1%	249.3%	325.6%	304.4%	325.6%
Liquidity Ratio	Monetary Assets/Current Liabilities	239.4%	189.7%	270.2%	235.4%	270.2%
<u>Revenue Management</u>						
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%	8.4%	11.9%	8.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.5%	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
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%	31.0%	30.4%	31.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	17.0%	15.8%	9.0%	15.4%
Interest & Depreciation	I&D/Total Revenue - capital revenue	15.3%	15.6%	14.2%	3.6%	4.9%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	22.32	13.4	13.4	24.9	13.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	11.3%	11.8%	11.8%	13.7%	11.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	9.15	4.9	4.9	7.91	4.9

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

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									
Monthly expenditure performance trend									
July	3	4,945	304	608	608	304	(304)	-100.0%	0%
August	3,058	6,475	3,054	6,109	6,717	3,359	(3,359)	-100.0%	3%
September	15,792	7,934	14,773	29,546	36,264	18,132	(18,132)	-100.0%	14%
October	10,698	10,520	6,609	13,218	49,482	24,741	(24,741)	-100.0%	19%
November	16,810	17,031	5,508	11,015	60,497	30,249	(30,249)	-100.0%	23%
December	14,086	12,706	25,085	50,173	110,670	55,333	(55,337)	-100.0%	42%
January	4,586	16,129	22,001	4,140	114,810	77,335	(37,476)	-48.5%	44%
February	12,226	20,223	21,749	9,982	124,792	99,084	(25,709)	-25.9%	48%
March	24,960	21,360	24,406	21,026	145,818	123,490	(22,328)	-18.1%	56%
April	19,866	26,186	29,935	6,193	152,011	153,425	1,414	0.9%	58%
May	28,978	19,313	20,680	6,517	158,529	174,105	15,577	8.9%	61%
June	24,046	98,856	101,695	36,368	194,896	275,800	80,904	29.3%	74%
Total Capital expenditure	175,110	261,677	275,800	194,896					

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	79,334,776	Construction stage.	Stanford IRDP - 95% progress, Masakhane IRDP - 100% progress.	Not applicable.	Not applicable.
2	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	15,577,530	15,577,530	8,758,350	Under construction .	Under construction.	Construction delayed as result of National lockdown period	Extension of time granted to ontractors, Roll-over of funding.
3	Hermanus	Ward 04	UPGRADE HERMANUS WELL FIELDS PHASE 1	4,000,000	12,306,300	5,620,414	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 calender days. Good progress in June 2020.	Contractor to speed up construction where possible after lockdown. Good progress in June 2020.
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. New tender specifications ready for submission to SCM.	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 is now in progress.	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	4,798,256	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	6,445,400	Practical completion.	Practical completion (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. Good progress; completion achieved.
7	Overstrand	Overstrand	VEHICLES-WASTE MANAGEMENT	5,931,122	6,011,122	5,993,747	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	1,525,067	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. Good progress in June 2020.	Contractor to speed up construction where possible after lockdown. Good progress in June 2020.
9	Blompark	Ward 02	BLOMPARK HOUSING PROJECT BU	7,485,744	5,309,970	5,309,970	Completed.	Completed.	Not applicable.	Not applicable.
10	Hawston	Ward 08	HAWSTON: UPGRADE INTERSECTION R43/GEORGE VILJOEN STREET	0	4,650,000	102,160	Construction Stage.	Contractor on site - 35% Progress.	Not applicable.	Not applicable.
Totals				98,567,523	150,784,580	125,756,123	Contract with Imple:Contract with Implementing Agent.			

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 - M12 June

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									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	96,933	143,762	106,765	16,015	64,367	106,765	42,398	39.7%	105,545
Roads Infrastructure	12,061	19,683	16,033	5,460	9,114	16,033	6,919	43.2%	16,033
<i>Roads</i>	12,061	19,683	16,033	5,460	9,114	16,033	6,919	43.2%	16,033
Storm water Infrastructure	7,247	23,841	18,641	473	6,365	18,641	12,275	65.9%	18,641
<i>Storm water Conveyance</i>	7,247	23,841	18,641	473	6,365	18,641	12,275	65.9%	18,141
Electrical Infrastructure	28,893	23,801	18,999	1,040	11,509	18,999	7,491	39.4%	18,999
<i>MV Substations</i>		6,956	6,260		2,821	6,260	3,439	54.9%	6,260
<i>MV Networks</i>	28,893	16,845	12,739	1,040	8,688	12,739	4,051	31.8%	12,739
Water Supply Infrastructure	12,270	42,344	35,423	6,046	22,460	35,423	12,963	36.6%	35,423
<i>Boreholes</i>		2,000	6,153		4,356	6,153	1,797	29.2%	6,153
<i>Reservoirs</i>	12,270	16,273	12,648	6,046	8,175	12,648	4,473	35.4%	12,648
<i>Water Treatment Works</i>		2,150	6,153		-	6,153	6,153	100.0%	6,153
<i>Distribution</i>		21,921	10,469		9,928	10,469	541	5.2%	10,469
Sanitation Infrastructure	34,963	24,093	13,169	2,732	13,339	13,169	(169)	-1.3%	11,949
<i>Pump Station</i>		300	600		169	600	431	71.9%	600
<i>Reticulation</i>	34,963	14,358	8,658	2,732	9,864	8,658	(1,206)	-13.9%	7,438
<i>Waste Water Treatment Works</i>		9,435	3,911		3,306	3,911	606	15.5%	3,911
<i>Outfall Sewers</i>							-		
Solid Waste Infrastructure	1,499	10,000	4,500	264	1,581	4,500	2,919	64.9%	4,500
Community Assets	30,804	12,800	6,789	3,352	3,904	6,789	2,885	42.5%	8,009
Community Facilities	30,804	12,420	6,739	1,532	2,084	6,739	4,655	69.1%	7,959
<i>Halls</i>		-	-		-	-	-		
<i>Crèches</i>	559	793	718	459	578	718	140	19.6%	718
<i>Fire/Ambulance Stations</i>		-	-		-	-	-		
<i>Testing Stations</i>	4,809	1,100	1,100		44	1,100	1,056	96.0%	1,100
<i>Cemeteries/Crematoria</i>	381	1,500	2,272		207	2,272	2,064	90.9%	980
<i>Purfs</i>		526	526		139	526	387	73.6%	526
<i>Public Open Space</i>	23,923	5,321	5,016	1,073	1,073	5,016	3,943	78.6%	4,636
<i>Nature Reserves</i>		2,300	(380)		-	(380)	(380)	100.0%	
<i>Public Ablution Facilities</i>		880	(1,220)		44	(1,220)	(1,264)	103.6%	
<i>Capital Spares</i>		-	-		-	-	-		
Sport and Recreation Facilities	-	380	50	1,820	1,820	50	(1,770)	-3539.5%	50
<i>Outdoor Facilities</i>		380	50	1,820	1,820	50	(1,770)	-3539.5%	50
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	37,368	35,472	94,402	4,793	82,489	94,402	11,913	12.6%	94,402
<i>Municipal Offices</i>	3,092	9,034	10,029	280	3,461	10,029	6,568	65.5%	10,029
Housing	34,276	26,439	84,373	4,513	79,028	84,373	5,345	6.3%	84,373
<i>Social Housing</i>	34,276	26,439	84,373	4,513	79,028	84,373	5,345	6.3%	84,373
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	1,346	4,200	4,220	2,874	3,972	4,220	248	5.9%	4,220
Computer Equipment	1,346	4,200	4,220	2,874	3,972	4,220	248	5.9%	4,220
Furniture and Office Equipment	295	280	280	-	246	280	34	12.3%	280
Furniture and Office Equipment	295	280	280		246	280	34	12.3%	280
Machinery and Equipment	1,428	900	1,467	1	533	1,467	934	63.7%	1,467
Machinery and Equipment	1,428	900	1,467	1	533	1,467	934	63.7%	1,467
Transport Assets	6,936	17,493	20,385	5,145	17,133	20,385	3,252	16.0%	20,385
Transport Assets	6,936	17,493	20,385	5,145	17,133	20,385	3,252	16.0%	20,385
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	175,110	214,907	234,309	32,180	172,644	234,309	61,665	26.3%	234,309

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June

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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	6,570	6,558	3,318	3,606	6,558	2,952	45.0%	6,558
Roads Infrastructure	-	10	10	-	8	10	2	22.4%	10
Roads		10	10		8	10	2	22.4%	10
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	-	-	-	-	-	-	-		-
MV Networks									
Water Supply Infrastructure	-	2,560	2,548	887	887	2,548	1,661	65.2%	2,548
Pump Stations									
Water Treatment Works									
Sanitation Infrastructure	-	4,000	4,000	2,431	2,711	4,000	1,289	32.2%	4,000
Waste Water Treatment Works									
Solid Waste Infrastructure	-	-	-	-	-	-	-		-
Landfill Sites									
Waste Transfer Stations									
Community Assets	-	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Intangible Assets	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment	-	-	-	-	-	-	-		-
Transport Assets	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existin	-	6,570	6,558	3,318	3,606	6,558	2,952	45.0%	6,558

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

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									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	145,959	139,955	142,757	5,218	78,713	142,757	64,044	44.9%	141,193
Roads Infrastructure	61,860	65,331	67,653	2,069	34,663	67,653	32,991	48.8%	66,157
<i>Roads</i>	61,860	62,398	63,573	2,069	32,288	63,573	31,285	49.2%	62,598
<i>Road Structures</i>		2,933	4,080		2,375	4,080	1,705	41.8%	3,558
Storm water Infrastructure	5,765	6,600	6,080	175	2,845	6,080	3,235	53.2%	6,375
<i>Drainage Collection</i>	5,765	3,339	3,214	175	2,470	3,214	744	23.1%	3,214
<i>Storm water Conveyance</i>		3,262	2,867		376	2,867	2,491	86.9%	3,162
Electrical Infrastructure	23,082	37,099	38,580	1,567	21,024	38,580	17,556	45.5%	37,630
<i>Power Plants</i>		12,895					-		
<i>MV Networks</i>	23,082	20,741	34,998	1,567	20,320	34,998	14,677	41.9%	34,048
<i>LV Networks</i>		3,462	3,583		704	3,583	2,879	80.4%	3,583
<i>Capital Spares</i>							-		
Water Supply Infrastructure	17,367	16,935	17,319	751	12,449	17,319	4,870	28.1%	17,568
<i>Water Treatment Works</i>							-		
Sanitation Infrastructure	14,967	11,541	10,792	655	7,376	10,792	3,416	31.7%	11,007
<i>Waste Water Treatment Works</i>	14,967	10,671	9,872	655	7,021	9,872	2,852	28.9%	10,137
Solid Waste Infrastructure	22,918	2,220	2,146	0	303	2,146	1,843	85.9%	2,269
<i>Landfill Sites</i>		55	41		10	41	31	75.3%	41
<i>Waste Transfer Stations</i>	22,918	427	436		0	436	436	99.9%	436
<i>Waste Processing Facilities</i>		74	152		29	152	123	81.1%	129
<i>Waste Drop-off Points</i>		1,433	1,433	0	260	1,433	1,173	81.8%	1,433
<i>Waste Separation Facilities</i>		230	83		3	83	80	96.0%	230
<i>Electricity Generation Facilities</i>							-		
Coastal Infrastructure	-	189	147	-	53	147	94	64.1%	147
<i>Promenades</i>		189	147		53	147	94	64.1%	147
Information and Communication Infrastructure	-	40	40	-	-	40	40	100.0%	40
<i>Data Centres</i>		40	40		-	40	40	100.0%	40
Community Assets	39,801	40,198	39,158	2,067	30,474	39,158	8,684	22.2%	39,293
Community Facilities	27,117	34,241	33,296	1,875	27,707	33,296	5,589	16.8%	33,129
<i>Halls</i>	4,287	3,875	4,077	208	3,159	4,077	918	22.5%	4,079
<i>Fire/Ambulance Stations</i>		912	912	-	51	912	861	94.4%	912
<i>Testing Stations</i>		13	113	-		113	113	100.0%	113
<i>Libraries</i>	28	164	170	-	46	170	124	72.9%	170
<i>Cemeteries/Crematoria</i>	1,059	978	938	39	621	938	316	33.7%	938
<i>Police</i>		258	354	-	71	354	282	79.8%	324
<i>Parks</i>		23,822	23,579	1,490	19,839	23,579	3,740	15.9%	23,580
<i>Public Open Space</i>	21,743	4,219	3,104	139	3,919	3,104	(816)	-26.3%	2,964
Sport and Recreation Facilities	12,685	5,957	5,862	191	2,768	5,862	3,095	52.8%	6,164
<i>Outdoor Facilities</i>	12,685	5,957	5,862	191	2,768	5,862	3,095	52.8%	6,164
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	8,009	2,217	2,347	-	472	2,347	1,875	79.9%	3,281
Operational Buildings	8,009	2,217	2,347	-	472	2,347	1,875	79.9%	3,281
<i>Municipal Offices</i>	8,009	2,074	2,210		472	2,210	1,738	78.6%	3,145
<i>Building Plan Offices</i>		105	99		-	99	99	100.0%	99
<i>Stores</i>		38	38		-	38	38	100.0%	38
Intangible Assets	-	5,653	6,353	-	1,611	6,353	4,742	74.6%	6,353
Computer Equipment	4,890	1,193	1,068	-	376	1,068	691	64.8%	1,068
Computer Equipment	4,890	1,193	1,068	-	376	1,068	691	64.8%	1,068
Furniture and Office Equipment	16,364	431	439	-	81	439	358	81.6%	440
Furniture and Office Equipment	16,364	431	439	-	81	439	358	81.6%	440
Machinery and Equipment	-	-	12,305	-	-	12,305	12,305	100.0%	-
Transport Assets	-	9,542	(133)	(98)	4,435	(133)	(4,568)	3438.7%	12,335
Total Repairs and Maintenance Expenditure	215,024	199,189	204,294	7,187	116,162	204,294	88,132	43.1%	203,963

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

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									
Depreciation by Asset Class/Sub-class									
Infrastructure	112,502	104,946	104,946	8,746	104,946	104,946	-		104,946
Roads Infrastructure	33,523	34,090	34,090	2,841	34,090	34,090	-		34,090
<i>Roads</i>	32,825	34,090	34,090	2,841	34,090	34,090	-		34,090
Storm water Infrastructure	5,827	6,044	6,044	504	6,044	6,044	-		6,044
<i>Drainage Collection</i>	-	6,044	6,044	504	6,044	6,044	-		6,044
Electrical Infrastructure	24,965	25,166	25,166	2,097	25,166	25,166	-		25,166
<i>LV Networks</i>	24,965	25,166	25,166	2,097	25,166	25,166	-		25,166
<i>Capital Spares</i>	-						-		
Water Supply Infrastructure	27,676	27,501	27,501	2,292	27,501	27,501	-		27,501
<i>Water Treatment Works</i>	-						-		
<i>Distribution</i>	27,444	27,501	27,501	2,292	27,501	27,501	-		27,501
Sanitation Infrastructure	16,668	9,897	9,897	825	9,897	9,897	-		9,897
<i>Reticulation</i>	16,390						-		
<i>Waste Water Treatment Works</i>	-	9,897	9,897	825	9,897	9,897	-		9,897
Solid Waste Infrastructure	3,843	2,248	2,248	187	2,248	2,248	-		2,248
<i>Waste Transfer Stations</i>	-						-		
Community Assets	-	-	-	-	-	-	-		-
Community Facilities	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
<i>Outdoor Facilities</i>	-						-		
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	11,971	12,662	12,662	1,055	12,662	12,662	-		12,662
Operational Buildings	11,971	12,662	12,662	1,055	12,662	12,662	-		12,662
<i>Municipal Offices</i>	11,971	12,662	12,662	1,055	12,662	12,662	-		12,662
Intangible Assets	525	723	723	60	723	723	-		723
Licences and Rights	525	723	723	60	723	723	-		723
<i>Computer Software and Applications</i>	525	723	723	60	723	723	-		723
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	1,826	8,137	8,137	678	8,137	8,137	-		8,137
Furniture and Office Equipment	1,826	8,137	8,137	678	8,137	8,137	-		8,137
Machinery and Equipment	764	736	736	61	736	736	-		736
Machinery and Equipment	764	736	736	61	736	736	-		736
Transport Assets	3,516	4,081	4,081	340	4,081	4,081	-		4,081
Transport Assets	3,516	4,081	4,081	340	4,081	4,081	-		4,081
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Depreciation	131,104	131,285	131,285	10,940	131,285	131,285	-		131,285

Supporting Table SC13e

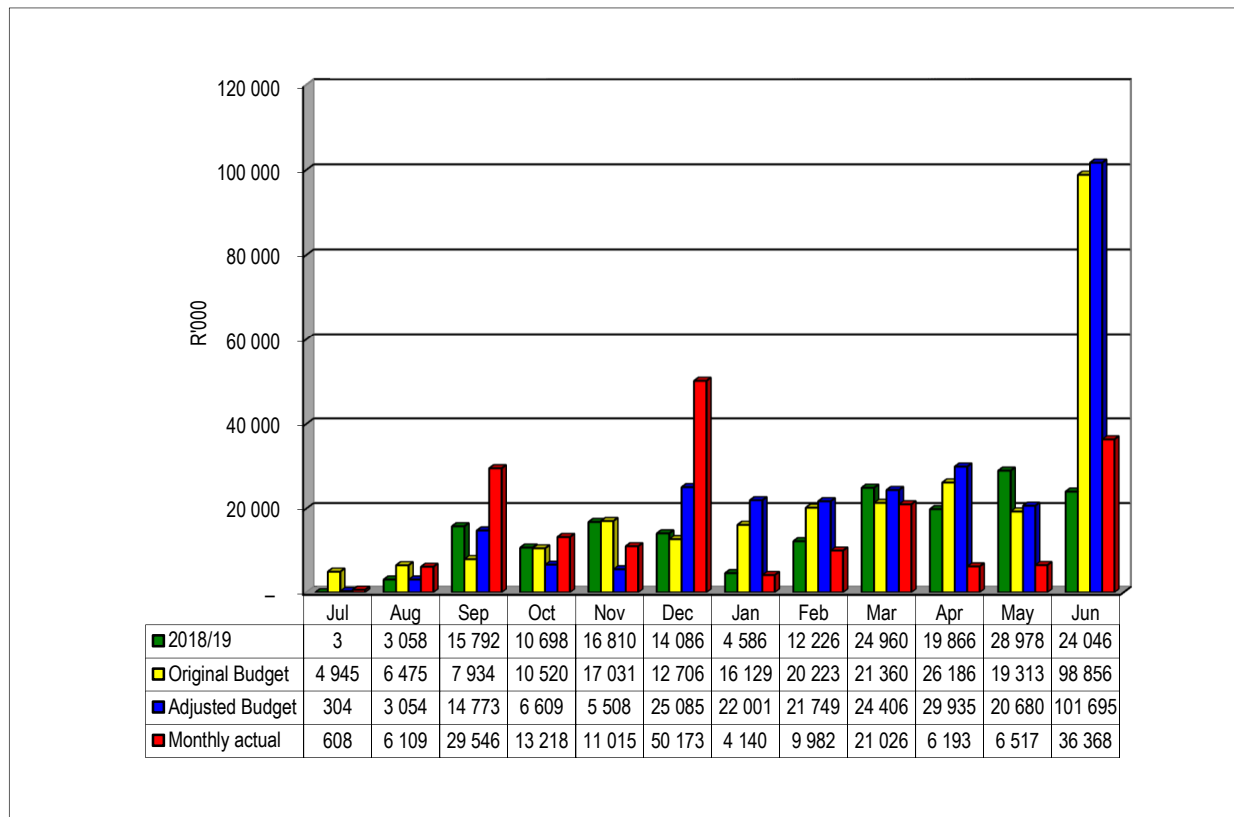
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 June

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									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	-	23,172	16,905	869	11,051	16,905	5,854	34.6%	16,905
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	3,160	3,160	869	1,285	3,160	1,875	59.3%	3,160
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	9,750	9,750	-	7,871	9,750	1,879	19.3%	9,750
<i>MV Networks</i>	-	9,750	9,750	-	7,871	9,750	1,879	19.3%	9,750
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	3,600	2,011	-	1,863	2,011	148	7.4%	2,011
<i>Distribution</i>	-	3,600	2,011	-	1,863	2,011	148	7.4%	2,011
Sanitation Infrastructure	-	5,662	984	-	32	984	952	96.8%	984
<i>Pump Station</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	5,662	984	-	32	984	952	96.8%	984
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	1,000	1,000	-	-	1,000	1,000	100.0%	1,000
<i>Landfill Sites</i>	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	1,000	1,000	-	-	1,000	1,000	100.0%	1,000
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	16,928	17,928	-	7,534	17,928	10,393	58.0%	17,928
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	16,928	17,928	-	7,534	17,928	10,393	58.0%	17,928
<i>Outdoor Facilities</i>	-	16,928	17,928	-	7,534	17,928	10,393	58.0%	17,928
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	100	100	-	61	100	39	39.1%	100
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	-	40,200	34,933	869	18,646	34,933	16,287	46.6%	34,933

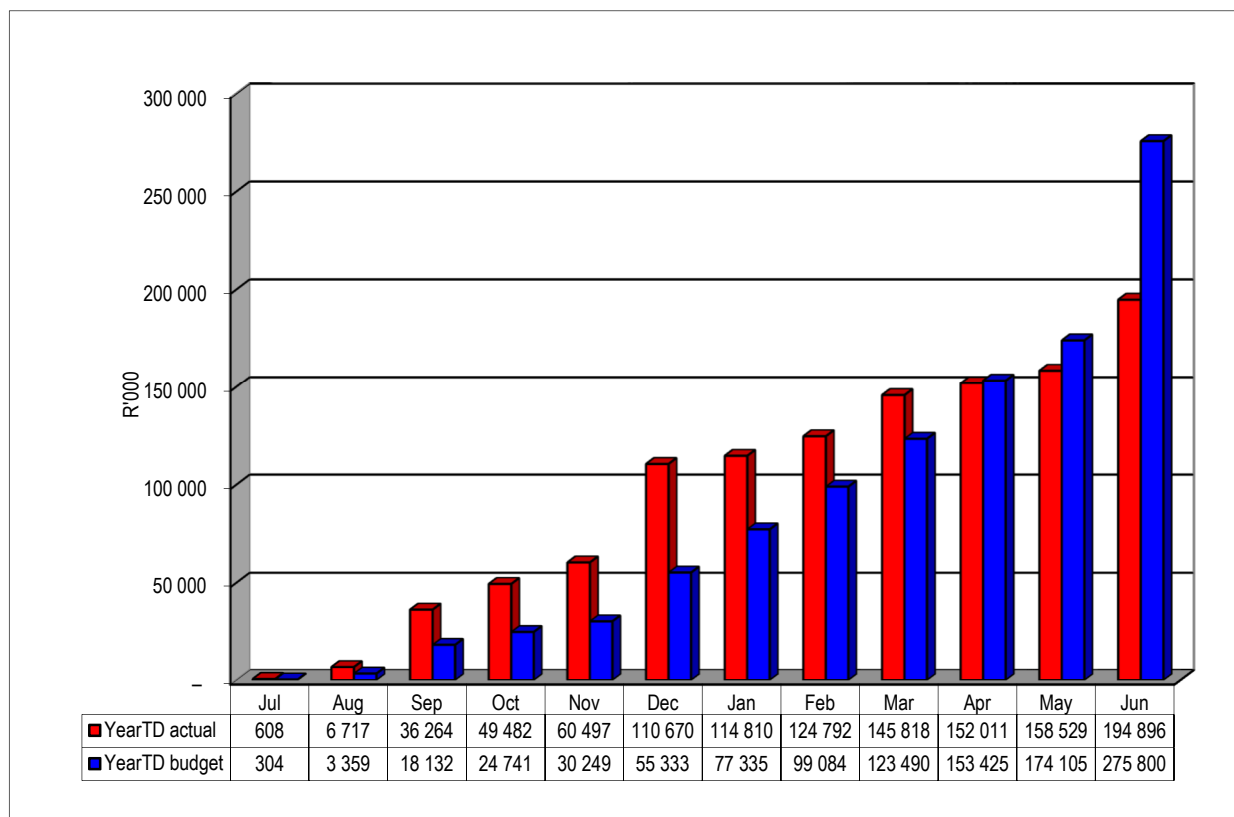
Other supporting documentation

Section 71 charts

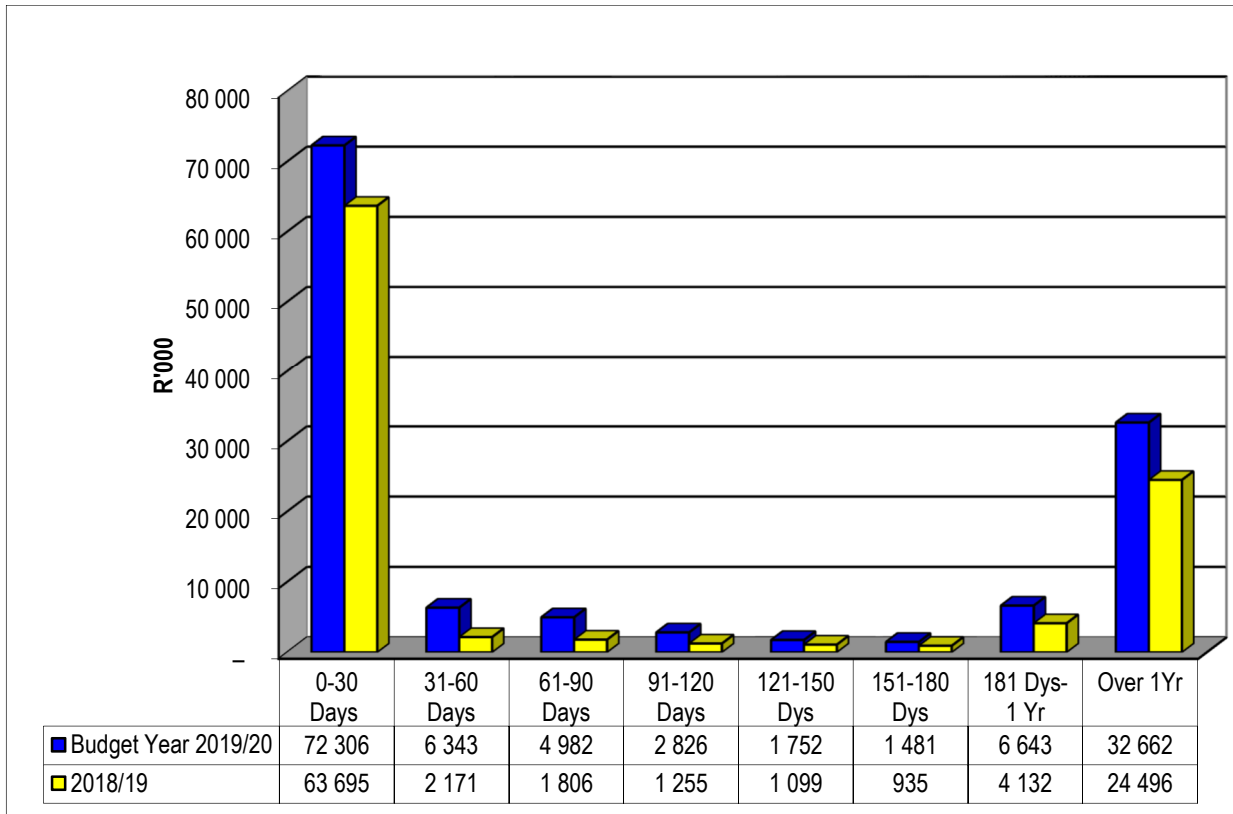
Capital expenditure monthly trend - actual vs target



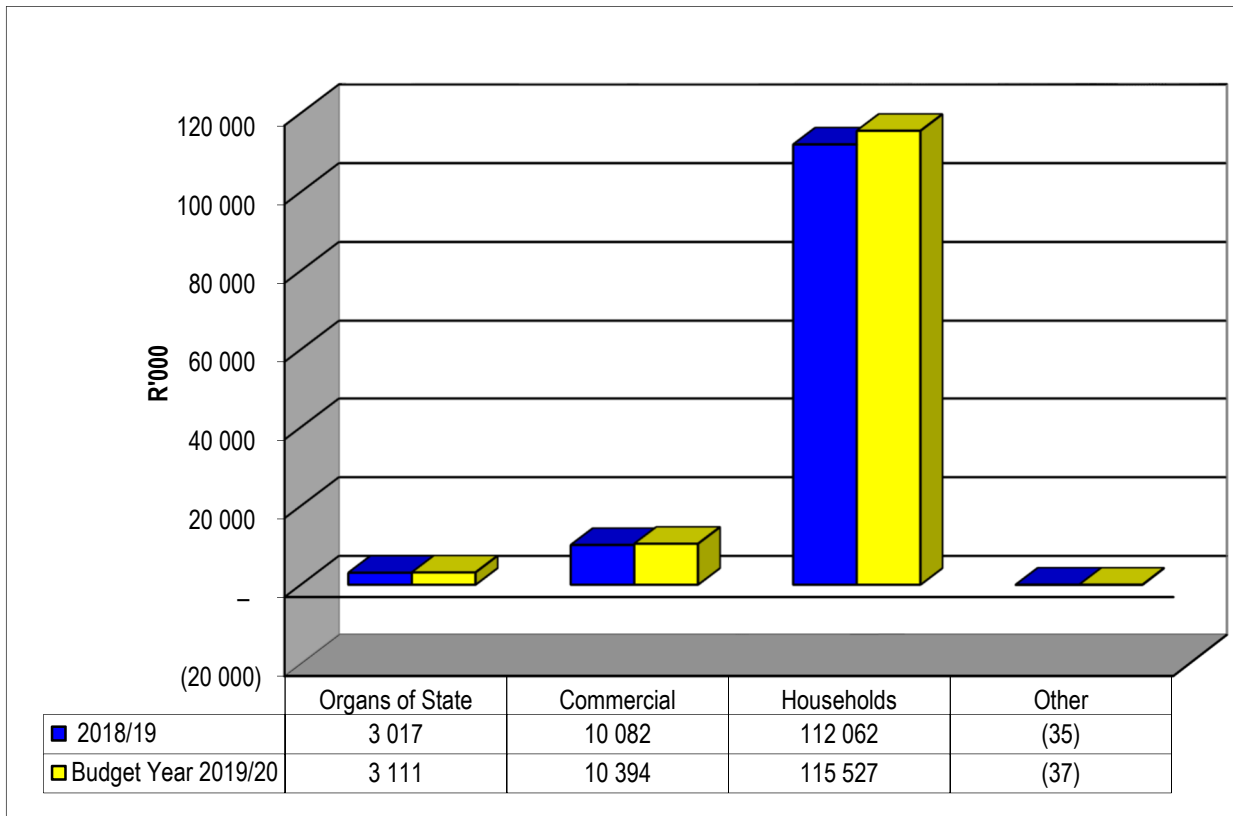
Capital expenditure – YTD actual vs YTD trend



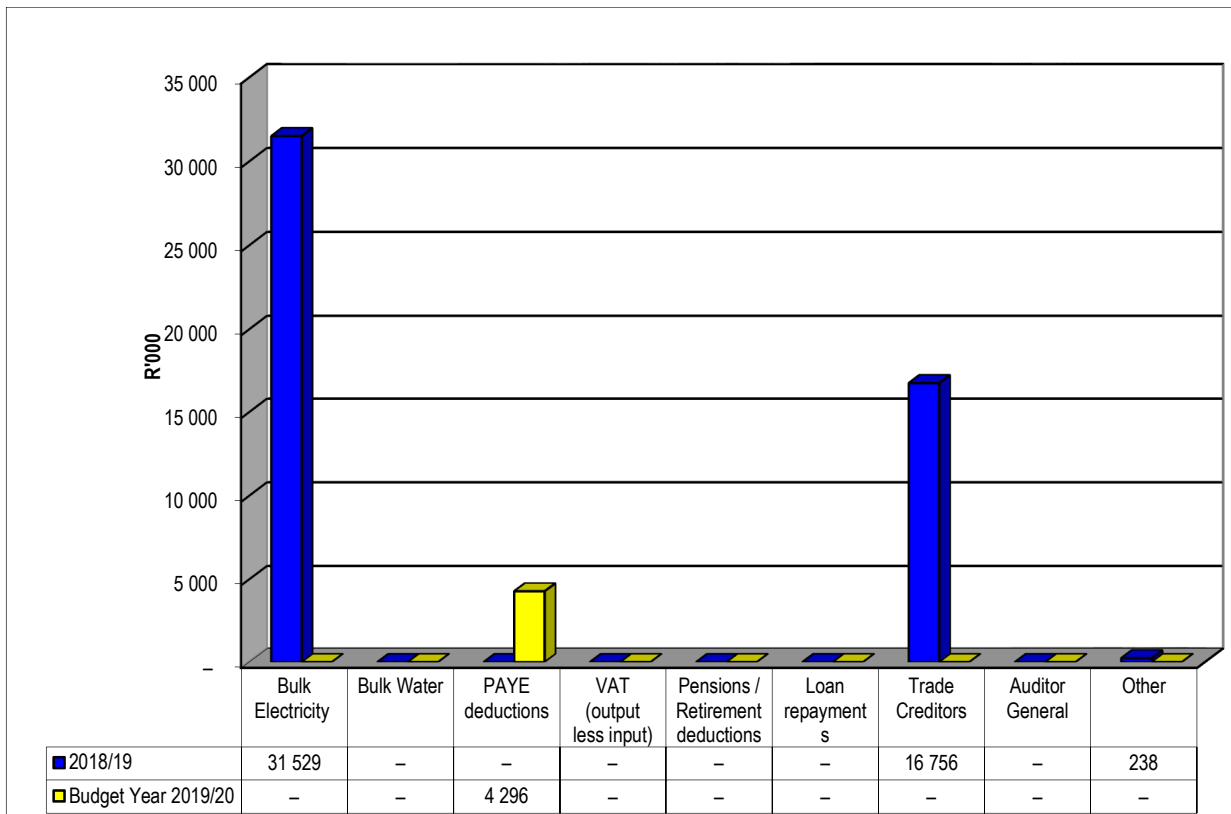
Debtors Age Analysis



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 **June 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: 14 July 2020