

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

April 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 April 2020 much of the economic activity is still restricted and it is expected to have an impact on the consumers and businesses ability to pay municipal accounts. A slight increase in outstanding debt, compared to March 2020 has been observed, though it should be noted that the debt collection rate is still comparatively healthy at 97,53%. The financial impact of COVID-19 will be closely monitored.

Revenue by Source

The Year-to-Date actual revenue is 0.02% above the YTD budget projections at the end of April 2020.

Borrowings

The balance of borrowings amounts to R431.6m at the end of April 2020.

Operating expenditure by vote & type

Current expenditure is 1.67% below YTD budget projections as at April 2020.

Capital expenditure

YTD Capital expenditure amounts to R152m or 55.13% of the amended budget of R275.7m. The current capital commitments of orders in progress amounts to R48.5m or 17.59% of the amended capital budget of R275.7m.

Allocations received (National & Provincial Grants)

No Grants were received during April 2020.

Spending on Grants

Spending on grants amounts to R1.8m for April 2020 which includes FMG, EPWP, Provincial Library Grant, 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 - M10 April

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Total	0.02%		
Other revenue			
Expenditure By Type			
Total	-1.67%		
Capital Expenditure			
Total	-0.06%	Capital Commitments= R48.5m (17.59%)	
Financial Position			
In order			
Cash Flow			
In order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/ Spent
Revenue	1,328,349	1,116,753	84.1%
Expenditure	1,293,006	938,183	72.6%
Surplus / (Deficit)	35,343	178,569	
Capital	275,733	152,011	55.1%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/ Spent
Revenue	1,279,516	1,094,624	85.5%
Expenditure	1,293,006	938,183	72.6%
Surplus / (Deficit)	(13,491)	156,440	
Capital	275,733	152,011	55.1%

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. It should be noted that fair value on long term investments had to be reduced substantially due to account for losses as a result of market losses.

In-year budget statement tables/

Table C1: s71 Monthly Budget Statement Summary

WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M10 April

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	242,950	19,966	201,901	202,256	(354)	-0%	242,950
Service charges	648,200	676,330	682,950	56,020	587,353	587,220	133	0%	682,950
Investment revenue	41,767	28,010	35,860	7,574	35,701	32,633	3,069	9%	35,860
Transfers and subsidies	118,976	152,183	125,794	1,020	120,646	120,646	-		125,794
Other own revenue	105,849	74,844	191,962	357	149,023	151,666	(2,643)	-2%	191,962
Total Revenue (excluding capital transfers and contributions)	1,148,067	1,173,517	1,279,516	84,936	1,094,624	1,094,420	204	0%	1,279,516
Employee costs	367,858	399,804	399,521	31,672	326,668	327,764	(1,096)	-0%	399,521
Remuneration of Councillors	10,573	11,383	11,383	908	9,065	9,486	(421)	-4%	11,383
Depreciation & asset impairment	131,104	131,285	131,285	10,940	109,405	109,405	-		131,285
Finance charges	44,921	51,549	51,549	1,962	27,415	27,415	-		51,549
Materials and bulk purchases	289,705	339,554	323,826	22,779	240,935	241,460	(526)	-0%	323,826
Transfers and subsidies	486	500	500	-	500	500	-		500
Other expenditure	263,925	315,888	374,942	17,156	224,196	238,125	(13,929)	-6%	374,942
Total Expenditure	1,108,572	1,249,963	1,293,006	85,418	938,183	954,155	(15,972)	-2%	1,293,006
Surplus/(Deficit)	39,495	(76,446)	(13,491)	(482)	156,440	140,265	16,176	12%	(13,491)
Transfers and subsidies - capital (monetary)	66,060	70,194	46,216	789	22,129	22,129	-		46,216
Contributions & Contributed assets	-	-	2,618	-	-	-	-		2,618
Surplus/(Deficit) after capital transfers & contributions	105,555	(6,252)	35,343	306	178,569	162,394	16,176	10%	35,343
Surplus/ (Deficit) for the year	105,555	(6,252)	35,343	306	178,569	162,394	16,176	10%	35,343
Capital expenditure & funds sources									
Capital expenditure	175,110	261,677	275,733	6,193	152,011	152,108	(97)	-0%	275,733
Capital transfers recognised	93,002	70,194	128,557	1,377	97,589	94,556	3,033	3%	128,557
Borrowing	36,495	90,501	69,925	827	38,255	39,271	(1,016)	-3%	69,925
Internally generated funds	45,613	100,981	77,251	3,990	16,167	18,282	(2,115)	-12%	77,251
Total sources of capital funds	175,110	261,677	275,733	6,193	152,011	152,108	(97)	-0%	275,733
Financial position									
Total current assets	710,826	583,535	703,090		870,388				703,090
Total non current assets	3,688,101	3,823,679	3,813,035		3,725,512				3,813,035
Total current liabilities	222,765	234,096	212,344		267,301				212,344
Total non current liabilities	645,090	694,547	694,547		616,076				694,547
Community wealth/Equity	3,531,072	3,478,571	3,609,234		3,712,522				3,609,234
Cash flows									
Net cash from (used) operating	216,756	165,492	276,701	(78,324)	338,634	424,807	86,173	20%	276,701
Net cash from (used) investing	(180,645)	(269,006)	(283,062)	3,829	(146,811)	(146,811)	-		(283,062)
Net cash from (used) financing	22,109	58,619	58,619	(4,941)	(30,014)	(30,014)	-		58,619
Cash/cash equivalents at the month/year end	533,188	444,120	585,446	-	694,996	781,169	86,173	11%	585,446
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	75,410	4,347	2,180	1,572	1,368	1,372	6,856	30,059	123,163
Creditors Age Analysis									
Total Creditors	4,241	-	-	-	-	-	-	-	4,241

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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									
Governance and administration	327,076	317,773	334,875	17,703	269,454	270,819	(1,365)	-1%	334,875
Executive and council	27,347	31,168	30,953	0	30,183	27,184	2,999	11%	30,953
Finance and administration	299,642	286,569	303,887	17,702	239,235	243,605	(4,370)	-2%	303,887
Internal audit	86	36	36	-	36	30	6	20%	36
Community and public safety	117,527	132,968	186,499	11,047	152,406	145,539	6,867	5%	186,499
Community and social services	8,471	8,073	8,077	641	8,039	6,731	1,308	19%	8,077
Sport and recreation	29,227	24,825	24,825	200	15,800	14,970	830	6%	24,825
Public safety	32,372	47,393	49,601	2,014	33,712	38,302	(4,590)	-12%	49,601
Housing	47,457	52,676	103,995	8,193	94,855	85,536	9,319	11%	103,995
Economic and environmental services	16,861	14,270	17,946	380	8,730	11,958	(3,228)	-27%	17,946
Planning and development	10,337	10,019	10,019	302	6,718	7,662	(944)	-12%	10,019
Road transport	6,229	4,206	7,882	81	1,985	4,259	(2,274)	-53%	7,882
Environmental protection	295	45	45	(2)	27	38	(11)	-28%	45
Trading services	752,662	778,700	789,029	56,595	686,163	688,232	(2,069)	0%	789,029
Energy sources	419,560	438,026	448,910	33,208	391,977	392,422	(446)	0%	448,910
Water management	145,980	147,953	149,453	10,835	127,878	128,405	(528)	0%	149,453
Waste water management	110,345	105,084	103,908	6,768	91,013	91,823	(810)	-1%	103,908
Waste management	76,777	87,637	86,757	5,784	75,295	75,581	(286)	0%	86,757
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	1,214,127	1,243,711	1,328,349	85,725	1,116,753	1,116,549	204	0%	1,328,349
Expenditure - Functional									
Governance and administration	222,170	247,061	248,145	14,997	180,979	185,743	(4,764)	-3%	248,145
Executive and council	56,567	59,731	59,799	3,817	42,865	43,445	(580)	-1%	59,799
Finance and administration	162,935	184,233	185,249	11,016	136,195	140,070	(3,875)	-3%	185,249
Internal audit	2,668	3,097	3,097	164	1,918	2,227	(309)	-14%	3,097
Community and public safety	159,878	197,962	231,788	12,462	147,747	151,776	(4,028)	-3%	231,788
Community and social services	16,972	17,929	17,563	1,166	12,933	13,590	(657)	-5%	17,563
Sport and recreation	43,905	51,814	52,573	2,983	38,903	40,589	(1,687)	-4%	52,573
Public safety	80,702	94,795	98,604	7,856	74,652	76,337	(1,684)	-2%	98,604
Housing	18,299	33,424	63,048	457	21,259	21,259	-	-	63,048
Economic and environmental services	146,841	162,841	163,988	11,862	127,223	129,852	(2,629)	-2%	163,988
Planning and development	36,688	44,429	43,435	3,369	32,123	33,559	(1,436)	-4%	43,435
Road transport	103,331	106,751	108,727	7,871	87,367	88,067	(700)	-1%	108,727
Environmental protection	6,821	11,661	11,826	622	7,733	8,226	(494)	-6%	11,826
Trading services	576,651	639,154	645,951	45,951	479,962	484,368	(4,405)	-1%	645,951
Energy sources	313,606	363,841	369,941	25,357	274,360	275,939	(1,579)	-1%	369,941
Water management	107,916	116,983	116,866	8,695	81,188	82,389	(1,201)	-1%	116,866
Waste water management	84,120	85,886	86,251	6,907	68,337	69,676	(1,340)	-2%	86,251
Waste management	71,009	72,444	72,893	4,992	56,078	56,364	(285)	-1%	72,893
Other	3,031	2,945	3,135	147	2,272	2,416	(144)	-6%	3,135
Total Expenditure - Functional	1,108,572	1,249,963	1,293,006	85,418	938,183	954,155	(15,972)	-2%	1,293,006
Surplus/ (Deficit) for the year	105,555	(6,252)	35,343	306	178,569	162,394	16,176	10%	35,343

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) - M10 April

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	0	30,066	27,066	2,999	11.1%	30,843
Vote 2 - Municipal Manager & Internal Audit	86	36	36	-	36	30	6	20.0%	36
Vote 3 - Management Services	1,070	844	844	32	924	703	220	31.3%	844
Vote 4 - Finance	292,912	284,914	295,084	17,656	236,012	240,283	(4,271)	-1.8%	295,084
Vote 5 - Community Services	362,289	379,676	381,122	24,389	320,782	323,528	(2,746)	-0.8%	381,122
Vote 6 - Economic and Social Development & Tourism	2,030	2,635	2,986	302	1,953	1,609	345	21.4%	2,986
Vote 7 - Infrastructure & Planning	496,225	497,130	567,833	41,332	493,272	486,373	6,899	1.4%	567,833
Vote 8 - Protection Services	32,267	47,393	49,601	2,014	33,709	36,958	(3,249)	-8.8%	49,601
Total Revenue by Vote	1,214,127	1,243,711	1,328,349	85,725	1,116,753	1,116,549	204	0.0%	1,328,349
Expenditure by Vote									
Vote 1 - Council	38,174	36,077	35,876	2,154	26,201	27,889	(1,688)	-6.1%	35,876
Vote 2 - Municipal Manager & Internal Audit	5,050	5,797	6,297	541	4,347	4,720	(374)	-7.9%	6,297
Vote 3 - Management Services	46,736	56,900	55,967	2,865	40,337	42,536	(2,199)	-5.2%	55,967
Vote 4 - Finance	74,716	75,077	75,067	4,220	55,018	56,772	(1,754)	-3.1%	75,067
Vote 5 - Community Services	402,983	439,679	441,420	30,920	332,279	336,210	(3,932)	-1.2%	441,420
Vote 6 - Economic and Social Development & Tourism	10,303	13,291	14,310	945	9,321	10,215	(894)	-8.8%	14,310
Vote 7 - Infrastructure & Planning	449,522	527,994	565,180	35,813	395,393	399,339	(3,946)	-1.0%	565,180
Vote 8 - Protection Services	81,089	95,150	98,890	7,961	75,288	76,474	(1,185)	-1.6%	98,890
Total Expenditure by Vote	1,108,572	1,249,963	1,293,006	85,418	938,183	954,155	(15,972)	-1.7%	1,293,006
Surplus/ (Deficit) for the year	105,555	(6,252)	35,343	306	178,569	162,394	16,176	10.0%	35,343

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) - M10 April

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	242,950	19,966	201,901	202,256	(354)	0%	242,950
Service charges - electricity revenue	378,668	398,868	403,868	32,678	349,311	349,682	(371)	0%	403,868
Service charges - water revenue	129,971	127,320	128,820	10,790	112,080	111,644	436	0%	128,820
Service charges - sanitation revenue	77,772	80,020	81,020	6,768	68,223	68,192	31	0%	81,020
Service charges - refuse revenue	61,788	70,122	69,242	5,784	57,739	57,702	37	0%	69,242
Rental of facilities and equipment	6,341	3,562	3,562	114	2,942	2,968	(26)	-1%	3,562
Interest earned - external investments	41,767	28,010	35,860	7,574	35,701	32,633	3,069	9%	35,860
Interest earned - outstanding debtors	4,193	4,151	4,451	456	4,122	3,791	332	9%	4,451
Dividends received			-	-	-	-	-		-
Fines, penalties and forfeits	24,734	32,552	32,552	2,013	26,047	27,127	(1,080)	-4%	32,552
Licences and permits	2,526	2,462	2,462	-	1,858	2,052	(193)	-9%	2,462
Agency services	4,913	4,700	5,200	1	3,939	4,333	(395)	-9%	5,200
Transfers and subsidies	118,976	152,183	125,794	1,020	120,646	120,646	-		125,794
Other revenue	63,142	27,416	143,735	(2,228)	110,114	111,394	(1,281)	-1%	143,735
Gains on disposal of PPE							-		
Total Revenue (excluding capital transfers and contributions)	1,148,067	1,173,517	1,279,516	84,936	1,094,624	1,094,420	204	0%	1,279,516
Expenditure By Type									
Employee related costs	367,858	399,804	399,521	31,672	326,668	327,764	(1,096)	(0)	399,521
Remuneration of councillors	10,573	11,383	11,383	908	9,065	9,486	(421)	-4%	11,383
Debt impairment	17,949	24,902	24,902	2,075	20,751	20,751	-		24,902
Depreciation & asset impairment	131,104	131,285	131,285	10,940	109,405	109,405	-		131,285
Finance charges	44,921	51,549	51,549	1,962	27,415	27,415	-		51,549
Bulk purchases	242,614	275,880	280,880	20,093	209,339	209,865	(526)	0%	280,880
Other materials	47,091	63,675	42,946	2,686	31,596	31,596	-		42,946
Contracted services	186,758	207,536	214,349	12,719	132,989	141,113	(8,124)	-6%	214,349
Transfers and subsidies	486	500	500	-	500	500	-		500
Other expenditure	58,609	83,450	103,992	2,362	70,456	76,261	(5,805)	-8%	103,992
Loss on disposal of PPE	610		31,700	-	-	-	-		31,700
Total Expenditure	1,108,572	1,249,963	1,293,006	85,418	938,183	954,155	(15,972)	-2%	1,293,006
Surplus/(Deficit)	39,495	(76,446)	(13,491)	(482)	156,440	140,265	16,176	0	(13,491)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	66,060	70,194	46,216	789	22,129	22,129	-		46,216
Transfers and subsidies - capital (in-kind - all)			2,618				-		2,618
Surplus/(Deficit) after capital transfers & contributions	105,555	(6,252)	35,343	306	178,569	162,394	-		35,343
Taxation									
Surplus/(Deficit) after taxation	105,555	(6,252)	35,343	306	178,569	162,394			35,343
Attributable to minorities									
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	105,555	(6,252)	35,343	306	178,569	162,394			35,343

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.02% above the YTD budget.

Current expenditure is 1.67% below YTD budget projections for April 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) - M10 April

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	487	24,586	37,082	(12,496)	-34%	42,897
Vote 6 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	63,169	40,128	92,716	338	10,471	11,239	(768)	-7%	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	826	35,057	48,320	(13,263)	-27%	135,613
Single Year expenditure appropriation									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	295	3,975	3,975	78	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	3,733	19,972	49,818	(29,846)	-60%	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	1,371	90,557	36,184	54,374	150%	43,870
Vote 8 - Protection Services	-	6,680	15,659	186	4,936	14,153	(9,216)	-65%	15,659
Vote 9 - Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	40,590	161,378	140,119	5,367	116,954	103,788	13,166	13%	140,119
Total Capital Expenditure	175,110	261,677	275,733	6,193	152,011	152,108	(97)	0%	275,733
Capital Expenditure - Functional Classification									
Governance and administration	8,659	4,105	4,105	78	1,174	3,080	(1,905)	-62%	4,105
Executive and council	295	10	10	-	1	8	(8)	-91%	10
Finance and administration	8,364	4,095	4,095	78	1,174	3,071	(1,898)	-62%	4,095
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	68,172	64,760	127,111	1,231	88,106	98,970	(10,864)	-11%	127,111
Community and social services	5,164	3,280	2,960	232	610	2,466	(1,856)	-75%	2,960
Sport and recreation	23,923	18,770	19,055	245	5,970	12,377	(6,407)	-52%	19,055
Public safety	4,809	16,271	20,723	186	6,086	13,815	(7,730)	-56%	20,723
Housing	34,276	26,439	84,373	568	75,440	70,311	5,129	7%	84,373
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	13,407	30,410	21,757	320	4,302	13,666	(9,364)	-69%	21,757
Planning and development	1,346	8,899	3,896	13	692	3,247	(2,556)	-79%	3,896
Road transport	12,061	21,510	17,860	306	3,610	10,419	(6,808)	-65%	17,860
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	84,872	162,402	122,760	4,564	58,429	36,393	22,036	61%	122,760
Energy sources	28,893	34,124	29,226	996	18,411	10,919	7,492	69%	29,226
Water management	12,270	48,504	39,982	405	17,188	310	16,878	5446%	39,982
Waste water management	42,210	62,843	43,241	73	16,710	17,431	(721)	-4%	43,241
Waste management	1,499	16,931	10,311	3,091	6,120	7,733	(1,613)	-21%	10,311
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	175,110	261,677	275,733	6,193	152,011	152,108	(97)	0%	275,733
Funded by:									
National Government	30,445	39,010	39,010	789	20,980	28,340	(7,360)	-26%	39,010
Provincial Government	35,615	31,184	88,287	588	76,609	66,215	10,394	16%	88,287
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	26,942	-	1,259	-	-	-	-	-	1,259
Transfers recognised - capital	93,002	70,194	128,557	1,377	97,589	94,556	3,033	3%	128,557
Borrowing	36,495	90,501	69,925	827	38,255	39,271	(1,016)	-3%	69,925
Internally generated funds	45,613	100,981	77,251	3,990	16,167	18,282	(2,115)	-12%	77,251
Total Capital Funding	175,110	261,677	275,733	6,193	152,011	152,108	(97)	0%	275,733

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M10 April

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	265,426	284,699	265,426
Call investment deposits	409,200	320,000	320,000	410,297	320,000
Consumer debtors	73,481	73,134	73,134	96,918	73,134
Other debtors	65,059	35,523	35,523	41,406	35,523
Current portion of long-term receivables	11	7	7	7	7
Inventory	39,086	30,752	9,000	37,060	9,000
Total current assets	710,826	583,535	703,090	870,388	703,090
Non current assets					
Long-term receivables	9	4	4	8	4
Investments	50,524	57,885	57,885	45,329	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	3,551,881	3,627,977
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	3,813,035	3,725,512	3,813,035
TOTAL ASSETS	4,398,927	4,407,214	4,516,125	4,595,900	4,516,125
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing	39,725	42,244	42,244	46,981	42,244
Consumer deposits	40,020	63,074	63,074	41,090	63,074
Trade and other payables	110,010	95,207	73,455	145,660	73,455
Provisions	33,010	33,570	33,570	33,570	33,570
Total current liabilities	222,765	234,096	212,344	267,301	212,344
Non current liabilities					
Borrowing	422,933	455,453	455,453	384,592	455,453
Provisions	222,157	239,095	239,095	231,484	239,095
Total non current liabilities	645,090	694,547	694,547	616,076	694,547
TOTAL LIABILITIES	867,854	928,643	906,891	883,377	906,891
NET ASSETS	3,531,072	3,478,571	3,609,234	3,712,522	3,609,234
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3,527,808	3,475,231	3,605,894	3,709,258	3,605,894
Reserves	3,264	3,340	3,340	3,265	3,340
TOTAL COMMUNITY WEALTH/EQUITY	3,531,072	3,478,571	3,609,234	3,712,522	3,609,234

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 - M10 April

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	241,862	9,593	202,173	169,102	33,071	20%	241,862
Service charges	642,062	673,293	679,913	46,811	583,651	562,707	20,943	4%	679,913
Other revenue	82,274	66,179	178,616	(1,265)	149,193	148,043	1,150	1%	178,616
Government - operating	118,820	152,183	125,794	1,020	120,646	120,646	-		125,794
Government - capital	57,030	70,194	46,216	789	22,129	22,129	-		46,216
Interest	45,960	32,161	40,311	8,030	39,824	39,824	-		40,311
Dividends							-		-
Payments									
Suppliers and employees	(915,305)	(1,017,533)	(983,962)	(141,340)	(751,065)	(609,728)	141,337	-23%	(983,962)
Finance charges	(44,921)	(51,549)	(51,549)	(1,962)	(27,415)	(27,415)	-		(51,549)
Transfers and Grants	(486)	(500)	(500)	-	(500)	(500)	-		(500)
NET CASH FROM/(USED) OPERATING ACTIVITIES	216,756	165,492	276,701	(78,324)	338,634	424,807	86,173	20%	276,701
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	0	6	6	-		10
Decrease (increase) in non-current investments	(4,980)	(7,339)	(7,339)	10,022	5,194	5,194	-		(7,339)
Payments									
Capital assets	(175,110)	(261,677)	(275,733)	(6,193)	(152,011)	(152,011)	-		(275,733)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(180,645)	(269,006)	(283,062)	3,829	(146,811)	(146,811)	-		(283,062)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
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	(2)	1,070	1,070	-		23,028
Payments									
Repayment of borrowing	(33,448)	(38,709)	(38,709)	(4,939)	(31,085)	(31,085)	-		(38,709)
NET CASH FROM/(USED) FINANCING ACTIVITIES	22,109	58,619	58,619	(4,941)	(30,014)	(30,014)	-		58,619
NET INCREASE/ (DECREASE) IN CASH HELD	58,220	(44,895)	52,259	(79,436)	161,809	247,982			52,259
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		694,996	781,169			585,446

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 694.9million.

The municipality started the year with a positive cash balance of R533.2 million. The April closing balance is R694.9 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 - M10 April

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		62,373	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		55,157	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		(20,401)	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		14,249	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		14,768	69,807	79,071	89,573
Rental of facilities and equipment	618	594	368	441	377	339	42	330	325	134		(24)	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		(7,691)	28,010	29,690	31,471
Interest earned - outstanding debtors	408	421	373	397	416	423	409	451	368	456		29	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		(17,654)	8,393	8,908	9,424
Licences and permits	223	215	188	193	187	171	297	199	187	-		604	2,462	2,580	2,627
Agency services	469	431	366	472	441	406	515	407	405	1		788	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		31,537	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)		(64,331)	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	-	69,404	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		48,065	70,194	42,164	68,993
Contributions & Contributed assets															
Proceeds on disposal of PPE															
Short term loans															
Borrowing long term/refinancing												74,300	74,300	54,000	50,000
Increase in consumer deposits	(67)	403	20	183	128	100	34	149	122	(2)		21,958	23,028	4,654	4,682
Receipt of non-current debtors															
Receipt of non-current receivables		0	0	0	0	4	0	0	0	0		4	10	7	3
Change in non-current investments	(538)	(297)	(720)	(575)	(450)	(628)	(706)	(498)	(415)	10,022		(12,533)	(7,339)	(7,575)	(7,730)
Total Cash Receipts by Source	118,017	82,149	133,251	114,292	97,638	165,562	97,971	95,585	124,411	74,999	-	201,198	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		67,992	388,224	414,152	438,547
Remuneration of councillors	894	908	908	908	908	908	908	908	908	908		2,318	11,383	11,878	12,397
Interest paid	82	(0)	1,479	2,422	910	14,417	988	-	5,155	1,962		24,134	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		66,540	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		32,109	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		74,548	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		22,971	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	-	290,612	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		109,666	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		7,624	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	-	407,902	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)	-	(206,703)	(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	694,996	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	694,996	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 - M10 April

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	16,133	1,136	433	347	260	237	1,055	3,873	23,474	5,773		5,038
Trade and Other Receivables from Exchange Transactions - Electric	1300	20,636	1,000	402	292	212	186	830	4,179	27,738	5,699		5,848
Receivables from Non-exchange Transactions - Property Rates	1400	21,513	864	462	399	371	438	1,382	3,493	28,923	6,083		6,894
Receivables from Exchange Transactions - Waste Water Management	1500	8,182	484	256	200	176	156	805	2,370	12,629	3,706		2,976
Receivables from Exchange Transactions - Waste Management	1600	6,812	321	158	127	110	101	447	1,631	9,706	2,416		2,458
Receivables from Exchange Transactions - Property Rental Debtors	1700	198	24	17	10	9	5	47	203	512	273		261
Interest on Arrear Debtor Accounts	1810	211	78	57	59	62	77	576	9,216	10,336	9,990		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	1,725	441	394	139	169	172	1,713	5,093	9,845	7,286		2,818
Total By Income Source	2000	75,410	4,347	2,180	1,572	1,368	1,372	6,856	30,059	123,163	41,227	-	26,294
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	827	94	54	39	70	31	119	1,805	3,040	2,065		315
Commercial	2300	11,299	443	213	40	42	39	192	1,346	13,615	1,659		951
Households	2400	63,511	3,800	1,906	1,485	1,252	1,299	6,543	26,811	106,607	37,391		25,025
Other	2500	(227)	10	7	8	3	2	2	96	(99)	111		3
Total By Customer Group	2600	75,410	4,347	2,180	1,572	1,368	1,372	6,856	30,059	123,163	41,227	-	26,294

Debtors' levels remain reasonably stable, although a slight increase in outstanding debt, compared to March 2020 has been observed. 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					
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)
7682			6KL	7682	0	7682	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	7558		50kWh	7682	0	7682	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									0	0
May									0	0
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 30/04/2020 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	2,228,559	1,261,167	942,101	25,291
WCED 2251	425,019	425,019	0	0
OTHER 2255	32,487	32,487	0	0
HEALTH 2252	147,902	135,228	11,747	927
TPW 2256	141,134	8,485	132,172	476
HUMAN SETTLE 2215	26,989	26,989	0	0
HOUSING 2253	4,061	4,061	0	0
OTHER MUNICIPALITIES 2276	33,787	33,787	0	0
TOTAL OUTSTANDING	3,039,938	1,927,224	1,086,020	26,694

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2019/20									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	1,903
Bulk Water	0200										-	-
PAYE deductions	0300	4,075									4,075	3,746
VAT (output less input)	0400										-	-
Pensions / Retirement deductions	0500										-	-
Loan repayments	0600										-	-
Trade Creditors	0700	165									165	2,415
Auditor General	0800										-	-
Other	0900										-	-
Total By Customer Type	1000	4,241	-	-	-	-	-	-	-	-	4,241	8,064

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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											
Municipality												
LIBERTY 15934476	15 YEARS	Policy	YES	VARIABLE		NO	01/09/2025	18,844		(3,658)	125	15,310
LIBERTY 21196964	14 YEARS	Policy	YES	VARIABLE		NO	01/09/2025	33,212		(6,515)	260	26,957
MOMENTUM MP 3853776	14 YEARS	Policy	YES	VARIABLE		NO	01/07/2026	3,296		(234)	30	3,092
ABSA 9331734880	DEP PLUS	DEP PLUS	YES	VARIABLE	6.25	NO		10,215	82			10,297
Nedbank 03/7881534451 ref: 250	183 days	FIXED DE	YES	FIXED	7.9	NO	28/04/2020	100,000	3,961	(103,961)		-
Standard Bank 288434005-028	154 days	FIXED DE	YES	FIXED	7.925	NO	30/03/2020	100,000	3,344	(103,344)		-
Nedbank 03/7881534451 ref: 251	182 days	FIXED DE	YES	FIXED	7.97	NO	27/05/2020	100,000				100,000
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: 252	92 days	FIXED DE	YES	FIXED	6.25	NO	25/06/2020				100,000	100,000
TOTAL INVESTMENTS AND INTEREST								365,566	7,387	(217,712)	300,415	455,657

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 - M10 April

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	13,478	-	13,072	13,072	-		13,478
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
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						-		
Other grant providers:		-	-	-	-	-	-		-
Total Operating Transfers and Grants	122,572	149,274	124,360	-	123,954	123,954	-		124,360
Capital Transfers and Grants									
National Government:	25,901	39,010	39,010	-	26,960	26,960	-		39,010
Municipal Infrastructure Grant (MIG)	21,639	32,010	32,010		19,960	19,960	-		32,010
Integrated National Electrification Programme	4,262	7,000	7,000		7,000	7,000			7,000
Provincial Government:	25,463	28,281	10,324	-	3,343	3,343	-		10,324
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
Total Capital Transfers and Grants	51,364	67,291	49,334	-	30,303	30,303	-		49,334
TOTAL RECEIPTS OF TRANSFERS & GRANTS	173,936	216,565	173,694	-	154,257	154,257	-		173,694

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 - M10 April

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	365	2,610	2,610	-		4,185
Local Government Equitable Share							-		
Finance Management	1,550	1,550	1,550	64	853	853	-		1,550
EPWP Incentive	1,926	2,635	2,635	302	1,758	1,758	-		2,635
Provincial Government:	19,432	37,968	10,137	654	7,814	7,814	-		10,137
Human Settlements Development Grant	12,688	25,837	776	18	18	18	-		776
Library Services Grant	6,160	7,287	7,287	637	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	-			-			-
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
Other grant providers:	-	176	186	-	0	0	-		186
Spaces for Sports		176	176		0	0			176
Hermanus Cemetery			10						10
Total operating expenditure of Transfers and Grants:	22,908	42,329	14,508	1,020	10,425	10,425	-		14,508
Capital expenditure of Transfers and Grants									
National Government:	30,445	39,010	39,010	789	20,980	20,980	-		39,010
Municipal Infrastructure Grant (MIG)	26,183	32,010	32,010	259	14,217	14,217			32,010
Integrated National Electrification Programme	4,262	7,000	7,000	530	6,763	6,763			7,000
Provincial Government:	35,615	31,184	4,303	-	-	-	-		4,303
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
Other grant providers:	-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	66,060	70,194	43,313	789	20,980	20,980	-		43,313
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	88,968	112,523	57,821	1,808	31,405	31,405	-		57,821

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 - M10 April					
Description	Budget Year 2019/20				
	Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
<u>Operating expenditure of Approved Roll-overs</u>					
National Government:	-	-	-	-	
Local Government Equitable Share				-	
Finance Management				-	
Municipal Systems Improvement				-	
EPWP Incentive				-	
Provincial Government:	534	-	118	416	77.9%
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		82	56	40.7%
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total operating expenditure of Approved Roll-overs	534	-	118	416	77.9%
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:					
Municipal Infrastructure Grant (MIG)					
Provincial Government:	3,800	-	1,398	2,402	63.2%
Resourcing Funding for Est & Support of a K9 Unit	3,800		1,398	2,402	63.2%
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	3,800	-	1,398	2,402	63.2%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	4,334	-	1,516	2,819	65.0%

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

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	815	8,142	8,598	(456)	-5%	10,317
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,106	1,066	1,066	93	923	888	35	4%	1,066
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	10,573	11,383	11,383	908	9,065	9,486	(421)	-4%	11,383
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages	11,036	11,292	11,292	958	9,620	9,410	210	2%	11,292
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	187	109	109	-	-	-	-	-	109
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	187	187	187	16	156	156	-	-	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	11,588	973	9,776	9,566	210	2%	11,588
<u>Other Municipal Staff</u>									
Basic Salaries and Wages	214,176	245,260	244,146	19,981	193,968	194,566	(598)	0%	244,146
Pension and UIF Contributions	36,580	41,471	41,366	3,307	33,084	33,093	(9)	0%	41,366
Medical Aid Contributions	12,035	14,459	14,588	1,121	10,892	10,997	(105)	-1%	14,588
Overtime	34,501	29,320	29,325	3,092	29,620	29,383	236	1%	29,325
Performance Bonus	-	-	34	-	-	-	-	-	34
Motor Vehicle Allowance	7,897	7,947	8,077	672	6,539	6,710	(171)	-3%	8,077
Cellphone Allowance	1,887	2,067	2,067	164	1,620	1,638	(18)	-1%	2,067
Housing Allowances	2,350	2,567	2,630	208	2,095	2,124	(29)	-1%	2,630
Other benefits and allowances	26,930	30,363	30,939	924	26,741	27,070	(330)	-1%	30,939
Payments in lieu of leave	2,532	1,125	1,125	94	938	938	-	-	1,125
Long service awards	2,598	2,062	2,062	172	1,719	1,719	-	-	2,062
Post-retirement benefit obligations	14,955	11,571	11,571	964	9,678	9,678	-	-	11,571
Sub Total - Other Municipal Staff	356,441	388,216	387,933	30,699	316,892	317,916	(1,024)	0%	387,933
TOTAL SALARY, ALLOWANCES & BENEFITS	378,431	411,187	410,904	32,580	335,732	336,968	(1,235)	0%	410,904
TOTAL MANAGERS AND STAFF	367,858	399,804	399,521	31,672	326,668	327,482	(814)	0%	399,521

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 - M10 April						
Description of financial indicator	Basis of calculation	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.0%	14.6%	14.1%	2.9%	4.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	20.8%	34.6%	25.4%	25.2%	25.4%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	16.2%	17.0%	15.8%	15.5%	15.8%
Gearing	Long Term Borrowing/ Funds & Reserves	12959.0%	13636.3%	13636.3%	11780.4%	13636.3%
Liquidity						
Current Ratio	Current assets/current liabilities	319.1%	249.3%	331.1%	325.6%	331.1%
Liquidity Ratio	Monetary Assets/Current Liabilities	239.4%	189.7%	275.7%	260.0%	275.7%
Revenue Management						
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%	12.6%	8.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.5%	100.0%	Annual Indicator	Annual Indicator	100.0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
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%	29.8%	31.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	17.0%	0.0%	9.3%	15.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	15.3%	15.6%	14.3%	2.5%	4.9%
IDP regulation financial viability indicators						
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 - M10 April

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	3,358	(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			172,459	-		
June	24,046	98,856	103,273			275,733	-		
Total Capital expenditure	175,110	261,677	275,733	152,011					

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	75,440,038	Construction stage.	Stanford IRDP - 75% progress, Masakhane IRDP - 95% progress	Not applicable.	Not applicable.
2	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	15,577,530	15,577,530	5,711,161	Under construction .	Under construction.	Construction delayed as result of National lockdown period	Not applicable.
3	Hermanus	Ward 04	UPGRADE HERMANUS WELL FIELDS PHASE 1	4,000,000	12,306,300	4,324,068	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 at least 6 weeks.	Electricity supply issues have been resolved. Contractor to speed up construction where possible after lockdown.
4	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	16,286,360	7,983,360	7,330,726	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	1,747,254	Under construction .	Under construction.	Construction delayed as result of National lockdown period	Not applicable.
6	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION	6,574,574	6,574,574	6,140,284	Construction.	Construction stage, 90% completed (Contract SC1916/2018).	No progress was possible during lockdown period.	Contractor to speed up construction where possible after lockdown.
7	Overstrand	Overstrand	VEHICLES-WASTE MANAGEMENT	5,931,122	6,011,122	4,803,179	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.	Contractor to speed up construction where possible after lockdown.
9	Blompark	Ward 02	BLOMPARK HOUSING PROJECT BL	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.
Totals				98,567,523	150,784,580	110,841,019	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 - M10 April

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	105,545	1,389	47,186	35,470	(11,716)	-33.0%	105,545
Roads Infrastructure	12,061	19,683	16,033	306	3,602	4,909	1,307	26.6%	16,033
<i>Roads</i>	12,061	19,683	16,033	306	3,602	4,909	1,307	26.6%	16,033
Storm water Infrastructure	7,247	23,841	18,641	18	5,890	5,582	(308)	-5.5%	18,641
<i>Storm water Conveyance</i>	7,247	23,841	18,141	18	5,890	5,582	(308)	-5.5%	18,141
Electrical Infrastructure	28,893	23,801	18,999	657	10,201	8,116	(2,085)		18,999
<i>MV Substations</i>		6,956	6,260		2,414		(2,414)	#DIV/0!	6,260
<i>MV Networks</i>	28,893	16,845	12,739	657	7,787	8,116	329	4.1%	12,739
Water Supply Infrastructure	12,270	42,344	35,423	373	15,685	4,405	(11,280)	-256.1%	35,423
<i>Boreholes</i>		2,000	6,153	122	4,324		(4,324)	#DIV/0!	6,153
<i>Reservoirs</i>	12,270	16,273	12,648	251	2,034	4,405	2,371	53.8%	12,648
<i>Water Treatment Works</i>		2,150	6,153		-		-		6,153
<i>Distribution</i>		21,921	10,469		9,327		(9,327)	#DIV/0!	10,469
Sanitation Infrastructure	34,963	24,093	11,949	33	10,489	9,458	(1,032)	-10.9%	11,949
<i>Pump Station</i>		300	600		169		(169)	#DIV/0!	600
<i>Reticulation</i>	34,963	14,358	7,438	16	7,072	6,198	(874)	-14.1%	7,438
<i>Waste Water Treatment Works</i>		9,435	3,911	17	3,249	3,260	11	0.3%	3,911
<i>Outfall Sewers</i>									
Solid Waste Infrastructure	1,499	10,000	4,500	-	1,317	3,000	1,683	56.1%	4,500
Community Assets	30,804	12,800	8,009	399	552	6,289	5,737	91.2%	8,009
Community Facilities	30,804	12,420	7,959	399	552	6,194	5,642	91.1%	7,959
<i>Halls</i>		-	-	-	-	-	-		
<i>Crèches</i>	559	793	718	10	118	598	480	80.2%	718
<i>Fire/Ambulance Stations</i>		-	-	-	-	-	-		
<i>Testing Stations</i>	4,809	1,100	1,100	44	44	917	872	95.2%	1,100
<i>Cemeteries/Crematoria</i>	381	1,500	980	207	207	816	609	74.6%	980
<i>Purfs</i>		526	526	113	139		(139)	#DIV/0!	526
<i>Public Open Space</i>	23,923	5,321	4,636	-	-	3,863	3,863	100.0%	4,636
<i>Nature Reserves</i>		2,300	-	-	-	-	-		
<i>Public Ablution Facilities</i>		880		25	44		(44)	#DIV/0!	
<i>Capital Spares</i>		-	-	-	-	-	-		
Sport and Recreation Facilities	-	380	50	-	-	95	95	100.0%	50
<i>Outdoor Facilities</i>		380	50			95	95	100.0%	50
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	37,368	35,472	94,402	683	77,761	66,833	(10,928)	-16.4%	94,402
<i>Municipal Offices</i>	3,092	9,034	10,029	115	2,321	4,521	2,201	48.7%	10,029
Housing	34,276	26,439	84,373	568	75,440	62,311	(13,129)	-21.1%	84,373
<i>Social Housing</i>	34,276	26,439	84,373	568	75,440	62,311	(13,129)	-21.1%	84,373
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	1,346	4,200	4,220	98	1,098	2,115	1,017	48.1%	4,220
Computer Equipment	1,346	4,200	4,220	98	1,098	2,115	1,017	48.1%	4,220
Furniture and Office Equipment	295	280	280	3	246	233	(12)	-5.2%	280
Furniture and Office Equipment	295	280	280	3	246	233	(12)	-5.2%	280
Machinery and Equipment	1,428	900	1,400	6	482	1,167	684	58.7%	1,400
Machinery and Equipment	1,428	900	1,400	6	482	1,167	684	58.7%	1,400
Transport Assets	6,936	17,493	20,385	3,091	8,744	9,289	545	5.9%	20,385
Transport Assets	6,936	17,493	20,385	3,091	8,744	9,289	545	5.9%	20,385
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	175,110	214,907	234,242	5,669	136,068	121,396	(14,672)	-12.1%	234,242

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

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	-	271	2,832	2,561	90.4%	6,558
Roads Infrastructure	-	10	10	-	8	6	(2)	-33.1%	10
<i>Roads</i>		10	10	-	8	6	(2)	-33.1%	10
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	-	-	-	-	-	-	-		-
<i>MV Networks</i>									
Water Supply Infrastructure	-	2,560	2,548	-	-	1,493	1,493	100.0%	2,548
<i>Pump Stations</i>									
<i>Water Treatment Works</i>									
Sanitation Infrastructure	-	4,000	4,000	-	264	1,333	1,070	80.2%	4,000
<i>Waste Water Treatment Works</i>									
Solid Waste Infrastructure	-	-	-	-	-	-	-		-
<i>Landfill Sites</i>									
<i>Waste Transfer Stations</i>									
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	-	271	2,832	2,561	90.4%	6,558

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

Description	2018/19	Budget Year 2019/20							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	145,959	139,955	141,193	4,677	68,021	114,871	46,850	40.8%	141,193
Roads Infrastructure	61,860	65,331	66,157	2,239	30,529	54,550	24,022	44.0%	66,157
<i>Roads</i>	61,860	62,398	62,598	2,239	28,154	52,165	24,011	46.0%	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	196	2,490	4,317	1,826	42.3%	6,375
<i>Drainage Collection</i>	5,765	3,339	3,214	196	2,115	2,678	563	21.0%	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	728	17,738	30,612	12,874	42.1%	37,630
<i>Power Plants</i>		12,895					-		
<i>MV Networks</i>	23,082	20,741	34,048	728	17,034	28,373	11,339	40.0%	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	908	10,807	14,640	3,833	26.2%	17,568
<i>Water Treatment Works</i>							-		
Sanitation Infrastructure	14,967	11,541	11,007	607	6,101	9,062	2,961	32.7%	11,007
<i>Waste Water Treatment Works</i>	14,967	10,671	10,137	607	5,746	8,448	2,701	32.0%	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
Community Assets	39,801	40,198	39,293	2,416	26,385	32,343	5,957	18.4%	39,293
Community Facilities	27,117	34,241	33,129	2,219	24,007	27,206	3,199	11.8%	33,129
<i>Halls</i>	4,287	3,875	4,079	244	2,750	3,399	649	19.1%	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	57	546	781	235	30.1%	938
<i>Police</i>		258	324	-	71	200	129	64.3%	324
<i>Purfs</i>		23,822	23,580	1,588	16,889	19,650	2,761	14.1%	23,580
<i>Public Open Space</i>	21,743	4,219	2,964	330	3,654	2,470	(1,184)	-48.0%	2,964
Sport and Recreation Facilities	12,685	5,957	6,164	197	2,378	5,136	2,758	53.7%	6,164
<i>Outdoor Facilities</i>	12,685	5,957	6,164	197	2,378	5,136	2,758	53.7%	6,164
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	8,009	2,217	3,281	-	472	1,265	792	62.7%	3,281
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
Intangible Assets	-	5,653	6,353	-	1,611	3,340	1,729	51.8%	6,353
Computer Equipment	4,890	1,193	1,068	-	376	686	309	45.1%	1,068
Computer Equipment	4,890	1,193	1,068	-	376	686	309	45.1%	1,068
Furniture and Office Equipment	16,364	431	440	-	81	318	237	74.6%	440
Furniture and Office Equipment	16,364	431	440	-	81	318	237	74.6%	440
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	9,542	12,335	-	4,533	7,285	2,752	37.8%	12,335
Total Repairs and Maintenance Expenditure	215,024	199,189	203,963	7,093	101,479	160,106	58,627	36.6%	203,963

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

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	87,455	87,455	0	0.0%	104,946
Roads Infrastructure	33,523	34,090	34,090	2,841	28,408	28,408	0	0.0%	34,090
<i>Roads</i>	32,825	34,090	34,090	2,841	28,408	28,408	0	0.0%	34,090
Storm water Infrastructure	5,827	6,044	6,044	504	5,036	5,036	0	0.0%	6,044
<i>Drainage Collection</i>	-	6,044	6,044	504	5,036	5,036	0	0.0%	6,044
Electrical Infrastructure	24,965	25,166	25,166	2,097	20,972	20,972	(0)	0.0%	25,166
<i>LV Networks</i>	24,965	25,166	25,166	2,097	20,972	20,972	(0)	0.0%	25,166
<i>Capital Spares</i>	-						-		
Water Supply Infrastructure	27,676	27,501	27,501	2,292	22,918	22,918	0	0.0%	27,501
<i>Water Treatment Works</i>	-						-		
<i>Distribution</i>	27,444	27,501	27,501	2,292	22,918	22,918	0	0.0%	27,501
Sanitation Infrastructure	16,668	9,897	9,897	825	8,247	8,247	0	0.0%	9,897
<i>Reticulation</i>	16,390						-		
<i>Waste Water Treatment Works</i>	-	9,897	9,897	825	8,247	8,247	0	0.0%	9,897
Solid Waste Infrastructure	3,843	2,248	2,248	187	1,873	1,873	0	0.0%	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	10,552	10,552	0	0.0%	12,662
Operational Buildings	11,971	12,662	12,662	1,055	10,552	10,552	0	0.0%	12,662
<i>Municipal Offices</i>	11,971	12,662	12,662	1,055	10,552	10,552	0	0.0%	12,662
Intangible Assets	525	723	723	60	603	603	(0)	0.0%	723
Licences and Rights	525	723	723	60	603	603	(0)	0.0%	723
<i>Computer Software and Applications</i>	525	723	723	60	603	603	(0)	0.0%	723
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	1,826	8,137	8,137	678	6,781	6,781	(0)	0.0%	8,137
Furniture and Office Equipment	1,826	8,137	8,137	678	6,781	6,781	(0)	0.0%	8,137
Machinery and Equipment	764	736	736	61	613	613	(0)	0.0%	736
Machinery and Equipment	764	736	736	61	613	613	(0)	0.0%	736
Transport Assets	3,516	4,081	4,081	340	3,401	3,401	(0)	0.0%	4,081
Transport Assets	3,516	4,081	4,081	340	3,401	3,401	(0)	0.0%	4,081
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Depreciation	131,104	131,285	131,285	10,940	109,405	109,404	(0)	0.0%	131,285

Supporting Table SC13e

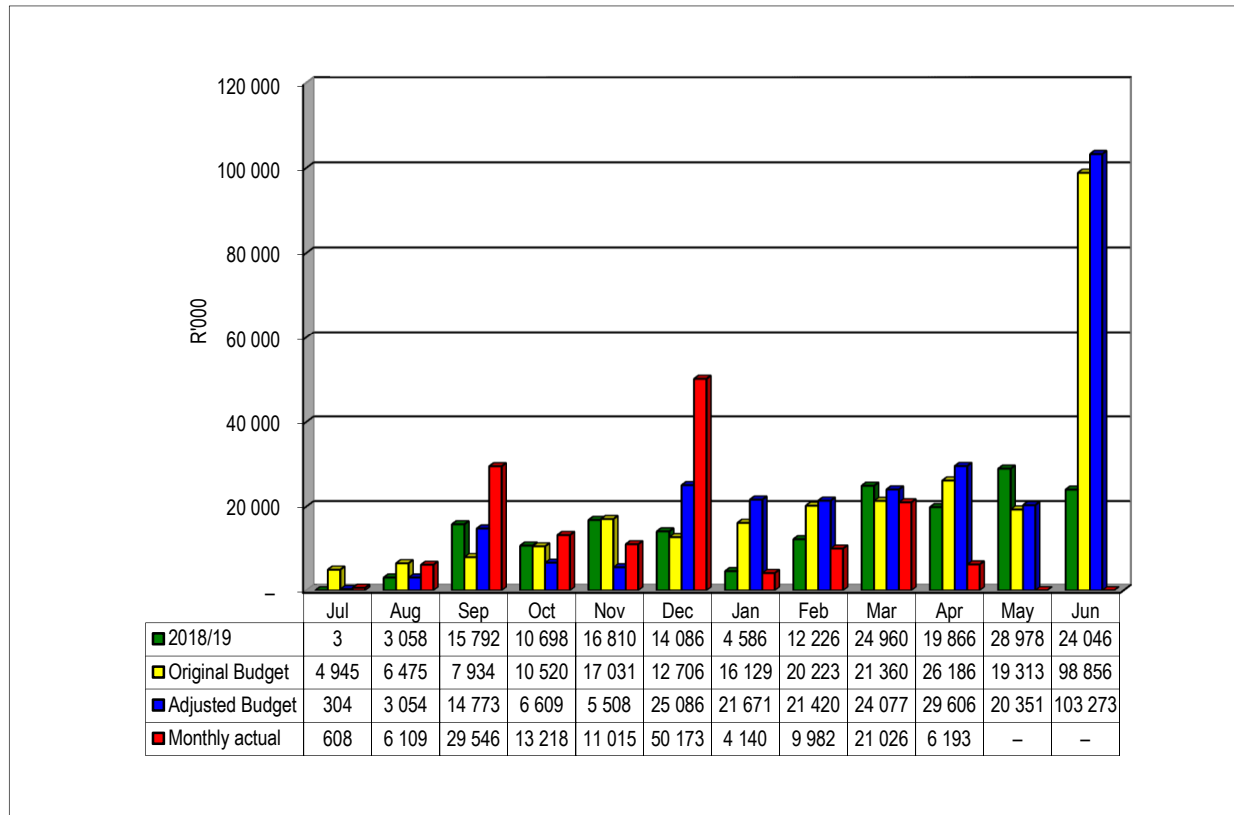
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10 April

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	391	9,779	18,866	9,087	48.2%	16,905
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>									
Storm water Infrastructure	-	3,160	3,160	22	66	2,370	2,304	97.2%	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	338	1,809	1,676	(133)	-8.0%	2,011
<i>Distribution</i>		3,600	2,011	338	1,809	1,676	(133)	-8.0%	2,011
Sanitation Infrastructure	-	5,662	984	32	32	820	788	96.1%	984
<i>Pump Station</i>									
<i>Reticulation</i>		5,662	984	32	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>									
Community Assets	-	16,928	17,928	132	5,832	8,964	3,132	34.9%	17,928
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Halls</i>									
<i>Fire/Ambulance Stations</i>									
<i>Libraries</i>									
Sport and Recreation Facilities	-	16,928	17,928	132	5,832	8,964	3,132	34.9%	17,928
<i>Outdoor Facilities</i>		16,928	17,928	132	5,832	8,964	3,132	34.9%	17,928
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	100	100	-	61	50	(11)	-21.7%	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	524	15,671	27,880	12,209	43.8%	34,933

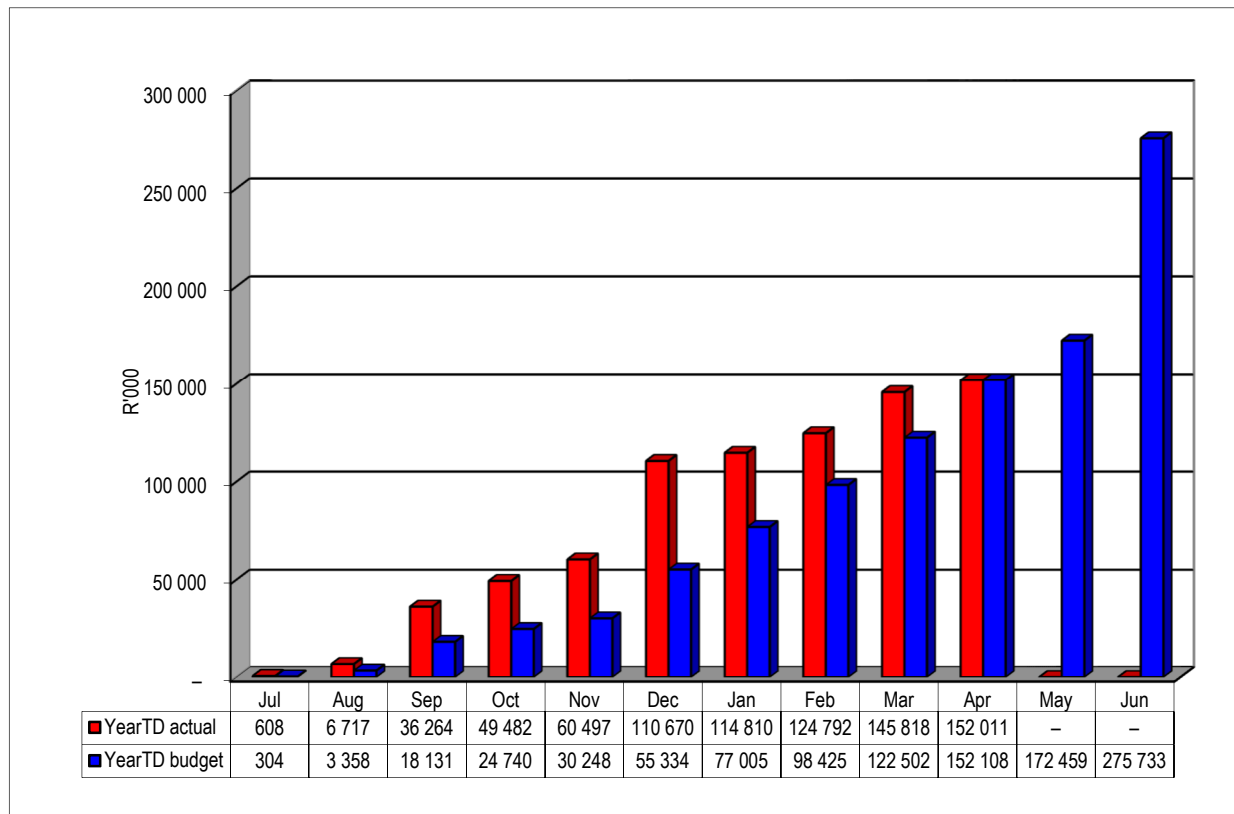
Other supporting documentation

Section 71 charts

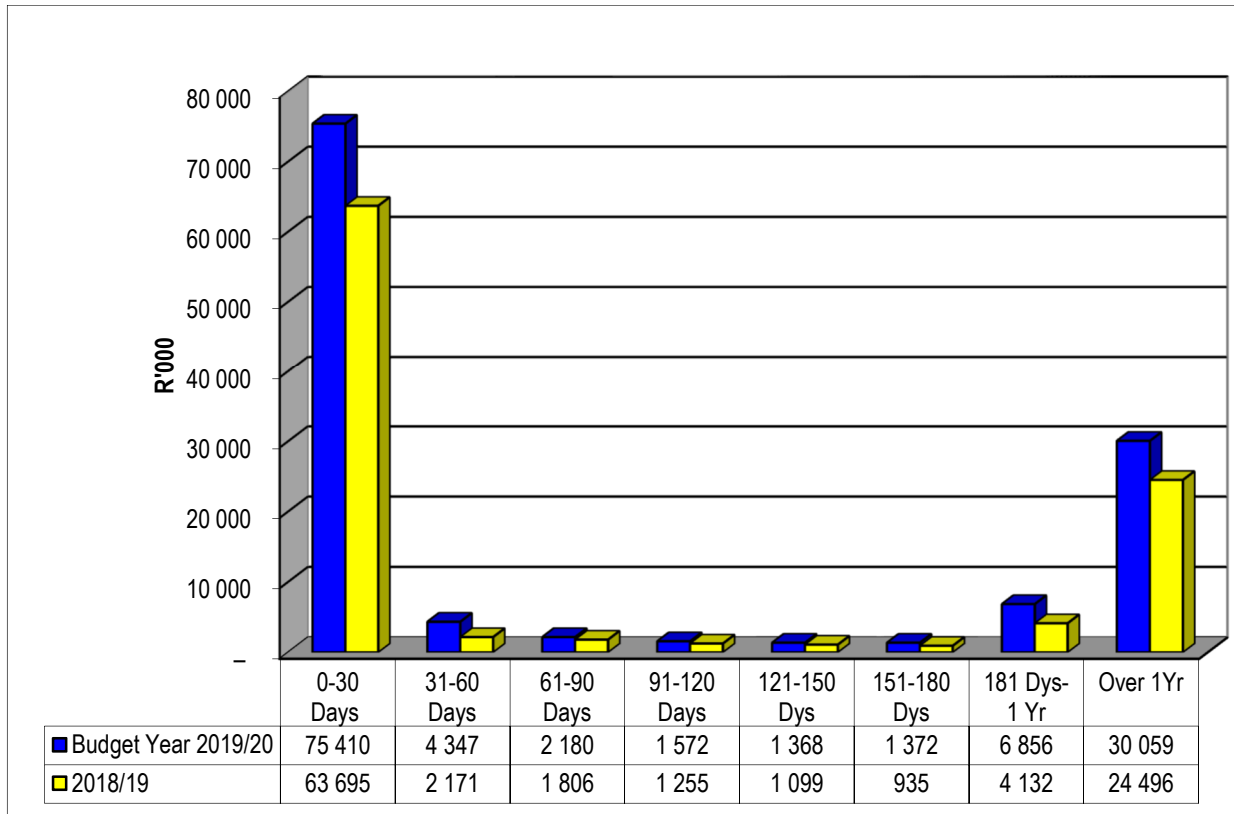
Capital expenditure monthly trend - actual vs target



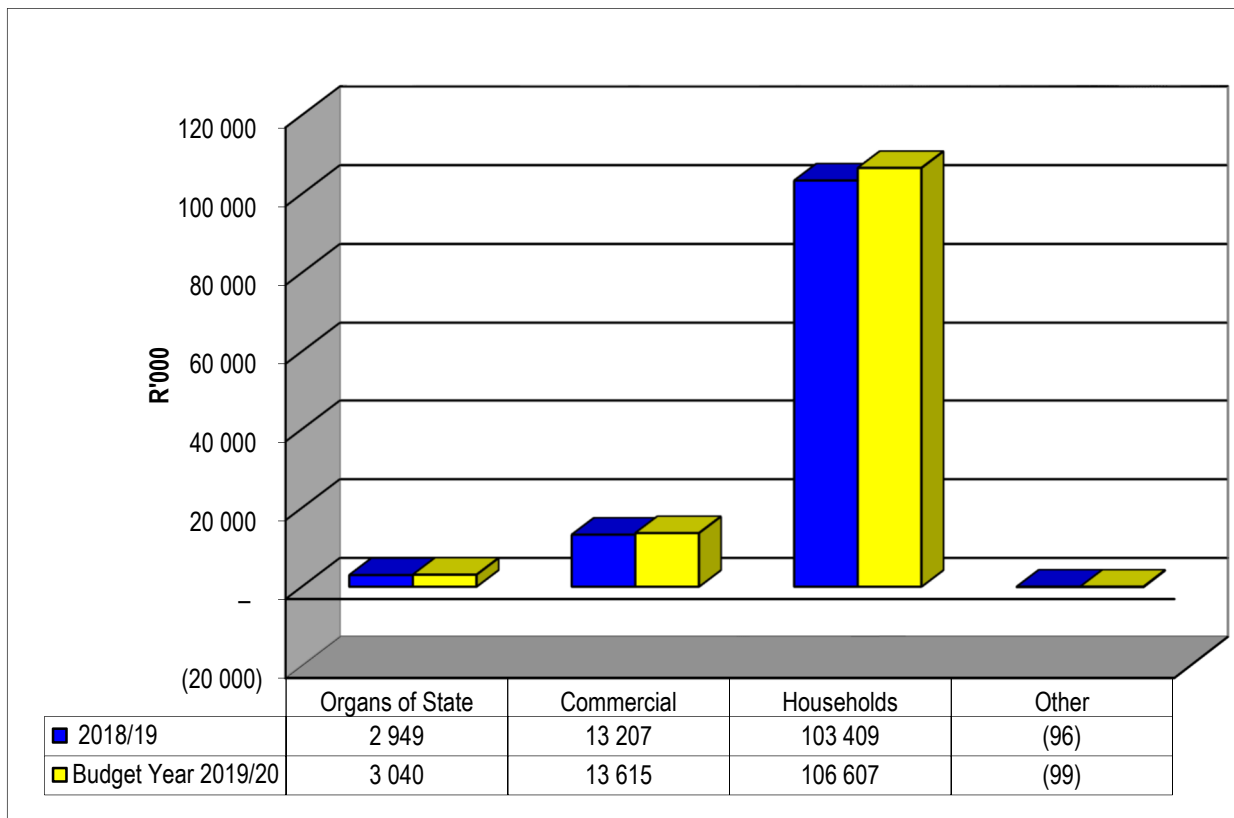
Capital expenditure – YTD actual vs YTD trend



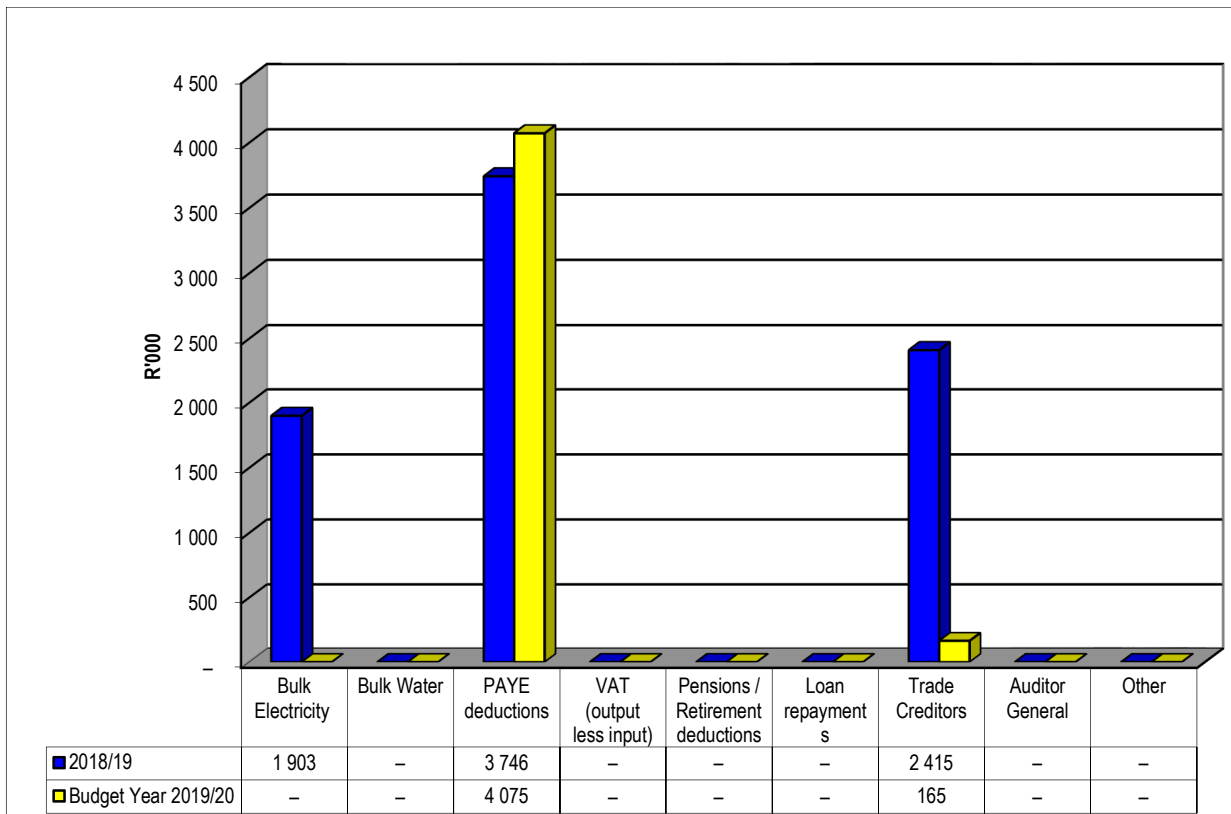
Debtors Age Analysis



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 **April 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:

A handwritten signature in black ink, appearing to read 'Groenewald', with a horizontal line underneath.

Date: 15 May 2020