

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

July 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 July 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 2020 to July 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.

Revenue by Source

The Year-to-Date actual revenue is 0.35% above the YTD budget projections at the end of July 2020. Please note that the huge spike in the Water Service charges is due to an incorrect meter reading amounting to R58m that was subsequently corrected on 4 August 2020.

Borrowings

The balance of borrowings amounts to R475.1m at the end of July 2020.

Operating expenditure by vote & type

Current expenditure is 57.48% below YTD budget projections as at July 2020. Please note that the Service Provider has changed settings on the financial system w.r.t reporting in different periods, therefore the **salary integration journal** posted i.r.o July now reflects in August. It resulted in salary expenditure not reflecting in the July totals.

Capital expenditure

YTD Capital expenditure amounts to R2.1m or 0.71% of the original budget of R303.7m. The current capital commitments of orders in progress amounts to R80.2m or 26.41% of the original capital budget of R303.7m.

Allocations received (National & Provincial Grants)

Grants totaling R56.1m was received during July 2020.

Spending on Grants

Spending on grants amounts to R698 926 for July 2020 which includes FMG & Provincial Library Grant.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M01 July

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Total	0.35%		
Expenditure By Type			
Total	-57.48%		
Capital Expenditure			
Total	-75.48%	Capital Commitments= R80.2m (26.41%)	
Financial Position			
In order			
Cash Flow			
In order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,287,492	199,234	15.5%
Expenditure	1,342,010	21,829	1.6%
Surplus / (Deficit)	(54,518)	177,405	
Capital	303,738	2,159	0.7%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,256,873	199,234	15.9%
Expenditure	1,342,010	21,829	1.6%
Surplus / (Deficit)	(85,137)	177,405	
Capital	303,738	2,159	0.7%

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 - M01 July

Description	2019/20	Budget Year 2020/21							
	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	-	262,551	-	24,529	24,529	24,067	462	2%	262,551
Service charges	-	663,209	-	109,230	109,230	107,894	1,335	1%	663,209
Investment revenue	-	31,400	-	1,754	1,754	1,754	-		31,400
Transfers and subsidies	-	131,840	-	53,491	53,491	53,491	-		131,840
Other own revenue	-	167,873	-	10,231	10,231	11,329	(1,098)	-10%	167,873
Total Revenue (excluding capital transfers and contributions)	-	1,256,873	-	199,234	199,234	198,536	699	0%	1,256,873
Employee costs	-	435,325	-	2,358	2,358	29,803	(27,445)	-92%	435,325
Remuneration of Councillors	-	11,896	-	-	-	991	(991)	-100%	11,896
Depreciation & asset impairment	-	141,877	-	11,823	11,823	11,823	-		141,877
Finance charges	-	51,482	-	68	68	68	-		51,482
Materials and bulk purchases	-	317,828	-	1,011	1,011	796	215	27%	317,819
Transfers and subsidies	-	11,610	-	-	-	-	-		11,610
Other expenditure	-	371,993	-	6,569	6,569	7,854	(1,286)	-16%	372,001
Total Expenditure	-	1,342,010	-	21,829	21,829	51,336	(29,507)	-57%	1,342,010
Surplus/(Deficit)	-	(85,137)	-	177,405	177,405	147,199	30,206	21%	(85,137)
Transfers and subsidies - capital (monetary a	-	30,619	-	-	-	-	-		30,619
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	(54,518)	-	177,405	177,405	147,199	30,206	21%	(54,518)
Surplus/ (Deficit) for the year	-	(54,518)	-	177,405	177,405	147,199	30,206	21%	(54,518)
Capital expenditure & funds sources									
Capital expenditure	-	303,738	-	2,159	2,159	8,805	(6,646)	-75%	303,738
Capital transfers recognised	-	86,516	-	-	-	1,257	(1,257)	-100%	86,516
	-	-	-	-	-	-	-		-
Borrowing	-	92,949	-	3	3	5,196	(5,193)	-100%	92,949
Internally generated funds	-	124,274	-	2,156	2,156	2,352	(196)	-8%	124,274
Total sources of capital funds	-	303,738	-	2,159	2,159	8,805	(6,646)	-75%	303,738
Financial position									
Total current assets	-	614,227	-		937,351				614,227
Total non current assets	-	3,982,468	-		3,749,155				3,982,468
Total current liabilities	-	254,715	-		198,761				254,715
Total non current liabilities	-	687,245	-		652,513				687,245
Community wealth/Equity	-	3,654,735	-		3,835,233				3,654,735
Cash flows									
Net cash from (used) operating	-	198,066	-	46,270	46,270	46,070	(200)	-0%	198,066
Net cash from (used) investing	-	(304,307)	-	(2,574)	(2,574)	(2,574)	-		(304,307)
Net cash from (used) financing	-	6,626	-	(1,740)	(1,740)	(1,740)	-		6,626
Cash/cash equivalents at the month/year end	-	485,812	-	-	695,769	627,183	(68,587)	-11%	554,198
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	78,494	4,843	3,210	3,170	2,019	1,524	6,869	33,397	133,526
Creditors Age Analysis									
Total Creditors	4,521	-	-	-	-	-	-	-	4,521

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	2019/20	Budget Year 2020/21							
	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	-	336,136	-	34,798	34,798	35,645	(847)	-2%	336,136
Executive and council	-	17,821	-	7,741	7,741	7,745	(4)	0%	17,821
Finance and administration	-	318,315	-	27,057	27,057	27,900	(843)	-3%	318,315
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	148,846	-	9,409	9,409	9,457	(48)	-1%	148,846
Community and social services	-	8,185	-	706	706	682	24	4%	8,185
Sport and recreation	-	10,262	-	569	569	855	(286)	-33%	10,262
Public safety	-	39,830	-	2,899	2,899	3,014	(116)	-4%	39,830
Housing	-	90,568	-	5,235	5,235	4,906	330	7%	90,568
Economic and environmental services	-	10,065	-	669	669	843	(174)	-21%	10,065
Planning and development	-	9,788	-	669	669	820	(151)	-18%	9,788
Road transport	-	245	-	-	-	20	(20)	-100%	245
Environmental protection	-	32	-	-	-	3	(3)	-100%	32
Trading services	-	792,445	-	154,358	154,358	152,591	1,767	1%	792,445
Energy sources	-	436,955	-	54,817	54,817	55,754	(937)	-2%	436,955
Water management	-	150,392	-	68,126	68,126	64,328	3,797	6%	150,392
Waste water management	-	114,335	-	15,860	15,860	16,724	(864)	-5%	114,335
Waste management	-	90,764	-	15,556	15,556	15,785	(229)	-1%	90,764
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	-	1,287,492	-	199,234	199,234	198,536	699	0%	1,287,492
Expenditure - Functional									
Governance and administration	-	270,009	-	3,913	3,913	16,554	(12,641)	-76%	270,009
Executive and council	-	62,707	-	1,342	1,342	5,029	(3,687)	-73%	62,707
Finance and administration	-	203,733	-	2,564	2,564	11,228	(8,664)	-77%	203,733
Internal audit	-	3,569	-	7	7	297	(290)	-98%	3,569
Community and public safety	-	251,675	-	5,573	5,573	11,384	(5,812)	-51%	251,675
Community and social services	-	23,502	-	545	545	1,958	(1,414)	-72%	23,502
Sport and recreation	-	56,586	-	450	450	2,752	(2,302)	-84%	56,586
Public safety	-	119,176	-	2,541	2,541	4,637	(2,096)	-45%	119,176
Housing	-	52,410	-	2,037	2,037	2,037	-	-	52,410
Economic and environmental services	-	176,095	-	3,332	3,332	8,381	(5,049)	-60%	176,095
Planning and development	-	51,179	-	201	201	3,202	(3,002)	-94%	51,179
Road transport	-	108,617	-	3,071	3,071	4,495	(1,424)	-32%	108,617
Environmental protection	-	16,298	-	61	61	684	(623)	-91%	16,298
Trading services	-	640,514	-	9,011	9,011	14,706	(5,695)	-39%	640,514
Energy sources	-	354,355	-	2,469	2,469	3,019	(550)	-18%	354,355
Water management	-	124,167	-	2,956	2,956	3,900	(944)	-24%	124,167
Waste water management	-	88,633	-	2,734	2,734	4,747	(2,014)	-42%	88,633
Waste management	-	73,358	-	852	852	3,040	(2,188)	-72%	73,358
Other	-	3,719	-	0	0	310	(310)	-100%	3,719
Total Expenditure - Functional	-	1,342,010	-	21,829	21,829	51,336	(29,507)	-57%	1,342,010
Surplus/ (Deficit) for the year	-	(54,518)	-	177,405	177,405	147,199	30,206	21%	(54,518)

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) - M01 July

Vote Description	2019/20	Budget Year 2020/21							
	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	-	17,732	-	7,738	7,738	7,738	-		17,732
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	-	1,416	-	26	26	118	(92)	-78.2%	1,416
Vote 4 - Finance	-	309,162	-	26,996	26,996	25,762	1,234	4.8%	309,162
Vote 5 - Community Services	-	539,510	-	60,649	60,649	62,053	(1,403)	-2.3%	539,510
Vote 6 - Economic and Social Development & Tourism	-	39,830	-	2,899	2,899	3,136	(237)	-7.6%	39,830
Vote 7 - Infrastructure & Planning	-	4,663	-	-	-	389	(389)	-100.0%	4,663
Vote 8 - Protection Services	-	375,179	-	100,927	100,927	99,341	1,586	1.6%	375,179
Total Revenue by Vote	-	1,287,492	-	199,234	199,234	198,536	699	0.4%	1,287,492
Expenditure by Vote									
Vote 1 - Council	-	35,802	-	1,297	1,297	2,814	(1,518)	-53.9%	35,802
Vote 2 - Municipal Manager & Internal Audit	-	7,587	-	8	8	605	(597)	-98.7%	7,587
Vote 3 - Management Services	-	57,115	-	1,009	1,009	4,760	(3,751)	-78.8%	57,115
Vote 4 - Finance	-	91,935	-	332	332	4,116	(3,784)	-91.9%	91,935
Vote 5 - Community Services	-	551,359	-	5,385	5,385	11,420	(6,035)	-52.8%	551,359
Vote 6 - Economic and Social Development & Tourism	-	118,272	-	2,483	2,483	6,219	(3,735)	-60.1%	118,272
Vote 7 - Infrastructure & Planning	-	19,065	-	208	208	1,439	(1,232)	-85.6%	19,065
Vote 8 - Protection Services	-	460,876	-	11,109	11,109	19,964	(8,855)	-44.4%	460,876
Total Expenditure by Vote	-	1,342,010	-	21,829	21,829	51,336	(29,507)	-57.5%	1,342,010
Surplus/ (Deficit) for the year	-	(54,518)	-	177,405	177,405	147,199	30,206	20.5%	(54,518)

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) - M01 July

Description	2019/20	Budget Year 2020/21							
	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		262,551		24,529	24,529	24,067	462	2%	262,551
Service charges - electricity revenue		386,294		36,025	36,025	35,088	937	3%	386,294
Service charges - water revenue		128,520		60,703	60,703	60,703	-		128,520
Service charges - sanitation revenue		78,913		6,482	6,482	6,313	169	3%	78,913
Service charges - refuse revenue		69,482		6,019	6,019	5,790	229	4%	69,482
Rental of facilities and equipment		3,627		400	400	305	95	31%	3,627
Interest earned - external investments		31,400		1,754	1,754	1,754	-		31,400
Interest earned - outstanding debtors		4,673		459	459	428	31	7%	4,673
Dividends received		-		-	-	-	-		-
Fines, penalties and forfeits		29,564		2,273	2,273	2,488	(215)	-9%	29,564
Licences and permits		2,385		163	163	199	(36)	-18%	2,385
Agency services		4,938		448	448	457	(8)	-2%	4,938
Transfers and subsidies		131,840		53,491	53,491	53,491	-		131,840
Other revenue		115,686		6,362	6,362	7,327	(964)	-13%	115,686
Gains on disposal of PPE		7,000		125	125	125	-		7,000
Total Revenue (excluding capital transfers and contributions)	-	1,256,873	-	199,234	199,234	198,536	699	0%	1,256,873
Expenditure By Type									
Employee related costs		435,325		2,358	2,358	29,803	(27,445)	(0)	435,325
Remuneration of councillors		11,896		-	-	991	(991)	-100%	11,896
Debt impairment		26,263		2,189	2,189	2,189	-		26,263
Depreciation & asset impairment		141,877		11,823	11,823	11,823	-		141,877
Finance charges		51,482		68	68	68	-		51,482
Bulk purchases		270,260		3	3	3	-		270,260
Other materials		47,567		1,008	1,008	793	215	27%	47,559
Contracted services		222,414		527	527	1,761	(1,234)	-70%	222,422
Transfers and subsidies		11,610		-	-	-	-		11,610
Other expenditure		123,315		3,854	3,854	3,905	(51)	-1%	123,315
Loss on disposal of PPE		-		-	-	-	-		-
Total Expenditure	-	1,342,010	-	21,829	21,829	51,336	(29,507)	-57%	1,342,010
Surplus/(Deficit)	-	(85,137)	-	177,405	177,405	147,199	30,206	0	(85,137)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		30,619		-	-	-	-		30,619
Transfers and subsidies - capital (in-kind - all)		-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	(54,518)	-	177,405	177,405	147,199	-	-	(54,518)
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(54,518)	-	177,405	177,405	147,199	-	-	(54,518)
Attributable to minorities		-		-	-	-	-		-
Share of surplus/ (deficit) of associate		-		-	-	-	-		-
Surplus/ (Deficit) for the year	-	(54,518)	-	177,405	177,405	147,199	-	-	(54,518)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.35% above the YTD budget.

Current expenditure is 57.48% below YTD budget projections for July 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) -

Vote Description	2019/20	Budget Year 2020/21							
	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 & Mayor's Office	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Infrastructure & Planning	-	108,693	-	-	-	1,381	(1,381)	-100%	108,693
Vote 6 - Protection Services	-	-	-	-	-	-	-	-	-
Vote 7 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 8 - Community Services	-	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	108,693	-	-	-	1,381	(1,381)	-100%	108,693
Single Year expenditure appropriation									
Vote 1 - Council & Mayor's Office	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	3,015	-	-	-	83	(83)	-100%	3,015
Vote 4 - Finance	-	60	-	-	-	-	-	-	60
Vote 5 - Infrastructure & Planning	-	117,721	-	1,220	1,220	6,876	(5,655)	-82%	117,721
Vote 6 - Protection Services	-	13,981	-	5	5	-	5	#DIV/0!	13,981
Vote 7 - Economic and Social Development & Tourism	-	842	-	-	-	-	-	-	842
Vote 8 - Community Services	-	59,426	-	933	933	465	469	101%	59,426
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	195,045	-	2,159	2,159	7,424	(5,265)	-71%	195,045
Total Capital Expenditure	-	303,738	-	2,159	2,159	8,805	(6,646)	-75%	303,738
Capital Expenditure - Functional Classification									
Governance and administration	-	3,075	-	-	-	83	(83)	-100%	3,075
Executive and council	-	5	-	-	-	-	-	-	5
Finance and administration	-	3,070	-	-	-	83	(83)	-100%	3,070
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	93,694	-	1,628	1,628	600	1,027	171%	93,694
Community and social services	-	18,638	-	-	-	-	-	-	18,638
Sport and recreation	-	12,731	-	405	405	600	(195)	-33%	12,731
Public safety	-	14,181	-	5	5	-	5	#DIV/0!	14,181
Housing	-	48,144	-	1,218	1,218	-	1,218	#DIV/0!	48,144
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	33,589	-	-	-	1,212	(1,212)	-100%	33,589
Planning and development	-	13,594	-	-	-	620	(620)	-100%	13,594
Road transport	-	19,995	-	-	-	592	(592)	-100%	19,995
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	-	173,381	-	531	531	6,909	(6,378)	-92%	173,381
Energy sources	-	21,119	-	-	-	821	(821)	-100%	21,119
Water management	-	52,606	-	3	3	3,773	(3,770)	-100%	52,606
Waste water management	-	77,217	-	528	528	785	(257)	-33%	77,217
Waste management	-	22,439	-	-	-	1,530	(1,530)	-100%	22,439
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	-	303,738	-	2,159	2,159	8,805	(6,646)	-75%	303,738
Funded by:									
National Government	-	37,369	-	-	-	1,257	(1,257)	-100%	37,369
Provincial Government	-	2,840	-	-	-	-	-	-	2,840
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	46,306	-	-	-	-	-	-	46,306
Transfers recognised - capital	-	86,516	-	-	-	1,257	(1,257)	-100%	86,516
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	92,949	-	3	3	5,196	(5,193)	-100%	92,949
Internally generated funds	-	124,274	-	2,156	2,156	2,352	(196)	-8%	124,274
Total Capital Funding	-	303,738	-	2,159	2,159	8,805	(6,646)	-75%	303,738

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	2019/20	Budget Year 2020/21			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash		85,812		185,526	85,812
Call investment deposits		400,000		510,243	400,000
Consumer debtors		83,889		163,941	83,889
Other debtors		34,983		40,093	34,983
Current portion of long-term receivables		3		3	3
Inventory		9,540		37,545	9,540
Total current assets		614,227		937,351	614,227
Non current assets					
Long-term receivables		1		8	1
Investments		65,460		47,055	65,460
Investment property		121,846		119,698	121,846
Investments in Associate		–		–	–
Property, plant and equipment		3,790,408		3,573,799	3,790,408
Biological assets		–		–	–
Intangible assets		4,753		8,597	4,753
Other non-current assets		–		–	–
Total non current assets		3,982,468		3,749,155	3,982,468
TOTAL ASSETS		4,596,695		4,686,507	4,596,695
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft		–		–	–
Borrowing		52,751		52,751	52,751
Consumer deposits		62,074		41,030	62,074
Trade and other payables		104,604		69,694	104,604
Provisions		35,286		35,286	35,286
Total current liabilities		254,715		198,761	254,715
Non current liabilities					
Borrowing		430,260		422,404	430,260
Provisions		256,985		230,109	256,985
Total non current liabilities		687,245		652,513	687,245
TOTAL LIABILITIES		941,960		851,274	941,960
NET ASSETS		3,654,735		3,835,233	3,654,735
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		3,651,390		3,831,968	3,651,390
Reserves		3,345		3,265	3,345
TOTAL COMMUNITY WEALTH/EQUITY		3,654,735		3,835,233	3,654,735

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 - M01 July

Description	2019/20	Budget Year 2020/21							
	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		259,513		3,193	7,214	7,353	(139)	-2%	259,513
Service charges		655,534		83,497	79,476	79,210	266	0%	655,534
Other revenue		131,331		4,739	4,739	4,706	33	1%	131,331
Government - operating		131,840		53,491	53,491	53,491	-		131,840
Government - capital		30,619		-	-	-	-		30,619
Interest		36,073		2,213	2,213	2,213	-		36,073
Dividends		-		-	-	-	-		-
Payments									
Suppliers and employees		(983,752)		(100,794)	(100,794)	(100,835)	(41)	0%	(983,752)
Finance charges		(51,482)		(68)	(68)	(68)	-		(51,482)
Transfers and Grants		(11,610)		-	-	-	-		(11,610)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	198,066	-	46,270	46,270	46,070	(200)	0%	198,066
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		7,000		125	125	125	-		7,000
Decrease (Increase) in non-current debtors		-		-	-	-	-		-
Decrease (increase) other non-current receivables		7		-	-	-	-		7
Decrease (increase) in non-current investments		(7,575)		(540)	(540)	(540)	-		(7,575)
Payments									
Capital assets		-		(2,159)	(2,159)	(2,159)	-		-
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(568)	-	(2,574)	(2,574)	(2,574)	-		(568)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-		-	-	-	-		-
Borrowing long term/refinancing		54,000		-	-	-	-		54,000
Increase (decrease) in consumer deposits		(1,000)		38	38	38	-		(1,000)
Payments									
Repayment of borrowing		(46,374)		(1,778)	(1,778)	(1,778)	-		(46,374)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	6,626	-	(1,740)	(1,740)	(1,740)	-		6,626
NET INCREASE/ (DECREASE) IN CASH HELD	-	204,124	-	41,956	41,956	41,756			204,124
Cash/cash equivalents at beginning:	-	585,426			653,813	585,426			653,813
Cash/cash equivalents at month/year end:	-	789,550			695,769	627,183			857,937

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 695.8million.

The municipality started the year with a positive cash balance of R653.8 million. The July closing balance is R695.8 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 - M01 July

Description	Budget Year 2020/21												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	3,193	-	-	-	-	-	-	-	-	-	-	256,320	259,513	274,775	287,860	
Service charges - electricity revenue	22,810	-	-	-	-	-	-	-	-	-	-	359,014	381,824	402,602	462,194	
Service charges - water revenue	55,873	-	-	-	-	-	-	-	-	-	-	71,160	127,033	134,698	141,372	
Service charges - sanitation revenue	2,205	-	-	-	-	-	-	-	-	-	-	75,795	78,000	82,722	86,837	
Service charges - refuse	2,609	-	-	-	-	-	-	-	-	-	-	66,069	68,678	72,835	76,458	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	(103)	-	-	-	-	-	-	-	-	-	-	3,689	3,585	3,797	3,983	
Interest earned - external investments	1,754	-	-	-	-	-	-	-	-	-	-	29,646	31,400	32,975	34,615	
Interest earned - outstanding debtors	459	-	-	-	-	-	-	-	-	-	-	4,214	4,673	4,906	5,145	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2,273	-	-	-	-	-	-	-	-	-	-	1,923	4,197	4,403	4,619	
Licences and permits	163	-	-	-	-	-	-	-	-	-	-	2,223	2,385	2,498	2,618	
Agency services	448	-	-	-	-	-	-	-	-	-	-	4,490	4,938	5,184	5,442	
Transfer receipts - operating	53,491	-	-	-	-	-	-	-	-	-	-	78,349	131,840	141,735	154,275	
Other revenue	1,958	-	-	-	-	-	-	-	-	-	-	114,268	116,226	137,399	129,446	
Cash Receipts by Source	147,132	-	-	-	-	-	-	-	-	-	-	1,067,158	1,214,291	1,300,530	1,394,863	
Other Cash Flows by Source																
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	30,619	30,619	28,470	31,628	
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	125	-	-	-	-	-	-	-	-	-	-	6,875	7,000	7,000	7,000	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	54,000	54,000	50,000	50,000	
Increase in consumer deposits	38	-	-	-	-	-	-	-	-	-	-	(1,038)	(1,000)	3,724	3,948	
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	7	7	3	1	
Change in non-current investments	(540)	-	-	-	-	-	-	-	-	-	-	(7,035)	(7,575)	(7,834)	(8,120)	
Total Cash Receipts by Source	146,756	-	-	-	-	-	-	-	-	-	-	1,150,586	1,297,341	1,381,894	1,479,320	
Cash Payments by Type																
Employee related costs	1,455	-	-	-	-	-	-	-	-	-	-	421,001	422,456	442,816	468,539	
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	11,896	11,896	12,436	13,002	
Interest paid	68	-	-	-	-	-	-	-	-	-	-	51,414	51,482	52,210	52,352	
Bulk purchases - Electricity	3	-	-	-	-	-	-	-	-	-	-	270,257	270,260	290,978	313,126	
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials	1,008	-	-	-	-	-	-	-	-	-	-	46,559	47,567	43,347	45,265	
Contracted services	527	-	-	-	-	-	-	-	-	-	-	221,887	222,414	235,538	247,162	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	11,610	11,610	11,610	11,610	
General expenses	97,802	-	-	-	-	-	-	-	-	-	-	(88,644)	9,158	119,813	128,276	
Cash Payments by Type	100,862	-	-	-	-	-	-	-	-	-	-	945,982	1,046,844	1,208,747	1,279,331	
Other Cash Flows/Payments by Type																
Capital assets	2,159	-	-	-	-	-	-	-	-	-	-	301,580	303,738	197,162	154,378	
Repayment of borrowing	1,778	-	-	-	-	-	-	-	-	-	-	44,595	46,374	52,751	47,751	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	104,799	-	-	-	-	-	-	-	-	-	-	1,292,157	1,396,956	1,458,660	1,481,460	
NET INCREASE/(DECREASE) IN CASH HELD	41,956	-	-	-	-	-	-	-	-	-	-	(141,571)	(99,615)	(76,767)	(2,140)	
Cash/cash equivalents at the month/year beginning:	653,813	695,769	695,769	695,769	695,769	695,769	695,769	695,769	695,769	695,769	695,769	695,769	653,813	554,198	477,432	
Cash/cash equivalents at the month/year end:	695,769	695,769	695,769	695,769	695,769	695,769	695,769	695,769	695,769	695,769	695,769	554,198	554,198	477,432	475,292	

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 - M01 July

Description	NT Code	Budget Year 2020/21										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	15,576	1,418	729	618	567	315	1,221	4,286	24,731	7,007	-	4,855
Trade and Other Receivables from Exchange Transactions - Electricity	1300	20,395	1,202	868	666	334	246	1,000	4,405	29,116	6,651	-	5,860
Receivables from Non-exchange Transactions - Property Rates	1400	25,682	1,182	844	640	409	334	1,883	3,769	34,743	7,035	-	6,930
Receivables from Exchange Transactions - Waste Water Management	1500	7,702	523	381	289	229	201	887	2,676	12,888	4,282	-	2,994
Receivables from Exchange Transactions - Waste Management	1600	6,903	372	279	212	154	114	536	1,763	10,333	2,779	-	2,485
Receivables from Exchange Transactions - Property Rental Debtors	1700	584	18	15	12	9	8	35	224	904	288	-	260
Interest on Arrear Debtor Accounts	1810	181	76	77	96	77	72	535	9,896	11,010	10,676	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1,471	51	18	637	240	236	770	6,378	9,802	8,262	-	2,807
Total By Income Source	2000	78,494	4,843	3,210	3,170	2,019	1,524	6,869	33,397	133,526	46,979	-	26,191
2019/20 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,968	349	284	104	51	42	180	1,726	5,703	2,102	-	314
Commercial	2300	10,128	522	425	450	88	56	224	1,449	13,342	2,267	-	948
Households	2400	65,512	3,971	2,501	2,615	1,879	1,423	6,453	30,125	114,479	42,495	-	24,927
Other	2500	(114)	0	1	1	1	3	13	97	2	115	-	3
Total By Customer Group	2600	78,494	4,843	3,210	3,170	2,019	1,524	6,869	33,397	133,526	46,979	-	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	
2020					
July	7,589	NO VOTE for 2019/2020	27,849	35,438	21.41%
August		NO VOTE for 2019/2020			
September		NO VOTE for 2019/2020			
October		NO VOTE for 2019/2020			
November		NO VOTE for 2019/2020			
December		NO VOTE for 2019/2020			
2021					
January		NO VOTE for 2020-2021			
February		NO VOTE for 2020-2021			
March		NO VOTE for 2020-2021			
April		NO VOTE for 2020-2021			
May		NO VOTE for 2020-2021			
June		NO VOTE for 2020-2021			

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)
7589			6KL	7589	0	7589	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	7464		50kWh	7589	0	7589	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
2020/2021										
June									0	0
May									0	0
April									0	0
March									0	0
February									0	0
January									0	0
December									0	0
November									0	0
October									0	0
September									0	0
Augustus									0	0
July	78,493,757	4,842,920	3,210,499	3,169,664	2,019,323	1,524,134	6,869,014	33,397,182	133,526,492	55,032,735

Government Debt

Overstrand Municipality as at 30/07/2020 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	3,064,024	1,833,772	1,209,112	21,141
WCED 2251	190,836	190,836	0	0
OTHER 2255	146,143	17,488	128,656	0
HEALTH 2252	87,859	75,185	11,747	927
TPW 2256	2,148,501	10,360	2,138,141	0
HUMAN SETTLE 2215	30,181	30,181	0	0
HOUSING 2253	4,128	4,128	0	0
OTHER MUNICIPALITIES 2276	31,820	31,820	0	0
TOTAL OUTSTANDING	5,703,494	2,193,771	3,487,656	22,068

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2020/21								
		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
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300	4,313								4,313
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	208								208
Auditor General	0800									-
Other	0900									-
Total By Customer Type	1000	4,521	-	-	-	-	-	-	-	4,521

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July								
Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
Municipality								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025			15,810	125	15,935
LIBERTY 21196964	14 YEARS	Policy	01/09/2025			27,923	260	28,183
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026			3,322	30	3,352
ABSA 9331734880	DEP PLUS	DEP PLUS			3.3	10,243	28	10,271
ABSA 2079279937	34 days	FIXED DEP	03/08/2020	426	4.57	100,000	(100,426)	-
Nedbank 03/7881534451 ref. 257	123 days	FIXED DEP	20/11/2020		4.6	100,000		100,000
ABSA 2079256315	182 days	FIXED DEP	18/01/2021		5.3	100,000		100,000
Nedbank 03/7881534451 ref. 258	92 days	FIXED DEP	27/10/2020		4.57	100,000		100,000
ABSA 2079219751	184 days	FIXED DEP	27/01/2021		5.05	100,000		100,000
ABSA 2079279937	184 days	FIXED DEP	03/02/2021		5.05		100,000	100,000
Municipality sub-total				426		557,298	17	557,741
TOTAL INVESTMENTS AND INTEREST				426		557,298	17	557,741

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 - M01 July

Description	2019/20	Budget Year 2020/21							
	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:	-	121,368	-	52,793	52,793	52,793	-		121,368
Operational Revenue:General Revenue:Equitable Share	-	117,318		52,793	52,793	52,793	-		117,318
Energy Efficiency and Demand-side [Schedule 5B]	-	-		-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities	-	2,500		-	-	-	-		2,500
Local Government Financial Management Grant [Schedule 5B]	-	1,550		-	-	-	-		1,550
Provincial Government:	-	10,472	-	-	-	-	-		10,472
Capacity Building	-	75		-	-	-	-		-
Capacity Building and Other	-	401		-	-	-	-		10,327
Disaster and Emergency Services	-	-		-	-	-	-		-
Health	-	-		-	-	-	-		-
Housing	-	-		-	-	-	-		-
Infrastructure	-	145		-	-	-	-		145
Libraries, Archives and Museums	-	7,651		-	-	-	-		-
Other	-	2,200		-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
All Grants	-	-		-	-	-	-		-
Other grant providers:	-	0	-	-	-	-	-		0
Departmental Agencies and Accounts	-	-		-	-	-	-		-
Foreign Government and international organisations	-	-		-	-	-	-		-
Households	-	-		-	-	-	-		-
Private Enterprises	-	-		-	-	-	-		-
Total Operating Transfers and Grants	-	131,840	-	52,793	52,793	52,793	-		131,840
Capital Transfers and Grants									
National Government:	-	29,887	-	3,360	3,360	3,360	-		29,887
Integrated National Electrification Programme (Municipal Grant)	-	8,000		-	-	-	-		8,000
Municipal Infrastructure Grant [Schedule 5B]	-	21,887		3,360	3,360	3,360	-		21,887
Provincial Government:	-	732	-	-	-	-	-		732
Capacity Building	-	-		-	-	-	-		-
Capacity Building and Other	-	732		-	-	-	-		732
Disaster and Emergency Services	-	-		-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
All Grants	-	-		-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Transfer from Operational Revenue	-	-		-	-	-	-		-
Total Capital Transfers and Grants	-	30,619	-	3,360	3,360	3,360	-		30,619
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	162,459	-	56,153	56,153	56,153	-		162,459

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 - M01 July

Description	2019/20	Budget Year 2020/21							
	Audited	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:	-	4,050	-	37	37	321	(284)	-88.6%	4,050
Operational Revenue:General Revenue:Equitable Share	-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities		2,500	-	-	-	208	(208)	-100.0%	2,500
Local Government Financial Management Grant [Schedule 5B]		1,550	-	37	37	113	(76)	-67.5%	1,550
Provincial Government:	-	10,472	-	661	661	823	(162)	-19.7%	10,472
Capacity Building	-	-	-	-	-	-	-	-	-
Capacity Building and Other		2,676	-	-	-	150	(150)	-100.0%	2,676
Infrastructure	-	145	-	-	-	12	(12)	-100.0%	145
Libraries, Archives and Museums	-	7,651	-	661	661	661	-	-	7,651
District Municipality:	-	-	-	-	-	-	-	-	-
All Grants	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
S4S	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	-	14,522	-	698	698	1,144	(446)	-39.0%	14,522
Capital expenditure of Transfers and Grants									
National Government:	-	29,887	-	-	-	1,257	(1,257)	-100.0%	29,887
Integrated National Electrification Programme (Municipal Grant)		8,000	-	-	-	-	-	-	8,000
Municipal Infrastructure Grant [Schedule 5B]		21,887	-	-	-	1,257	(1,257)	-100.0%	21,887
Provincial Government:	-	732	-	-	-	-	-	-	732
Capacity Building	-	-	-	-	-	-	-	-	-
Capacity Building and Other		732	-	-	-	-	-	-	732
District Municipality:	-	-	-	-	-	-	-	-	-
All Grants	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	-	30,619	-	-	-	1,257	(1,257)	-100.0%	30,619
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	45,141	-	698	698	2,401	(1,703)	-70.9%	45,141

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 - M01 July

Description	Budget Year 2020/21				
	Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Operational Revenue:General Revenue:Equitable Share		-	-	-	
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	
Housing Top structure		-	-	-	
Provincial Government:	-	-	-	-	
Capacity Building		-	-	-	
Capacity Building and Other		-	-	-	
Disaster and Emergency Services		-	-	-	
Health		-	-	-	
Housing		-	-	-	
Infrastructure		-	-	-	
Libraries, Archives and Museums		-	-	-	
Other		-	-	-	
Public Transport		-	-	-	
Road Infrastructure - Maintenance		-	-	-	
Sports and Recreation		-	-	-	
District Municipality:	-	-	-	-	
All Grants		-	-	-	
Other grant providers:	-	-	-	-	
S4S		-	-	-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
Capital expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	
Provincial Government:	-	-	-	-	
Capacity Building		-	-	-	
Capacity Building and Other		-	-	-	
District Municipality:	-	-	-	-	
All Grants		-	-	-	
Other grant providers:	-	-	-	-	
Transfer from Operational Revenue		-	-	-	
Total capital expenditure of Approved Roll-overs	-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	-	-	-	-	

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		10,786		-	-	899	(899)	-100%	10,786
Pension and UIF Contributions		-		-	-	-	-		-
Medical Aid Contributions		-		-	-	-	-		-
Motor Vehicle Allowance		-		-	-	-	-		-
Cellphone Allowance		1,110		-	-	93	(93)	-100%	1,110
Housing Allowances	-	-		-	-	-	-		-
Other benefits and allowances	-	-		-	-	-	-		-
Sub Total - Councillors	-	11,896	-	-	-	991	(991)	-100%	11,896
Senior Managers of the Municipality									
Basic Salaries and Wages		12,506		-	-	1,042	(1,042)	-100%	12,506
Pension and UIF Contributions		-		-	-	-	-		-
Medical Aid Contributions		-		-	-	-	-		-
Overtime		-		-	-	-	-		-
Performance Bonus		260		-	-	22	(22)	-100%	260
Motor Vehicle Allowance		-		-	-	-	-		-
Cellphone Allowance		187		-	-	16	(16)	-100%	187
Housing Allowances		-		-	-	-	-		-
Other benefits and allowances	-	-		-	-	-	-		-
Payments in lieu of leave	-	-		-	-	-	-		-
Long service awards	-	-		-	-	-	-		-
Post-retirement benefit obligations	-	-		-	-	-	-		-
Sub Total - Senior Managers of Municipality	-	12,952	-	-	-	1,079	(1,079)	-100%	12,952
Other Municipal Staff									
Basic Salaries and Wages		259,838		1,043	1,043	17,373	(16,329)	-94%	259,838
Pension and UIF Contributions		48,588		10	10	3,326	(3,317)	-100%	48,588
Medical Aid Contributions		18,241		-	-	1,249	(1,249)	-100%	18,241
Overtime		32,190		12	12	2,204	(2,192)	-99%	32,190
Performance Bonus		462		39	39	32	7	22%	462
Motor Vehicle Allowance		8,032		1	1	550	(548)	-100%	8,032
Cellphone Allowance		2,378		0	0	163	(162)	-100%	2,378
Housing Allowances		2,870		-	-	197	(197)	-100%	2,870
Other benefits and allowances		34,737		-	-	2,378	(2,378)	-100%	34,737
Payments in lieu of leave		-		-	-	-	-		-
Long service awards		-		-	-	-	-		-
Post-retirement benefit obligations		15,035		1,253	1,253	1,253	0	0%	15,035
Sub Total - Other Municipal Staff	-	422,373	-	2,358	2,358	28,724	(26,366)	-92%	422,373
TOTAL SALARY, ALLOWANCES & BENEFITS	-	447,221	-	2,358	2,358	30,794	(28,436)	-92%	447,221
TOTAL MANAGERS AND STAFF	-	435,325	-	2,358	2,358	29,803	(27,445)	-92%	435,325

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 - M01 July						
Description of financial indicator	Basis of calculation	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	14.4%	0.0%	0.3%	4.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	30.6%	0.0%	0.1%	30.6%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	16.1%	0.0%	14.2%	16.1%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	12862.8%	0.0%	12938.4%	12862.8%
Liquidity						
Current Ratio	Current assets/current liabilities	0.0%	241.1%	0.0%	471.6%	241.1%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	190.7%	0.0%	350.1%	190.7%
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	0.0%	9.5%	0.0%	102.4%	9.5%
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))		99.0%			99.0%
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		6.7%			6.7%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		20.7%			20.7%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	34.6%	0.0%	1.2%	34.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	16.8%	0.0%	0.0%	16.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	15.4%	0.0%	0.0%	5.0%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		12.4			12.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		12.8%			12.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		5.1			5.1

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2019/20	Budget Year 2020/21							
	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	-	8,805		2,159	2,159	8,805	6,646	75.5%	1%
August	-	9,365		-	2,159	18,170	16,012	88.1%	1%
September	-	18,043		-	2,159	36,213	34,054	94.0%	1%
October	-	17,918		-	2,159	54,131	51,972	96.0%	1%
November	-	25,078		-	2,159	79,209	77,051	97.3%	1%
December	-	26,772		-	2,159	105,982	103,823	98.0%	1%
January	-	26,059		-	2,159	132,041	129,882	98.4%	1%
February	-	29,649		-	2,159	161,690	159,531	98.7%	1%
March	-	34,820		-	2,159	196,510	194,351	98.9%	1%
April	-	26,789		-	2,159	223,299	221,140	99.0%	1%
May	-	24,114		-	2,159	247,413	245,254	99.1%	1%
June	-	56,325		-	2,159	303,738	301,580	99.3%	1%
Total Capital expenditure	-	303,738	-	2,159					

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	HERMANUS NEW WASTE MANAGE	17,963,569			Under construction .	Construction stage. Construction started in July 2020.	Not applicable	None
2	Overstrand	Overstrand	VEHICLES COMMUNITY SERVICES	13,429,959			Approved Tender TR57.	In the process of compliance and ordering of the vehicles.	None	None
3	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	12,033,060			Tender SC 2108/2020 was advertised on 31 July 2020 and will close on 4 September 2020.	Advertising stage.	None to date	Not applicable
4	Hermanus	Ward 04	UPGRADE HERMANUS WELL FIELDS	10,500,000			Deviation SCD 3175/2020 approved and construction well in progress.	Construction stage.	No delays experienced in July 2020	Not applicable
5	Masakhane	Ward 01	NEW 4ML RESERVOIR	9,881,744			Under construction .	Under construction.	Not applicable	Not applicable
6	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	9,440,000			Under construction .	Under construction.	Not applicable	Not applicable
7	Pringle Bay	Ward 10	NEW RESERVOIR FOR PRINGLE BAY	8,135,000		2,775	Tender SC 2018/2019 awarded and construction well	Construction stage.	No delays experienced in July 2020	Not applicable
8	Kleinmond	Ward 09	KLEINMOND - SEWER NETWORK E	8,000,000			Construction of phase 1 in progress (SC 1915/2019), and planning for next phase in progress.	Construction and planning.	No delays experienced in July 2020	Not applicable
9	Zwelihle	Multi-ward HM Area	ZWELIHLE SEWER	7,756,483			Tender SC 2107/2020 was advertised on 31 July 2020 and will close on 4 September 2020.	Advertising stage.	None to date	Not applicable
10	Hermanus	Ward 03	CBD REGENERATION PROGRAM	7,100,000			Under construction .	Under construction.	Construction related delays in terms of obtaining wayleaves and issues with construction plant	Contractor to speed up construction.
Totals				104,239,815	0	2,775	Contract with ImpleContract with Implementing Agent.			

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01
July

Description	2019/20	Budget Year 2020/21							
	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	-	117,549	-	531	531	4,572	4,041	88.4%	117,549
Roads Infrastructure	-	19,795	-	-	-	592	592	100.0%	19,795
<i>Roads</i>	-	19,795	-	-	-	592	592	100.0%	19,795
Storm water Infrastructure	-	16,384	-	528	528	-	(528)	#DIV/0!	16,384
<i>Storm water Conveyance</i>	-	15,784	-	528	528	-	(528)	#DIV/0!	15,784
Electrical Infrastructure	-	12,768	-	-	-	208	208	100.0%	12,768
<i>MV Substations</i>	-	696	-	-	-	-	-	-	696
<i>MV Networks</i>	-	12,072	-	-	-	208	208	100.0%	12,072
Water Supply Infrastructure	-	29,547	-	3	3	2,210	2,207	99.9%	29,547
<i>Boreholes</i>	-	10,500	-	-	-	875	875	100.0%	10,500
<i>Reservoirs</i>	-	18,017	-	3	3	1,335	1,332	99.8%	18,017
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	1,030	-	-	-	-	-	-	1,030
Sanitation Infrastructure	-	20,576	-	-	-	154	154	100.0%	20,576
<i>Pump Station</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	20,576	-	-	-	154	154	100.0%	20,576
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	18,479	-	-	-	1,408	1,408	100.0%	18,479
Community Assets	-	12,793	-	-	-	620	620	100.0%	12,793
Community Facilities	-	12,743	-	-	-	620	620	100.0%	12,743
<i>Halls</i>	-	26	-	-	-	-	-	-	26
<i>Crèches</i>	-	475	-	-	-	40	40	100.0%	475
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	1,292	-	-	-	-	-	-	1,292
<i>Parks</i>	-	202	-	-	-	-	-	-	202
<i>Public Open Space</i>	-	5,735	-	-	-	406	406	100.0%	5,735
<i>Nature Reserves</i>	-	2,100	-	-	-	175	175	100.0%	2,100
<i>Public Ablution Facilities</i>	-	1,383	-	-	-	-	-	-	1,383
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	50	-	-	-	-	-	-	50
<i>Outdoor Facilities</i>	-	50	-	-	-	-	-	-	50
Unimproved Property	-	-	-	-	-	-	-	-	-
<i>Other assets</i>	-	52,970	-	1,218	1,218	-	(1,218)	#DIV/0!	52,970
<i>Depots</i>	-	-	-	-	-	-	-	-	-
<i>Housing</i>	-	48,144	-	1,218	1,218	-	(1,218)	#DIV/0!	48,144
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	7,896	-	5	5	83	78	94.0%	7,896
Computer Equipment	-	7,896	-	5	5	83	78	94.0%	7,896
Furniture and Office Equipment	-	1,025	-	-	-	-	-	-	1,025
Furniture and Office Equipment	-	1,025	-	-	-	-	-	-	1,025
Machinery and Equipment	-	760	-	-	-	-	-	-	760
Machinery and Equipment	-	760	-	-	-	-	-	-	760
Transport Assets	-	22,440	-	-	-	-	-	-	22,440
Transport Assets	-	22,440	-	-	-	-	-	-	22,440
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	215,433	-	1,754	1,754	5,276	3,522	66.8%	215,433

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

Description	2019/20	Budget Year 2020/21							
	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	-	25,621	-	-	-	1,852	1,852	100.0%	25,621
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1,000	-	-	-	-	-	-	1,000
<i>MV Networks</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	20,560	-	-	-	1,563	1,563	100.0%	20,560
<i>Pump Stations</i>	-	1,800	-	-	-	75	75	100.0%	1,800
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	4,061	-	-	-	288	288	100.0%	4,061
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>	-	3,461	-	-	-	288	288	100.0%	3,461
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
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	-	25,621	-	-	-	1,852	1,852	100.0%	25,621

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	2019/20	Budget Year 2020/21							
	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	-	141,901	-	134	134	11,825	11,691	98.9%	141,901
Roads Infrastructure	-	67,578	-	105	105	5,631	5,526	98.1%	67,578
Roads	-	63,837	-	105	105	5,320	5,215	98.0%	63,837
Road Structures	-	3,741	-	-	-	312	312	100.0%	3,741
Storm water Infrastructure	-	6,159	-	29	29	513	485	94.4%	6,159
Drainage Collection	-	2,811	-	29	29	234	206	87.8%	2,811
Storm water Conveyance	-	3,348	-	-	-	279	279	100.0%	3,348
Electrical Infrastructure	-	31,243	-	-	-	2,604	2,604	100.0%	31,243
MV Networks	-	28,758	-	-	-	2,396	2,396	100.0%	28,758
LV Networks	-	2,443	-	-	-	204	204	100.0%	2,443
Water Supply Infrastructure	-	19,710	-	-	-	1,642	1,642	100.0%	19,710
Sanitation Infrastructure	-	13,262	-	-	-	1,105	1,105	100.0%	13,262
Waste Water Treatment Works	-	13,262	-	-	-	1,105	1,105	100.0%	13,262
Solid Waste Infrastructure	-	3,691	-	-	-	308	308	100.0%	3,691
Landfill Sites	-	82	-	-	-	7	7	100.0%	82
Waste Transfer Stations	-	1,450	-	-	-	121	121	100.0%	1,450
Waste Processing Facilities	-	836	-	-	-	70	70	100.0%	836
Waste Drop-off Points	-	1,065	-	-	-	89	89	100.0%	1,065
Waste Separation Facilities	-	258	-	-	-	22	22	100.0%	258
Coastal Infrastructure	-	216	-	-	-	18	18	100.0%	216
Promenades	-	216	-	-	-	18	18	100.0%	216
Information and Communication Infrastructure	-	42	-	-	-	3	3	100.0%	42
Data Centres	-	42	-	-	-	3	3	100.0%	42
Community Assets	-	44,758	-	87	87	3,826	3,739	97.7%	45,996
Community Facilities	-	37,242	-	74	74	3,193	3,119	97.7%	38,392
Halls	-	4,885	-	40	40	407	367	90.1%	4,885
Fire/Ambulance Stations	-	385	-	-	-	32	32	100.0%	385
Testing Stations	-	124	-	-	-	10	10	100.0%	124
Libraries	-	191	-	-	-	16	16	100.0%	191
Cemeteries/Crematoria	-	1,047	-	-	-	87	87	100.0%	1,047
Police	-	518	-	-	-	43	43	100.0%	518
Parks	-	27,196	-	33	33	2,260	2,226	98.5%	27,196
Public Open Space	-	2,647	-	-	-	316	316	100.0%	3,797
Sport and Recreation Facilities	-	7,516	-	14	14	634	620	97.8%	7,604
Outdoor Facilities	-	7,516	-	14	14	634	620	97.8%	7,604
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	3,410	-	-	-	284	284	100.0%	3,410
Municipal Offices	-	3,206	-	-	-	267	267	100.0%	3,206
Workshops	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	5,925	-	-	-	494	494	100.0%	5,925
Computer Equipment	-	2,186	-	-	-	182	182	100.0%	2,186
Computer Equipment	-	2,186	-	-	-	182	182	100.0%	2,186
Furniture and Office Equipment	-	2,811	-	-	-	242	242	100.0%	2,903
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	9,914	-	13	13	826	813	98.5%	9,914
Total Repairs and Maintenance Expenditure	-	210,905	-	234	234	17,679	17,446	98.7%	212,235

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	2019/20	Budget Year 2020/21							
	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	-	117,641	-	9,803	9,803	9,803	(0)	0.0%	117,641
Roads Infrastructure	-	33,352	-	2,779	2,779	2,779	(0)	0.0%	33,352
<i>Roads</i>	-	33,352	-	2,779	2,779	2,779	(0)	0.0%	33,352
Storm water Infrastructure	-	6,899	-	575	575	575	(0)	0.0%	6,899
<i>Drainage Collection</i>	-	6,899	-	575	575	575	(0)	0.0%	6,899
Electrical Infrastructure	-	26,537	-	2,211	2,211	2,211	(0)	0.0%	26,537
<i>LV Networks</i>	-	26,537	-	2,211	2,211	2,211	(0)	0.0%	26,537
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	28,591	-	2,383	2,383	2,383	(0)	0.0%	28,591
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	28,591	-	2,383	2,383	2,383	(0)	0.0%	28,591
Sanitation Infrastructure	-	19,694	-	1,642	1,642	1,641	(0)	0.0%	19,694
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	-	19,694	-	1,642	1,642	1,641	(0)	0.0%	19,694
Solid Waste Infrastructure	-	2,569	-	214	214	214	0	0.2%	2,569
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	15,899	-	1,325	1,325	1,325	(0)	0.0%	15,899
Community Facilities	-	15,899	-	1,325	1,325	1,325	(0)	0.0%	15,899
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<i>Other assets</i>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	570	-	47	47	47	(0)	0.0%	570
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	1,771	-	148	148	148	(0)	0.0%	1,771
Machinery and Equipment	-	663	-	55	55	55	(0)	0.0%	663
Transport Assets	-	5,333	-	444	444	444	(0)	0.0%	5,333
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Depreciation	-	141,877	-	11,823	11,823	11,823	(0)	0.0%	141,877

Supporting Table SC13e

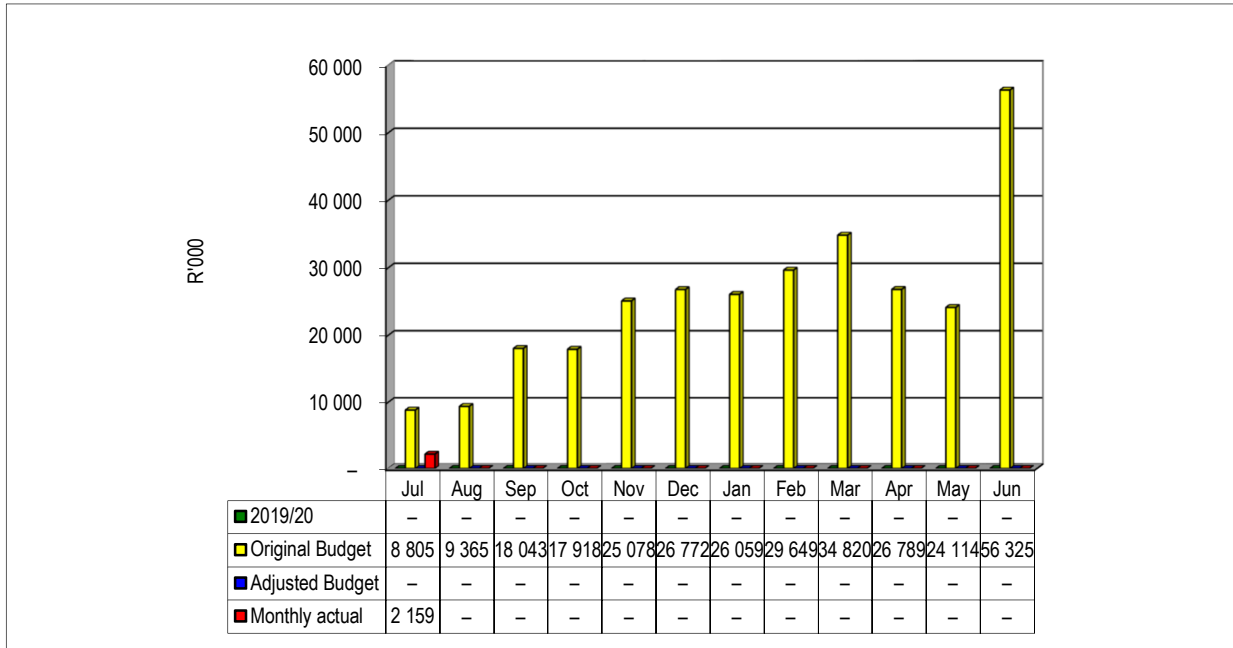
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01 July

Description	2019/20	Budget Year 2020/21							
	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	-	50,206	-	-	-	1,077	1,077	100.0%	50,206
Roads Infrastructure	-	200	-	-	-	-	-		200
<i>Roads</i>	-	200	-	-	-	-	-		200
Storm water Infrastructure	-	13,057	-	-	-	343	343	100.0%	13,057
<i>Drainage Collection</i>	-	-	-	-	-	-	-		-
Electrical Infrastructure	-	7,350	-	-	-	613	613	100.0%	7,350
<i>MV Networks</i>	-	7,350	-	-	-	613	613	100.0%	7,350
<i>LV Networks</i>	-	-	-	-	-	-	-		-
<i>Capital Spares</i>	-	-	-	-	-	-	-		-
Water Supply Infrastructure	-	2,500	-	-	-	-	-		2,500
<i>Distribution</i>	-	2,500	-	-	-	-	-		2,500
Sanitation Infrastructure	-	23,138	-	-	-	-	-		23,138
<i>Pump Station</i>	-	8,520	-	-	-	-	-		8,520
<i>Reticulation</i>	-	9,218	-	-	-	-	-		9,218
<i>Waste Water Treatment Works</i>	-	5,400	-	-	-	-	-		5,400
Solid Waste Infrastructure	-	3,960	-	-	-	122	122	100.0%	3,960
<i>Landfill Sites</i>	-	2,500	-	-	-	-	-		2,500
<i>Waste Transfer Stations</i>	-	1,460	-	-	-	122	122	100.0%	1,460
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-		-
Community Assets	-	12,479	-	405	405	600	195	32.5%	12,479
Community Facilities	-	976	-	405	405	-	(405)	#DIV/0!	976
<i>Halls</i>	-	-	-	-	-	-	-		-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-		-
<i>Libraries</i>	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	11,503	-	-	-	600	600	100.0%	11,503
<i>Outdoor Facilities</i>	-	11,503	-	-	-	600	600	100.0%	11,503
Unimproved Property	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Unspecified	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment	-	-	-	-	-	-	-		-
Transport Assets	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Capital Expenditure on upgrading	-	62,684	-	405	405	1,677	1,272	75.9%	62,684

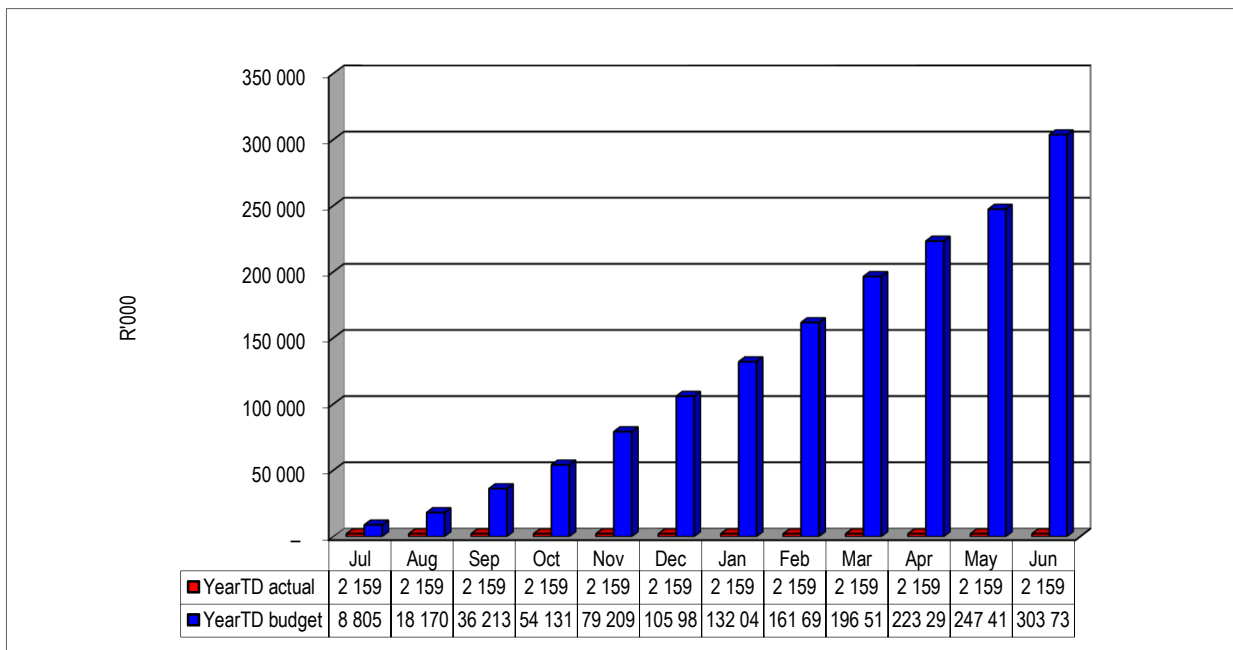
Other supporting documentation

Section 71 charts

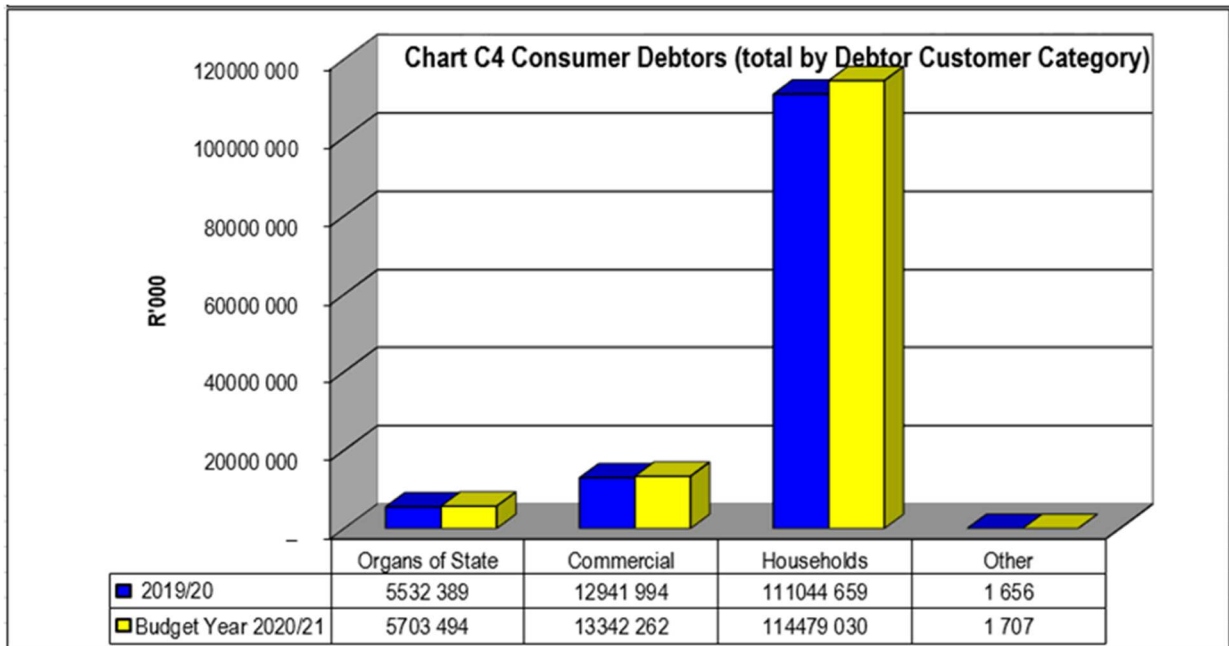
Capital expenditure monthly trend - actual vs target



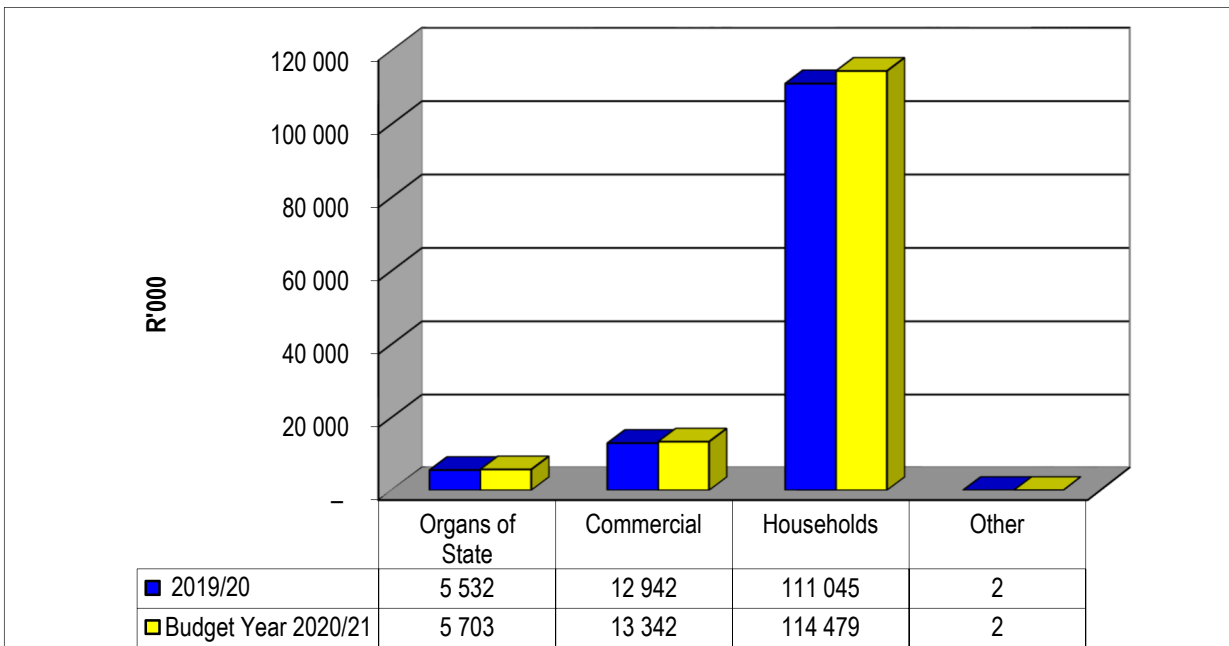
Capital expenditure – YTD actual vs YTD trend



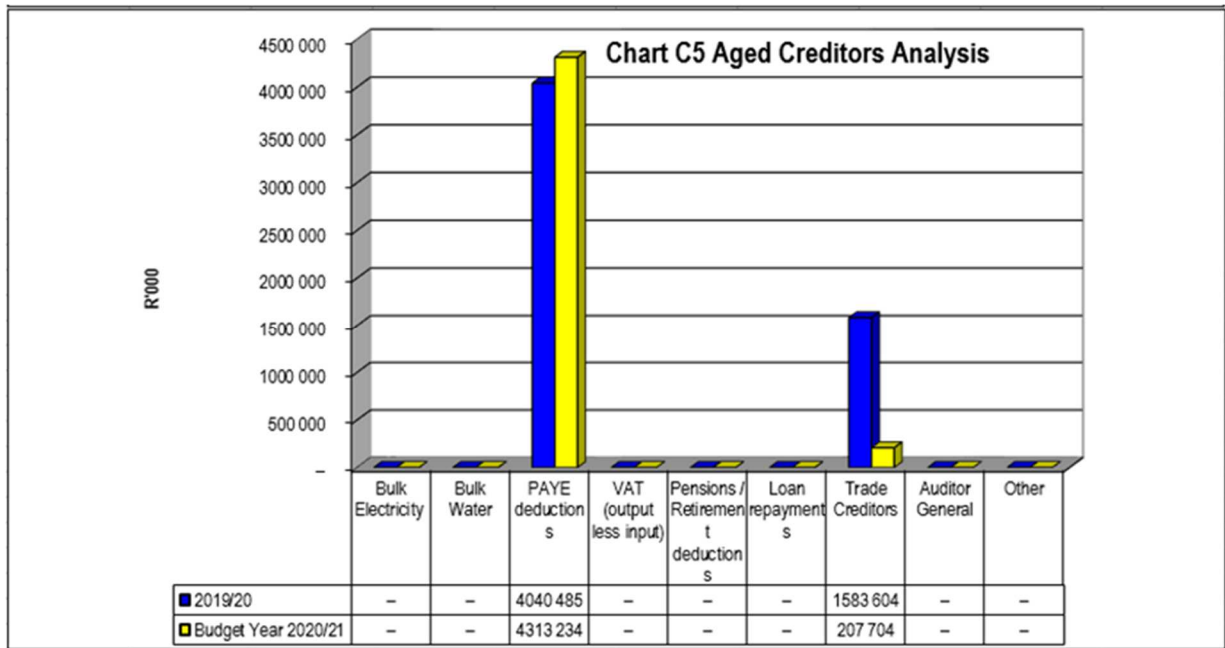
Debtors Age Analysis



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 **July 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: 17 August 2020