

# OVERSTRAND MUNICIPALITY



## Monthly Budget Statement

March 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. As this was close to the end of the month, no real impact is reflected in the figures reported for March 2020. The financial impact will be closely monitored.

#### **Revenue by Source**

The Year-to-Date actual revenue is 0.76% above the YTD budget projections at the end of March 2020.

#### **Borrowings**

The balance of borrowings amounts to R436.5m at the end of March 2020.

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

Current expenditure is 1.04% below YTD budget projections as at March 2020.

#### **Capital expenditure**

YTD Capital expenditure amounts to R145.8m or 52.88% of the amended budget of R275.7m. The current capital commitments of orders in progress amounts to R55m or 19.96% of the amended capital budget of R275.7m.

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

Grants totaling R42m was received during March 2020. The Housing receipts was transferred to a Control Account due to change in accounting treatment of construction contracts relating to housing.

#### **Spending on Grants**

Spending on grants amounts to R5.6m for March 2020 which includes FMG, EPWP, Provincial Library Grant, Thusong Service Centre Grant, Resource funding for the establishment of K9 Unit, INEP & MIG. Housing expenditure was transferred to a Control Account due to change in accounting treatment of construction contracts relating to housing.

## Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M09 March

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue By Source</b>			
Total	0.76%		
Other revenue			
<b>Expenditure By Type</b>			
Total	-1.04%		
<b>Capital Expenditure</b>			
Total	19.03%	Capital Commitments= R55m (20%)	
<b>Financial Position</b>			
In order			
<b>Cash Flow</b>			
In order			

### Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/ Spent
Revenue	1 328 349	1 031 028	77.6%
Expenditure	1 293 006	852 765	66.0%
Surplus / (Deficit)	<b>35 343</b>	<b>178 263</b>	
Capital	275 733	145 818	52.9%

### Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/ Spent
Revenue	1 279 516	1 009 688	78.9%
Expenditure	1 293 006	852 765	66.0%
Surplus / (Deficit)	<b>(13 491)</b>	<b>156 922</b>	
Capital	275 733	145 818	52.9%

## 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 - M09 March

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	233 274	242 150	242 950	19 939	181 935	182 010	(75)	-0%	242 950
Service charges	648 200	676 330	682 950	57 535	531 333	529 525	1 808	0%	682 950
Investment revenue	41 767	28 010	35 860	2 710	28 127	26 895	1 232	5%	35 860
Transfers and subsidies	118 976	152 183	125 794	27 938	119 626	119 626	-		125 794
Other own revenue	105 849	74 844	191 962	10 086	148 666	143 972	4 694	3%	191 962
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 148 067</b>	<b>1 173 517</b>	<b>1 279 516</b>	<b>118 207</b>	<b>1 009 688</b>	<b>1 002 028</b>	<b>7 660</b>	<b>1%</b>	<b>1 279 516</b>
Employee costs	367 858	399 804	399 521	30 952	294 995	296 147	(1 151)	-0%	399 521
Remuneration of Councillors	10 573	11 383	11 383	908	8 157	8 537	(380)	-4%	11 383
Depreciation & asset impairment	131 104	131 285	131 285	10 941	98 464	98 464	-		131 285
Finance charges	44 921	51 549	51 549	5 155	25 453	25 453	-		51 549
Materials and bulk purchases	289 705	339 554	323 826	22 188	218 156	219 060	(904)	-0%	323 826
Transfers and subsidies	486	500	500	-	500	500	-		500
Other expenditure	263 925	315 888	374 942	27 942	207 040	213 600	(6 560)	-3%	374 942
<b>Total Expenditure</b>	<b>1 108 572</b>	<b>1 249 963</b>	<b>1 293 006</b>	<b>98 084</b>	<b>852 765</b>	<b>861 761</b>	<b>(8 996)</b>	<b>-1%</b>	<b>1 293 006</b>
<b>Surplus/(Deficit)</b>	<b>39 495</b>	<b>(76 446)</b>	<b>(13 491)</b>	<b>20 123</b>	<b>156 922</b>	<b>140 267</b>	<b>16 656</b>	<b>12%</b>	<b>(13 491)</b>
Transfers and subsidies - capital (monetary a	66 060	70 194	46 216	4 371	21 340	21 340	-		46 216
Contributions & Contributed assets	-	-	2 618	-	-	-	-		2 618
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>105 555</b>	<b>(6 252)</b>	<b>35 343</b>	<b>24 494</b>	<b>178 263</b>	<b>161 607</b>	<b>16 656</b>	<b>10%</b>	<b>35 343</b>
<b>Surplus/ (Deficit) for the year</b>	<b>105 555</b>	<b>(6 252)</b>	<b>35 343</b>	<b>24 494</b>	<b>178 263</b>	<b>161 607</b>	<b>16 656</b>	<b>10%</b>	<b>35 343</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>175 110</b>	<b>261 677</b>	<b>275 733</b>	<b>21 026</b>	<b>145 818</b>	<b>122 502</b>	<b>23 316</b>	<b>19%</b>	<b>316 461</b>
Capital transfers recognised	93 002	70 194	128 557	14 753	96 212	70 831	25 381	36%	124 979
Borrowing	36 495	90 501	69 925	3 316	37 428	38 617	(1 188)	-3%	90 501
Internally generated funds	<b>45 613</b>	<b>100 981</b>	<b>77 251</b>	<b>2 957</b>	<b>12 178</b>	<b>13 055</b>	<b>(877)</b>	<b>-7%</b>	<b>100 981</b>
<b>Total sources of capital funds</b>	<b>175 110</b>	<b>261 677</b>	<b>275 733</b>	<b>21 026</b>	<b>145 818</b>	<b>122 502</b>	<b>23 316</b>	<b>19%</b>	<b>316 461</b>
<b>Financial position</b>									
Total current assets	710 826	583 535	703 090		929 503				703 090
Total non current assets	3 688 101	3 823 679	3 813 035		3 740 282				3 813 035
Total current liabilities	222 765	234 096	212 344		332 449				212 344
Total non current liabilities	645 090	694 547	694 547		625 120				694 547
<b>Community wealth/Equity</b>	<b>3 531 072</b>	<b>3 478 571</b>	<b>3 609 234</b>		<b>3 712 216</b>				<b>3 609 234</b>
<b>Cash flows</b>									
Net cash from (used) operating	216 756	165 492	276 701	166 066	416 959	416 931	(28)	-0%	276 701
Net cash from (used) investing	(180 645)	(269 006)	(283 062)	(21 441)	(150 641)	(150 641)	-		(283 062)
Net cash from (used) financing	22 109	58 619	58 619	(5 008)	(25 074)	(25 074)	-		58 619
<b>Cash/cash equivalents at the month/year end</b>	<b>533 188</b>	<b>444 120</b>	<b>585 446</b>	<b>-</b>	<b>774 432</b>	<b>774 405</b>	<b>(28)</b>	<b>-0%</b>	<b>585 446</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	69 183	2 361	1 721	1 422	1 378	1 047	6 634	29 064	112 811
<b>Creditors Age Analysis</b>									
Total Creditors	5 426	-	-	-	-	-	-	-	5 426

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

**WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March**

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue - Functional</b>									
<b>Governance and administration</b>	<b>327 076</b>	<b>317 773</b>	<b>334 875</b>	<b>30 464</b>	<b>251 752</b>	<b>252 187</b>	(435)	0%	<b>334 875</b>
Executive and council	27 347	31 168	30 953	6 734	30 183	28 360	1 823	6%	30 953
Finance and administration	299 642	286 569	303 887	23 731	221 533	223 800	(2 267)	-1%	303 887
Internal audit	86	36	36	-	36	27	9	33%	36
<b>Community and public safety</b>	<b>117 527</b>	<b>132 968</b>	<b>186 499</b>	<b>11 738</b>	<b>141 358</b>	<b>135 253</b>	6 105	5%	<b>186 499</b>
Community and social services	8 471	8 073	8 077	688	7 398	6 058	1 340	22%	8 077
Sport and recreation	29 227	24 825	24 825	1 858	15 600	13 896	1 704	12%	24 825
Public safety	32 372	47 393	49 601	4 330	31 698	35 664	(3 966)	-11%	49 601
Housing	47 457	52 676	103 995	4 862	86 662	79 635	7 027	9%	103 995
<b>Economic and environmental services</b>	<b>16 861</b>	<b>14 270</b>	<b>17 946</b>	<b>2 260</b>	<b>8 350</b>	<b>8 826</b>	(476)	-5%	<b>17 946</b>
Planning and development	10 337	10 019	10 019	626	6 417	6 888	(471)	-7%	10 019
Road transport	6 229	4 206	7 882	1 634	1 904	1 904	-		7 882
Environmental protection	295	45	45	-	30	34	(4)	-13%	45
<b>Trading services</b>	<b>752 662</b>	<b>778 700</b>	<b>789 029</b>	<b>78 115</b>	<b>629 568</b>	<b>627 103</b>	2 465	0%	<b>789 029</b>
Energy sources	419 560	438 026	448 910	41 840	358 769	358 006	763	0%	448 910
Water management	145 980	147 953	149 453	15 039	117 043	116 698	344	0%	149 453
Waste water management	110 345	105 084	103 908	11 109	84 245	83 347	898	1%	103 908
Waste management	76 777	87 637	86 757	10 128	69 511	69 051	460	1%	86 757
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Functional</b>	<b>1 214 127</b>	<b>1 243 711</b>	<b>1 328 349</b>	<b>122 578</b>	<b>1 031 028</b>	<b>1 023 368</b>	<b>7 660</b>	<b>1%</b>	<b>1 328 349</b>
<b>Expenditure - Functional</b>									
<b>Governance and administration</b>	<b>222 170</b>	<b>247 061</b>	<b>248 145</b>	<b>18 382</b>	<b>165 981</b>	<b>168 139</b>	(2 157)	-1%	<b>248 145</b>
Executive and council	56 567	59 731	59 799	4 168	39 048	39 298	(249)	-1%	59 799
Finance and administration	162 935	184 233	185 249	14 027	125 179	126 866	(1 688)	-1%	185 249
Internal audit	2 668	3 097	3 097	186	1 754	1 974	(220)	-11%	3 097
<b>Community and public safety</b>	<b>159 878</b>	<b>197 962</b>	<b>231 788</b>	<b>12 823</b>	<b>135 286</b>	<b>137 442</b>	(2 156)	-2%	<b>231 788</b>
Community and social services	16 972	17 929	17 563	1 176	11 767	12 150	(383)	-3%	17 563
Sport and recreation	43 905	51 814	52 573	3 717	35 920	36 181	(261)	-1%	52 573
Public safety	80 702	94 795	98 604	7 314	66 796	68 309	(1 513)	-2%	98 604
Housing	18 299	33 424	63 048	616	20 802	20 802	-		63 048
<b>Economic and environmental services</b>	<b>146 841</b>	<b>162 841</b>	<b>163 988</b>	<b>18 069</b>	<b>115 361</b>	<b>116 502</b>	(1 141)	-1%	<b>163 988</b>
Planning and development	36 688	44 429	43 435	3 089	28 754	29 646	(892)	-3%	43 435
Road transport	103 331	106 751	108 727	13 901	79 496	79 577	(80)	0%	108 727
Environmental protection	6 821	11 661	11 826	1 079	7 110	7 279	(169)	-2%	11 826
<b>Trading services</b>	<b>576 651</b>	<b>639 154</b>	<b>645 951</b>	<b>48 540</b>	<b>434 011</b>	<b>437 471</b>	(3 459)	-1%	<b>645 951</b>
Energy sources	313 606	363 841	369 941	25 870	249 003	249 988	(985)	0%	369 941
Water management	107 916	116 983	116 866	9 584	72 492	73 811	(1 318)	-2%	116 866
Waste water management	84 120	85 886	86 251	7 124	61 430	62 330	(901)	-1%	86 251
Waste management	71 009	72 444	72 893	5 961	51 086	51 341	(255)	0%	72 893
<b>Other</b>	<b>3 031</b>	<b>2 945</b>	<b>3 135</b>	<b>271</b>	<b>2 125</b>	<b>2 207</b>	<b>(82)</b>	<b>-4%</b>	<b>3 135</b>
<b>Total Expenditure - Functional</b>	<b>1 108 572</b>	<b>1 249 963</b>	<b>1 293 006</b>	<b>98 084</b>	<b>852 765</b>	<b>861 761</b>	<b>(8 996)</b>	<b>-1%</b>	<b>1 293 006</b>
<b>Surplus/ (Deficit) for the year</b>	<b>105 555</b>	<b>(6 252)</b>	<b>35 343</b>	<b>24 494</b>	<b>178 263</b>	<b>161 607</b>	<b>16 656</b>	<b>10%</b>	<b>35 343</b>



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

The main functional areas are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

It is for this reason that Financial Performance is reported in functional classification, Table C2, and by municipal vote, Table C3.

**Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)**

**WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March**

Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Council	27 246	31 083	30 843	6 710	30 065	28 242	1 823	6.5%	30 843
Vote 2 - Municipal Manager & Internal Audit	86	36	36	-	36	27	9	33.3%	36
Vote 3 - Management Services	1 070	844	844	41	892	633	259	40.9%	844
Vote 4 - Finance	292 912	284 914	295 084	23 649	218 356	221 313	(2 957)	-1.3%	295 084
Vote 5 - Community Services	362 289	379 676	381 122	40 550	296 393	294 546	1 847	0.6%	381 122
Vote 6 - Economic and Social Development & Tourism	2 030	2 635	2 986	186	1 652	1 759	(107)	-6.1%	2 986
Vote 7 - Infrastructure & Planning	496 225	497 130	567 833	47 116	451 939	442 621	9 318	2.1%	567 833
Vote 8 - Protection Services	32 267	47 393	49 601	4 327	31 695	34 227	(2 533)	-7.4%	49 601
<b>Total Revenue by Vote</b>	<b>1 214 127</b>	<b>1 243 711</b>	<b>1 328 349</b>	<b>122 578</b>	<b>1 031 028</b>	<b>1 023 368</b>	<b>7 660</b>	<b>0.7%</b>	<b>1 328 349</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council	38 174	36 077	35 876	2 250	24 047	24 754	(707)	-2.9%	35 876
Vote 2 - Municipal Manager & Internal Audit	5 050	5 797	6 297	510	3 806	4 201	(395)	-9.4%	6 297
Vote 3 - Management Services	46 736	56 900	55 967	5 518	37 472	38 944	(1 471)	-3.8%	55 967
Vote 4 - Finance	74 716	75 077	75 067	4 707	50 798	51 580	(782)	-1.5%	75 067
Vote 5 - Community Services	402 983	439 679	441 420	38 934	301 358	304 245	(2 886)	-0.9%	441 420
Vote 6 - Economic and Social Development & Tourism	10 303	13 291	14 310	913	8 376	9 144	(768)	-8.4%	14 310
Vote 7 - Infrastructure & Planning	449 522	527 994	565 180	38 121	359 580	360 299	(720)	-0.2%	565 180
Vote 8 - Protection Services	81 089	95 150	98 890	7 131	67 327	68 594	(1 266)	-1.8%	98 890
<b>Total Expenditure by Vote</b>	<b>1 108 572</b>	<b>1 249 963</b>	<b>1 293 006</b>	<b>98 084</b>	<b>852 765</b>	<b>861 761</b>	<b>(8 996)</b>	<b>-1.0%</b>	<b>1 293 006</b>
<b>Surplus/ (Deficit) for the year</b>	<b>105 555</b>	<b>(6 252)</b>	<b>35 343</b>	<b>24 494</b>	<b>178 263</b>	<b>161 607</b>	<b>16 656</b>	<b>10.3%</b>	<b>35 343</b>

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Council; Municipal Manager; Management Services; Finance; Community Services; Economic and Social Development & Tourism; Infrastructure & Planning and Protection Services.

Unauthorised expenditure by year end would occur either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific vote/s were overspent. During the financial year some of the figures are influenced by transactions that occur annually only.

**Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)**

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	233 274	242 150	242 950	19 939	181 935	182 010	(75)	0%	242 950
Service charges - electricity revenue	378 668	398 868	403 868	33 889	316 633	316 026	606	0%	403 868
Service charges - water revenue	129 971	127 320	128 820	11 207	101 290	100 802	488	0%	128 820
Service charges - sanitation revenue	77 772	80 020	81 020	6 683	61 455	60 765	690	1%	81 020
Service charges - refuse revenue	61 788	70 122	69 242	5 756	51 955	51 932	23	0%	69 242
Rental of facilities and equipment	6 341	3 562	3 562	289	2 828	2 672	156	6%	3 562
Interest earned - external investments	41 767	28 010	35 860	2 710	28 127	26 895	1 232	5%	35 860
Interest earned - outstanding debtors	4 193	4 151	4 451	368	3 666	3 338	328	10%	4 451
Dividends received			-	-	-	-	-		-
Fines, penalties and forfeits	24 734	32 552	32 552	2 221	24 034	24 414	(380)	-2%	32 552
Licences and permits	2 526	2 462	2 462	187	1 858	1 847	12	1%	2 462
Agency services	4 913	4 700	5 200	405	3 938	3 900	38	1%	5 200
Transfers and subsidies	118 976	152 183	125 794	27 938	119 626	119 626	-		125 794
Other revenue	63 142	27 416	143 735	6 616	112 342	107 801	4 541	4%	143 735
Gains on disposal of PPE							-		
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 148 067</b>	<b>1 173 517</b>	<b>1 279 516</b>	<b>118 207</b>	<b>1 009 688</b>	<b>1 002 028</b>	<b>7 660</b>	<b>1%</b>	<b>1 279 516</b>
<b>Expenditure By Type</b>									
Employee related costs	367 858	399 804	399 521	30 952	294 995	296 147	(1 151)	(0)	399 521
Remuneration of councillors	10 573	11 383	11 383	908	8 157	8 537	(380)	-4%	11 383
Debt impairment	17 949	24 902	24 902	2 075	18 676	18 676	-		24 902
Depreciation & asset impairment	131 104	131 285	131 285	10 941	98 464	98 464	-		131 285
Finance charges	44 921	51 549	51 549	5 155	25 453	25 453	-		51 549
Bulk purchases	242 614	275 880	280 880	18 854	189 246	190 150	(904)	0%	280 880
Other materials	47 091	63 675	42 946	3 334	28 910	28 910	-		42 946
Contracted services	186 758	207 536	214 349	20 838	120 270	123 429	(3 159)	-3%	214 349
Transfers and subsidies	486	500	500	-	500	500	-		500
Other expenditure	58 609	83 450	103 992	5 028	68 094	71 494	(3 401)	-5%	103 992
Loss on disposal of PPE	610		31 700	-	-	-	-		31 700
<b>Total Expenditure</b>	<b>1 108 572</b>	<b>1 249 963</b>	<b>1 293 006</b>	<b>98 084</b>	<b>852 765</b>	<b>861 761</b>	<b>(8 996)</b>	<b>-1%</b>	<b>1 293 006</b>
<b>Surplus/(Deficit)</b>	<b>39 495</b>	<b>(76 446)</b>	<b>(13 491)</b>	<b>20 123</b>	<b>156 922</b>	<b>140 267</b>	<b>16 656</b>	<b>0</b>	<b>(13 491)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	66 060	70 194	46 216	4 371	21 340	21 340	-		46 216
Transfers and subsidies - capital (in-kind - all)			2 618				-		2 618
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>105 555</b>	<b>(6 252)</b>	<b>35 343</b>	<b>24 494</b>	<b>178 263</b>	<b>161 607</b>			<b>35 343</b>
<b>Taxation</b>							-		
<b>Surplus/(Deficit) after taxation</b>	<b>105 555</b>	<b>(6 252)</b>	<b>35 343</b>	<b>24 494</b>	<b>178 263</b>	<b>161 607</b>			<b>35 343</b>
Attributable to minorities									
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>105 555</b>	<b>(6 252)</b>	<b>35 343</b>	<b>24 494</b>	<b>178 263</b>	<b>161 607</b>			<b>35 343</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.76% above the YTD budget.

Current expenditure is 1.04% below YTD budget projections for March 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) - M09 March

Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	66 541	54 583	42 897	4 260	24 098	27 676	(3 578)	-13%	56 083
Vote 6 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	63 169	40 128	92 716	761	10 133	8 396	1 737	21%	93 412
Vote 8 - Protection Services	4 809	5 588	-	-	-	-	-	-	5 588
<b>Total Capital Multi-year expenditure</b>	<b>134 520</b>	<b>100 298</b>	<b>135 613</b>	<b>5 021</b>	<b>34 231</b>	<b>36 073</b>	<b>(1 841)</b>	<b>-5%</b>	<b>155 083</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	295	3 975	3 975	10	1 013	2 650	(1 637)	-62%	3 975
Vote 4 - Finance	-	30	30	-	22	8	15	193%	30
Vote 5 - Community Services	12 100	97 601	73 611	1 416	16 240	14 956	1 283	9%	97 601
Vote 6 - Economic and Social Development & Tourism	-	7 906	2 973	363	375	318	57	18%	7 906
Vote 7 - Infrastructure & Planning	28 195	45 186	43 870	12 042	89 186	62 864	26 322	42%	45 186
Vote 8 - Protection Services	-	6 680	15 659	2 174	4 751	5 634	(883)	-16%	6 680
<b>Total Capital single-year expenditure</b>	<b>40 590</b>	<b>161 378</b>	<b>140 119</b>	<b>16 005</b>	<b>111 587</b>	<b>86 430</b>	<b>25 157</b>	<b>29%</b>	<b>161 378</b>
<b>Total Capital Expenditure</b>	<b>175 110</b>	<b>261 677</b>	<b>275 733</b>	<b>21 026</b>	<b>145 818</b>	<b>122 502</b>	<b>23 316</b>	<b>19%</b>	<b>316 461</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>8 659</b>	<b>4 105</b>	<b>4 105</b>	<b>10</b>	<b>1 096</b>	<b>1 737</b>	<b>(640)</b>	<b>-37%</b>	<b>4 105</b>
Executive and council	295	10	10	(3)	1	7	(6)	-89%	10
Finance and administration	8 364	4 095	4 095	13	1 096	1 730	(634)	-37%	4 095
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>68 172</b>	<b>64 760</b>	<b>127 111</b>	<b>14 699</b>	<b>86 875</b>	<b>58 304</b>	<b>28 571</b>	<b>49%</b>	<b>118 045</b>
Community and social services	5 164	3 280	2 960	33	378	1 973	(1 595)	-81%	3 280
Sport and recreation	23 923	18 770	19 055	1 104	5 725	5 940	(214)	-4%	18 770
Public safety	4 809	16 271	20 723	3 180	5 900	5 981	(81)	-1%	16 271
Housing	34 276	26 439	84 373	10 383	74 872	44 411	30 461	69%	79 723
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>13 407</b>	<b>30 410</b>	<b>21 757</b>	<b>2 090</b>	<b>3 982</b>	<b>7 016</b>	<b>(3 035)</b>	<b>-43%</b>	<b>33 110</b>
Planning and development	1 346	8 899	3 896	363	678	2 575	(1 897)	-74%	8 899
Road transport	12 061	21 510	17 860	1 727	3 304	4 442	(1 138)	-26%	24 210
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>84 872</b>	<b>162 402</b>	<b>122 760</b>	<b>4 227</b>	<b>53 865</b>	<b>55 445</b>	<b>(1 580)</b>	<b>-3%</b>	<b>161 202</b>
Energy sources	28 893	34 124	29 226	256	17 415	17 613	(197)	-1%	34 124
Water management	12 270	48 504	39 982	1 644	16 783	17 659	(876)	-5%	48 504
Waste water management	42 210	62 843	43 241	2 254	16 636	16 017	620	4%	62 843
Waste management	1 499	16 931	10 311	73	3 030	4 156	(1 126)	-27%	15 731
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>175 110</b>	<b>261 677</b>	<b>275 733</b>	<b>21 026</b>	<b>145 818</b>	<b>122 502</b>	<b>23 316</b>	<b>19%</b>	<b>316 461</b>
<b>Funded by:</b>									
National Government	30 445	39 010	39 010	3 365	20 191	19 582	609	3%	39 010
Provincial Government	35 615	31 184	88 287	11 389	76 021	51 249	24 772	48%	85 969
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	26 942	-	1 259	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>93 002</b>	<b>70 194</b>	<b>128 557</b>	<b>14 753</b>	<b>96 212</b>	<b>70 831</b>	<b>25 381</b>	<b>36%</b>	<b>124 979</b>
<b>Borrowing</b>	<b>36 495</b>	<b>90 501</b>	<b>69 925</b>	<b>3 316</b>	<b>37 428</b>	<b>38 617</b>	<b>(1 188)</b>	<b>-3%</b>	<b>90 501</b>
<b>Internally generated funds</b>	<b>45 613</b>	<b>100 981</b>	<b>77 251</b>	<b>2 957</b>	<b>12 178</b>	<b>13 055</b>	<b>(877)</b>	<b>-7%</b>	<b>100 981</b>
<b>Total Capital Funding</b>	<b>175 110</b>	<b>261 677</b>	<b>275 733</b>	<b>21 026</b>	<b>145 818</b>	<b>122 502</b>	<b>23 316</b>	<b>19%</b>	<b>316 461</b>

## Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	2018/19	Budget Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	123 988	124 120	265 426	164 217	265 426
Call investment deposits	409 200	320 000	320 000	610 215	320 000
Consumer debtors	73 481	73 134	73 134	80 614	73 134
Other debtors	65 059	35 523	35 523	36 963	35 523
Current portion of long-term receivables	11	7	7	7	7
Inventory	39 086	30 752	9 000	37 486	9 000
<b>Total current assets</b>	<b>710 826</b>	<b>583 535</b>	<b>703 090</b>	<b>929 503</b>	<b>703 090</b>
<b>Non current assets</b>					
Long-term receivables	9	4	4	8	4
Investments	50 524	57 885	57 885	55 351	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	3 556 628	3 627 977
Biological					
Intangible	8 597	5 323	5 323	8 597	5 323
Other non-current assets					
<b>Total non current assets</b>	<b>3 688 101</b>	<b>3 823 679</b>	<b>3 813 035</b>	<b>3 740 282</b>	<b>3 813 035</b>
<b>TOTAL ASSETS</b>	<b>4 398 927</b>	<b>4 407 214</b>	<b>4 516 125</b>	<b>4 669 785</b>	<b>4 516 125</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft					
Borrowing	39 725	42 244	42 244	41 467	42 244
Consumer deposits	40 020	63 074	63 074	41 092	63 074
Trade and other payables	110 010	95 207	73 455	216 320	73 455
Provisions	33 010	33 570	33 570	33 570	33 570
<b>Total current liabilities</b>	<b>222 765</b>	<b>234 096</b>	<b>212 344</b>	<b>332 449</b>	<b>212 344</b>
<b>Non current liabilities</b>					
Borrowing	422 933	455 453	455 453	395 045	455 453
Provisions	222 157	239 095	239 095	230 075	239 095
<b>Total non current liabilities</b>	<b>645 090</b>	<b>694 547</b>	<b>694 547</b>	<b>625 120</b>	<b>694 547</b>
<b>TOTAL LIABILITIES</b>	<b>867 854</b>	<b>928 643</b>	<b>906 891</b>	<b>957 569</b>	<b>906 891</b>
<b>NET ASSETS</b>	<b>3 531 072</b>	<b>3 478 571</b>	<b>3 609 234</b>	<b>3 712 216</b>	<b>3 609 234</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	3 527 808	3 475 231	3 605 894	3 708 951	3 605 894
Reserves	3 264	3 340	3 340	3 265	3 340
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3 531 072</b>	<b>3 478 571</b>	<b>3 609 234</b>	<b>3 712 216</b>	<b>3 609 234</b>

The statement of financial position is in line with expectations for the financial year.

## Table C7: Monthly Budget Statement - Cash Flow

WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	231 322	241 063	241 862	20 640	169 097	169 102	(5)	0%	241 862
Service charges	642 062	673 293	679 913	58 413	562 709	562 707	1	0%	679 913
Other revenue	82 274	66 179	178 616	10 265	148 060	148 043	17	0%	178 616
Government - operating	118 820	152 183	125 794	27 938	119 626	119 626	-		125 794
Government - capital	57 030	70 194	46 216	4 371	21 340	21 340	-		46 216
Interest	45 960	32 161	40 311	3 078	31 793	31 793	-		40 311
Dividends							-		-
<b>Payments</b>									
Suppliers and employees	(915 305)	(1 017 533)	(983 962)	46 517	(609 714)	(609 728)	(14)	0%	(983 962)
Finance charges	(44 921)	(51 549)	(51 549)	(5 155)	(25 453)	(25 453)	-		(51 549)
Transfers and Grants	(486)	(500)	(500)	-	(500)	(500)	-		(500)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>216 756</b>	<b>165 492</b>	<b>276 701</b>	<b>166 066</b>	<b>416 959</b>	<b>416 931</b>	<b>(28)</b>	<b>0%</b>	<b>276 701</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	(566)	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	10	10	10	0	5	5	-		10
Decrease (increase) in non-current investments	(4 980)	(7 339)	(7 339)	(415)	(4 828)	(4 828)	-		(7 339)
<b>Payments</b>									
Capital assets	(175 110)	(261 677)	(275 733)	(21 026)	(145 818)	(145 818)	-		(275 733)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(180 645)</b>	<b>(269 006)</b>	<b>(283 062)</b>	<b>(21 441)</b>	<b>(150 641)</b>	<b>(150 641)</b>	<b>-</b>		<b>(283 062)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	54 000	74 300	74 300	-	-	-	-		74 300
Increase (decrease) in consumer deposits	1 558	23 028	23 028	122	1 072	1 072	-		23 028
<b>Payments</b>									
Repayment of borrowing	(33 448)	(38 709)	(38 709)	(5 130)	(26 145)	(26 145)	-		(38 709)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>22 109</b>	<b>58 619</b>	<b>58 619</b>	<b>(5 008)</b>	<b>(25 074)</b>	<b>(25 074)</b>	<b>-</b>		<b>58 619</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>58 220</b>	<b>(44 895)</b>	<b>52 259</b>	<b>139 617</b>	<b>241 245</b>	<b>241 217</b>			<b>52 259</b>
Cash/cash equivalents at beginning:	474 967	489 014	533 188		533 188	533 188			533 188
Cash/cash equivalents at month/year end:	533 188	444 120	585 446		774 432	774 405			585 446

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 774.4million.

The municipality started the year with a positive cash balance of R533.2 million. The March closing balance is R774.4 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 - M09 March

Description	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget			
<b>Cash Receipts By Source</b>															
Property rates	21 376	10 407	33 969	18 110	13 847	13 582	17 433	19 734	20 640			71 966	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			88 964	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			(13 092)	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			17 274	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			17 438	69 807	79 071	89 573
Rental of facilities and equipment	618	594	368	441	377	339	42	330	325			110	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			(117)	28 010	29 690	31 471
Interest earned - outstanding debtors	408	421	373	397	416	423	409	451	368			485	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			(15 640)	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			789	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			32 557	152 183	157 143	168 217
Other revenue	5 435	(583)	7 522	7 186	2 801	232	2 383	82 719	7 127			(67 744)	47 078	31 707	31 846
<b>Cash Receipts by Source</b>	<b>118 386</b>	<b>81 312</b>	<b>133 607</b>	<b>108 003</b>	<b>91 742</b>	<b>123 360</b>	<b>97 971</b>	<b>156 571</b>	<b>120 333</b>	<b>-</b>	<b>-</b>	<b>133 594</b>	<b>1 164 879</b>	<b>1 248 620</b>	<b>1 371 345</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	236	732	20 343	6 681	6 217	42 727	672	(60 637)	4 371			48 854	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			21 956	23 028	4 654	4 682
Receipt of non-current debtors												-	-	-	-
Receipt of non-current receivables	0	0	0	0	0	4	0	0	0			4	10	7	3
Change in non-current investments	(538)	(297)	(720)	(575)	(450)	(628)	(706)	(498)	(415)			(2 511)	(7 339)	(7 575)	(7 730)
<b>Total Cash Receipts by Source</b>	<b>118 017</b>	<b>82 149</b>	<b>153 251</b>	<b>114 292</b>	<b>97 638</b>	<b>165 562</b>	<b>97 971</b>	<b>95 585</b>	<b>124 411</b>	<b>-</b>	<b>-</b>	<b>276 197</b>	<b>1 325 073</b>	<b>1 341 870</b>	<b>1 487 292</b>
<b>Cash Payments by Type</b>															
Employee related costs	26 546	29 076	30 101	30 793	46 402	30 770	34 549	31 067	30 337			98 581	388 224	414 152	438 547
Remuneration of councillors	894	908	908	908	908	908	908	908	908			3 226	11 383	11 878	12 397
Interest paid	82	(0)	1 479	2 422	910	14 417	988	-	5 155			26 096	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			86 634	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			34 794	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			87 267	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)			97 316	70 836	74 960	105 513
<b>Cash Payments by Type</b>	<b>31 534</b>	<b>25 754</b>	<b>158 252</b>	<b>91 095</b>	<b>102 435</b>	<b>113 560</b>	<b>75 372</b>	<b>79 027</b>	<b>(41 362)</b>	<b>-</b>	<b>-</b>	<b>433 914</b>	<b>1 069 582</b>	<b>1 175 846</b>	<b>1 290 787</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	608	6 109	29 546	13 218	11 015	50 173	4 140	9 982	21 026			115 859	261 677	148 464	154 324
Repayment of borrowing	1 613	-	2 195	7 336	1 482	6 710	1 680	-	5 130			12 563	38 709	42 244	47 007
Other Cash Flows/Payments												-	-	-	-
<b>Total Cash Payments by Type</b>	<b>33 755</b>	<b>31 863</b>	<b>189 993</b>	<b>111 649</b>	<b>114 932</b>	<b>170 443</b>	<b>81 192</b>	<b>89 009</b>	<b>(15 206)</b>	<b>-</b>	<b>-</b>	<b>562 336</b>	<b>1 369 967</b>	<b>1 366 554</b>	<b>1 492 118</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>84 262</b>	<b>50 287</b>	<b>(36 743)</b>	<b>2 643</b>	<b>(17 295)</b>	<b>(4 881)</b>	<b>16 778</b>	<b>6 576</b>	<b>139 617</b>	<b>-</b>	<b>-</b>	<b>(286 139)</b>	<b>(44 895)</b>	<b>(24 684)</b>	<b>(4 825)</b>
Cash/cash equivalents at the month/year beginning:	533 188	617 449	667 736	630 993	633 636	616 342	611 461	628 239	634 815	774 432	774 432	774 432	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	774 432	774 432	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 - M09 March

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													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	12 961	497	362	268	240	205	1 020	3 707	19 259	5 440		5 038
Trade and Other Receivables from Exchange Transactions - Electric	1300	27 333	437	338	245	189	172	765	4 083	33 562	5 454		5 848
Receivables from Non-exchange Transactions - Property Rates	1400	15 806	515	392	382	442	248	1 342	3 289	22 416	5 703		6 894
Receivables from Exchange Transactions - Waste Water Management	1500	6 115	270	206	179	158	147	791	2 240	10 106	3 515		2 976
Receivables from Exchange Transactions - Waste Management	1600	5 162	173	136	114	102	94	410	1 577	7 768	2 297		2 458
Receivables from Exchange Transactions - Property Rental Debtors	1700	299	17	10	10	5	4	45	201	592	265		261
Interest on Arrear Debtor Accounts	1810	127	44	48	53	68	62	551	8 980	9 933	9 714		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	1 381	408	229	172	175	114	1 711	4 986	9 174	7 157		2 818
<b>Total By Income Source</b>	<b>2000</b>	<b>69 183</b>	<b>2 361</b>	<b>1 721</b>	<b>1 422</b>	<b>1 378</b>	<b>1 047</b>	<b>6 634</b>	<b>29 064</b>	<b>112 811</b>	<b>39 545</b>	<b>-</b>	<b>26 294</b>
<b>2018/19 - totals only</b>		<b>63 695</b>	<b>2 171</b>	<b>1 806</b>	<b>1 255</b>	<b>1 099</b>	<b>935</b>	<b>4 132</b>	<b>24 496</b>	<b>99 589</b>	<b>31 917</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	869	62	41	70	32	29	102	1 785	2 990	2 017		315
Commercial	2300	18 815	225	140	42	39	30	186	1 314	20 792	1 612		951
Households	2400	49 060	2 068	1 532	1 307	1 305	987	6 343	25 869	88 471	35 812		25 025
Other	2500	440	7	8	4	2	0	3	96	558	104		3
<b>Total By Customer Group</b>	<b>2600</b>	<b>69 183</b>	<b>2 361</b>	<b>1 721</b>	<b>1 422</b>	<b>1 378</b>	<b>1 047</b>	<b>6 634</b>	<b>29 064</b>	<b>112 811</b>	<b>39 545</b>	<b>-</b>	<b>26 294</b>

Debtors' levels remain stable. The overall increased debtors' results from the year-on-year increase in billings from increased tariffs at the start of the new financial year. This can be concluded from the increase in the 0-30 days (current) debtors. There is no noticeable impact from the lockdown at the end of March 2020.

#### Summary of Indigent Households

Indigent Household Statistics					
	Indigent Households	Amount	Other Households	Total Households	
<b>2019</b>					
July	8 018	NO VOTE for 2019/2020	26 884	34 902	22.97%
August	8 041	NO VOTE for 2019/2020	26 858	34 899	23.04%
September	7 654	NO VOTE for 2019/2020	27 137	34 791	22.00%
October	7 679	NO VOTE for 2019/2020	27 648	35 327	21.74%
November	7 689	NO VOTE for 2019/2020	27 639	35 328	21.76%
December	7 749	NO VOTE for 2019/2020	29 784	37 533	20.65%
<b>2020</b>					
January	7 770	NO VOTE for 2019/2020	29 763	37 533	20.70%
February	7 576	NO VOTE for 2019/2020	29 955	37 531	20.19%
March	7 682	NO VOTE for 2019/2020	29 802	37 484	20.49%
April					
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									0	0
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 08/04/2020 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	2 161 999	1 184 779	953 849	23 371
WCED 2251	346 359	346 359	0	0
OTHER 2255	21 262	21 262	0	0
HEALTH 2252	262 175	249 502	11 747	927
TPW 2256	140 598	9 059	131 066	473
HUMAN SETTLE 2215	25 941	25 941	0	0
HOUSING 2253	4 037	4 037	0	0
OTHER MUNICIPALITIES 2276	27 458	27 458	0	0
<b>TOTAL OUTSTANDING</b>	<b>2 989 829</b>	<b>1 868 397</b>	<b>1 096 662</b>	<b>24 770</b>

## Creditors' analysis

### Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100									-	16 899
Bulk Water	0200									-	-
PAYE deductions	0300	3 953								3 953	-
VAT (output less input)	0400									-	-
Pensions / Retirement deductions	0500									-	-
Loan repayments	0600									-	-
Trade Creditors	0700	1 472								1 472	264
Auditor General	0800									-	-
Other	0900									-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>5 426</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 426</b>	<b>17 163</b>

# Investment portfolio analysis

## Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate <sup>3</sup>	Commission Paid (Rands)	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	Yrs/Months											
<b>Municipality</b>												
LIBERTY 15934476	15 YEARS	Policy	YES	VARIABLE		NO	01/09/2025	18 719			125	18 844
LIBERTY 21196964	14 YEARS	Policy	YES	VARIABLE		NO	01/09/2025	32 952			260	33 212
MOMENTUM MP 3853776	14 YEARS	Policy	YES	VARIABLE		NO	01/07/2026	3 266			30	3 296
ABSA 9331734880	DEP PLUS	DEP PLUS	YES	VARIABLE	6.25	NO		10 262		(47)		10 215
Nedbank 03/7881534451 ref: 250	183 days	FIXED DE	YES	FIXED	7.9	NO	28/04/2020	100 000				100 000
Standard Bank 288434005-028	154 days	FIXED DE	YES	FIXED	7.925	NO	30/03/2020	100 000				100 000
Nedbank 03/7881534451 ref: 251	182 days	FIXED DE	YES	FIXED	7.97	NO	27/05/2020	100 000				100 000
ABSA 9355729324	61 days	FIXED DE	YES	FIXED	7.5	NO	16/03/2020	100 000	1 258	(101 258)		-
ABSA 9356561757	32 days	FIXED DE	YES	FIXED	7.5	NO	13/03/2020	100 000	659	(100 659)		-
288434005-029	93 days	FIXED DE	YES	FIXED	7.025	NO	17/06/2020				100 000	100 000
03/7881534451 ref: 253	93 days	FIXED DE	YES	FIXED	0	NO	17/06/2020				100 000	100 000
<b>TOTAL INVESTMENTS AND INTEREST</b>								<b>565 198</b>	<b>1 917</b>	<b>(201 964)</b>	<b>300 415</b>	<b>665 566</b>

Surplus cash not immediately required is invested in call and monthly deposits.

Long term investments relate to the sinking fund investments.

## Allocation and grant receipts and expenditure

### Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>99 544</b>	<b>110 882</b>	<b>110 882</b>	<b>26 674</b>	<b>110 882</b>	<b>110 882</b>	-		<b>110 882</b>
Local Government Equitable Share	96 068	106 697	106 697	26 674	106 697	106 697	-		106 697
Finance Management	1 550	1 550	1 550		1 550	1 550			1 550
EPWP Incentive	1 926	2 635	2 635		2 635	2 635			2 635
<b>Provincial Government:</b>	<b>23 028</b>	<b>38 392</b>	<b>13 478</b>	<b>528</b>	<b>13 072</b>	<b>13 072</b>	-		<b>13 478</b>
Human Settlements Development Grant	11 132	25 061	-		-	-	-		-
Library Services Grant	6 747	7 287	7 287		7 287	7 287	-		7 287
Financial Management Capacity Building Grant	360	380	380	380	380	380	-		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	-		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						-		
<b>Other grant providers:</b>		-	-	-	-	-	-		-
							-		
<b>Total Operating Transfers and Grants</b>	<b>122 572</b>	<b>149 274</b>	<b>124 360</b>	<b>27 202</b>	<b>123 954</b>	<b>123 954</b>	-		<b>124 360</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>25 901</b>	<b>39 010</b>	<b>39 010</b>	<b>13 310</b>	<b>26 960</b>	<b>26 960</b>	-		<b>39 010</b>
Municipal Infrastructure Grant (MIG)	21 639	32 010	32 010	13 310	19 960	19 960	-		32 010
Integrated National Electrification Programme	4 262	7 000	7 000		7 000	7 000			7 000
<b>Provincial Government:</b>	<b>25 463</b>	<b>28 281</b>	<b>10 324</b>	<b>1 500</b>	<b>3 343</b>	<b>3 343</b>	-		<b>10 324</b>
Human Settlements Development Grant	25 463	26 439	6 981		-	-	-		6 981
Resourcing Funding for Establishment &Support of a K9 Unit									
Disaster Management Grant		1 843	1 843		1 843	1 843			1 843
Public Transport Non-Motorised Infrastructure Grant			1 500	1 500	1 500	1 500			1 500
<b>Total Capital Transfers and Grants</b>	<b>51 364</b>	<b>67 291</b>	<b>49 334</b>	<b>14 810</b>	<b>30 303</b>	<b>30 303</b>	-		<b>49 334</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>173 936</b>	<b>216 565</b>	<b>173 694</b>	<b>42 012</b>	<b>154 257</b>	<b>154 257</b>	-		<b>173 694</b>

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

## Supporting Table SC7(1) – Grant expenditure

### WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>3 476</b>	<b>4 185</b>	<b>4 185</b>	<b>365</b>	<b>2 245</b>	<b>2 245</b>	<b>-</b>		<b>4 185</b>
Local Government Equitable Share							-		
Finance Management	1 550	1 550	1 550	187	789	789	-		1 550
EPWP Incentive	1 926	2 635	2 635	179	1 456	1 456	-		2 635
							-		
<b>Provincial Government:</b>	<b>19 432</b>	<b>37 968</b>	<b>10 137</b>	<b>650</b>	<b>7 160</b>	<b>7 160</b>	<b>-</b>		<b>10 137</b>
Human Settlements Development Grant	12 688	25 837	776		-	-	-		776
Library Services Grant	6 160	7 287	7 287	647	6 781	6 781			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	4	54	54			100
Resourcing Funding for Establishment &Support of a K9 Unit	<b>200</b>	<b>2 897</b>	<b>1 040</b>		<b>199</b>	<b>199</b>			<b>1 040</b>
Disaster Management Grant									
Community Development Workers Operational Support Grant			148						148
<b>Other grant providers:</b>	<b>-</b>	<b>176</b>	<b>186</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>		<b>186</b>
Spaces for Sports		176	176		0	0			176
Hermanus Cemetery			10						10
<b>Total operating expenditure of Transfers and Grants:</b>	<b>22 908</b>	<b>42 329</b>	<b>14 508</b>	<b>1 016</b>	<b>9 405</b>	<b>9 405</b>	<b>-</b>		<b>14 508</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>30 445</b>	<b>39 010</b>	<b>39 010</b>	<b>3 365</b>	<b>20 191</b>	<b>20 191</b>	<b>-</b>		<b>39 010</b>
Municipal Infrastructure Grant (MIG)	26 183	32 010	32 010	3 274	13 958	13 958			32 010
Integrated National Electrification Programme	4 262	7 000	7 000	91	6 233	6 233			7 000
<b>Provincial Government:</b>	<b>35 615</b>	<b>31 184</b>	<b>4 303</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>4 303</b>
Human Settlements Development Grant	34 108	26 439	-		-	-			-
Resourcing Funding for Establishment &Support of a K9 Unit		2 903	960						960
Disaster Management Grant		1 843	1 843						1 843
Library Services Grant	1 117								
Public Transport Non-Motorised Infrastructure Grant	390		1 500						1 500
<b>Other grant providers:</b>	<b>-</b>								
<b>Total capital expenditure of Transfers and Grants</b>	<b>66 060</b>	<b>70 194</b>	<b>43 313</b>	<b>3 365</b>	<b>20 191</b>	<b>20 191</b>	<b>-</b>		<b>43 313</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>88 968</b>	<b>112 523</b>	<b>57 821</b>	<b>4 380</b>	<b>29 597</b>	<b>29 597</b>	<b>-</b>		<b>57 821</b>

Grant expenditure is monitored against grant receipts.

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

WC032 Overstrand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March					
Description	Budget Year 2019/20				
	Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>					
<b><u>EXPENDITURE</u></b>					
<b><u>Operating expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>	-	-	-	-	
Local Government Equitable Share				-	
Finance Management				-	
Municipal Systems Improvement				-	
EPWP Incentive				-	
<b>Provincial Government:</b>	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%
<b>District Municipality:</b>	-	-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>	<b>534</b>	<b>-</b>	<b>118</b>	<b>416</b>	<b>77.9%</b>
<b><u>Capital expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>					
Municipal Infrastructure Grant (MIG)					
<b>Provincial Government:</b>	3 800	1 254	1 398	2 402	63.2%
Resourcing Funding for Est & Support of a K9 Unit	3 800	1 254	1 398	2 402	63.2%
<b>Other grant providers:</b>	-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>	<b>3 800</b>	<b>1 254</b>	<b>1 398</b>	<b>2 402</b>	<b>63.2%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	<b>4 334</b>	<b>1 254</b>	<b>1 516</b>	<b>2 819</b>	<b>65.0%</b>

# Expenditure on councillor allowances and employee benefits

## Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Councillors (Political Office Bearers plus Other)</u></b>									
Basic Salaries and Wages	9 467	10 317	10 317	815	7 326	7 738	(412)	-5%	10 317
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1 106	1 066	1 066	93	830	799	31	4%	1 066
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>10 573</b>	<b>11 383</b>	<b>11 383</b>	<b>908</b>	<b>8 157</b>	<b>8 537</b>	<b>(380)</b>	<b>-4%</b>	<b>11 383</b>
<b><u>Senior Managers of the Municipality</u></b>									
Basic Salaries and Wages	11 036	11 292	11 292	1 042	8 662	8 469	193	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	140	140	-	-	187
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	7	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>11 416</b>	<b>11 588</b>	<b>11 588</b>	<b>1 058</b>	<b>8 802</b>	<b>8 609</b>	<b>193</b>	<b>2%</b>	<b>11 588</b>
<b><u>Other Municipal Staff</u></b>									
Basic Salaries and Wages	214 176	245 260	244 146	19 409	173 987	174 650	(663)	0%	244 146
Pension and UIF Contributions	36 580	41 471	41 366	3 310	29 777	29 911	(134)	0%	41 366
Medical Aid Contributions	12 035	14 459	14 588	1 132	9 771	9 875	(104)	-1%	14 588
Overtime	34 501	29 320	29 325	2 812	26 528	26 628	(100)	0%	29 325
Performance Bonus	-	-	34	-	-	-	-	-	34
Motor Vehicle Allowance	7 897	7 947	8 077	656	5 867	5 902	(35)	-1%	8 077
Cellphone Allowance	1 887	2 067	2 067	162	1 455	1 479	(24)	-2%	2 067
Housing Allowances	2 350	2 567	2 630	210	1 887	1 922	(35)	-2%	2 630
Other benefits and allowances	26 930	30 363	30 939	975	25 817	26 067	(250)	-1%	30 939
Payments in lieu of leave	2 532	1 125	1 125	94	844	844	-	-	1 125
Long service awards	2 598	2 062	2 062	172	1 547	1 547	-	-	2 062
Post-retirement benefit obligations	14 955	11 571	11 571	964	8 713	8 713	-	-	11 571
<b>Sub Total - Other Municipal Staff</b>	<b>356 441</b>	<b>388 216</b>	<b>387 933</b>	<b>29 894</b>	<b>286 193</b>	<b>287 538</b>	<b>(1 345)</b>	<b>0%</b>	<b>387 933</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>378 431</b>	<b>411 187</b>	<b>410 904</b>	<b>31 859</b>	<b>303 152</b>	<b>304 684</b>	<b>(1 532)</b>	<b>-1%</b>	<b>410 904</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>367 858</b>	<b>399 804</b>	<b>399 521</b>	<b>30 952</b>	<b>294 995</b>	<b>296 147</b>	<b>(1 151)</b>	<b>0%</b>	<b>399 521</b>

## **SDBIP**

The results of the SDBIP are included in a separate comprehensive report that is tabled quarterly in Council.

# Financial Performance

## Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March						
Description of financial indicator	Basis of calculation	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.0%	14.6%	14.1%	3.0%	4.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	20.8%	34.6%	25.4%	25.7%	28.6%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	16.2%	17.0%	15.8%	17.6%	15.8%
Gearing	Long Term Borrowing/ Funds & Reserves	12959.0%	13636.3%	13636.3%	12100.9%	13636.3%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	319.1%	249.3%	331.1%	279.6%	331.1%
Liquidity Ratio	Monetary Assets/Current Liabilities	239.4%	189.7%	275.7%	232.9%	275.7%
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	12.1%	9.3%	8.5%	11.6%	8.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.5%	100.0%	Annual Indicator	Annual Indicator	100.0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	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%	29.2%	31.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	17.0%	0.0%	7.3%	15.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	15.3%	15.6%	14.3%	2.5%	4.9%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	22.32	13.4	Annual Indicator	Annual Indicator	13.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	11.3%	11.8%	Annual Indicator	Annual Indicator	11.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	9.15	4.9	Annual Indicator	Annual Indicator	4.9



# Capital programme performance

## Supporting Table SC12

### WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
July	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			152 108	-		
May	28 978	19 313	20 351			172 459	-		
June	24 046	98 856	103 273			275 733	-		
<b>Total Capital expenditure</b>	<b>175 110</b>	<b>261 677</b>	<b>275 733</b>	<b>145 818</b>					

## Top 10 Capital Projects

Nu	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Overstrand	Overstrand	LOW COST HOUSING SERVICE: CC	26 438 832	79 723 363	73 678 962	Construction stage.	Stanford IRDP - 75% progress, Masakhane IRDP - 95% progress	N/A	N/A
2	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	15 577 530	15 577 530	5 578 906	Under construction 12%	Under construction.	N/A	N/A
3	Hermanus	Ward 04	UPGRADE HERMANUS WELL FIELDS PHASE 1	4 000 000	12 306 300	4 201 852	Deviation application SCD 3175/2020 approved.	Construction stage.	Electricity supply constraints had to be addressed.	Various electricity supply upgrade options were identified and discussed by the project team, and the best option was agreed upon.
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.	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	1 701 600	Under construction 3%	Under construction	N/A	N/A
6	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION	6 574 574	6 574 574	6 123 815	Construction.	Construction stage, 85% completed (Contract SC1916/2018).	None at this stage.	Not applicable.
7	Blompark	Ward 02	BLOMPARK HOUSING PROJECT BULK STORMWATER	7 485 744	6 285 744	5 057 766	Completed	Completed	N/A	N/A
8	Overstrand	Overstrand	VEHICLES-WASTE MANAGEMENT	5 931 122	6 011 122	1 712 496	Order stage.	Order stage.	No delays.	N/A
9	Pringle Bay	Ward 10	NEW RESERVOIR FOR PRINGLE B.	9 175 105	5 550 105	81 238	Tender SC 2018/2019 was awarded on 12/12/ 2019.	Construction.	None at this stage.	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.		
<b>Totals</b>				<b>98 567 523</b>	<b>151 760 354</b>	<b>105 467 361</b>	<b>Contract with ImpleContract with Implementing Agent.</b>			

Low costing housing services:  
Construction Contracts & Land

Note:

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

## Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>96 933</b>	<b>143 762</b>	<b>105 545</b>	<b>5 918</b>	<b>45 797</b>	<b>38 671</b>	<b>(7 126)</b>	<b>-18.4%</b>	<b>105 545</b>
Roads Infrastructure	12 061	19 683	16 033	1 727	3 296	6 680	3 385	50.7%	16 033
Roads	12 061	19 683	16 033	1 727	3 296	6 680	3 385	50.7%	16 033
Storm water Infrastructure	7 247	23 841	18 641	101	5 872	7 559	1 687	22.3%	18 641
Storm water Conveyance	7 247	23 841	18 141	101	5 872	7 559	1 687	22.3%	18 141
Electrical Infrastructure	28 893	23 801	18 999	256	9 544	5 308	(4 236)	#DIV/0!	18 999
MV Substations		6 956	6 260	165	2 414		(2 414)	#DIV/0!	6 260
MV Networks	28 893	16 845	12 739	91	7 130	5 308	(1 822)	-34.3%	12 739
Water Supply Infrastructure	12 270	42 344	35 423	1 644	15 312	8 432	(6 880)	-81.6%	35 423
Boreholes		2 000	6 153	72	4 202		(4 202)	#DIV/0!	6 153
Reservoirs	12 270	16 273	12 648	411	1 783	8 432	6 649	78.9%	12 648
Water Treatment Works		2 150	6 153	-	-		-		6 153
Distribution		21 921	10 469	1 161	9 327		(9 327)	#DIV/0!	10 469
Sanitation Infrastructure	34 963	24 093	11 949	2 117	10 456	7 692	(2 764)	-35.9%	11 949
Pump Station		300	600	169	169		(169)	#DIV/0!	600
Reticulation	34 963	14 358	7 438	1 507	7 055	5 384	(1 671)	-31.0%	7 438
Waste Water Treatment Works		9 435	3 911	441	3 232	2 308	(924)	-40.1%	3 911
Outfall Sewers							-		
Solid Waste Infrastructure	1 499	10 000	4 500	73	1 317	3 000	1 683	56.1%	4 500
<b>Community Assets</b>	<b>30 804</b>	<b>12 800</b>	<b>8 009</b>	<b>(175)</b>	<b>153</b>	<b>3 968</b>	<b>3 815</b>	<b>96.1%</b>	<b>8 009</b>
Community Facilities	30 804	12 420	7 959	(175)	153	3 873	3 720	96.1%	7 959
Halls		-	-	-	-		-		
Crèches	559	793	718	-	108	479	371	77.5%	718
Fire/Ambulance Stations		-	-	-	-		-		
Testing Stations	4 809	1 100	1 100	-	-	733	733	100.0%	1 100
Cemeteries/Crematoria	381	1 500	980	-	-		-		980
Purfs		526	526	(175)	26		(26)	#DIV/0!	526
Public Open Space	23 923	5 321	4 636	-	-	2 661	2 661	100.0%	4 636
Nature Reserves		2 300	-	-	-		-		
Public Ablution Facilities		880	-	-	19		(19)	#DIV/0!	
Capital Spares		-	-	-	-		-		
Sport and Recreation Facilities	-	380	50	-	-	95	95	100.0%	50
Outdoor Facilities		380	50	-	-	95	95	100.0%	50
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other assets</b>	<b>37 368</b>	<b>35 472</b>	<b>94 402</b>	<b>11 826</b>	<b>77 077</b>	<b>45 498</b>	<b>(31 579)</b>	<b>-69.4%</b>	<b>94 402</b>
Municipal Offices	3 092	9 034	10 029	1 443	2 205	6 686	4 480	67.0%	10 029
Housing	34 276	26 439	84 373	10 383	74 872	38 812	(36 060)	-92.9%	84 373
Social Housing	34 276	26 439	84 373	10 383	74 872	38 812	(36 060)	-92.9%	84 373
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>	<b>1 346</b>	<b>4 200</b>	<b>4 220</b>	<b>-</b>	<b>1 000</b>	<b>2 110</b>	<b>1 110</b>	<b>52.6%</b>	<b>4 220</b>
Computer Equipment	1 346	4 200	4 220	-	1 000	2 110	1 110	52.6%	4 220
<b>Furniture and Office Equipment</b>	<b>295</b>	<b>280</b>	<b>280</b>	<b>10</b>	<b>243</b>	<b>243</b>	<b>-</b>	<b>-</b>	<b>280</b>
Furniture and Office Equipment	295	280	280	10	243	243	-		280
<b>Machinery and Equipment</b>	<b>1 428</b>	<b>900</b>	<b>1 400</b>	<b>30</b>	<b>476</b>	<b>933</b>	<b>457</b>	<b>49.0%</b>	<b>1 400</b>
Machinery and Equipment	1 428	900	1 400	30	476	933	457	49.0%	1 400
<b>Transport Assets</b>	<b>6 936</b>	<b>17 493</b>	<b>20 385</b>	<b>2 103</b>	<b>5 653</b>	<b>5 946</b>	<b>292</b>	<b>4.9%</b>	<b>20 385</b>
Transport Assets	6 936	17 493	20 385	2 103	5 653	5 946	292	4.9%	20 385
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure on new assets</b>	<b>175 110</b>	<b>214 907</b>	<b>234 242</b>	<b>19 711</b>	<b>130 399</b>	<b>97 368</b>	<b>(33 031)</b>	<b>-33.9%</b>	<b>234 242</b>

## Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	6 570	6 558	19	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	19	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>									
<b>Community Assets</b>	-	-	-	-	-	-	-		-
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-
<b>Intangible Assets</b>	-	-	-	-	-	-	-		-
<b>Computer Equipment</b>	-	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-		-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-		-
<b>Transport Assets</b>	-	-	-	-	-	-	-		-
<b>Land</b>	-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on renewal of existin</b>	-	6 570	6 558	19	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 - M09 March

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 %	
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>145 959</b>	<b>139 955</b>	<b>141 193</b>	<b>5 343</b>	<b>63 343</b>	<b>100 242</b>	<b>36 898</b>	<b>36.8%</b>	<b>141 193</b>
Roads Infrastructure	61 860	65 331	66 157	2 206	28 289	48 469	20 180	41.6%	66 157
<i>Roads</i>	61 860	62 398	62 598	2 206	25 915	46 084	20 169	43.8%	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	181	2 295	3 968	1 673	42.2%	6 375
<i>Drainage Collection</i>	5 765	3 339	3 214	181	1 919	2 329	410	17.6%	3 214
<i>Storm water Conveyance</i>		3 262	3 162	-	376	1 639	1 263	77.1%	3 162
Electrical Infrastructure	23 082	37 099	37 630	1 551	17 010	25 227	8 217	32.6%	37 630
<i>Power Plants</i>		12 895					-		
<i>MV Networks</i>	23 082	20 741	34 048	1 551	16 306	22 988	6 682	29.1%	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	869	9 899	12 747	2 848	22.3%	17 568
<i>Water Treatment Works</i>							-		
Sanitation Infrastructure	14 967	11 541	11 007	536	5 495	8 142	2 647	32.5%	11 007
<i>Waste Water Treatment Works</i>	14 967	10 671	10 137	536	5 140	7 527	2 388	31.7%	10 137
Solid Waste Infrastructure	22 918	2 220	2 269	-	302	1 556	1 254	80.6%	2 269
<i>Landfill Sites</i>		55	41	-	10	29	19	65.2%	41
<i>Waste Transfer Stations</i>	22 918	427	436	-	0	325	324	99.9%	436
<i>Waste Processing Facilities</i>		74	129	-	29	76	47	62.2%	129
<i>Waste Drop-off Points</i>		1 433	1 433	-	260	954	694	72.8%	1 433
<i>Waste Separation Facilities</i>		230	230	-	3	173	169	98.1%	230
<i>Electricity Generation Facilities</i>							-		
Coastal Infrastructure	-	189	147	-	53	103	50	48.5%	147
<i>Promenades</i>		189	147	-	53	103	50	48.5%	147
Information and Communication Infrastructure	-	40	40	-	-	30	30	100.0%	40
<i>Data Centres</i>		40	40	-	-	30	30	100.0%	40
<b>Community Assets</b>	<b>39 801</b>	<b>40 198</b>	<b>39 293</b>	<b>2 467</b>	<b>23 970</b>	<b>27 167</b>	<b>3 197</b>	<b>11.8%</b>	<b>39 293</b>
Community Facilities	27 117	34 241	33 129	2 270	21 788	23 251	1 463	6.3%	33 129
<i>Halls</i>	4 287	3 875	4 079	259	2 505	2 162	(344)	-15.9%	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	56	489	616	126	20.5%	938
<i>Police</i>		258	324	-	71	200	129	64.3%	324
<i>Purfs</i>		23 822	23 580	1 581	15 301	17 541	2 240	12.8%	23 580
<i>Public Open Space</i>	21 743	4 219	2 964	375	3 324	2 026	(1 298)	-64.1%	2 964
Sport and Recreation Facilities	12 685	5 957	6 164	197	2 182	3 916	1 735	44.3%	6 164
<i>Outdoor Facilities</i>	12 685	5 957	6 164	197	2 182	3 916	1 735	44.3%	6 164
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other assets</b>	<b>8 009</b>	<b>2 217</b>	<b>3 281</b>	<b>-</b>	<b>472</b>	<b>1 265</b>	<b>792</b>	<b>62.7%</b>	<b>3 281</b>
Operational Buildings	8 009	2 217	3 281	-	472	1 265	792	62.7%	3 281
<i>Municipal Offices</i>	8 009	2 074	3 145	-	472	1 246	773	62.1%	3 145
<i>Building Plan Offices</i>		105	99	-	-	-	-		99
<i>Stores</i>		38	38	-	-	19	19	100.0%	38
<b>Intangible Assets</b>	<b>-</b>	<b>5 653</b>	<b>6 353</b>	<b>-</b>	<b>1 611</b>	<b>3 340</b>	<b>1 729</b>	<b>51.8%</b>	<b>6 353</b>
<b>Computer Equipment</b>	<b>4 890</b>	<b>1 193</b>	<b>1 068</b>	<b>-</b>	<b>376</b>	<b>686</b>	<b>309</b>	<b>45.1%</b>	<b>1 068</b>
Computer Equipment	4 890	1 193	1 068	-	376	686	309	45.1%	1 068
<b>Furniture and Office Equipment</b>	<b>16 364</b>	<b>431</b>	<b>440</b>	<b>-</b>	<b>81</b>	<b>318</b>	<b>237</b>	<b>74.6%</b>	<b>440</b>
Furniture and Office Equipment	16 364	431	440	-	81	318	237	74.6%	440
<b>Machinery and Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transport Assets</b>	<b>-</b>	<b>9 542</b>	<b>12 335</b>	<b>109</b>	<b>4 533</b>	<b>7 285</b>	<b>2 752</b>	<b>37.8%</b>	<b>12 335</b>
<b>Total Repairs and Maintenance Expenditure</b>	<b>215 024</b>	<b>199 189</b>	<b>203 963</b>	<b>7 919</b>	<b>94 386</b>	<b>140 301</b>	<b>45 916</b>	<b>32.7%</b>	<b>203 963</b>

## Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>112 502</b>	<b>104 946</b>	<b>104 946</b>	<b>8 746</b>	<b>78 710</b>	<b>78 710</b>	<b>0</b>	<b>0.0%</b>	<b>104 946</b>
Roads Infrastructure	33 523	34 090	34 090	2 841	25 568	25 568	0	0.0%	34 090
<i>Roads</i>	32 825	34 090	34 090	2 841	25 568	25 568	0	0.0%	34 090
Storm water Infrastructure	5 827	6 044	6 044	504	4 533	4 533	0	0.0%	6 044
<i>Drainage Collection</i>	–	6 044	6 044	504	4 533	4 533	0	0.0%	6 044
Electrical Infrastructure	24 965	25 166	25 166	2 097	18 875	18 875	(0)	0.0%	25 166
<i>LV Networks</i>	24 965	25 166	25 166	2 097	18 875	18 875	(0)	0.0%	25 166
<i>Capital Spares</i>	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	27 676	27 501	27 501	2 292	20 626	20 626	0	0.0%	27 501
<i>Water Treatment Works</i>	–	–	–	–	–	–	–	–	–
<i>Distribution</i>	27 444	27 501	27 501	2 292	20 626	20 626	0	0.0%	27 501
Sanitation Infrastructure	16 668	9 897	9 897	825	7 423	7 423	0	0.0%	9 897
<i>Reticulation</i>	16 390	–	–	–	–	–	–	–	–
<i>Waste Water Treatment Works</i>	–	9 897	9 897	825	7 423	7 423	0	0.0%	9 897
Solid Waste Infrastructure	3 843	2 248	2 248	187	1 686	1 686	0	0.0%	2 248
<i>Waste Transfer Stations</i>	–	–	–	–	–	–	–	–	–
<b>Community Assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Community Facilities	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
<i>Outdoor Facilities</i>	–	–	–	–	–	–	–	–	–
<b>Heritage assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Investment properties</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Other assets</b>	<b>11 971</b>	<b>12 662</b>	<b>12 662</b>	<b>1 055</b>	<b>9 497</b>	<b>9 497</b>	<b>0</b>	<b>0.0%</b>	<b>12 662</b>
Operational Buildings	11 971	12 662	12 662	1 055	9 497	9 497	0	0.0%	12 662
<i>Municipal Offices</i>	11 971	12 662	12 662	1 055	9 497	9 497	0	0.0%	12 662
<b>Intangible Assets</b>	<b>525</b>	<b>723</b>	<b>723</b>	<b>60</b>	<b>542</b>	<b>542</b>	<b>(0)</b>	<b>0.0%</b>	<b>723</b>
Licences and Rights	525	723	723	60	542	542	(0)	0.0%	723
<i>Computer Software and Applications</i>	525	723	723	60	542	542	(0)	0.0%	723
<b>Computer Equipment</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Computer Equipment	–	–	–	–	–	–	–	–	–
<b>Furniture and Office Equipment</b>	<b>1 826</b>	<b>8 137</b>	<b>8 137</b>	<b>678</b>	<b>6 103</b>	<b>6 103</b>	<b>(0)</b>	<b>0.0%</b>	<b>8 137</b>
Furniture and Office Equipment	1 826	8 137	8 137	678	6 103	6 103	(0)	0.0%	8 137
<b>Machinery and Equipment</b>	<b>764</b>	<b>736</b>	<b>736</b>	<b>61</b>	<b>552</b>	<b>552</b>	<b>(0)</b>	<b>0.0%</b>	<b>736</b>
Machinery and Equipment	764	736	736	61	552	552	(0)	0.0%	736
<b>Transport Assets</b>	<b>3 516</b>	<b>4 081</b>	<b>4 081</b>	<b>340</b>	<b>3 061</b>	<b>3 061</b>	<b>(0)</b>	<b>0.0%</b>	<b>4 081</b>
Transport Assets	3 516	4 081	4 081	340	3 061	3 061	(0)	0.0%	4 081
<b>Land</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Zoo's, Marine and Non-biological Animals</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Depreciation</b>	<b>131 104</b>	<b>131 285</b>	<b>131 285</b>	<b>10 941</b>	<b>98 464</b>	<b>98 464</b>	<b>(0)</b>	<b>0.0%</b>	<b>131 285</b>

## Supporting Table SC13e

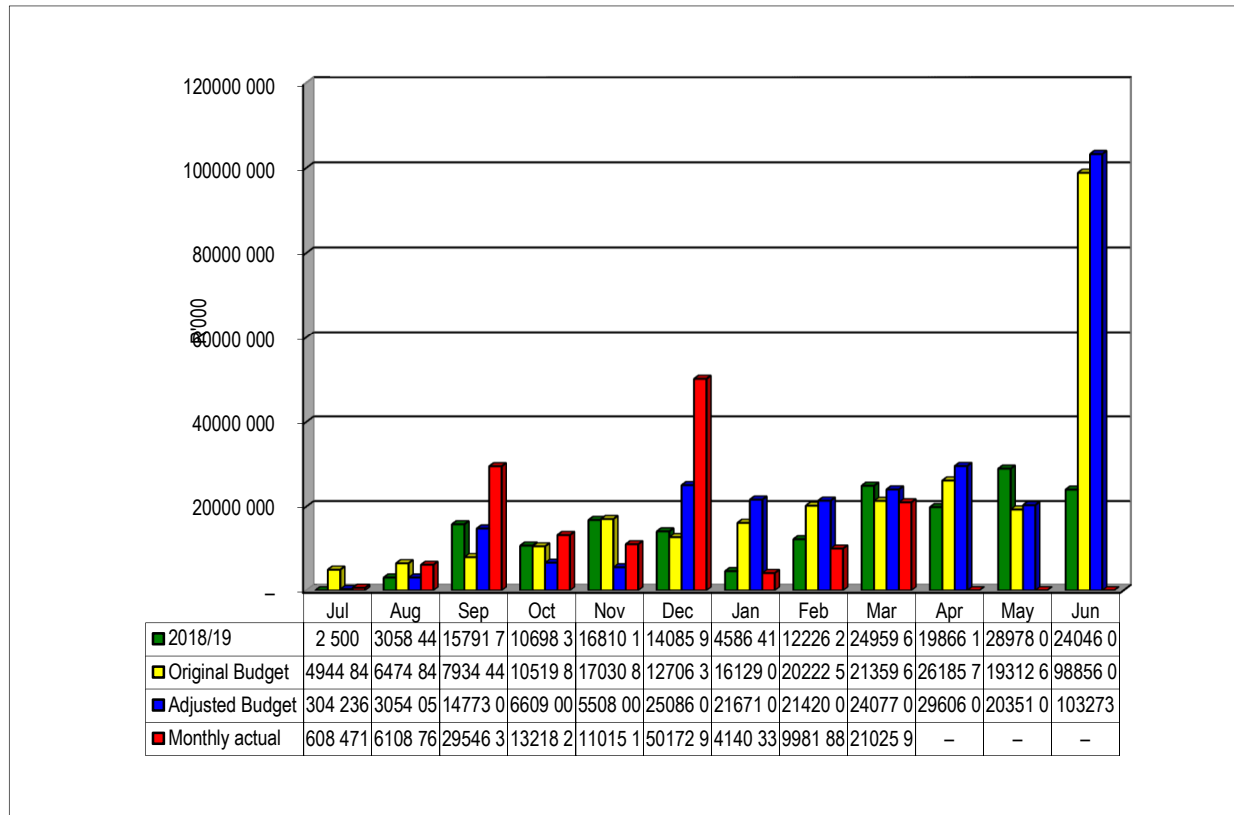
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	23 172	16 905	17	9 387	17 300	7 912	45.7%	16 905
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>									
Storm water Infrastructure	-	3 160	3 160	17	45	100	55	55.1%	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	-	1 471	1 967	496	25.2%	2 011
<i>Distribution</i>		3 600	2 011	-	1 471	1 967	496	25.2%	2 011
Sanitation Infrastructure	-	5 662	984	-	-	1 233	1 233	100.0%	984
<i>Pump Station</i>									
<i>Reticulation</i>		5 662	984	-	-	1 233	1 233	100.0%	984
<i>Waste Water Treatment Works</i>									
Solid Waste Infrastructure	-	1 000	1 000	-	-	-	-	-	1 000
<i>Landfill Sites</i>									
<i>Waste Transfer Stations</i>		1 000	1 000	-	-	-	-	-	1 000
<i>Waste Processing Facilities</i>									
<b>Community Assets</b>	-	16 928	17 928	1 278	5 699	4 952	(748)	-15.1%	17 928
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Halls</i>									
<i>Fire/Ambulance Stations</i>									
<i>Libraries</i>									
Sport and Recreation Facilities	-	16 928	17 928	1 278	5 699	4 952	(748)	-15.1%	17 928
<i>Outdoor Facilities</i>		16 928	17 928	1 278	5 699	4 952	(748)	-15.1%	17 928
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	100	100	-	61	50	(11)	-21.7%	100
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment									
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	-	40 200	34 933	1 296	15 148	22 302	7 154	32.1%	34 933

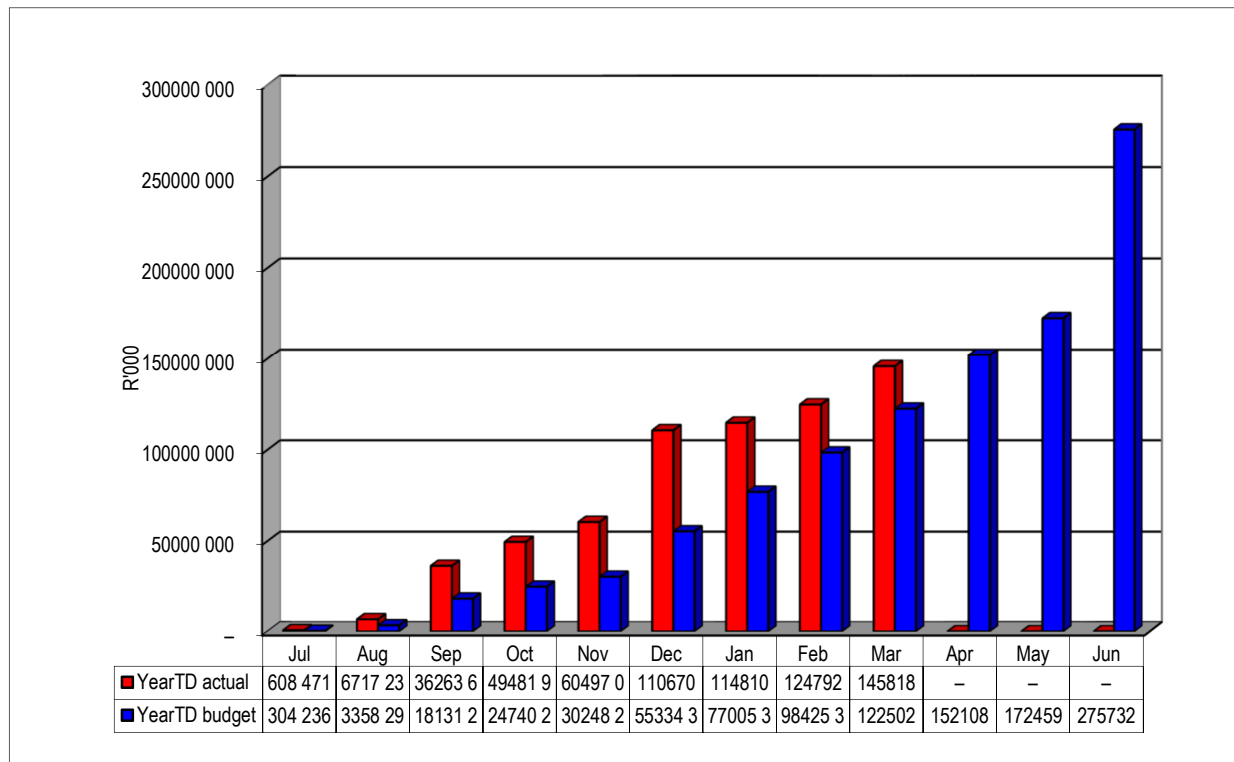
## Other supporting documentation

### Section 71 charts

#### Capital expenditure monthly trend - actual vs target

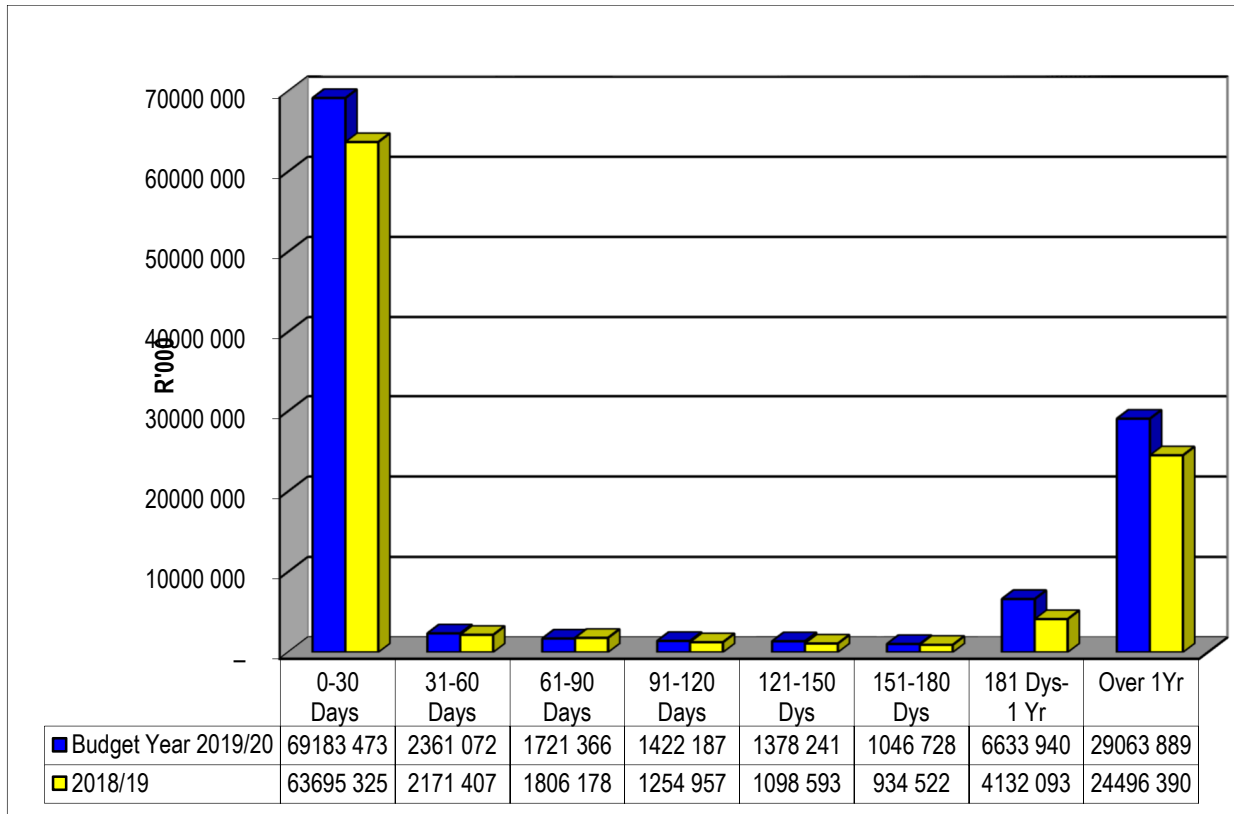


#### Capital expenditure – YTD actual vs YTD trend

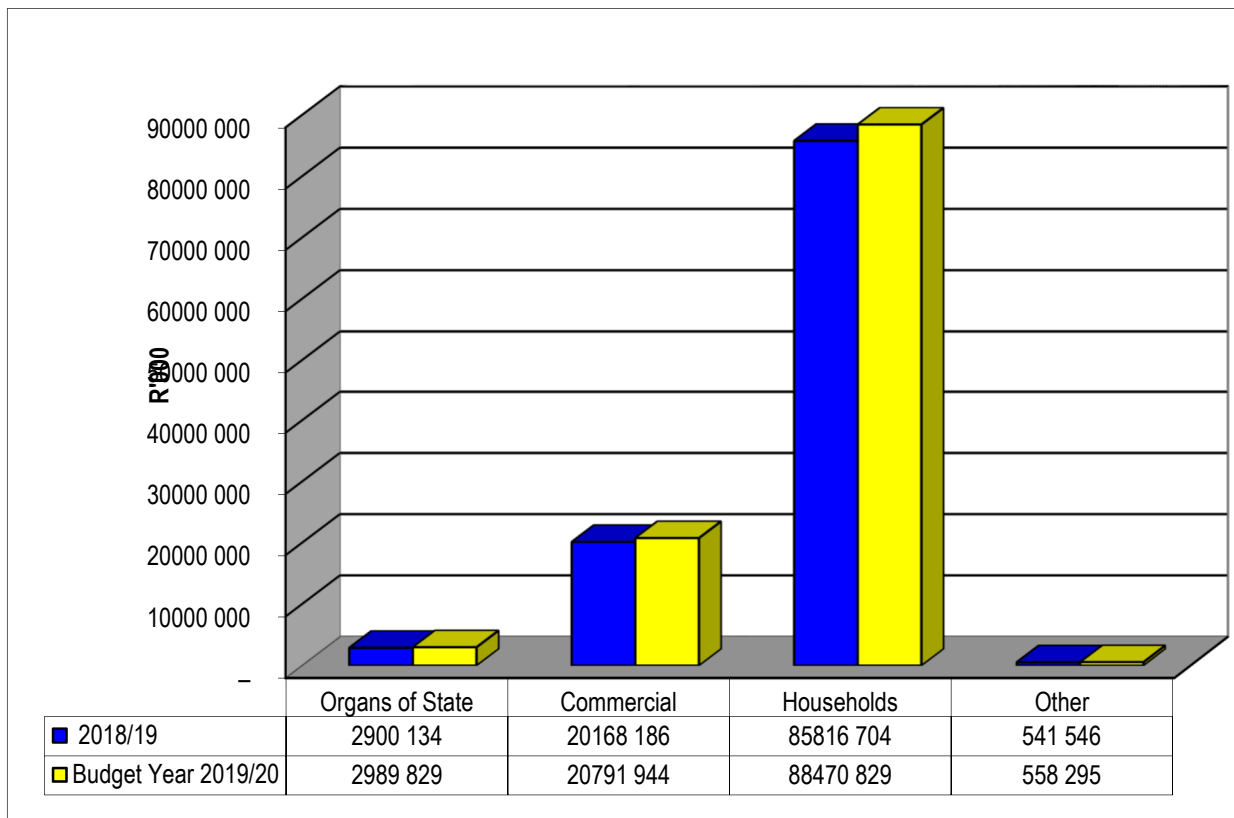




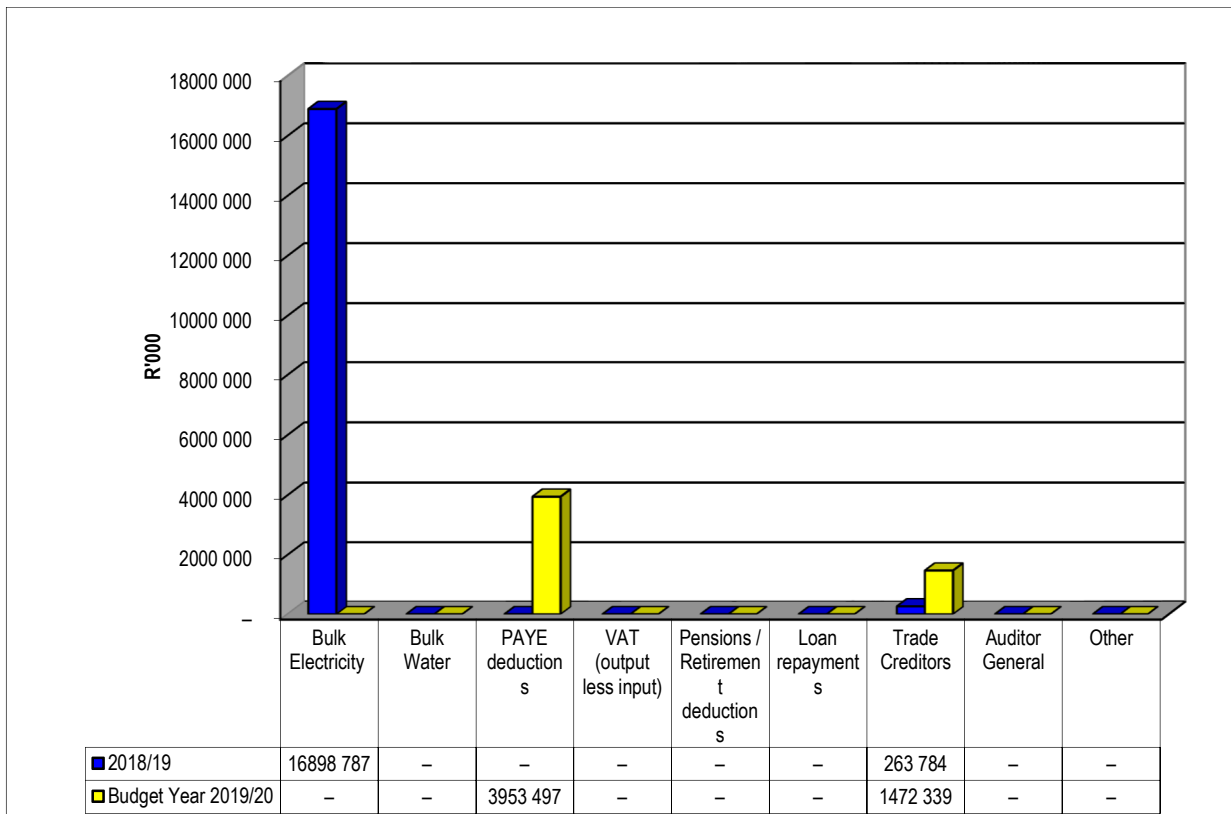
### Debtors Age Analysis



### Debtors by Type



## Creditor Payments



## Municipal manager's quality certification

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

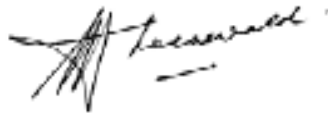
□ **Monthly Budget Statement**

for the month of **March 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 'CC Groenewald', with a stylized flourish at the end.

Date: 20 April 2020