



QUARTERLY BUDGET REPORT SEPTEMBER 2019

In-Year Report of the Municipality

Prepared in terms of Section 52(d) of the Local Government:
Municipal Finance Management Act (Act 56 of 2003) &
Section 31 of the Municipal Budget and Reporting Regulations,
Government Gazette 32141, 17 May 2009.



We belong



We care



We serve

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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.

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.

NDPG – Neighbourhood Development Partnership Grant.

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 GFS classification for capital expenditure.

YTD – Year to date

y-o-y – year-on-year

PART 1 – IN-YEAR REPORT

Mayor's Report

1.1 In-Year Report – Quarterly Budget Report

1.1.1 Implementation of the budget in accordance with the SDBIP

The results of the SDBIP for the first quarter ended 30 September 2019 will be tabled in a separate comprehensive report to council.

1.1.2 Financial problems or risks facing the municipality

No financial problems or risks from a budgetary implementation or financial management perspective.

1.1.3 Other relevant information

The 2019/2020 Budget was compiled according to version 6.3 of the mSCOA classification framework. The below results reflects the first quarter's financial position.

YTD Actual operating revenue at the end of the first quarter for 2019/2020 is at 27.05% of the budgeted revenue of R1.173bn. The expenditure reflects spending of 20.19% against the budgeted expenditure of R1.250bn.

YTD Capital expenditure at the end of September 2019 amounts to R36.3m, or 13.86% of the original budget of R261.7m. Refer to the table on page 28 for the implementation status of the Top 10 Capital Projects.

No adjustments budget was tabled during this quarter.

Outstanding consumer debtors remain stable and the increase primarily reflects the year-on-year increase from increased tariffs as from 1 July 2019.

The positive cash flow remains stable and is in line with budgeted performance.

On 28 June 2019 NERSA approved Electricity tariffs that will come into effect from 01 July 2019.

Resolutions

IN-YEAR REPORTS 2019/2020

This is the resolution that will be presented to Council when the In-Year Report is tabled:

RECOMMENDATION TO THE COUNCIL:

that the report for the quarter ended September 2019, prepared as part of the financial reporting obligations arising from the Local Government: Municipal Finance Management Act, 2003 and additional information, **be noted**.

Executive Summary

As the Auditor General has not yet completed the audit of the 2018/2019 financial statements, the 'Audited Outcome' for 2018/2019 will only reflect in the quarterly report to be tabled after the audit has been completed.

Revenue by Source

The Year-to-Date actual revenue is R317.4m, which is 1.01% above the YTD budget projections of R314.3m at the end of September 2019.

Borrowings

The balance of borrowings amounts to R458.8m at the end of September 2019.

Operating expenditure by vote & type

Current expenditure amounts to R252.4m which is 2.47% below YTD budget projections of R258.8m at the end of September 2019.

Capital expenditure

YTD Capital expenditure amounts to R36.3m or 13.86% of the original budget of R261.7m. The current capital commitments of orders in progress amounts to R54.6m or 20.87% of the original capital budget of R261.7m.

Cash flows

The municipality started the year with a positive cash balance of R533.2 million. The September closing balance is R630.9 million. Refer to Supporting Table SC9 for more details on the cash position.

Allocations received (National & Provincial Grants)

Grants totaling R2.8m was received during September 2019.

Spending on Grants

Spending on grants amounts to R26.6m for September 2019 which includes FMG, EPWP, Main Road Subsidy, LG Internship Graduate Grant, Provincial Library Grant, Housing, INEP & MIG.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M03 September			
Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>	1.01%		
<u>Expenditure By Type</u>	-2.47%		
<u>Capital Expenditure</u>	87.37%	Capital Commitments= R54.6m (20.87%)	
<u>Financial Position</u>			
In order			
<u>Cash Flow</u>			
In order			

Total Revenue (including capital grants)

R thousand	Original Budget	YearTD actual	% of Budget Received/Spent
Revenue	1 243 711	338 738	27.2%
Expenditure	1 249 963	252 367	20.2%
Surplus / (Deficit)	(6 252)	86 371	
Capital	261 677	36 264	13.9%

Total Revenue (excluding capital grants)

R thousand	Original Budget	YearTD actual	% of Budget Received/Spent
Revenue	1 173 517	317 427	27.0%
Expenditure	1 249 963	252 367	20.2%
Surplus / (Deficit)	(76 446)	65 060	
Capital	261 677	36 264	13.9%

Performance in relation to SDBIP targets

See the comprehensive quarterly report to be tabled in Council.

Remedial or corrective steps

Refer to the SDBIP report.

In-year budget statement tables / ...

Table C1: s71 Monthly Budget Statement Summary

WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M03 September

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	242 150	-	19 611	61 536	61 143	393	1%	242 150
Service charges	-	676 330	-	57 185	173 341	172 010	1 331	1%	676 330
Investment revenue	-	28 010	-	3 580	3 385	3 385	-		28 010
Transfers and subsidies	-	152 183	-	6 230	55 809	55 809	-		152 183
Other own revenue	-	74 844	-	6 579	23 355	21 917	1 439	7%	74 844
Total Revenue (excluding capital transfers and contributions)	-	1 173 517	-	93 186	317 427	314 264	3 163	1%	1 173 517
Employee costs	-	399 804	-	30 876	87 379	89 187	(1 808)	-2%	399 804
Remuneration of Councillors	-	11 383	-	908	2 710	2 846	(136)	-5%	11 383
Depreciation & asset impairment	-	131 285	-	10 940	32 821	32 821	-		131 285
Finance charges	-	51 549	-	1 479	1 561	1 561	-		51 549
Materials and bulk purchases	-	339 554	-	42 166	80 910	82 235	(1 326)	-2%	339 554
Transfers and subsidies	-	500	-	8	25	25	-		500
Other expenditure	-	315 888	-	21 727	46 961	50 079	(3 118)	-6%	315 888
Total Expenditure	-	1 249 963	-	108 105	252 367	258 754	(6 387)	-2%	1 249 963
Surplus/(Deficit)	-	(76 446)	-	(14 919)	65 060	55 510	9 550	17%	(76 446)
Transfers and subsidies - capital (monetary a	-	70 194	-	20 343	21 311	21 311	-		70 194
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	(6 252)	-	5 424	86 371	76 821	9 550	12%	(6 252)
Surplus/ (Deficit) for the year	-	(6 252)	-	5 424	86 371	76 821	9 550	12%	(6 252)
Capital expenditure & funds sources									
Capital expenditure	-	261 677	-	29 546	36 264	19 354	16 909	87%	261 677
Capital transfers recognised	-	70 194	-	20 343	21 311	8 363	12 948	155%	70 194
Borrowing	-	90 501	-	8 480	14 085	10 084	4 002	40%	90 501
Internally generated funds	-	100 981	-	723	867	908	(40)	-4%	100 981
Total sources of capital funds	-	261 677	-	29 546	36 264	19 354	16 909	87%	261 677
Financial position									
Total current assets	-	583 535	-		789 708				583 535
Total non current assets	-	3 823 679	-		3 693 103				3 823 679
Total current liabilities	-	234 096	-		223 455				234 096
Total non current liabilities	-	694 547	-		641 027				694 547
Community wealth/Equity	-	3 478 571	-		3 618 329				3 478 571
Cash flows									
Net cash from (used) operating	-	165 492	-	(4 302)	139 076	139 111	35	0%	165 492
Net cash from (used) investing	-	(269 006)	-	(30 266)	(37 819)	(37 819)	-		(269 006)
Net cash from (used) financing	-	58 619	-	(2 174)	(3 452)	(3 452)	-		58 619
Cash/cash equivalents at the month/year end	-	444 120	-	-	630 993	586 854	(44 139)	-8%	488 293
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	70 079	2 848	1 616	2 226	1 093	1 138	4 852	25 604	109 455
Creditors Age Analysis									
Total Creditors	5 242	-	-	-	-	-	-	-	5 242

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
Governance and administration	-	317 773	-	24 586	82 908	82 038	870	1%	317 773
Executive and council	-	31 168	-	16	14 372	12 964	1 408	11%	31 168
Finance and administration	-	286 569	-	24 564	68 518	69 064	(546)	-1%	286 569
Internal audit	-	36	-	6	18	9	9	102%	36
Community and public safety	-	132 968	-	27 329	38 884	35 235	3 650	10%	132 968
Community and social services	-	8 073	-	724	2 392	2 358	34	1%	8 073
Sport and recreation	-	24 825	-	2 184	4 736	4 487	248	6%	24 825
Public safety	-	47 393	-	3 211	10 404	10 830	(426)	-4%	47 393
Housing	-	52 676	-	21 210	21 353	17 559	3 794	22%	52 676
Economic and environmental services	-	14 270	-	801	2 236	3 213	(977)	-30%	14 270
Planning and development	-	10 019	-	783	2 014	2 505	(490)	-20%	10 019
Road transport	-	4 206	-	18	192	701	(509)	-73%	4 206
Environmental protection	-	45	-	-	30	8	22	291%	45
Trading services	-	778 700	-	60 814	214 709	215 089	(380)	0%	778 700
Energy sources	-	438 026	-	38 510	127 179	126 650	528	0%	438 026
Water management	-	147 953	-	10 131	36 315	36 865	(550)	-1%	147 953
Waste water management	-	105 084	-	6 414	26 556	26 719	(162)	-1%	105 084
Waste management	-	87 637	-	5 759	24 659	24 855	(196)	-1%	87 637
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	-	1 243 711	-	113 529	338 738	335 575	3 163	1%	1 243 711
Expenditure - Functional									
Governance and administration	-	247 061	-	21 777	55 735	57 033	(1 298)	-2%	247 061
Executive and council	-	59 731	-	3 736	14 764	14 776	(12)	0%	59 731
Finance and administration	-	184 233	-	17 810	40 289	41 534	(1 245)	-3%	184 233
Internal audit	-	3 097	-	231	681	723	(42)	-6%	3 097
Community and public safety	-	197 962	-	17 590	37 792	39 230	(1 439)	-4%	197 962
Community and social services	-	17 929	-	1 370	3 572	3 771	(199)	-5%	17 929
Sport and recreation	-	51 814	-	3 276	8 470	9 364	(894)	-10%	51 814
Public safety	-	94 795	-	7 217	19 372	19 578	(206)	-1%	94 795
Housing	-	33 424	-	5 727	6 378	6 518	(140)	-2%	33 424
Economic and environmental services	-	162 841	-	10 714	28 508	29 733	(1 224)	-4%	162 841
Planning and development	-	44 429	-	2 905	8 463	9 311	(847)	-9%	44 429
Road transport	-	106 751	-	7 202	18 466	18 599	(133)	-1%	106 751
Environmental protection	-	11 661	-	606	1 579	1 823	(244)	-13%	11 661
Trading services	-	639 154	-	57 809	129 538	131 995	(2 458)	-2%	639 154
Energy sources	-	363 841	-	38 553	82 596	83 591	(995)	-1%	363 841
Water management	-	116 983	-	7 635	18 437	19 077	(640)	-3%	116 983
Waste water management	-	85 886	-	6 364	15 598	16 173	(576)	-4%	85 886
Waste management	-	72 444	-	5 257	12 907	13 154	(246)	-2%	72 444
Other	-	2 945	-	216	795	763	32	4%	2 945
Total Expenditure - Functional	-	1 249 963	-	108 105	252 367	258 754	(6 387)	-2%	1 249 963
Surplus/ (Deficit) for the year	-	(6 252)	-	5 424	86 371	76 821	9 550	12%	(6 252)

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) - M03 September

Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Council	-	31 083	-	11	14 359	12 951	1 408	10.9%	31 083
Vote 2 - Municipal Manager & Internal Audit	-	36	-	6	18	13	5	39.9%	36
Vote 3 - Management Services	-	844	-	268	459	234	225	96.3%	844
Vote 4 - Finance	-	284 914	-	24 246	67 912	68 570	(659)	-1.0%	284 914
Vote 5 - Community Services	-	379 676	-	25 322	95 161	94 293	869	0.9%	379 676
Vote 6 - Economic and Social Development &	-	2 635	-	178	307	310	(3)	-1.0%	2 635
Vote 7 - Infrastructure & Planning	-	497 130	-	60 286	150 117	148 374	1 744	1.2%	497 130
Vote 8 - Protection Services	-	47 393	-	3 211	10 404	10 831	(426)	-3.9%	47 393
Total Revenue by Vote	-	1 243 711	-	113 529	338 738	335 575	3 163	0.9%	1 243 711
Expenditure by Vote									
Vote 1 - Council	-	36 077	-	2 203	10 302	10 302	0	0.0%	36 077
Vote 2 - Municipal Manager & Internal Audit	-	5 797	-	416	1 252	1 264	(12)	-1.0%	5 797
Vote 3 - Management Services	-	56 900	-	4 943	12 330	12 718	(388)	-3.1%	56 900
Vote 4 - Finance	-	75 077	-	8 779	16 873	16 634	238	1.4%	75 077
Vote 5 - Community Services	-	439 679	-	29 634	77 582	80 679	(3 096)	-3.8%	439 679
Vote 6 - Economic and Social Development &	-	13 291	-	757	2 233	2 599	(366)	-14.1%	13 291
Vote 7 - Infrastructure & Planning	-	527 994	-	54 020	111 922	114 478	(2 556)	-2.2%	527 994
Vote 8 - Protection Services	-	95 150	-	7 353	19 873	20 079	(206)	-1.0%	95 150
Total Expenditure by Vote	-	1 249 963	-	108 105	252 367	258 754	(6 387)	-2.5%	1 249 963
Surplus/ (Deficit) for the year	-	(6 252)	-	5 424	86 371	76 821	9 550	12.4%	(6 252)

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) - M03 September

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		242 150		19 611	61 536	61 143	393	1%	242 150
Service charges - electricity revenue		398 868		35 674	107 099	105 700	1 399	1%	398 868
Service charges - water revenue		127 320		9 418	29 775	29 708	67	0%	127 320
Service charges - sanitation revenue		80 020		6 353	19 131	19 071	60	0%	80 020
Service charges - refuse revenue		70 122		5 742	17 335	17 531	(195)	-1%	70 122
Rental of facilities and equipment		3 562		524	1 632	1 514	118	8%	3 562
Interest earned - external investments		28 010		3 580	3 385	3 385	-		28 010
Interest earned - outstanding debtors		4 151		373	1 202	1 107	95	9%	4 151
Fines, penalties and forfeits		32 552		2 687	8 529	8 138	391	5%	32 552
Licences and permits		2 462		188	625	616	10	2%	2 462
Agency services		4 700		366	1 265	1 175	90	8%	4 700
Transfers and subsidies		152 183		6 230	55 809	55 809	-		152 183
Other revenue		27 416		2 441	10 101	9 367	734	8%	27 416
Gains on disposal of PPE							-		
Total Revenue (excluding capital transfers and contributions)	-	1 173 517	-	93 186	317 427	314 264	3 163	1%	1 173 517
Expenditure By Type									
Employee related costs		399 804		30 876	87 379	89 187	(1 808)	-2%	399 804
Remuneration of councillors		11 383		908	2 710	2 846	(136)	-5%	11 383
Debt impairment		24 902		2 075	6 225	6 225	-		24 902
Depreciation & asset impairment		131 285		10 940	32 821	32 821	-		131 285
Finance charges		51 549		1 479	1 561	1 561	-		51 549
Bulk purchases		275 880		33 325	68 278	68 970	(692)	-1%	275 880
Other materials		63 675		8 841	12 631	13 266	(634)	-5%	63 675
Contracted services		207 536		11 161	22 926	25 077	(2 151)	-9%	207 536
Transfers and subsidies		500		8	25	25	-		500
Other expenditure		83 450		8 491	17 810	18 776	(966)	-5%	83 450
Loss on disposal of PPE							-		
Total Expenditure	-	1 249 963	-	108 105	252 367	258 754	(6 387)	-2%	1 249 963
Surplus/(Deficit)	-	(76 446)	-	(14 919)	65 060	55 510	9 550	17%	(76 446)
Transfers and subsidies - capital (monetary allocations) (National /		70 194		20 343	21 311	21 311	-		70 194
Transfers and subsidies - capital (in-kind - all)							-		
Surplus/(Deficit) after capital transfers & Taxation	-	(6 252)	-	5 424	86 371	76 821	-		(6 252)
Surplus/(Deficit) after taxation	-	(6 252)	-	5 424	86 371	76 821			(6 252)
Surplus/(Deficit) attributable to municipality	-	(6 252)	-	5 424	86 371	76 821			(6 252)
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	-	(6 252)	-	5 424	86 371	76 821			(6 252)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 1.01% above the YTD budget projections.

Current expenditure is 2.47% below YTD budget projections for September 2019.

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) - M03 September

Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 5 - Community Services	-	54 583	-	5 135	9 247	8 543	703	8%	54 583
Vote 6 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	-	40 128	-	23 180	25 124	7 782	17 342	223%	40 128
Vote 8 - Protection Services	-	5 588	-	-	-	-	-	-	5 588
Total Capital Multi-year expenditure	-	100 298	-	28 316	34 371	16 325	18 045	111%	100 298
Single Year expenditure appropriation									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	3 975	-	-	-	-	-	-	3 975
Vote 4 - Finance	-	30	-	22	22	8	15	193%	30
Vote 5 - Community Services	-	97 601	-	64	64	319	(255)	-80%	97 601
Vote 6 - Economic and Social Development & Tourism	-	7 906	-	-	-	-	-	-	7 906
Vote 7 - Infrastructure & Planning	-	45 186	-	1 119	1 738	2 144	(406)	-19%	45 186
Vote 8 - Protection Services	-	6 680	-	25	69	558	(489)	-88%	6 680
Total Capital single-year expenditure	-	161 378	-	1 231	1 893	3 029	(1 136)	-38%	161 378
Total Capital Expenditure	-	261 677	-	29 546	36 264	19 354	16 909	87%	261 677
Capital Expenditure - Functional Classification									
Governance and administration									
Executive and council	-	4 105	-	22	22	341	(319)	-94%	4 105
Finance and administration	-	10	-	-	-	-	-	-	10
Internal audit	-	4 095	-	22	22	341	(319)	-94%	4 095
Community and public safety									
Community and social services	-	64 760	-	16 987	17 549	5 178	12 370	239%	64 760
Sport and recreation	-	3 280	-	-	-	-	-	-	3 280
Public safety	-	18 770	-	1 116	1 634	1 564	70	4%	18 770
Housing	-	16 271	-	25	69	106	(37)	-35%	16 271
Health	-	26 439	-	15 846	15 846	3 508	12 338	352%	26 439
Economic and environmental services									
Planning and development	-	30 410	-	68	168	534	(366)	-69%	30 410
Road transport	-	8 899	-	4	104	242	(138)	-57%	8 899
Environmental protection	-	21 510	-	64	64	293	(229)	-78%	21 510
Trading services									
Energy sources	-	162 402	-	12 470	18 525	13 301	5 224	39%	162 402
Water management	-	34 124	-	7 334	9 278	6 531	2 747	42%	34 124
Waste water management	-	48 504	-	3 707	5 722	3 559	2 163	61%	48 504
Waste management	-	62 843	-	1 429	3 525	3 211	314	10%	62 843
	-	16 931	-	-	-	-	-	-	16 931
Total Capital Expenditure - Functional Classification	-	261 677	-	29 546	36 264	19 354	16 909	87%	261 677
Funded by:									
National Government	-	39 010	-	4 497	5 465	4 176	1 289	31%	39 010
Provincial Government	-	31 184	-	15 846	15 846	4 187	11 659	278%	31 184
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	70 194	-	20 343	21 311	8 363	12 948	155%	70 194
Borrowing	-	90 501	-	8 480	14 085	10 084	4 002	40%	90 501
Internally generated funds	-	100 981	-	723	867	908	(40)	-4%	100 981
Total Capital Funding	-	261 677	-	29 546	36 264	19 354	16 909	87%	261 677

Capital expenditure is 87.37% above the Year-to-Date budget projections. Refer to the table on page 28 for the implementation status of the Top 10 Capital Projects.

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	2018/19	Budget Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash		124 120		195 728	124 120
Call investment deposits		320 000		435 265	320 000
Consumer debtors		73 134		81 637	73 134
Other debtors		35 523		40 901	35 523
Current portion of long-term receivables		7		7	7
Inventory		30 752		36 170	30 752
Total current assets	-	583 535	-	789 708	583 535
Non current assets					
Long-term receivables		4		13	4
Investments		57 885		52 079	57 885
Investment property		114 846		119 698	114 846
Investments in Associate					
Property, plant and equipment		3 645 621		3 512 716	3 645 621
Biological					
Intangible		5 323		8 597	5 323
Other non-current assets					
Total non current assets	-	3 823 679	-	3 693 103	3 823 679
TOTAL ASSETS	-	4 407 214	-	4 482 810	4 407 214
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing		42 244		42 244	42 244
Consumer deposits		63 074		40 375	63 074
Trade and other payables		95 207		107 265	95 207
Provisions		33 570		33 570	33 570
Total current liabilities	-	234 096	-	223 455	234 096
Non current liabilities					
Borrowing		455 453		416 606	455 453
Provisions		239 095		224 420	239 095
Total non current liabilities	-	694 547	-	641 027	694 547
TOTAL LIABILITIES	-	928 643	-	864 481	928 643
NET ASSETS	-	3 478 571	-	3 618 329	3 478 571
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		3 475 231		3 615 065	3 475 231
Reserves		3 340		3 264	3 340
TOTAL COMMUNITY WEALTH/EQUITY	-	3 478 571	-	3 618 329	3 478 571

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 - M03 September

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates		241 063		33 969	65 751	65 750	1	0%	241 063
Service charges		673 293		79 531	182 783	182 799	(16)	0%	673 293
Other revenue		66 179		11 130	24 374	24 376	(2)	0%	66 179
Government - operating		152 183		6 230	55 809	55 809	-		152 183
Government - capital		70 194		20 343	21 311	21 311	-		70 194
Interest		32 161		2 746	4 587	4 587	-		32 161
Dividends							-		
Payments									
Suppliers and employees		(1 017 533)		(156 765)	(213 954)	(213 936)	18	0%	(1 017 533)
Finance charges		(51 549)		(1 479)	(1 561)	(1 561)	-		(51 549)
Transfers and Grants		(500)		(8)	(25)	(25)	-		(500)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	165 492	-	(4 302)	139 076	139 111	35	0%	165 492
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		-		-	-	-	-		-
Decrease (Increase) in non-current debtors		-		-	-	-	-		-
Decrease (increase) other non-current receivables		10		0	1	1	-		10
Decrease (increase) in non-current investments		(7 339)		(720)	(1 556)	(1 556)	-		(7 339)
Payments									
Capital assets		(261 677)		(29 546)	(36 264)	(36 264)	-		(261 677)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(269 006)	-	(30 266)	(37 819)	(37 819)	-		(269 006)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-		-	-	-	-		-
Borrowing long term/refinancing		74 300		-	-	-	-		74 300
Increase (decrease) in consumer deposits		23 028		20	356	356	-		23 028
Payments									
Repayment of borrowing		(38 709)		(2 195)	(3 807)	(3 807)	-		(38 709)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	58 619	-	(2 174)	(3 452)	(3 452)	-		58 619
NET INCREASE/ (DECREASE) IN CASH HELD	-	(44 895)	-	(36 743)	97 806	97 840			(44 895)
Cash/cash equivalents at beginning:		489 014			533 188	489 014			533 188
Cash/cash equivalents at month/year end:		444 120			630 993	586 854			488 293

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 630.9million.

The municipality started the year with a positive cash balance of R533.2 million. The September closing balance is R630.9 million. Refer to Supporting Table SC9 for more details on the cash position.

Supporting Table SC9: Monthly Budget Statement – Actual & revised targets for cash receipts & cash flows

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

Description	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Cash Receipts By Source															
Property rates	21 376	10 407	33 969									175 312	241 063	255 568	272 340
Service charges - electricity revenue	15 051	43 242	45 156									293 628	397 077	455 317	523 459
Service charges - water revenue	10 820	14 069	19 997									81 863	126 748	133 404	141 435
Service charges - sanitation revenue	6 806	4 126	7 596									61 133	79 661	82 132	87 076
Service charges - refuse	5 550	3 589	6 782									53 887	69 807	79 071	89 573
Service charges - other		-	-												
Rental of facilities and equipment	618	594	368									1 965	3 546	3 727	3 932
Interest earned - external investments	-	1 012	2 373									24 625	28 010	29 690	31 471
Interest earned - outstanding debtors	408	421	373									2 949	4 151	4 400	4 664
Dividends received	-	-	-									-	-	-	-
Fines, penalties and forfeits	3 078	2 765	2 687									(137)	8 393	8 908	9 424
Licences and permits	223	215	188									1 837	2 462	2 580	2 627
Agency services	469	431	366									3 435	4 700	4 982	5 281
Transfer receipts - operating	48 554	1 025	6 230									96 374	152 183	157 143	168 217
Other revenue	5 435	(583)	7 522									34 705	47 078	31 707	31 846
Cash Receipts by Source	118 386	81 312	133 607	-	-	-	-	-	-	-	-	831 574	1 164 879	1 248 620	1 371 345
Other Cash Flows by Source															
Transfer receipts - capital	236	732	20 343									48 884	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									22 673	23 028	4 654	4 682
Receipt of non-current debtors		-	-									-	-	-	-
Receipt of non-current receivables			0	0								9	10	7	3
Change in non-current investments	(538)	(297)	(720)									(5 783)	(7 339)	(7 575)	(7 730)
Total Cash Receipts by Source	118 017	82 149	153 251	-	-	-	-	-	-	-	-	971 656	1 325 073	1 341 870	1 487 292
Cash Payments by Type															
Employee related costs	26 546	29 076	30 101									302 500	388 224	414 152	438 547
Remuneration of councillors	894	908	908									8 673	11 383	11 878	12 397
Interest paid	82	(0)	1 479									49 988	51 549	54 249	56 058
Bulk purchases - Electricity	3	34 950	33 325									207 602	275 880	319 000	368 859
Bulk purchases - Water & Sewer												-	-	-	-
Other materials	1 015	2 775	8 841									51 043	63 675	71 299	71 581
Contracted services	1 510	10 255	11 161									184 610	207 536	229 784	237 280
Grants and subsidies paid - other municipalities												-	-	-	-
Grants and subsidies paid - other	8	8	8									475	500	525	551
General expenses	1 476	(52 219)	72 428									49 151	70 836	74 960	105 513
Cash Payments by Type	31 534	25 754	158 252	-	-	-	-	-	-	-	-	854 042	1 069 582	1 175 846	1 290 787
Other Cash Flows/Payments by Type															
Capital assets	608	6 109	29 546									225 413	261 677	148 464	154 324
Repayment of borrowing	1 613	-	2 195									34 901	38 709	42 244	47 007
Other Cash Flows/Payments												-	-	-	-
Total Cash Payments by Type	33 755	31 863	189 993	-	-	-	-	-	-	-	-	1 114 356	1 369 967	1 366 554	1 492 118
NET INCREASE/(DECREASE) IN CASH HELD	84 262	50 287	(36 743)	-	-	-	-	-	-	-	-	(142 700)	(44 895)	(24 684)	(4 825)
Cash/cash equivalents at the month/year begin	533 188	617 449	667 736	630 993	630 993	630 993	630 993	630 993	630 993	630 993	630 993	630 993	533 188	488 293	463 609
Cash/cash equivalents at the month/year end:	617 449	667 736	630 993	630 993	630 993	630 993	630 993	630 993	630 993	630 993	630 993	488 293	488 293	463 609	458 784

This supporting table gives details of information summarised in Table C7.

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2019/20										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	13 701	515	343	263	257	282	883	3 123	19 369	4 809		5 259
Trade and Other Receivables from Exchange Transactions - Electricity	1300	18 993	495	272	175	153	134	677	3 718	24 615	4 856		5 781
Receivables from Non-exchange Transactions - Property Rates	1400	20 884	696	375	269	236	281	1 036	2 781	26 558	4 603		6 825
Receivables from Exchange Transactions - Waste Water Management	1500	7 282	284	192	172	159	154	633	1 852	10 729	2 971		2 909
Receivables from Exchange Transactions - Waste Management	1600	6 521	208	121	98	88	78	360	1 410	8 884	2 034		2 387
Receivables from Exchange Transactions - Property Rental Debtors	1700	806	327	32	23	4	4	18	237	1 450	285		261
Interest on Arrear Debtor Accounts	1810	111	60	45	75	51	62	403	7 949	8 755	8 540		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	1 781	263	237	1 151	145	143	841	4 534	9 095	6 814		2 872
Total By Income Source	2000	70 079	2 848	1 616	2 226	1 093	1 138	4 852	25 604	109 455	34 912	-	26 294
2017/18 - totals only		63 695	2 171	1 806	1 255	1 099	935	4 132	24 496	99 589	31 917		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 854	139	36	30	32	90	87	1 619	3 888	1 859		315
Commercial	2300	9 661	545	92	54	48	41	219	1 272	11 932	1 634		951
Households	2400	58 811	2 160	1 487	2 142	1 013	1 006	4 539	22 618	93 776	31 319		25 025
Other	2500	(247)	3	1	0	0	0	6	95	(141)	101		3
Total By Customer Group	2600	70 079	2 848	1 616	2 226	1 093	1 138	4 852	25 604	109 455	34 912	-	26 294

The overall increased debtors' mainly results from the y-o-y increase in billings from increased tariffs at the start of the new financial year. This can be seen from the increase in the 0-30 days (current) debtors.

Summary of Indigent Households

Indigent Household Statistics					
	Indigent Households	Amount	Other Households	Total Households	
2 019					
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					
November					
December					
2 020					
January					
February					
March					
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)
7654			6KL	7654	0	7654	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)
130	7524		50kWh	7654	0	7654	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	Older than 90 days
2019/2020											
June									0	0	0
May									0	0	0
April									0	0	0
March									0	0	0
February									0	0	0
January									0	0	0
December									0	0	0
November									0	0	0
October									0	0	0
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	34 912 422
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	33 539 133
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	32 776 217

Government Debt

Overstrand Municipality as at 30/09/2019	Total Debt	Services	Rates	Other
Department Responsible for the Debt				
NPW 2227	2 166 935	1 178 553	972 310	16 072
WCED 2251	1 273 722	1 273 722	0	0
OTHER 2210+2255	75 478	18 339	57 139	0
HEALTH 2252	141 641	128 967	11 747	927
TPW 2256	179 868	-75 212	254 983	97
HOUSING 2253+2215	22 854	22 854	0	0
OTHER MUNICIPALITIES 2276	27 142	27 142	0	0
TOTAL OUTSTANDING	3 887 639	2 574 365	1 296 179	17 095

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2019/20								
		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	4 199								4 199
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	1 043								1 043
Auditor General	0800									-
Other	0900									-
Total By Customer Type	1000	5 242	-	-	-	-	-	-	-	5 242

Supporting Table SC4 reflects current creditors at the end of September 2019.

The payment of creditors is within requirements of the MFMA.

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
								Opening balance	Interest to be realised	Partial / Premature Withdrawal	Investment Top Up	Closing Balance
R thousands												
Municipality												
LIBERTY 15934476	15 YEARS	Policy	YES	VARIABLE		NO	01/09/2025	17 561	85		125	17 771
LIBERTY 21196964	14 YEARS	Policy	YES	VARIABLE		NO	01/09/2025	30 778	154		260	31 192
MOMENTUM MP 3853776	14 YEARS	Policy	YES	VARIABLE		NO	01/07/2026	3 020	66		30	3 116
ABSA 9331734880	DEP PLUS	DEP PLUS	YES	VARIABLE	6.25	NO		10 267	50	(52)		10 265
Nedbank 03/7881534451 ref: 245	184 days	FIXED DEP	YES	FIXED	8.5	NO	07/11/2019	100 000				100 000
Nedbank 03/7881534451 ref:246	124 days	FIXED DEP	YES	FIXED	8.15	NO	30/09/2019	100 000	2 769	(102 769)		-
Standard Bank 288434005-028	124 days	FIXED DEP	YES	FIXED	8.05	NO	28/10/2019	75 000				75 000
Nedbank 03/7881534451 ref: 247	124 days	FIXED DEP	YES	FIXED	8.05	NO	28/10/2019	75 000				75 000
Nedbank 03/7881534451 ref: 248	184 days	FIXED DEP	YES	FIXED	8.05	NO	15/01/2020	100 000				100 000
Standard Bank 288434005-027	124 days	FIXED DEP	YES	FIXED	7.8	NO	09/12/2019	75 000				75 000
TOTAL INVESTMENTS AND INTEREST								586 626		(102 821)	415	487 345

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 - M03 September

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	-	110 882	-	-	46 666	46 666	-		110 882
Local Government Equitable Share		106 697			44 457	44 457	-		106 697
Finance Management		1 550			1 550	1 550			1 550
EPWP Incentive		2 635			659	659			2 635
Provincial Government:	-	38 392	-	2 830	15 336	15 336	-		38 392
Human Settlements Development Grant		25 061		2 830	9 749	9 749	-		25 061
Library Services Grant		7 287			2 429	2 429	-		7 287
Financial Management Capacity Building Grant		380					-		380
Maintenance & Constuction of Transport Infrastructure		126					-		126
Western Cape Financial Management Support Grant		280					-		280
Local Government Internship Grant							-		
Municipal Service Delivery & Capacity Building Grant							-		
Thusong Service Centre		100					-		100
Resourcing Funding for Est & Support of a K9 Unit		2 000					-		2 000
Disaster Management Grant		3 157			3 157	3 157	-		3 157
Total Operating Transfers and Grants	-	149 274	-	2 830	62 002	62 002	-		149 274
Capital Transfers and Grants									
National Government:	-	39 010	-	-	9 650	9 650	-		39 010
Municipal Infrastructure Grant (MIG)		32 010			6 650	6 650	-		32 010
Integrated National Electrification Programme		7 000			3 000	3 000			7 000
Provincial Government:	-	28 281	-	-	58 531	58 531	-		28 281
Human Settlements Development Grant		26 439			56 689	56 689	-		26 439
Resourcing Funding for Est & Support of a K9 Unit									
Disaster Management Grant		1 843			1 843	1 843			1 843
Other grant providers:	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	-	67 291	-	-	68 181	68 181	-		67 291
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	216 565	-	2 830	130 183	130 183	-		216 565

Grant receipts are monitored according to the payment schedules.

Supporting Table SC7(1) – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	-	4 185	-	236	533	533	-		4 185
Local Government Equitable Share							-		
Finance Management		1 550		58	227	227	-		1 550
EPWP Incentive		2 635		178	307	307	-		2 635
							-		
Provincial Government:	-	37 968	-	5 994	7 662	7 662	-		37 968
Human Settlements Development Grant		25 837		5 316	5 316	5 316	-		25 837
Library Services Grant		7 287		672	2 202	2 202			7 287
Financial Management Capacity Building Grant		980							980
Maintenance & Constuction of Transport Infrastructure		126			126	126			126
Western Cape Financial Management Support Grant		560							560
Local Government Internship Grant		36		6	18	18			36
Municipal Service Delivery & Capacity Building Grant		144					-		144
Thusong Service Centre		100					-		100
Resourcing Funding for Est &Support of a K9 Unit		2 897							2 897
Other grant providers:	-	176	-	0	0	0	-		176
Spaces For Sport		176		0	0	0	-		176
							-		
Total operating expenditure of Transfers and Grants:	-	42 329	-	6 230	8 195	8 195	-		42 329
Capital expenditure of Transfers and Grants									
National Government:	-	39 010	-	4 497	5 465	5 465	-		39 010
Municipal Infrastructure Grant (MIG)		32 010		1 702	2 220	2 220	-		32 010
Integrated National Electrification Programme		7 000		2 795	3 244	3 244	-		7 000
							-		
Provincial Government:	-	31 184	-	15 846	15 846	15 846	-		31 184
Human Settlements Development Grant		26 439		15 846	15 846	15 846	-		26 439
Public Transport Non-Motorised Infra Grant		2 903							2 903
Resourcing Funding for Est &Support of a K9 Unit		1 843							1 843
Other grant providers:	-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	70 194	-	20 343	21 311	21 311	-		70 194
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	112 523	-	26 574	29 506	29 506	-		112 523

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 - M03 September

Description	Budget Year 2019/20				
	Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Local Government Equitable Share				-	
Finance Management				-	
EPWP Incentive				-	
Other transfers and grants [insert description]				-	
Provincial Government:					
Human Settlements Development Grant					
Library Services Grant					
Financial Management Capacity Building Grant					
Local Government Internship Grant					
Total operating expenditure of Approved Roll-overs					
Capital expenditure of Approved Roll-overs					
National Government:					
Municipal Infrastructure Grant (MIG)					
Other capital transfers [insert description]					
Provincial Government:					
Human Settlements Development Grant					
Public Transport Non-Motorised Infrastructure Grant					
Library Services Grant					
Total capital expenditure of Approved Roll-overs					
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS					

A Roll over application was submitted to Provincial Treasury during July and August 2019 for the unspent Title Deeds- Housing Funds, LG Internship Graduate Grant, Financial Management Capacity Building Grant, Financial Management Support Grant, Municipal Service Delivery & Capacity Building Grant and Resourcing Funding for Establishment and support of a K9 Unit. The final outcome is expected to be gazette in November 2019.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages		10 317		815	2 435	2 579	(145)	-6%	10 317
Pension and UIF Contributions				-		-	-		
Medical Aid Contributions				-		-	-		
Motor Vehicle Allowance				-		-	-		
Cellphone Allowance		1 066		93	275	266	9	3%	1 066
Housing Allowances							-		
Other benefits and allowances							-		
Sub Total - Councillors	-	11 383	-	908	2 710	2 846	(136)	-5%	11 383
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages		11 292		960	2 890	2 823	67	2%	11 292
Pension and UIF Contributions		-		-	-	-	-		-
Medical Aid Contributions		-		-	-	-	-		-
Overtime		-		-	-	-	-		-
Performance Bonus		109		-	-	-	-		109
Motor Vehicle Allowance		-		-	-	-	-		-
Cellphone Allowance		187		16	47	47	-		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	-	11 588	-	975	2 936	2 870	67	2%	11 588
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		245 260		19 142	56 082	57 311	(1 228)	-2%	245 260
Pension and UIF Contributions		41 471		3 305	9 896	10 049	(153)	-2%	41 471
Medical Aid Contributions		14 459		1 068	3 206	3 359	(153)	-5%	14 459
Overtime		29 320		3 147	5 713	5 864	(151)	-3%	29 320
Performance Bonus						-	-		440
Motor Vehicle Allowance		7 947		653	1 945	1 975	(30)	-1%	7 947
Cellphone Allowance		2 067		163	480	514	(33)	-6%	2 067
Housing Allowances		2 567		208	630	638	(8)	-1%	2 567
Other benefits and allowances		30 363		985	2 800	2 919	(119)	-4%	30 363
Payments in lieu of leave		1 125		94	281	281	-		1 125
Long service awards		2 062		172	516	516	-		2 062
Post-retirement benefit obligations		11 571		964	2 893	2 893	-		11 131
Sub Total - Other Municipal Staff	-	388 216	-	29 901	84 443	86 318	(1 875)	-2%	388 216
TOTAL SALARY, ALLOWANCES & BENEFITS	-	411 187		31 784	90 089	92 033	(1 945)	-2%	411 187
TOTAL MANAGERS AND STAFF	-	399 804	-	30 876	87 379	89 188	(1 809)	-2%	399 804

SDBIP

The results of the SDBIP for the first quarter ended 30 September 2019 will be included in a separate comprehensive report to be tabled in Council.

Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

Description of financial indicator	Basis of calculation	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	14.6%	0.0%	0.6%	5.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	34.6%	0.0%	38.8%	34.6%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.0%	0.0%	15.6%	17.0%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	13636.3%	0.0%	12763.8%	13636.3%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	249.3%	0.0%	353.4%	249.3%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	189.7%	0.0%	282.4%	189.7%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	9.3%	0.0%	38.6%	9.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%		Annual Indicator	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		5.5%		Annual Indicator	5.5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		18.3%		Annual Indicator	18.3%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	34.1%	0.0%	27.5%	34.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	17.0%	0.0%	8.5%	17.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	15.6%	0.0%	0.5%	5.4%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		13.4		Annual Indicator	13.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		11.8%		Annual Indicator	11.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.9		Annual Indicator	4.9

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
Monthly expenditure performance trend									
July		4 945		608	608	4 945	(4 336)	-87.7%	0%
August		6 475		6 109	6 717	11 420	(4 702)	-41.2%	3%
September		7 934		29 546	36 264	19 354	16 909	87.4%	14%
October		10 520				29 874	-		
November		17 031				46 905	-		
December		12 706				59 611	-		
January		16 129				75 740	-		
February		20 223				95 963	-		
March		21 360				117 322	-		
April		26 186				143 508	-		
May		19 313				162 821	-		
June		98 856				261 677	-		

See comments under variances.

Top 10 Capital Projects

umb	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	WATER MASTER PLAN IMPLEMENTATION	16 286 360		2 343 878	Construction	Construction stage, 20% completed (Contract SC1919/2018)	Relatively slow progress made by the contractor in some areas.	Being managed in terms of the contract General Conditions, including penalties for late completion.
2	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	15 577 530		1 607 702	Design/Tender.	Phase 1 under construction. Phase 2 - Tender advertised 04/10/2019	Awaited MIG approval.	Tender advertised 04/10/2019
3	Masakhane	Ward 01	MASAKHANE IRDP(296)	11 113 300		5 038 106	In progress - Installation of Civil Infrastructure.	69% Progress	N/A	N/A
4	Overstrand	Overstrand	HERMANUS NEW WASTE MANAGEMENT FACILITY	10 000 000			Planning	Project in planning phase, Transport impact statement and survey of services completed for new location. Plans being drafted, to be followed by tender specifications.	Consent use application still has to be advertised for public comment in terms of the authority zoning of the property.	All tasks are being expedited as far as practically possible.
5	Pringle Bay	Ward 10	NEW RESERVOIR FOR PRINGLE BAY	9 175 105			Advertising	Tenders were advertised on 9 September 2019, for closure on 11 October 2019.	Initial tender had to be cancelled due to no responsive bid received. 6 Month compulsory waiting period for re-advertising.	Evaluation and adjudication process will be expedited where possible.
6	Hermanus	Ward 03	CBD REGENERATION PROGRAM	7 644 182			Tender cancelled 04/10/2019.	Design/Tender stage.	Tender cancelled 04/10/2019	Busy with preparations for re-tendering process.
7	Blompark	Ward 02	BLOMPARK HOUSING PROJECT BULK STORMWATER	7 485 744			Tender awarded 20/09/2019	Site handover meeting held 03/10/2019	N/A	N/A
8	Masakhane	Ward 01 & 02	NEW 4ML RESERVOIR	7 098 256		612 693	Design/Tender.	Tender advertised 04/10/2019.	Awaited MIG approval.	Tender advertised 04/10/2019.
9	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION	6 574 574		1 661 134	Construction	Construction stage, 30% completed (Contract SC1916/2018)	None at this stage.	Not applicable.
10	Hermanus	Ward 03	STORMWATER - MAIN RD & HIGH STREET	6 257 665		183 232	Tender cancelled 04/10/2019	Design/Tender stage.	Tender cancelled 04/10/2019	Busy with preparations for re-tendering process.
Totals				97 212 716	0	11 446 746				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03
September

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	143 762	-	8 168	10 603	7 750	(2 853)	-36.8%	143 762
Roads Infrastructure	-	19 683	-	64	64	421	357	84.8%	19 683
<i>Roads</i>	-	19 683	-	64	64	421	357	84.8%	19 683
Storm water Infrastructure	-	23 841	-	157	157	460	304	66.0%	23 841
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	23 801	-	4 616	6 172	3 211	(2 961)	-92.2%	23 801
<i>MV Substations</i>	-	6 956	-	-	-	-	-	-	6 956
<i>MV Networks</i>	-	16 845	-	4 616	6 172	3 211	(2 961)	-92.2%	16 845
Water Supply Infrastructure	-	42 344	-	2 363	2 363	2 068	(295)	-14.2%	42 344
<i>Boreholes</i>	-	2 000	-	-	-	-	-	-	2 000
<i>Reservoirs</i>	-	16 273	-	2 363	2 363	2 068	(295)	-14.2%	16 273
<i>Water Treatment Works</i>	-	2 150	-	-	-	-	-	-	2 150
<i>Distribution</i>	-	21 921	-	-	-	-	-	-	21 921
Sanitation Infrastructure	-	24 093	-	969	1 848	1 590	(258)	-16.2%	24 093
<i>Pump Station</i>	-	300	-	-	-	-	-	-	300
<i>Reticulation</i>	-	14 358	-	969	1 848	1 590	(258)	-16.2%	14 358
<i>Waste Water Treatment Works</i>	-	9 435	-	-	-	-	-	-	9 435
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	10 000	-	-	-	-	-	-	10 000
<i>Landfill Sites</i>	-	10 000	-	-	-	-	-	-	10 000
Community Assets	-	12 800	-	26	170	982	812	82.7%	12 800
Community Facilities	-	12 420	-	-	144	887	743	83.8%	12 420
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	793	-	-	-	-	-	-	793
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	1 100	-	-	-	-	-	-	1 100
<i>Cemeteries/Crematoria</i>	-	1 500	-	-	-	-	-	-	1 500
<i>Police</i>	-	-	-	-	-	-	-	-	-
<i>Purls</i>	-	526	-	-	-	-	-	-	526
<i>Public Open Space</i>	-	5 321	-	-	144	887	743	83.8%	5 321
<i>Nature Reserves</i>	-	2 300	-	-	-	-	-	-	2 300
<i>Public Ablution Facilities</i>	-	880	-	-	-	-	-	-	880
Sport and Recreation Facilities	-	380	-	26	26	95	69	72.6%	380
<i>Outdoor Facilities</i>	-	380	-	26	26	95	69	72.6%	380
Other assets	-	35 472	-	15 846	15 846	3 610	(12 236)	-339.0%	35 472
Operational Buildings	-	9 034	-	-	-	-	-	-	9 034
Housing	-	26 439	-	15 846	15 846	3 610	(12 236)	-339.0%	26 439
<i>Social Housing</i>	-	26 439	-	15 846	15 846	3 610	(12 236)	-339.0%	26 439
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	4 200	-	-	-	-	-	-	4 200
Computer Equipment	-	4 200	-	-	-	-	-	-	4 200
Furniture and Office Equipment	-	280	-	-	-	-	-	-	280
Furniture and Office Equipment	-	280	-	-	-	-	-	-	280
Machinery and Equipment	-	900	-	51	51	225	174	77.3%	900
Machinery and Equipment	-	900	-	51	51	225	174	77.3%	900
Transport Assets	-	17 493	-	-	-	-	-	-	17 493
Transport Assets	-	17 493	-	-	-	-	-	-	17 493
Total Capital Expenditure on new assets	-	214 907	-	24 091	26 670	12 567	(14 103)	-112.2%	214 907

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	6 570	-	-	-	-	-	-	6 570
Roads Infrastructure	-	10	-	-	-	-	-	-	10
<i>Roads</i>		10							10
Electrical Infrastructure	-	-	-	-	-	-	-	-	-
<i>MV Networks</i>									
Water Supply Infrastructure	-	2 560	-	-	-	-	-	-	2 560
<i>Water Treatment Works</i>									
Sanitation Infrastructure	-	4 000	-	-	-	-	-	-	4 000
<i>Waste Water Treatment Works</i>									
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>									
Community Assets	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment									
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment									
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets									
Land	-	-	-	-	-	-	-	-	-
Land									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Total Capital Expenditure on renewal of existing assets	-	6 570	-	-	-	-	-	-	6 570

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03
September

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	139 955	-	8 484	17 742	31 679	13 937	44.0%	139 955
Roads Infrastructure	-	65 331	-	3 897	7 653	16 333	8 679	53.1%	65 331
<i>Roads</i>		62 398		2 907	6 664	15 599	8 936	57.3%	62 398
<i>Road Structures</i>		2 933		990	990	733	(256)	-34.9%	2 933
Storm water Infrastructure	-	6 600	-	303	571	1 650	1 079	65.4%	6 600
<i>Drainage Collection</i>		3 339		221	489	835	346	41.4%	3 339
<i>Storm water Conveyance</i>		3 262		82	82	815	733	89.9%	3 262
Electrical Infrastructure	-	37 099	-	2 121	5 009	6 051	1 041	17.2%	37 099
<i>HV Transmission Conductors</i>		-		-	-	-	-	-	-
Water Supply Infrastructure	-	16 935	-	1 314	2 903	4 234	1 331	31.4%	16 935
Sanitation Infrastructure	-	11 541	-	795	1 549	2 885	1 336	46.3%	11 541
<i>Waste Water Treatment Works</i>		10 671		716	1 470	2 668	1 198	44.9%	10 671
Solid Waste Infrastructure	-	2 220	-	48	50	479	429	89.5%	2 220
<i>Landfill Sites</i>		55		1	3	14	10	75.5%	55
<i>Waste Transfer Stations</i>		427		0	0	107	107	99.9%	427
<i>Waste Processing Facilities</i>		74		-	-	-	-	-	74
<i>Waste Drop-off Points</i>		1 433		47	47	358	312	86.9%	1 433
<i>Waste Separation Facilities</i>		230		-	-	-	-	-	230
Coastal Infrastructure	-	189	-	6	6	47	41	87.4%	189
Information and Communication Infrastructure	-	40	-	-	-	-	-	-	40
Community Assets	-	40 198	-	2 860	7 054	10 046	2 992	29.8%	40 198
Community Facilities	-	34 241	-	2 614	6 436	8 557	2 121	24.8%	34 241
<i>Halls</i>		3 875		401	826	969	143	14.8%	3 875
<i>Fire/Ambulance Stations</i>		912		30	30	228	197	86.6%	912
<i>Testing Stations</i>		13		-	-	-	-	-	13
<i>Libraries</i>		164		1	1	41	40	97.3%	164
<i>Cemeteries/Crematoria</i>		978		72	163	244	81	33.3%	978
<i>Public Open Space</i>		4 219		349	747	1 055	308	29.2%	4 219
Sport and Recreation Facilities	-	5 957	-	246	618	1 489	872	58.5%	5 957
<i>Outdoor Facilities</i>		5 957		246	618	1 489	872	58.5%	5 957
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	2 217	-	151	182	518	336	64.9%	2 217
Operational Buildings	-	2 217	-	151	182	518	336	64.9%	2 217
<i>Municipal Offices</i>		2 074		151	182	518	336	64.9%	2 074
<i>Building Plan Offices</i>		105		-	-	-	-	-	105
<i>Stores</i>		38		-	-	-	-	-	38
Intangible Assets	-	5 653	-	1 411	1 411	1 413	2	0.2%	5 653
Computer Equipment	-	1 193	-	89	89	298	209	70.2%	1 193
Computer Equipment	-	1 193	-	89	89	298	209	70.2%	1 193
Furniture and Office Equipment	-	431	-	54	52	108	56	52.1%	431
Furniture and Office Equipment	-	431	-	54	52	108	56	52.1%	431
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	9 542	-	517	522	2 386	1 863	78.1%	9 542
Transport Assets	-	9 542	-	517	522	2 386	1 863	78.1%	9 542
Total Repairs and Maintenance Expenditure	-	199 189	-	13 566	27 051	46 448	19 397	41.8%	199 189

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

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									
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Infrastructure</u>	-	104 946	-	8 746	26 237	26 237	0	0.0%	104 946
Roads Infrastructure	-	34 090	-	2 841	8 523	8 523	0	0.0%	34 090
<i>Roads</i>		34 090		2 841	8 523	8 523	0	0.0%	34 090
Storm water Infrastructure	-	6 044	-	504	1 511	1 511	0	0.0%	6 044
<i>Storm water Conveyance</i>							-		
Electrical Infrastructure	-	25 166	-	2 097	6 292	6 292	(0)	0.0%	25 166
<i>HV Transmission Conductors</i>							-		
Water Supply Infrastructure	-	27 501	-	2 292	6 875	6 875	0	0.0%	27 501
<i>Water Treatment Works</i>							-		
<i>Distribution</i>		27 501		2 292	6 875	6 875	0	0.0%	27 501
Sanitation Infrastructure	-	9 897	-	825	2 474	2 474	0	0.0%	9 897
<i>Reticulation</i>							-		
<i>Waste Water Treatment Works</i>		9 897		825	2 474	2 474	0	0.0%	9 897
Solid Waste Infrastructure	-	2 248	-	187	562	562	0	0.0%	2 248
<i>Waste Transfer Stations</i>							-		
<u>Community Assets</u>	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
<i>Outdoor Facilities</i>							-		
<u>Heritage assets</u>	-	-	-	-	-	-	-		-
<u>Investment properties</u>	-	-	-	-	-	-	-		-
<u>Other assets</u>	-	12 662	-	1 055	3 166	3 166	0	0.0%	12 662
Operational Buildings	-	12 662	-	1 055	3 166	3 166	0	0.0%	12 662
<i>Municipal Offices</i>		12 662		1 055	3 166	3 166	0	0.0%	12 662
<u>Biological or Cultivated Assets</u>	-	-	-	-	-	-	-		-
<u>Intangible Assets</u>	-	723	-	60	181	181	(0)	0.0%	723
Licences and Rights	-	723	-	60	181	181	(0)	0.0%	723
<i>Computer Software and Applications</i>		723		60	181	181	(0)	0.0%	723
<u>Computer Equipment</u>	-	-	-	-	-	-	-		-
Computer Equipment							-		
<u>Furniture and Office Equipment</u>	-	8 137	-	678	2 034	2 034	0	0.0%	8 137
Furniture and Office Equipment		8 137		678	2 034	2 034	0	0.0%	8 137
<u>Machinery and Equipment</u>	-	736	-	61	184	184	0	0.0%	736
Machinery and Equipment		736		61	184	184	0	0.0%	736
<u>Transport Assets</u>	-	4 081	-	340	1 020	1 020	(0)	0.0%	4 081
Transport Assets		4 081		340	1 020	1 020	(0)	0.0%	4 081
<u>Land</u>	-	-	-	-	-	-	-		-
Land							-		
<u>Zoo's, Marine and Non-biological Animals</u>	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals							-		
Total Depreciation	-	131 285	-	10 940	32 821	32 821	0	0.0%	131 285

Supporting Table SC13e

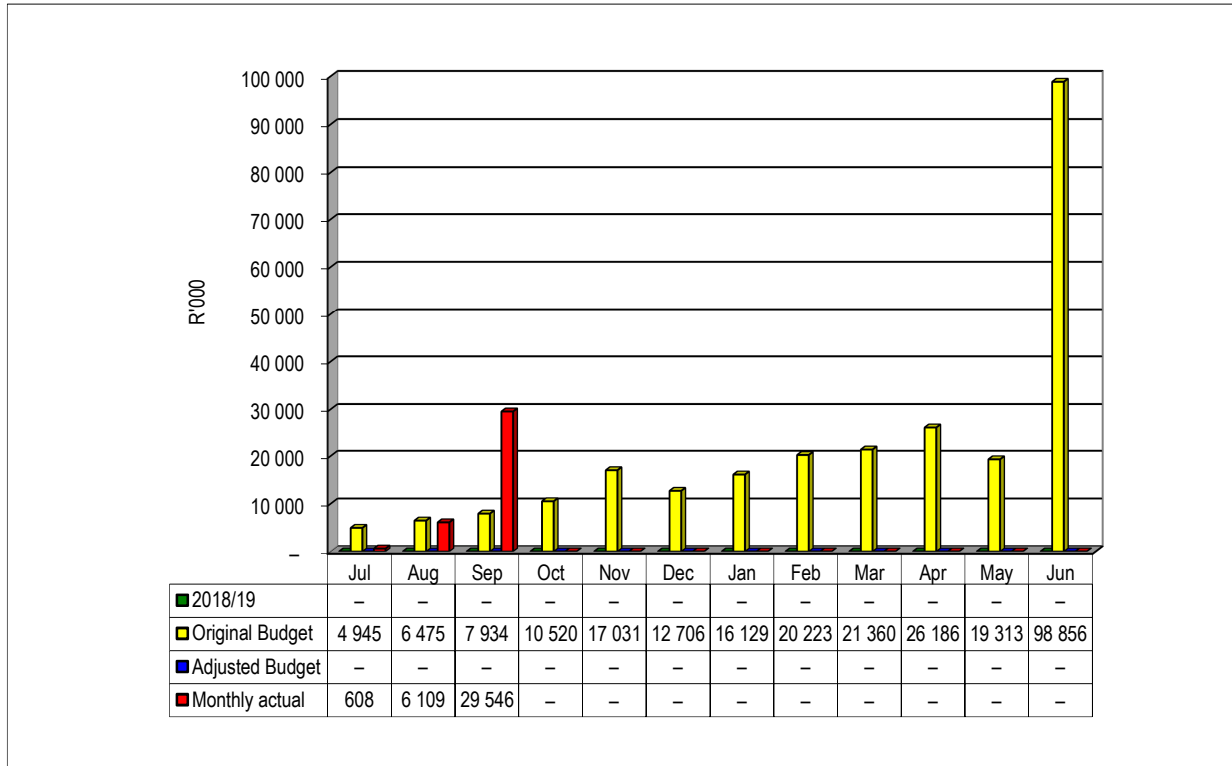
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	-	23 172	-	4 365	7 986	5 043	(2 943)	-58.4%	23 172
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	3 160	-	183	183	290	107	36.8%	3 160
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	-	3 160	-	183	183	290	107	36.8%	3 160
<i>Attenuation</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	9 750	-	2 718	3 106	2 438	(669)	-27.4%	9 750
<i>MV Networks</i>	-	9 750	-	2 718	3 106	2 438	(669)	-27.4%	9 750
Water Supply Infrastructure	-	3 600	-	1 344	3 359	900	(2 459)	-273.2%	3 600
<i>Distribution</i>	-	3 600	-	1 344	3 359	900	(2 459)	-273.2%	3 600
Sanitation Infrastructure	-	5 662	-	120	1 338	1 416	78	5.5%	5 662
<i>Reticulation</i>	-	5 662	-	120	1 338	1 416	78	5.5%	5 662
Solid Waste Infrastructure	-	1 000	-	-	-	-	-	-	1 000
<i>Landfill Sites</i>	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	1 000	-	-	-	-	-	-	1 000
Community Assets	-	16 928	-	1 090	1 608	1 745	137	7.8%	16 928
Sport and Recreation Facilities	-	16 928	-	1 090	1 608	1 745	137	7.8%	16 928
<i>Outdoor Facilities</i>	-	16 928	-	1 090	1 608	1 745	137	7.8%	16 928
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	100	-	-	-	-	-	-	100
Operational Buildings	-	100	-	-	-	-	-	-	100
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	-	40 200	-	5 455	9 594	6 788	(2 806)	-41.3%	40 200

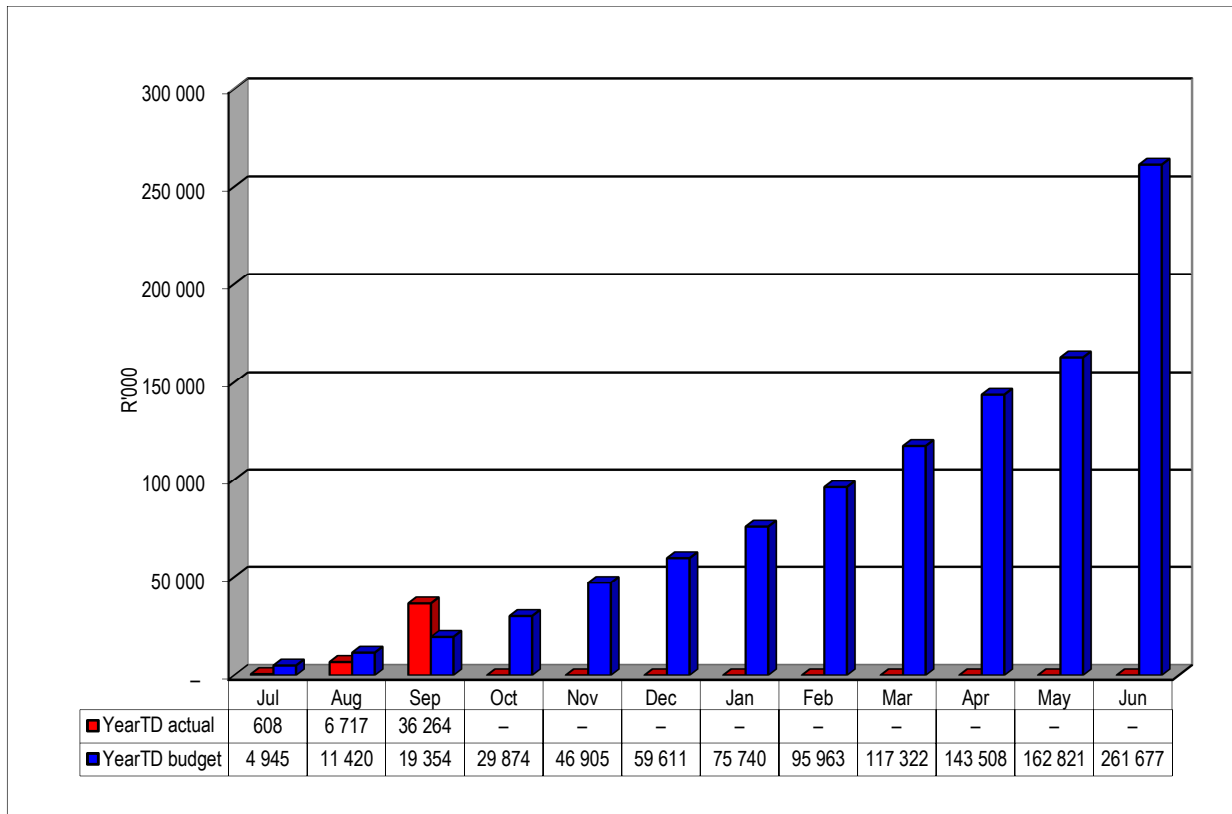
Other supporting documentation

Section 71 charts

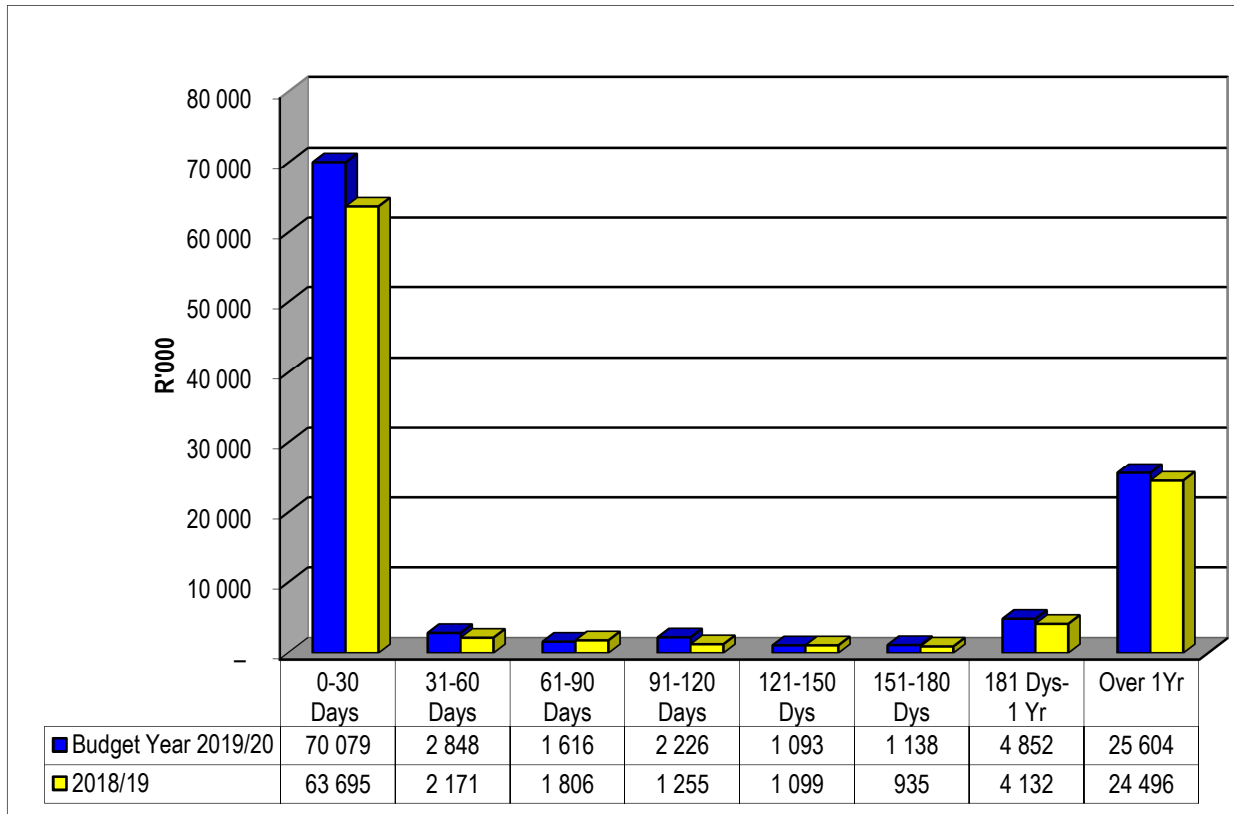
Capital expenditure monthly trend - actual vs target



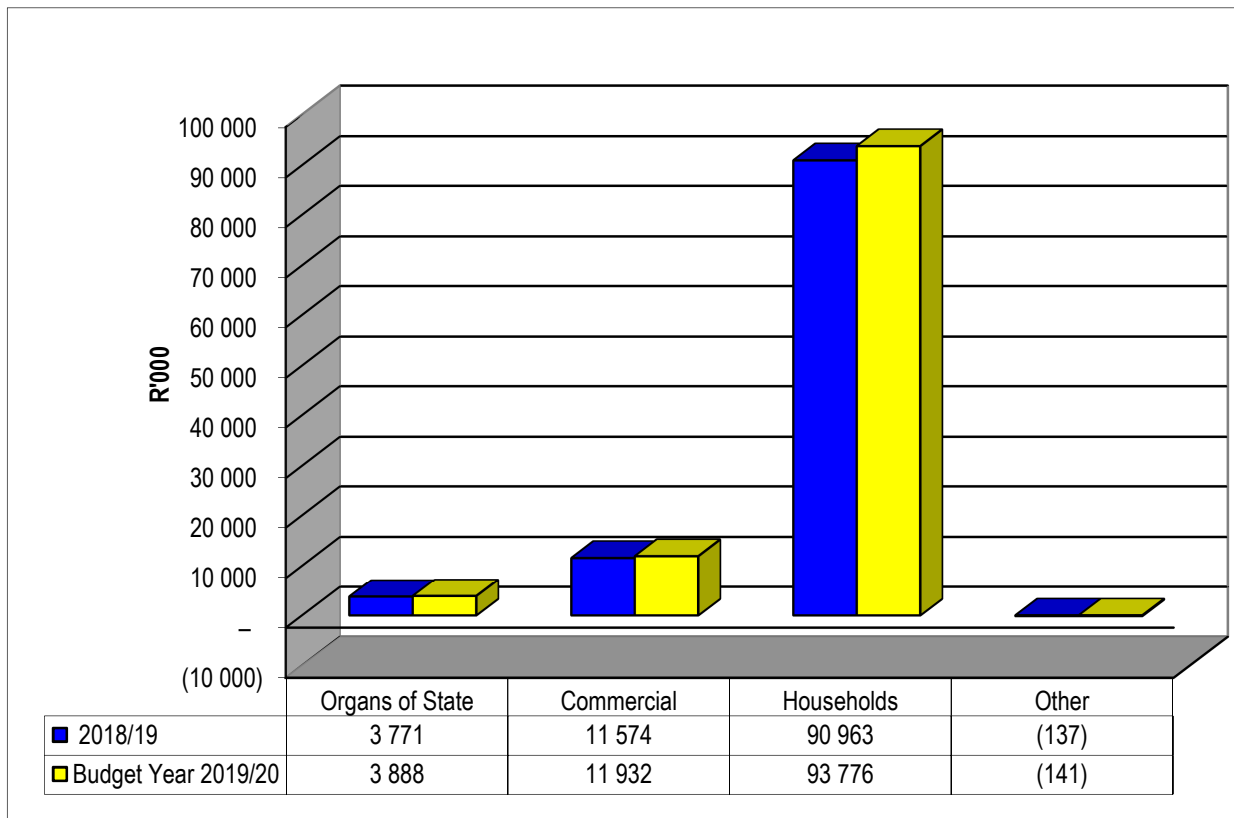
Capital expenditure – YTD actual vs YTD trend



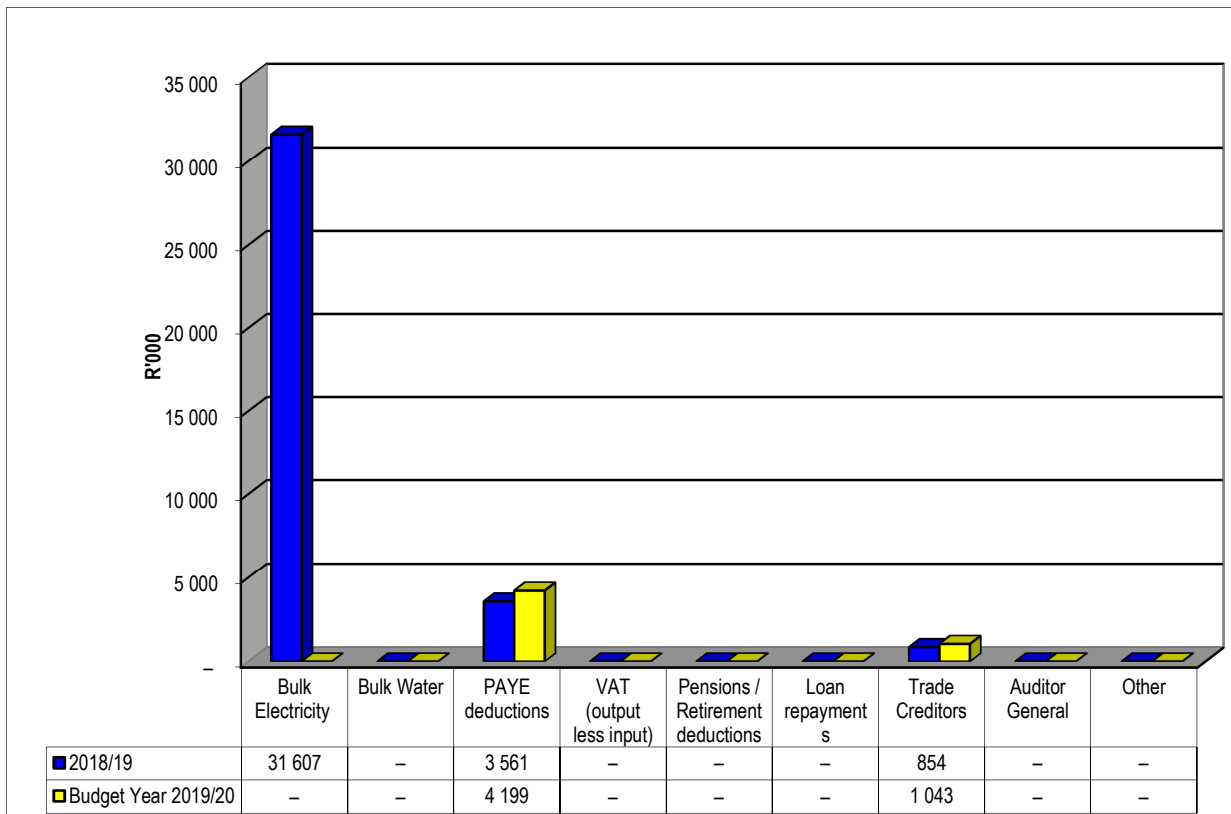
Debtors Age Analysis



Debtors by Type



Creditor Payments



OVERSTRAND MUNICIPALITY TARIFF LIST 2019/2020

ELECTRICITY TARIFFS 2018/2019 (ROUNDING APPLICABLE) (AFTER NERSA APPROVAL)

Tariff Code	Detail		2019/2020		2018/2019		1.1307 1.057	1.1200 1.1260 1.1270 1.150	
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%			
ED	CONSUMER DEPOSITS								
ED1	Large Power User Group tariff E5 (excluding Kleinmond)	R	0.00	no vat	0.00	no vat			
ED2	Large Power User Group tariff E5 Kleinmond 2 weeks highest average consumption	R	calculated	no vat	calculated	no vat			
ED3	Domestic & Commercial Single Phase Credit Meter (Two Part Tariff) Electricity	R	2 471.71	no vat	2 186.00	no vat		13.07%	
ED4	Domestic Three Phase Credit Meter (Two Part Tariff)- Electricity	R	4 327.19	no vat	3 827.00	no vat		13.07%	
ED5	Commercial Three Phase Credit Meter (Two Part Tariff) - Electricity	R	9 890.23	no vat	8 747.00	no vat		13.07%	
ED6	Domestic & Commercial Single Phase Pre-paid (Two Part Tariff) - Electricity	R	568.74	no vat	503.00	no vat		13.07%	
ED7	Domestic & Commercial Three Phase Pre-paid (Two Part Tariff) - Electricity	R	1 137.48	no vat	1 006.00	no vat		13.07%	
ED8	Indigent Registered	R	184.30	no vat	163.00	no vat		13.07%	
EDD	Deposit Defaulters								
EDD1	Large Power User Group tariff E5 : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat			
EDD2	Domestic & Commercial Single Phase Credit Meter (Two Part Tariff) Electricity : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat			
EDD3	Domestic Three Phase Credit Meter (Two Part Tariff)- Electricity : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat			
EDD4	Commercial Three Phase Credit Meter (Two Part Tariff) - Electricity : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat			
EF	FIXED CHARGES								
EF1	Infrastructure Charge per Meter per month	R	16.65	19.15	16.65	19.15		0.00%	
E1	SINGLE PHASE : DOMESTIC								
E1A	Two-Part Tariff: Credit meters up to 60 Amp (13.8 kVA BDMD) (Including Resorts)								
E1A1	Basic Monthly charge per meter	R	335.34	385.64	291.60	335.34		15.00%	
	kWh Unit cost								
E1A2	IBT BLOCK 1 0 - 350 kWh	c	128.67	147.97	114.88	132.11		12.00%	
E1A3	IBT BLOCK 2 351 - 600 kWh	c	188.97	217.31	167.82	192.99		12.60%	
E1A4	IBT BLOCK 3 > 600 kWh	c	232.18	267.01	206.02	236.92		12.70%	
E1B	Two-Part Tariff: Pre-paid up to 60 Amp (13.8 kVA BDMD) (Including Resorts)								
E1B1	Basic Monthly charge per meter	R	335.34	385.64	291.60	335.34		15.00%	
	kWh Unit cost								
E1B2	IBT BLOCK 1 0 - 350 kWh	c	118.85	136.68	106.12	122.03		12.00%	
E1B3	IBT BLOCK 2 351 - 600 kWh	c	178.07	204.78	158.14	181.86		12.60%	
E1B4	IBT BLOCK 3 > 600 kWh	c	223.18	256.66	198.03	227.73		12.70%	
E1C	SINGLE PHASE : COMMERCIAL								
E1C1	Basic Monthly charge per meter	R	335.34	385.64	291.60	335.34		15.00%	
E1C2	kWh Unit cost - Credit Meters	c	192.57	221.45	171.02	196.67		12.60%	
E1C3	kWh Unit cost - Pre-paid meters	c	181.47	208.69	161.16	185.33		12.60%	
E1D	Life Line One part tariff (Pre-paid meters only) ≤ 30 Amp with Maximum consumption of 350 kWh with average measured over twelve month period. Only available to Informal dwellings								
	kWh Unit cost								
E1D1	IBT BLOCK 1 0 - 350 kWh	c	120.15	138.18	107.28	123.37		12.00%	
E1E	One part tariff (Pre-paid meters only) Local Economic Development Projects								

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	kWH Unit cost						
E1E1	IBT BLOCK 1 0 - 350 kWh	c	207.59	238.73	185.35	213.15	12.00%
E3	THREE PHASE: COMMERCIAL & DOMESTIC						
E3E	Two-Part Tariff: Credit up to 100A (70 kVA BDMD) DOMESTIC						
E3E1	Basic Monthly charge per meter	R	670.67	771.27	583.19	670.67	15.00%
	kWH Unit cost						
E3E2	IBT BLOCK 1 0 - 350 kWh	c	129.88	149.36	114.87	132.10	13.07%
E3E3	IBT BLOCK 2 351 - 600 kWh	c	189.75	218.21	167.82	192.99	13.07%
E3E4	IBT BLOCK 3 > 600 kWh	c	230.74	265.35	205.24	236.03	12.42%
E3E	Two-Part Tariff: Pre-paid up to 100A (70 kVA BDMD) DOMESTIC						
E3E5	Basic Monthly charge per meter	R	670.67	771.27	583.19	670.67	15.00%
	kWH Unit cost						
E3E6	IBT BLOCK 1 0 - 350 kWh	c	119.99	137.99	106.12	122.04	13.07%
E3E7	IBT BLOCK 2 351 - 600 kWh	c	178.81	205.63	158.14	181.86	13.07%
E3E8	IBT BLOCK 3 > 600 kWh	c	221.79	255.06	197.15	226.72	12.50%
E3E	Two-Part Tariff: Credit up to 100A (70 kVA BDMD) COMMERCIAL						
E3E9	Basic Monthly charge per meter	R	670.67	771.27	583.19	670.67	15.00%
E3E10	kWH Unit cost	c	192.57	221.45	171.02	196.67	12.60%
E3E	Two-Part Tariff: Pre-paid up to 100A (70 kVA BDMD) COMMERCIAL						
E3E11	Basic Monthly charge per meter	R	670.67	771.27	583.19	670.67	15.00%
E3E12	kWH Unit cost	c	181.47	208.69	161.17	185.35	12.59%
E3G	One-Part Tariff: Pre-paid only; up to 100A (70 kVA BDMD) Businesses, Flats, Sport grounds, Churches.(minimum of 800kWh average for twelve months)						
E3G1	kWH Unit cost	c	229.04	263.40	203.41	233.92	12.60%
E5	TIME OF USE TARIFF						
	Service Charge (per month) for MV and LV consumers						
E5A1	Administrative and Service Charge Medium Voltage per month	R	3 189.11	3 667.47	2 820.47	3 243.54	13.07%
E5A1A	Administrative and Service Charge Low Voltage per month	R	2 820.47	3 243.54	new	new	
E5A2	Network Demand Charge kVA: Utilised capacity	R	30.04	34.55	26.57	30.56	13.07%
E5A3	Network Capacity Charge kVA: Notified Maximum Demand (NMD)	R	23.90	27.49	21.14	24.31	13.07%
	Medium Voltage Metering Points (11000V)						
E5A4	Off Peak kWh Unit Charge	c	52.93	60.87	46.81	53.83	13.07%
E5A5	Standard kWh Unit Charge	c	95.27	109.56	84.26	96.90	13.07%
E5A6	Peak kWh Unit Charge	c	309.63	356.08	273.84	314.92	13.07%
	Low Voltage Metering Points (400V)						
E5A7	Off Peak kWh Unit Charge	c	56.91	65.44	50.33	57.88	13.07%
E5A8	Standard kWh Unit Charge	c	99.24	114.13	87.77	100.94	13.07%
E5A9	Peak kWh Unit Charge	c	313.61	360.65	277.36	318.96	13.07%
	Sundry Charges						
E5A10	Exceed NOTIFIED MAXIMUM DEMAND (NMD) per kVA Per month	R	978.95	1 125.79	978.95	1 125.79	0.00%
E6	SUBSIDIZED TARIFFS: Grant to be shown separately						
E6A	Basic Monthly Charge: Residential Indigent as per paragraph A of the Indigent Policy per meter	R	335.34	385.64	291.60	335.34	15.00%

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E6B	Basic Monthly Charge: Residential Indigent as per paragraph B, C & E of the Indigent Policy per meter	R	291.60	335.34	291.60	335.34	0.00%
E7	PUBLIC LIGHTING & CCTV						
E7A1	Streetlights & CCTV (metered) per kWh (no basic charge)	c	83.67	96.22	74.24	85.38	12.70%
E7A2	Streetlights & CCTV (consumption) (per unit/per month) (no basic charge)	R	29.35	33.75	26.04	29.95	12.70%
E7A5	Illuminated street sign boards per month	R	29.35	33.75	26.04	29.95	12.70%
E7A6	Hire of Sleeve space for fibre optic cable (per meter per month per fiber optic - no basic charge)	R	0.87	1.00	new	new	
E8	CASUAL SUPPLIES						
E8A1	Per connection includes disconnection excluding hire of kiosk	R	1 159.22	1 333.10	1 025.22	1 179.00	13.07%
E8A2	Consumption per day if not metered	R	75.32	86.61	66.61	76.60	13.07%
E8A3	Hire of temporary distribution kiosk, per kiosk, per occasion	R	454.25	522.38	401.74	462.00	13.07%
E8A4	Deposit (Usage will be subtracted)	R	1 563.76	no vat	1 383.00	no vat	13.07%
E8A5	One part tariff : Prepaid or Credit Casual Supply	c	227.77	261.93	202.28	232.62	12.60%
E9	AVAILABILITY CHARGES						
E9A1	Availability charge per vacant plot per month	R	335.34	385.64	291.60	335.34	15.00%
E9A2	Infrastructure per vacant plot per month	R	16.65	19.15	16.65	19.15	0.00%
E10	SUNDRY CHARGES						
E10A1	Call-out Fee - office hours (Based on 2 hours for electr & assist + 30km)	R	693.91	798.00	656.17	754.60	5.75%
E10A2	Call-out Fee - after hours: Weekdays & Saturdays (Based on 2 hrs (time and a half) for electr & assist + 30km)	R	973.91	1 120.00	921.04	1 059.20	5.74%
E10A3	Call-out Fee - after hours: Sundays & Public Holidays (Based on 2 hrs (double time) for electr & assist + 30km)	R	1 253.04	1 441.00	1 185.22	1 363.00	5.72%
E10A4	MV. Switching on Council's equipment office hours (Based on 3 hours for superintendent & electr + 60km)	R	2 019.13	2 322.00	1 910.52	2 197.10	5.68%
E10A5	MV. Switching on Council's equipment -after hours: Weekdays & Saturdays (Based on 3 hours (time and a half) for a superintendent and an electrician plus 60km)	R	2 894.78	3 329.00	2 738.61	3 149.40	5.70%
E10A6	MV. Switching on Council's equipment -after hours: Sundays & Public holidays (Based on 3 hours (double time) for a superintendent and an electrician plus 60km)	R	3 770.44	4 336.00	3 566.78	4 101.80	5.71%
E10A7	Contractor Inspection 2nd	R	679.13	781.00	642.17	738.50	5.76%
E10A8	Contractor Inspection 3rd	R	1 025.22	1 179.00	969.57	1 115.00	5.74%
E10A9	Change of Circuit Breaker - S/Phase(1/annum) contact Electricity Department for approval (Based on Circuit Breaker cost + 1 hour for an electrician and assistant + 30km)	R	542.61	624.00	513.22	590.20	5.73%
E10A10	Change of Circuit Breaker - 3 Phase(1/annum) contact Electricity Department for approval (Based on Circuit Breaker cost + 1 hour for an electrician and assistant + 30km)	R	1 383.48	1 591.00	1 308.78	1 505.10	5.71%
E10A11	Disconnection	R	333.04	383.00	314.78	362.00	5.80%
E10A12	Reconnection	R	333.04	383.00	314.78	362.00	5.80%
E10A13	Verification of a Meter Reading	R	333.04	383.00	314.78	362.00	5.80%
E10A14	Administration fee - recalculation due to no meter access	R	173.04	199.00	163.48	188.00	5.85%
E10A15	Test of Meter: 1 & 3 Phase (Conditionally Refundable) External testing	R	639.13	735.00	604.35	695.00	5.75%
E10A16	Test of Meter: All other Meters (Conditionally Refundable) External testing	R	cost + 15%	applicable vat	cost + 15%	applicable vat	
E10A17	Tariff change - change between one part and two-part	R	226.09	260.00	213.91	246.00	5.69%
E10A18	Damage elect meter (based on meter cost + call out X 2)	R	2 273.91	2 615.00	2 151.30	2 474.00	5.70%
E10A19	Damage elect meter 3 phase (based on meter cost + call out X 2)	R	3 472.17	3 993.00	3 285.22	3 778.00	5.69%
E10A20	Replacement of CIU (Meter keypad) (Based on keypad cost and call out fee)	R	1 145.22	1 317.00	1 083.48	1 246.00	5.70%

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E10A21	Damage of Bulk meter or change to SSEG (Based on 3 hours for a superintendent and electrician + 60km + bulk meter cost + modem cost)	R	7 515.65	8 643.00	7 110.09	8 176.60	5.70%
E10A22	Change to Time of Use (with existing bulk meter) + Deposit	R	678.26	780.00	641.74	738.00	5.69%
E10A23	Change to Time of Use (without existing bulk meter) + Deposit	R	11 771.30	13 537.00	11 136.52	12 807.00	5.70%
E10A24	Commission of Bulk meter, supplied by customer (call out fee x 3)	R	2 080.72	2 392.83	1 967.83	2 263.00	5.74%
E10A25	Damage of HV Cable	R	cost + R37 902.61	applicable vat	cost + R35 858.57	applicable vat	5.70%
E10A26	Damage of MV Cable	R	cost + R 9 908.52	applicable vat	cost + R 9 374.19	applicable vat	5.70%
E10A27	Damage of LV Cable	R	cost + R 3 990.49	applicable vat	cost + R 3 775.30	applicable vat	5.70%
E10A28	Damage of Service Connection Cable	R	cost + R 997.62	applicable vat	cost + R 943.82	applicable vat	5.70%
E10A29	Working without Way leave	R	5 114.78	5 882.00	4 839.13	5 565.00	5.70%
E10A30	Refundable Wayleave deposit for HV cables	R	73 049.00	no vat	69 110.00	no vat	5.70%
E10A31	Refundable Way leave deposit for MV cables	R	18 263.00	no vat	17 278.00	no vat	5.70%
E10A32	Refundable Way leave deposit for LV cables	R	3 946.00	no vat	3 733.00	no vat	5.71%
E10A33	Cancellation Fee of requested service	R	15% of Service Value	no vat	15% of Service Value	no vat	
E10A34	Erection and removal of Banners, signs & lights (per hour) (Vehicle cost + labour)	R	826.96	951.00	782.61	900.00	5.67%
E12	CONVERSION OF METERS						
E12A1	Convert Credit Meter to Pre-paid: SP (no cable work) (based on meter cost + call out)	R	1 580.87	1 818.00	1 495.65	1 720.00	5.70%
E12A2	Convert Credit Meter to Pre-paid: 3P (no cable work) (based on meter cost + call out)	R	2 779.13	3 196.00	2 629.57	3 024.00	5.69%
E12A3	Convert Credit Three Phase to Single Phase Pre-paid meter	R	1 427.83	1 642.00	1 350.44	1 553.00	5.73%
E12A4	Convert Credit Three Phase to Single Phase Credit (Commercial only)	R	1 077.39	1 239.00	1 019.13	1 172.00	5.72%
E12A5	Convert Pre-paid Single Phase to Three Phase Pre-paid (based on tariff E13A8) cost includes cable to boundary	R	R11 511.44 + ext fee	applicable vat	R9 802.29 + ext fee	applicable vat	17.44%
E12A6	Convert pre-paid Three phase to Single phase pre-paid (based on meter cost + call out + CB)	R	1 759.13	2 023.00	1 664.35	1 914.00	5.69%
E12A7	Removal of Meter (based on call out fee)	R	693.04	797.00	655.65	754.00	5.70%
E12A8	Repositioning of Meter (excl. cable) (based on call out fee)	R	693.04	797.00	655.65	754.00	5.70%
E12A9	Repositioning of Meter (incl. cable) (based on call out fee + 30m cable)	R	2 288.70	2 632.00	2 165.22	2 490.00	5.70%
E13	SERVICE CONNECTIONS						
E13A1	Builders connection (plus applicable service connection tariff)	R	879.13	1 011.00	831.58	956.32	5.72%
E13A4	Single Phase (Credit - 60A) option for Commercial users only (Based on 30m cable + meter cost + average labour cost + 15% admin fee)	R	6 233.91	7 169.00	5 897.39	6 782.00	5.71%
E13A6	Single Phase - (Pre-paid meters - 60A) applicable to Domestic users (Network Permitted) (Based on: 30m cable + meter cost + average labour cost + 15% admin fee)	R	6 233.91	7 169.00	5 897.39	6 782.00	5.71%
E13A7	Three Phase : (Credit - 60A) Plus Extension fee : Extension fee not applicable to Industrial erven up to 60 Amp (Based on 30m (25mm) cable + meter cost + average labour +circuit breaker + 15% admin fee)	R	R11 511.44 + ext fee	applicable vat	R10 890.67 + ext fee	applicable vat	5.70%
E13A8	Three Phase : (Pre-paid - 60A) Plus Extension fee : Extension fee not applicable to Industrial erven up to 60 Amp (Based on 30m (25mm) cable + meter cost + average labour +circuit breaker + 15% admin fee)	R	R11 511.44 + ext fee	applicable vat	R10 890.67 + ext fee	applicable vat	5.70%
E13A9	Non Standard : Pre-paid 30 Amp Single phase (Sub economic connections) (Based on 30m (10mm) cable + meter cost + average labour cost + 15% admin fee)	R	5 788.70	6 657.00	5 476.52	6 298.00	5.70%
E13A10	Single Phase (Credit 60A- Developer install cable to boundary) option for Commercial users only (Based on meter cost + call out fee + 15% admin fee)	R	1 818.26	2 091.00	1 720.00	1 978.00	5.71%

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E13A11	Single Phase (Pre-paid 60A-Developer install cable to boundary) applicable to Domestic users (Network permitted) (Based on meter cost + call out fee + 15% admin fee)	R	1 818.26	2 091.00	1 720.00	1 978.00	5.71%
E13A12	Three Phase (Credit 60A- Developer install cable to boundary) : Extension fee not applicable to Industrial erven up to 60 Amp (Based on meter cost + call out fee + 15% admin fee)	R	R3 195.80 + ext fee	applicable vat	R3 023.46 + ext fee	applicable vat	5.70%
E13A13	Three Phase (Pre-paid 60A-Developer install cable to boundary) : Extension fee not applicable to Industrial erven up to 60 Amp (Based on meter cost + call out fee + 15% admin fee)	R	R3 195.80 + ext fee	applicable vat	R3023.46 + ext fee	applicable vat	5.70%
E13A14	Any other none standard connections		cost + 15% admin	applicable vat	cost + 15% admin	applicable vat	
E14	ILLEGAL CONNECTION / TAMPERING FEE (Including SSEG and damage or bypass of the DSM Hot Water Cylinder Control Unit)						
E14A1	1 st Offence	R	4 049.37	no vat	3 831.00	no vat	5.70%
E14A2	2 nd Offence (E14A1 X 2)	R	8 097.68	no vat	7 661.00	no vat	5.70%
E14A3	3 rd Offence and re-occurrence (Disconnection of service and remedial action fee = double previous* offence fee) *based on current tariffs		2 X E14A2	applicable vat	Previous offence amount X 2	applicable vat	
E14A4	Unsafe / Illegal leads (per visit) (reconnection fee included)	R	1 814.36	2 086.52	1 716.52	1 974.00	5.70%
E15	UPGRADING EXTENSION FEES (Network permitted : to be approved by Electricity Department)						
E15A1	Primary Cost p/kVA -include all HV Equipment UP to HV Substation or identified point of supply excluding Dist. TF	R	1 227.19	1 411.27	1 227.19	1 411.27	0.00%
E15A2	Primary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply excluding Dist. TF	R	3 363.16	3 867.63	3 363.16	3 867.63	0.00%
E15A3	Secondary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply including Dist. TF	R	4 284.21	4 926.84	4 284.21	4 926.84	0.00%
E15A4	Secondary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply including Dist. TF and Kiosk	R	5 589.47	6 427.89	5 589.47	6 427.89	0.00%
E15A5	Buying/Refund of spare capacity cost/kVA	R	100% of approved installation cost	applicable vat	100% of approved installation cost	applicable vat	
E15A6	Investigation Fee	R	4 018.44	4 621.21	3 801.74	4 372.00	5.70%
E15A7	FACTOR OF 0,36 APPLICABLE ON DOMESTIC USERS : TARIFF : applicable on E15A3 AND E15A4 (Commercial /Business no factor apply)	R	Factor 0.36	applicable vat	Factor 0.36	applicable vat	
E18	SMALL SCALE EMBEDDED GENERATION (SSEG)						
	This tariff is available only for approved SSEG connections, where the customers offset their small scale generation (kWh) against purchases from the Municipality, provided that their purchases exceed their generation (kWh). This tariff will only be implemented after NERSA's approved Guidelines have been received. The consumer will stay on his existing tariff (All prepaid customers excluded) Prepaid customers to convert to credit meter and tariff:						
E18A2	Feed-in Tariff c/kWh	c	68.93	79.27	61.16	70.34	12.70%
DC2	DEVELOPMENT CONTRIBUTIONS (Bulk Service Levies - BICL)						
DC2A	Sub Division of existing erf						
DC2A1	Single Phase 60 AMP (5 kVA) Domestic X Tariff E15A4 = P/ERF PLUS STANDARD CONNECTION FEES	R	27 947.35	32 139.45	27 947.35	32 139.45	0.00%
DC2B	New Developments						
DC2B1	Standard fee per Singel Phase Domestic erf - infrastructure provide by developer (13.8 kVA xE15A2 x.36)	R	16 708.18	19 214.41	16 708.18	19 214.41	0.00%
DC2B2	Standard fee per Three Phase Domestic erf - infrastructure provide by developer (42kVA x E15A2x.36)	R	50 850.98	58 478.63	50 850.98	58 478.63	0.00%
DC2C	MV/LV Bulk Supply with metering point cost / kVA= Tariff E15A2	R	3 363.16	3 867.63	3 363.16	3 867.63	0.00%
DC2C1	LV Bulk Supply if capacity is available on existing TF cost / kVA = Tariff E15A3	R	4 284.21	4 926.84	4 284.21	4 926.84	0.00%

Municipal manager's quality certification

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

Quarterly Budget Report

for the period ending **September 2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print name: **CC Groenewald**

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

Signature:

A handwritten signature in black ink, appearing to read 'CC Groenewald', written over a horizontal line. The signature is stylized with a large, looped initial 'G'.

Date:

23.10.2019