

# *OVERSTRAND MUNICIPALITY*



## Monthly Budget Statement

July 2018

### **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.

## Table of Contents

Glossary .....	3
PART 1 – IN-YEAR REPORT .....	5
Executive Summary .....	5
In-year budget statement tables.....	7
PART 2 – SUPPORTING DOCUMENTATION .....	16
Debtors' analysis .....	16
Creditors' analysis .....	17
Investment portfolio analysis .....	18
Allocation and grant receipts and expenditure .....	19
Councillor allowances and employee benefits .....	22
Material variances to the SDBIP.....	23
Municipal financial performance.....	24
Capital programme performance .....	25
Other supporting documentation .....	31
Municipal manager's quality certification .....	34

## **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.

**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 Function/Sub-function for capital expenditure.

**YTD** – Year to date

## **PART 1 – IN-YEAR REPORT**

### **Executive Summary**

#### **Revenue by Source**

The Year-to-Date actual revenue is 0.97% above the YTD budget projections at the end of July 2018.

#### **Borrowings**

The balance of borrowings amounts to R440.6m at the end of July 2018.

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

Current expenditure is 2.28% below YTD budget projections as at July 2018.

#### **Capital expenditure**

YTD Capital expenditure amounts to R531 470 or 0.27% of the original budget of R194.2m. The current capital commitments of orders in progress amounts to R12.05m or 6.21% of the original capital budget of R194.2m.

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

Grants totaling R51.1m was received during July 2018.

#### **Spending on Grants**

Spending on grants amounts to R0.65m for July 2018 which includes FMG, EPWP, Provincial Library Grant & LG Internship Graduate Grant.

#### **Material variances**

The table below summarises variances for projected revenue and expenditure.

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

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>	0.97%		
<u>Expenditure By Type</u>	-2.28%		
<u>Capital Expenditure</u>	0.00%	Capital Commitments= R12.05m	
<u>Financial Position</u> In order			
<u>Cash Flow</u> In order			

**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 at this time.

**In-year budget statement tables**

## Table C1: s71 Monthly Budget Statement Summary

### WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M01 July

Description	2017/18	Budget Year 2018/19							
	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	-	234 998	-	22 461	22 461	21 737	724	3%	234 998
Service charges	-	613 718	-	50 447	50 447	49 863	585	1%	613 718
Investment revenue	-	21 001	-	488	488	481	6	1%	21 001
Transfers and subsidies	-	130 566	-	40 678	40 678	40 678	-		130 566
Other own revenue	-	79 944	-	5 614	5 614	5 779	(165)	-3%	79 944
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>-</b>	<b>1 080 228</b>	<b>-</b>	<b>119 687</b>	<b>119 687</b>	<b>118 538</b>	<b>1 149</b>	<b>1%</b>	<b>1 080 228</b>
Employee costs	-	367 024	-	22 778	22 778	23 433	(655)	-3%	367 024
Remuneration of Councillors	-	10 972	-	848	848	914	(67)	-7%	10 972
Depreciation & asset impairment	-	130 362	-	10 864	10 864	10 864	-		130 362
Finance charges	-	47 834	-	94	94	94	-		47 834
Materials and bulk purchases	-	296 190	-	710	710	710	-		296 190
Transfers and subsidies	-	500	-	3	3	3	-		500
Other expenditure	-	281 361	-	8 407	8 407	8 703	(296)	-3%	281 361
<b>Total Expenditure</b>	<b>-</b>	<b>1 134 245</b>	<b>-</b>	<b>43 703</b>	<b>43 703</b>	<b>44 720</b>	<b>(1 017)</b>	<b>-2%</b>	<b>1 134 245</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>(54 017)</b>	<b>-</b>	<b>75 984</b>	<b>75 984</b>	<b>73 818</b>	<b>2 167</b>	<b>3%</b>	<b>(54 017)</b>
Transfers and subsidies - capital (monetary and non-monetary)	-	61 968	-	-	-	-	-		61 968
Contributions & Contributed assets	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>-</b>	<b>7 951</b>	<b>-</b>	<b>75 984</b>	<b>75 984</b>	<b>73 818</b>	<b>2 167</b>	<b>3%</b>	<b>7 951</b>
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>7 951</b>	<b>-</b>	<b>75 984</b>	<b>75 984</b>	<b>73 818</b>	<b>2 167</b>	<b>3%</b>	<b>7 951</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>-</b>	<b>194 237</b>	<b>-</b>	<b>531</b>	<b>531</b>	<b>531</b>	<b>-</b>		<b>194 237</b>
Capital transfers recognised	-	62 068	-	-	-	-	-		62 068
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	68 650	-	506	506	506	-		68 650
Internally generated funds	-	63 519	-	25	25	25	-		63 519
<b>Total sources of capital funds</b>	<b>-</b>	<b>194 237</b>	<b>-</b>	<b>531</b>	<b>531</b>	<b>531</b>	<b>-</b>		<b>194 237</b>
<b>Financial position</b>									
Total current assets	-	523 717	-	-	716 524	-	-		523 717
Total non current assets	-	3 718 075	-	-	3 708 520	-	-		3 718 075
Total current liabilities	-	215 151	-	-	297 306	-	-		215 151
Total non current liabilities	-	673 454	-	-	635 511	-	-		673 454
<b>Community wealth/Equity</b>	<b>-</b>	<b>3 353 187</b>	<b>-</b>	<b>-</b>	<b>3 492 226</b>	<b>-</b>	<b>-</b>		<b>3 353 187</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	175 190	-	92 708	92 708	92 708	-		175 190
Net cash from (used) investing	-	(201 351)	-	(1 211)	(1 211)	(1 211)	-		(201 351)
Net cash from (used) financing	-	23 944	-	(767)	(767)	(767)	-		23 944
<b>Cash/cash equivalents at the month/year end</b>	<b>-</b>	<b>380 242</b>	<b>-</b>	<b>-</b>	<b>565 698</b>	<b>473 190</b>	<b>(92 508)</b>	<b>-20%</b>	<b>472 750</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	63 235	1 730	1 033	841	818	687	4 204	20 384	92 932
<b>Creditors Age Analysis</b>									
Total Creditors	4 744	-	-	-	-	-	-	-	4 744

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

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

Description	2017/18	Budget Year 2018/19							
	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>									
<i><b>Governance and administration</b></i>	–	296 029	–	34 152	34 152	33 111	1 041	3%	296 029
Executive and council	–	25 110	–	10 107	10 107	10 105	2	0%	25 110
Finance and administration	–	270 868	–	24 038	24 038	22 998	1 040	5%	270 868
Internal audit	–	51	–	8	8	8	–		51
<i><b>Community and public safety</b></i>	–	81 447	–	1 525	1 525	1 906	(381)	-20%	81 447
Community and social services	–	7 413	–	606	606	577	29	5%	7 413
Sport and recreation	–	13 000	–	798	798	906	(108)	-12%	13 000
Public safety	–	1 272	–	25	25	25	–		1 272
Housing	–	59 762	–	96	96	398	(303)	-76%	59 762
<i><b>Economic and environmental services</b></i>	–	58 097	–	3 641	3 641	3 737	(96)	-3%	58 097
Planning and development	–	11 449	–	786	786	802	(16)	-2%	11 449
Road transport	–	46 648	–	2 835	2 835	2 915	(80)	-3%	46 648
Environmental protection	–	0	–	19	19	19	–		0
<i><b>Trading services</b></i>	–	706 624	–	80 369	80 369	79 784	585	1%	706 624
Energy sources	–	395 354	–	42 053	42 053	41 709	344	1%	395 354
Water management	–	133 327	–	14 162	14 162	14 187	(25)	0%	133 327
Waste water management	–	101 333	–	12 473	12 473	12 314	159	1%	101 333
Waste management	–	76 610	–	11 680	11 680	11 573	107	1%	76 610
<i><b>Other</b></i>	–	–	–	–	–	–	–		–
<b>Total Revenue - Functional</b>	–	<b>1 142 196</b>	–	<b>119 687</b>	<b>119 687</b>	<b>118 538</b>	<b>1 149</b>	<b>1%</b>	<b>1 142 196</b>
<b>Expenditure - Functional</b>									
<i><b>Governance and administration</b></i>	–	221 763	–	15 006	15 006	15 375	(368)	-2%	221 763
Executive and council	–	55 867	–	6 807	6 807	6 885	(78)	-1%	55 867
Finance and administration	–	162 952	–	8 011	8 011	8 244	(234)	-3%	162 952
Internal audit	–	2 944	–	188	188	245	(57)	-23%	2 944
<i><b>Community and public safety</b></i>	–	144 344	–	5 632	5 632	5 950	(318)	-5%	144 344
Community and social services	–	16 752	–	875	875	976	(101)	-10%	16 752
Sport and recreation	–	58 238	–	2 835	2 835	2 937	(101)	-3%	58 238
Public safety	–	38 381	–	1 712	1 712	1 831	(119)	-7%	38 381
Housing	–	30 974	–	210	210	206	3	2%	30 974
<i><b>Economic and environmental services</b></i>	–	196 571	–	10 103	10 103	10 227	(124)	-1%	196 571
Planning and development	–	40 059	–	2 469	2 469	2 511	(42)	-2%	40 059
Road transport	–	147 972	–	7 361	7 361	7 395	(34)	0%	147 972
Environmental protection	–	8 540	–	273	273	320	(47)	-15%	8 540
<i><b>Trading services</b></i>	–	568 159	–	12 938	12 938	13 146	(208)	-2%	568 159
Energy sources	–	311 806	–	3 886	3 886	3 901	(15)	0%	311 806
Water management	–	110 285	–	3 469	3 469	3 515	(46)	-1%	110 285
Waste water management	–	78 918	–	3 116	3 116	3 168	(52)	-2%	78 918
Waste management	–	67 150	–	2 467	2 467	2 563	(95)	-4%	67 150
<i><b>Other</b></i>	–	3 408	–	24	24	23	1	5%	3 408
<b>Total Expenditure - Functional</b>	–	<b>1 134 245</b>	–	<b>43 703</b>	<b>43 703</b>	<b>44 720</b>	<b>(1 017)</b>	<b>-2%</b>	<b>1 134 245</b>
<b>Surplus/ (Deficit) for the year</b>	–	<b>7 951</b>	–	<b>75 984</b>	<b>75 984</b>	<b>73 818</b>	<b>2 167</b>	<b>3%</b>	<b>7 951</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 the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functions 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 standard classification, Table C2, and by municipal vote, Table C3.

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

WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	2017/18	Budget Year 2018/19							
	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	-	24 988	-	10 104	10 104	10 009	95	0.9%	24 988
Vote 2 - Municipal Manager	-	51	-	8	8	8	-		51
Vote 3 - Management Services	-	584	-	29	29	29	-		584
Vote 4 - Finance	-	269 683	-	23 976	23 976	23 326	650	2.8%	269 683
Vote 5 - Community Services	-	338 690	-	39 847	39 847	39 617	230	0.6%	338 690
Vote 6 - Local Economic Development	-	2 226	-	30	30	30	-		2 226
Vote 7 - Infrastructure & Planning	-	464 077	-	42 852	42 852	42 591	261	0.6%	464 077
Vote 8 - Protection Services	-	41 896	-	2 841	2 841	2 927	(86)	-3.0%	41 896
<b>Total Revenue by Vote</b>	<b>-</b>	<b>1 142 196</b>	<b>-</b>	<b>119 687</b>	<b>119 687</b>	<b>118 538</b>	<b>1 149</b>	<b>1.0%</b>	<b>1 142 196</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council	-	33 049	-	5 459	5 459	5 522	(63)	-1.1%	33 049
Vote 2 - Municipal Manager	-	5 467	-	360	360	388	(28)	-7.2%	5 467
Vote 3 - Management Services	-	52 776	-	2 910	2 910	3 065	(155)	-5.1%	52 776
Vote 4 - Finance	-	78 645	-	3 392	3 392	3 661	(269)	-7.3%	78 645
Vote 5 - Community Services	-	409 514	-	19 827	19 827	20 066	(239)	-1.2%	409 514
Vote 6 - Local Economic Development	-	11 752	-	394	394	418	(24)	-5.8%	11 752
Vote 7 - Infrastructure & Planning	-	456 531	-	6 673	6 673	6 821	(148)	-2.2%	456 531
Vote 8 - Protection Services	-	86 511	-	4 688	4 688	4 780	(92)	-1.9%	86 511
<b>Total Expenditure by Vote</b>	<b>-</b>	<b>1 134 245</b>	<b>-</b>	<b>43 703</b>	<b>43 703</b>	<b>44 720</b>	<b>(1 017)</b>	<b>-2.3%</b>	<b>1 134 245</b>
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>7 951</b>	<b>-</b>	<b>75 984</b>	<b>75 984</b>	<b>73 818</b>	<b>2 167</b>	<b>2.9%</b>	<b>7 951</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; Local Economic Development; Infrastructure & Planning and Protection Services.

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

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

### WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	2017/18	Budget Year 2018/19							
	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		234 998		22 461	22 461	21 737	724	3%	234 998
Service charges - water revenue		116 781		8 734	8 734	8 759	(25)	0%	116 781
Service charges - sanitation revenue		73 164		5 645	5 645	5 487	158	3%	73 164
Service charges - refuse revenue		60 990		5 190	5 190	5 082	107	2%	60 990
Service charges - other				-	-	-	-		
Interest earned - external investments		21 001		488	488	481	6	1%	21 001
Interest earned - outstanding debtors		3 700		321	321	308	13	4%	3 700
Dividends received				-	-	-	-		
Licences and permits		2 447		199	199	204	(5)	-2%	2 447
Agency services		3 726		359	359	342	18	5%	3 726
Transfers and subsidies		130 566		40 678	40 678	40 678	-		130 566
Other revenue		31 427		2 090	2 090	2 226	(136)	-6%	31 427
Gains on disposal of PPE				-	-	-	-		
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>-</b>	<b>1 080 228</b>	<b>-</b>	<b>119 687</b>	<b>119 687</b>	<b>118 538</b>	<b>1 149</b>	<b>1%</b>	<b>1 080 228</b>
<b>Expenditure By Type</b>									
Employee related costs		367 024		22 778	22 778	23 433	(655)	(0)	367 024
Remuneration of councillors		10 972		848	848	914	(67)	-7%	10 972
Debt impairment		23 492		1 958	1 958	1 958	-		23 492
Depreciation & asset impairment		130 362		10 864	10 864	10 864	-		130 362
Finance charges		47 834		94	94	94	-		47 834
Bulk purchases		238 588		4	4	4	-		238 588
Other materials		57 602		706	706	706	-		57 602
Contracted services		193 637		1 392	1 392	1 392	-		193 637
Transfers and subsidies		500		3	3	3	-		500
Other expenditure		64 232		5 057	5 057	5 353	(296)	-6%	64 232
Loss on disposal of PPE				-	-	-	-		
<b>Total Expenditure</b>	<b>-</b>	<b>1 134 245</b>	<b>-</b>	<b>43 703</b>	<b>43 703</b>	<b>44 720</b>	<b>(1 017)</b>	<b>-2%</b>	<b>1 134 245</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>(54 017)</b>	<b>-</b>	<b>75 984</b>	<b>75 984</b>	<b>73 818</b>	<b>2 167</b>	<b>0</b>	<b>(54 017)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		61 968					-		61 968
Transfers and subsidies - capital (in-kind - all)							-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>-</b>	<b>7 951</b>	<b>-</b>	<b>75 984</b>	<b>75 984</b>	<b>73 818</b>	<b>-</b>		<b>7 951</b>
<b>Taxation</b>									
<b>Surplus/(Deficit) after taxation</b>	<b>-</b>	<b>7 951</b>	<b>-</b>	<b>75 984</b>	<b>75 984</b>	<b>73 818</b>			<b>7 951</b>
Attributable to minorities									
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>7 951</b>	<b>-</b>	<b>75 984</b>	<b>75 984</b>	<b>73 818</b>			<b>7 951</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.97% above the YTD budget.

Current expenditure is 2.28% below YTD budget projections for July 2018.

**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) - M01 July

Vote Description	2017/18	Budget Year 2018/19							
	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	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	64 797	-	-	-	-	-	-	64 797
Vote 6 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	-	58 239	-	506	506	506	-	-	58 239
Vote 8 - Protection Services	-	500	-	-	-	-	-	-	500
<b>Total Capital Multi-year expenditure</b>	-	<b>123 536</b>	-	<b>506</b>	<b>506</b>	<b>506</b>	-	-	<b>123 536</b>
Vote 1 - Council	-	20	-	-	-	-	-	-	20
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	4 086	-	25	25	25	-	-	4 086
Vote 4 - Finance	-	30	-	-	-	-	-	-	30
Vote 5 - Community Services	-	52 403	-	-	-	-	-	-	52 403
Vote 6 - Economic and Social Development & Tourism	-	5 625	-	-	-	-	-	-	5 625
Vote 7 - Infrastructure & Planning	-	1 100	-	-	-	-	-	-	1 100
Vote 8 - Protection Services	-	7 436	-	-	-	-	-	-	7 436
<b>Total Capital single-year expenditure</b>	-	<b>70 701</b>	-	<b>25</b>	<b>25</b>	<b>25</b>	-	-	<b>70 701</b>
<b>Total Capital Expenditure</b>	-	<b>194 237</b>	-	<b>531</b>	<b>531</b>	<b>531</b>	-	-	<b>194 237</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	-	<b>6 331</b>	-	-	-	-	-	-	<b>6 331</b>
Executive and council	-	20	-	-	-	-	-	-	20
Finance and administration	-	6 311	-	-	-	-	-	-	6 311
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	-	<b>57 710</b>	-	<b>25</b>	<b>25</b>	<b>25</b>	-	-	<b>57 710</b>
Community and social services	-	4 999	-	25	25	25	-	-	4 999
Sport and recreation	-	8 057	-	-	-	-	-	-	8 057
Public safety	-	9 186	-	-	-	-	-	-	9 186
Housing	-	35 467	-	-	-	-	-	-	35 467
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	-	<b>18 821</b>	-	-	-	-	-	-	<b>18 821</b>
Planning and development	-	5 725	-	-	-	-	-	-	5 725
Road transport	-	13 096	-	-	-	-	-	-	13 096
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	-	<b>111 375</b>	-	<b>506</b>	<b>506</b>	<b>506</b>	-	-	<b>111 375</b>
Energy sources	-	24 772	-	506	506	506	-	-	24 772
Water management	-	30 077	-	-	-	-	-	-	30 077
Waste water management	-	54 987	-	-	-	-	-	-	54 987
Waste management	-	1 540	-	-	-	-	-	-	1 540
<b>Other</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	-	<b>194 237</b>	-	<b>531</b>	<b>531</b>	<b>531</b>	-	-	<b>194 237</b>
<b>Funded by:</b>									
National Government	-	25 901	-	-	-	-	-	-	25 901
Provincial Government	-	36 067	-	-	-	-	-	-	36 067
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	100	-	-	-	-	-	-	100
<b>Transfers recognised - capital</b>	-	<b>62 068</b>	-	-	-	-	-	-	<b>62 068</b>
<b>Public contributions &amp; donations</b>	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	-	68 650	-	506	506	506	-	-	68 650
<b>Internally generated funds</b>	-	63 519	-	25	25	25	-	-	63 519
<b>Total Capital Funding</b>	-	<b>194 237</b>	-	<b>531</b>	<b>531</b>	<b>531</b>	-	-	<b>194 237</b>

**Table C6: Monthly Budget Statement - Financial Position**

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

Description	2017/18	Budget Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash		380 242		115 010	380 242
Call investment deposits		-		450 683	-
Consumer debtors		78 188		70 429	78 188
Other debtors		49 845		36 736	49 845
Current portion of long-term receivables		10		7	10
Inventory		15 432		43 660	15 432
<b>Total current assets</b>	<b>-</b>	<b>523 717</b>	<b>-</b>	<b>716 524</b>	<b>523 717</b>
<b>Non current assets</b>					
Long-term receivables		10		23	10
Investments		50 546		45 276	50 546
Investment property		101 865		155 269	101 865
Investments in Associate					
Property, plant and equipment		3 559 712		3 501 664	3 559 712
Agricultural					
Biological					
Intangible		5 942		6 287	5 942
Other non-current assets					
<b>Total non current assets</b>	<b>-</b>	<b>3 718 075</b>	<b>-</b>	<b>3 708 520</b>	<b>3 718 075</b>
<b>TOTAL ASSETS</b>	<b>-</b>	<b>4 241 792</b>	<b>-</b>	<b>4 425 044</b>	<b>4 241 792</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft					
Borrowing		38 428		32 184	38 428
Consumer deposits		53 152		53 853	53 152
Trade and other payables		87 052		181 550	87 052
Provisions		36 518		29 719	36 518
<b>Total current liabilities</b>	<b>-</b>	<b>215 151</b>	<b>-</b>	<b>297 306</b>	<b>215 151</b>
<b>Non current liabilities</b>					
Borrowing		423 677		408 463	423 677
Provisions		249 777		227 048	249 777
<b>Total non current liabilities</b>	<b>-</b>	<b>673 454</b>	<b>-</b>	<b>635 511</b>	<b>673 454</b>
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>888 605</b>	<b>-</b>	<b>932 818</b>	<b>888 605</b>
<b>NET ASSETS</b>	<b>-</b>	<b>3 353 187</b>	<b>-</b>	<b>3 492 226</b>	<b>3 353 187</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)		3 349 887		3 488 967	3 349 887
Reserves		3 300		3 259	3 300
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>-</b>	<b>3 353 187</b>	<b>-</b>	<b>3 492 226</b>	<b>3 353 187</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 - M01 July

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates		233 454		22 461	22 461	22 461	-		233 454
Service charges		609 686		50 447	50 447	50 447	-		609 686
Other revenue		56 317		5 292	5 292	5 292	-		56 317
Government - operating		130 566		40 678	40 678	40 678	-		130 566
Government - capital		61 968		-	-	-	-		61 968
Interest		24 701		809	809	809	-		24 701
Dividends							-		
<b>Payments</b>									
Suppliers and employees		(893 168)		(26 883)	(26 883)	(26 883)	-		(893 168)
Finance charges		(47 834)		(94)	(94)	(94)	-		(47 834)
Transfers and Grants		(500)		(3)	(3)	(3)	-		(500)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>-</b>	<b>175 190</b>	<b>-</b>	<b>92 708</b>	<b>92 708</b>	<b>92 708</b>	<b>-</b>		<b>175 190</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		-					-		-
Decrease (Increase) in non-current debtors		-					-		-
Decrease (increase) other non-current receivables		10		2	2	2	-		10
Decrease (increase) in non-current investments		(7 124)		(682)	(682)	(682)	-		(7 124)
<b>Payments</b>									
Capital assets		(194 237)		(531)	(531)	(531)	-		(194 237)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>-</b>	<b>(201 351)</b>	<b>-</b>	<b>(1 211)</b>	<b>(1 211)</b>	<b>(1 211)</b>	<b>-</b>		<b>(201 351)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		-					-		-
Borrowing long term/refinancing		54 000					-		54 000
Increase (decrease) in consumer deposits		3 937		692	692	692	-		3 937
<b>Payments</b>									
Repayment of borrowing		(33 993)		(1 459)	(1 459)	(1 459)	-		(33 993)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>-</b>	<b>23 944</b>	<b>-</b>	<b>(767)</b>	<b>(767)</b>	<b>(767)</b>	<b>-</b>		<b>23 944</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>-</b>	<b>(2 217)</b>	<b>-</b>	<b>90 730</b>	<b>90 730</b>	<b>90 730</b>			<b>(2 217)</b>
Cash/cash equivalents at beginning:		382 460			474 967	382 460			474 967
Cash/cash equivalents at month/year end:		380 242			565 698	473 190			472 750

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 565.7million.

The municipality started the year with a positive cash balance of R474.9 million. The July closing balance is R565.7 million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

Description	Budget Year 2018/19												2018/19 Medium Term Revenue & Expenditure Framework		
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<b>R thousands</b>	<b>Outcome</b>											<b>Budget</b>			
<b>Cash Receipts By Source</b>															
Property rates	22 461											210 994	233 454	247 086	263 832
Service charges - electricity revenue	30 879											329 522	360 401	381 400	407 218
Service charges - water revenue	8 734											107 280	116 013	122 754	131 042
Service charges - sanitation revenue	5 645											67 038	72 683	76 927	82 141
Service charges - refuse	5 190											55 399	60 589	64 127	68 473
Service charges - other												-	-	-	-
Interest earned - external investments	488											20 513	21 001	21 001	21 001
Interest earned - outstanding debtors	321											3 379	3 700	3 922	4 157
Dividends received												-	-	-	-
Licences and permits	199											2 247	2 447	2 593	2 749
Agency services	359											3 367	3 726	3 970	4 187
Transfer receipts - operating	40 678											89 888	130 566	167 058	162 087
Other revenue	2 090											32 226	34 316	28 596	26 173
<b>Cash Receipts by Source</b>	<b>119 687</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>935 037</b>	<b>1 054 725</b>	<b>1 137 568</b>	<b>1 193 674</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital												61 968	61 968	58 530	63 249
Contributions & Contributed assets												-	-	-	-
Proceeds on disposal of PPE												-	-	-	-
Short term loans												-	-	-	-
Borrowing long term/refinancing												54 000	54 000	54 000	54 000
Increase in consumer deposits	692											3 245	3 937	4 252	3 444
Receipt of non-current debtors	-											-	-	-	-
Receipt of non-current receivables	2											8	10	10	7
Change in non-current investments	(682)											(6 443)	(7 124)	(7 339)	(7 575)
<b>Total Cash Receipts by Source</b>	<b>119 700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 047 816</b>	<b>1 167 516</b>	<b>1 247 021</b>	<b>1 306 799</b>
<b>Cash Payments by Type</b>															
Employee related costs	22 778											331 876	354 654	375 944	407 956
Remuneration of councillors	848											10 125	10 972	11 518	12 091
Interest paid	94											47 741	47 834	50 433	52 064
Bulk purchases - Electricity	4											238 584	238 588	255 610	273 856
Bulk purchases - Water & Sewer												-	-	-	-
Other materials	706											56 896	57 602	89 068	74 195
Contracted services	1 392											192 245	193 637	213 119	214 980
Grants and subsidies paid - other municipalities												-	-	-	-
Grants and subsidies paid - other	3											497	500	278	292
General expenses	5 057											32 658	37 715	67 582	94 543
<b>Cash Payments by Type</b>	<b>30 882</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>910 621</b>	<b>941 503</b>	<b>1 063 553</b>	<b>1 129 977</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	531											193 706	194 237	134 030	137 249
Repayment of borrowing	1 459											32 534	33 993	38 428	41 636
Other Cash Flows/Payments	(3 902)											3 902			
<b>Total Cash Payments by Type</b>	<b>28 970</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 140 763</b>	<b>1 169 733</b>	<b>1 236 012</b>	<b>1 308 862</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>90 730</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(92 947)</b>	<b>(2 217)</b>	<b>11 009</b>	<b>(2 063)</b>
Cash/cash equivalents at the month/year end:	474 967	565 698	565 698	565 698	565 698	565 698	565 698	565 698	565 698	565 698	565 698	565 698	474 967	472 750	483 759
Cash/cash equivalents at the month/year end:	565 698	565 698	565 698	565 698	565 698	565 698	565 698	565 698	565 698	565 698	565 698	472 750	472 750	483 759	481 696

This supporting table gives a detailed breakdown of information summarised in Table C7

## PART 2 – SUPPORTING DOCUMENTATION

### Debtors' analysis

#### Supporting Table SC3 Debtors' age analysis

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July													
Description	NT Code	Budget Year 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	1200	11 058	279	178	127	113	102	461	2 890	15 208	3 693		4 123
Trade and Other Receivables from Exchange Transactions	1300	15 681	327	183	155	157	142	620	3 020	20 285	4 093		5 131
Receivables from Non-exchange Transactions - Property R	1400	22 418	398	250	188	159	142	681	2 262	26 499	3 433		5 789
Receivables from Exchange Transactions - Waste Water R	1500	6 171	160	107	86	80	70	301	1 665	8 640	2 201		2 377
Receivables from Exchange Transactions - Waste Manage	1600	5 525	133	91	75	68	60	251	1 236	7 440	1 691		1 970
Receivables from Exchange Transactions - Property Renta	1700	481	76	4	4	4	3	38	173	783	222		164
Interest on Arrear Debtor Accounts	1810	69	34	30	32	38	40	385	6 233	6 862	6 729		
Recoverable unauthorised, irregular, fruitless and wastefu	1820									-	-		
Other	1900	1 832	322	190	174	200	128	1 466	2 905	7 216	4 872		2 220
<b>Total By Income Source</b>	<b>2000</b>	<b>63 235</b>	<b>1 730</b>	<b>1 033</b>	<b>841</b>	<b>818</b>	<b>687</b>	<b>4 204</b>	<b>20 384</b>	<b>92 932</b>	<b>26 934</b>	<b>-</b>	<b>21 774</b>
<b>2017/18 - totals only</b>		55 701	1 419	961	899	739	715	4 180	20 286	84 900	26 819		21 435
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	4 454	65	19	17	44	36	315	774	5 724	1 186		261
Commercial	2300	6 789	147	54	49	40	46	301	723	8 148	1 158		788
Households	2400	52 582	1 510	956	773	731	602	3 577	18 703	79 435	24 387		20 723
Other	2500	(590)	9	5	2	3	3	12	184	(374)	203		2
<b>Total By Customer Group</b>	<b>2600</b>	<b>63 235</b>	<b>1 730</b>	<b>1 033</b>	<b>841</b>	<b>818</b>	<b>687</b>	<b>4 204</b>	<b>20 384</b>	<b>92 932</b>	<b>26 934</b>	<b>-</b>	<b>21 774</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 conclusion can be drawn from the increase in the 0-30 days (current) debtors.

#### Summary of Indigent Households

Indigent Household Statistics					
	Indigent Households	Amount	Other Households	Total Households	
<b>2018</b>					
July	7 396	NO VOTE for 2017/2018	26 324	33 720	21.93%
August			0		
September			0		
October			0		
November			0		
December			0		
<b>2019</b>					
January			0		
February			0		
March			0		
April			0		
May			0		
June			0		

#### 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)
7396			6Kl	7396	0	7396	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)
119	7277		50kWh	7396	0	7396	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
<b>2018/19</b>											
June									0.00	0.00	0.00
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									0	0	0
Augustus									0	0	0
July	63 235 385	1 729 878	1 032 836	840 827	818 462	686 886	4 204 051	20 383 698	92 932 023	29 696 637	26 933 924

## Government Debt

Overstrand Municipality as at 31/07/2018 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	2 702 264	1 077 740	1 615 829	8 695
WCED 2251	396 715	396 715	0	0
OTHER 2210+2255	212 125	19 034	193 091	0
HEALTH 2252	140 425	78 189	61 259	977
TPW 2256	2 060 530	24 222	2 033 250	3 058
HOUSING 2253+2215	10 404	10 404	0	0
OTHER MUNICIPALITIES 2276	201 398	201 398	0	0
<b>TOTAL OUTSTANDING</b>	<b>5 723 862</b>	<b>1 807 703</b>	<b>3 903 429</b>	<b>12 730</b>

## Creditors' analysis

### Supporting Table SC4

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

Description	NT Code	Budget Year 2018/19									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>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300	3 247									3 247	3 109
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	1 497									1 497	781
Auditor General	0800										-	
Other	0900										-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>4 744</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 744</b>	<b>3 890</b>

# Investment portfolio analysis

## Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
<b>Municipality</b>								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	88		15 361	125	15 575
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	158		26 583	260	27 000
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	21		2 651	30	2 701
ABSA 9284200168	DEP PLUS	DEP PLUS		83	6.5%	10 125	10 000	20 208
ABSA 9295906141	DEP PLUS	DEP PLUS		83	6.5%	10 125	10 000	20 208
ABSA 9331734880	DEP PLUS	DEP PLUS		52	6.0%	10 263	(48)	10 267
Nedbank 03/7881534451 ref:7651119	94 days	FIXED DEP	17/09/2018		7.6%	50 000		50 000
Standard Bank 288434005-027	94 days	FIXED DEP	17/09/2018		7.6%	50 000		50 000
Standard Bank 288434005-028	122 days	FIXED DEP	26/10/2018		7.9%	100 000		100 000
Nedbank 03/7881534451 ref:7672840	123 days	FIXED DEP	29/10/2018		7.9%	100 000		100 000
Nedbank 03/7881534451 ref:7676460	61 days	FIXED DEP	29/08/2018		7.6%	50 000		50 000
Nedbank 03/7881534451 ref:7753406	94 days	FIXED DEP	29/10/2018		7.7%		50 000	50 000
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>484</b>		<b>425 109</b>	<b>70 367</b>	<b>495 959</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 - M01 July

Description	2017/18	Budget Year 2018/19							
	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>	-	99 544	-	40 028	40 028	40 028	-		99 544
Local Government Equitable Share		96 068		40 028	40 028	40 028	-		96 068
Finance Management		1 550							1 550
EPWP Incentive		1 926							1 926
<b>Provincial Government:</b>	-	30 731	-	2 649	2 649	2 649	-		30 731
Human Settlements Development Grant		23 633					-		23 633
Library Services Grant		6 147		2 649	2 649	2 649			6 147
Financial Management Capacity Building Grant		360					-		360
Community Development Workers Oper Support Grant		74					-		74
Maintenance & Constuction of Transport Infrastructure		137					-		137
Western Cape Financial Management Support Grant		280							280
Thusong Service Centre		100					-		100
<b>Total Operating Transfers and Grants</b>	-	130 275	-	42 677	42 677	42 677	-		130 275
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	-	25 901	-	8 503	8 503	8 503	-		25 901
Municipal Infrastructure Grant (MIG)		21 639		6 241	6 241	6 241	-		21 639
Integrated National Electrification Programme		4 262		2 262	2 262	2 262			4 262
<b>Provincial Government:</b>	-	36 067	-	-	-	-	-		36 067
Human Settlements Development Grant		35 467					-		35 467
Library Services Grant		600							600
<b>Total Capital Transfers and Grants</b>	-	61 968	-	8 503	8 503	8 503	-		61 968
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	-	192 243	-	51 180	51 180	51 180	-		192 243

Grant receipts are monitored according to the payment schedules. Year to date actuals only reflects actual receipts for 2018/2019.

## Supporting Table SC7(1) – Grant expenditure

### WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	2017/18	Budget Year 2018/19							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	3 476	-	77	77	77	-		3 476
Local Government Equitable Share							-		
Finance Management		1 550		66	66	66	-		1 550
EPWP Incentive		1 926		11	11	11	-		1 926
							-		
<b>Provincial Government:</b>	-	31 022	-	573	573	573	-		31 022
Human Settlements Development Grant		23 633					-		23 633
Library Services Grant		6 147		565	565	565			6 147
Financial Management Capacity Building Grant		600					-		600
Community Development Workers Operational Support Grant		74					-		74
Maintenance & Constuction of Transport Infrastructure		137					-		137
Western Cape Financial Management Support Grant		280							280
Local Government Internship Grant		51		8	8	8			51
Thusong Service Centre		100					-		100
<b>Other grant providers:</b>	-	-	-	-			-		-
<b>Total operating expenditure of Transfers and Grants:</b>	-	34 498	-	650	650	650	-		34 498
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	25 901	-	-	-	-	-		25 901
Municipal Infrastructure Grant (MIG)		21 639					-		21 639
Integrated National Electrification Programme		4 262					-		4 262
<b>Provincial Government:</b>	-	36 067	-	-	-	-	-		36 067
Human Settlements Development Grant		35 467					-		35 467
Library Services Grant		600					-		600
<b>Other grant providers:</b>	-								
<b>Total capital expenditure of Transfers and Grants</b>	-	61 968	-	-	-	-	-		61 968
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	-	96 466	-	650	650	650	-		96 466

Grant expenditure is monitored against grant receipts.

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

<b>WC032 Overstrand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M01 July</b>					
Description	Budget Year 2018/19				
	Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					%
<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>	-	-	-	-	
Housing				-	
Community Development Worker Grant				-	
Main Road Subsidy				-	
Financial Management Support Grant				-	
<b>District Municipality:</b>	-	-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>	-	-	-	-	
<b><u>Capital expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>	-	-	-	-	
Municipal Infrastructure Grant (MIG)				-	
<b>Provincial Government:</b>	-	-	-	-	
<b>District Municipality:</b>	-	-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>	-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	-	-	-	-	

## Expenditure on councillor allowances and employee benefits

### Supporting Table SC8

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

Summary of Employee and Councillor remuneration	2017/18	Budget Year 2018/19							
	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		9 862		755	755	822	(67)	-8%	9 862
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Motor Vehicle Allowance							-		
Cellphone Allowance		1 110		93	93	93	(0)	0%	1 110
Housing Allowances							-		
Other benefits and allowances							-		
<b>Sub Total - Councillors</b>	<b>-</b>	<b>10 972</b>	<b>-</b>	<b>848</b>	<b>848</b>	<b>914</b>	<b>(67)</b>	<b>-7%</b>	<b>10 972</b>
<b><u>Senior Managers of the Municipality</u></b>									
Basic Salaries and Wages		10 954		877	877	913	(36)	-4%	10 954
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Overtime							-		
Performance Bonus		210				-	-		210
Motor Vehicle Allowance							-		
Cellphone Allowance		194		16	16	16	(1)	-4%	194
Housing Allowances							-		
Other benefits and allowances							-		
Payments in lieu of leave							-		
Long service awards							-		
Post-retirement benefit obligations							-		
<b>Sub Total - Senior Managers of Municipality</b>	<b>-</b>	<b>11 358</b>	<b>-</b>	<b>893</b>	<b>893</b>	<b>929</b>	<b>(36)</b>	<b>-4%</b>	<b>11 358</b>
<b><u>Other Municipal Staff</u></b>									
Basic Salaries and Wages		225 106		15 363	15 363	15 793	(429)	-3%	225 106
Pension and UIF Contributions		39 574		2 823	2 823	2 875	(52)	-2%	39 574
Medical Aid Contributions		13 679		969	969	1 020	(51)	-5%	13 679
Overtime		23 606		4	4	12	(8)	-66%	23 606
Performance Bonus							-		
Motor Vehicle Allowance		8 203		927	927	947	(20)	-2%	8 203
Cellphone Allowance		2 049		156	156	170	(15)	-9%	2 049
Housing Allowances		2 542		117	117	143	(26)	-18%	2 542
Other benefits and allowances		26 983		401	401	419	(19)	-4%	26 983
Payments in lieu of leave		1 062		88	88	88	0	0%	1 062
Long service awards		1 946		162	162	162	-		1 946
Post-retirement benefit obligations		10 916		875	875	875	-		10 916
<b>Sub Total - Other Municipal Staff</b>	<b>-</b>	<b>355 667</b>	<b>-</b>	<b>21 885</b>	<b>21 885</b>	<b>22 504</b>	<b>(619)</b>	<b>-3%</b>	<b>355 667</b>
<b>Total Parent Municipality</b>		<b>377 997</b>		<b>23 626</b>	<b>23 626</b>	<b>24 347</b>	<b>(722)</b>	<b>-3%</b>	<b>377 997</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>-</b>	<b>377 997</b>		<b>23 626</b>	<b>23 626</b>	<b>24 347</b>	<b>(722)</b>	<b>-3%</b>	<b>377 997</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>-</b>	<b>367 024</b>	<b>-</b>	<b>22 778</b>	<b>22 778</b>	<b>23 433</b>	<b>(655)</b>	<b>-3%</b>	<b>367 024</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 - M01 July						
Description of financial indicator	Basis of calculation	2017/18	Budget Year 2018/19			
		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	0.0%	15.7%	0.0%	0.2%	5.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	35.3%	0.0%	95.2%	35.3%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	16.4%	0.0%	17.8%	16.4%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	12838.7%	0.0%	12532.5%	12838.7%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	0.0%	243.4%	0.0%	241.0%	243.4%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	176.7%	0.0%	190.3%	176.7%
<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	0.0%	11.9%	0.0%	89.6%	11.9%
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))		99.0%			99.0%
<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		7.5%			7.5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		19.69%			19.69%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	34.0%	0.0%	19.0%	34.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	20.8%	0.0%	0.0%	20.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	16.5%	0.0%	0.1%	5.4%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		15.0			15.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		15.0%			15.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.7			4.7

# Capital programme performance

## Supporting Table SC12

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

Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		3		531	531	531	-		0%
August		3 058				3 061	-		
September		15 792				18 853	-		
October		10 698				29 551	-		
November		16 810				46 361	-		
December		14 086				60 447	-		
January		4 586				65 034	-		
February		12 226				77 260	-		
March		24 960				102 219	-		
April		19 866				122 086	-		
May		25 978				148 064	-		
June		46 173				194 237	-		
<b>Total Capital expenditure</b>	-	<b>194 237</b>	-	<b>531</b>					

## Top 10 Capital Projects

No.	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	Blompark	Ward 02	BLOMPARK PROJECT	16 313 461			Project is on hold	Progress is estimated at 20%	Contractor liquidated	Implementing Agent in process of obtaining new quotes to appoint new Contractor
2	Stanford	Ward 11	WWTW UPGRADE - STANFORD	16 177 218			Both civils and mechanical/ electrical contracts have been awarded. Contractors on site.	Construction stage	None	Not applicable
3	Hermanus	Ward 03	HERMANUS: MV & LV UPGRADE/REPLACEMENT	10 150 000			Project is in tender process stage.	BID Specification meeting held on 18 July 2018. Tender was advertised on 27 July 2018.	No	Not applicable
4	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	10 000 000			Consulting engineers have been appointed. Busy with compilation of construction tender.	Planning (design and tender documentation) stage	None	Not applicable
5	Masakhane	Ward 01	MASAKHANE	8 449 062			Funding application for services submitted to DOHS at end of May 2018 - currently awaiting approval			
6	Hermanus	Ward 04	UPGRADE HERMANUS WELL FIELDS PHASE 1	7 000 000			Agreed to use transversal contract of Province.	Tender evaluation stage	None	Not applicable
7	Pringle Bay	Ward 10	NEW RESERVOIR FOR PRINGLE BAY	5 862 505			Busy with basic environmental assessment process	Planning (EIA, design and tender documentation) stage	None	Not applicable
8	Stanford	Ward 11	STANFORD IRDP	5 517 519			Funding application for services submitted to DOHS at end of May 2018 - currently awaiting approval.			
9	Overstrand	Overstrand	VEHICLES - SEWERAGE	5 050 000						
10	Hawston	Ward 08	HAWSTON INDUSTRIAL (BUSINESS) HUB	5 000 000						
<b>Totals</b>				<b>89 519 765</b>	<b>0</b>	<b>0</b>				

## Supporting Table SC13a

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

Description	2017/18	Budget Year 2018/19							
	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>	-	112 050	-	506	506	506	-		112 050
Roads Infrastructure	-	12 506	-	-	-	-	-		12 506
<i>Roads</i>		12 506							12 506
Storm water Infrastructure	-	11 723	-	-	-	-	-		11 723
<i>Storm water Conveyance</i>		11 723							11 723
Electrical Infrastructure	-	22 772	-	506	506	506	-		22 772
<i>MV Substations</i>		5 622		506	506	506			5 622
<i>MV Networks</i>		17 150							17 150
Water Supply Infrastructure	-	30 077	-	-	-	-	-		30 077
<i>Reservoirs</i>		16 363							16 363
<i>Water Treatment Works</i>		10 200							10 200
<i>Distribution</i>		3 514							3 514
Sanitation Infrastructure	-	34 973	-	-	-	-	-		34 973
<i>Pump Station</i>		1 925							1 925
<i>Reticulation</i>		435							435
<i>Waste Water Treatment Works</i>		21 062							21 062
<i>Outfall Sewers</i>		11 550							11 550
Solid Waste Infrastructure	-	-	-	-	-	-	-		-
<b>Community Assets</b>	-	24 037	-	25	25	25	-		24 037
Community Facilities	-	16 380	-	25	25	25	-		16 380
<i>Halls</i>		3 664							3 664
<i>Crèches</i>		245		25	25	25			245
<i>Fire/Ambulance Stations</i>		5 576							5 576
<i>Libraries</i>		600							600
<i>Cemeteries/Crematoria</i>		570							570
<i>Public Open Space</i>		5 725							5 725
Sport and Recreation Facilities	-	7 657	-	-	-	-	-		7 657
<i>Outdoor Facilities</i>		7 657							7 657
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	36 888	-	-	-	-	-		36 888
<i>Municipal Offices</i>		1 421							1 421
Housing	-	35 467	-	-	-	-	-		35 467
<i>Social Housing</i>		35 467							35 467
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-
<b>Intangible Assets</b>	-	-	-	-	-	-	-		-
<b>Computer Equipment</b>	-	4 136	-	-	-	-	-		4 136
Computer Equipment		4 136							4 136
<b>Furniture and Office Equipment</b>	-	215	-	-	-	-	-		215
Furniture and Office Equipment		215							215
<b>Machinery and Equipment</b>	-	1 566	-	-	-	-	-		1 566
Machinery and Equipment		1 566							1 566
<b>Transport Assets</b>	-	15 345	-	-	-	-	-		15 345
Transport Assets		15 345							15 345
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on new assets</b>	-	194 237	-	531	531	531	-		194 237

## Supporting Table SC13b

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

Description	2017/18	Budget Year 2018/19							
	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 renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	-	-	-	-	-	-	-	-
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>									
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-
<i>MV Networks</i>									
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
<i>Pump Stations</i>									
<i>Water Treatment Works</i>									
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
<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 existing</b>	-	-	-	-	-	-	-	-	-

## Supporting Table SC13c

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

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	149 690	-	4 747	4 747	12 474	7 727	61.9%	149 690
Roads Infrastructure	-	63 374	-	1 649	1 649	5 281	3 632	68.8%	63 374
<i>Roads</i>		63 374		1 649	1 649	5 281	3 632	68.8%	63 374
Storm water Infrastructure	-	6 786	-	196	196	566	369	65.3%	6 786
<i>Drainage Collection</i>							-		
<i>Storm water Conveyance</i>		6 786		196	196	566	369	65.3%	6 786
Electrical Infrastructure	-	23 747	-	1 402	1 402	1 979	577	29.1%	23 747
<i>HV Transmission Conductors</i>		23 747		1 402	1 402	1 979	577	29.1%	23 747
Water Supply Infrastructure	-	19 104	-	989	989	1 592	603	37.9%	19 104
<i>Water Treatment Works</i>		19 104		989	989	1 592	603	37.9%	19 104
Sanitation Infrastructure	-	13 642	-	419	419	1 137	718	63.2%	13 642
<i>Waste Water Treatment Works</i>		13 642		419	419	1 137	718	63.2%	13 642
Solid Waste Infrastructure	-	23 038	-	91	91	1 920	1 828	95.2%	23 038
<i>Landfill Sites</i>							-		
<i>Waste Transfer Stations</i>		23 038		91	91	1 920	1 828	95.2%	23 038
<b>Community Assets</b>	-	41 017	-	1 759	1 759	3 418	1 659	48.5%	41 017
Community Facilities	-	27 714	-	1 426	1 426	2 309	884	38.3%	27 714
<i>Halls</i>		3 712		196	196	309	114	36.8%	3 712
<i>Libraries</i>		24		0	0	2	2	95.8%	24
<i>Cemeteries/Crematoria</i>		842		30	30	70	40	56.7%	842
<i>Public Open Space</i>		23 136		1 200	1 200	1 928	728	37.8%	23 136
Sport and Recreation Facilities	-	13 304	-	334	334	1 109	775	69.9%	13 304
<i>Outdoor Facilities</i>		13 304		334	334	1 109	775	69.9%	13 304
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	12 497	-	365	365	1 041	676	65.0%	12 497
Operational Buildings	-	12 497	-	365	365	1 041	676	65.0%	12 497
<i>Municipal Offices</i>		12 497		365	365	1 041	676	65.0%	12 497
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	5 387	-	9	9	449	440	97.9%	5 387
Computer Equipment		5 387		9	9	449	440	97.9%	5 387
<b>Furniture and Office Equipment</b>	-	16 622	-	165	165	1 385	1 220	88.1%	16 622
Furniture and Office Equipment		16 622		165	165	1 385	1 220	88.1%	16 622
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Anir</b>	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	-	225 212	-	7 046	7 046	18 768	11 722	62.5%	225 212

## Supporting Table SC13d

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

Description	2017/18	Budget Year 2018/19							
	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>	-	112 443	-	9 370	9 370	9 370	-		112 443
Roads Infrastructure	-	32 858	-	2 738	2 738	2 738	-		32 858
<i>Roads</i>		32 858		2 738	2 738	2 738	-		32 858
Storm water Infrastructure	-	5 912	-	493	493	493	-		5 912
<i>Storm water Conveyance</i>		5 912		493	493	493	-		5 912
Electrical Infrastructure	-	25 149	-	2 096	2 096	2 096	-		25 149
<i>HV Transmission Conductors</i>		25 149		2 096	2 096	2 096	-		25 149
Water Supply Infrastructure	-	27 462	-	2 288	2 288	2 288	-		27 462
<i>Water Treatment Works</i>		27 462		2 288	2 288	2 288	-		27 462
<i>Distribution</i>							-		
Sanitation Infrastructure	-	16 299	-	1 358	1 358	1 358	-		16 299
<i>Reticulation</i>		16 299		1 358	1 358	1 358	-		16 299
<i>Waste Water Treatment Works</i>							-		
Solid Waste Infrastructure	-	4 763	-	397	397	397	-		4 763
<i>Waste Transfer Stations</i>		4 763		397	397	397	-		4 763
<b>Community Assets</b>	-	3 029	-	252	252	252	-		3 029
Community Facilities	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	3 029	-	252	252	252	-		3 029
<i>Outdoor Facilities</i>		3 029		252	252	252	-		3 029
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	8 818	-	735	735	735	-		8 818
Operational Buildings	-	8 818	-	735	735	735	-		8 818
<i>Municipal Offices</i>		8 818		735	735	735	-		8 818
<b>Intangible Assets</b>	-	653	-	54	54	54	-		653
Licences and Rights	-	653	-	54	54	54	-		653
<i>Computer Software and Applications</i>		653		54	54	54	-		653
<b>Computer Equipment</b>	-	1 347	-	112	112	112	-		1 347
Computer Equipment		1 347		112	112	112	-		1 347
<b>Furniture and Office Equipment</b>	-	609	-	51	51	51	-		609
Furniture and Office Equipment		609		51	51	51	-		609
<b>Machinery and Equipment</b>	-	687	-	57	57	57	-		687
Machinery and Equipment		687		57	57	57	-		687
<b>Transport Assets</b>	-	2 777	-	231	231	231	-		2 777
Transport Assets		2 777		231	231	231	-		2 777
<b>Land</b>	-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-
<b>Total Depreciation</b>	-	130 362	-	10 864	10 864	10 864	-		130 362

## Supporting Table SC13e

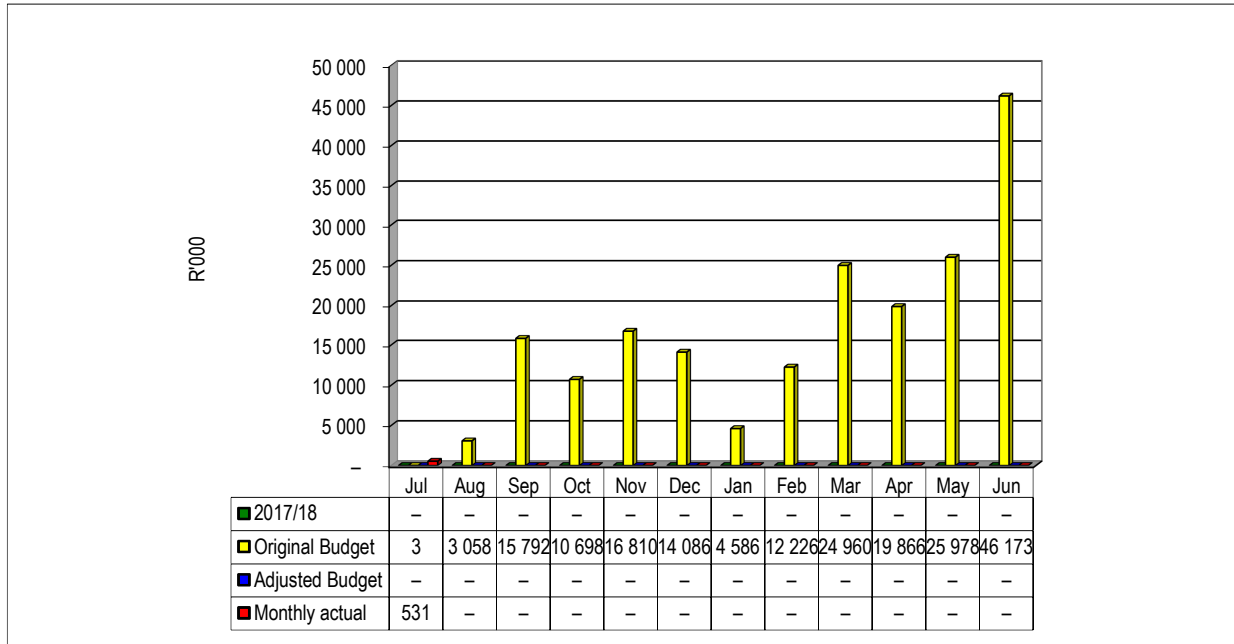
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by

Description	2017/18	Budget Year 2018/19							
	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>	-	-	-	-	-	-	-	-	-
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>									
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>									
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
<i>Distribution</i>									
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
<i>Pump Station</i>									
<i>Reticulation</i>									
<i>Waste Water Treatment Works</i>									
<i>Outfall Sewers</i>									
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Halls</i>									
<i>Fire/Ambulance Stations</i>									
<i>Libraries</i>									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>									
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>									
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment									
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
Machinery and Equipment									
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets									
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land									
<b>Total Capital Expenditure on upgrading of existing assets</b>	-	-	-	-	-	-	-	-	-

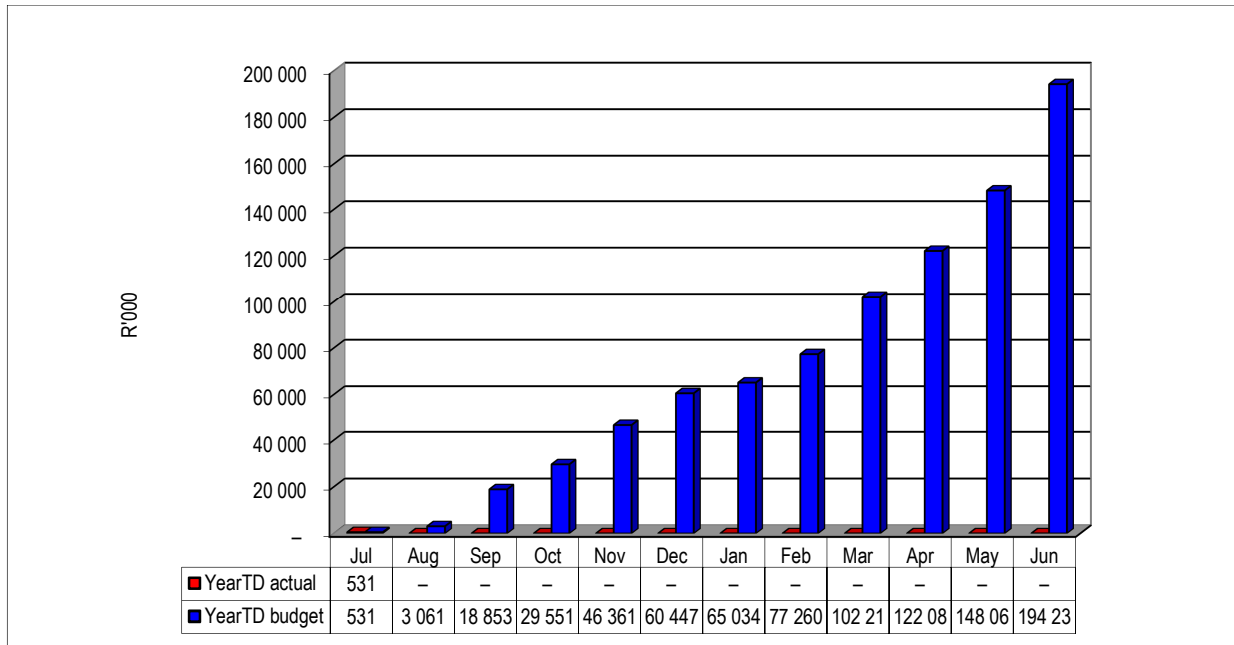
## Other supporting documentation

### Section 71 charts

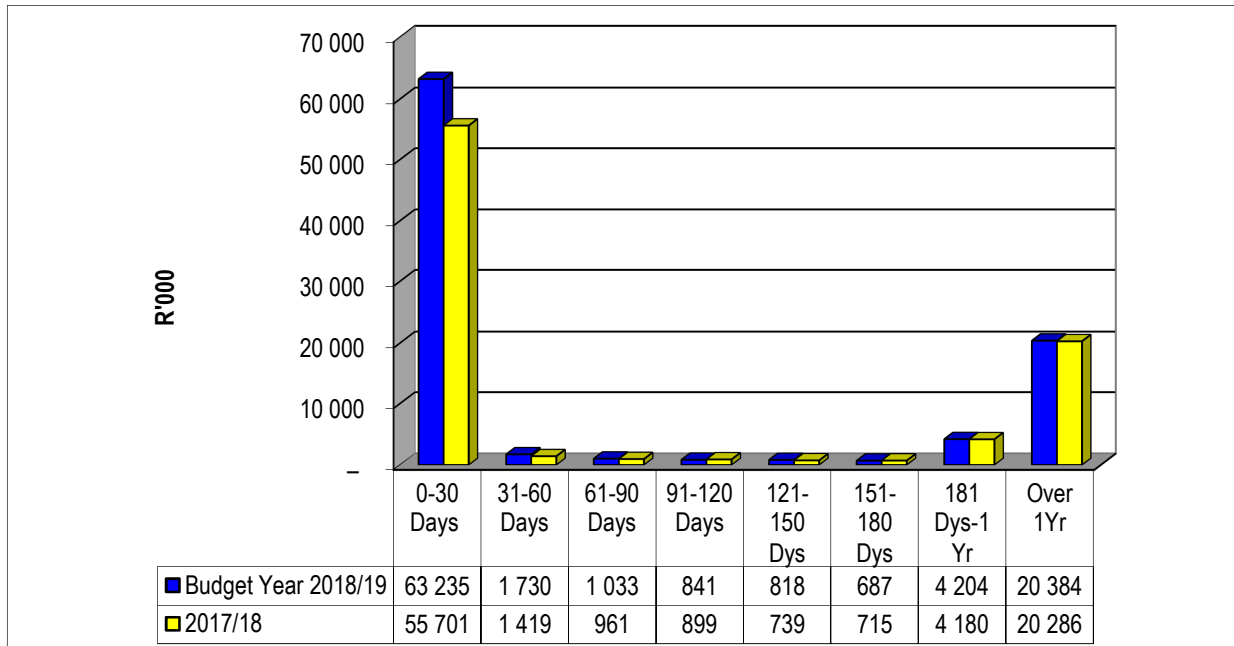
#### Capital expenditure monthly trend - actual vs target



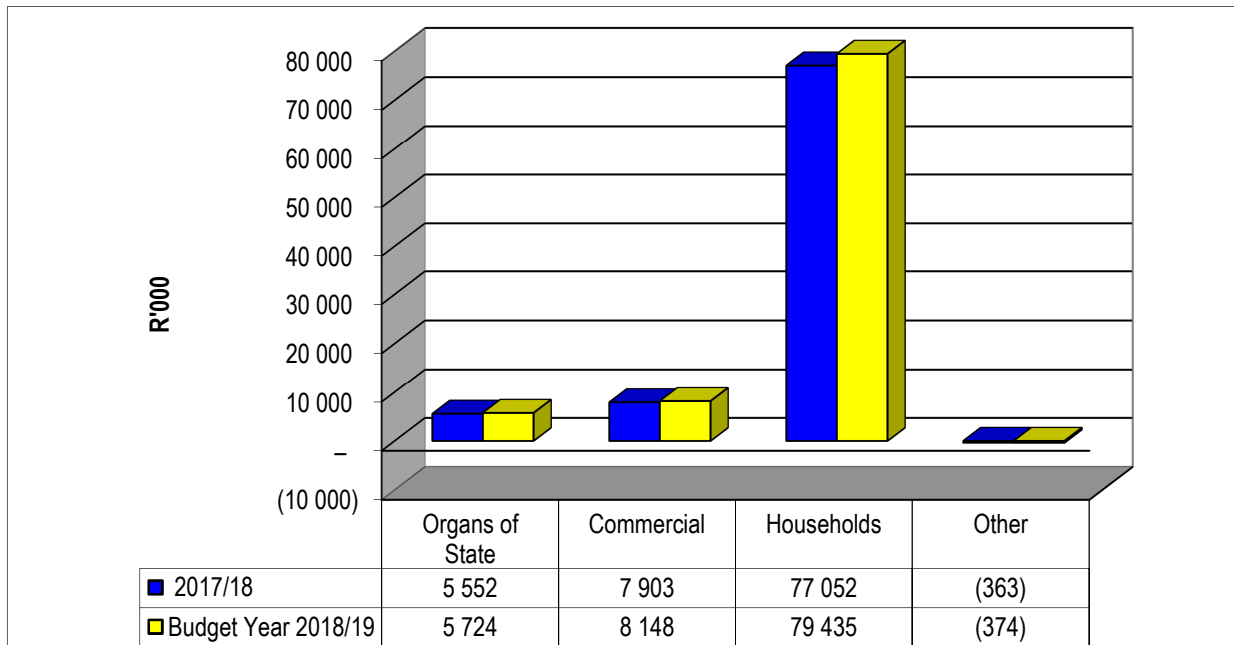
#### Capital expenditure – YTD actual vs YTD trend



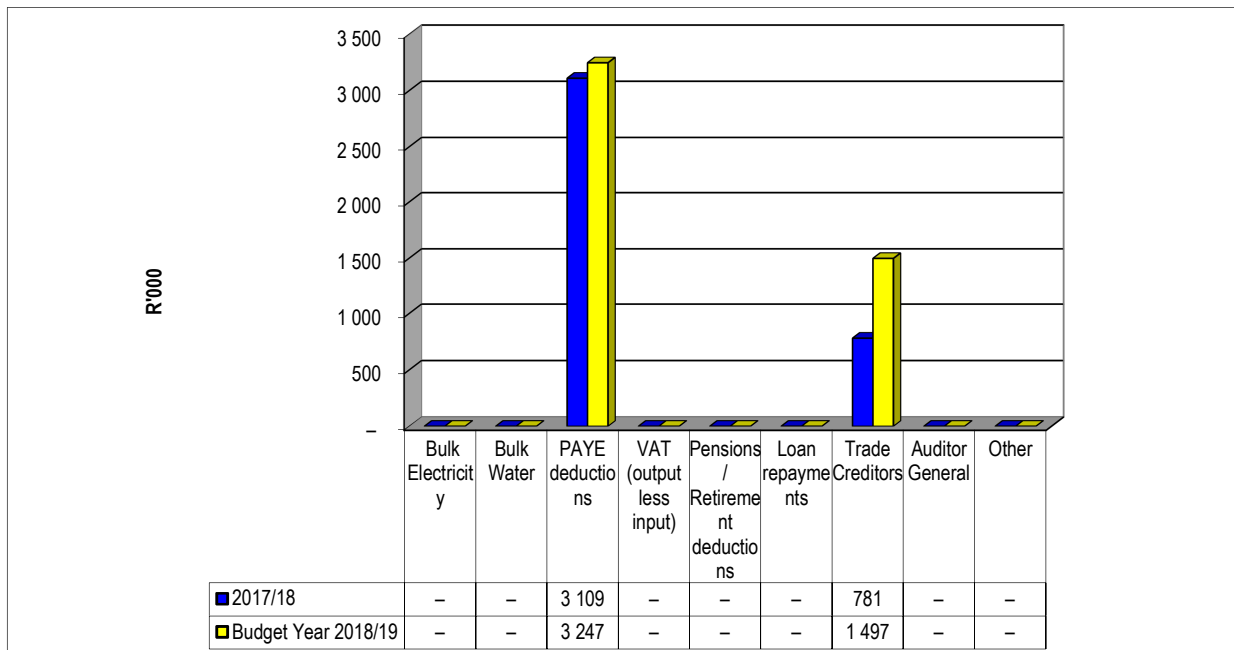
### Debtors Age Analysis



### Debtors by Type



## Creditor Payments



## Municipal manager's quality certification

I, DS Arrison, the Municipal Manager of Overstrand Municipality, hereby certify that the –

**Monthly Budget Statement**

for the month of **July 2018** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

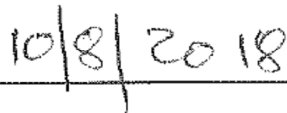
Print name: **DS Arrison**

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

Signature: \_\_\_\_\_

A handwritten signature in black ink, appearing to read 'DS Arrison', is written over a horizontal line. The signature is written in a cursive style.

Date: \_\_\_\_\_

A handwritten date '10/8/2018' is written over a horizontal line. The date is written in a simple, blocky style.