

# *OVERSTRAND MUNICIPALITY*



## Monthly Budget Statement

July 2019

### **In-Year Report of the Municipality**

Prepared in terms of Section 71 of the Local Government: Municipal Finance Management Act (Act 56 of 2003) & Section 28 of the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009.

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## **Glossary**

**Adjustments budget** – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

**Budget** – The financial plan of the Municipality.

**Capital expenditure** - Spending on assets such as infrastructure, land & buildings minor assets etc. Any capital expenditure must be reflected as an asset on the Municipality's statement of financial position.

**DORA** – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

**Equitable share** – An unconditional grant paid to municipalities. It is predominantly targeted towards funding the Indigent Policy.

**FMG** – Financial Management Grant.

**GFS** – Government Finance Statistics. An internationally recognized classification system that facilitates like for like comparison between municipalities.

**GRAP** – Generally Recognised Accounting Practice. The standard for municipal accounting.

**IDP** – Integrated Development Plan. The main strategic planning document of the Municipality.

**MBRR** – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

**MFMA** – Local Government: Municipal Finance Management Act (56/2003). The principle legislation relating to municipal financial management.

**MIG** – Municipal Infrastructure Grant.

**mSCOA** – Municipal Standard Chart of Accounts.

**MTREF** – Medium Term Revenue and Expenditure Framework (MTREF). The medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes financial information of the previous and current year.

**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 0.92% above the YTD budget projections at the end of July 2019.

#### **Borrowings**

The balance of borrowings amounts to R461.04m at the end of July 2019.

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

Current expenditure is 2.59% below YTD budget projections as at July 2019.

#### **Capital expenditure**

YTD Capital expenditure amounts to R608 471 or 0.23% of the original budget of R261.7m. The current capital commitments of orders in progress amounts to R40.3m or 15.41% of the original capital budget of R261.7m.

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

Grants totaling R71.7m was received during July 2019.

#### **Spending on Grants**

Spending on grants amounts to R1.17m for July 2019 which includes FMG, EPWP, Provincial Library Grant & MIG.

#### **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>	0.92%		
<u>Expenditure By Type</u>	-2.59%		
<u>Capital Expenditure</u>	-87.69%	Capital Commitments= R40.3m (15.41%)	
<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	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	242 150	-	22 369	22 369	22 197	172	1%	242 150
Service charges	-	676 330	-	47 743	47 743	47 360	384	1%	676 330
Investment revenue	-	28 010	-	(1 207)	(1 207)	(1 207)	-		28 010
Transfers and subsidies	-	152 183	-	48 554	48 554	48 554	-		152 183
Other own revenue	-	74 844	-	10 230	10 230	9 627	603	6%	74 844
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>1 173 517</b>	-	<b>127 690</b>	<b>127 690</b>	<b>126 532</b>	<b>1 158</b>	<b>1%</b>	<b>1 173 517</b>
Employee costs	-	399 804	-	26 546	26 546	27 371	(825)	-3%	399 804
Remuneration of Councillors	-	11 383	-	894	894	949	(54)	-6%	11 383
Depreciation & asset impairment	-	131 285	-	10 940	10 940	10 940	-		131 285
Finance charges	-	51 549	-	82	82	82	-		51 549
Materials and bulk purchases	-	339 554	-	1 018	1 018	1 064	(46)	-4%	339 554
Transfers and subsidies	-	500	-	8	8	8	-		500
Other expenditure	-	315 888	-	5 061	5 061	5 318	(257)	-5%	315 888
<b>Total Expenditure</b>	-	<b>1 249 963</b>	-	<b>44 549</b>	<b>44 549</b>	<b>45 732</b>	<b>(1 182)</b>	<b>-3%</b>	<b>1 249 963</b>
<b>Surplus/(Deficit)</b>	-	<b>(76 446)</b>	-	<b>83 140</b>	<b>83 140</b>	<b>80 800</b>	<b>2 341</b>	<b>3%</b>	<b>(76 446)</b>
Transfers and subsidies - capital (monetary and non-monetary)	-	70 194	-	236	236	236	-		70 194
Contributions & Contributed assets	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>(6 252)</b>	-	<b>83 376</b>	<b>83 376</b>	<b>81 036</b>	<b>2 341</b>	<b>3%</b>	<b>(6 252)</b>
<b>Surplus/ (Deficit) for the year</b>	-	<b>(6 252)</b>	-	<b>83 376</b>	<b>83 376</b>	<b>81 036</b>	<b>2 341</b>	<b>3%</b>	<b>(6 252)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>261 677</b>	-	<b>608</b>	<b>608</b>	<b>4 945</b>	<b>(4 336)</b>	<b>-88%</b>	<b>261 677</b>
Capital transfers recognised	-	70 194	-	236	236	2 251	(2 015)	-90%	70 194
Borrowing	-	90 501	-	373	373	2 694	(2 321)	-86%	90 501
Internally generated funds	-	<b>100 981</b>	-	-	-	-	-		<b>100 981</b>
<b>Total sources of capital funds</b>	-	<b>261 677</b>	-	<b>608</b>	<b>608</b>	<b>4 945</b>	<b>(4 336)</b>	<b>-88%</b>	<b>261 677</b>
<b>Financial position</b>									
Total current assets	-	583 535	-	-	761 096	-	-	-	583 535
Total non current assets	-	3 823 679	-	-	3 679 184	-	-	-	3 823 679
Total current liabilities	-	234 096	-	-	189 547	-	-	-	234 096
Total non current liabilities	-	694 547	-	-	641 240	-	-	-	694 547
<b>Community wealth/Equity</b>	-	<b>3 478 571</b>	-	-	<b>3 609 493</b>	-	-	-	<b>3 478 571</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	165 492	-	87 088	87 088	87 088	-		165 492
Net cash from (used) investing	-	(269 006)	-	(1 147)	(1 147)	(1 147)	-		(269 006)
Net cash from (used) financing	-	58 619	-	(1 680)	(1 680)	(1 680)	-		58 619
<b>Cash/cash equivalents at the month/year end</b>	-	<b>444 120</b>	-	<b>-</b>	<b>617 449</b>	<b>573 276</b>	<b>(44 173)</b>	<b>-8%</b>	<b>488 293</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	63 877	2 954	1 496	1 319	1 103	1 034	4 398	24 923	101 104
<b>Creditors Age Analysis</b>									
Total Creditors	5 624	-	-	-	-	-	-	-	5 624

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

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

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue - Functional</b>									
<i><b>Governance and administration</b></i>	-	317 773	-	36 748	36 748	37 635	(887)	-2%	317 773
Executive and council	-	31 168	-	14 337	14 337	14 336	1	0%	31 168
Finance and administration	-	286 569	-	22 411	22 411	23 299	(888)	-4%	286 569
Internal audit	-	36	-	-	-	-	-		36
<i><b>Community and public safety</b></i>	-	132 968	-	6 037	6 037	5 650	387	7%	132 968
Community and social services	-	8 073	-	900	900	53	847	1607%	8 073
Sport and recreation	-	24 825	-	1 247	1 247	760	487	64%	24 825
Public safety	-	47 393	-	3 783	3 783	3 948	(164)	-4%	47 393
Housing	-	52 676	-	107	107	890	(783)	-88%	52 676
<i><b>Economic and environmental services</b></i>	-	14 270	-	455	455	425	31	7%	14 270
Planning and development	-	10 019	-	414	414	415	(1)	0%	10 019
Road transport	-	4 206	-	12	12	7	5	80%	4 206
Environmental protection	-	45	-	30	30	3	26	880%	45
<i><b>Trading services</b></i>	-	778 700	-	84 685	84 685	83 058	1 627	2%	778 700
Energy sources	-	438 026	-	41 926	41 926	40 638	1 288	3%	438 026
Water management	-	147 953	-	15 975	15 975	15 800	175	1%	147 953
Waste water management	-	105 084	-	13 680	13 680	13 485	195	1%	105 084
Waste management	-	87 637	-	13 105	13 105	13 136	(31)	0%	87 637
<i><b>Other</b></i>	-	-	-	-	-	-	-		-
<b>Total Revenue - Functional</b>	-	1 243 711	-	127 926	127 926	126 767	1 158	1%	1 243 711
<b>Expenditure - Functional</b>									
<i><b>Governance and administration</b></i>	-	247 061	-	13 172	13 172	13 535	(363)	-3%	247 061
Executive and council	-	59 731	-	3 505	3 505	3 541	(36)	-1%	59 731
Finance and administration	-	184 233	-	9 459	9 459	9 741	(282)	-3%	184 233
Internal audit	-	3 097	-	208	208	253	(45)	-18%	3 097
<i><b>Community and public safety</b></i>	-	197 962	-	8 798	8 798	9 022	(225)	-2%	197 962
Community and social services	-	17 929	-	1 014	1 014	1 036	(22)	-2%	17 929
Sport and recreation	-	51 814	-	2 174	2 174	2 244	(69)	-3%	51 814
Public safety	-	94 795	-	5 355	5 355	5 410	(55)	-1%	94 795
Housing	-	33 424	-	254	254	333	(79)	-24%	33 424
<i><b>Economic and environmental services</b></i>	-	162 841	-	7 927	7 927	8 037	(110)	-1%	162 841
Planning and development	-	44 429	-	2 643	2 643	2 736	(93)	-3%	44 429
Road transport	-	106 751	-	4 843	4 843	4 852	(9)	0%	106 751
Environmental protection	-	11 661	-	442	442	450	(8)	-2%	11 661
<i><b>Trading services</b></i>	-	639 154	-	14 533	14 533	15 016	(483)	-3%	639 154
Energy sources	-	363 841	-	4 431	4 431	4 533	(102)	-2%	363 841
Water management	-	116 983	-	3 546	3 546	3 647	(100)	-3%	116 983
Waste water management	-	85 886	-	3 194	3 194	3 307	(113)	-3%	85 886
Waste management	-	72 444	-	3 362	3 362	3 529	(167)	-5%	72 444
<i><b>Other</b></i>	-	2 945	-	120	120	121	(2)	-1%	2 945
<b>Total Expenditure - Functional</b>	-	1 249 963	-	44 549	44 549	45 732	(1 182)	-3%	1 249 963
<b>Surplus/ (Deficit) for the year</b>	-	(6 252)	-	83 376	83 376	81 036	2 341	3%	(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 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	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Council	-	31 083	-	14 331	14 331	14 331	-		31 083
Vote 2 - Municipal Manager & Internal Audit	-	36	-	-	-	3	(3)	-100.0%	36
Vote 3 - Management Services	-	844	-	155	155	70	84	120.0%	844
Vote 4 - Finance	-	284 914	-	22 204	22 204	23 158	(954)	-4.1%	284 914
Vote 5 - Community Services	-	379 676	-	45 069	45 069	44 212	857	1.9%	379 676
Vote 6 - Economic and Social Development &	-	2 635	-	24	24	-	24	#DIV/0!	2 635
Vote 7 - Infrastructure & Planning	-	497 130	-	42 359	42 359	40 844	1 515	3.7%	497 130
Vote 8 - Protection Services	-	47 393	-	3 783	3 783	4 148	(365)	-8.8%	47 393
<b>Total Revenue by Vote</b>	-	<b>1 243 711</b>	-	<b>127 926</b>	<b>127 926</b>	<b>126 767</b>	<b>1 158</b>	<b>0.9%</b>	<b>1 243 711</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council	-	36 077	-	2 149	2 149	2 197	(49)	-2.2%	36 077
Vote 2 - Municipal Manager & Internal Audit	-	5 797	-	387	387	396	(10)	-2.4%	5 797
Vote 3 - Management Services	-	56 900	-	2 440	2 440	2 624	(184)	-7.0%	56 900
Vote 4 - Finance	-	75 077	-	3 874	3 874	4 040	(166)	-4.1%	75 077
Vote 5 - Community Services	-	439 679	-	21 109	21 109	21 432	(322)	-1.5%	439 679
Vote 6 - Economic and Social Development &	-	13 291	-	515	515	541	(26)	-4.8%	13 291
Vote 7 - Infrastructure & Planning	-	527 994	-	8 626	8 626	8 863	(237)	-2.7%	527 994
Vote 8 - Protection Services	-	95 150	-	5 449	5 449	5 637	(188)	-3.3%	95 150
<b>Total Expenditure by Vote</b>	-	<b>1 249 963</b>	-	<b>44 549</b>	<b>44 549</b>	<b>45 732</b>	<b>(1 182)</b>	<b>-2.6%</b>	<b>1 249 963</b>
<b>Surplus/ (Deficit) for the year</b>	-	<b>(6 252)</b>	-	<b>83 376</b>	<b>83 376</b>	<b>81 036</b>	<b>2 341</b>	<b>2.9%</b>	<b>(6 252)</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	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>R thousands</b>								%	
<b>Revenue By Source</b>									
Property rates		242 150		22 369	22 369	22 197	172	1%	242 150
Service charges - electricity revenue		398 868		25 207	25 207	24 929	278	1%	398 868
Service charges - water revenue		127 320		10 252	10 252	10 186	67	1%	127 320
Service charges - sanitation revenue		80 020		6 471	6 471	6 402	70	1%	80 020
Service charges - refuse revenue		70 122		5 813	5 813	5 844	(31)	-1%	70 122
Rental of facilities and equipment		3 562		618	618	597	22	4%	3 562
Interest earned - external investments		28 010		(1 207)	(1 207)	(1 207)	-		28 010
Interest earned - outstanding debtors		4 151		408	408	381	27	7%	4 151
Dividends received				-	-	-	-		
Fines, penalties and forfeits		32 552		3 078	3 078	2 984	94	3%	32 552
Licences and permits		2 462		223	223	205	18	9%	2 462
Agency services		4 700		469	469	435	34	8%	4 700
Transfers and subsidies		152 183		48 554	48 554	48 554	-		152 183
Other revenue		27 416		5 435	5 435	5 026	408	8%	27 416
Gains on disposal of PPE							-		
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>1 173 517</b>	-	<b>127 690</b>	<b>127 690</b>	<b>126 532</b>	<b>1 158</b>	<b>1%</b>	<b>1 173 517</b>
<b>Expenditure By Type</b>									
Employee related costs		399 804		26 546	26 546	27 371	(825)	(0)	399 804
Remuneration of councillors		11 383		894	894	949	(54)	-6%	11 383
Debt impairment		24 902		2 075	2 075	2 075	-		24 902
Depreciation & asset impairment		131 285		10 940	10 940	10 940	-		131 285
Finance charges		51 549		82	82	82	-		51 549
Bulk purchases		275 880		3	3	3	-		275 880
Other materials		63 675		1 015	1 015	1 061	(46)	-4%	63 675
Contracted services		207 536		1 510	1 510	1 643	(133)	-8%	207 536
Transfers and subsidies		500		8	8	8	-		500
Other expenditure		83 450		1 476	1 476	1 599	(124)	-8%	83 450
Loss on disposal of PPE							-		
<b>Total Expenditure</b>	-	<b>1 249 963</b>	-	<b>44 549</b>	<b>44 549</b>	<b>45 732</b>	<b>(1 182)</b>	<b>-3%</b>	<b>1 249 963</b>
<b>Surplus/(Deficit)</b>	-	<b>(76 446)</b>	-	<b>83 140</b>	<b>83 140</b>	<b>80 800</b>	<b>2 341</b>	<b>0</b>	<b>(76 446)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		70 194		236	236	236	-		70 194
Transfers and subsidies - capital (in-kind - all)							-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>(6 252)</b>	-	<b>83 376</b>	<b>83 376</b>	<b>81 036</b>			<b>(6 252)</b>
<b>Taxation</b>							-		
<b>Surplus/(Deficit) after taxation</b>	-	<b>(6 252)</b>	-	<b>83 376</b>	<b>83 376</b>	<b>81 036</b>			<b>(6 252)</b>
Attributable to minorities									
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	-	<b>(6 252)</b>	-	<b>83 376</b>	<b>83 376</b>	<b>81 036</b>			<b>(6 252)</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.92% above the YTD budget.

Current expenditure is 2.59% below YTD budget projections for July 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) - M01 July

Vote Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	54 583	-	-	-	-	-	-	54 583
Vote 6 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	-	40 128	-	373	373	2 053	(1 681)	-82%	40 128
Vote 8 - Protection Services	-	5 588	-	-	-	-	-	-	5 588
<b>Total Capital Multi-year expenditure</b>	-	<b>100 298</b>	-	<b>373</b>	<b>373</b>	<b>2 053</b>	<b>(1 681)</b>	<b>-82%</b>	<b>100 298</b>
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	3 975	-	-	-	-	-	-	3 975
Vote 4 - Finance	-	30	-	-	-	-	-	-	30
Vote 5 - Community Services	-	97 601	-	-	-	-	-	-	97 601
Vote 6 - Economic and Social Development & Tourism	-	7 906	-	-	-	-	-	-	7 906
Vote 7 - Infrastructure & Planning	-	45 186	-	236	236	2 891	(2 656)	-92%	45 186
Vote 8 - Protection Services	-	6 680	-	-	-	-	-	-	6 680
<b>Total Capital single-year expenditure</b>	-	<b>161 378</b>	-	<b>236</b>	<b>236</b>	<b>2 891</b>	<b>(2 656)</b>	<b>-92%</b>	<b>161 378</b>
<b>Total Capital Expenditure</b>	-	<b>261 677</b>	-	<b>608</b>	<b>608</b>	<b>4 945</b>	<b>(4 336)</b>	<b>-88%</b>	<b>261 677</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	-	<b>4 105</b>	-	-	-	-	-	-	<b>4 105</b>
Executive and council	-	10	-	-	-	-	-	-	10
Finance and administration	-	4 095	-	-	-	-	-	-	4 095
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	-	<b>64 760</b>	-	<b>236</b>	<b>236</b>	<b>1 832</b>	<b>(1 596)</b>	<b>-87%</b>	<b>64 760</b>
Community and social services	-	3 280	-	-	-	-	-	-	3 280
Sport and recreation	-	18 770	-	236	236	1 832	(1 596)	-87%	18 770
Public safety	-	16 271	-	-	-	-	-	-	16 271
Housing	-	26 439	-	-	-	-	-	-	26 439
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	-	<b>30 410</b>	-	-	-	-	-	-	<b>30 410</b>
Planning and development	-	8 899	-	-	-	-	-	-	8 899
Road transport	-	21 510	-	-	-	-	-	-	21 510
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	-	<b>162 402</b>	-	<b>373</b>	<b>373</b>	<b>3 113</b>	<b>(2 740)</b>	<b>-88%</b>	<b>162 402</b>
Energy sources	-	34 124	-	373	373	3 113	(2 740)	-88%	34 124
Water management	-	48 504	-	-	-	-	-	-	48 504
Waste water management	-	62 843	-	-	-	-	-	-	62 843
Waste management	-	16 931	-	-	-	-	-	-	16 931
<b>Other</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	-	<b>261 677</b>	-	<b>608</b>	<b>608</b>	<b>4 945</b>	<b>(4 336)</b>	<b>-88%</b>	<b>261 677</b>
<b>Funded by:</b>									
National Government	-	39 010	-	236	236	2 251	(2 015)	-90%	39 010
Provincial Government	-	31 184	-	-	-	-	-	-	31 184
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	-	<b>70 194</b>	-	<b>236</b>	<b>236</b>	<b>2 251</b>	<b>(2 015)</b>	<b>-90%</b>	<b>70 194</b>
<b>Borrowing</b>	-	<b>90 501</b>	-	<b>373</b>	<b>373</b>	<b>2 694</b>	<b>(2 321)</b>	<b>-86%</b>	<b>90 501</b>
<b>Internally generated funds</b>	-	<b>100 981</b>	-	-	-	-	-	-	<b>100 981</b>
<b>Total Capital Funding</b>	-	<b>261 677</b>	-	<b>608</b>	<b>608</b>	<b>4 945</b>	<b>(4 336)</b>	<b>-88%</b>	<b>261 677</b>

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

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

Description	2018/19	Budget Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b><u>ASSETS</u></b>					
<b>Current assets</b>					
Cash		124 120		157 181	124 120
Call investment deposits		320 000		460 268	320 000
Consumer debtors		73 134		79 206	73 134
Other debtors		35 523		26 789	35 523
Current portion of long-term receivables		7		7	7
Inventory		30 752		37 644	30 752
<b>Total current assets</b>	-	<b>583 535</b>	-	<b>761 096</b>	<b>583 535</b>
<b>Non current assets</b>					
Long-term receivables		4		13	4
Investments		57 885		51 062	57 885
Investment property		114 846		119 785	114 846
Investments in Associate					
Property, plant and equipment		3 645 621		3 499 202	3 645 621
Biological Intangible		5 323		9 122	5 323
Other non-current assets					
<b>Total non current assets</b>	-	<b>3 823 679</b>	-	<b>3 679 184</b>	<b>3 823 679</b>
<b>TOTAL ASSETS</b>	-	<b>4 407 214</b>	-	<b>4 440 279</b>	<b>4 407 214</b>
<b><u>LIABILITIES</u></b>					
<b>Current liabilities</b>					
Bank overdraft					
Borrowing		42 244		42 244	42 244
Consumer deposits		63 074		39 952	63 074
Trade and other payables		95 207		73 780	95 207
Provisions		33 570		33 570	33 570
<b>Total current liabilities</b>	-	<b>234 096</b>	-	<b>189 547</b>	<b>234 096</b>
<b>Non current liabilities</b>					
Borrowing		455 453		418 801	455 453
Provisions		239 095		222 439	239 095
<b>Total non current liabilities</b>	-	<b>694 547</b>	-	<b>641 240</b>	<b>694 547</b>
<b>TOTAL LIABILITIES</b>	-	<b>928 643</b>	-	<b>830 786</b>	<b>928 643</b>
<b>NET ASSETS</b>	-	<b>3 478 571</b>	-	<b>3 609 493</b>	<b>3 478 571</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>					
Accumulated Surplus/(Deficit)		3 475 231		3 606 229	3 475 231
Reserves		3 340		3 264	3 340
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	-	<b>3 478 571</b>	-	<b>3 609 493</b>	<b>3 478 571</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	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates		241 063		21 376	21 376	21 376	-		241 063
Service charges		673 293		38 226	38 226	38 226	-		673 293
Other revenue		66 179		9 822	9 822	9 822	-		66 179
Government - operating		152 183		48 554	48 554	48 554	-		152 183
Government - capital		70 194		236	236	236	-		70 194
Interest		32 161		408	408	408	-		32 161
Dividends							-		
<b>Payments</b>									
Suppliers and employees		(1 017 533)		(31 444)	(31 444)	(31 444)	-		(1 017 533)
Finance charges		(51 549)		(82)	(82)	(82)	-		(51 549)
Transfers and Grants		(500)		(8)	(8)	(8)	-		(500)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>-</b>	<b>165 492</b>	<b>-</b>	<b>87 088</b>	<b>87 088</b>	<b>87 088</b>	<b>-</b>		<b>165 492</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					-		10
Decrease (increase) in non-current investments		(7 339)		(538)	(538)	(538)	-		(7 339)
<b>Payments</b>									
Capital assets		(261 677)		(608)	(608)	(608)	-		(261 677)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>-</b>	<b>(269 006)</b>	<b>-</b>	<b>(1 147)</b>	<b>(1 147)</b>	<b>(1 147)</b>	<b>-</b>		<b>(269 006)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		-					-		-
Borrowing long term/refinancing		74 300					-		74 300
Increase (decrease) in consumer deposits		23 028		(67)	(67)	(67)	-		23 028
<b>Payments</b>									
Repayment of borrowing		(38 709)		(1 613)	(1 613)	(1 613)	-		(38 709)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>-</b>	<b>58 619</b>	<b>-</b>	<b>(1 680)</b>	<b>(1 680)</b>	<b>(1 680)</b>	<b>-</b>		<b>58 619</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>-</b>	<b>(44 895)</b>	<b>-</b>	<b>84 262</b>	<b>84 262</b>	<b>84 262</b>			<b>(44 895)</b>
Cash/cash equivalents at beginning:		489 014			533 188	489 014			533 188
Cash/cash equivalents at month/year end:		444 120			617 449	573 276			488 293

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 617.4million.

The municipality started the year with a positive cash balance of R553.2 million. The July closing balance is R617.4 million. Refer to Supporting Table SC9 for more details on the cash position.

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

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

Description	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousands</b>	<b>Outcome</b>											<b>Budget</b>			
<b>Cash Receipts By Source</b>															
Property rates	21 376											219 687	241 063	255 558	272 340
Service charges - electricity revenue	15 051											382 026	397 077	455 317	523 459
Service charges - water revenue	10 820											115 929	126 748	133 404	141 435
Service charges - sanitation revenue	6 806											72 855	79 661	82 132	87 076
Service charges - refuse	5 550											64 258	69 807	79 071	89 573
Interest earned - external investments	-											28 010	28 010	29 690	31 471
Interest earned - outstanding debtors	408											3 744	4 151	4 400	4 664
Dividends received	-											-	-	-	-
Licences and permits	223											2 239	2 462	2 580	2 627
Agency services	469											4 231	4 700	4 982	5 281
Transfer receipts - operating	48 554											103 629	152 183	157 143	168 217
Other revenue	5 435											41 643	47 078	31 707	31 846
<b>Cash Receipts by Source</b>	<b>118 386</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 046 493</b>	<b>1 164 879</b>	<b>1 248 620</b>	<b>1 371 345</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	236											69 959	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)											23 095	23 028	4 654	4 682
Receipt of non-current debtors												-	-	-	-
Receipt of non-current receivables												10	10	7	3
Change in non-current investments	(538)											(6 801)	(7 339)	(7 575)	(7 730)
<b>Total Cash Receipts by Source</b>	<b>118 017</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 207 056</b>	<b>1 325 073</b>	<b>1 341 870</b>	<b>1 487 292</b>
<b>Cash Payments by Type</b>															
Employee related costs	26 546											361 678	388 224	414 152	438 547
Remuneration of councillors	894											10 488	11 383	11 878	12 397
Interest paid	82											51 467	51 549	54 249	56 058
Bulk purchases - Electricity	3											275 877	275 880	319 000	368 859
Bulk purchases - Water & Sewer												-	-	-	-
Other materials	1 015											62 660	63 675	71 299	71 581
Contracted services	1 510											206 026	207 536	229 784	237 280
Grants and subsidies paid - other municipalities												-	-	-	-
Grants and subsidies paid - other	8											492	500	525	551
General expenses	1 476											69 360	70 836	74 960	105 513
<b>Cash Payments by Type</b>	<b>31 534</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 038 048</b>	<b>1 069 582</b>	<b>1 175 846</b>	<b>1 290 787</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	608											261 068	261 677	148 464	154 324
Repayment of borrowing	1 613											37 096	38 709	42 244	47 007
Other Cash Flows/Payments												-	-	-	-
<b>Total Cash Payments by Type</b>	<b>33 755</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 336 212</b>	<b>1 369 967</b>	<b>1 366 554</b>	<b>1 492 118</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>84 262</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(129 156)</b>	<b>(44 895)</b>	<b>(24 684)</b>	<b>(4 825)</b>
Cash/cash equivalents at the month/year end:	617 449	617 449	617 449	617 449	617 449	617 449	617 449	617 449	617 449	617 449	617 449	488 293	488 293	463 609	458 784
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 2019/20										Total over 90 days	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				
R thousands														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions	1200	12 605	401	364	303	241	226	652	3 093	17 885	4 514			5 222
Trade and Other Receivables from Exchange Transactions	1300	15 728	355	227	167	145	138	644	3 623	21 026	4 716			5 744
Receivables from Non-exchange Transactions - Property	1400	20 778	442	316	341	220	195	1 178	2 562	26 032	4 497			6 788
Receivables from Exchange Transactions - Waste Water	1500	6 521	242	196	194	163	170	448	1 825	9 759	2 800			2 872
Receivables from Exchange Transactions - Waste Manag	1600	5 824	159	119	99	85	77	330	1 388	8 081	1 979			2 350
Receivables from Exchange Transactions - Property Rent	1700	1 019	25	7	5	5	4	21	229	1 316	264			261
Interest on Arrear Debtor Accounts	1810	87	47	42	50	51	59	367	7 735	8 437	8 262			
Recoverable unauthorised, irregular, fruitless and wastefu	1820													
Other	1900	1 316	1 283	225	159	194	165	758	4 468	8 568	5 745			2 872
<b>Total By Income Source</b>	<b>2000</b>	<b>63 877</b>	<b>2 954</b>	<b>1 496</b>	<b>1 319</b>	<b>1 103</b>	<b>1 034</b>	<b>4 398</b>	<b>24 923</b>	<b>101 104</b>	<b>32 776</b>	<b>-</b>	<b>-</b>	<b>26 108</b>
<b>2018/19 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	3 629	56	32	83	29	13	364	1 290	5 497	1 779			313
Commercial	2300	7 259	182	105	45	50	44	177	1 216	9 077	1 532			944
Households	2400	53 260	2 714	1 357	1 190	1 020	977	3 849	22 324	86 692	29 360			24 848
Other	2500	(272)	2	2	1	3	0	7	93	(163)	105			3
<b>Total By Customer Group</b>	<b>2600</b>	<b>63 877</b>	<b>2 954</b>	<b>1 496</b>	<b>1 319</b>	<b>1 103</b>	<b>1 034</b>	<b>4 398</b>	<b>24 923</b>	<b>101 104</b>	<b>32 776</b>	<b>-</b>	<b>-</b>	<b>26 108</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>2019</b>					
July	8 018	NO VOTE for 2019/2020	26 884	34 902	22.97%
August			0		
September			0		
October			0		
November			0		
December			0		
<b>2020</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)
8018			6KL	8018	0	8018	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)
128	7890		50kWh	8018	0	8018	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
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### 2019/2020

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	63 876 893	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 31/07/2019 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	1 813 231	1 105 670	696 558	11 003
WCED 2251	1 081 798	1 081 798	0	0
OTHER 2210+2255	193 520	27 149	166 372	0
HEALTH 2252	161 892	149 218	11 747	927
TPW 2256	2 197 657	24 045	2 171 544	2 068
HOUSING 2253+2215	21 885	21 855	0	30
OTHER MUNICIPALITIES 2276	27 039	27 039	0	0
<b>TOTAL OUTSTANDING</b>	<b>5 497 023</b>	<b>2 436 774</b>	<b>3 046 221</b>	<b>14 028</b>

## Creditors' analysis

### Supporting Table SC4

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

Description	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100									-		
Bulk Water	0200									-		
PAYE deductions	0300	4 040								4 040	3 247	
VAT (output less input)	0400									-		
Pensions / Retirement deductions	0500									-		
Loan repayments	0600									-		
Trade Creditors	0700	1 584								1 584	1 497	
Auditor General	0800									-		
Other	0900									-		
<b>Total By Customer Type</b>	<b>1000</b>	<b>5 624</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 624</b>	<b>4 744</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	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate <sup>3</sup>	Commission Paid (Rands)	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months											
<b>Municipality</b>												
LIBERTY 15934476	15 YEARS	Policy	YES	VARIABLE		NO	01/09/2025	17 259	52		125	17 435
LIBERTY 21196964	14 YEARS	Policy	YES	VARIABLE		NO	01/09/2025	30 224	73		260	30 557
MOMENTUM MP 3853776	14 YEARS	Policy	YES	VARIABLE		NO	01/07/2026	3 041	(2)		30	3 069
ABSA 9284200168	DEP PLUS	DEP PLUS	YES	VARIABLE	6.75	NO		24 466	41	(24 507)		-
ABSA 9295906141	DEP PLUS	DEP PLUS	YES	VARIABLE	6.75	NO		24 466	41	(24 507)		-
ABSA 9331734880	DEP PLUS	DEP PLUS	YES	VARIABLE	6.25	NO		10 267	53	(52)		10 268
Nedbank 03/7881534451 r	184 days	FIXED DEP	YES	FIXED	8.50	NO	07/11/2019	100 000				100 000
Nedbank 03/7881534451 r	124 days	FIXED DEP	YES	FIXED	8.15	NO	30/09/2019	100 000				100 000
Standard Bank 288434005	124 days	FIXED DEP	YES	FIXED	8.05	NO	28/10/2019	75 000				75 000
Nedbank 03/7881534451 r	124 days	FIXED DEP	YES	FIXED	8.05	NO	28/10/2019	75 000				75 000
Nedbank 03/7881534451 r	184 days	FIXED DEP	YES	FIXED	8.05	NO	15/01/2020				100 000	100 000
<b>TOTAL INVESTMENTS AND INTEREST</b>								<b>459 723</b>		<b>(49 066)</b>	<b>100 415</b>	<b>511 330</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	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	-	110 882	-	44 457	44 457	44 457	-		110 882
Local Government Equitable Share		106 697		44 457	44 457	44 457	-		106 697
Finance Management		1 550							1 550
EPWP Incentive		2 635							2 635
<b>Provincial Government:</b>	-	38 392	-	6 107	6 107	6 107	-		38 392
Human Settlements Development Grant		25 061		2 950	2 950	2 950	-		25 061
Library Services Grant		7 287					-		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
<b>Total Operating Transfers and Grants</b>	-	149 274	-	50 564	50 564	50 564	-		149 274
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	-	39 010	-	9 650	9 650	9 650	-		39 010
Municipal Infrastructure Grant (MIG)		32 010		6 650	6 650	6 650	-		32 010
Integrated National Electrification Programme		7 000		3 000	3 000	3 000			7 000
<b>Provincial Government:</b>	-	28 281	-	11 501	11 501	11 501	-		28 281
Human Settlements Development Grant		26 439		9 658	9 658	9 658	-		26 439
Resourcing Funding for Est & Support of a K9 Unit									
Disaster Management Grant		1 843		1 843	1 843	1 843	-		1 843
<b>Total Capital Transfers and Grants</b>	-	67 291	-	21 151	21 151	21 151	-		67 291
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	-	216 565	-	71 715	71 715	71 715	-		216 565

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

## Supporting Table SC7(1) – Grant expenditure

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

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	4 185	-	104	104	104	-		4 185
Local Government Equitable Share							-		
Finance Management		1 550		80	80	80	-		1 550
EPWP Incentive		2 635		24	24	24	-		2 635
<b>Provincial Government:</b>	-	37 968	-	835	835	835	-		37 968
Human Settlements Development Grant		25 837					-		25 837
Library Services Grant		7 287		835	835	835			7 287
Financial Management Capacity Building Grant		980							980
Maintenance & Constuction of Transport Infrastructure		126							126
Western Cape Financial Management Support Grant		560							560
Local Government Internship Grant		36							36
Municipal Service Delivery & Capacity Building Grant		144					-		144
Thusong Service Centre		100					-		100
Resourcing Funding for Establishment & Support of a K9 Unit		2 897							2 897
Disaster Management Grant									
<b>Other grant providers:</b>	-	176	-	0	0	0	-		176
Spaces For Sport		176		0	0	0	-		176
<b>Total operating expenditure of Transfers and Grants:</b>	-	42 329	-	940	940	940	-		42 329
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	39 010	-	236	236	236	-		39 010
Municipal Infrastructure Grant (MIG)		32 010		236	236	236	-		32 010
Integrated National Electrification Programme		7 000					-		7 000
<b>Provincial Government:</b>	-	31 184	-	-	-	-	-		31 184
Human Settlements Development Grant		26 439					-		26 439
Library Services Grant		2 903							2 903
Disaster Management Grant		1 843					-		1 843
<b>Other grant providers:</b>	-								
<b>Total capital expenditure of Transfers and Grants</b>	-	70 194	-	236	236	236	-		70 194
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	-	112 523	-	1 176	1 176	1 176	-		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 - M01 July					
Description	Budget Year 2019/20				
	Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
<b>EXPENDITURE</b>					
<b>Operating expenditure of Approved Roll-overs</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>Capital expenditure of Approved Roll-overs</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	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Councillors (Political Office Bearers plus Other)</u></b>									
Basic Salaries and Wages		10 317		804	804	860	(56)	-6%	10 317
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Motor Vehicle Allowance							-		
Cellphone Allowance		1 066		90	90	89	2	2%	1 066
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		11 292		967	967	941	26	3%	11 292
Pension and UIF Contributions		-					-		-
Medical Aid Contributions		-					-		-
Overtime		-					-		-
Performance Bonus		109					-		109
Motor Vehicle Allowance		-					-		-
Cellphone Allowance		187		16	16	16	-		187
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>11 588</b>	<b>-</b>	<b>983</b>	<b>983</b>	<b>957</b>	<b>26</b>	<b>3%</b>	<b>11 588</b>
<b><u>Other Municipal Staff</u></b>									
Basic Salaries and Wages		245 260		18 166	18 166	18 489	(323)	-2%	245 260
Pension and UIF Contributions		41 471		3 298	3 298	3 355	(57)	-2%	41 471
Medical Aid Contributions		14 459		1 064	1 064	1 146	(81)	-7%	14 459
Overtime		29 320		19	19	226	(206)	-91%	29 320
Performance Bonus						-	-		440
Motor Vehicle Allowance		7 947		644	644	654	(10)	-2%	7 947
Cellphone Allowance		2 067		159	159	170	(11)	-7%	2 067
Housing Allowances		2 567		211	211	211	(0)	0%	2 567
Other benefits and allowances		30 363		772	772	934	(162)	-17%	30 363
Payments in lieu of leave		1 125		94	94	94	-		1 125
Long service awards		2 062		172	172	172	-		2 062
Post-retirement benefit obligations		11 571		964	964	964	-		11 131
<b>Sub Total - Other Municipal Staff</b>	<b>-</b>	<b>388 216</b>	<b>-</b>	<b>25 563</b>	<b>25 563</b>	<b>26 414</b>	<b>(851)</b>	<b>-3%</b>	<b>388 216</b>
<b>Total Parent Municipality</b>		<b>411 187</b>		<b>27 441</b>	<b>27 441</b>	<b>28 320</b>	<b>(879)</b>	<b>-3%</b>	<b>411 187</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>-</b>	<b>411 187</b>		<b>27 441</b>	<b>27 441</b>	<b>28 320</b>	<b>(879)</b>	<b>-3%</b>	<b>411 187</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>-</b>	<b>399 804</b>	<b>-</b>	<b>26 546</b>	<b>26 546</b>	<b>27 371</b>	<b>(825)</b>	<b>-3%</b>	<b>399 804</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	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	14.6%	0.0%	0.2%	5.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	34.6%	0.0%	61.2%	34.6%
<b>Safety of Capital</b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.0%	0.0%	14.8%	17.0%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	13636.3%	0.0%	12832.0%	13636.3%
<b>Liquidity</b>						
Current Ratio	Current assets/current liabilities	0.0%	249.3%	0.0%	401.5%	249.3%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	189.7%	0.0%	325.8%	189.7%
<b>Revenue Management</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%	9.3%	0.0%	83.0%	9.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%		Annual Indicator	100.0%
<b>Funding of Provisions</b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b>Other Indicators</b>						
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%	20.8%	34.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	17.0%	0.0%	4.8%	17.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	15.6%	0.0%	0.1%	5.4%
<b>IDP regulation financial viability indicators</b>						
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 - M01 July

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		4 945		608	608	4 945	4 336	87.7%	0%
August		6 475				11 420	-		
September		7 934				19 354	-		
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	-		
<b>Total Capital expenditure</b>	-	<b>261 677</b>	-	<b>608</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	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	16 286 360			Active	Construction stage (Contract SC1919/2018)	Relatively slow progress made by the contractor in some areas.	Being managed in terms of the contract General Conditions
2	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	15 577 530		235 871	Phase 1 under Construction. Awaiting MIG approval for phase 2. Approval expected 30 August 2019.	Phase 1 under construction. Phase 2 planning stage.	Awaiting MIG approval for Phase 2.	Tender process will follow as soon as approval is received.
3	Masakhane	Ward 01	MASAKHANE IRDP(296)	11 113 300			In progress - Installation of Civil Infrastructure	43% Progress	N/A	N/A
4	Overstrand	Overstrand	HERMANUS NEW WASTE MANAGEMENT FACILITY	10 000 000			Active	Project in planning phase. Transport impact statement completed for new location.	Identification of underground services (water and waste water pipe lines) on the property.	Busy with radar study to try and better identify actual pipe locations on site.
5	Pringle Bay	Ward 10	NEW RESERVOIR FOR PRINGLE BAY	9 175 105			Active	Planning stage	Initial tender had to be cancelled due to no responsive bid received. Busy with preparations for re-tendering process.	Communicated with SCM to waive the 6 month waiting period to re-tender.
6	Hermanus	Ward 03	CBD REGENERATION PROGRAM	7 644 182			Tender to be cancelled & re-advertised.	Design/Tender stage.	Tender to be cancelled & re-advertised.	Busy with preparations for re-tendering process.
7	Blompark	Ward 02	BLOMPARK HOUSING PROJECT BULK STORMWATER	7 485 744			Tender evaluation.	Tender evaluation stage.	N/A	N/A
8	Masakhane	Ward 01 & 02	NEW 4ML RESERVOIR	7 098 256			Awaiting MIG Approval. Approval expected 30 August 2019.	Planning stage	Awaiting MIG approval.	Tender process will follow as soon as approval is received.
9	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION	6 574 574			Active	Construction stage (Contract SC1916/2018)	None at this stage.	Not applicable.
10	Hermanus	Ward 03	STORMWATER - MAIN RD & HIGH STREET	6 257 665			Tender to be cancelled & re-advertised.	Design/Tender stage.	Tender to be cancelled & re-advertised.	Busy with preparations for re-tendering process.
<b>Totals</b>				<b>97 212 716</b>	<b>0</b>	<b>235 871</b>				

## Supporting Table SC13a

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

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	143 762	-	373	373	2 053	1 681	81.9%	143 762
Roads Infrastructure	-	19 683	-	-	-	-	-	-	19 683
<i>Roads</i>		19 683							19 683
Storm water Infrastructure	-	23 841	-	-	-	-	-	-	23 841
<i>Storm water Conveyance</i>		23 841							23 841
Electrical Infrastructure	-	23 801	-	373	373	2 053	1 681	81.9%	23 801
<i>MV Substations</i>		6 956							6 956
<i>MV Networks</i>		16 845		373	373	2 053	1 681	81.9%	16 845
Water Supply Infrastructure	-	42 344	-	-	-	-	-	-	42 344
<i>Boreholes</i>		2 000							2 000
<i>Reservoirs</i>		16 273							16 273
<i>Water Treatment Works</i>		2 150							2 150
<i>Distribution</i>		21 921							21 921
Sanitation Infrastructure	-	24 093	-	-	-	-	-	-	24 093
<i>Pump Station</i>		300							300
<i>Reticulation</i>		14 358							14 358
<i>Waste Water Treatment Works</i>		9 435							9 435
<i>Outfall Sewers</i>									
Solid Waste Infrastructure	-	10 000	-	-	-	-	-	-	10 000
<b>Community Assets</b>	-	12 800	-	-	-	-	-	-	12 800
Community Facilities	-	12 420	-	-	-	-	-	-	12 420
<i>Halls</i>		-							-
<i>Crèches</i>		793							793
<i>Testing Stations</i>		1 100							1 100
<i>Cemeteries/Crematoria</i>		1 500							1 500
<i>Purfs</i>		526							526
<i>Public Open Space</i>		5 321							5 321
<i>Nature Reserves</i>		2 300							2 300
<i>Public Ablution Facilities</i>		880							880
Sport and Recreation Facilities	-	380	-	-	-	-	-	-	380
<i>Outdoor Facilities</i>		380							380
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	35 472	-	-	-	-	-	-	35 472
<i>Municipal Offices</i>		9 034							9 034
Housing	-	26 439	-	-	-	-	-	-	26 439
<i>Social Housing</i>		26 439							26 439
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	4 200	-	-	-	-	-	-	4 200
Computer Equipment		4 200							4 200
<b>Furniture and Office Equipment</b>	-	280	-	-	-	-	-	-	280
Furniture and Office Equipment		280							280
<b>Machinery and Equipment</b>	-	900	-	-	-	-	-	-	900
Machinery and Equipment		900							900
<b>Transport Assets</b>	-	17 493	-	-	-	-	-	-	17 493
Transport Assets		17 493							17 493
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	-	214 907	-	373	373	2 053	1 681	81.9%	214 907

## Supporting Table SC13b

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

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	6 570	-	-	-	-	-		6 570
Roads Infrastructure	-	10	-	-	-	-	-		10
<i>Roads</i>		10					-		10
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	-	-	-	-	-	-	-		-
<i>MV Networks</i>							-		
Water Supply Infrastructure	-	2 560	-	-	-	-	-		2 560
<i>Dams and Weirs</i>							-		
<i>Distribution</i>		2 560					-		2 560
Sanitation Infrastructure	-	4 000	-	-	-	-	-		4 000
<i>Pump Station</i>		4 000					-		4 000
<i>Reticulation</i>							-		
<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>	-	6 570	-	-	-	-	-		6 570

## Supporting Table SC13c

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

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	139 955	-	4 249	4 249	9 507	5 258	55.3%	139 955
Roads Infrastructure	-	65 331	-	1 785	1 785	5 200	3 415	65.7%	65 331
<i>Roads</i>		62 398		1 785	1 785	5 200	3 415	65.7%	62 398
Storm water Infrastructure	-	6 600	-	122	122	278	156	56.2%	6 600
<i>Drainage Collection</i>		3 339		122	122	278	156	56.2%	3 339
<i>Storm water Conveyance</i>		3 262							3 262
Electrical Infrastructure	-	37 099	-	1 346	1 346	1 728	383	22.1%	37 099
<i>Power Plants</i>		12 895							12 895
<i>MV Networks</i>		20 741		1 346	1 346	1 728	383	22.1%	20 741
<i>LV Networks</i>		3 462							3 462
Water Supply Infrastructure	-	16 935	-	683	683	1 411	729	51.6%	16 935
<i>Distribution</i>		16 935		683	683	1 411	729	51.6%	16 935
Sanitation Infrastructure	-	11 541	-	314	314	889	575	64.7%	11 541
<i>Reticulation</i>		726							726
<i>Waste Water Treatment Works</i>		10 671		314	314	889	575	64.7%	10 671
<i>Outfall Sewers</i>		143							143
Solid Waste Infrastructure	-	2 220	-	-	-	-	-		2 220
<i>Landfill Sites</i>		55							55
<i>Waste Transfer Stations</i>		427							427
<i>Waste Processing Facilities</i>		74							74
<i>Waste Drop-off Points</i>		1 433							1 433
<i>Waste Separation Facilities</i>		230							230
Coastal Infrastructure	-	189	-	-	-	-	-		189
<i>Promenades</i>		189							189
Information and Communication Infras	-	40	-	-	-	-	-		40
<i>Data Centres</i>		40							40
<b>Community Assets</b>	-	40 198	-	1 908	1 908	3 238	1 330	41.1%	40 198
Community Facilities	-	34 241	-	1 727	1 727	2 741	1 014	37.0%	34 241
<i>Halls</i>		3 875		195	195	323	128	39.7%	3 875
<i>Fire/Ambulance Stations</i>		912							912
<i>Testing Stations</i>		13							13
<i>Libraries</i>		164							164
<i>Cemeteries/Crematoria</i>		978		36	36	81	45	55.6%	978
<i>Police</i>		258							258
<i>Purfs</i>		23 822		1 372	1 372	1 985	613	30.9%	23 822
<i>Public Open Space</i>		4 219		125	125	352	227	64.6%	4 219
Sport and Recreation Facilities	-	5 957	-	181	181	496	316	63.6%	5 957
<i>Outdoor Facilities</i>		5 957		181	181	496	316	63.6%	5 957
<b>Other assets</b>	-	2 217	-	-	-	-	-		2 217
Operational Buildings	-	2 217	-	-	-	-	-		2 217
<b>Intangible Assets</b>	-	5 653	-	-	-	-	-		5 653
<b>Computer Equipment</b>	-	1 193	-	-	-	-	-		1 193
<b>Furniture and Office Equipment</b>	-	431	-	(1)	(1)	36	37	102.9%	431
<b>Transport Assets</b>	-	9 542	-	-	-	-	-		9 542
<b>Total Repairs and Maintenance Expenditure</b>	-	199 189	-	6 155	6 155	12 780	6 625	51.8%	199 189

## Supporting Table SC13d

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

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	104 946	-	8 746	8 746	8 746	0	0.0%	104 946
Roads Infrastructure	-	34 090	-	2 841	2 841	2 841	0	0.0%	34 090
<i>Roads</i>		34 090		2 841	2 841	2 841	0	0.0%	34 090
Storm water Infrastructure	-	6 044	-	504	504	504	0	0.0%	6 044
<i>Storm water Conveyance</i>							-		
Electrical Infrastructure	-	25 166	-	2 097	2 097	2 097	(0)	0.0%	25 166
<i>HV Transmission Conductors</i>							-		
Water Supply Infrastructure	-	27 501	-	2 292	2 292	2 292	0	0.0%	27 501
<i>Water Treatment Works</i>							-		
<i>Distribution</i>		27 501		2 292	2 292	2 292	0	0.0%	27 501
Sanitation Infrastructure	-	9 897	-	825	825	825	0	0.0%	9 897
<i>Reticulation</i>							-		
<i>Waste Water Treatment Works</i>		9 897		825	825	825	0	0.0%	9 897
Solid Waste Infrastructure	-	2 248	-	187	187	187	0	0.0%	2 248
<i>Waste Transfer Stations</i>							-		
<b>Community Assets</b>	-	-	-	-	-	-	-		-
Community Facilities	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
<i>Outdoor Facilities</i>							-		
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	12 662	-	1 055	1 055	1 055	0	0.0%	12 662
Operational Buildings	-	12 662	-	1 055	1 055	1 055	0	0.0%	12 662
<i>Municipal Offices</i>		12 662		1 055	1 055	1 055	0	0.0%	12 662
<b>Intangible Assets</b>	-	723	-	60	60	60	(0)	0.0%	723
Licences and Rights	-	723	-	60	60	60	(0)	0.0%	723
<i>Computer Software and Applications</i>		723		60	60	60	(0)	0.0%	723
<b>Computer Equipment</b>	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>	-	8 137	-	678	678	678	0	0.0%	8 137
Furniture and Office Equipment	-	8 137	-	678	678	678	0	0.0%	8 137
<b>Machinery and Equipment</b>	-	736	-	61	61	61	0	0.0%	736
Machinery and Equipment	-	736	-	61	61	61	0	0.0%	736
<b>Transport Assets</b>	-	4 081	-	340	340	340	(0)	0.0%	4 081
Transport Assets	-	4 081	-	340	340	340	(0)	0.0%	4 081
<b>Land</b>	-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-
<b>Total Depreciation</b>	-	131 285	-	10 940	10 940	10 940	0	0.0%	131 285

## Supporting Table SC13e

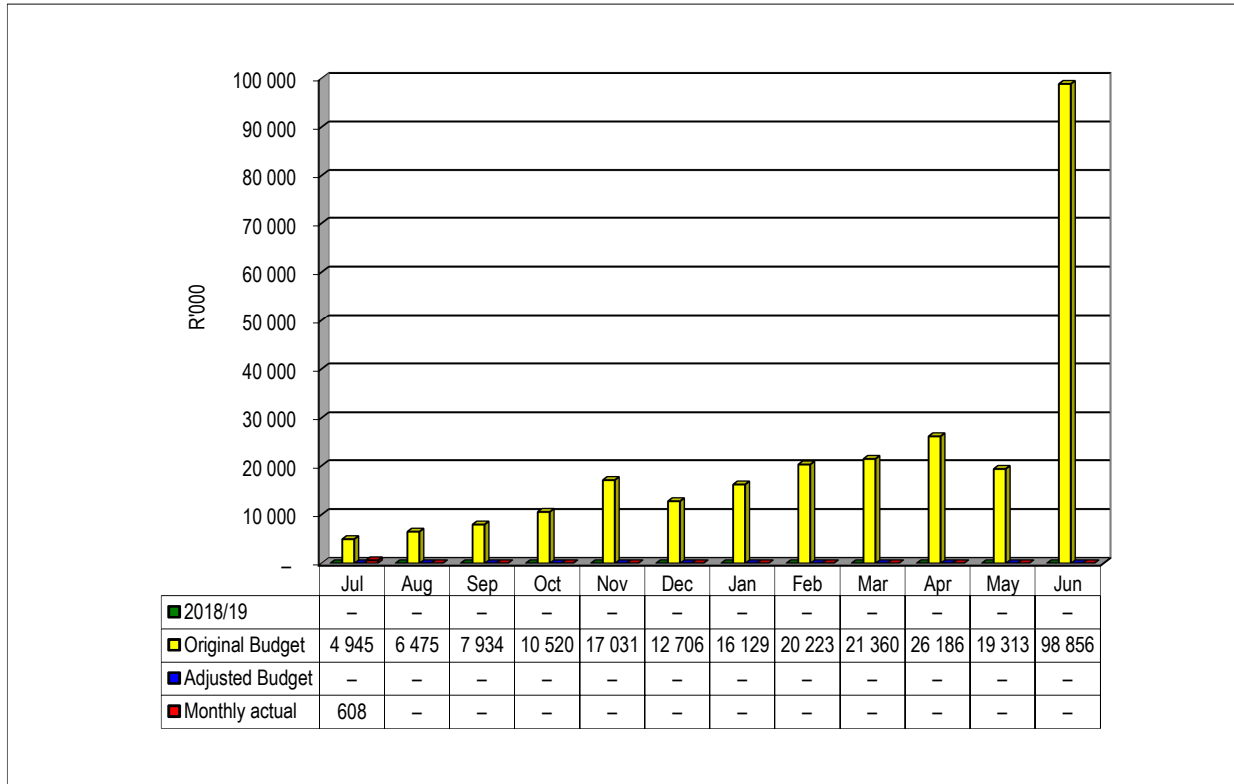
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	23 172	-	-	-	-	-		23 172
Roads Infrastructure	-	-	-	-	-	-	-		-
<i>Roads</i>									
Storm water Infrastructure	-	3 160	-	-	-	-	-		3 160
<i>Drainage Collection</i>									
<i>Storm water Conveyance</i>		3 160							3 160
<i>Attenuation</i>									
Electrical Infrastructure	-	9 750	-	-	-	-	-		9 750
<i>MV Networks</i>		9 750							9 750
Water Supply Infrastructure	-	3 600	-	-	-	-	-		3 600
<i>Distribution</i>		3 600							3 600
Sanitation Infrastructure	-	5 662	-	-	-	-	-		5 662
<i>Pump Station</i>									
<i>Reticulation</i>		5 662							5 662
<i>Waste Water Treatment Works</i>									
<b>Community Assets</b>	-	16 928	-	236	236	2 891	2 656	91.8%	16 928
Community Facilities	-	-	-	-	-	-	-		-
<i>Halls</i>									
<i>Fire/Ambulance Stations</i>									
<i>Libraries</i>									
Sport and Recreation Facilities	-	16 928	-	236	236	2 891	2 656	91.8%	16 928
<i>Outdoor Facilities</i>		16 928		236	236	2 891	2 656	91.8%	16 928
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	100	-	-	-	-	-		100
Operational Buildings	-	100	-	-	-	-	-		100
<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>	-	40 200	-	236	236	2 891	2 656	91.8%	40 200

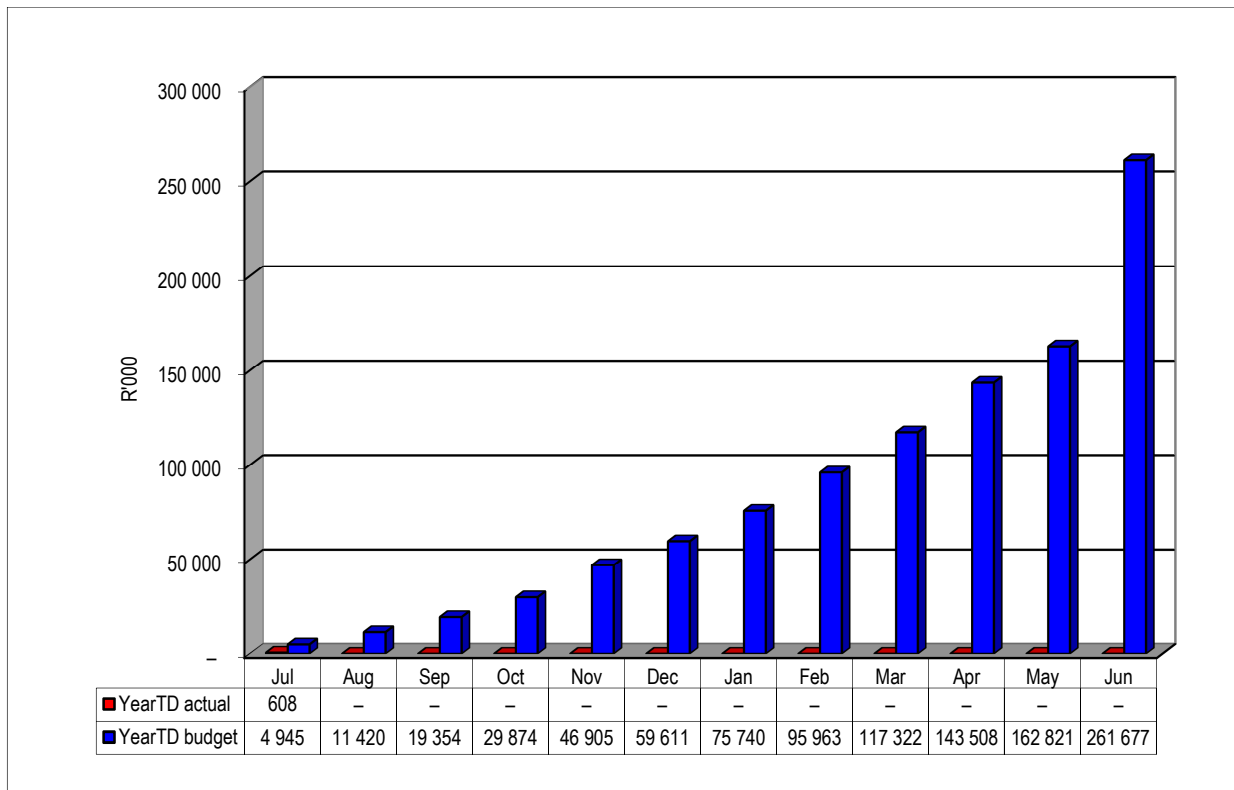
# Other supporting documentation

## Section 71 charts

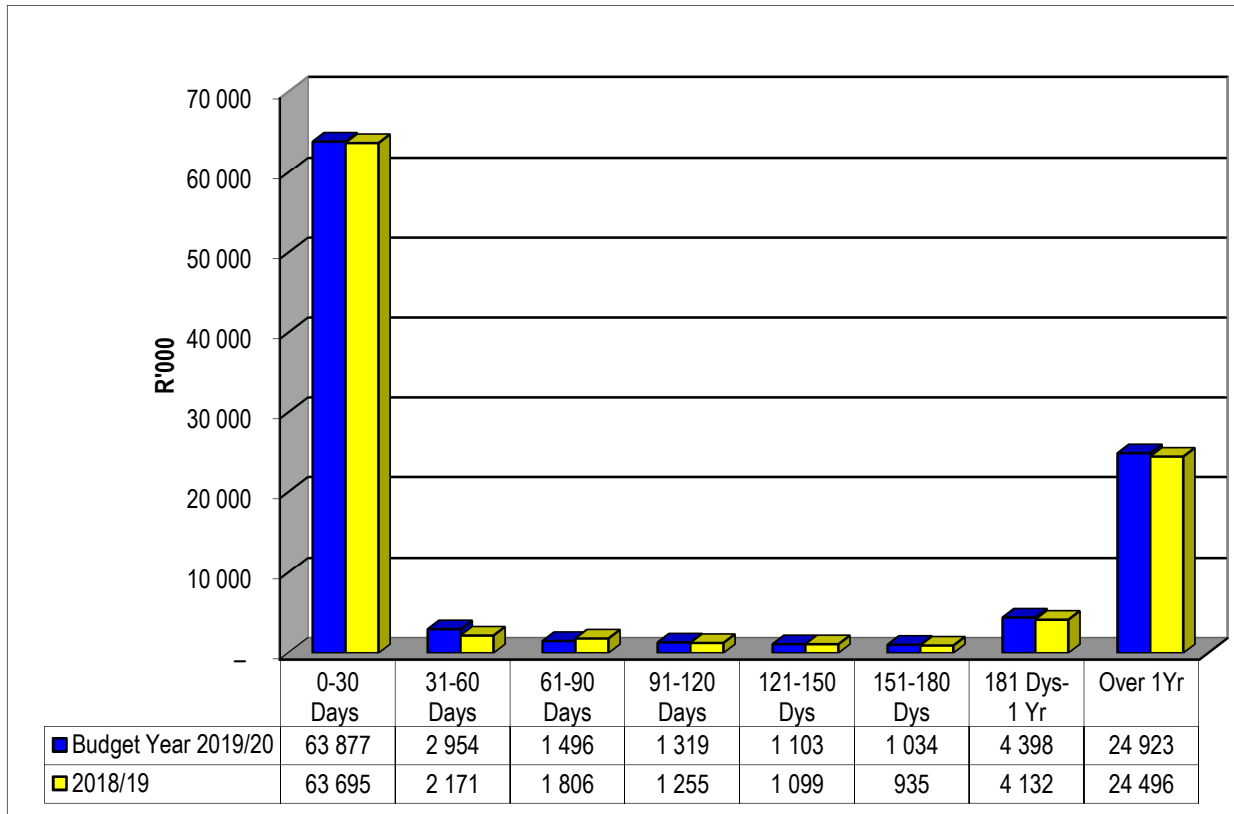
### Capital expenditure monthly trend - actual vs target



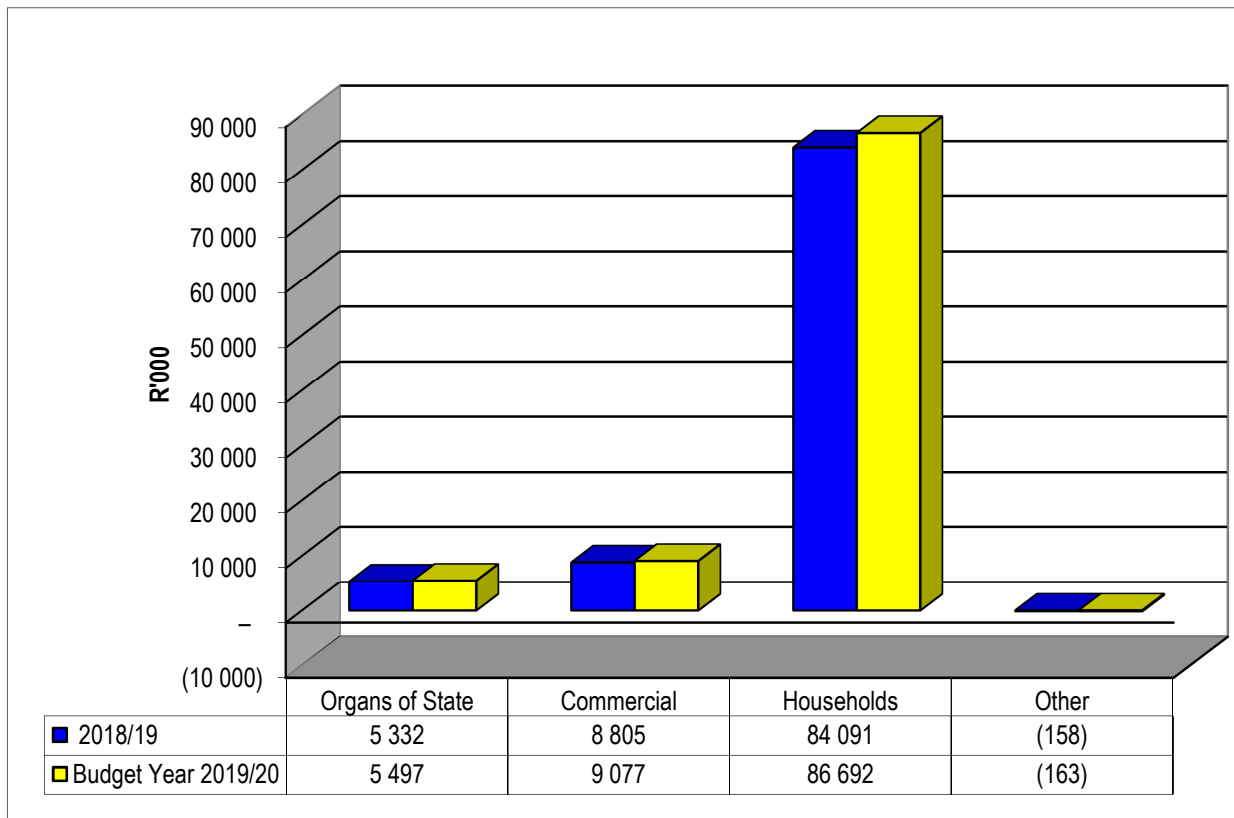
### Capital expenditure – YTD actual vs YTD trend



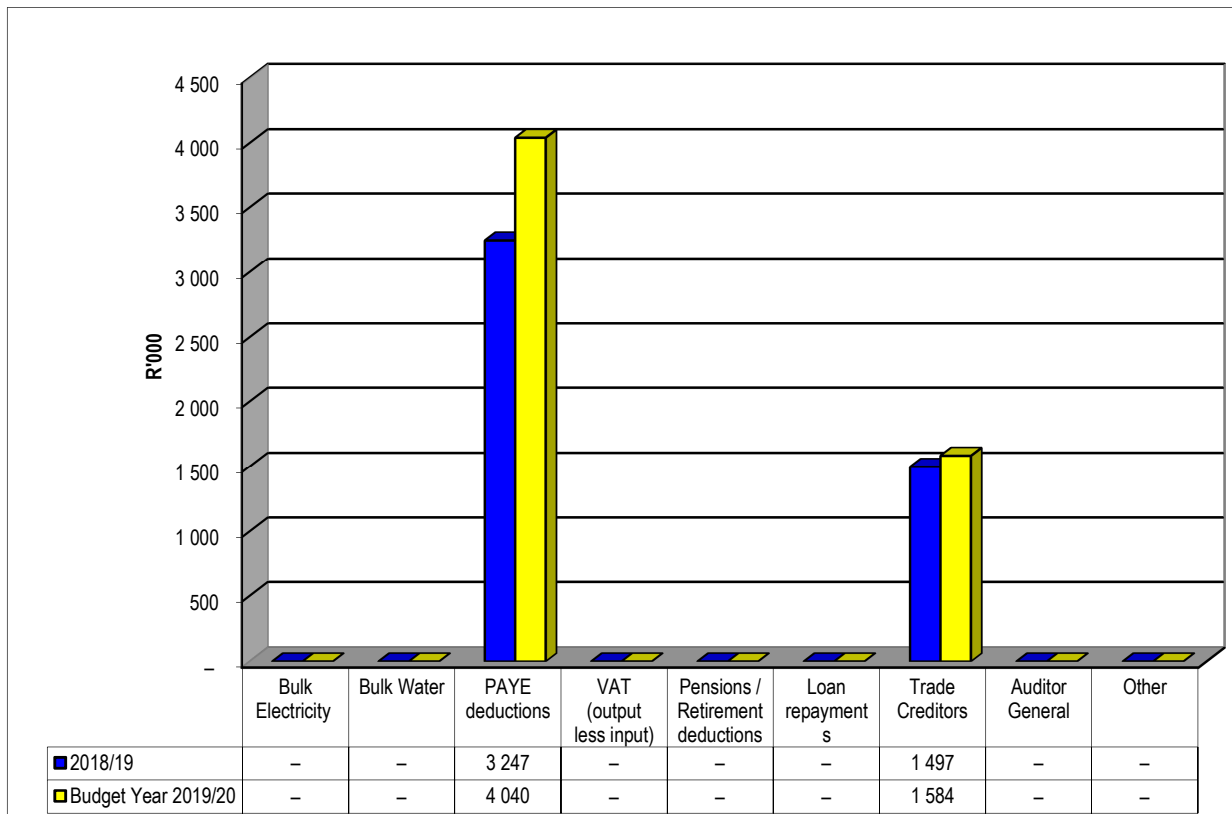
### Debtors Age Analysis



### Debtors by Type



## Creditor Payments



## Municipal manager's quality certification

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

**Monthly Budget Statement**

for the month of **July 2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: **CC Groenewald**

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

Signature: 

Date: 15.8.2019