

# *OVERSTRAND MUNICIPALITY*



## Monthly Budget Statement

### November 2016

#### **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 GFS classification for capital expenditure.

**YTD** – Year to date

## **PART 1 – IN-YEAR REPORT**

### **Executive Summary**

#### **Revenue by Source**

The Year-to-Date actual revenue is 1.68% above the YTD budget projections at the end of November 2016.

#### **Borrowings**

The balance of borrowings amounts to R429.4m at the end of November 2016.

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

Current expenditure is 2.33% below YTD budget projections as at November 2016.

#### **Capital expenditure**

YTD Capital expenditure amounts to R12.4m or 14.02% of the total original budget of R88.3m. The current capital commitments of orders in progress amounts to R32.8m or 37.14% of the original capital budget of R88.3m.

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

Grants totaling R8.4m was received during November 2016.

#### **Spending on Grants**

Spending on grants amounts to R5.9m for November 2016 which includes FMG, EPWP, Housing, CDW, Provincial Library Grant, MIG & INEP.

#### **Material variances**

The table below summarises variances for projected revenue and expenditure.

**WC032 Overstrand - Supporting Table SC1 Material variance explanations - M05 November**

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>	1.68%	Not material	
<u>Expenditure By Type</u>	-2.33%	Not material	
<u>Capital Expenditure</u>	-5.98%	Capital Commitments =R32.8m	
<u>Financial Position</u>			
In order			
<u>Cash Flow</u>			
In order			

**Performance in relation to SDBIP targets**

SDBIP performance is tabled 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 - M05 November**

Description	2015/16	Budget Year 2016/17							
	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	-	181 439	-	16 099	83 693	81 859	1 835	2%	181 439
Service charges	-	607 054	-	50 901	249 083	248 001	1 082	0%	607 054
Investment revenue	-	10 489	-	2 442	8 814	6 818	1 996	29%	10 489
Transfers recognised - operational	-	126 313	-	3 721	60 046	60 046	-		126 313
Other own revenue	-	67 879	-	8 996	32 234	29 962	2 272	8%	67 879
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>993 175</b>	-	<b>82 159</b>	<b>433 871</b>	<b>426 685</b>	<b>7 185</b>	<b>2%</b>	<b>993 175</b>
Employee costs	-	314 204	-	36 952	127 564	129 145	(1 581)	-1%	314 204
Remuneration of Councillors	-	9 110	-	747	3 671	3 796	(125)	-3%	9 110
Depreciation & asset impairment	-	117 690	-	9 808	49 038	49 038	0	0%	117 690
Finance charges	-	46 421	-	1 178	6 577	6 577	-		46 421
Materials and bulk purchases	-	285 811	-	21 140	119 838	121 731	(1 893)	-2%	285 811
Transfers and grants	-	57 479	-	4 604	23 270	23 950	(680)	-3%	57 479
Other expenditure	-	242 280	-	18 463	76 894	82 314	(5 420)	-7%	242 280
<b>Total Expenditure</b>	-	<b>1 072 995</b>	-	<b>92 893</b>	<b>406 851</b>	<b>416 550</b>	<b>(9 699)</b>	<b>-2%</b>	<b>1 072 995</b>
<b>Surplus/(Deficit)</b>	-	<b>(79 820)</b>	-	<b>(10 734)</b>	<b>27 020</b>	<b>10 135</b>	<b>16 884</b>	<b>167%</b>	<b>(79 820)</b>
Transfers recognised - capital	-	39 962	-	2 176	5 364	5 364	-		39 962
Contributions & Contributed assets	-	4 500	-	-	-	-	-		4 500
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>(35 358)</b>	-	<b>(8 558)</b>	<b>32 384</b>	<b>15 500</b>	<b>16 884</b>	<b>109%</b>	<b>(35 358)</b>
<b>Surplus/ (Deficit) for the year</b>	-	<b>(35 358)</b>	-	<b>(8 558)</b>	<b>32 384</b>	<b>15 500</b>	<b>16 884</b>	<b>109%</b>	<b>(35 358)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>88 356</b>	-	<b>1 879</b>	<b>8 319</b>	<b>8 983</b>	<b>(663)</b>	<b>-7%</b>	<b>88 356</b>
Capital transfers recognised	-	43 462	-	2 176	5 303	6 354	(1 050)	-17%	43 462
Public contributions & donations	-	1 462	-	-	-	244	(244)	-100%	1 462
Borrowing	-	33 824	-	1 498	6 233	5 680	553	10%	33 824
Internally generated funds	-	9 608	-	396	853	901	(48)	-5%	9 608
<b>Total sources of capital funds</b>	-	<b>88 356</b>	-	<b>4 070</b>	<b>12 390</b>	<b>13 178</b>	<b>(789)</b>	<b>-6%</b>	<b>88 356</b>
<b>Financial position</b>									
Total current assets	-	238 962	-	-	355 087	-	-	-	238 962
Total non current assets	-	3 284 285	-	-	3 708 122	-	-	-	3 284 285
Total current liabilities	-	183 981	-	-	147 030	-	-	-	183 981
Total non current liabilities	-	636 115	-	-	610 256	-	-	-	636 115
<b>Community wealth/Equity</b>	-	<b>2 703 150</b>	-	-	<b>3 305 923</b>	-	-	-	<b>2 703 150</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	103 090	-	10 131	82 417	82 017	(400)	-0%	103 090
Net cash from (used) investing	-	(95 217)	-	(4 625)	(15 990)	(15 990)	-		(95 217)
Net cash from (used) financing	-	5 787	-	(968)	(17 280)	(17 280)	-		5 787
<b>Cash/cash equivalents at the month/year end</b>	-	<b>114 127</b>	-	<b>-</b>	<b>223 928</b>	<b>149 214</b>	<b>(74 714)</b>	<b>-50%</b>	<b>188 441</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	53 540	1 533	1 198	1 014	1 285	1 355	3 400	18 959	82 284
<b>Creditors Age Analysis</b>									
Total Creditors	4 456	-	-	-	-	-	-	-	4 456

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

**WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November**

Description	2015/16	Budget Year 2016/17							
	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 - Standard</b>									
<b>Governance and administration</b>	–	<b>274 984</b>	–	<b>21 346</b>	<b>129 089</b>	<b>124 808</b>	4 281	3%	<b>274 984</b>
Executive and council	–	73 269	–	28	30 498	30 498	–		73 269
Budget and treasury office	–	200 953	–	21 217	98 029	93 778	4 251	5%	200 953
Corporate services	–	762	–	101	562	532	30	6%	762
<b>Community and public safety</b>	–	<b>116 537</b>	–	<b>8 590</b>	<b>49 073</b>	<b>47 725</b>	1 348	3%	<b>116 537</b>
Community and social services	–	11 676	–	1 187	4 393	4 381	12	0%	11 676
Sport and recreation	–	9 875	–	1 469	3 233	3 292	(59)	-2%	9 875
Public safety	–	37 988	–	3 309	16 355	15 828	526	3%	37 988
Housing	–	56 997	–	2 624	25 093	24 224	869	4%	56 997
<b>Economic and environmental services</b>	–	<b>25 639</b>	–	<b>1 151</b>	<b>6 934</b>	<b>7 394</b>	(460)	-6%	<b>25 639</b>
Planning and development	–	14 810	–	1 094	5 704	5 685	19	0%	14 810
Road transport	–	10 746	–	57	1 209	1 681	(471)	-28%	10 746
Environmental protection	–	83	–	–	20	28	(8)	-27%	83
<b>Trading services</b>	–	<b>620 478</b>	–	<b>53 248</b>	<b>254 139</b>	<b>252 123</b>	2 016	1%	<b>620 478</b>
Electricity	–	362 878	–	30 666	149 048	149 082	(35)	0%	362 878
Water	–	114 100	–	10 479	46 398	45 164	1 233	3%	114 100
Waste water management	–	77 930	–	6 610	31 294	30 556	738	2%	77 930
Waste management	–	65 570	–	5 492	27 400	27 321	79	0%	65 570
<b>Other</b>	–	–	–	–	–	–	–		–
<b>Total Revenue - Standard</b>	–	<b>1 037 637</b>	–	<b>84 335</b>	<b>439 235</b>	<b>432 050</b>	<b>7 185</b>	<b>2%</b>	<b>1 037 637</b>
<b>Expenditure - Standard</b>									
<b>Governance and administration</b>	–	<b>262 295</b>	–	<b>25 511</b>	<b>104 624</b>	<b>102 167</b>	2 458	2%	<b>262 295</b>
Executive and council	–	114 535	–	9 496	46 236	46 287	(51)	0%	114 535
Budget and treasury office	–	69 180	–	8 483	28 641	26 000	2 640	10%	69 180
Corporate services	–	78 579	–	7 532	29 747	29 879	(132)	0%	78 579
<b>Community and public safety</b>	–	<b>179 163</b>	–	<b>15 795</b>	<b>74 297</b>	<b>74 975</b>	(678)	-1%	<b>179 163</b>
Community and social services	–	34 465	–	3 951	13 643	12 989	654	5%	34 465
Sport and recreation	–	20 239	–	1 724	6 336	6 999	(663)	-9%	20 239
Public safety	–	74 657	–	7 182	28 261	28 929	(669)	-2%	74 657
Housing	–	49 802	–	2 938	26 058	26 058	–		49 802
<b>Economic and environmental services</b>	–	<b>176 435</b>	–	<b>15 513</b>	<b>61 812</b>	<b>62 676</b>	(864)	-1%	<b>176 435</b>
Planning and development	–	80 325	–	7 703	28 773	28 871	(99)	0%	80 325
Road transport	–	90 397	–	7 158	30 869	31 639	(770)	-2%	90 397
Environmental protection	–	5 712	–	652	2 170	2 166	4	0%	5 712
<b>Trading services</b>	–	<b>455 103</b>	–	<b>36 074</b>	<b>166 117</b>	<b>176 732</b>	(10 615)	-6%	<b>455 103</b>
Electricity	–	277 742	–	20 933	106 112	113 411	(7 300)	-6%	277 742
Water	–	59 028	–	3 958	17 132	20 025	(2 893)	-14%	59 028
Waste water management	–	59 828	–	5 349	21 900	21 843	56	0%	59 828
Waste management	–	58 505	–	5 833	20 973	21 452	(479)	-2%	58 505
<b>Other</b>	–	–	–	–	–	–	–		–
<b>Total Expenditure - Standard</b>	–	<b>1 072 995</b>	–	<b>92 893</b>	<b>406 851</b>	<b>416 550</b>	<b>(9 699)</b>	<b>-2%</b>	<b>1 072 995</b>
<b>Surplus/ (Deficit) for the year</b>	–	<b>(35 358)</b>	–	<b>(8 558)</b>	<b>32 384</b>	<b>15 500</b>	<b>16 884</b>	<b>109%</b>	<b>(35 358)</b>

This table reflects the operating budget (Financial Performance) in the standard classifications which are the GFS 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) - M05 November

Vote Description	2015/16	Budget Year 2016/17							
	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	-	73 182	-	18	30 478	30 478	-		73 182
Vote 2 - Municipal Manager	-	-	-	-	-	-	-		-
Vote 3 - Management Services	-	1	-	35	260	144	116	81.0%	1
Vote 4 - Finance	-	200 953	-	21 217	98 029	93 778	4 251	4.5%	200 953
Vote 5 - Community Services	-	291 065	-	25 397	114 419	115 299	(880)	-0.8%	291 065
Vote 6 - Local Economic Development	-	3 352	-	356	1 522	1 397	126	9.0%	3 352
Vote 7 - Infrastructure & Planning	-	431 096	-	34 003	178 172	175 126	3 046	1.7%	431 096
Vote 8 - Protection Services	-	37 988	-	3 309	16 355	15 828	526	3.3%	37 988
<b>Total Revenue by Vote</b>	<b>-</b>	<b>1 037 637</b>	<b>-</b>	<b>84 335</b>	<b>439 235</b>	<b>432 050</b>	<b>7 185</b>	<b>1.7%</b>	<b>1 037 637</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council	-	91 748	-	7 307	38 291	37 086	1 205	3.2%	91 748
Vote 2 - Municipal Manager	-	4 722	-	474	1 795	1 908	(114)	-6.0%	4 722
Vote 3 - Management Services	-	46 490	-	4 222	17 303	17 971	(669)	-3.7%	46 490
Vote 4 - Finance	-	69 180	-	8 483	28 641	26 000	2 640	10.2%	69 180
Vote 5 - Community Services	-	346 998	-	30 761	120 138	130 195	(10 057)	-7.7%	346 998
Vote 6 - Local Economic Development	-	10 795	-	918	4 115	4 127	(12)	-0.3%	10 795
Vote 7 - Infrastructure & Planning	-	428 407	-	33 547	168 309	170 333	(2 024)	-1.2%	428 407
Vote 8 - Protection Services	-	74 657	-	7 182	28 261	28 929	(669)	-2.3%	74 657
<b>Total Expenditure by Vote</b>	<b>-</b>	<b>1 072 995</b>	<b>-</b>	<b>92 893</b>	<b>406 851</b>	<b>416 550</b>	<b>(9 699)</b>	<b>-2.3%</b>	<b>1 072 995</b>
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>(35 358)</b>	<b>-</b>	<b>(8 558)</b>	<b>32 384</b>	<b>15 500</b>	<b>16 884</b>	<b>108.9%</b>	<b>(35 358)</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) - M05 November

Description	2015/16	Budget Year 2016/17							
	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		180 591		16 071	83 552	81 718	1 835	2%	180 591
Property rates - penalties & collection charges		848		28	141	141	-		848
Service charges - electricity revenue		356 959		28 970	147 204	147 841	(637)	0%	356 959
Service charges - water revenue		111 544		9 880	43 694	42 759	935	2%	111 544
Service charges - sanitation revenue		72 318		6 532	30 551	29 831	720	2%	72 318
Service charges - refuse revenue		65 510		5 478	27 360	27 296	64	0%	65 510
Rental of facilities and equipment		4 728		477	2 124	1 970	154	8%	4 728
Interest earned - external investments		10 489		2 442	8 814	6 818	1 996	29%	10 489
Interest earned - outstanding debtors		2 756		206	1 128	1 148	(21)	-2%	2 756
Fines		31 143		2 840	13 969	12 976	993	8%	31 143
Licences and permits		2 330		184	977	971	6	1%	2 330
Agency services		3 220		300	1 423	1 342	81	6%	3 220
Transfers recognised - operational		126 313		3 721	60 046	60 046	-		126 313
Other revenue		23 702		4 990	12 613	11 555	1 059	9%	23 702
Gains on disposal of PPE							-		
<b>contributions)</b>	<b>-</b>	<b>993 175</b>	<b>-</b>	<b>82 159</b>	<b>433 871</b>	<b>426 685</b>	<b>7 185</b>	<b>2%</b>	<b>993 175</b>
<b>Expenditure By Type</b>									
Employee related costs		314 204		36 952	127 564	129 145	(1 581)	-1%	314 204
Remuneration of councillors		9 110		747	3 671	3 796	(125)	-3%	9 110
Debt impairment		23 888		1 991	9 953	9 953	-		23 888
Depreciation & asset impairment		117 690		9 808	49 038	49 038	0	0%	117 690
Finance charges		46 421		1 178	6 577	6 577	-		46 421
Bulk purchases		210 763		15 712	83 386	84 832	(1 446)	-2%	210 763
Other materials		75 048		5 428	36 452	36 898	(447)	-1%	75 048
Contracted services		158 368		10 830	42 810	46 850	(4 040)	-9%	158 368
Transfers and grants		57 479		4 604	23 270	23 950	(680)	-3%	57 479
Other expenditure		60 024		5 642	24 130	25 510	(1 380)	-5%	60 024
Loss on disposal of PPE							-		
<b>Total Expenditure</b>	<b>-</b>	<b>1 072 995</b>	<b>-</b>	<b>92 893</b>	<b>406 851</b>	<b>416 550</b>	<b>(9 699)</b>	<b>-2%</b>	<b>1 072 995</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>(79 820)</b>	<b>-</b>	<b>(10 734)</b>	<b>27 020</b>	<b>10 135</b>	<b>16 884</b>	<b>0</b>	<b>(79 820)</b>
Transfers recognised - capital		39 962		2 176	5 364	5 364	-		39 962
Contributions recognised - capital		4 500					-		4 500
Contributed assets							-		
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>-</b>	<b>(35 358)</b>	<b>-</b>	<b>(8 558)</b>	<b>32 384</b>	<b>15 500</b>			<b>(35 358)</b>
Taxation							-		
<b>Surplus/(Deficit) after taxation</b>	<b>-</b>	<b>(35 358)</b>	<b>-</b>	<b>(8 558)</b>	<b>32 384</b>	<b>15 500</b>			<b>(35 358)</b>
<b>Surplus/(Deficit) attributable to municipality</b>	<b>-</b>	<b>(35 358)</b>	<b>-</b>	<b>(8 558)</b>	<b>32 384</b>	<b>15 500</b>			<b>(35 358)</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>(35 358)</b>	<b>-</b>	<b>(8 558)</b>	<b>32 384</b>	<b>15 500</b>			<b>(35 358)</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 1.68% above the YTD budget.

Current expenditure is 2.33% below YTD budget projections for November 2016.

**Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)**

WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M05 November

Vote Description	2015/16	Budget Year 2016/17							
	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	-	14 311	-	-	4 381	1 394	2 987	214%	14 311
Vote 6 - Local Economic Development	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	-	15 000	-	-	1 368	1 377	(9)	-1%	15 000
Vote 8 - Protection Services	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	-	<b>29 311</b>	-	-	<b>5 748</b>	<b>2 771</b>	<b>2 977</b>	<b>107%</b>	<b>29 311</b>
Vote 1 - Council	-	5	-	-	-	1	(1)	-100%	5
Vote 2 - Municipal Manager	-	41	-	21	21	14	7	54%	41
Vote 3 - Management Services	-	320	-	-	-	40	(40)	-100%	320
Vote 4 - Finance	-	30	-	-	-	4	(4)	-100%	30
Vote 5 - Community Services	-	51 033	-	1 771	2 463	5 203	(2 740)	-53%	51 033
Vote 6 - Local Economic Development	-	15	-	-	-	2	(2)	-100%	15
Vote 7 - Infrastructure & Planning	-	6 721	-	40	40	840	(800)	-95%	6 721
Vote 8 - Protection Services	-	880	-	47	47	109	(62)	-57%	880
<b>Total Capital single-year expenditure</b>	-	<b>59 046</b>	-	<b>1 879</b>	<b>2 571</b>	<b>6 212</b>	<b>(3 641)</b>	<b>-59%</b>	<b>59 046</b>
<b>Total Capital Expenditure</b>	-	<b>88 356</b>	-	<b>1 879</b>	<b>8 319</b>	<b>8 983</b>	<b>(663)</b>	<b>-7%</b>	<b>88 356</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>									
Executive and council	-	855	-	124	239	356	(117)	-33%	855
Budget and treasury office	-	46	-	11	38	19	18	96%	46
Corporate services	-	809	-	113	201	337	(136)	-40%	809
<b>Community and public safety</b>									
Community and social services	-	19 502	-	76	225	674	(449)	-67%	19 502
Sport and recreation	-	2 995	-	13	13	250	(236)	-95%	2 995
Public safety	-	2 545	-	29	122	124	(2)	-2%	2 545
Housing	-	1 080	-	34	90	193	(103)	-53%	1 080
Health	-	12 882	-	-	-	107	(107)	-100%	12 882
<b>Economic and environmental services</b>									
Planning and development	-	12 933	-	174	1 285	1 351	(66)	-5%	12 933
Road transport	-	183	-	77	84	76	7	10%	183
Environmental protection	-	12 750	-	97	1 202	1 275	(73)	-6%	12 750
<b>Trading services</b>									
Electricity	-	55 066	-	3 696	10 640	10 797	(156)	-1%	55 066
Water	-	21 799	-	2 151	3 552	3 997	(445)	-11%	21 799
Waste water management	-	15 021	-	772	3 412	3 755	(344)	-9%	15 021
Waste management	-	18 231	-	772	3 676	3 038	637	21%	18 231
	-	15	-	1	1	6	(5)	-82%	15
<b>Total Capital Expenditure - Standard Classification</b>	-	<b>88 356</b>	-	<b>4 070</b>	<b>12 390</b>	<b>13 178</b>	<b>(789)</b>	<b>-6%</b>	<b>88 356</b>
<b>Funded by:</b>									
National Government	-	26 030	-	2 176	5 303	5 423	(120)	-2%	26 030
Provincial Government	-	13 932	-	-	-	493	(493)	-100%	13 932
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	3 500	-	-	-	438	(438)	-100%	3 500
<b>Transfers recognised - capital</b>	-	<b>43 462</b>	-	<b>2 176</b>	<b>5 303</b>	<b>6 354</b>	<b>(1 050)</b>	<b>-17%</b>	<b>43 462</b>
<b>Public contributions &amp; donations</b>	-	<b>1 462</b>	-	-	-	<b>244</b>	<b>(244)</b>	<b>-100%</b>	<b>1 462</b>
<b>Borrowing</b>	-	<b>33 824</b>	-	<b>1 498</b>	<b>6 233</b>	<b>5 680</b>	<b>553</b>	<b>10%</b>	<b>33 824</b>
<b>Internally generated funds</b>	-	<b>9 608</b>	-	<b>396</b>	<b>853</b>	<b>901</b>	<b>(48)</b>	<b>-5%</b>	<b>9 608</b>
<b>Total Capital Funding</b>	-	<b>88 356</b>	-	<b>4 070</b>	<b>12 390</b>	<b>13 178</b>	<b>(789)</b>	<b>-6%</b>	<b>88 356</b>

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

**WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M05 November**

Description	2015/16	Budget Year 2016/17			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash		114 127		95 463	114 127
Call investment deposits		-		128 465	-
Consumer debtors		66 944		61 189	66 944
Other debtors		44 217		41 410	44 217
Current portion of long-term receivables		11		12	11
Inventory		13 663		28 549	13 663
<b>Total current assets</b>	-	<b>238 962</b>	-	<b>355 087</b>	<b>238 962</b>
<b>Non current assets</b>					
Long-term receivables		30		41	30
Investments		35 328		33 341	35 328
Investment property		159 761		152 550	159 761
Investments in Associate					
Property, plant and equipment		3 084 987		3 516 281	3 084 987
Agricultural					
Biological assets					
Intangible assets		4 179		5 909	4 179
Other non-current assets					
<b>Total non current assets</b>	-	<b>3 284 285</b>	-	<b>3 708 122</b>	<b>3 284 285</b>
<b>TOTAL ASSETS</b>	-	<b>3 523 246</b>	-	<b>4 063 208</b>	<b>3 523 246</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft					
Borrowing		29 378		28 514	29 378
Consumer deposits		46 429		36 154	46 429
Trade and other payables		81 244		57 553	81 244
Provisions		26 930		24 808	26 930
<b>Total current liabilities</b>	-	<b>183 981</b>	-	<b>147 030</b>	<b>183 981</b>
<b>Non current liabilities</b>					
Borrowing		412 288		400 888	412 288
Provisions		223 827		209 368	223 827
<b>Total non current liabilities</b>	-	<b>636 115</b>	-	<b>610 256</b>	<b>636 115</b>
<b>TOTAL LIABILITIES</b>	-	<b>820 097</b>	-	<b>757 286</b>	<b>820 097</b>
<b>NET ASSETS</b>	-	<b>2 703 150</b>	-	<b>3 305 923</b>	<b>2 703 150</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)		2 700 931		3 303 710	2 700 931
Reserves		2 218		2 212	2 218
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	-	<b>2 703 150</b>	-	<b>3 305 923</b>	<b>2 703 150</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 - M05 November

Description	2015/16	Budget Year 2016/17							
	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, penalties & collection charges		177 978		11 696	84 182	84 094	88	0%	177 978
Service charges		595 436		55 901	252 811	252 564	247	0%	595 436
Other revenue		60 595		8 962	33 891	33 832	59	0%	60 595
Government - operating		126 313		3 721	60 046	60 046	-		126 313
Government - capital		44 462		2 176	5 364	5 364	-		44 462
Interest		13 245		2 648	9 942	9 942	-		13 245
Dividends		-					-		-
<b>Payments</b>									
Suppliers and employees		(811 039)		(69 192)	(333 972)	(333 979)	(7)	0%	(811 039)
Finance charges		(46 421)		(1 178)	(6 577)	(6 577)	-		(46 421)
Transfers and Grants		(57 479)		(4 604)	(23 270)	(23 270)	-		(57 479)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>-</b>	<b>103 090</b>	<b>-</b>	<b>10 131</b>	<b>82 417</b>	<b>82 017</b>	<b>(400)</b>	<b>0%</b>	<b>103 090</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		13		0	1	1	-		13
Decrease (increase) in non-current investments		(6 873)		(555)	(3 601)	(3 601)	-		(6 873)
<b>Payments</b>									
Capital assets		(88 356)		(4 070)	(12 390)	(12 390)	-		(88 356)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>-</b>	<b>(95 217)</b>	<b>-</b>	<b>(4 625)</b>	<b>(15 990)</b>	<b>(15 990)</b>	<b>-</b>		<b>(95 217)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		-		(1)	(60)	(60)	-		-
Borrowing long term/refinancing		30 000		-	-	-	-		30 000
Increase (decrease) in consumer deposits		2 628		179	(7 789)	(7 789)	-		2 628
<b>Payments</b>									
Repayment of borrowing		(26 841)		(1 146)	(9 431)	(9 431)	-		(26 841)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>-</b>	<b>5 787</b>	<b>-</b>	<b>(968)</b>	<b>(17 280)</b>	<b>(17 280)</b>	<b>-</b>		<b>5 787</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>-</b>	<b>13 660</b>	<b>-</b>	<b>4 538</b>	<b>49 147</b>	<b>48 747</b>			<b>13 660</b>
Cash/cash equivalents at beginning:		100 467			174 781	100 467			174 781
Cash/cash equivalents at month/year end:		114 127			223 928	149 214			188 441

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R223.9 million.

The municipality started the year with a positive cash balance of R174.8 million. The November closing balance is R223.9 million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

Description	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework			
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget				
<b>Cash Receipts By Source</b>																
Property rates	14 723	8 690	25 755	12 031	11 669							104 262	177 130	190 545	201 979	
Property rates - penalties & collection charges	30	28	25	30	28							707	848	899	953	
Service charges - electricity revenue	27 008	28 458	17 659	28 100	26 914							221 978	350 118	377 363	400 006	
Service charges - water revenue	13 245	16 174	8 458	15 801	14 341							41 401	109 419	116 964	123 983	
Service charges - sanitation revenue	7 566	5 966	3 551	6 733	6 801							40 318	70 935	76 304	80 883	
Service charges - refuse	8 885	7 424	4 630	8 191	7 804							27 320	64 255	69 121	73 269	
Rental of facilities and equipment	377	344	430	440	454							2 594	4 638	3 319	3 518	
Interest earned - external investments	793	2 289	586	2 705	2 442							1 675	10 489	12 795	13 563	
Interest earned - outstanding debtors	236	240	216	229	206							1 628	2 756	2 921	3 097	
Fines	2 541	3 367	2 638	2 583	2 840							17 174	31 143	31 164	31 187	
Licences and permits	198	214	224	158	184							1 353	2 330	2 470	2 618	
Agency services	267	295	293	268	300							1 797	3 220	3 413	3 618	
Transfer receipts - operating	30 985	10 833	6 708	7 800	3 721							66 267	126 313	100 430	113 519	
Other revenue	3 888	2 395	1 753	2 256	5 184							3 786	19 263	16 325	21 370	
<b>Cash Receipts by Source</b>	<b>110 813</b>	<b>86 773</b>	<b>72 981</b>	<b>87 376</b>	<b>82 929</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>532 695</b>	<b>973 567</b>	<b>1 004 796</b>	<b>1 074 369</b>	
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital	-	-	2 540	648	2 176							38 098	43 462	63 604	67 271	
Contributions & Contributed assets	-	-	-	-	-							1 000	1 000	-	-	
Proceeds on disposal of PPE	-	-	-	-	-							-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-							30 000	30 000	30 000	40 000	
Increase in consumer deposits	(197)	(75)	(7 573)	(123)	179							10 417	2 628	2 321	2 438	
Receipt of non-current debtors	-	-	-	-	-							-	-	-	-	
Receipt of non-current receivables	(3)	0	4	0	0							12	13	11	10	
Change in non-current investments	(525)	(1 102)	(411)	(1 008)	(555)							(3 272)	(6 873)	(6 399)	(6 541)	
<b>Total Cash Receipts by Source</b>	<b>110 069</b>	<b>85 587</b>	<b>67 531</b>	<b>86 871</b>	<b>84 728</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>609 010</b>	<b>1 043 797</b>	<b>1 094 334</b>	<b>1 177 547</b>	
<b>Cash Payments by Type</b>																
Employee related costs	19 435	31 209	22 287	21 900	35 677							176 320	306 828	314 204	330 841	
Remuneration of councillors	719	710	747	747	747							5 439	9 110	9 620	10 161	
Interest paid	114	644	2 427	2 214	1 178							39 844	46 421	46 952	45 449	
Bulk purchases - Electricity	3 413	24 098	23 326	16 837	15 712							127 377	210 763	227 329	245 197	
Bulk purchases - Water & Sewer												-	-	-	-	
Other materials	506	12 908	8 530	9 081	5 428							38 596	75 048	40 659	46 605	
Contracted services	660	8 353	10 963	12 003	10 830							115 558	158 368	164 936	174 154	
Grants and subsidies paid - other municipalities												-	-	-	-	
Grants and subsidies paid - other	4 661	4 673	4 698	4 633	4 604							34 209	57 479	60 808	64 336	
General expenses	20 267	(1 635)	3 649	14 068	797							13 776	50 922	89 431	88 572	
<b>Cash Payments by Type</b>	<b>49 775</b>	<b>80 960</b>	<b>76 628</b>	<b>81 483</b>	<b>74 974</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>551 118</b>	<b>914 939</b>	<b>953 940</b>	<b>1 005 314</b>	
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	-	571	5 869	1 879	4 070							75 967	88 356	94 230	107 271	
Repayment of borrowing	1 182	864	2 798	3 442	1 146							17 410	26 841	29 775	33 384	
<b>Total Cash Payments by Type</b>	<b>50 957</b>	<b>82 396</b>	<b>85 295</b>	<b>86 804</b>	<b>80 190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>644 495</b>	<b>1 030 137</b>	<b>1 077 945</b>	<b>1 145 969</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>59 113</b>	<b>3 191</b>	<b>(17 764)</b>	<b>67</b>	<b>4 538</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(35 485)</b>	<b>13 660</b>	<b>16 389</b>	<b>31 577</b>	
Cash/cash equivalents at the month/year beg	174 783	233 895	237 086	219 322	219 390	223 928	223 928	223 928	223 928	223 928	223 928	223 928	174 783	188 442	204 831	
Cash/cash equivalents at the month/year end	233 895	237 086	219 322	219 390	223 928	223 928	223 928	223 928	223 928	223 928	223 928	188 442	188 442	204 831	236 409	

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 - M05 November													
Description	NT Code	Budget Year 2016/17									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	11 179	277	183	219	265	112	585	2 661	15 481	3 842	-	3 841
Trade and Other Receivables from Exchange Transactions	1300	13 452	326	177	169	127	111	531	2 393	17 287	3 332	(2)	4 349
Receivables from Non-exchange Transactions - Property	1400	15 875	404	471	215	173	142	677	2 487	20 445	3 695	-	4 856
Receivables from Exchange Transactions - Waste Water	1500	6 022	167	110	103	84	69	367	1 749	8 672	2 373	-	2 284
Receivables from Exchange Transactions - Waste Manag	1600	4 668	126	101	78	66	54	292	1 288	6 672	1 777	-	1 805
Receivables from Exchange Transactions - Property Rent	1700	252	17	17	16	16	13	24	129	484	198	-	186
Interest on Arrear Debtor Accounts	1810	113	20	25	27	50	83	217	5 449	5 985	5 826	-	
Recoverable unauthorised, irregular, fruitless and wastefu	1820									-	-	-	
Other	1900	1 979	196	114	185	503	769	708	2 803	7 258	4 969	-	2 143
<b>Total By Income Source</b>	<b>2000</b>	<b>53 540</b>	<b>1 533</b>	<b>1 198</b>	<b>1 014</b>	<b>1 285</b>	<b>1 355</b>	<b>3 400</b>	<b>18 959</b>	<b>82 284</b>	<b>26 013</b>	<b>(2)</b>	<b>19 464</b>
<b>2015/16 - totals only</b>		49 036	1 691	1 105	1 097	792	751	3 711	18 743	76 926	25 094		16 995
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	584	28	246	25	171	644	65	164	1 927	1 070	-	233
Commercial	2300	7 693	93	48	110	39	21	119	658	8 781	947	0	704
Households	2400	45 466	1 402	895	870	1 065	682	3 183	17 782	71 345	23 581	(2)	18 524
Other	2500	(203)	10	9	9	10	7	33	355	230	414	-	2
<b>Total By Customer Group</b>	<b>2600</b>	<b>53 540</b>	<b>1 533</b>	<b>1 198</b>	<b>1 014</b>	<b>1 285</b>	<b>1 355</b>	<b>3 400</b>	<b>18 959</b>	<b>82 284</b>	<b>26 013</b>	<b>(2)</b>	<b>19 464</b>

The overall increased debtors results mainly 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>2016</b>					
July	7 304	R 4 360 615.94	25 142	32 446	22.51%
August	7 298	R 4 355 084.28	25 131	32 429	22.50%
September	7 503	R 4 488 279.95	25 161	32 664	22.97%
October	7 504	R 4 498 246.35	25 111	32 615	23.01%
November	7 532	R 4 536 177.56	25 083	32 615	23.09%
December			0		
<b>2017</b>					
January			0		
February			0		
March			0		
April			0		
May			0		
June			0		

## 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>2016/17</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	53 540 438	1 532 503	1 197 756	1 014 165	1 284 533	#####	3 400 262	18 959 315	82 283 889	28 743 451	26 013 192
October	50 652 570	1 888 891	1 221 523	1 432 705	1 441 096	777 200	3 459 412	18 909 484	79 782 882	29 130 311	26 019 898
September	50 963 328	1 741 045	1 604 160	1 547 365	882 541	715 623	3 646 312	19 161 990	80 262 363	29 299 035	25 953 831
Augustus	56 126 377	2 282 003	1 806 712	993 626	794 009	872 603	3 749 957	19 052 307	85 677 596	29 551 219	25 462 503
July	57 488 799	2 827 740	1 235 593	926 254	965 306	723 870	3 799 288	19 044 794	87 011 644	29 522 845	25 459 511

## Creditors' analysis

### Supporting Table SC4

#### WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	Budget Year 2016/17									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	3 625									3 625	3 384
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	831									831	339
Auditor General	0800										-	
Other	0900										-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>4 456</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 456</b>	<b>3 722</b>

# Investment portfolio analysis

## Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

Investments by maturity Name of institution & investment ID	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
R thousands	Yrs/Months							
<b>Municipality</b>								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	60		11 468	125	11 653
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	90		19 280	260	19 630
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	(11)		2 039	30	2 058
ABSA 4074809272	DAILY	CALL		2	6.0%	447		449
ABSA 9284200168	DEP PLUS	DEP PLUS		81	6.3%	14 011		14 092
ABSA 9295906141	DAILY	DEP PLUS		80	6.3%	13 844		13 924
Nedbank 03/7881534451	63 days	FIXED DEP	23/01/2017		7.8%		50 000	50 000
Nedbank 03/7881534451		FIXED DEP	28/02/2017		8.0%		50 000	50 000
Municipality sub-total				302		61 089	100 415	161 806
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>302</b>		<b>61 089</b>	<b>100 415</b>	<b>161 806</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 - M05 November

Description	2015/16	Budget Year 2016/17							
	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>	-	76 347	-	865	33 216	33 216	-		76 347
Local Government Equitable Share		72 950			30 395	30 395	-		72 950
Finance Management		1 475			1 475	1 475			1 475
Municipal Systems Improvement									
EPWP Incentive		1 922		865	1 346	1 346			1 922
<b>Provincial Government:</b>	-	49 966	-	7 040	32 577	32 577	-		49 966
Housing		43 795		5 094	27 560	27 560	-		43 795
Provincial Library Grant		5 839		1 946	4 942	4 942			5 839
Community Development Worker Grant		75			75	75	-		75
Main Road Subsidy		137					-		137
Financial Management Support Grant		120					-		120
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
[insert description]							-		
<b>Other grant providers:</b>	-	-	-	-	571	571	-		-
ACIP					571	571	-		
<b>Total Operating Transfers and Grants</b>	-	126 313	-	7 905	66 364	66 364	-		126 313
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	-	26 030	-	-	10 258	10 258	-		26 030
Municipal Infrastructure Grant (MIG)		21 030			5 258	5 258	-		21 030
INEP		5 000			5 000	5 000	-		5 000
<b>Provincial Government:</b>	-	13 932	-	500	500	500	-		13 932
Housing		12 882		500	500	500	-		12 882
Provincial Library Grant		1 050					-		1 050
<b>Other grant providers:</b>	-	3 500	-	-	-	-	-		3 500
DWA ACIP		3 500			-	-	-		3 500
<b>Total Capital Transfers and Grants</b>	-	43 462	-	500	10 758	10 758	-		43 462
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	-	169 775	-	8 405	77 122	77 122	-		169 775

Grant receipts are monitored according to the payment schedules. Year to date actuals only reflects actual receipts for 2016/2017.

## Supporting Table SC7(1) – Grant expenditure

### WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	2015/16	Budget Year 2016/17							
	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>	-	3 397	-	238	1 069	1 069	-		3 397
Local Government Equitable Share							-		
Finance Management		1 475		54	252	252	-		1 475
Municipal Systems Improvement							-		
EPWP Incentive		1 922		184	817	817	-		1 922
<b>Provincial Government:</b>	-	49 966	-	3 483	28 011	28 011	-		49 966
Housing		43 795		2 598	24 922	24 922	-		43 795
Community Development Worker Grant		75		13	30	30	-		75
Main Road Subsidy		137			137	137	-		137
Financial Management Support Grant		120					-		120
Provincial Library Grant		5 839		872	2 922	2 922	-		5 839
District Municipality:	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	417	417	-		-
<b>ACIP</b>					417	417	-		
<b>Total operating expenditure of Transfers and Grants:</b>	-	53 363	-	3 721	29 497	29 497	-		53 363
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	26 030	-	2 176	5 364	5 364	-		26 030
Municipal Infrastructure Grant (MIG)		21 030		504	3 692	3 692	-		21 030
INEP		5 000		1 672	1 672	1 672	-		5 000
<b>Provincial Government:</b>	-	13 932	-	-	-	-	-		13 932
Housing		12 882					-		12 882
Provincial Library Grant		1 050					-		1 050
<b>Other grant providers:</b>	-	4 500	-	-	-	-	-		4 500
National Lotto		1 000					-		1 000
DWA ACIP		3 500					-		3 500
<b>Total capital expenditure of Transfers and Grants</b>	-	44 462	-	2 176	5 364	5 364	-		44 462
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	-	97 825	-	5 897	34 861	34 861	-		97 825

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 - M05 November</b>					
Description	Budget Year 2016/17				
	Approved Rollover 2015/16	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 - M05 November

Summary of Employee and Councillor remuneration	2015/16	Budget Year 2016/17							
	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		8 499		696	3 415	3 541	(126)	-4%	8 499
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Motor Vehicle Allowance							-		
Cellphone Allowance		612		51	256	255	1	0%	612
Housing Allowances							-		
Other benefits and allowances							-		
<b>Sub Total - Councillors</b>	-	<b>9 110</b>	-	<b>747</b>	<b>3 671</b>	<b>3 796</b>	<b>(125)</b>	<b>-3%</b>	<b>9 110</b>
<b><u>Senior Managers of the Municipality</u></b>									
Basic Salaries and Wages		10 150		852	4 217	4 229	(13)	0%	10 150
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Overtime							-		
Performance Bonus							-		
Motor Vehicle Allowance							-		
Cellphone Allowance		154		13	64	64	-		154
Housing Allowances							-		
Other benefits and allowances				8	8	-	8		
Payments in lieu of leave							-		
Long service awards							-		
Post-retirement benefit obligations							-		
<b>Sub Total - Senior Managers of Municipality</b>	-	<b>10 305</b>	-	<b>874</b>	<b>4 289</b>	<b>4 294</b>	<b>(4)</b>	<b>0%</b>	<b>10 305</b>
<b><u>Other Municipal Staff</u></b>									
Basic Salaries and Wages		199 010		27 570	83 985	84 498	(513)	-1%	199 010
Pension and UIF Contributions		32 625		2 580	12 711	12 900	(189)	-1%	32 625
Medical Aid Contributions		11 423		850	4 249	4 410	(160)	-4%	11 423
Overtime		14 920		1 216	4 436	4 608	(172)	-4%	14 920
Performance Bonus				-			-		
Motor Vehicle Allowance		6 990		846	4 199	4 252	(54)	-1%	6 990
Cellphone Allowance		1 278		106	520	532	(12)	-2%	1 278
Housing Allowances		5 851		223	1 015	1 149	(134)	-12%	5 851
Other benefits and allowances		11 375		906	3 885	3 991	(106)	-3%	11 375
Payments in lieu of leave		709		59	296	296	-		709
Long service awards		3 139		341	1 071	1 308			3 139
Provision for Bonus		496		41	207	207	-		496
Post-retirement benefit obligations		16 081		1 340	6 701	6 701	-		16 081
<b>Sub Total - Other Municipal Staff</b>	-	<b>303 899</b>	-	<b>36 079</b>	<b>123 275</b>	<b>124 852</b>	<b>(1 577)</b>	<b>-1%</b>	<b>303 899</b>
<b>Total Parent Municipality</b>		<b>323 314</b>		<b>37 700</b>	<b>131 235</b>	<b>132 941</b>	<b>(1 707)</b>	<b>-1%</b>	<b>323 314</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	-	<b>323 314</b>		<b>37 700</b>	<b>131 235</b>	<b>132 941</b>	<b>(1 707)</b>	<b>-1%</b>	<b>323 314</b>
<b>TOTAL MANAGERS AND STAFF</b>	-	<b>314 204</b>	-	<b>36 952</b>	<b>127 564</b>	<b>129 145</b>	<b>(1 582)</b>	<b>-1%</b>	<b>314 204</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 - M05 November						
Description of financial indicator	Basis of calculation	2015/16	Budget Year 2016/17			
		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%	15.3%	0.0%	1.6%	5.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	38.3%	0.0%	74.9%	38.3%
<b>Safety of Capital</b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	19.3%	0.0%	14.7%	19.3%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	18584.8%	0.0%	18120.5%	18584.8%
<b>Liquidity</b>						
Current Ratio	Current assets/current liabilities	0.0%	129.9%	0.0%	241.5%	129.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	62.0%	0.0%	152.3%	62.0%
<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%	11.2%	0.0%	Annual Indicator	11.2%
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))		98.0%		Annual Indicator	98.0%
<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		6.0%		Annual Indicator	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		18.9%		Annual Indicator	18.9%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	31.6%	0.0%	29.4%	31.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	16.5%	0.0%	1.5%	5.6%
<b>IDP regulation financial viability indicators</b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		19.1		Annual Indicator	19.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		14.0%		Annual Indicator	14.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		1.6		Annual Indicator	1.6

# Capital programme performance

## Supporting Table SC12

### WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July		50		-		50	-		
August		2 978		571	571	3 028	2 456	81.1%	1%
September		2 070		5 869	6 440	5 098	(1 343)	-26.3%	7%
October		3 885		1 879	8 319	8 983	663	7.4%	9%
November		4 195		4 070	12 390	13 178	788	6.0%	14%
December		4 188				17 365	-		
January		2 185				19 550	-		
February		8 551				28 102	-		
March		10 086				38 188	-		
April		12 051				50 238	-		
May		11 331				61 570	-		
June		26 787				88 356	-		
<b>Total Capital expenditure</b>	-	<b>88 356</b>	-	<b>12 390</b>					

## Supporting Table SC13a

### WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

Description	2015/16	Budget Year 2016/17							
	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>	-	36 284	-	3 475	8 612	8 802	190	2.2%	36 284
Infrastructure - Road transport	-	1 840	-	97	451	863	411	47.7%	1 840
<i>Roads, Pavements &amp; Bridges</i>		1 610		97	269	671	402	59.9%	1 610
<i>Storm water</i>		230			182	192	10	5.0%	230
Infrastructure - Electricity	-	21 599	-	2 151	3 552	3 600	48	1.3%	21 599
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>		21 599		2 151	3 552	3 600	48	1.3%	21 599
<i>Street Lighting</i>							-		
Infrastructure - Water	-	4 529	-	493	1 972	2 000	29	1.4%	4 529
<i>Dams &amp; Reservoirs</i>		4 529		493	1 972	2 000	29	1.4%	4 529
<i>Water purification</i>							-		
<i>Reticulation</i>							-		
Infrastructure - Sanitation	-	8 301	-	733	2 636	2 333	(303)	-13.0%	8 301
<i>Reticulation</i>		4 801					-		4 801
<i>Sewerage purification</i>		3 500		733	2 636	2 333	(303)	-13.0%	3 500
Infrastructure - Other	-	15	-	1	1	6	5	82.4%	15
<i>Waste Management</i>		15		1	1	6	5	82.4%	15
<b>Community</b>	-	10 366	-	76	172	588	415	70.6%	10 366
Parks & gardens							-		
Sportsfields & stadia		480		29	49	200	151	75.4%	480
Community halls		945					-		945
Libraries		1 050					-		1 050
Recreational facilities							-		
Fire, safety & emergency		880		34	90	367	277	75.4%	880
Security and policing							-		
Cemeteries							-		
Social rental housing		6 961					-		6 961
Other		50		13	33	21	(12)	-59.3%	50
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	2 173	-	201	303	344	41	12.0%	2 173
General vehicles		1 485					-		1 485
Plant & equipment									
Computers - hardware/equipment									
Furniture and other office equipment									
Other		688		201	303	344	41	12.0%	688
<b>Intangibles</b>	-	-	-	-	-	-	-		-
Computers - software & programming							-		
Other							-		
<b>Total Capital Expenditure on new assets</b>	-	48 823	-	3 752	9 087	9 734	646	6.6%	48 823

## Supporting Table SC13b

### WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	30 547	-	318	3 230	3 256	26	0.8%	30 547
Infrastructure - Road transport	-	11 855	-	10	1 193	1 206	13	1.1%	11 855
<i>Roads, Pavements &amp; Bridges</i>		10 355			932	936	3	0.4%	10 355
<i>Storm water</i>		1 500		10	260	270	10	3.6%	1 500
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
<i>Generation</i>									
<i>Transmission &amp; Reticulation</i>									
<i>Street Lighting</i>									
Infrastructure - Water	-	10 492	-	279	1 440	1 450	10	0.7%	10 492
<i>Dams &amp; Reservoirs</i>									
<i>Water purification</i>									
<i>Reticulation</i>		10 492		279	1 440	1 450	10	0.7%	10 492
Infrastructure - Sanitation	-	8 200	-	29	597	600	3	0.5%	8 200
<i>Reticulation</i>									
<i>Sewerage purification</i>		8 200		29	597	600	3	0.5%	8 200
Infrastructure - Other	-	-	-	-	-	-	-	-	-
<i>Waste Management</i>									
<b>Community</b>	-	8 986	-	-	73	188	116	61.5%	8 986
Parks & gardens									
Sportsfields & stadia		2 065			73	188	116	61.5%	2 065
Swimming pools									
Community halls		1 000							1 000
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Cemeteries									
Social rental housing		5 921							5 921
Other									
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development									
Other									
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
General vehicles									
Specialised vehicles	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of</b>	-	39 533	-	318	3 302	3 444	142	4.1%	39 533

## Supporting Table SC13c

### WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

Description	2015/16	Budget Year 2016/17							
	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>	-	110 372	-	11 902	40 278	45 988	5 710	12.4%	110 372
Infrastructure - Road transport	-	61 852	-	5 274	19 528	25 771	6 243	24.2%	61 852
<i>Roads, Pavements &amp; Bridges</i>		55 545		4 472	17 028	23 144	6 116	26.4%	55 545
<i>Storm water</i>		6 306		802	2 500	2 628	128	4.9%	6 306
Infrastructure - Electricity	-	17 747	-	2 160	7 516	7 395	(122)	-1.6%	17 747
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>		17 747		2 160	7 516	7 395	(122)	-1.6%	17 747
<i>Street Lighting</i>							-		
Infrastructure - Water	-	16 555	-	1 476	4 787	6 898	2 111	30.6%	16 555
<i>Dams &amp; Reservoirs</i>							-		
<i>Water purification</i>							-		
<i>Reticulation</i>		16 555		1 476	4 787	6 898	2 111	30.6%	16 555
Infrastructure - Sanitation	-	11 672	-	2 108	6 361	4 864	(1 498)	-30.8%	11 672
<i>Reticulation</i>							-		
<i>Sewerage purification</i>		11 672		2 108	6 361	4 864	(1 498)	-30.8%	11 672
Infrastructure - Other	-	2 546	-	885	2 085	1 061	(1 025)	-96.6%	2 546
<i>Waste Management</i>		2 546		885	2 085	1 061	(1 025)	-96.6%	2 546
<b>Community</b>	-	4 878	-	1 453	3 567	3 613	46	1.3%	4 878
Parks & gardens		2 214		767	1 762	1 845	83	4.5%	2 214
Sportsfields & stadia		608		65	143	253	111	43.7%	608
Swimming pools		557		185	371	371	0	0.1%	557
Community halls		617		272	636	463	(173)	-37.3%	617
Libraries		103		14	29	43	13	31.1%	103
Recreational facilities							-		
Fire, safety & emergency							-		
Security and policing							-		
Cemeteries		28		7	19	12	(8)	-68.0%	28
Social rental housing							-		
Other		751		144	607	626	20	3.1%	751
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development							-		
<b>Other assets</b>	-	5 545	-	1 261	2 949	3 529	580	16.4%	5 545
General vehicles							-		
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment							-		
Computers - hardware/equipment							-		
Other Buildings		673		102	221	280	60	21.4%	673
Other		4 872		1 159	2 728	3 248	520	16.0%	4 872
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expendit</b>	-	120 795	-	14 617	46 794	53 130	6 336	11.9%	120 795

## Supporting Table SC13d

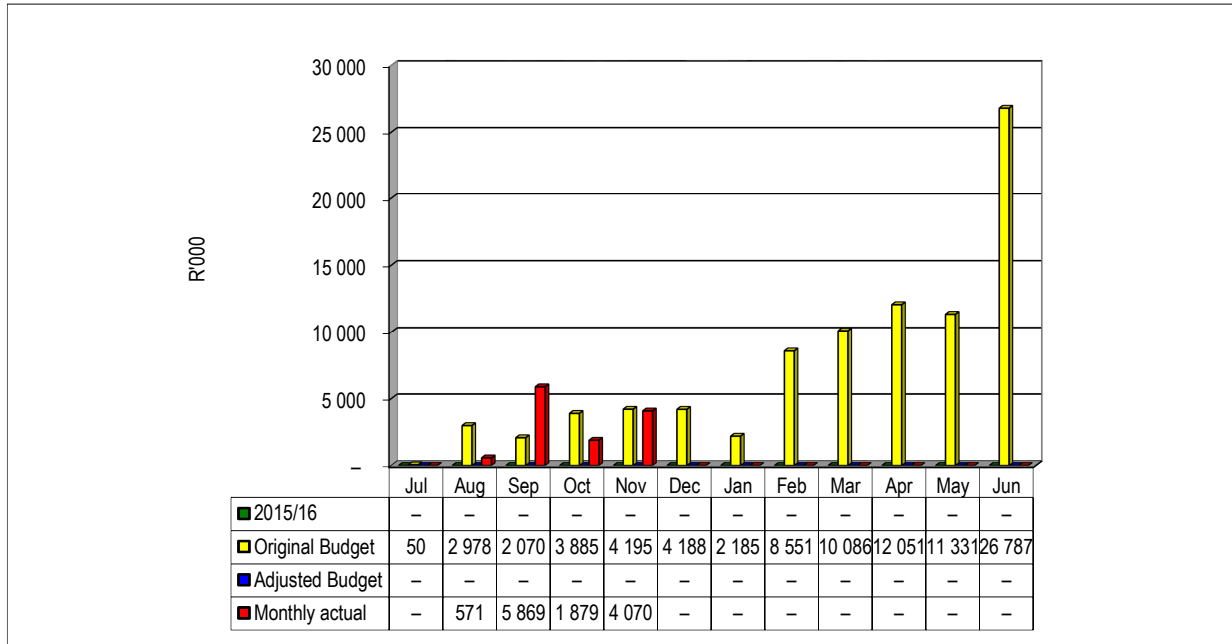
### WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

Description	2015/16	Budget Year 2016/17							
	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>	-	99 505	-	8 292	41 460	41 460	-		99 505
Infrastructure - Road transport	-	34 067	-	2 839	14 195	14 195	-		34 067
<i>Roads, Pavements &amp; Bridges</i>		31 330		2 611	13 054	13 054	-		31 330
<i>Storm water</i>		2 737		228	1 140	1 140	-		2 737
Infrastructure - Electricity	-	21 304	-	1 775	8 877	8 877	-		21 304
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>		21 304		1 775	8 877	8 877	-		21 304
<i>Street Lighting</i>							-		
Infrastructure - Water	-	21 116	-	1 760	8 798	8 798	-		21 116
<i>Dams &amp; Reservoirs</i>							-		
<i>Water purification</i>							-		
<i>Reticulation</i>		21 116		1 760	8 798	8 798	-		21 116
Infrastructure - Sanitation	-	18 002	-	1 500	7 501	7 501	-		18 002
<i>Reticulation</i>		18 002		1 500	7 501	7 501	-		18 002
<i>Sewerage purification</i>							-		
Infrastructure - Other	-	5 015	-	418	2 090	2 090	-		5 015
<i>Waste Management</i>		4 153		346	1 731	1 731	-		4 153
<i>Other</i>		862		72	359	359	-		862
<b>Community</b>	-	3 806	-	317	1 586	1 586	-		3 806
Recreational facilities		3 806		317	1 586	1 586	-		3 806
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	13 190	-	1 099	5 496	5 496	-		13 190
General vehicles							-		
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment							-		
Computers - hardware/equipment							-		
Furniture and other office equipment							-		
Civic Land and Buildings		6 008		501	2 503	2 503	-		6 008
Other Buildings							-		
Other Land							-		
Surplus Assets - (Investment or Inventory)							-		
Other		7 182		599	2 993	2 993	-		7 182
<b>Agricultural assets</b>	-	-	-	-	-	-	-		-
<b>Biological assets</b>	-	-	-	-	-	-	-		-
<b>Intangibles</b>	-	1 190	-	99	496	496	-		1 190
Computers - software & programming							-		
Other		1 190		99	496	496	-		1 190
<b>Total Depreciation</b>	-	117 690	-	9 808	49 038	49 038	-		117 690

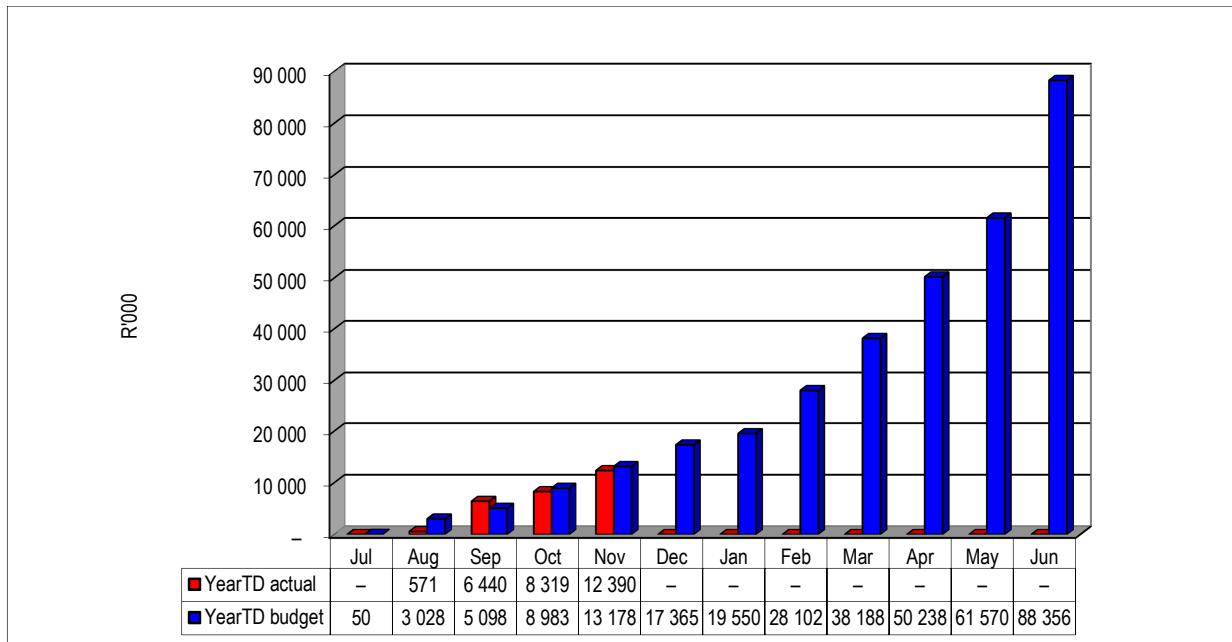
## Other supporting documentation

### Section 71 charts

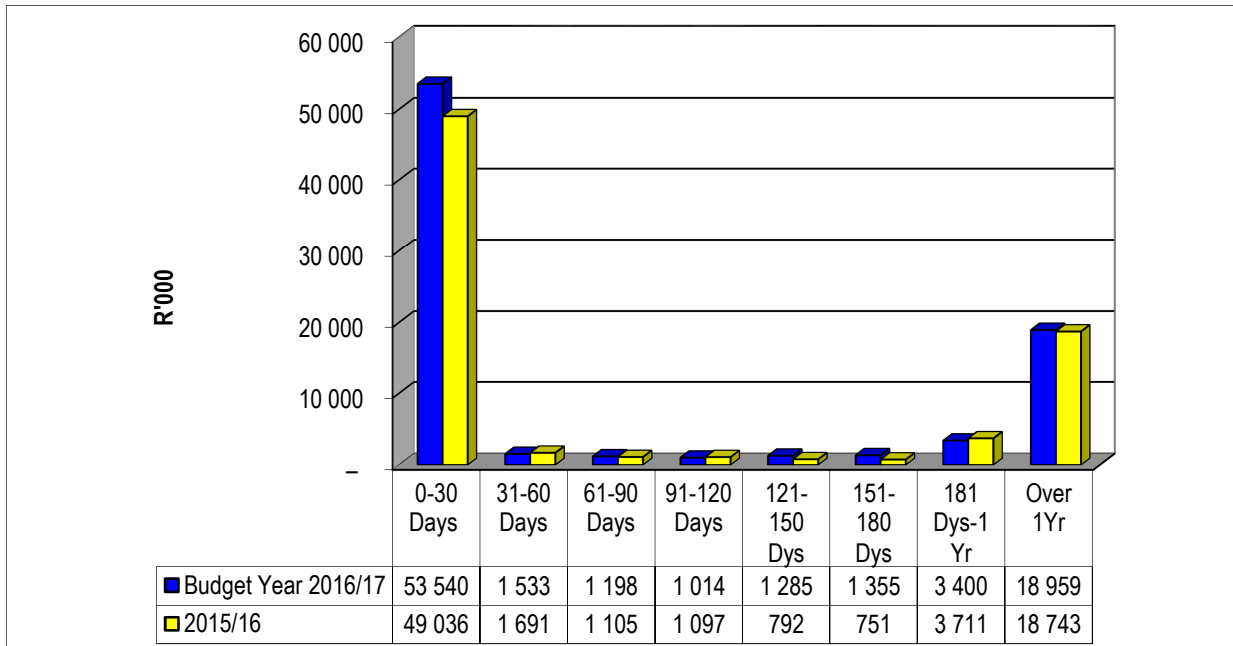
#### Capital expenditure monthly trend - actual vs target



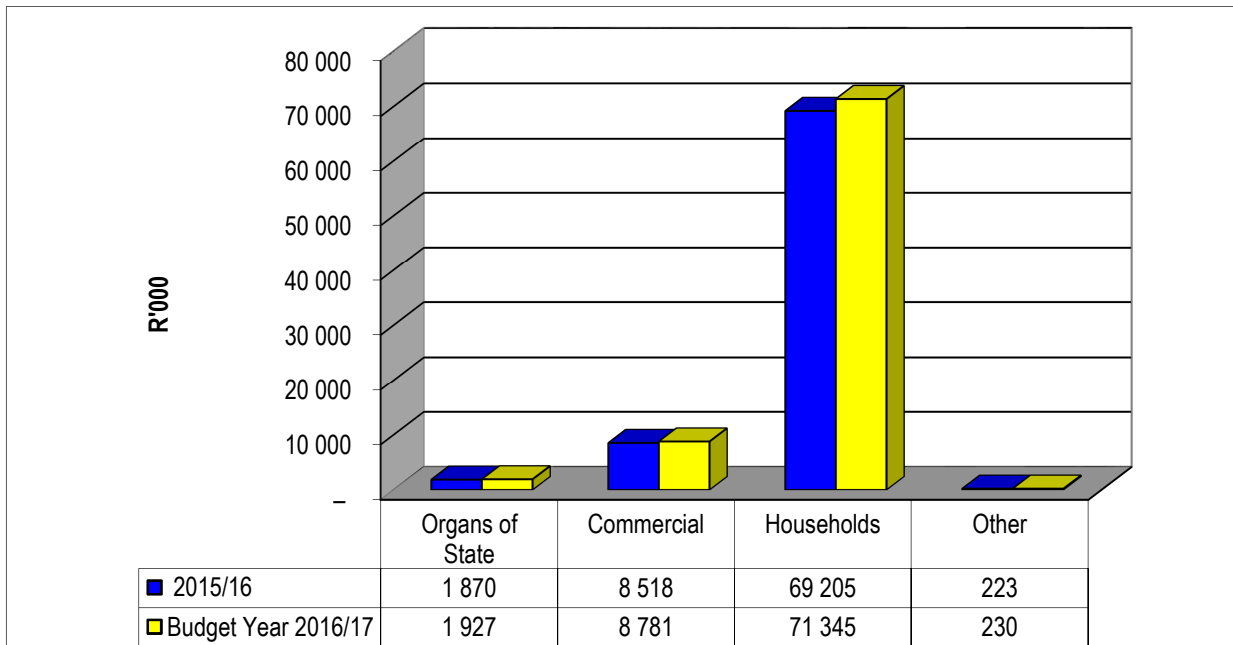
#### Capital expenditure – YTD actual vs YTD trend



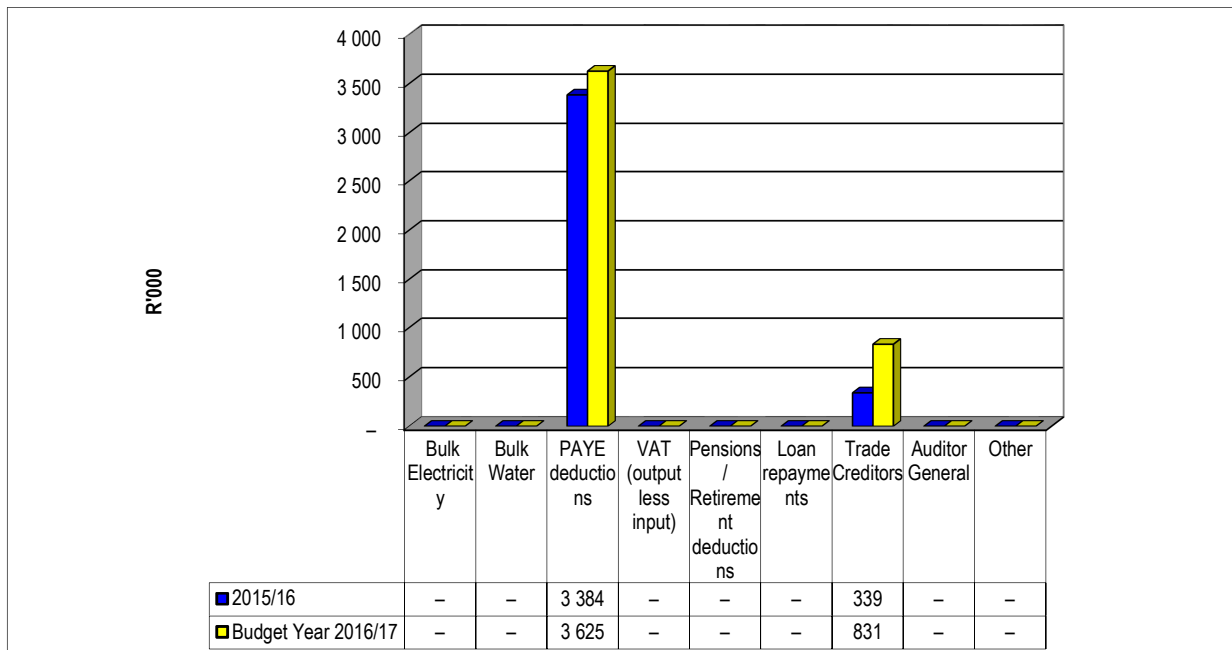
### Debtors Age Analysis



### Debtors by Type



## Creditor Payments



## Municipal manager's quality certification

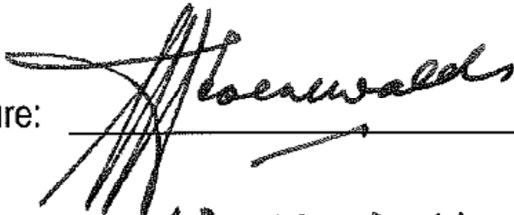
I, CC Groenewald, the Municipal Manager of Overstrand Municipality, hereby certify that the –

**Monthly Budget Statement**

for the month of **November 2016** 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: 13.12.2016