

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

April 2017

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 1.52% above the YTD budget projections at the end of April 2017.

Borrowings

The balance of borrowings amounts to R447.1m at the end of April 2017.

Operating expenditure by vote & type

Current expenditure is 1.51% below YTD budget projections as at April 2017.

Capital expenditure

YTD Capital expenditure amounts to R40.27m or 46.68% of the total adjusted budget of R86.3m. The current capital commitments of orders in progress amounts to R33.1m or 38.35% of the adjusted capital budget of R86.3m.

Allocations received (National & Provincial Grants)

Grants totaling R3.2m was received during April 2017.

Spending on Grants

Spending on grants amounts to R3.6m for April 2017 which includes FMG, EPWP, Housing, Provincial Library Grant, Local Government Graduate Internship Grant, MIG & INEP.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M10 April

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>			
	1.52%	Not material	
Interest earned - external investments	19.00%	More cash available for investing due to slow actual cash outflow for capital spending	
<u>Expenditure By Type</u>			
	-1.51%	Not material	
<u>Capital Expenditure</u>			
	-19.85%	Capital Commitments =R33.1m Slow actual cash outflow for capital spending	
<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 - M10 April

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									
Financial Performance									
Property rates	165 119	181 439	190 639	16 159	164 889	163 499	1 390	1%	190 639
Service charges	573 195	607 054	606 116	55 442	524 794	519 486	5 308	1%	606 116
Investment revenue	12 209	10 489	15 489	2 368	17 753	14 857	2 896	19%	15 489
Transfers recognised - operational	103 629	126 313	121 725	1 686	113 078	113 078	-		121 725
Other own revenue	80 024	67 879	70 335	6 291	64 715	61 076	3 639	6%	70 335
Total Revenue (excluding capital transfers and contributions)	934 177	993 175	1 004 305	81 946	885 229	871 997	13 233	2%	1 004 305
Employee costs	273 115	314 204	310 496	23 751	250 182	251 820	(1 638)	-1%	310 496
Remuneration of Councillors	8 566	9 110	9 507	925	7 614	7 922	(308)	-4%	9 507
Depreciation & asset impairment	123 514	117 690	127 347	10 569	105 754	105 754	-		127 347
Finance charges	46 207	46 421	46 421	3 216	27 657	27 657	-		46 421
Materials and bulk purchases	214 224	285 811	276 555	18 765	215 757	217 323	(1 567)	-1%	276 555
Transfers and grants	51 090	57 479	57 479	4 878	46 899	47 899	(1 000)	-2%	57 479
Other expenditure	226 415	242 280	245 159	18 180	165 483	173 567	(8 085)	-5%	245 159
Total Expenditure	943 132	1 072 995	1 072 964	80 285	819 345	831 942	(12 597)	-2%	1 072 964
Surplus/(Deficit)	(8 956)	(79 820)	(68 659)	1 661	65 884	40 054	25 830	64%	(68 659)
Transfers recognised - capital	60 651	39 962	35 381	1 905	18 262	18 262	-		35 381
Contributions & Contributed assets	-	4 500	1 000	-	-	-	-		1 000
Surplus/(Deficit) after capital transfers & contributions	51 696	(35 358)	(32 278)	3 566	84 146	58 316	25 830	44%	(32 278)
Surplus/ (Deficit) for the year	51 696	(35 358)	(32 278)	3 566	84 146	58 316	25 830	44%	(32 278)
Capital expenditure & funds sources									
Capital expenditure	95 286	88 356	86 266	5 463	40 267	50 238	(9 971)	-20%	86 266
Capital transfers recognised	60 651	43 462	35 381	1 870	17 960	23 588	(5 628)	-24%	35 381
Public contributions & donations	896	1 462	1 462	333	333	853	(520)	-61%	1 462
Borrowing	27 189	33 824	35 854	2 623	14 089	16 752	(2 663)	-16%	35 854
Internally generated funds	6 549	9 608	13 569	636	7 886	9 046	(1 160)	-13%	13 569
Total sources of capital funds	95 286	88 356	86 266	5 463	40 267	50 238	(9 971)	-20%	86 266
Financial position									
Total current assets	311 815	238 962	316 779		472 893				316 779
Total non current assets	3 741 168	3 284 285	3 707 740		3 682 843				3 707 740
Total current liabilities	169 019	183 981	184 098		161 550				184 098
Total non current liabilities	611 666	636 115	636 322		636 116				636 322
Community wealth/Equity	3 272 298	2 703 150	3 204 099		3 358 071				3 204 099
Cash flows									
Net cash from (used) operating	160 636	103 090	103 460	10 292	194 962	201 429	6 468	3%	103 460
Net cash from (used) investing	(99 338)	(95 217)	(91 963)	(5 997)	(47 434)	(47 434)	-		(91 963)
Net cash from (used) financing	8 496	5 787	5 666	(3 583)	1 285	1 285	-		5 666
Cash/cash equivalents at the month/year end	174 781	114 127	191 944	-	323 593	330 061	6 468	2%	191 944
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	57 542	1 952	1 238	1 150	829	652	4 801	19 914	88 077
Creditors Age Analysis									
Total Creditors	7 818	-	-	-	-	-	-	-	7 818

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April

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									
Revenue - Standard									
Governance and administration	275 007	274 984	289 837	20 128	267 642	264 170	3 472	1%	289 837
Executive and council	64 991	73 269	73 389	18	73 175	73 175	-		73 389
Budget and treasury office	189 358	200 953	214 710	19 440	192 042	189 660	2 382	1%	214 710
Corporate services	20 658	762	1 739	670	2 426	1 335	1 091	82%	1 739
Community and public safety	99 869	116 537	105 233	5 509	81 068	80 481	586	1%	105 233
Community and social services	3 218	11 676	10 676	829	8 527	8 476	52	1%	10 676
Sport and recreation	9 743	9 875	9 421	846	8 042	7 851	192	2%	9 421
Public safety	30 412	37 988	39 189	2 868	31 574	32 657	(1 083)	-3%	39 189
Housing	56 496	56 997	45 947	966	32 924	31 497	1 426	5%	45 947
Economic and environmental services	24 902	25 639	22 565	1 674	18 323	16 891	1 431	8%	22 565
Planning and development	12 822	14 810	12 381	1 120	10 776	10 004	772	8%	12 381
Road transport	12 071	10 746	10 100	554	7 526	6 818	708	10%	10 100
Environmental protection	9	83	83	-	20	69	(49)	-71%	83
Trading services	595 050	620 478	623 051	56 540	536 458	528 715	7 743	1%	623 051
Electricity	334 747	362 878	360 600	32 299	307 004	303 505	3 499	1%	360 600
Water	118 583	114 100	117 699	11 396	106 142	103 477	2 665	3%	117 699
Waste water management	79 988	77 930	79 131	7 225	68 074	67 048	1 026	2%	79 131
Waste management	61 733	65 570	65 622	5 621	55 238	54 685	553	1%	65 622
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	994 828	1 037 637	1 040 686	83 851	903 491	890 258	13 233	1%	1 040 686
Expenditure - Standard									
Governance and administration	233 017	262 295	265 975	19 574	205 459	212 312	(6 853)	-3%	265 975
Executive and council	95 210	114 535	115 931	8 940	90 632	90 806	(174)	0%	115 931
Budget and treasury office	63 843	69 180	68 441	5 046	53 573	56 179	(2 606)	-5%	68 441
Corporate services	73 964	78 579	81 603	5 588	61 254	65 327	(4 072)	-6%	81 603
Community and public safety	121 432	179 163	169 748	10 123	131 133	128 342	2 791	2%	169 748
Community and social services	32 027	34 465	34 028	2 308	25 816	26 011	(195)	-1%	34 028
Sport and recreation	12 881	20 239	16 927	1 152	13 583	13 894	(311)	-2%	16 927
Public safety	61 347	74 657	75 011	5 510	57 402	58 884	(1 482)	-3%	75 011
Housing	15 176	49 802	43 783	1 154	34 332	29 554	4 778	16%	43 783
Economic and environmental services	158 554	176 435	179 897	16 112	134 037	137 729	(3 691)	-3%	179 897
Planning and development	67 298	80 325	80 285	6 948	61 764	62 415	(651)	-1%	80 285
Road transport	86 500	90 397	93 959	8 821	68 267	70 815	(2 548)	-4%	93 959
Environmental protection	4 756	5 712	5 653	344	4 007	4 499	(493)	-11%	5 653
Trading services	430 130	455 103	457 343	34 476	348 716	353 559	(4 843)	-1%	457 343
Electricity	261 042	277 742	276 599	20 995	214 065	216 048	(1 983)	-1%	276 599
Water	67 335	59 028	64 430	5 208	44 986	46 282	(1 296)	-3%	64 430
Waste water management	57 092	59 828	58 240	4 077	45 747	47 237	(1 491)	-3%	58 240
Waste management	44 661	58 505	58 075	4 197	43 919	43 992	(73)	0%	58 075
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	943 132	1 072 995	1 072 964	80 285	819 345	831 942	(12 596)	-2%	1 072 964
Surplus/ (Deficit) for the year	51 696	(35 358)	(32 278)	3 566	84 146	58 316	25 830	44%	(32 278)

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) - M10 April

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
R thousands									
Revenue by Vote									
Vote 1 - Council	64 991	73 182	73 302	17	73 116	73 116	-		73 302
Vote 2 - Municipal Manager	-	-	60	2	2	2	-		60
Vote 3 - Management Services	3 065	1	833	606	1 816	1 816	-		833
Vote 4 - Finance	189 358	200 953	214 710	19 440	192 042	187 118	4 924	2.6%	214 710
Vote 5 - Community Services	293 898	291 065	294 111	26 560	254 516	249 124	5 392	2.2%	294 111
Vote 6 - Local Economic Development	3 471	3 352	3 352	202	2 881	2 793	88	3.1%	3 352
Vote 7 - Infrastructure & Planning	409 632	431 096	415 129	34 157	347 544	343 632	3 912	1.1%	415 129
Vote 8 - Protection Services	30 412	37 988	39 189	2 868	31 574	32 657	(1 082)	-3.3%	39 189
Total Revenue by Vote	994 828	1 037 637	1 040 686	83 851	903 491	890 258	13 233	1.5%	1 040 686
Expenditure by Vote									
Vote 1 - Council	74 562	91 748	92 590	7 420	74 632	74 782	(150)	-0.2%	92 590
Vote 2 - Municipal Manager	4 094	4 722	4 649	306	3 298	3 632	(334)	-9.2%	4 649
Vote 3 - Management Services	38 242	46 490	44 594	2 929	32 677	34 540	(1 863)	-5.4%	44 594
Vote 4 - Finance	63 843	69 180	68 441	5 046	53 573	56 179	(2 606)	-4.6%	68 441
Vote 5 - Community Services	335 658	346 998	351 298	26 891	259 569	261 869	(2 300)	-0.9%	351 298
Vote 6 - Local Economic Development	8 905	10 795	10 692	994	8 473	8 422	51	0.6%	10 692
Vote 7 - Infrastructure & Planning	356 481	428 407	425 689	31 190	329 722	333 635	(3 913)	-1.2%	425 689
Vote 8 - Protection Services	61 347	74 657	75 011	5 510	57 402	58 884	(1 482)	-2.5%	75 011
Total Expenditure by Vote	943 132	1 072 995	1 072 964	80 285	819 345	831 942	(12 597)	-1.5%	1 072 964
Surplus/ (Deficit) for the year	51 696	(35 358)	(32 278)	3 566	84 146	58 316	25 829	44.3%	(32 278)

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) - M10 April

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									
Revenue By Source									
Property rates	164 554	180 591	189 791	16 104	164 611	163 221	1 390	1%	189 791
Property rates - penalties & collection charges	565	848	848	55	278	278	-		848
Service charges - electricity revenue	324 599	356 959	351 822	31 717	301 100	299 342	1 758	1%	351 822
Service charges - water revenue	114 179	111 544	113 744	11 184	101 725	99 811	1 914	2%	113 744
Service charges - sanitation revenue	72 728	72 318	74 318	6 879	66 298	65 214	1 084	2%	74 318
Service charges - refuse revenue	61 689	65 510	65 510	5 617	55 143	54 592	552	1%	65 510
Rental of facilities and equipment	9 950	4 728	4 728	411	4 203	3 940	263	7%	4 728
Interest earned - external investments	12 209	10 489	15 489	2 368	17 753	14 857	2 896	19%	15 489
Interest earned - outstanding debtors	2 735	2 756	2 756	208	2 249	2 297	(48)	-2%	2 756
Fines	23 893	31 143	31 143	2 438	26 689	26 212	477	2%	31 143
Licences and permits	2 423	2 330	2 330	178	2 067	1 942	125	6%	2 330
Agency services	3 211	3 220	3 220	254	2 809	2 683	126	5%	3 220
Transfers recognised - operational	103 629	126 313	121 725	1 686	113 078	113 078	-		121 725
Other revenue	29 273	23 702	24 204	2 802	26 698	24 002	2 696	11%	24 204
Gains on disposal of PPE	8 539		1 954				-		1 954
contributions)	934 177	993 175	1 004 305	81 946	885 229	871 997	13 233	2%	1 004 305
Expenditure By Type									
Employee related costs	273 115	314 204	310 496	23 751	250 182	251 820	(1 638)	-1%	310 496
Remuneration of councillors	8 566	9 110	9 507	925	7 614	7 922	(308)	-4%	9 507
Debt impairment	19 128	23 888	23 888	1 991	19 907	19 907	-		23 888
Depreciation & asset impairment	123 514	117 690	127 347	10 569	105 754	105 754	-		127 347
Finance charges	46 207	46 421	46 421	3 216	27 657	27 657	-		46 421
Bulk purchases	194 620	210 763	206 563	15 871	161 531	162 496	(965)	-1%	206 563
Other materials	19 605	75 048	69 992	2 894	54 225	54 827	(602)	-1%	69 992
Contracted services	112 338	158 368	161 148	13 111	103 139	107 566	(4 428)	-4%	161 148
Transfers and grants	51 090	57 479	57 479	4 878	46 899	47 899	(1 000)	-2%	57 479
Other expenditure	94 626	60 024	60 123	3 079	42 437	46 094	(3 657)	-8%	60 123
Loss on disposal of PPE	323		-				-		-
Total Expenditure	943 132	1 072 995	1 072 964	80 285	819 345	831 942	(12 597)	-2%	1 072 964
Surplus/(Deficit)	(8 956)	(79 820)	(68 659)	1 661	65 884	40 054	25 830	0	(68 659)
Transfers recognised - capital	60 651	39 962	35 381	1 905	18 262	18 262	-		35 381
Contributions recognised - capital		4 500	1 000				-		1 000
Contributed assets							-		
Surplus/(Deficit) after capital transfers & Taxation	51 696	(35 358)	(32 278)	3 566	84 146	58 316	-		(32 278)
Surplus/(Deficit) after taxation	51 696	(35 358)	(32 278)	3 566	84 146	58 316			(32 278)
Surplus/(Deficit) attributable to municipality	51 696	(35 358)	(32 278)	3 566	84 146	58 316			(32 278)
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	51 696	(35 358)	(32 278)	3 566	84 146	58 316			(32 278)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 1.52% above the YTD budget.

Current expenditure is 1.51% below YTD budget projections for April 2017.

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) - M10 April

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
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	17 900	14 311	13 826	-	9 982	10 507	(525)	-5%	13 826
Vote 6 - Local Economic Development	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	8 501	15 000	16 605	1 989	8 087	8 302	(215)	-3%	16 605
Vote 8 - Protection Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	26 401	29 311	30 431	1 989	18 069	18 809	(741)	-4%	30 431
Vote 1 - Council	-	5	30	-	-	25	(25)	-100%	30
Vote 2 - Municipal Manager	-	41	41	-	32	34	(2)	-7%	41
Vote 3 - Management Services	3 848	320	720	-	113	600	(487)	-81%	720
Vote 4 - Finance	-	30	30	-	-	25	(25)	-100%	30
Vote 5 - Community Services	54 496	51 033	35 223	3 336	14 659	21 265	(6 606)	-31%	35 223
Vote 6 - Local Economic Development	-	15	15	-	9	11	(3)	-24%	15
Vote 7 - Infrastructure & Planning	10 246	6 721	17 696	132	6 580	7 924	(1 345)	-17%	17 696
Vote 8 - Protection Services	295	880	2 080	5	806	1 544	(738)	-48%	2 080
Total Capital single-year expenditure	68 885	59 046	55 835	3 473	22 198	31 429	(9 230)	-29%	55 835
Total Capital Expenditure	95 286	88 356	86 266	5 463	40 267	50 238	(9 971)	-20%	86 266
Capital Expenditure - Standard Classification									
Governance and administration	4 962	855	975	-	252	586	(335)	-57%	975
Executive and council	-	46	71	-	38	59	(21)	-36%	71
Budget and treasury office	-	-	-	-	-	-	-	-	-
Corporate services	4 962	809	904	-	214	527	(314)	-59%	904
Community and public safety	32 729	19 502	16 927	588	5 307	8 604	(3 296)	-38%	16 927
Community and social services	3 169	2 995	2 019	47	144	1 346	(1 202)	-89%	2 019
Sport and recreation	3 311	2 545	1 903	428	1 020	1 269	(249)	-20%	1 903
Public safety	264	1 080	2 280	5	815	1 520	(705)	-46%	2 280
Housing	25 985	12 882	10 725	108	3 328	4 469	(1 141)	-26%	10 725
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	13 226	12 933	12 178	881	8 790	9 169	(379)	-4%	12 178
Planning and development	-	183	433	24	116	361	(245)	-68%	433
Road transport	13 226	12 750	11 745	857	8 674	8 808	(135)	-2%	11 745
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	44 369	55 066	56 186	3 993	25 918	31 879	(5 961)	-19%	56 186
Electricity	18 237	21 799	23 404	1 989	11 232	14 578	(3 346)	-23%	23 404
Water	14 232	15 021	15 589	1 061	7 889	9 768	(1 879)	-19%	15 589
Waste water management	11 875	18 231	17 179	943	6 794	7 521	(727)	-10%	17 179
Waste management	25	15	15	-	4	13	(9)	-68%	15
Total Capital Expenditure - Standard Classification	95 286	88 356	86 266	5 463	40 267	50 238	(9 971)	-20%	86 266
Funded by:									
National Government	31 647	26 030	25 530	1 840	16 886	17 020	(134)	-1%	25 530
Provincial Government	29 004	13 932	9 851	30	1 074	6 568	(5 494)	-84%	9 851
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	3 500	-	-	-	-	-	-	-
Transfers recognised - capital	60 651	43 462	35 381	1 870	17 960	23 588	(5 628)	-24%	35 381
Public contributions & donations	896	1 462	1 462	333	333	853	(520)	-61%	1 462
Borrowing	27 189	33 824	35 854	2 623	14 089	16 752	(2 663)	-16%	35 854
Internally generated funds	6 549	9 608	13 569	636	7 886	9 046	(1 160)	-13%	13 569
Total Capital Funding	95 286	88 356	86 266	5 463	40 267	50 238	(9 971)	-20%	86 266

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	2015/16	Budget Year 2016/17			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	73 518	114 127	191 944	51 334	191 944
Call investment deposits	101 263	-	-	272 259	-
Consumer debtors	57 828	66 944	66 944	70 776	66 944
Other debtors	50 451	44 217	44 217	49 730	44 217
Current portion of long-term receivables	14	11	11	12	11
Inventory	28 742	13 663	13 663	28 781	13 663
Total current assets	311 815	238 962	316 779	472 893	316 779
Non current assets					
Long-term receivables	40	30	30	34	30
Investments	29 740	35 328	37 403	36 916	37 403
Investment property	152 550	159 761	152 550	152 550	152 550
Investments in Associate					
Property, plant and equipment	3 552 066	3 084 987	3 511 200	3 487 436	3 511 200
Agricultural					
Biological assets					
Intangible assets	6 772	4 179	6 557	5 909	6 557
Other non-current assets					
Total non current assets	3 741 168	3 284 285	3 707 740	3 682 843	3 707 740
TOTAL ASSETS	4 052 983	3 523 246	4 024 519	4 155 737	4 024 519
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing	26 492	29 378	29 580	28 514	29 580
Consumer deposits	43 943	46 429	46 429	36 986	46 429
Trade and other payables	72 139	81 244	81 159	71 241	81 159
Provisions	26 444	26 930	26 930	24 808	26 930
Total current liabilities	169 019	183 981	184 098	161 550	184 098
Non current liabilities					
Borrowing	412 402	412 288	412 495	418 622	412 495
Provisions	199 265	223 827	223 827	217 494	223 827
Total non current liabilities	611 666	636 115	636 322	636 116	636 322
TOTAL LIABILITIES	780 685	820 097	820 419	797 666	820 419
NET ASSETS	3 272 298	2 703 150	3 204 099	3 358 071	3 204 099
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3 270 121	2 700 931	3 201 881	3 354 802	3 201 881
Reserves	2 177	2 218	2 218	3 269	2 218
TOTAL COMMUNITY WEALTH/EQUITY	3 272 298	2 703 150	3 204 099	3 358 071	3 204 099

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 - M10 April

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									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	162 962	177 978	188 484	10 383	137 639	137 437	203	0%	188 484
Service charges	570 488	595 436	599 207	49 465	539 479	539 286	193	0%	599 207
Other revenue	71 108	60 595	85 851	4 996	65 237	63 673	1 564	2%	85 851
Government - operating	102 933	126 313	121 725	1 686	113 078	113 078	-		121 725
Government - capital	60 651	44 462	36 381	1 905	18 262	18 262	-		36 381
Interest	14 944	13 245	18 245	2 576	20 002	20 002	-		18 245
Dividends		-	-				-		-
Payments									
Suppliers and employees	(725 167)	(811 039)	(842 534)	(52 625)	(624 179)	(615 752)	8 427	-1%	(842 534)
Finance charges	(46 193)	(46 421)	(46 421)	(3 216)	(27 657)	(27 657)	-		(46 421)
Transfers and Grants	(51 090)	(57 479)	(57 479)	(4 878)	(46 899)	(46 899)	-		(57 479)
NET CASH FROM/(USED) OPERATING ACTIVITIES	160 636	103 090	103 460	10 292	194 962	201 429	6 468	3%	103 460
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	914	-	1 954	-	-	-	-		1 954
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	15	13	13	0	8	8	-		13
Decrease (increase) in non-current investments	(4 980)	(6 873)	(7 663)	(534)	(7 176)	(7 176)	-		(7 663)
Payments									
Capital assets	(95 286)	(88 356)	(86 266)	(5 463)	(40 267)	(40 267)	-		(86 266)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(99 338)	(95 217)	(91 963)	(5 997)	(47 434)	(47 434)	-		(91 963)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	(95)	-	(60)	-	(60)	(60)	-		(60)
Borrowing long term/refinancing	30 000	30 000	30 000	-	30 000	30 000	-		30 000
Increase (decrease) in consumer deposits	2 200	2 628	2 486	102	(6 957)	(6 957)	-		2 486
Payments									
Repayment of borrowing	(23 610)	(26 841)	(26 760)	(3 686)	(21 698)	(21 698)	-		(26 760)
NET CASH FROM/(USED) FINANCING ACTIVITIES	8 496	5 787	5 666	(3 583)	1 285	1 285	-		5 666
NET INCREASE/ (DECREASE) IN CASH HELD	69 794	13 660	17 163	712	148 813	155 280			17 163
Cash/cash equivalents at beginning:	104 987	100 467	174 781		174 781	174 781			174 781
Cash/cash equivalents at month/year end:	174 781	114 127	191 944		323 593	330 061			191 944

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R323.6 million.

The municipality started the year with a positive cash balance of R174.8 million. The April closing balance is R323.6 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 - M10 April

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				
Cash Receipts By Source																
Property rates	14 723	8 690	25 755	12 031	11 669	11 678	11 420	13 783	14 512	10 328		42 541	177 130	190 545	201 979	
Property rates - penalties & collection charges	30	28	25	30	28	18	23	20	21	55		570	848	899	953	
Service charges - electricity revenue	27 008	28 458	17 659	28 100	26 914	27 819	30 185	27 140	28 903	27 183		80 748	350 118	377 363	400 006	
Service charges - water revenue	13 245	16 174	8 458	15 801	14 341	14 005	15 250	14 111	13 693	11 421		(27 078)	109 419	116 964	123 983	
Service charges - sanitation revenue	7 566	5 966	3 551	6 733	6 801	6 386	7 208	7 092	7 106	4 947		7 579	70 935	76 304	80 883	
Service charges - refuse	8 885	7 424	4 630	8 191	7 804	7 575	6 713	7 778	7 630	5 870		(8 246)	64 255	69 121	73 269	
Rental of facilities and equipment	377	344	430	440	454	381	304	467	428	354		659	4 638	3 319	3 518	
Interest earned - external investments	793	2 289	586	2 705	2 442	1 750	1 826	1 658	1 336	2 368		(7 264)	10 489	12 795	13 563	
Interest earned - outstanding debtors	236	240	216	229	206	222	227	234	231	208		507	2 756	2 921	3 097	
Fines	2 541	3 367	2 638	2 583	2 840	2 657	2 529	2 558	2 538	2 438		4 454	31 143	31 164	31 187	
Licences and permits	198	214	224	158	184	221	252	220	219	178		263	2 330	2 470	2 618	
Agency services	267	295	293	268	300	265	301	267	299	254		411	3 220	3 413	3 618	
Transfer receipts - operating	30 985	10 833	6 708	7 800	3 721	28 522	2 180	802	19 843	1 686		13 235	126 313	100 430	113 519	
Other revenue	3 888	2 395	1 753	2 256	5 184	4 590	1 124	4 011	2 717	1 772		(10 428)	19 263	16 325	21 370	
Cash Receipts by Source	110 813	86 773	72 981	87 376	82 929	106 122	79 570	80 201	99 564	69 106	-	98 132	973 567	1 004 796	1 074 369	
Other Cash Flows by Source																
Transfer receipts - capital	-	-	2 540	648	2 176	3 924	2 296	1 618	3 154	1 905		25 201	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	223	(54)	275	285	102		9 585	2 628	2 321	2 438	
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-		-	-	-	-	
Receipt of non-current receivables	(3)	0	4	0	0	7	0	0	0	0		5	13	11	10	
Change in non-current investments	(525)	(1 102)	(411)	(1 008)	(555)	(1 410)	(650)	(497)	(484)	(534)		302	(6 873)	(6 399)	(6 541)	
Total Cash Receipts by Source	110 069	85 587	67 531	86 871	84 728	108 866	81 162	111 598	102 519	70 580	-	134 285	1 043 797	1 094 334	1 177 547	
Cash Payments by Type																
Employee related costs	19 435	31 209	22 287	21 900	35 677	23 167	24 866	23 079	22 716	22 500		59 992	306 828	314 204	330 841	
Remuneration of councillors	719	710	747	747	747	747	747	747	776	925		1 496	9 110	9 620	10 161	
Interest paid	114	644	2 427	2 214	1 178	9 961	1 436	1 839	4 628	3 216		18 764	46 421	46 952	45 449	
Bulk purchases - Electricity	3 413	24 098	23 326	16 837	15 712	15 089	16 508	16 104	14 573	15 871		49 232	210 763	227 329	245 197	
Bulk purchases - Water & Sewer																
Other materials	506	12 908	8 530	9 081	5 428	6 712	3 473	2 087	2 607	2 894		20 822	75 048	40 659	46 605	
Contracted services	660	8 353	10 963	12 003	10 830	12 528	10 529	11 506	12 655	13 111		55 229	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	4 611	4 992	4 639	4 510	4 878		10 579	57 479	60 808	64 336	
General expenses	20 267	(1 635)	3 649	14 068	797	11 583	2 686	1 543	550	(2 677)		89	50 922	89 431	88 572	
Cash Payments by Type	49 775	80 960	76 628	81 483	74 974	84 398	65 238	61 544	63 015	60 719	-	216 204	914 939	953 940	1 005 314	
Other Cash Flows/Payments by Type																
Capital assets	-	571	5 869	1 879	4 070	7 837	3 214	5 297	6 067	5 463		48 089	88 356	94 230	107 271	
Repayment of borrowing	1 182	864	2 798	3 442	1 146	3 445	1 232	937	2 966	3 686		5 144	26 841	29 775	33 384	
Total Cash Payments by Type	50 957	82 396	85 295	86 804	80 190	95 680	69 684	67 778	72 048	69 867	-	269 437	1 030 137	1 077 945	1 145 969	
NET INCREASE/(DECREASE) IN CASH HELD	59 113	3 191	(17 764)	67	4 538	13 186	11 478	43 821	30 471	712	-	(135 153)	13 660	16 389	31 577	
Cash/cash equivalents at the month/year beg	174 781	233 894	237 085	219 321	219 388	223 926	237 112	248 589	292 410	322 881	323 593	323 593	174 781	188 441	204 830	
Cash/cash equivalents at the month/year end	233 894	237 085	219 321	219 388	223 926	237 112	248 589	292 410	322 881	323 593	323 593	188 441	188 441	204 830	236 407	

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 - M10 April													
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													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions	1200	12 684	393	285	301	166	111	566	2 819	17 325	3 963	-	3 935
Trade and Other Receivables from Exchange Transactions	1300	14 582	338	218	166	153	127	590	2 545	18 718	3 581	-	4 449
Receivables from Non-exchange Transactions - Property	1400	16 588	481	303	238	194	172	866	2 572	21 413	4 041	-	4 991
Receivables from Exchange Transactions - Waste Water	1500	6 662	242	184	156	83	72	335	1 793	9 527	2 439	-	2 340
Receivables from Exchange Transactions - Waste Manag	1600	4 862	146	93	80	66	59	276	1 302	6 885	1 784	-	1 841
Receivables from Exchange Transactions - Property Rent	1700	395	12	10	4	7	9	119	133	690	273	-	227
Interest on Arrear Debtor Accounts	1810	29	34	31	38	30	27	344	5 794	6 327	6 233	-	-
Recoverable unauthorised, irregular, fruitless and wastefu	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 739	306	113	167	130	75	1 706	2 956	7 192	5 033	-	2 143
Total By Income Source	2000	57 542	1 952	1 238	1 150	829	652	4 801	19 914	88 077	27 346	-	19 925
2015/16 - totals only		49 036	1 691	1 105	1 097	792	751	3 711	18 743	76 926	25 094	-	16 995
Debtors Age Analysis By Customer Group													
Organs of State	2200	665	48	39	21	20	19	902	200	1 914	1 161	-	239
Commercial	2300	6 772	252	198	269	78	32	215	699	8 515	1 294	-	721
Households	2400	50 609	1 635	981	840	713	582	3 634	18 657	77 651	24 425	-	18 963
Other	2500	(505)	17	20	20	18	19	50	359	(3)	466	-	2
Total By Customer Group	2600	57 542	1 952	1 238	1 150	829	652	4 801	19 914	88 077	27 346	-	19 925

Debtors' levels remain stable notwithstanding the spike in the outstanding debtors' at the end of January 2017. This is due to the high consumption over the festive season resulting in increased billings. The overall increased debtors' results from the year-on-year increase in billings from increased tariffs at the start of the new financial year. The outstanding debtors' now appears to be in line with the normal trend for this time of the 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	
2016					
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	7 665	R 4 608 643.54	24 949	32 614	23.50%
2017					
January	7 677	R 4 646 973.42	24 945	32 622	23.53%
February	7 695	R 4 629 006.56	24 926	32 621	23.59%
March	7 621	R 4 600 338.89	25 040	32 661	23.33%
April	7 442	R 4 523 524.46	25 219	32 661	22.79%
May					
June					

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
2016/17											
June									0.00	0.00	0.00
May									0	0	0
April	57 541 540	1 951 631	1 237 889	1 149 592	829 032	652 140	4 801 056	19 913 910	88 076 792	30 535 251	27 345 731
March	56 967 068	1 798 539	1 308 190	940 549	689 553	640 017	4 648 739	19 765 806	86 758 461	29 791 394	26 684 664
February	57 780 758	2 076 061	1 216 434	800 017	706 999	807 711	4 694 760	19 461 500	87 544 242	29 763 484	26 470 988
January	62 593 762	1 976 715	982 506	822 430	900 457	784 687	4 641 326	19 540 852	92 242 734	29 648 972	26 689 751
December	55 726 442	1 459 913	1 005 503	976 593	835 735	1 184 877	4 097 985	19 184 797	84 471 844	28 745 402	26 279 986
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 - M10 April

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		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300	2 757									2 757	2 496
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	5 061									5 061	2 661
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	7 818	-	-	-	-	-	-	-	-	7 818	5 157

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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							
Municipality								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	42		12 679	125	12 845
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	59		21 496	260	21 815
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	18		2 207	30	2 255
ABSA 4074809272	DAILY	CALL		3	6.0%	459		462
ABSA 9284200168	DEP PLUS	DEP PLUS		73	6.3%	23 912	(13 000)	10 985
ABSA 9295906141	DEP PLUS	DEP PLUS		72	6.3%	23 741	(13 000)	10 812
Nedbank 03/7881534451	92 days	FIXED DEP	01/06/2017		7.9%	50 000		50 000
Standard Bank 288434005/025	60 days	FIXED DEP	17/05/2017		7.7%	50 000		50 000
Nedbank 03/7881534451	33 days	FIXED DEP	08/05/2017		7.7%	50 000		50 000
Nedbank 03/7881534451	62 days	FIXED DEP	26/06/2017		7.8%		50 000	50 000
ABSA 2076807496	62 days	FIXED DEP	26/06/2017		7.7%		50 000	50 000
TOTAL INVESTMENTS AND INTEREST				266		234 494	74 415	309 175

References

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 - M10 April

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									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	68 639	76 347	76 847	250	76 847	76 847	-		76 847
Local Government Equitable Share	64 598	72 950	72 950		72 950	72 950	-		72 950
Finance Management	1 450	1 475	1 475		1 475	1 475			1 475
Municipal Systems Improvement	930								
EPWP Incentive	1 661	1 922	1 922		1 922	1 922			1 922
Municipal Infrastructure Grant (MIG)			500	250	500	500			500
Provincial Government:	36 418	49 966	44 307	3 272	41 312	41 312	-		44 307
Housing	29 425	43 795	37 976	3 272	35 101	35 101	-		37 976
Provincial Library Grant	5 307	5 839	5 889		5 889	5 889			5 889
Community Development Worker Grant	72	75	75		75	75	-		75
Main Road Subsidy	114	137	137		137	137	-		137
Financial Management Capacity Building Grant	1 300	120	120				-		120
Thusong Service Centre Maintenance	200								
Greenest Municipality			50		50	50			50
Local Government Graduate Internship Grant			60		60	60	-		60
Other grant providers:	-	-	571	-	571	571	-		571
ACIP			571		571	571	-		571
Total Operating Transfers and Grants	105 057	126 313	121 725	3 522	118 730	118 730	-		121 725
Capital Transfers and Grants									
National Government:	29 417	26 030	25 530	(250)	25 530	25 530	-		25 530
Municipal Infrastructure Grant (MIG)	21 417	21 030	20 530	(250)	20 530	20 530	-		20 530
INEP	8 000	5 000	5 000		5 000	5 000	-		5 000
Provincial Government:	29 110	13 932	9 746	-	5 813	5 813	-		9 746
Housing	26 080	12 882	7 546		3 613	3 613	-		7 546
Provincial Library Grant	3 031	1 050	1 000		1 000	1 000			1 000
Fire Services Capacity Grant (Capital Grant)			1 200		1 200	1 200			1 200
Other grant providers:	-	3 500	-	-	-	-	-		-
DWA ACIP		3 500	-		-	-	-		-
Total Capital Transfers and Grants	58 527	43 462	35 276	(250)	31 343	31 343	-		35 276
TOTAL RECEIPTS OF TRANSFERS & GRANTS	163 584	169 775	157 000	3 272	150 073	150 073	-		157 000

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 - M10 April

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									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	3 701	3 397	3 897	285	2 512	2 512	-		3 897
Local Government Equitable Share							-		
Finance Management	2 040	1 475	1 475	116	721	721	-		1 475
Municipal Systems Improvement							-		
EPWP Incentive	1 661	1 922	1 922	105	1 476	1 476	-		1 922
Municipal Infrastructure Grant (MIG)			500	65	315	315	-		500
Provincial Government:	36 630	49 966	44 307	1 435	37 330	37 330	-		44 307
Housing	29 425	43 795	37 976	940	31 625	31 625	-		37 976
Community Development Worker Grant	72	75	75	10	50	50	-		75
Main Road Subsidy	114	137	137		137	137	-		137
Financial Management Capacity Building Grant	1 513	120	120				-		120
Provincial Library Grant	5 307	5 839	5 889	483	5 516	5 516			5 889
Thusong Service Centre Maintenance	200								
Greenest Municipality			50						50
Local Government Graduate Internship Grant			60	2	2	2	-		60
Other grant providers:	-	-	-	-	417	417	-		-
ACIP					417	417	-		
Total operating expenditure of Transfers and Grants:	40 331	53 363	48 204	1 720	40 259	40 259	-		48 204
Capital expenditure of Transfers and Grants									
National Government:	30 347	26 030	25 530	1 840	16 947	16 947	-		25 530
Municipal Infrastructure Grant (MIG)	21 417	21 030	20 530	1 292	12 391	12 391	-		20 530
INEP	8 000	5 000	5 000	548	4 556	4 556	-		5 000
Municipal Systems Improvement	930						-		
Provincial Government:	29 004	13 932	9 851	30	1 030	1 030	-		9 851
Housing	25 974	12 882	7 651		1 000	1 000	-		7 651
Provincial Library Grant	3 031	1 050	1 000	30	30	30			1 000
Fire Services Capacity Grant (Capital Grant)			1 200				-		1 200
Other grant providers:	-	4 500	1 000	-	-	-	-		1 000
National Lotto		1 000	1 000				-		1 000
'DWA ACIP		3 500	-				-		-
Total capital expenditure of Transfers and Grants	59 351	44 462	36 381	1 870	17 977	17 977	-		36 381
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	99 683	97 825	84 585	3 591	58 236	58 236	-		84 585

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 - M10 April					
Description	Budget Year 2016/17				
	Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					%
<u>EXPENDITURE</u>					
<u>Operating expenditure of Approved Roll-overs</u>					
National Government:	-	-	-	-	
Local Government Equitable Share				-	
Finance Management				-	
Municipal Systems Improvement				-	
EPWP Incentive				-	
Provincial Government:	-	-	-	-	
Housing				-	
Community Development Worker Grant				-	
Main Road Subsidy				-	
Financial Management Support Grant				-	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	-	-	-	-	
Municipal Infrastructure Grant (MIG)				-	
Provincial Government:	-	-	-	-	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	-	-	-	-	

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

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
R thousands									
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	7 961	8 499	8 895	838	7 067	7 413	(346)	-5%	8 895
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Motor Vehicle Allowance							-		
Cellphone Allowance	606	612	612	87	547	510	37	7%	612
Housing Allowances							-		
Other benefits and allowances							-		
Sub Total - Councillors	8 566	9 110	9 507	925	7 614	7 922	(308)	-4%	9 507
Senior Managers of the Municipality									
Basic Salaries and Wages	9 543	10 150	10 150	815	8 306	8 306	-		10 150
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Overtime							-		
Performance Bonus							-		
Motor Vehicle Allowance							-		
Cellphone Allowance	154	154	154	13	128	128	-		154
Housing Allowances							-		
Other benefits and allowances	32			-	39	39	-		
Payments in lieu of leave							-		
Long service awards							-		
Post-retirement benefit obligations							-		
Sub Total - Senior Managers of Municipality	9 729	10 305	10 305	827	8 474	8 474	-		10 305
Other Municipal Staff									
Basic Salaries and Wages	174 409	199 010	195 302	14 566	158 844	159 258	(415)	0%	195 302
Pension and UIF Contributions	29 587	32 625	32 625	2 518	25 433	25 656	(224)	-1%	32 625
Medical Aid Contributions	9 829	11 423	11 423	894	8 728	9 098	(370)	-4%	11 423
Overtime	15 724	14 920	14 920	1 119	11 604	11 838	(233)	-2%	14 920
Performance Bonus				-			-		
Motor Vehicle Allowance	7 222	6 990	6 990	868	8 532	8 682	(150)	-2%	6 990
Cellphone Allowance	1 119	1 278	1 278	104	1 042	1 211	(169)	-14%	1 278
Housing Allowances	4 608	5 851	5 851	194	1 994	2 020	(26)	-1%	5 851
Other benefits and allowances	10 248	11 375	11 375	899	8 689	8 711	(21)	0%	11 375
Payments in lieu of leave	1 815	709	709	59	591	591	(0)	0%	709
Long service awards	2 288	3 139	3 139	321	2 436	2 466	(30)	-1%	3 139
Provision for Bonus	158	496	496	41	413	414	(0)	0%	496
Post-retirement benefit obligations	6 381	16 081	16 081	1 340	13 401	13 401	(0)	0%	16 081
Sub Total - Other Municipal Staff	263 387	303 899	300 191	22 924	241 708	243 346	(1 638)	-1%	300 191
Total Parent Municipality	281 681	323 314	320 003	24 677	257 796	259 742	(1 946)	-1%	320 003
TOTAL SALARY, ALLOWANCES & BENEFITS	281 681	323 314	320 003	24 677	257 796	259 742	(1 946)	-1%	320 003
TOTAL MANAGERS AND STAFF	273 115	314 204	310 496	23 751	250 182	251 820	(1 638)	-1%	310 496

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 - M10 April						
Description of financial indicator	Basis of calculation	2015/16	Original Budget	Budget Year 2016/17		
		Audited Outcome		Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	2.4%	15.3%	16.2%	3.4%	5.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	28.5%	38.3%	41.6%	35.0%	41.6%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	15.6%	19.3%	16.3%	15.4%	16.3%
Gearing	Long Term Borrowing/ Funds & Reserves	18944.5%	18584.8%	18594.1%	12805.8%	18594.1%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	184.5%	129.9%	172.1%	292.7%	172.1%
Liquidity Ratio	Monetary Assets/Current Liabilities	103.4%	62.0%	104.3%	200.3%	104.3%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	11.6%	11.2%	11.1%	Annual Indicator	11.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	98.0%	98.0%	98.0%	Annual Indicator	98.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.3%	6.0%	6.0%	Annual Indicator	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	20.9%	18.9%	18.9%	Annual Indicator	18.9%
Employee costs	Employee costs/Total Revenue - capital revenue	29.2%	31.6%	30.9%	28.3%	30.9%
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	18.2%	16.5%	17.3%	3.1%	5.6%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	12.7%	19.1	19.1	Annual Indicator	19.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	10.4%	14.0%	14.0%	Annual Indicator	14.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6.5	1.6	1.6	Annual Indicator	1.6

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

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									
Monthly expenditure performance trend									
July	227	50	50	-		50	-		
August	9 788	2 978	2 978	571	571	3 028	2 456	81.1%	1%
September	14 612	2 070	2 070	5 869	6 440	5 098	(1 343)	-26.3%	7%
October	3 390	3 885	3 885	1 879	8 319	8 983	663	7.4%	9%
November	6 454	4 195	4 195	4 070	12 390	13 178	788	6.0%	14%
December	12 084	4 188	4 188	7 840	20 230	17 365	(2 864)	-16.5%	23%
January	1 797	2 185	2 185	3 211	23 441	19 550	(3 890)	-19.9%	27%
February	1 460	8 551	8 551	5 297	28 737	28 102	(636)	-2.3%	33%
March	7 039	10 086	10 086	6 067	34 804	38 188	3 384	8.9%	39%
April	3 125	12 051	12 051	5 463	40 267	50 238	9 971	19.8%	46%
May	7 824	11 331	11 331			61 570	-		
June	27 486	26 787	24 697			86 266	-		
Total Capital expenditure	95 286	88 356	86 266	40 267					

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

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									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	44 603	36 284	35 691	2 970	20 459	23 162	2 704	11.7%	35 691
Infrastructure - Road transport	16 352	1 840	1 481	314	1 970	1 234	(736)	-59.7%	1 481
<i>Roads, Pavements & Bridges</i>	13 226	1 610	1 251	314	1 758	1 042	(716)	-68.7%	1 251
<i>Storm water</i>	3 126	230	230		212	192	(20)	-10.6%	230
Infrastructure - Electricity	18 237	21 599	23 204	1 989	11 232	13 536	2 304	17.0%	23 204
<i>Generation</i>							-		
<i>Transmission & Reticulation</i>	18 237	21 599	23 204	1 989	11 232	13 536	2 304	17.0%	23 204
<i>Street Lighting</i>							-		
Infrastructure - Water	3 772	4 529	4 879	136	3 058	3 774	717	19.0%	4 879
<i>Dams & Reservoirs</i>	3 772	4 529	4 529	136	3 058	3 774	717	19.0%	4 529
<i>Water purification</i>							-		
<i>Reticulation</i>			350				-		350
Infrastructure - Sanitation	6 217	8 301	6 113	531	4 196	4 607	412	8.9%	6 113
<i>Reticulation</i>		4 801	4 801		3 665	4 000	335	8.4%	4 801
<i>Sewerage purification</i>	6 217	3 500	1 312	531	531	607	76	12.6%	1 312
Infrastructure - Other	25	15	15	-	4	11	7	64.9%	15
<i>Waste Management</i>	25	15	15		4	11	7	64.9%	15
Community	29 837	10 366	12 093	283	4 504	7 242	2 739	37.8%	12 093
Parks & gardens							-		
Sportsfields & stadia	418	480	638	122	192	532	340	64.0%	638
Community halls		945	1 019		40	849	809	95.3%	1 019
Libraries	3 031	1 050	1 000	30	74	833	760	91.2%	1 000
Recreational facilities							-		
Fire, safety & emergency	264	880	880	5	815	733	(82)	-11.2%	880
Security and policing							-		
Cemeteries							-		
Social rental housing	25 985	6 961	8 506	108	3 328	4 253	925	21.8%	8 506
Other	139	50	50	17	55	42	(14)	-32.4%	50
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	4 962	2 173	3 743	24	346	494	148	29.9%	3 743
General vehicles		1 485	2 685				-		2 685
Plant & equipment							-		
Computers - hardware/equipment							-		
Furniture and other office equipment							-		
Other	4 962	688	1 058	24	346	494	148	29.9%	1 058
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming							-		
Other							-		
Total Capital Expenditure on new assets	79 402	48 823	51 528	3 277	25 309	30 898	5 590	18.1%	51 528

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	12 992	30 547	31 255	1 880	14 130	18 367	4 237	23.1%	31 255
Infrastructure - Road transport	-	11 855	11 809	613	7 283	7 752	469	6.1%	11 809
<i>Roads, Pavements & Bridges</i>		10 355	9 709	543	6 913	6 877	(36)	-0.5%	9 709
<i>Storm water</i>		1 500	2 100	70	370	875	505	57.7%	2 100
Infrastructure - Electricity	-	-	-	-	-	-	-		-
<i>Generation</i>									
<i>Transmission & Reticulation</i>									
<i>Street Lighting</i>									
Infrastructure - Water	10 460	10 492	10 710	925	4 831	6 247	1 416	22.7%	10 710
<i>Dams & Reservoirs</i>									
<i>Water purification</i>									
<i>Reticulation</i>	10 460	10 492	10 710	925	4 831	6 247	1 416	22.7%	10 710
Infrastructure - Sanitation	2 531	8 200	8 736	342	2 016	4 368	2 352	53.8%	8 736
<i>Reticulation</i>									
<i>Sewerage purification</i>	2 531	8 200	8 736	342	2 016	4 368	2 352	53.8%	8 736
Infrastructure - Other	-	-	-	-	-	-	-		-
<i>Waste Management</i>									
Community	2 893	8 986	3 484	306	828	972	144	14.8%	3 484
Parks & gardens									
Sportsfields & stadia	2 893	2 065	1 265	306	828	633	(196)	-30.9%	1 265
Swimming pools									
Community halls		1 000							
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Cemeteries									
Social rental housing		5 921	2 219			340	340	100.0%	2 219
Other									
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Housing development									
Other									
Other assets	-	-	-	-	-	-	-		-
General vehicles									
Specialised vehicles									
Total Capital Expenditure on renewal of e	15 884	39 533	34 738	2 186	14 958	19 340	4 381	22.7%	34 738

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

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									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	99 836	110 372	110 372	13 096	101 491	103 565	2 074	2.0%	110 372
Infrastructure - Road transport	50 781	61 852	61 852	9 645	58 332	59 875	1 543	2.6%	61 852
<i>Roads, Pavements & Bridges</i>	45 521	55 545	55 545	9 247	53 503	54 619	1 117	2.0%	55 545
<i>Storm water</i>	5 260	6 306	6 306	398	4 829	5 255	426	8.1%	6 306
Infrastructure - Electricity	16 972	17 747	17 747	1 317	15 628	16 268	640	3.9%	17 747
<i>Generation</i>							-		
<i>Transmission & Reticulation</i>	16 972	17 747	17 747	1 317	15 628	16 268	640	3.9%	17 747
<i>Street Lighting</i>							-		
Infrastructure - Water	18 056	16 555	16 555	1 183	13 704	13 796	92	0.7%	16 555
<i>Dams & Reservoirs</i>							-		
<i>Water purification</i>							-		
<i>Reticulation</i>	18 056	16 555	16 555	1 183	13 704	13 796	92	0.7%	16 555
Infrastructure - Sanitation	11 512	11 672	11 672	802	11 304	11 186	(118)	-1.1%	11 672
<i>Reticulation</i>							-		
<i>Sewerage purification</i>	11 512	11 672	11 672	802	11 304	11 186	(118)	-1.1%	11 672
Infrastructure - Other	2 516	2 546	2 546	150	2 523	2 440	(83)	-3.4%	2 546
<i>Waste Management</i>	2 516	2 546	2 546	150	2 523	2 440	(83)	-3.4%	2 546
Community	4 531	4 878	4 878	317	3 350	4 065	715	17.6%	4 878
Parks & gardens		2 214	2 214	129	1 396	1 845	449	24.4%	2 214
Sportsfields & stadia		608	608	47	325	507	182	35.9%	608
Swimming pools		557	557	58	388	464	76	16.4%	557
Community halls		617	617	20	415	514	99	19.3%	617
Libraries		103	103	14	134	85	(49)	-57.0%	103
Recreational facilities							-		
Fire, safety & emergency							-		
Security and policing							-		
Cemeteries		28	28	3	25	23	(2)	-7.9%	28
Social rental housing							-		
Other	4 531	751	751	47	667	626	(41)	-6.5%	751
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development							-		
Other assets	5 010	5 545	5 545	390	3 034	4 621	1 587	34.4%	5 545
General vehicles							-		
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment							-		
Computers - hardware/equipment							-		
Other Buildings		673	673	38	277	561	284	50.6%	673
Other	5 010	4 872	4 872	352	2 757	4 060	1 304	32.1%	4 872
Agricultural assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expendit	109 377	120 795	120 795	13 803	107 874	112 251	4 377	3.9%	120 795

Supporting Table SC13d

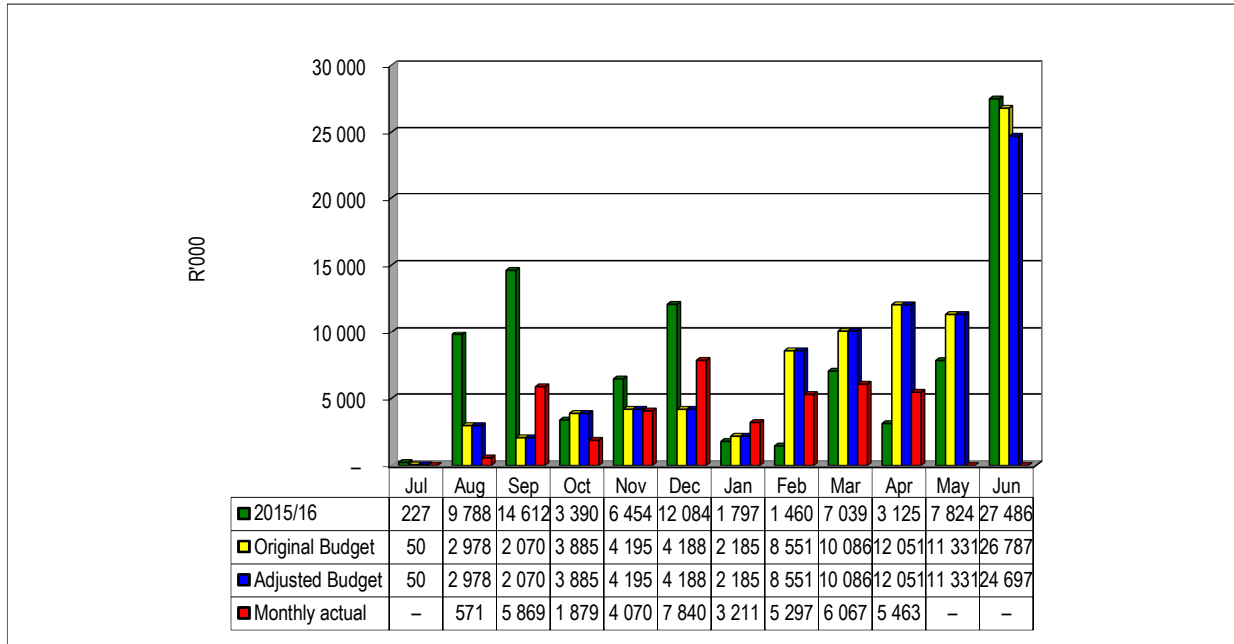
WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

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									
Depreciation by Asset Class/Sub-class									
Infrastructure	107 204	98 643	98 643	8 220	82 202	82 202	-		98 643
Infrastructure - Road transport	39 940	34 067	34 067	2 839	28 389	28 389	-		34 067
<i>Roads, Pavements & Bridges</i>	37 024	31 330	31 330	2 611	26 108	26 108	-		31 330
<i>Storm water</i>	2 916	2 737	2 737	228	2 281	2 281	-		2 737
Infrastructure - Electricity	24 086	21 304	21 304	1 775	17 753	17 753	-		21 304
<i>Generation</i>							-		
<i>Transmission & Reticulation</i>	24 086	21 304	21 304	1 775	17 753	17 753	-		21 304
<i>Street Lighting</i>							-		
Infrastructure - Water	26 570	21 116	21 116	1 760	17 597	17 597	-		21 116
<i>Dams & Reservoirs</i>							-		
<i>Water purification</i>							-		
<i>Reticulation</i>	26 570	21 116	21 116	1 760	17 597	17 597	-		21 116
Infrastructure - Sanitation	12 693	18 002	18 002	1 500	15 002	15 002	-		18 002
<i>Reticulation</i>	12 693	18 002	18 002	1 500	15 002	15 002	-		18 002
<i>Sewerage purification</i>							-		
Infrastructure - Other	3 915	4 153	4 153	346	3 461	3 461	-		4 153
<i>Waste Management</i>	3 915	4 153	4 153	346	3 461	3 461	-		4 153
<i>Other</i>							-		-
Community	-	3 806	3 806	317	3 171	3 171	-		3 806
Recreational facilities		3 806	3 806	317	3 171	3 171	-		3 806
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	15 397	14 052	23 709	1 933	19 488	19 488	-		23 624
General vehicles							-		
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment							-		
Computers - hardware/equipment							-		
Furniture and other office equipment							-		
Civic Land and Buildings	10 598	6 008	6 008	501	5 007	5 007	-		6 008
Other Buildings							-		
Other Land							-		
Surplus Assets - (Investment or Inventory)							-		
Other	4 798	8 044	17 701	1 432	14 481	14 481	-		17 616
Agricultural assets	-	-	-	-	-	-	-		-
Biological assets	-	-	-	-	-	-	-		-
Intangibles	215	1 190	1 190	99	892	892	-		1 190
Computers - software & programming	215						-		
Other		1 190	1 190	99	892	892	-		1 190
Total Depreciation	122 815	117 690	127 347	10 569	105 754	105 754	-		127 262

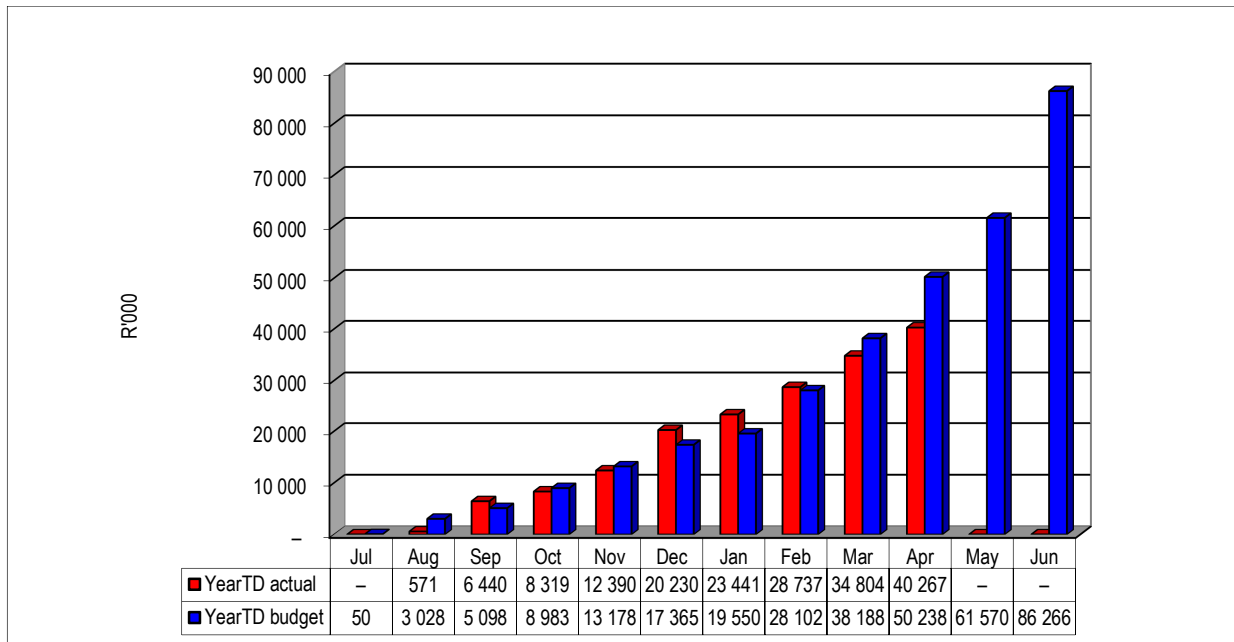
Other supporting documentation

Section 71 charts

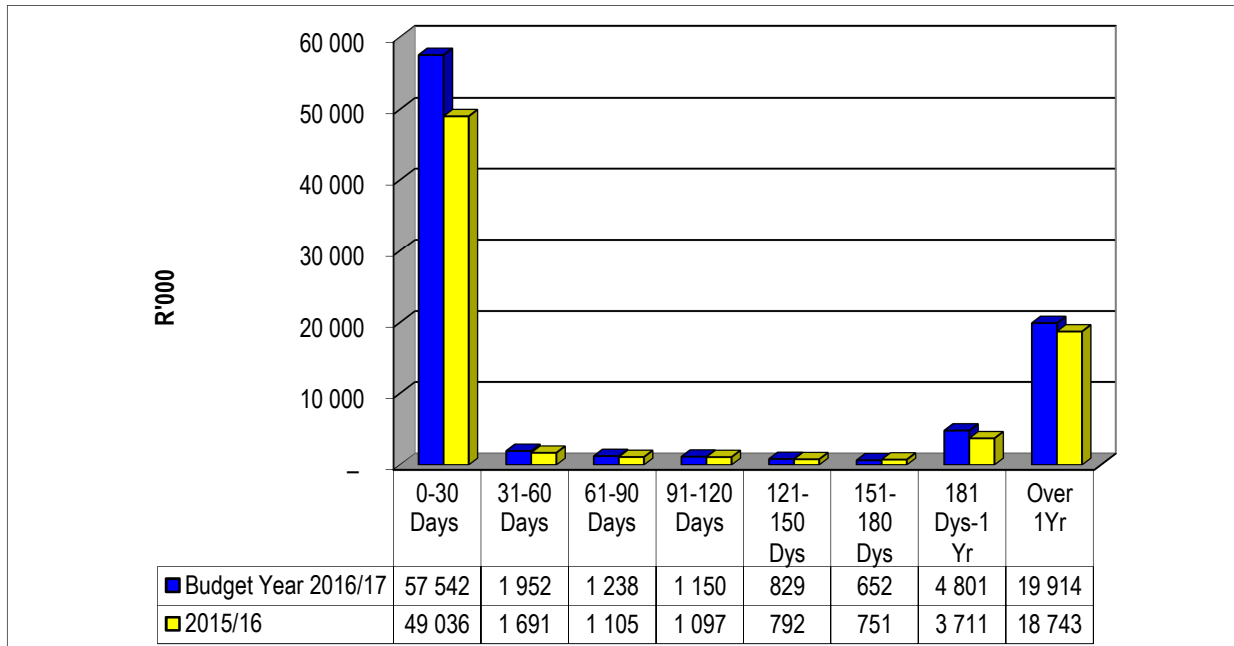
Capital expenditure monthly trend - actual vs target



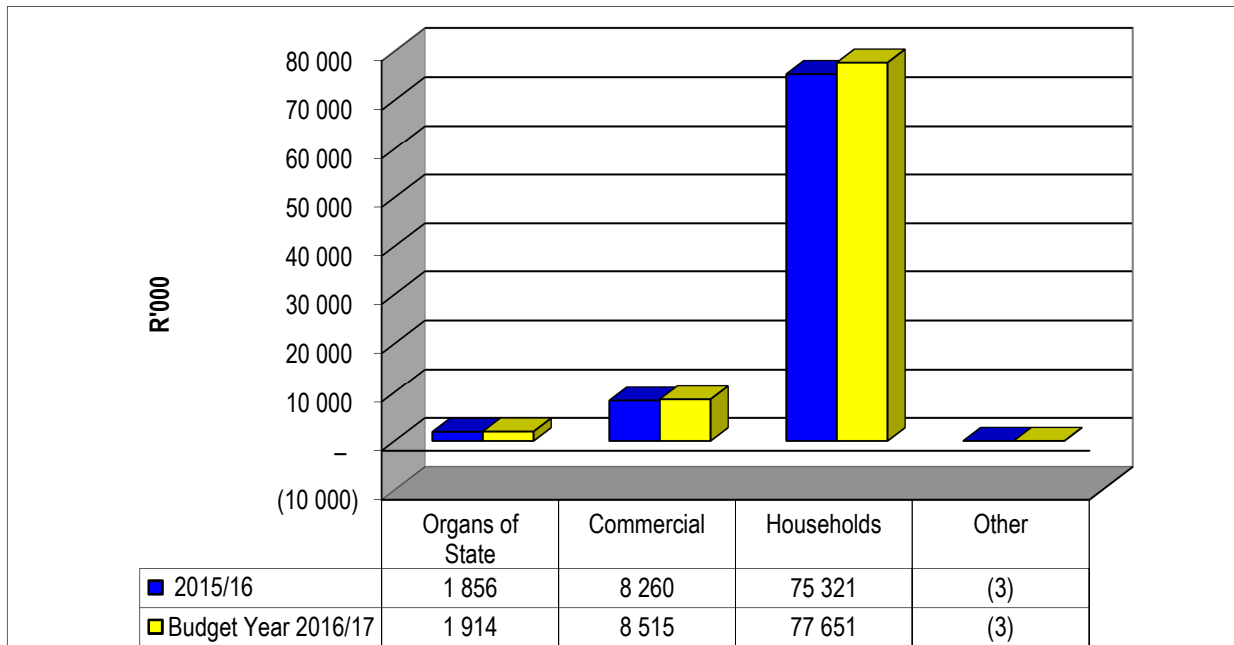
Capital expenditure – YTD actual vs YTD trend



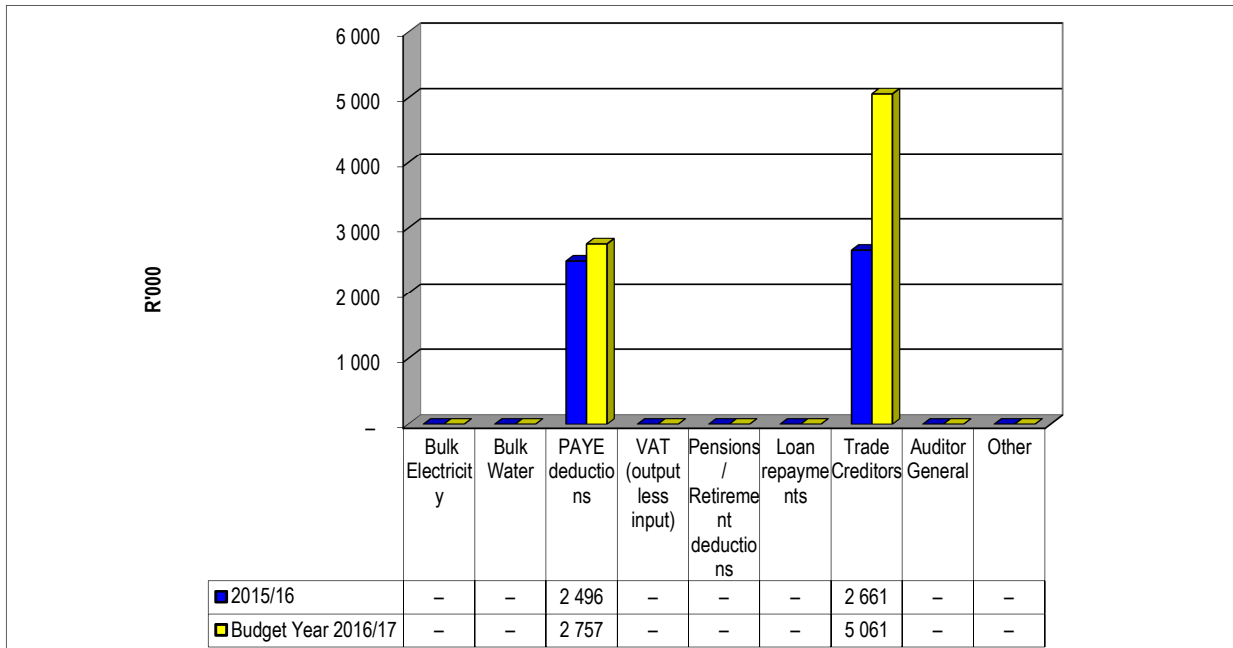
Debtors Age Analysis



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 **April 2017** 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: 12.05.2017