

# *OVERSTRAND MUNICIPALITY*



## Monthly Budget Statement

### February 2019

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

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

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## **Glossary**

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

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

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

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

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

**FMG** – Financial Management Grant.

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

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

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

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

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

**MIG** – Municipal Infrastructure Grant.

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

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

**Operating expenditure** – Spending on the day to day expenses of the Municipality such as salaries and wages, repairs and maintenance etc.

**Rates** – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

**SDBIP** – Service Delivery and Budget Implementation Plan (SDBIP). A detailed plan comprising annual and quarterly performance information.

**Strategic objectives** – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

**Vote** – A main appropriation segment of the budget. In Overstrand Municipality this relates to the directorate level for operating expenditure and the Function/Sub-function for capital expenditure.

**YTD** – Year to date

## **PART 1 – IN-YEAR REPORT**

### **Executive Summary**

#### **Revenue by Source**

The Year-to-Date actual revenue is 0.27% above the YTD budget projections at the end of February 2019.

#### **Borrowings**

The balance of borrowings amounts to R423.2m at the end of February 2019.

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

Current expenditure is 1.13% below YTD budget projections as at February 2019.

#### **Capital expenditure**

YTD Capital expenditure amounts to R46.6m or 26.65% of the adjusted budget of R174.7m. The current capital commitments of orders in progress amounts to R50m or 28.64% of the adjusted capital budget of R174.7m.

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

Grants totaling R5.6m was received during February 2019.

#### **Spending on Grants**

Spending on grants amounts to R3.08m for February 2019, which includes FMG, EPWP, Provincial Library Grant, LG Internship Graduate Grant, Housing and MIG.

#### **Material variances**

The table below summarises variances for projected revenue and expenditure.

**WC032 Overstrand - Supporting Table SC1 Material variance explanations - M08 February**

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>			
Total	0.27%		
<u>Expenditure By Type</u>			
Total	-1.13%		
<u>Capital Expenditure</u>			
Total	-39.72%	Capital Commitments= R50m (28.6%) See Top 10 Capital Projects	
<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.

**In-year budget statement tables/ .....**

## Table C1: s71 Monthly Budget Statement Summary

### WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M08 February

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	214 845	234 998	234 998	19 158	155 998	155 980	18	0%	234 998
Service charges	590 194	613 718	624 718	56 543	434 158	432 960	1 198	0%	624 718
Investment revenue	30 285	21 001	29 201	3 544	21 515	20 684	831	4%	29 201
Transfers and subsidies	116 421	130 566	118 186	2 895	83 946	83 946	-	-	118 186
Other own revenue	121 494	79 944	76 194	6 628	50 497	50 501	(4)	-0%	76 194
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 073 241</b>	<b>1 080 228</b>	<b>1 083 298</b>	<b>88 768</b>	<b>746 114</b>	<b>744 071</b>	<b>2 043</b>	<b>0%</b>	<b>1 083 298</b>
Employee costs	296 536	367 024	374 114	32 540	245 502	245 764	(262)	-0%	374 114
Remuneration of Councillors	10 138	10 972	10 972	878	7 023	7 315	(292)	-4%	10 972
Depreciation & asset impairment	134 400	130 362	130 362	10 861	86 907	86 907	-	-	130 362
Finance charges	46 129	47 834	47 834	1 647	20 654	20 654	-	-	47 834
Materials and bulk purchases	263 898	296 190	290 619	20 320	170 676	172 278	(1 602)	-1%	290 619
Transfers and subsidies	1 800	500	500	3	325	325	-	-	500
Other expenditure	240 552	281 361	300 074	21 629	153 497	159 166	(5 669)	-4%	300 074
<b>Total Expenditure</b>	<b>993 453</b>	<b>1 134 245</b>	<b>1 154 476</b>	<b>87 878</b>	<b>684 584</b>	<b>692 409</b>	<b>(7 825)</b>	<b>-1%</b>	<b>1 154 476</b>
<b>Surplus/(Deficit)</b>	<b>79 788</b>	<b>(54 017)</b>	<b>(71 179)</b>	<b>889</b>	<b>61 530</b>	<b>51 662</b>	<b>9 868</b>	<b>19%</b>	<b>(71 179)</b>
Transfers and subsidies - capital (monetary and non-monetary)	64 248	61 968	66 072	281	13 215	13 215	-	-	66 072
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>144 036</b>	<b>7 951</b>	<b>(5 106)</b>	<b>1 170</b>	<b>74 745</b>	<b>64 877</b>	<b>9 868</b>	<b>15%</b>	<b>(5 106)</b>
<b>Surplus/ (Deficit) for the year</b>	<b>144 036</b>	<b>7 951</b>	<b>(5 106)</b>	<b>1 170</b>	<b>74 745</b>	<b>64 877</b>	<b>9 868</b>	<b>15%</b>	<b>(5 106)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>105 207</b>	<b>194 237</b>	<b>174 748</b>	<b>6 944</b>	<b>46 570</b>	<b>77 260</b>	<b>(30 690)</b>	<b>-40%</b>	<b>174 748</b>
Capital transfers recognised	64 267	62 068	66 072	1 600	14 543	27 530	(12 987)	-47%	66 072
Public contributions & donations	4 372	-	100	-	-	-	-	-	100
Borrowing	19 199	68 650	53 624	708	8 384	22 254	(13 870)	-62%	53 624
Internally generated funds	<b>17 369</b>	<b>63 519</b>	<b>54 952</b>	<b>4 636</b>	<b>23 643</b>	<b>27 476</b>	<b>(3 833)</b>	<b>-14%</b>	<b>54 952</b>
<b>Total sources of capital funds</b>	<b>105 207</b>	<b>194 237</b>	<b>174 748</b>	<b>6 944</b>	<b>46 570</b>	<b>77 260</b>	<b>(30 690)</b>	<b>-40%</b>	<b>174 748</b>
<b>Financial position</b>									
Total current assets	641 418	523 717	656 395		698 432				656 395
Total non current assets	3 635 627	3 718 075	3 685 955		3 599 153				3 685 955
Total current liabilities	220 580	215 151	214 102		173 756				214 102
Total non current liabilities	613 708	673 454	644 964		604 517				644 964
<b>Community wealth/Equity</b>	<b>3 442 758</b>	<b>3 353 187</b>	<b>3 483 283</b>		<b>3 519 312</b>				<b>3 483 283</b>
<b>Cash flows</b>									
Net cash from (used) operating	242 445	175 190	173 153	27 242	118 990	119 018	28	0%	187 063
Net cash from (used) investing	(28 747)	(201 351)	(180 689)	(7 381)	(50 430)	(50 430)	-	-	(216 224)
Net cash from (used) financing	1 455	23 944	21 583	(1 005)	(17 849)	(17 849)	-	-	23 944
<b>Cash/cash equivalents at the month/year end</b>	<b>474 967</b>	<b>380 242</b>	<b>489 014</b>	<b>-</b>	<b>525 679</b>	<b>525 707</b>	<b>28</b>	<b>0%</b>	<b>469 750</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	67 399	2 116	1 359	1 547	892	962	3 277	23 114	100 665
<b>Creditors Age Analysis</b>									
Total Creditors	12 168	-	-	-	-	-	-	-	12 168

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

**WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February**

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue - Functional</b>									
<b>Governance and administration</b>	<b>330 663</b>	<b>296 029</b>	<b>393 124</b>	<b>24 254</b>	<b>205 233</b>	<b>203 849</b>	1 384	1%	<b>393 124</b>
Executive and council	21 599	25 110	40 532	28	18 335	17 629	706	4%	40 532
Finance and administration	258 247	270 868	352 470	24 220	186 840	186 138	701	0%	352 470
Internal audit	50 817	51	122	6	58	81	(23)	-28%	122
<b>Community and public safety</b>	<b>109 158</b>	<b>81 447</b>	<b>69 312</b>	<b>3 725</b>	<b>22 356</b>	<b>21 358</b>	998	5%	<b>69 312</b>
Community and social services	4 149	7 413	8 142	650	5 801	5 999	(198)	-3%	8 142
Sport and recreation	8 218	13 000	12 200	948	9 303	7 942	1 361	17%	12 200
Public safety	40 605	1 272	3 344	76	308	472	(165)	-35%	3 344
Housing	56 186	59 762	45 626	2 050	6 944	6 944	-		45 626
<b>Economic and environmental services</b>	<b>23 251</b>	<b>58 097</b>	<b>58 447</b>	<b>4 469</b>	<b>34 888</b>	<b>37 644</b>	(2 756)	-7%	<b>58 447</b>
Planning and development	14 259	11 449	15 145	814	6 586	9 692	(3 106)	-32%	15 145
Road transport	8 970	46 648	43 301	3 655	28 283	27 933	350	1%	43 301
Environmental protection	22	0	0	-	19	19	-		0
<b>Trading services</b>	<b>674 417</b>	<b>706 624</b>	<b>720 477</b>	<b>56 601</b>	<b>496 852</b>	<b>494 436</b>	2 417	0%	<b>720 477</b>
Energy sources	381 333	395 354	394 982	32 463	275 595	274 903	692	0%	394 982
Water management	125 375	133 327	140 647	11 854	96 430	95 334	1 096	1%	140 647
Waste water management	95 070	101 333	108 884	6 940	71 613	71 754	(141)	0%	108 884
Waste management	72 639	76 610	75 963	5 344	53 215	52 445	769	1%	75 963
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Functional</b>	<b>1 137 488</b>	<b>1 142 196</b>	<b>1 241 360</b>	<b>89 048</b>	<b>759 329</b>	<b>757 286</b>	<b>2 043</b>	<b>0%</b>	<b>1 241 360</b>
<b>Expenditure - Functional</b>									
<b>Governance and administration</b>	<b>183 059</b>	<b>221 763</b>	<b>221 637</b>	<b>18 432</b>	<b>136 003</b>	<b>137 028</b>	(1 025)	-1%	<b>221 637</b>
Executive and council	24 780	55 867	57 792	6 598	36 515	36 579	(64)	0%	57 792
Finance and administration	68 161	162 952	160 834	11 623	97 681	98 546	(865)	-1%	160 834
Internal audit	90 118	2 944	3 011	211	1 808	1 904	(96)	-5%	3 011
<b>Community and public safety</b>	<b>138 037</b>	<b>144 344</b>	<b>153 451</b>	<b>10 138</b>	<b>80 800</b>	<b>83 586</b>	(2 787)	-3%	<b>153 451</b>
Community and social services	33 856	16 752	17 668	1 309	12 102	12 290	(188)	-2%	17 668
Sport and recreation	18 307	58 238	59 193	4 427	35 264	36 263	(999)	-3%	59 193
Public safety	73 286	38 381	48 775	3 661	27 328	28 928	(1 600)	-6%	48 775
Housing	12 589	30 974	27 815	741	6 105	6 105	-		27 815
<b>Economic and environmental services</b>	<b>182 017</b>	<b>196 571</b>	<b>199 282</b>	<b>15 407</b>	<b>117 947</b>	<b>119 078</b>	(1 131)	-1%	<b>199 282</b>
Planning and development	85 115	40 059	39 854	2 903	23 928	24 527	(599)	-2%	39 854
Road transport	91 197	147 972	151 082	11 994	89 810	90 242	(432)	0%	151 082
Environmental protection	5 705	8 540	8 346	510	4 209	4 309	(100)	-2%	8 346
<b>Trading services</b>	<b>490 339</b>	<b>568 159</b>	<b>668 712</b>	<b>43 725</b>	<b>347 958</b>	<b>350 700</b>	(2 742)	-1%	<b>668 712</b>
Energy sources	295 386	311 806	362 764	23 113	189 573	190 110	(537)	0%	362 764
Water management	66 052	110 285	126 404	7 208	63 092	64 114	(1 022)	-2%	126 404
Waste water management	64 937	78 918	97 078	6 285	51 289	52 279	(990)	-2%	97 078
Waste management	63 964	67 150	82 466	7 118	44 005	44 198	(193)	0%	82 466
<b>Other</b>	<b>-</b>	<b>3 408</b>	<b>3 383</b>	<b>177</b>	<b>1 875</b>	<b>2 016</b>	<b>(141)</b>	<b>-7%</b>	<b>3 383</b>
<b>Total Expenditure - Functional</b>	<b>993 453</b>	<b>1 134 245</b>	<b>1 246 466</b>	<b>87 878</b>	<b>684 584</b>	<b>692 409</b>	<b>(7 825)</b>	<b>-1%</b>	<b>1 246 466</b>
<b>Surplus/ (Deficit) for the year</b>	<b>144 036</b>	<b>7 951</b>	<b>(5 106)</b>	<b>1 170</b>	<b>74 745</b>	<b>64 877</b>	<b>9 868</b>	<b>15%</b>	<b>(5 106)</b>

This table reflects the operating budget (Financial Performance) in the standard classifications which are Functions and Sub-functions. These are used by National Treasury to assist in the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functional areas are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

It is for this reason that Financial Performance is reported in functional classification, Table C2, and by municipal vote, Table C3.

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

WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Council	21 399	24 988	27 215	14	18 270	18 270	-		27 215
Vote 2 - Municipal Manager	64	51	122	6	58	81	(23)	-28.4%	122
Vote 3 - Management Services	821	584	584	130	678	389	289	74.2%	584
Vote 4 - Finance	258 911	269 683	277 883	24 028	185 737	184 792	946	0.5%	277 883
Vote 5 - Community Services	323 102	338 690	354 790	26 134	240 162	238 535	1 627	0.7%	354 790
Vote 6 - Economic and Social Development & Tourism	2 788	2 226	2 226	175	1 153	1 388	(235)	-16.9%	2 226
Vote 7 - Infrastructure & Planning	489 799	464 077	448 453	35 177	287 797	288 943	(1 146)	-0.4%	448 453
Vote 8 - Protection Services	40 605	41 896	38 096	3 384	25 474	24 889	585	2.4%	38 096
<b>Total Revenue by Vote</b>	<b>1 137 488</b>	<b>1 142 196</b>	<b>1 149 370</b>	<b>89 048</b>	<b>759 329</b>	<b>757 286</b>	<b>2 043</b>	<b>0.3%</b>	<b>1 149 370</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council	4 303	33 049	37 662	5 178	24 164	24 270	(106)	-0.4%	37 662
Vote 2 - Municipal Manager	4 542	5 467	5 534	382	3 225	3 350	(124)	-3.7%	5 534
Vote 3 - Management Services	43 809	52 776	52 695	4 272	29 716	30 269	(553)	-1.8%	52 695
Vote 4 - Finance	68 187	78 645	77 345	5 225	49 441	50 547	(1 105)	-2.2%	77 345
Vote 5 - Community Services	374 350	409 514	410 785	27 479	248 520	251 218	(2 698)	-1.1%	410 785
Vote 6 - Economic and Social Development & Tourism	10 558	11 752	11 533	715	6 382	6 782	(400)	-5.9%	11 533
Vote 7 - Infrastructure & Planning	414 432	456 531	460 506	37 045	264 729	265 898	(1 169)	-0.4%	460 506
Vote 8 - Protection Services	73 272	86 511	98 417	7 583	58 407	60 075	(1 669)	-2.8%	98 417
<b>Total Expenditure by Vote</b>	<b>993 453</b>	<b>1 134 245</b>	<b>1 154 476</b>	<b>87 878</b>	<b>684 584</b>	<b>692 409</b>	<b>(7 824)</b>	<b>-1.1%</b>	<b>1 154 476</b>
<b>Surplus/ (Deficit) for the year</b>	<b>144 036</b>	<b>7 951</b>	<b>(5 106)</b>	<b>1 170</b>	<b>74 745</b>	<b>64 877</b>	<b>9 868</b>	<b>15.2%</b>	<b>(5 106)</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; Economic and Social Development & Tourism; Infrastructure & Planning and Protection Services.

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

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

### WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	214 845	234 998	234 998	19 158	155 998	155 980	18	0%	234 998
Service charges - electricity revenue	349 380	362 784	362 784	32 488	254 037	253 949	88	0%	362 784
Service charges - water revenue	111 010	116 781	124 781	11 813	86 551	86 307	244	0%	124 781
Service charges - sanitation revenue	72 064	73 164	76 164	6 902	52 171	52 045	126	0%	76 164
Service charges - refuse revenue	57 741	60 990	60 990	5 340	41 399	40 660	740	2%	60 990
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12 324	3 679	3 679	282	2 721	2 606	115	4%	3 679
Interest earned - external investments	30 285	21 001	29 201	3 544	21 515	20 684	831	4%	29 201
Interest earned - outstanding debtors	3 022	3 700	3 705	393	2 720	2 625	96	4%	3 705
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 500	34 965	30 165	2 750	20 532	20 110	423	2%	30 165
Licences and permits	2 527	2 447	2 447	208	1 733	1 631	102	6%	2 447
Agency services	4 149	3 726	4 526	374	3 257	3 206	51	2%	4 526
Transfers and subsidies	116 421	130 566	118 186	2 895	83 946	83 946	-	-	118 186
Other revenue	38 895	31 427	31 672	2 621	19 533	20 323	(790)	-4%	31 672
Gains on disposal of PPE	28 077	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 073 241</b>	<b>1 080 228</b>	<b>1 083 298</b>	<b>88 768</b>	<b>746 114</b>	<b>744 071</b>	<b>2 043</b>	<b>0%</b>	<b>1 083 298</b>
<b>Expenditure By Type</b>									
Employee related costs	296 536	367 024	374 114	32 540	245 502	245 764	(262)	(0)	374 114
Remuneration of councillors	10 138	10 972	10 972	878	7 023	7 315	(292)	-4%	10 972
Debt impairment	18 013	23 492	23 492	1 958	15 661	15 661	-	-	23 492
Depreciation & asset impairment	134 400	130 362	130 362	10 861	86 907	86 907	-	-	130 362
Finance charges	46 129	47 834	47 834	1 647	20 654	20 654	-	-	47 834
Bulk purchases	225 844	238 588	238 588	17 761	146 924	147 129	(205)	0%	238 588
Other materials	38 054	57 602	52 031	2 559	23 752	25 148	(1 397)	-6%	52 031
Contracted services	167 065	193 637	207 243	14 002	97 268	100 167	(2 899)	-3%	207 243
Transfers and subsidies	1 800	500	500	3	325	325	-	-	500
Other expenditure	55 475	64 232	69 339	5 670	40 568	43 337	(2 770)	-6%	69 339
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>993 453</b>	<b>1 134 245</b>	<b>1 154 476</b>	<b>87 878</b>	<b>684 584</b>	<b>692 409</b>	<b>(7 825)</b>	<b>-1%</b>	<b>1 154 476</b>
<b>Surplus/(Deficit)</b>	<b>79 788</b>	<b>(54 017)</b>	<b>(71 179)</b>	<b>889</b>	<b>61 530</b>	<b>51 662</b>	<b>9 868</b>	<b>0</b>	<b>(71 179)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	64 248	61 968	66 072	281	13 215	13 215	-	-	66 072
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>144 036</b>	<b>7 951</b>	<b>(5 106)</b>	<b>1 170</b>	<b>74 745</b>	<b>64 877</b>	<b>-</b>	<b>-</b>	<b>(5 106)</b>
<b>Taxation</b>									
<b>Surplus/(Deficit) after taxation</b>	<b>144 036</b>	<b>7 951</b>	<b>(5 106)</b>	<b>1 170</b>	<b>74 745</b>	<b>64 877</b>			<b>(5 106)</b>
Attributable to minorities									
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>144 036</b>	<b>7 951</b>	<b>(5 106)</b>	<b>1 170</b>	<b>74 745</b>	<b>64 877</b>			<b>(5 106)</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.27% above the YTD budget.

Current expenditure is 1.13% below YTD budget projections for February 2019.

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

WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	64 797	55 774	2 112	23 215	28 846	(5 631)	-20%	55 774
Vote 6 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	-	58 239	54 027	2 408	11 062	30 056	(18 994)	-63%	54 027
Vote 8 - Protection Services	-	500	500	-	-	-	-	-	500
<b>Total Capital Multi-year expenditure</b>	<b>-</b>	<b>123 536</b>	<b>110 301</b>	<b>4 520</b>	<b>34 277</b>	<b>58 902</b>	<b>(24 625)</b>	<b>-42%</b>	<b>110 301</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Council	-	20	572	-	4	8	(5)	-55%	572
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	6 346	4 086	4 086	287	3 264	2 721	543	20%	4 086
Vote 4 - Finance	-	30	619	-	30	18	12	70%	619
Vote 5 - Community Services	80 077	52 403	53 044	1 781	8 279	11 929	(3 650)	-31%	53 044
Vote 6 - Economic and Social Development & Tourism	-	5 625	1 620	351	351	1 080	(729)	-68%	1 620
Vote 7 - Infrastructure & Planning	16 268	1 100	3 800	-	358	2 392	(2 033)	-85%	3 800
Vote 8 - Protection Services	2 517	7 436	706	6	7	210	(203)	-96%	706
<b>Total Capital single-year expenditure</b>	<b>105 207</b>	<b>70 701</b>	<b>64 447</b>	<b>2 425</b>	<b>12 293</b>	<b>18 358</b>	<b>(6 065)</b>	<b>-33%</b>	<b>64 447</b>
<b>Total Capital Expenditure</b>	<b>105 207</b>	<b>194 237</b>	<b>174 748</b>	<b>6 944</b>	<b>46 570</b>	<b>77 260</b>	<b>(30 690)</b>	<b>-40%</b>	<b>174 748</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>6 346</b>	<b>6 331</b>	<b>7 472</b>	<b>1 101</b>	<b>4 535</b>	<b>4 608</b>	<b>(74)</b>	<b>-2%</b>	<b>7 472</b>
Executive and council	-	20	572	-	4	8	(5)	-55%	572
Finance and administration	-	6 311	6 900	1 101	4 531	4 600	(69)	-2%	6 900
Internal audit	6 346	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>44 053</b>	<b>57 710</b>	<b>54 084</b>	<b>3 212</b>	<b>11 367</b>	<b>24 632</b>	<b>(13 265)</b>	<b>-54%</b>	<b>54 084</b>
Community and social services	1 929	4 999	5 249	212	2 386	3 500	(1 113)	-32%	5 249
Sport and recreation	5 427	8 057	8 007	1 003	4 952	5 338	(386)	-7%	8 007
Public safety	2 517	9 186	6 556	6	7	4 371	(4 363)	-100%	6 556
Housing	34 180	35 467	34 271	1 990	4 022	11 424	(7 402)	-65%	34 271
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>12 023</b>	<b>18 821</b>	<b>14 551</b>	<b>1 046</b>	<b>5 853</b>	<b>9 226</b>	<b>(3 373)</b>	<b>-37%</b>	<b>14 551</b>
Planning and development	-	5 725	1 720	351	709	1 147	(438)	-38%	1 720
Road transport	12 023	13 096	12 831	696	5 144	8 079	(2 935)	-36%	12 831
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>42 786</b>	<b>111 375</b>	<b>98 642</b>	<b>1 586</b>	<b>24 815</b>	<b>38 793</b>	<b>(13 978)</b>	<b>-36%</b>	<b>98 642</b>
Energy sources	16 268	24 772	20 456	418	5 580	11 932	(6 352)	-53%	20 456
Water management	3 257	30 077	21 945	-	1 207	7 843	(6 636)	-85%	21 945
Waste water management	21 523	54 987	54 744	1 168	16 569	18 248	(1 679)	-9%	54 744
Waste management	1 739	1 540	1 497	-	1 460	770	690	90%	1 497
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>105 207</b>	<b>194 237</b>	<b>174 748</b>	<b>6 944</b>	<b>46 570</b>	<b>77 260</b>	<b>(30 690)</b>	<b>-40%</b>	<b>174 748</b>
<b>Funded by:</b>									
National Government	21 786	25 901	30 445	(390)	10 456	12 685	(2 229)	-18%	30 445
Provincial Government	42 481	36 067	35 628	1 990	4 087	14 845	(10 758)	-72%	35 628
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	100	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>64 267</b>	<b>62 068</b>	<b>66 072</b>	<b>1 600</b>	<b>14 543</b>	<b>27 530</b>	<b>(12 987)</b>	<b>-47%</b>	<b>66 072</b>
<b>Public contributions &amp; donations</b>	<b>4 372</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>Borrowing</b>	<b>19 199</b>	<b>68 650</b>	<b>53 624</b>	<b>708</b>	<b>8 384</b>	<b>22 254</b>	<b>(13 870)</b>	<b>-62%</b>	<b>53 624</b>
<b>Internally generated funds</b>	<b>17 369</b>	<b>63 519</b>	<b>54 952</b>	<b>4 636</b>	<b>23 643</b>	<b>27 476</b>	<b>(3 833)</b>	<b>-14%</b>	<b>54 952</b>
<b>Total Capital Funding</b>	<b>105 207</b>	<b>194 237</b>	<b>174 748</b>	<b>6 944</b>	<b>46 570</b>	<b>77 260</b>	<b>(30 690)</b>	<b>-40%</b>	<b>174 748</b>

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

**WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M08 February**

Description	2017/18	Budget Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	94 453	380 242	489 014	47 571	489 014
Call investment deposits	380 514	–	–	478 107	–
Consumer debtors	63 126	78 188	68 994	77 443	68 994
Other debtors	53 220	49 845	53 645	43 868	53 645
Current portion of long-term receivables	10	10	10	7	10
Inventory	50 095	15 432	44 732	51 436	44 732
<b>Total current assets</b>	<b>641 418</b>	<b>523 717</b>	<b>656 395</b>	<b>698 432</b>	<b>656 395</b>
<b>Non current assets</b>					
Long-term receivables	20	10	10	18	10
Investments	44 595	50 546	50 546	48 460	50 546
Investment property	114 846	101 865	114 846	114 846	114 846
Investments in Associate					
Property, plant and equipment	3 469 468	3 559 712	3 514 506	3 429 130	3 514 506
Agricultural					
Biological					
Intangible	6 699	5 942	6 046	6 699	6 046
Other non-current assets					
<b>Total non current assets</b>	<b>3 635 627</b>	<b>3 718 075</b>	<b>3 685 955</b>	<b>3 599 153</b>	<b>3 685 955</b>
<b>TOTAL ASSETS</b>	<b>4 277 045</b>	<b>4 241 792</b>	<b>4 342 350</b>	<b>4 297 585</b>	<b>4 342 350</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft					
Borrowing	33 448	38 428	38 428	36 282	38 428
Consumer deposits	38 462	53 152	40 046	39 510	40 046
Trade and other payables	118 879	87 052	103 958	68 245	103 958
Provisions	29 790	36 518	31 670	29 719	31 670
<b>Total current liabilities</b>	<b>220 580</b>	<b>215 151</b>	<b>214 102</b>	<b>173 756</b>	<b>214 102</b>
<b>Non current liabilities</b>					
Borrowing	408 658	423 677	423 677	386 928	423 677
Provisions	205 051	249 777	221 287	217 589	221 287
<b>Total non current liabilities</b>	<b>613 708</b>	<b>673 454</b>	<b>644 964</b>	<b>604 517</b>	<b>644 964</b>
<b>TOTAL LIABILITIES</b>	<b>834 288</b>	<b>888 605</b>	<b>859 066</b>	<b>778 273</b>	<b>859 066</b>
<b>NET ASSETS</b>	<b>3 442 758</b>	<b>3 353 187</b>	<b>3 483 283</b>	<b>3 519 312</b>	<b>3 483 283</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	3 439 499	3 349 887	3 479 983	3 516 050	3 479 983
Reserves	3 259	3 300	3 300	3 262	3 300
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3 442 758</b>	<b>3 353 187</b>	<b>3 483 283</b>	<b>3 519 312</b>	<b>3 483 283</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 - M08 February

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	213 851	233 454	233 401	17 304	154 912	154 822	89	0%	233 454
Service charges	589 413	609 686	620 473	60 119	430 102	430 195	(93)	0%	609 686
Other revenue	75 919	56 317	51 287	6 106	50 133	50 134	(1)	0%	56 317
Government - operating	126 343	130 566	118 186	2 895	83 946	83 946	-		114 217
Government - capital	69 724	61 968	66 072	281	13 215	13 215	-		73 841
Interest	33 308	24 701	32 906	3 937	24 236	24 236	-		24 701
Dividends							-		
<b>Payments</b>									
Suppliers and employees	(818 184)	(893 168)	(900 839)	(61 750)	(616 574)	(616 549)	24	0%	(876 820)
Finance charges	(46 129)	(47 834)	(47 834)	(1 647)	(20 654)	(20 654)	-		(47 834)
Transfers and Grants	(1 800)	(500)	(500)	(3)	(325)	(325)	-		(500)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>242 445</b>	<b>175 190</b>	<b>173 153</b>	<b>27 242</b>	<b>118 990</b>	<b>119 018</b>	<b>28</b>	<b>0%</b>	<b>187 063</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	81 432	-	-	119	-	-	-		
Decrease (Increase) in non-current debtors		-	-	-	-	-	-		
Decrease (increase) other non-current receivables	8	10	10	0	6	6	-		10
Decrease (increase) in non-current investments	(4 980)	(7 124)	(5 952)	(556)	(3 866)	(3 866)	-		(7 124)
<b>Payments</b>									
Capital assets	(105 207)	(194 237)	(174 748)	(6 944)	(46 570)	(46 570)	-		(209 110)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(28 747)</b>	<b>(201 351)</b>	<b>(180 689)</b>	<b>(7 381)</b>	<b>(50 430)</b>	<b>(50 430)</b>	<b>-</b>		<b>(216 224)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		-	-	-	-	-	-		
Borrowing long term/refinancing	30 000	54 000	54 000	-	-	-	-		54 000
Increase (decrease) in consumer deposits	1 423	3 937	1 584	124	1 048	1 048	-		3 937
<b>Payments</b>									
Repayment of borrowing	(29 969)	(33 993)	(34 001)	(1 129)	(18 897)	(18 897)	-		(33 993)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>1 455</b>	<b>23 944</b>	<b>21 583</b>	<b>(1 005)</b>	<b>(17 849)</b>	<b>(17 849)</b>	<b>-</b>		<b>23 944</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>215 153</b>	<b>(2 217)</b>	<b>14 047</b>	<b>18 856</b>	<b>50 711</b>	<b>50 740</b>			<b>(5 217)</b>
Cash/cash equivalents at beginning:	259 815	382 460	474 967		474 967	474 967			474 967
Cash/cash equivalents at month/year end:	474 967	380 242	489 014		525 679	525 707			469 750

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 525.7million.

The municipality started the year with a positive cash balance of R474.9 million. The February closing balance is R525.7 million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

Description	Budget Year 2018/19												2018/19 Medium Term Revenue & Expenditure Framework			
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget				
<b>Cash Receipts By Source</b>																
Property rates	22 461	9 589	19 120	14 773	13 794	37 043	20 261	17 304				79 110	233 454	247 086	263 832	
Service charges - electricity revenue	30 879	32 038	32 720	32 740	30 683	19 555	28 439	35 175				118 173	360 401	381 400	407 218	
Service charges - water revenue	8 734	16 635	9 877	15 410	14 245	9 573	15 606	13 388				12 545	116 013	122 754	131 042	
Service charges - sanitation revenue	5 645	5 155	6 115	6 540	5 836	4 070	7 080	6 700				25 541	72 683	76 927	82 141	
Service charges - refuse	5 190	4 633	5 186	5 453	4 775	2 968	5 006	4 855				22 523	60 589	64 127	68 473	
Service charges - other																
Rental of facilities and equipment	367	385	633	334	284	277	303	262				809	3 655	3 865	4 124	
Interest earned - external investments	488	1 599	2 722	6 912	2 721	790	2 741	3 544				(514)	21 001	21 001	21 001	
Interest earned - outstanding debtors	321	302	321	325	334	349	374	393				980	3 700	3 922	4 157	
Dividends received																
Fines, penalties and forfeits	2 277	2 521	2 676	2 614	2 733	2 425	2 535	2 750				(8 360)	12 173	14 268	16 489	
Licences and permits	199	214	220	201	217	193	282	208				713	2 447	2 593	2 749	
Agency services	359	432	376	432	462	349	471	374				469	3 726	3 970	4 187	
Transfer receipts - operating	40 678	864	873	1 155	1 354	34 473	1 653	2 895				46 620	130 566	167 058	162 087	
Other revenue	2 090	824	2 211	2 819	2 600	6 980	1 626	2 512				12 653	34 316	28 596	26 173	
<b>Cash Receipts by Source</b>	<b>119 687</b>	<b>75 193</b>	<b>83 051</b>	<b>89 707</b>	<b>80 038</b>	<b>119 046</b>	<b>86 378</b>	<b>90 361</b>				<b>311 264</b>	<b>1 054 725</b>	<b>1 137 568</b>	<b>1 193 674</b>	
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		101	2 942	637	1 018	7 830	406	281				48 753	61 968	58 530	63 249	
Contributions & Contributed assets																
Proceeds on disposal of PPE		150	133	(87)	(32)	(282)		119				0				
Short term loans																
Borrowing long term/refinancing												54 000	54 000	54 000	54 000	
Increase in consumer deposits	692	(15 312)	190	330	8	14 805	211	124				2 889	3 937	4 252	3 444	
Receipt of non-current debtors																
Receipt of non-current receivables	2	0	0	0	0	3	0	0				4	10	10	7	
Change in non-current investments	(682)	(565)	(133)	(407)	(379)	(949)	(195)	(556)				(3 259)	(7 124)	(7 339)	(7 575)	
<b>Total Cash Receipts by Source</b>	<b>119 700</b>	<b>59 567</b>	<b>86 183</b>	<b>90 180</b>	<b>80 654</b>	<b>140 451</b>	<b>86 800</b>	<b>90 328</b>				<b>413 652</b>	<b>1 167 516</b>	<b>1 247 021</b>	<b>1 306 799</b>	
<b>Cash Payments by Type</b>																
Employee related costs	22 778	51 762	27 475	27 401	43 246	28 777	31 776	29 008				92 431	354 654	375 944	407 956	
Remuneration of councillors	848	848	848	848	848	848	1 059	878				3 949	10 972	11 518	12 091	
Interest paid	94	582	969	2 846	1 009	12 355	1 152	1 647				27 180	47 834	50 433	52 064	
Bulk purchases - Electricity	4	28 766	29 687	17 445	17 985	17 346	17 931	17 761				91 664	238 588	255 610	273 856	
Bulk purchases - Water & Sewer																
Other materials	706	2 157	2 858	3 160	4 095	4 564	3 652	2 559				33 850	57 602	89 068	74 195	
Contracted services	1 392	8 572	13 177	11 756	15 140	19 010	14 220	14 002				96 369	193 637	213 119	214 980	
Grants and subsidies paid - other municipalities																
Grants and subsidies paid - other	3	8	271	45	8	23	(36)	3				175	500	278	292	
General expenses	5 057	3 754	5 417	42 052	13 593	12 140	(40)	(2 458)				(41 800)	37 715	67 582	94 543	
<b>Cash Payments by Type</b>	<b>30 882</b>	<b>96 448</b>	<b>80 702</b>	<b>105 553</b>	<b>95 924</b>	<b>95 063</b>	<b>69 714</b>	<b>63 400</b>				<b>303 817</b>	<b>941 503</b>	<b>1 063 553</b>	<b>1 129 977</b>	
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	531	1 818	5 557	4 200	9 412	12 963	5 144	6 944				147 667	194 237	134 030	137 249	
Repayment of borrowing	1 459	1 050	949	6 626	1 360	4 808	1 515	1 129				15 097	33 993	38 428	41 636	
Other Cash Flows/Payments	(3 902)	5	(19 968)			23 865						0				
<b>Total Cash Payments by Type</b>	<b>28 970</b>	<b>99 321</b>	<b>67 240</b>	<b>116 379</b>	<b>106 696</b>	<b>136 700</b>	<b>76 374</b>	<b>71 473</b>				<b>466 581</b>	<b>1 169 733</b>	<b>1 236 012</b>	<b>1 308 862</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>90 730</b>	<b>(39 754)</b>	<b>18 944</b>	<b>(26 199)</b>	<b>(26 043)</b>	<b>3 752</b>	<b>10 426</b>	<b>18 856</b>				<b>(52 929)</b>	<b>(2 217)</b>	<b>11 009</b>	<b>(2 063)</b>	
Cash/cash equivalents at the month/year beginning:	474 967	565 698	525 944	544 887	518 688	492 645	496 397	506 823	525 679	525 679	525 679	525 679	474 967	472 750	483 759	
Cash/cash equivalents at the month/year end:	565 698	525 944	544 887	518 688	492 645	496 397	506 823	525 679	525 679	525 679	525 679	472 750	472 750	483 759	481 696	

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

## PART 2 – SUPPORTING DOCUMENTATION

### Debtors' analysis

#### Supporting Table SC3 Debtors' age analysis

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.O Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	16 009	474	269	441	180	95	429	2 986	20 882	4 131		3 944
Trade and Other Receivables from Exchange Transactions - Electricity	1300	14 226	392	210	169	149	121	553	3 368	19 189	4 359		5 200
Receivables from Non-exchange Transactions - Property Rates	1400	19 745	462	275	421	197	388	577	2 446	24 512	4 029		5 870
Receivables from Exchange Transactions - Waste Water Management	1500	8 055	242	235	166	82	71	315	1 743	10 909	2 376		2 455
Receivables from Exchange Transactions - Waste Management	1600	5 823	165	118	94	77	61	280	1 305	7 923	1 817		2 051
Receivables from Exchange Transactions - Property Rental Debtors	1700	253	8	4	4	4	6	48	200	526	261		164
Interest on Arrear Debtor Accounts	1810	169	43	39	59	39	54	278	7 059	7 740	7 489		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820												
Other	1900	3 119	329	207	193	164	167	798	4 008	8 983	5 329		2 211
<b>Total By Income Source</b>	<b>2000</b>	<b>67 399</b>	<b>2 116</b>	<b>1 359</b>	<b>1 547</b>	<b>892</b>	<b>962</b>	<b>3 277</b>	<b>23 114</b>	<b>100 665</b>	<b>29 791</b>	<b>-</b>	<b>21 896</b>
<b>2017/18 - totals only</b>		<b>55 701</b>	<b>1 419</b>	<b>961</b>	<b>899</b>	<b>739</b>	<b>715</b>	<b>4 180</b>	<b>20 286</b>	<b>84 900</b>	<b>26 619</b>		<b>21 435</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1 003	68	94	279	65	297	119	1 154	3 079	1 914		262
Commercial	2300	7 060	164	41	47	34	26	169	1 063	8 603	1 339		792
Households	2400	59 641	1 881	1 223	1 220	791	637	2 982	20 808	89 183	26 438		20 839
Other	2500	(305)	3	1	1	1	2	7	89	(200)	101		2
<b>Total By Customer Group</b>	<b>2600</b>	<b>67 399</b>	<b>2 116</b>	<b>1 359</b>	<b>1 547</b>	<b>892</b>	<b>962</b>	<b>3 277</b>	<b>23 114</b>	<b>100 665</b>	<b>29 791</b>	<b>-</b>	<b>21 896</b>

Debtors' levels remain stable notwithstanding the spike in the outstanding debtors' at the end of January 2019. 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' should return to the normal trend by the end of March 2019.

#### Summary of Indigent Households

##### Indigent Household Statistics

	Indigent Households	Amount	Other Households	Total Households	
<b>2018</b>					
July	7 396	NO VOTE for 2018/2019	26 324	33 720	21.93%
August	7 390	NO VOTE for 2018/2019	26 337	33 727	21.91%
September	7 270	NO VOTE for 2018/2019	26 903	34 173	21.27%
October	7 367	NO VOTE for 2018/2019	26 798	34 165	21.56%
November	7 320	NO VOTE for 2018/2019	26 627	33 947	21.56%
December	7 725	NO VOTE for 2018/2019	26 400	34 125	22.64%
<b>2019</b>					
January	7 541	NO VOTE for 2018/2019	26 624	34 165	22.07%
February	7 555	NO VOTE for 2018/2019	26 610	34 165	22.11%
March		NO VOTE for 2018/2019			
April		NO VOTE for 2018/2019			
May		NO VOTE for 2018/2019			
June		NO VOTE for 2018/2019			

#### Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
7555			6KL	7555	0	7555	waterborne
Free Basic Electricity				Free Basic Refuse Removal			
Beneficiaries provided by Eskom	Beneficiaries provided by Municipality	Non-grid energy Beneficiaries	level of Service (e.g. 50 Kwh per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (type of subsidy)
114	7441		50kWh	7555	0	7555	Total monthly levy

#### Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days	Older than 90 days
-------	-----------	-----------	-----------	------------	------------	-----------	-----------	-----------	-------	--------------------	--------------------

**2018/19**

June											
May											
April											
March											
February	67 399 026	2 115 855	1 358 511	1 546 844	891 791	961 678	3 277 066	23 113 993	100 664 764	33 265 738	29 791 372
January	69 326 161	3 051 746	1 958 473	1 018 963	1 048 459	592 968	3 259 727	22 746 531	103 003 029	33 676 869	28 666 649
December	65 947 801	2 647 087	1 388 890	1 210 859	666 499	704 533	3 255 426	22 288 563	98 109 658	32 161 856	28 125 880
November	65 016 758	1 908 982	1 507 825	769 920	761 773	683 908	3 121 635	21 866 706	95 637 507	30 620 749	27 203 942
October	61 645 942	2 007 988	926 316	871 518	793 515	637 562	3 618 246	21 361 217	91 862 304	30 216 362	27 282 058
September	66 261 931	1 470 065	1 080 941	916 647	710 510	624 175	4 035 909	20 910 349	96 010 527	29 748 596	27 197 590
Augustus	62 587 778	1 547 218	1 072 992	809 153	710 179	711 933	4 054 385	20 534 672	92 028 311	29 440 533	26 820 323
July	63 235 385	1 729 878	1 032 836	840 827	818 462	686 886	4 204 051	20 383 698	92 932 023	29 696 637	26 933 924

**Government Debt**

Overstrand Municipality as at 28/02/2019 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	1 657 556	1 064 171	572 591	20 794
WCED 2251	874 550	874 550	0	0
OTHER 2210+2255	25 298	25 298	0	0
HEALTH 2252	118 766	106 042	11 797	927
TPW 2256	103 525	-67 611	165 377	5 759
HOUSING 2253+2215	16 707	16 707	0	0
OTHER MUNICIPALITIES 2276	282 453	282 453	0	0
<b>TOTAL OUTSTANDING</b>	<b>3 078 855</b>	<b>2 301 610</b>	<b>749 765</b>	<b>27 480</b>

**Creditors' analysis**

**Supporting Table SC4**

**WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February**

Description	NT Code	Budget Year 2018/19									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	7 546									7 546	-
Bulk Water	0200	-									-	-
PAYE deductions	0300	4 142									4 142	3 634
VAT (output less input)	0400	-									-	-
Pensions / Retirement deductions	0500	-									-	-
Loan repayments	0600	-									-	-
Trade Creditors	0700	480									480	696
Auditor General	0800	-									-	-
Other	0900	-									-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>12 168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12 168</b>	<b>4 330</b>

# Investment portfolio analysis

## Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
<b>Municipality</b>								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	33		16 443	125	16 601
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	41		28 673	260	28 974
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	67		2 788	30	2 885
ABSA 9284200168	DEP PLUS	DEP PLUS		123	6.5%	23 798		23 922
ABSA 9295906141	DEP PLUS	DEP PLUS		123	6.5%	23 798		23 922
ABSA 9331734880	DEP PLUS	DEP PLUS		49	6.0%	10 269	(54)	10 264
Standard Bank 288434005-028	123 days	FIXED DEP	26/02/2019	2 687	8.0%	100 000	(102 687)	-
Nedbank 03/7881534451 ref: 7962882	182 days	FIXED DEP	29/04/2019		8.5%	100 000		100 000
Nedbank 03/7881534451 ref: 8037338	181 days	FIXED DEP	29/05/2019		8.6%	100 000		100 000
Nedbank 03/7881534451 ref: 8172527	59 days	FIXED DEP	29/03/2019		7.9%	50 000		50 000
Nedbank 03/7881534451 ref: 8172528	150 days	FIXED DEP	28/06/2019		8.4%	50 000		50 000
Standard Bank 288434005-028	120 days	FIXED DEP	26/06/2019		8.1%		60 000	60 000
Nedbank 03/7881534451 ref: 8257835	120 days	FIXED DEP	26/02/2019		8.2%		60 000	60 000
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>3 124</b>		<b>505 770</b>	<b>17 673</b>	<b>526 568</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 - M08 February

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>88 073</b>	<b>99 544</b>	<b>99 544</b>	<b>577</b>	<b>75 527</b>	<b>75 527</b>	<b>-</b>		<b>99 544</b>
Local Government Equitable Share	84 223	96 068	96 068		72 051	72 051	-		96 068
Finance Management	1 550	1 550	1 550		1 550	1 550			1 550
EPWP Incentive	2 300	1 926	1 926	577	1 926	1 926			1 926
<b>Provincial Government:</b>	<b>38 766</b>	<b>30 731</b>	<b>12 429</b>	<b>1 958</b>	<b>8 552</b>	<b>8 552</b>	<b>-</b>		<b>12 429</b>
Human Settlements Development Grant	31 171	23 633	5 133		1 256	1 256	-		5 133
Library Services Grant	7 006	6 147	6 147	1 449	6 147	6 147			6 147
Financial Management Capacity Building Grant	240	360	360		360	360	-		360
Community Development Workers Operational Support G	74	74	-				-		-
Maintenance & Constuction of Transport Infrastructure	139	137	137	137	137	137	-		137
Western Cape Financial Management Support Grant		280	280		280	280			280
Local Government Internship Grant	66		72	72	72	72			72
Greenest Municipality Competition	70								
Municipal Service Delivery & Capacity Building Grant			200	200	200	200			200
Thusong Service Centre		100	100	100	100	100	-		100
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Spaces for Sports							-		
Arbour City Award									
<b>Total Operating Transfers and Grants</b>	<b>126 839</b>	<b>130 275</b>	<b>111 973</b>	<b>2 535</b>	<b>84 079</b>	<b>84 079</b>	<b>-</b>		<b>111 973</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>26 330</b>	<b>25 901</b>	<b>25 901</b>	<b>-</b>	<b>14 222</b>	<b>14 222</b>	<b>-</b>		<b>25 901</b>
Municipal Infrastructure Grant (MIG)	22 330	21 639	21 639		9 960	9 960	-		21 639
Integrated National Electrification Programme	4 000	4 262	4 262		4 262	4 262			4 262
<b>Provincial Government:</b>	<b>42 992</b>	<b>36 067</b>	<b>38 567</b>	<b>3 026</b>	<b>4 575</b>	<b>4 575</b>	<b>-</b>		<b>38 567</b>
Human Settlements Development Grant	36 661	35 467	33 967	2 426	3 975	3 975	-		33 967
Public Transport Non-Motorised Infrastructure Grant	4 000								
Library Services Grant		600	600	600	600	600			600
Resourcing Funding for Est & Support of a K9 Unit			4 000						4 000
Municipal Service Delivery & Capacity Building Grant	360								
Development of Sport and Recreation Facilities	1 171								
Fire Services Capacity Grant	800						-		
<b>Total Capital Transfers and Grants</b>	<b>69 322</b>	<b>61 968</b>	<b>64 468</b>	<b>3 026</b>	<b>18 797</b>	<b>18 797</b>	<b>-</b>		<b>64 468</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>196 161</b>	<b>192 243</b>	<b>176 441</b>	<b>5 561</b>	<b>102 876</b>	<b>102 876</b>	<b>-</b>		<b>176 441</b>

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

## Supporting Table SC7(1) – Grant expenditure

### WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>3 850</b>	<b>3 476</b>	<b>3 476</b>	<b>188</b>	<b>1 547</b>	<b>1 547</b>	<b>-</b>		<b>3 476</b>
Local Government Equitable Share							-		
Finance Management	1 550	1 550	1 550	68	496	496	-		1 550
EPWP Incentive	2 300	1 926	1 926	120	1 051	1 051	-		1 926
							-		
<b>Provincial Government:</b>	<b>28 348</b>	<b>31 022</b>	<b>14 673</b>	<b>1 456</b>	<b>7 307</b>	<b>7 307</b>	<b>-</b>		<b>14 673</b>
Human Settlements Development Grant	21 645	23 633	10 856		2 462	2 462	-		10 856
Library Services Grant	6 306	6 147	6 147	618	5 408	5 408			6 147
Financial Management Capacity Building Grant		600	600				-		600
Community Develop Workers Operational Support Grant	74	74	-		-	-	-		-
Maintenance & Constuction of Transport Infrastructure	139	137	137				-		137
Western Cape Financial Management Support Grant		280	280						280
Local Government Internship Grant	64	51	122	6	58	58			122
Greenest Municipality Competition	120								
Municipal Service Delivery & Capacity Building Grant			200						200
Resourcing Funding for Establish &Support of a K9 Unit			200						200
Thusong Service Centre		100	100		2	2	-		100
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>23</b>	<b>23</b>	<b>-</b>		<b>-</b>
Spaces for Sports				0	23	23	-		
<b>Total operating expenditure of Transfers and Grants:</b>	<b>32 198</b>	<b>34 498</b>	<b>22 118</b>	<b>812</b>	<b>9 501</b>	<b>9 501</b>	<b>-</b>		<b>22 118</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>21 786</b>	<b>25 901</b>	<b>30 445</b>	<b>281</b>	<b>11 127</b>	<b>11 127</b>	<b>-</b>		<b>30 445</b>
Municipal Infrastructure Grant (MIG)	17 786	21 639	26 183	281	10 060	10 060	-		26 183
Integrated National Electrification Programme	4 000	4 262	4 262		1 067	1 067	-		4 262
							-		
<b>Provincial Government:</b>	<b>42 462</b>	<b>36 067</b>	<b>35 628</b>	<b>1 990</b>	<b>4 087</b>	<b>4 087</b>	<b>-</b>		<b>35 628</b>
Human Settlements Development Grant	34 180	35 467	34 108	1 990	4 022	4 022	-		34 108
Public Transport Non-Motorised Infrastructure Grant	3 610		390		56	56			390
Resourcing Funding for Est &Support of a K9 Unit			-						-
Municipal Service Delivery & Capacity Building Grant	360		-						-
Development of Sport and Recreation Facilities	1 171								
Fire Services Capacity Grant	2 000								
Library Services Grant	1 141	600	1 129		9	9	-		1 129
							-		
<b>Other grant providers:</b>	<b>-</b>								
<b>Total capital expenditure of Transfers and Grants</b>	<b>64 248</b>	<b>61 968</b>	<b>66 072</b>	<b>2 271</b>	<b>15 214</b>	<b>15 214</b>	<b>-</b>		<b>66 072</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>96 446</b>	<b>96 466</b>	<b>88 190</b>	<b>3 083</b>	<b>24 715</b>	<b>24 715</b>	<b>-</b>		<b>88 190</b>

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 - M08 February</b>					
<b>Description</b>	<b>Budget Year 2018/19</b>				
	<b>Approved Rollover 2017/18</b>	<b>Monthly actual</b>	<b>YearTD actual</b>	<b>YTD variance</b>	<b>YTD variance %</b>
<b>R thousands</b>					
<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>	<b>2 445</b>	-	<b>1 059</b>	<b>1 386</b>	<b>56.7%</b>
Human Settlements Development Grant	2 154		1 008	1 146	53.2%
Financial Management Capacity Building Grant	240			240	100.0%
Local Government Internship Grant	50		50	-	
<b>District Municipality:</b>	-	-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>	<b>2 445</b>	<b>-</b>	<b>1 059</b>	<b>1 386</b>	<b>56.7%</b>
<b><u>Capital expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>	<b>4 544</b>	-	<b>587</b>	<b>3 957</b>	<b>87.1%</b>
Municipal Infrastructure Grant (MIG)	4 544		587	3 957	87.1%
<b>Provincial Government:</b>	<b>4 629</b>	<b>222</b>	<b>986</b>	<b>3 643</b>	<b>78.7%</b>
Human Settlements Development Grant	3 710	166	930	2 779	74.9%
Public Transport Non-Motorised Infrastructure Grant	390	56	56	334	
Library Services Grant	529			529	100.0%
<b>District Municipality:</b>	-	-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>	<b>9 173</b>	<b>222</b>	<b>1 573</b>	<b>7 600</b>	<b>82.9%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	<b>11 617</b>	<b>222</b>	<b>2 631</b>	<b>8 986</b>	<b>77.3%</b>

## Expenditure on councillor allowances and employee benefits

### Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Councillors (Political Office Bearers plus Other)</u></b>									
Basic Salaries and Wages	9 056	9 862	9 862	785	6 283	6 575	(291)	-4%	9 862
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Motor Vehicle Allowance							-		
Cellphone Allowance	1 081	1 110	1 110	93	740	740	(0)	0%	1 110
Housing Allowances							-		
Other benefits and allowances							-		
<b>Sub Total - Councillors</b>	<b>10 138</b>	<b>10 972</b>	<b>10 972</b>	<b>878</b>	<b>7 023</b>	<b>7 315</b>	<b>(292)</b>	<b>-4%</b>	<b>10 972</b>
<b><u>Senior Managers of the Municipality</u></b>									
Basic Salaries and Wages	10 489	10 954	10 954	920	7 328	7 303	25	0%	10 954
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Overtime							-		
Performance Bonus	103	210	210			-	-		210
Motor Vehicle Allowance							-		
Cellphone Allowance	187	194	194	16	124	129	(5)	-4%	194
Housing Allowances							-		
Other benefits and allowances				-	7	7	-		
Payments in lieu of leave							-		
Long service awards							-		
Post-retirement benefit obligations							-		
<b>Sub Total - Senior Managers of Municipality</b>	<b>10 779</b>	<b>11 358</b>	<b>11 358</b>	<b>936</b>	<b>7 459</b>	<b>7 439</b>	<b>20</b>	<b>0%</b>	<b>11 358</b>
<b><u>Other Municipal Staff</u></b>									
Basic Salaries and Wages	206 677	225 106	222 354	17 481	157 810	157 906	(96)	0%	222 354
Pension and UIF Contributions	33 240	39 574	36 976	3 061	24 287	24 291	(3)	0%	36 976
Medical Aid Contributions	11 195	13 679	12 091	1 029	7 927	7 943	(16)	0%	12 091
Overtime	18 388	23 606	30 672	2 866	15 442	15 591	(149)	-1%	30 672
Performance Bonus				-		-	-		
Motor Vehicle Allowance	7 850	8 203	8 203	1 029	7 663	7 668	(5)	0%	8 203
Cellphone Allowance	2 013	2 049	2 049	159	1 255	1 261	(6)	0%	2 049
Housing Allowances	5 482	2 542	2 542	196	1 570	1 574	(4)	0%	2 542
Other benefits and allowances	14 069	26 983	29 329	1 693	10 119	10 122	(4)	0%	29 329
Payments in lieu of leave	772	1 062	1 162	155	774	774	-		1 162
Long service awards	6 054	1 946	2 612	606	1 741	1 741	0	0%	2 612
Post-retirement benefit obligations	(19 984)	10 916	14 766	3 328	9 454	9 454	-		14 766
<b>Sub Total - Other Municipal Staff</b>	<b>285 757</b>	<b>355 667</b>	<b>362 756</b>	<b>31 604</b>	<b>238 043</b>	<b>238 326</b>	<b>(283)</b>	<b>0%</b>	<b>362 756</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>306 674</b>	<b>377 997</b>	<b>385 086</b>	<b>33 418</b>	<b>252 525</b>	<b>253 079</b>	<b>(554)</b>	<b>0%</b>	<b>385 086</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>296 536</b>	<b>367 024</b>	<b>374 114</b>	<b>32 540</b>	<b>245 502</b>	<b>245 764</b>	<b>(263)</b>	<b>0%</b>	<b>374 114</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 - M08 February						
Description of financial indicator	Basis of calculation	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.6%	15.7%	15.4%	3.0%	5.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	18.2%	35.3%	30.7%	18.0%	30.7%
<b>Safety of Capital</b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	16.3%	16.4%	16.3%	14.0%	16.3%
Gearing	Long Term Borrowing/ Funds & Reserves	12540.1%	12838.7%	12838.7%	11861.5%	12838.7%
<b>Liquidity</b>						
Current Ratio	Current assets/current liabilities	290.8%	243.4%	306.6%	402.0%	306.6%
Liquidity Ratio	Monetary Assets/Current Liabilities	215.3%	176.7%	228.4%	302.5%	228.4%
<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	10.8%	11.9%	11.3%	16.3%	11.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	99.0%	99.0%	Annual Indicator	99.0%
<b>Funding of Provisions</b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b>Other Indicators</b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	5.1%	7.5%	7.5%	Annual Indicator	7.5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	18.8%	19.69%	19.69%	Annual Indicator	19.69%
Employee costs	Employee costs/Total Revenue - capital revenue	27.6%	34.0%	34.5%	32.9%	34.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	14.9%	20.8%	20.8%	14.9%	20.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	16.8%	16.5%	16.4%	2.8%	5.4%
<b>IDP regulation financial viability indicators</b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	19.8%	15.0	15.0	Annual Indicator	15.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	10.6%	15.0%	15.0%	Annual Indicator	15.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.1	4.7	4.7	Annual Indicator	4.7

# Capital programme performance

## Supporting Table SC12

### WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	-	3	3	531	531	531	-		0%
August	6 041	3 058	3 058	1 818	2 350	3 061	711	23.2%	1%
September	5 773	15 792	15 792	5 557	7 907	18 853	10 946	58.1%	4%
October	5 139	10 698	10 698	4 200	12 107	29 551	17 444	59.0%	6%
November	4 031	16 810	16 810	9 412	21 519	46 361	24 842	53.6%	11%
December	12 558	14 086	14 086	13 353	34 871	60 447	25 576	42.3%	18%
January	119	4 586	4 586	4 755	39 626	65 034	25 407	39.1%	20%
February	1 973	12 226	12 226	6 944	46 570	77 260	30 690	39.7%	24%
March	14 049	24 960	24 960			102 219	-		
April	2 780	19 866	19 866			122 086	-		
May	4 580	25 978	28 978			151 064	-		
June	48 163	46 173	23 684			174 748	-		
<b>Total Capital expenditure</b>	<b>105 207</b>	<b>194 237</b>	<b>174 748</b>	<b>46 570</b>					

## Top 10 Capital Projects

umb	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Blompark	Ward 02	BLOMPARK PROJECT	16 313 461	17 077 973	3 856 211	Contractor established on site on 17 September 2018.	Progress is estimated at 53%	None	Not applicable
2	Stanford	Ward 11	WWTW UPGRADE - STANFORD	16 177 218	16 177 218	7 572 966	Both civils and mechanical / electrical contracts have been awarded. Contractors on site.	Construction stage	None	Not applicable
3	Hermanus	Ward 03	HERMANUS: MV & LV UPGRADE/REPLACEMENT	10 150 000	10 150 000	2 874 443	Site handover took place on 26 February 2019. Contractor on site.	Tender awarded on 25 January 2019. Site handover was done on 26 February 2019 after appeal period.	Due to the late award of tender, the project will be completed in the next financial year.	Request and approval for roll over of funds was given in order for contractor to complete project in timeframe as tendered.
4	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	10 000 000	10 000 000	721 438	Contract awarded on 15/02/2019.	Tender appeal period.	Reduction in scope had to be negotiated with preferred bidder, leading to 2 rounds of BEC and BAC, and resulting delays. An appeal was received by one of the unsuccessful bidders.	Negotiations were conducted as quickly as possible to finalize new BEC submission. CFO was requested to assist in prioritizing the finalization of the appeal.
5	Masakhane	Ward 01	MASAKHANE	8 449 062	8 449 062	0	Funding application for services submitted to DOHS at end of May 2018 - Await funding approval	Funding approval received for IRDP portion of development on 2 November 2018 - contract to be finalised with DOHS - Contractor to establish on site during February.	None	Not applicable
6	Hermanus	Ward 04	UPGRADE HERMANUS WELL FIELDS PHASE 1	7 000 000	7 000 000	0	Agreed to use transversal contract of Province.	Tender evaluation stage with SCM for compliance checks.	Province took longer than expected with tender evaluation; DEADP withdrew the shortened EIA process for drought relief projects. SCM identified potential shortcomings in the provincial tender process just before item served at BAC.	Close liaison with SCM on approval process; Close liaison with DEADP on phasing of project i.t.o. environmental requirements. Escalated to CFO to prioritize the investigation with Province.
7	Pringle Bay	Ward 10	NEW RESERVOIR FOR PRINGLE BAY	5 862 505	5 862 505	23 601	Busy with basic environmental assessment process and tender documentation.	Planning (EIA, design and tender documentation) stage.	Environmental process is taking longer than anticipated.	Close liaison with EAP and DEADP to enhance the environmental process; Tender process in parallel with final stages of EIA: tenders to be advertised on 8 March 2019.
8	Stanford	Ward 11	STANFORD IRDP	5 517 519	5 517 519	0	Funding application for services submitted to DOHS at end of May 2018 - Currently awaiting approval.			
9	Overstrand	Overstrand	VEHICLES - SEWERAGE	5 050 000	5 050 000	3 362 545	Vehicles has been delivered.	Completed	None	Not applicable
10	Hawston	Ward 08	HAWSTON INDUSTRIAL (BUSINESS) HUB	5 000 000	5 000 000	77 400	Concept development and public participation.	Concept Development	None	Tender process will be carried out on finalisation of community participation.
<b>Totals</b>				<b>89 519 765</b>	<b>90 284 277</b>	<b>18 488 604</b>				

## Supporting Table SC13a

### WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>26 438</b>	<b>112 050</b>	<b>99 051</b>	<b>2 078</b>	<b>25 811</b>	<b>46 326</b>	<b>20 515</b>	<b>44.3%</b>	<b>99 051</b>
Roads Infrastructure	10 003	12 506	12 241	696	5 144	5 398	254	4.7%	12 241
<i>Roads</i>	10 003	12 506	12 241	696	5 144	5 398	254	4.7%	12 241
Storm water Infrastructure	255	11 723	14 136	339	1 668	9 424	7 756	82.3%	14 136
<i>Storm water Conveyance</i>	255	11 723	14 136	339	1 668	9 424	7 756	82.3%	14 136
Electrical Infrastructure	15 449	22 772	18 456	214	5 377	7 835	2 458	31.4%	18 456
<i>MV Substations</i>		5 622	5 622	-	2 161	2 280	118	5.2%	5 622
<i>MV Networks</i>	15 449	17 150	12 834	214	3 216	5 556	2 340	42.1%	12 834
Water Supply Infrastructure	627	30 077	21 945	-	1 207	6 353	5 146	81.0%	21 945
<i>Reservoirs</i>		16 363	7 691	-	24	3 378	3 355	99.3%	7 691
<i>Water Treatment Works</i>	627	10 200	10 200	-	1 183	2 975	1 792	60.2%	10 200
<i>Distribution</i>		3 514	4 054	-	-	-	-		4 054
Sanitation Infrastructure	-	34 973	30 777	830	12 415	17 316	4 901	28.3%	30 777
<i>Pump Station</i>		1 925	1 925	59	1 166	1 284	118	9.2%	1 925
<i>Reticulation</i>		435	435	44	48	290	242	83.4%	435
<i>Waste Water Treatment Works</i>		21 062	18 406	666	9 032	10 737	1 705	15.9%	18 406
<i>Outfall Sewers</i>		11 550	10 010	60	2 169	5 005	2 836	56.7%	10 010
Solid Waste Infrastructure	105	-	1 497	-	-	-	-		1 497
<b>Community Assets</b>	<b>8 656</b>	<b>24 037</b>	<b>17 602</b>	<b>1 151</b>	<b>6 942</b>	<b>7 439</b>	<b>498</b>	<b>6.7%</b>	<b>17 602</b>
Community Facilities	3 229	16 380	9 995	147	2 260	2 368	108	4.6%	9 995
<i>Halls</i>	437	3 664	3 385	-	-	-	-		3 385
<i>Crèches</i>	100	245	245	32	77	163	87	53.1%	245
<i>Fire/Ambulance Stations</i>	2 440	5 576	2 846	-	-	-	-		2 846
<i>Libraries</i>		600	1 129	-	9	659	650	98.6%	1 129
<i>Cemeteries/Crematoria</i>	251	570	570	-	203	333	130	39.0%	570
<i>Public Open Space</i>		5 725	1 820	116	1 971	1 213	(758)	-62.5%	1 820
Sport and Recreation Facilities	5 427	7 657	7 607	1 003	4 682	5 071	389	7.7%	7 607
<i>Outdoor Facilities</i>	5 427	7 657	7 607	1 003	4 682	5 071	389	7.7%	7 607
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other assets</b>	<b>38 552</b>	<b>36 888</b>	<b>36 281</b>	<b>1 990</b>	<b>4 122</b>	<b>9 041</b>	<b>4 919</b>	<b>54.4%</b>	<b>36 281</b>
<i>Municipal Offices</i>	4 372	1 421	2 009	-	100	474	374	78.9%	2 009
Housing	34 180	35 467	34 271	1 990	4 022	8 568	4 546	53.1%	34 271
<i>Social Housing</i>	34 180	35 467	34 271	1 990	4 022	8 568	4 546	53.1%	34 271
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>	<b>1 593</b>	<b>4 136</b>	<b>4 136</b>	<b>287</b>	<b>3 227</b>	<b>2 757</b>	<b>(470)</b>	<b>-17.0%</b>	<b>4 136</b>
Computer Equipment	1 593	4 136	4 136	287	3 227	2 757	(470)	-17.0%	4 136
<b>Furniture and Office Equipment</b>	<b>205</b>	<b>215</b>	<b>215</b>	<b>-</b>	<b>8</b>	<b>54</b>	<b>46</b>	<b>86.0%</b>	<b>215</b>
Furniture and Office Equipment	205	215	215	-	8	54	46	86.0%	215
<b>Machinery and Equipment</b>	<b>119</b>	<b>1 566</b>	<b>1 566</b>	<b>149</b>	<b>311</b>	<b>1 044</b>	<b>733</b>	<b>70.2%</b>	<b>1 566</b>
Machinery and Equipment	119	1 566	1 566	149	311	1 044	733	70.2%	1 566
<b>Transport Assets</b>	<b>-</b>	<b>15 345</b>	<b>15 897</b>	<b>1 289</b>	<b>6 151</b>	<b>10 598</b>	<b>4 447</b>	<b>42.0%</b>	<b>15 897</b>
Transport Assets	-	15 345	15 897	1 289	6 151	10 598	4 447	42.0%	15 897
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure on new assets</b>	<b>75 563</b>	<b>194 237</b>	<b>174 748</b>	<b>6 944</b>	<b>46 570</b>	<b>77 260</b>	<b>30 690</b>	<b>39.7%</b>	<b>174 748</b>

## Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	28 370	-	-	-	-	-	-	-	-
Roads Infrastructure	2 020	-	-	-	-	-	-	-	-
<i>Roads</i>	2 020						-		
Storm water Infrastructure	10 677	-	-	-	-	-	-	-	-
Electrical Infrastructure	819	-	-	-	-	-	-	-	-
<i>MV Networks</i>	819						-		
Water Supply Infrastructure	2 629	-	-	-	-	-	-	-	-
<i>Pump Stations</i>							-		
<i>Water Treatment Works</i>							-		
Sanitation Infrastructure	10 591	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	10 591						-		
Solid Waste Infrastructure	1 634	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>							-		
<i>Waste Transfer Stations</i>	1 634						-		
<b>Community Assets</b>	1 217	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	57	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existin</b>	29 644	-	-	-	-	-	-	-	-

## Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>117 901</b>	<b>149 690</b>	<b>153 082</b>	<b>10 069</b>	<b>81 381</b>	<b>102 055</b>	20 674	<b>20.3%</b>	<b>149 690</b>
Roads Infrastructure	53 229	63 374	63 890	5 437	28 474	42 593	14 120	<b>33.2%</b>	63 374
<i>Roads</i>	53 229	63 374	63 890	5 437	28 474	42 593	14 120	<b>33.2%</b>	63 374
Storm water Infrastructure	6 017	6 786	6 786	466	3 312	4 524	1 212	<b>26.8%</b>	6 786
<i>Drainage Collection</i>							-		
<i>Storm water Conveyance</i>	6 017	6 786	6 786	466	3 312	4 524	1 212	<b>26.8%</b>	6 786
Electrical Infrastructure	17 645	23 747	23 747	1 796	14 479	15 831	1 353	<b>8.5%</b>	23 747
<i>HV Transmission Conductors</i>	17 645	23 747	23 747	1 796	14 479	15 831	1 353	<b>8.5%</b>	23 747
Water Supply Infrastructure	15 014	19 104	19 104	831	11 852	12 736	884	<b>6.9%</b>	19 104
<i>Water Treatment Works</i>	15 014	19 104	19 104	831	11 852	12 736	884	<b>6.9%</b>	19 104
Sanitation Infrastructure	13 051	13 642	15 442	589	10 041	10 295	254	<b>2.5%</b>	13 642
<i>Waste Water Treatment Works</i>	13 051	13 642	15 442	589	10 041	10 295	254	<b>2.5%</b>	13 642
Solid Waste Infrastructure	12 946	23 038	24 113	950	13 224	16 075	2 851	<b>17.7%</b>	23 038
<i>Landfill Sites</i>							-		
<i>Waste Transfer Stations</i>	12 946	23 038	24 113	950	13 224	16 075	2 851	<b>17.7%</b>	23 038
<b>Community Assets</b>	<b>12 289</b>	<b>41 017</b>	<b>41 387</b>	<b>3 410</b>	<b>25 784</b>	<b>27 591</b>	<b>1 807</b>	<b>6.5%</b>	<b>41 017</b>
Community Facilities	12 289	27 714	28 033	2 012	17 292	18 689	1 397	<b>7.5%</b>	27 714
<i>Halls</i>		3 712	4 031	220	2 322	2 688	365	13.6%	3 712
<i>Libraries</i>		24	24	2	20	16	(4)	-27.9%	24
<i>Cemeteries/Crematoria</i>		842	842	182	544	561	18	3.1%	842
<i>Public Open Space</i>	12 289	23 136	23 136	1 607	14 406	15 424	1 018	6.6%	23 136
Sport and Recreation Facilities	-	13 304	13 354	1 398	8 492	8 902	410	<b>4.6%</b>	13 304
<i>Outdoor Facilities</i>		13 304	13 354	1 398	8 492	8 902	410	4.6%	13 304
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	<b>12 497</b>	<b>12 597</b>	<b>671</b>	<b>7 704</b>	<b>8 398</b>	<b>694</b>	<b>8.3%</b>	<b>12 497</b>
Operational Buildings	-	12 497	12 597	671	7 704	8 398	694	<b>8.3%</b>	12 497
<i>Municipal Offices</i>		12 497	12 597	671	7 704	8 398	694	8.3%	12 497
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-
<b>Intangible Assets</b>	-	-	-	-	-	-	-		-
<b>Computer Equipment</b>	<b>5 207</b>	<b>5 387</b>	<b>5 387</b>	<b>148</b>	<b>1 817</b>	<b>3 591</b>	<b>1 774</b>	49.4%	<b>5 387</b>
Computer Equipment	5 207	5 387	5 387	148	1 817	3 591	1 774	49.4%	5 387
<b>Furniture and Office Equipment</b>	<b>17 919</b>	<b>16 622</b>	<b>19 507</b>	<b>1 450</b>	<b>10 209</b>	<b>13 005</b>	<b>2 796</b>	21.5%	<b>16 622</b>
Furniture and Office Equipment	17 919	16 622	19 507	1 450	10 209	13 005	2 796	21.5%	16 622
<b>Machinery and Equipment</b>	<b>6 719</b>	-	-	-	-	-	-		-
<b>Transport Assets</b>	-	-	-	-	-	-	-		-
<b>Land</b>	-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Anir</b>	-	-	-	-	-	-	-		-
<b>Total Repairs and Maintenance Expenditure</b>	<b>160 036</b>	<b>225 212</b>	<b>231 959</b>	<b>15 747</b>	<b>126 895</b>	<b>154 639</b>	<b>27 744</b>	<b>17.9%</b>	<b>225 212</b>

## Supporting Table SC13d

### WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>111 962</b>	<b>112 443</b>	<b>112 443</b>	<b>9 370</b>	<b>74 962</b>	<b>74 962</b>	-		<b>112 443</b>
Roads Infrastructure	32 761	32 858	32 858	2 738	21 905	21 905	-		32 858
<i>Roads</i>	32 761	32 858	32 858	2 738	21 905	21 905	-		32 858
Storm water Infrastructure	5 822	5 912	5 912	493	3 941	3 941	-		5 912
<i>Storm water Conveyance</i>	5 822	5 912	5 912	493	3 941	3 941	-		5 912
Electrical Infrastructure	24 862	25 149	25 149	2 096	16 766	16 766	-		25 149
<i>HV Transmission Conductors</i>	24 862	25 149	25 149	2 096	16 766	16 766	-		25 149
Water Supply Infrastructure	27 417	27 462	27 462	2 288	18 308	18 308	-		27 462
<i>Water Treatment Works</i>	27 417	27 462	27 462	2 288	18 308	18 308	-		27 462
<i>Distribution</i>							-		
Sanitation Infrastructure	16 353	16 299	16 299	1 358	10 866	10 866	-		16 299
<i>Reticulation</i>	16 353	16 299	16 299	1 358	10 866	10 866	-		16 299
<i>Waste Water Treatment Works</i>							-		
Solid Waste Infrastructure	4 747	4 763	4 763	397	3 175	3 175	-		4 763
<i>Waste Transfer Stations</i>	4 747	4 763	4 763	397	3 175	3 175	-		4 763
<b>Community Assets</b>	<b>-</b>	<b>3 029</b>	<b>3 029</b>	<b>252</b>	<b>2 020</b>	<b>2 020</b>	-		<b>3 029</b>
Community Facilities	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	3 029	3 029	252	2 020	2 020	-		3 029
<i>Outdoor Facilities</i>		3 029	3 029	252	2 020	2 020	-		3 029
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-		<b>-</b>
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-		<b>-</b>
<b>Other assets</b>	<b>11 861</b>	<b>8 818</b>	<b>8 818</b>	<b>735</b>	<b>5 878</b>	<b>5 878</b>	-		<b>8 818</b>
Operational Buildings	11 861	8 818	8 818	735	5 878	5 878	-		8 818
<i>Municipal Offices</i>	11 861	8 818	8 818	735	5 878	5 878	-		8 818
<b>Intangible Assets</b>	<b>659</b>	<b>653</b>	<b>653</b>	<b>54</b>	<b>435</b>	<b>435</b>	-		<b>653</b>
Licences and Rights	659	653	653	54	435	435	-		653
<i>Computer Software and Applications</i>	659	653	653	54	435	435	-		653
<b>Computer Equipment</b>	<b>-</b>	<b>1 347</b>	<b>1 347</b>	<b>112</b>	<b>898</b>	<b>898</b>	-		<b>1 347</b>
Computer Equipment		1 347	1 347	112	898	898	-		1 347
<b>Furniture and Office Equipment</b>	<b>2 006</b>	<b>609</b>	<b>609</b>	<b>51</b>	<b>406</b>	<b>406</b>	-		<b>609</b>
Furniture and Office Equipment	2 006	609	609	51	406	406	-		609
<b>Machinery and Equipment</b>	<b>724</b>	<b>687</b>	<b>687</b>	<b>57</b>	<b>458</b>	<b>458</b>	-		<b>687</b>
Machinery and Equipment	724	687	687	57	458	458	-		687
<b>Transport Assets</b>	<b>2 823</b>	<b>2 777</b>	<b>2 777</b>	<b>231</b>	<b>1 851</b>	<b>1 851</b>	-		<b>2 777</b>
Transport Assets	2 823	2 777	2 777	231	1 851	1 851	-		2 777
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-		<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-		<b>-</b>
<b>Total Depreciation</b>	<b>130 034</b>	<b>130 362</b>	<b>130 362</b>	<b>10 864</b>	<b>86 908</b>	<b>86 908</b>	-		<b>130 362</b>

## Supporting Table SC13e

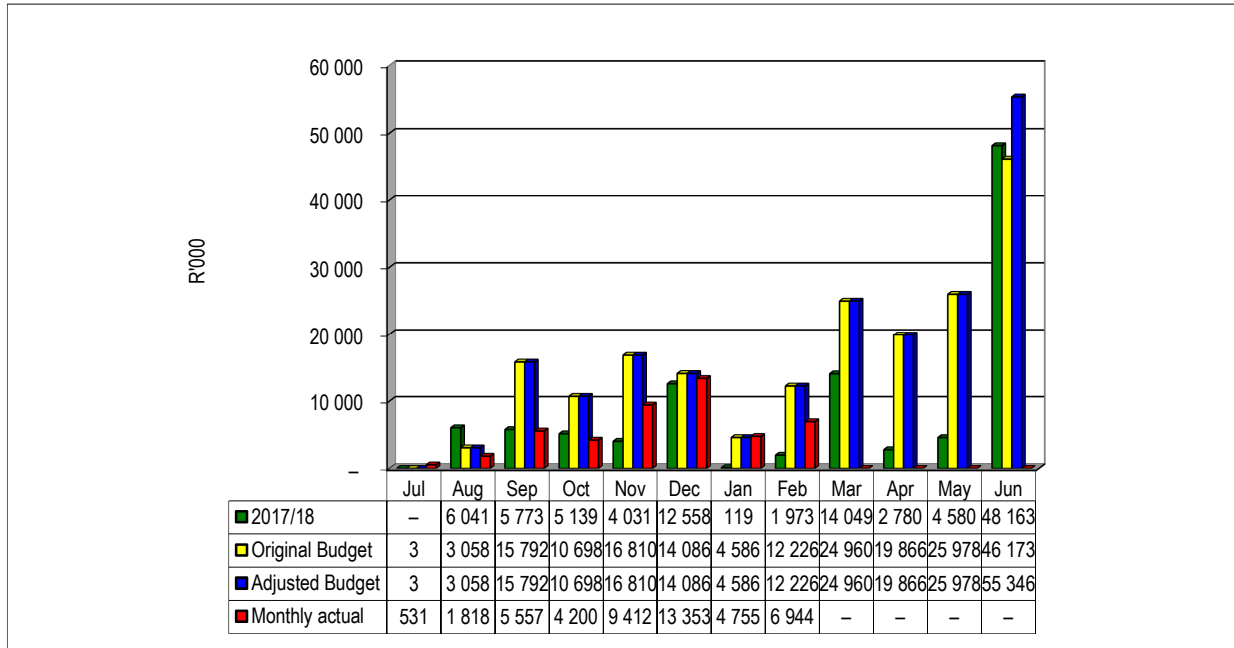
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08 February

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	-	-	-	-	-	-	-	-
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>									
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>									
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
<i>Distribution</i>									
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
<i>Pump Station</i>									
<i>Reticulation</i>									
<i>Waste Water Treatment Works</i>									
<i>Outfall Sewers</i>									
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Halls</i>									
<i>Fire/Ambulance Stations</i>									
<i>Libraries</i>									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>									
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>									
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment									
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
Machinery and Equipment									
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets									
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land									
<b>Total Capital Expenditure on upgrading of existing assets</b>	-	-	-	-	-	-	-	-	-

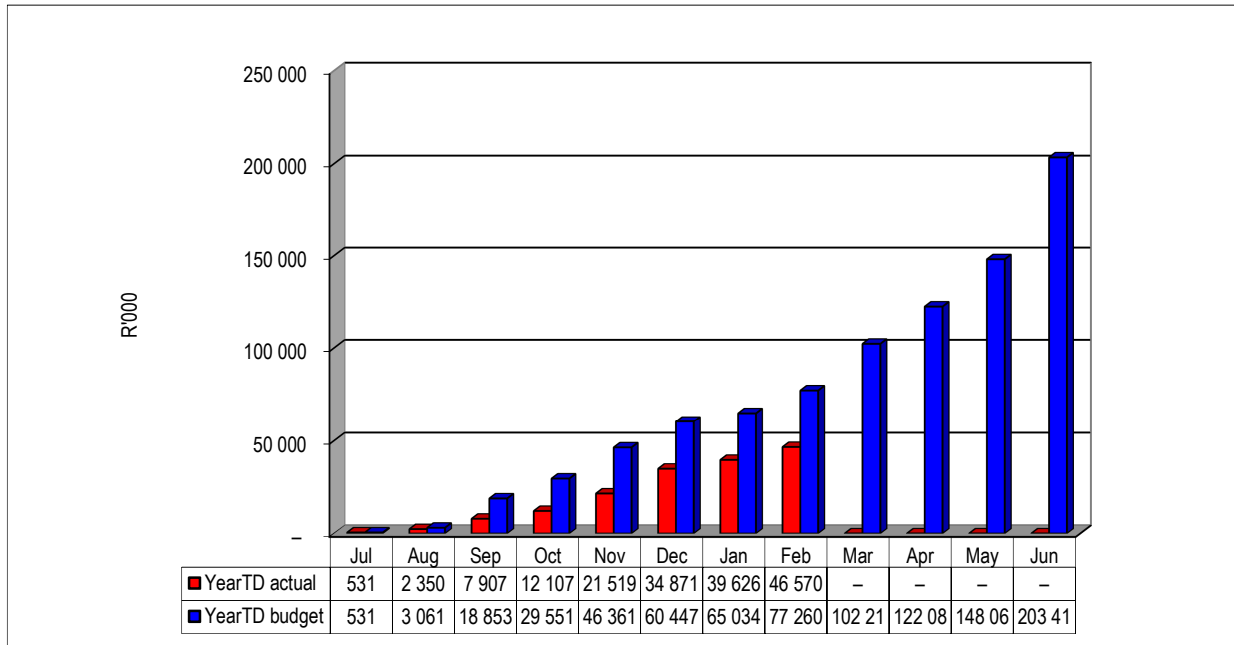
## Other supporting documentation

### Section 71 charts

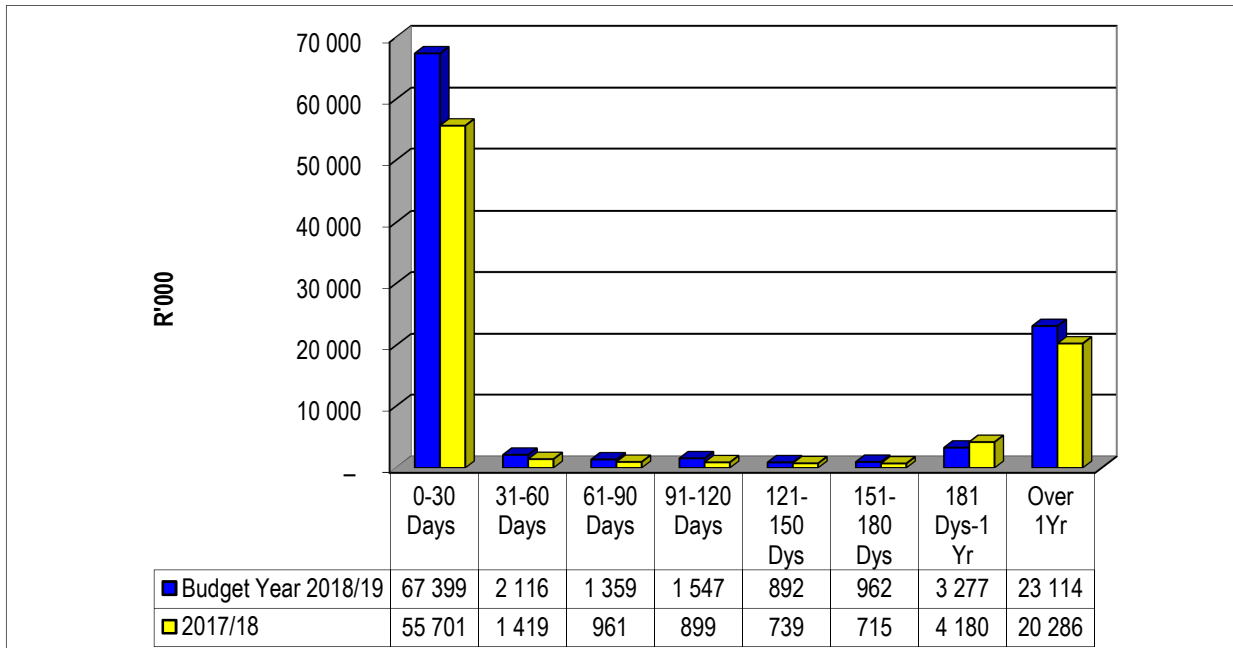
#### Capital expenditure monthly trend - actual vs target



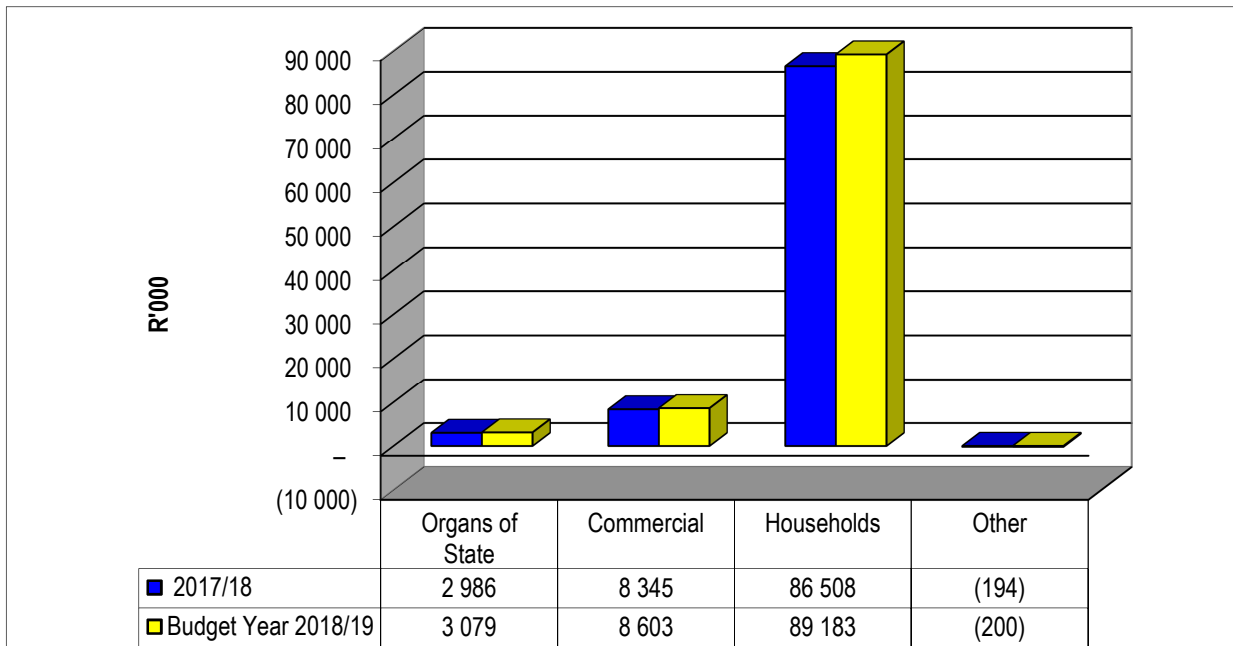
#### Capital expenditure – YTD actual vs YTD trend



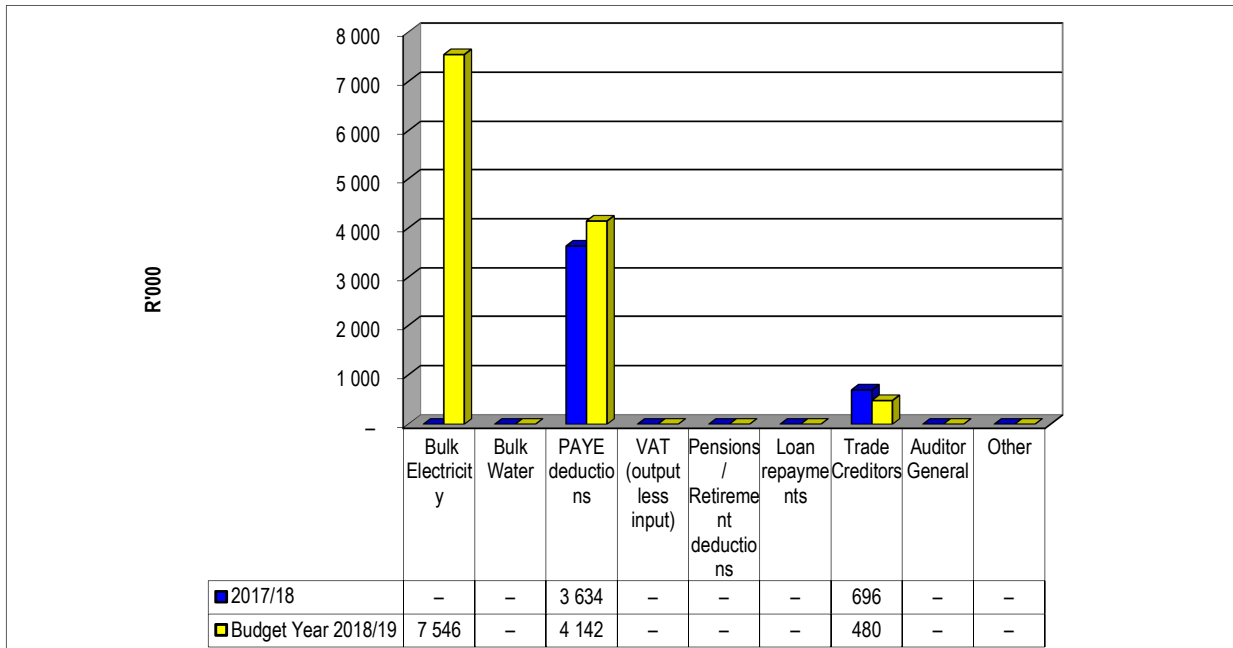
### Debtors Age Analysis



### Debtors by Type



## Creditor Payments



## Municipal manager's quality certification


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

**Monthly Budget Statement**

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

Print name: **CC Groenewald**

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

Signature: 

Date: 13.3.2019