

# *OVERSTRAND MUNICIPALITY*



## Monthly Budget Statement

April 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 0.54% above the YTD budget projections at the end of April 2019.

#### **Borrowings**

The balance of borrowings amounts to R415.1m at the end of April 2019.

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

Current expenditure is 2.54% below YTD budget projections as at April 2019.

#### **Capital expenditure**

YTD Capital expenditure amounts to R69.7m or 39.9% of the adjusted budget of R174.7m. The current capital commitments of orders in progress amounts to R77.8m or 44.53% of the adjusted capital budget of R174.7m.

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

Grants totaling R35.2m was received during April 2019.

#### **Spending on Grants**

Spending on grants amounts to R5.8m for April 2019, which includes FMG, EPWP, Provincial Library Grant, LG Internship Graduate Grant, Housing, Thusong Service Centre, K9 Unit, INEP and MIG.

#### **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
<b><u>Revenue By Source</u></b>			
Total	0.54%		
<b><u>Expenditure By Type</u></b>			
Total	-2.54%		
<b><u>Capital Expenditure</u></b>			
Total	-42.88%	Capital Commitments= R77.8m (44.5%) See Top 10 Capital Projects	
<b><u>Financial Position</u></b>			
In order			
<b><u>Cash Flow</u></b>			
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 - M10 April

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	19 433	195 269	195 245	25	0%	234 998
Service charges	590 194	613 718	624 718	51 633	538 988	536 608	2 380	0%	624 718
Investment revenue	30 285	21 001	29 201	5 027	27 879	25 551	2 328	9%	29 201
Transfers and subsidies	116 421	130 566	118 186	2 841	116 569	116 569	-		118 186
Other own revenue	121 494	79 944	76 194	6 033	62 956	62 596	359	1%	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>84 967</b>	<b>941 660</b>	<b>936 569</b>	<b>5 091</b>	<b>1%</b>	<b>1 083 298</b>
Employee costs	296 536	367 024	374 114	29 096	302 809	303 032	(223)	-0%	374 114
Remuneration of Councillors	10 138	10 972	10 972	882	8 758	9 144	(386)	-4%	10 972
Depreciation & asset impairment	134 400	130 362	130 362	10 864	108 637	108 637	-		130 362
Finance charges	46 129	47 834	47 834	4 525	27 046	27 046	-		47 834
Materials and bulk purchases	263 898	296 190	290 619	19 737	209 043	214 316	(5 273)	-2%	290 619
Transfers and subsidies	1 800	500	500	135	467	467	-		500
Other expenditure	240 552	281 361	300 074	22 926	201 917	218 385	(16 467)	-8%	300 074
<b>Total Expenditure</b>	<b>993 453</b>	<b>1 134 245</b>	<b>1 154 476</b>	<b>88 166</b>	<b>858 677</b>	<b>881 026</b>	<b>(22 349)</b>	<b>-3%</b>	<b>1 154 476</b>
<b>Surplus/(Deficit)</b>	<b>79 788</b>	<b>(54 017)</b>	<b>(71 179)</b>	<b>(3 199)</b>	<b>82 984</b>	<b>55 543</b>	<b>27 440</b>	<b>49%</b>	<b>(71 179)</b>
Transfers and subsidies - capital (monetary a	64 248	61 968	66 072	2 994	17 935	17 935	-		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>(204)</b>	<b>100 919</b>	<b>73 478</b>	<b>27 440</b>	<b>37%</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>(204)</b>	<b>100 919</b>	<b>73 478</b>	<b>27 440</b>	<b>37%</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>11 620</b>	<b>69 733</b>	<b>122 086</b>	<b>(52 352)</b>	<b>-43%</b>	<b>174 748</b>
Capital transfers recognised	64 267	62 068	66 072	5 482	27 297	45 104	(17 807)	-39%	66 072
Public contributions & donations	4 372	-	100	-	-	-	-		100
Borrowing	19 199	68 650	53 624	3 289	13 002	37 993	(24 991)	-66%	53 624
Internally generated funds	17 369	63 519	54 952	2 849	29 435	38 989	(9 554)	-25%	54 952
<b>Total sources of capital funds</b>	<b>105 207</b>	<b>194 237</b>	<b>174 748</b>	<b>11 620</b>	<b>69 733</b>	<b>122 086</b>	<b>(52 352)</b>	<b>-43%</b>	<b>174 748</b>
<b>Financial position</b>									
Total current assets	641 418	523 717	656 395		750 402				656 395
Total non current assets	3 635 627	3 718 075	3 685 955		3 601 583				3 685 955
Total current liabilities	220 580	215 151	214 102		206 384				214 102
Total non current liabilities	613 708	673 454	644 964		599 589				644 964
<b>Community wealth/Equity</b>	<b>3 442 758</b>	<b>3 353 187</b>	<b>3 483 283</b>		<b>3 546 012</b>				<b>3 483 283</b>
<b>Cash flows</b>									
Net cash from (used) operating	242 445	175 190	173 153	14 809	203 851	203 854	2	0%	187 063
Net cash from (used) investing	(28 747)	(201 351)	(180 689)	(12 103)	(74 587)	(74 587)	0	-0%	(216 224)
Net cash from (used) financing	1 455	23 944	21 583	(6 647)	(25 301)	(25 301)	-		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>578 930</b>	<b>578 932</b>	<b>2</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	67 366	2 185	1 397	1 103	1 029	1 011	3 696	23 708	101 495
<b>Creditors Age Analysis</b>									
Total Creditors	8 064	-	-	-	-	-	-	-	8 064

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

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

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>25 641</b>	<b>261 865</b>	<b>262 252</b>	(387)	0%	<b>393 124</b>
Executive and council	21 599	25 110	40 532	28	26 664	26 664	-		40 532
Finance and administration	258 247	270 868	352 470	25 605	235 130	235 486	(356)	0%	352 470
Internal audit	50 817	51	122	7	71	102	(31)	-30%	122
<b>Community and public safety</b>	<b>109 158</b>	<b>81 447</b>	<b>69 312</b>	<b>3 764</b>	<b>32 633</b>	<b>26 480</b>	6 153	23%	<b>69 312</b>
Community and social services	4 149	7 413	8 142	181	6 665	6 747	(82)	-1%	8 142
Sport and recreation	8 218	13 000	12 200	959	11 071	9 493	1 578	17%	12 200
Public safety	40 605	1 272	3 344	87	447	639	(192)	-30%	3 344
Housing	56 186	59 762	45 626	2 537	14 450	9 600	4 850	51%	45 626
<b>Economic and environmental services</b>	<b>23 251</b>	<b>58 097</b>	<b>58 447</b>	<b>5 284</b>	<b>44 579</b>	<b>45 551</b>	(972)	-2%	<b>58 447</b>
Planning and development	14 259	11 449	15 145	665	8 066	8 955	(890)	-10%	15 145
Road transport	8 970	46 648	43 301	4 593	36 469	36 551	(82)	0%	43 301
Environmental protection	22	0	0	26	45	45	-		0
<b>Trading services</b>	<b>674 417</b>	<b>706 624</b>	<b>720 477</b>	<b>53 272</b>	<b>620 518</b>	<b>620 221</b>	297	0%	<b>720 477</b>
Energy sources	381 333	395 354	394 982	29 986	341 590	340 700	890	0%	394 982
Water management	125 375	133 327	140 647	10 529	121 513	122 363	(850)	-1%	140 647
Waste water management	95 070	101 333	108 884	7 661	90 678	91 278	(600)	-1%	108 884
Waste management	72 639	76 610	75 963	5 095	66 738	65 881	857	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>87 961</b>	<b>959 596</b>	<b>954 504</b>	<b>5 091</b>	<b>1%</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>15 765</b>	<b>167 717</b>	<b>171 702</b>	(3 986)	-2%	<b>221 637</b>
Executive and council	24 780	55 867	57 792	4 236	44 788	45 139	(351)	-1%	57 792
Finance and administration	68 161	162 952	160 834	11 327	120 702	124 092	(3 390)	-3%	160 834
Internal audit	90 118	2 944	3 011	203	2 227	2 471	(244)	-10%	3 011
<b>Community and public safety</b>	<b>138 037</b>	<b>144 344</b>	<b>153 451</b>	<b>9 174</b>	<b>101 363</b>	<b>105 572</b>	(4 209)	-4%	<b>153 451</b>
Community and social services	33 856	16 752	17 668	1 310	14 728	15 091	(364)	-2%	17 668
Sport and recreation	18 307	58 238	59 193	4 426	44 034	46 135	(2 101)	-5%	59 193
Public safety	73 286	38 381	48 775	2 989	35 610	37 355	(1 744)	-5%	48 775
Housing	12 589	30 974	27 815	449	6 991	6 991	-		27 815
<b>Economic and environmental services</b>	<b>182 017</b>	<b>196 571</b>	<b>199 282</b>	<b>16 783</b>	<b>151 596</b>	<b>155 843</b>	(4 247)	-3%	<b>199 282</b>
Planning and development	85 115	40 059	39 854	2 683	29 317	31 747	(2 430)	-8%	39 854
Road transport	91 197	147 972	151 082	13 349	116 774	118 104	(1 330)	-1%	151 082
Environmental protection	5 705	8 540	8 346	751	5 505	5 992	(487)	-8%	8 346
<b>Trading services</b>	<b>490 339</b>	<b>568 159</b>	<b>668 712</b>	<b>46 210</b>	<b>435 409</b>	<b>445 330</b>	(9 921)	-2%	<b>668 712</b>
Energy sources	295 386	311 806	362 764	23 373	234 002	237 444	(3 442)	-1%	362 764
Water management	66 052	110 285	126 404	9 941	80 919	84 066	(3 147)	-4%	126 404
Waste water management	64 937	78 918	97 078	6 606	64 394	66 761	(2 367)	-4%	97 078
Waste management	63 964	67 150	82 466	6 289	56 094	57 059	(965)	-2%	82 466
<b>Other</b>	<b>-</b>	<b>3 408</b>	<b>3 383</b>	<b>233</b>	<b>2 592</b>	<b>2 579</b>	<b>14</b>	<b>1%</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>88 166</b>	<b>858 677</b>	<b>881 026</b>	<b>(22 349)</b>	<b>-3%</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>(204)</b>	<b>100 919</b>	<b>73 478</b>	<b>27 440</b>	<b>37%</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) - M10 April

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	15	26 578	26 578	-		27 215
Vote 2 - Municipal Manager	64	51	122	7	71	102	(31)	-30.0%	122
Vote 3 - Management Services	821	584	584	33	746	504	242	48.0%	584
Vote 4 - Finance	258 911	269 683	277 883	25 542	233 896	231 715	2 181	0.9%	277 883
Vote 5 - Community Services	323 102	338 690	354 790	25 905	302 455	303 172	(716)	-0.2%	354 790
Vote 6 - Economic and Social Development & Tourism	2 788	2 226	2 226	129	1 395	1 557	(162)	-10.4%	2 226
Vote 7 - Infrastructure & Planning	489 799	464 077	448 453	33 041	362 477	359 369	3 108	0.9%	448 453
Vote 8 - Protection Services	40 605	41 896	38 096	3 288	31 977	31 507	471	1.5%	38 096
<b>Total Revenue by Vote</b>	<b>1 137 488</b>	<b>1 142 196</b>	<b>1 149 370</b>	<b>87 961</b>	<b>959 596</b>	<b>954 504</b>	<b>5 093</b>	<b>0.5%</b>	<b>1 149 370</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council	4 303	33 049	37 662	2 628	29 426	30 244	(817)	-2.7%	37 662
Vote 2 - Municipal Manager	4 542	5 467	5 534	603	4 228	4 272	(44)	-1.0%	5 534
Vote 3 - Management Services	43 809	52 776	52 695	3 969	37 234	40 610	(3 377)	-8.3%	52 695
Vote 4 - Finance	68 187	78 645	77 345	5 359	60 022	61 754	(1 732)	-2.8%	77 345
Vote 5 - Community Services	374 350	409 514	410 785	33 296	314 951	322 203	(7 252)	-2.3%	410 785
Vote 6 - Economic and Social Development & Tourism	10 558	11 752	11 533	768	8 149	9 611	(1 462)	-15.2%	11 533
Vote 7 - Infrastructure & Planning	414 432	456 531	460 506	34 720	330 597	335 424	(4 827)	-1.4%	460 506
Vote 8 - Protection Services	73 272	86 511	98 417	6 825	74 071	76 908	(2 837)	-3.7%	98 417
<b>Total Expenditure by Vote</b>	<b>993 453</b>	<b>1 134 245</b>	<b>1 154 476</b>	<b>88 166</b>	<b>858 677</b>	<b>881 026</b>	<b>(22 349)</b>	<b>-2.5%</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>(204)</b>	<b>100 919</b>	<b>73 478</b>	<b>27 441</b>	<b>37.3%</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) - M10 April

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	19 433	195 269	195 245	25	0%	234 998
Service charges - electricity revenue	349 380	362 784	362 784	29 979	313 892	312 901	991	0%	362 784
Service charges - water revenue	111 010	116 781	124 781	10 254	108 291	108 143	148	0%	124 781
Service charges - sanitation revenue	72 064	73 164	76 164	6 308	65 139	64 739	399	1%	76 164
Service charges - refuse revenue	57 741	60 990	60 990	5 093	51 666	50 825	841	2%	60 990
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12 324	3 679	3 679	473	3 472	3 219	253	8%	3 679
Interest earned - external investments	30 285	21 001	29 201	5 027	27 879	25 551	2 328	9%	29 201
Interest earned - outstanding debtors	3 022	3 700	3 705	367	3 464	3 242	222	7%	3 705
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 500	34 965	30 165	2 639	25 784	25 137	646	3%	30 165
Licences and permits	2 527	2 447	2 447	228	2 166	2 039	127	6%	2 447
Agency services	4 149	3 726	4 526	421	4 079	3 885	194	5%	4 526
Transfers and subsidies	116 421	130 566	118 186	2 841	116 569	116 569	-	-	118 186
Other revenue	38 895	31 427	31 672	1 904	23 990	25 074	(1 083)	-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>84 967</b>	<b>941 660</b>	<b>936 569</b>	<b>5 091</b>	<b>1%</b>	<b>1 083 298</b>
<b>Expenditure By Type</b>									
Employee related costs	296 536	367 024	374 114	29 096	302 809	303 032	(223)	(0)	374 114
Remuneration of councillors	10 138	10 972	10 972	882	8 758	9 144	(386)	-4%	10 972
Debt impairment	18 013	23 492	23 492	1 958	19 577	19 577	-	-	23 492
Depreciation & asset impairment	134 400	130 362	130 362	10 864	108 637	108 637	-	-	130 362
Finance charges	46 129	47 834	47 834	4 525	27 046	27 046	-	-	47 834
Bulk purchases	225 844	238 588	238 588	17 233	180 054	180 929	(876)	0%	238 588
Other materials	38 054	57 602	52 031	2 505	28 989	33 387	(4 397)	-13%	52 031
Contracted services	167 065	193 637	207 243	17 345	134 209	145 070	(10 861)	-7%	207 243
Transfers and subsidies	1 800	500	500	135	467	467	-	-	500
Other expenditure	55 475	64 232	69 339	3 623	48 131	53 738	(5 607)	-10%	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>88 166</b>	<b>858 677</b>	<b>881 026</b>	<b>(22 349)</b>	<b>-3%</b>	<b>1 154 476</b>
<b>Surplus/(Deficit)</b>	<b>79 788</b>	<b>(54 017)</b>	<b>(71 179)</b>	<b>(3 199)</b>	<b>82 984</b>	<b>55 543</b>	<b>27 440</b>	<b>0</b>	<b>(71 179)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	64 248	61 968	66 072	2 994	17 935	17 935	-	-	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>(204)</b>	<b>100 919</b>	<b>73 478</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>(204)</b>	<b>100 919</b>	<b>73 478</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>(204)</b>	<b>100 919</b>	<b>73 478</b>			<b>(5 106)</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.54% above the YTD budget.

Current expenditure is 2.54% below YTD budget projections for April 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) - M10 April**

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	4 807	30 178	38 428	(8 250)	-21%	55 774
Vote 6 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	-	58 239	54 027	4 247	21 999	42 041	(20 043)	-48%	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>9 054</b>	<b>52 177</b>	<b>80 469</b>	<b>(28 293)</b>	<b>-35%</b>	<b>110 301</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Council	-	20	572	3	7	477	(470)	-99%	572
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	6 346	4 086	4 086	530	3 794	3 398	396	12%	4 086
Vote 4 - Finance	-	30	619	-	30	18	12	70%	619
Vote 5 - Community Services	80 077	52 403	53 044	1 881	12 653	33 527	(20 874)	-62%	53 044
Vote 6 - Economic and Social Development & Tourism	-	5 625	1 620	52	402	1 350	(948)	-70%	1 620
Vote 7 - Infrastructure & Planning	16 268	1 100	3 800	38	566	2 583	(2 018)	-78%	3 800
Vote 8 - Protection Services	2 517	7 436	706	62	105	263	(158)	-60%	706
<b>Total Capital single-year expenditure</b>	<b>105 207</b>	<b>70 701</b>	<b>64 447</b>	<b>2 566</b>	<b>17 557</b>	<b>41 616</b>	<b>(24 059)</b>	<b>-58%</b>	<b>64 447</b>
<b>Total Capital Expenditure</b>	<b>105 207</b>	<b>194 237</b>	<b>174 748</b>	<b>11 620</b>	<b>69 733</b>	<b>122 086</b>	<b>(52 352)</b>	<b>-43%</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>533</b>	<b>5 280</b>	<b>6 227</b>	<b>(947)</b>	<b>-15%</b>	<b>7 472</b>
Executive and council	-	20	572	3	7	477	(470)	-99%	572
Finance and administration	-	6 311	6 900	530	5 273	5 750	(477)	-8%	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>3 312</b>	<b>20 361</b>	<b>31 502</b>	<b>(11 141)</b>	<b>-35%</b>	<b>54 084</b>
Community and social services	1 929	4 999	5 249	122	3 237	4 375	(1 137)	-26%	5 249
Sport and recreation	5 427	8 057	8 007	640	5 634	6 672	(1 038)	-16%	8 007
Public safety	2 517	9 186	6 556	62	105	5 464	(5 359)	-98%	6 556
Housing	34 180	35 467	34 271	2 488	11 384	14 992	(3 607)	-24%	34 271
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>12 023</b>	<b>18 821</b>	<b>14 551</b>	<b>2 564</b>	<b>9 336</b>	<b>12 126</b>	<b>(2 789)</b>	<b>-23%</b>	<b>14 551</b>
Planning and development	-	5 725	1 720	73	782	1 433	(652)	-45%	1 720
Road transport	12 023	13 096	12 831	2 491	8 554	10 692	(2 138)	-20%	12 831
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>42 786</b>	<b>111 375</b>	<b>98 642</b>	<b>5 211</b>	<b>34 757</b>	<b>72 231</b>	<b>(37 474)</b>	<b>-52%</b>	<b>98 642</b>
Energy sources	16 268	24 772	20 456	1 776	9 341	17 046	(7 706)	-45%	20 456
Water management	3 257	30 077	21 945	968	2 609	18 288	(15 679)	-86%	21 945
Waste water management	21 523	54 987	54 744	2 467	21 316	35 775	(14 459)	-40%	54 744
Waste management	1 739	1 540	1 497	-	1 492	1 123	369	33%	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>11 620</b>	<b>69 733</b>	<b>122 086</b>	<b>(52 352)</b>	<b>-43%</b>	<b>174 748</b>
<b>Funded by:</b>									
National Government	21 786	25 901	30 445	2 994	15 848	20 609	(4 761)	-23%	30 445
Provincial Government	42 481	36 067	35 628	2 488	11 449	24 496	(13 046)	-53%	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>5 482</b>	<b>27 297</b>	<b>45 104</b>	<b>(17 807)</b>	<b>-39%</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>3 289</b>	<b>13 002</b>	<b>37 993</b>	<b>(24 991)</b>	<b>-66%</b>	<b>53 624</b>
<b>Internally generated funds</b>	<b>17 369</b>	<b>63 519</b>	<b>54 952</b>	<b>2 849</b>	<b>29 435</b>	<b>38 989</b>	<b>(9 554)</b>	<b>-25%</b>	<b>54 952</b>
<b>Total Capital Funding</b>	<b>105 207</b>	<b>194 237</b>	<b>174 748</b>	<b>11 620</b>	<b>69 733</b>	<b>122 086</b>	<b>(52 352)</b>	<b>-43%</b>	<b>174 748</b>

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

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

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	250 277	489 014
Call investment deposits	380 514	-	-	328 652	-
Consumer debtors	63 126	78 188	68 994	78 551	68 994
Other debtors	53 220	49 845	53 645	41 157	53 645
Current portion of long-term receivables	10	10	10	7	10
Inventory	50 095	15 432	44 732	51 757	44 732
<b>Total current assets</b>	<b>641 418</b>	<b>523 717</b>	<b>656 395</b>	<b>750 402</b>	<b>656 395</b>
<b>Non current assets</b>					
Long-term receivables	20	10	10	17	10
Investments	44 595	50 546	50 546	49 455	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	3 430 566	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>3 601 583</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>4 351 985</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	40 077	40 046
Trade and other payables	118 879	87 052	103 958	100 306	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>206 384</b>	<b>214 102</b>
<b>Non current liabilities</b>					
Borrowing	408 658	423 677	423 677	378 908	423 677
Provisions	205 051	249 777	221 287	220 681	221 287
<b>Total non current liabilities</b>	<b>613 708</b>	<b>673 454</b>	<b>644 964</b>	<b>599 589</b>	<b>644 964</b>
<b>TOTAL LIABILITIES</b>	<b>834 288</b>	<b>888 605</b>	<b>859 066</b>	<b>805 973</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>3 546 012</b>	<b>3 483 283</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	3 439 499	3 349 887	3 479 983	3 542 749	3 479 983
Reserves	3 259	3 300	3 300	3 263	3 300
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3 442 758</b>	<b>3 353 187</b>	<b>3 483 283</b>	<b>3 546 012</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 - M10 April

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	15 520	186 901	186 915	(14)	0%	233 454
Service charges	589 413	609 686	620 473	56 549	544 606	544 605	1	0%	609 686
Other revenue	75 919	56 317	51 287	5 034	61 728	61 727	0	0%	56 317
Government - operating	126 343	130 566	118 186	2 841	116 569	116 569	-		114 217
Government - capital	69 724	61 968	66 072	2 994	17 935	17 935	-		73 841
Interest	33 308	24 701	32 906	5 395	31 343	31 343	-		24 701
Dividends							-		
<b>Payments</b>									
Suppliers and employees	(818 184)	(893 168)	(900 839)	(68 864)	(727 717)	(727 728)	(11)	0%	(876 820)
Finance charges	(46 129)	(47 834)	(47 834)	(4 525)	(27 046)	(27 046)	-		(47 834)
Transfers and Grants	(1 800)	(500)	(500)	(135)	(467)	(467)	-		(500)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>242 445</b>	<b>175 190</b>	<b>173 153</b>	<b>14 809</b>	<b>203 851</b>	<b>203 854</b>	<b>2</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	-	-	-	(0)	-	(0)	#DIV/0!	
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)	(483)	(4 860)	(4 860)	-		(7 124)
<b>Payments</b>									
Capital assets	(105 207)	(194 237)	(174 748)	(11 620)	(69 733)	(69 733)	-		(209 110)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(28 747)</b>	<b>(201 351)</b>	<b>(180 689)</b>	<b>(12 103)</b>	<b>(74 587)</b>	<b>(74 587)</b>	<b>0</b>	<b>0%</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	362	1 615	1 615	-		3 937
<b>Payments</b>									
Repayment of borrowing	(29 969)	(33 993)	(34 001)	(7 009)	(26 916)	(26 916)	-		(33 993)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>1 455</b>	<b>23 944</b>	<b>21 583</b>	<b>(6 647)</b>	<b>(25 301)</b>	<b>(25 301)</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>(3 942)</b>	<b>103 963</b>	<b>103 965</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		578 930	578 932			469 750

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 578.9million.

The municipality started the year with a positive cash balance of R474.9 million. The April closing balance is R578.9 million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

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	17 036	15 520		46 554	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	29 341	29 715		59 117	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	15 189	14 818		(17 463)	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	7 126	6 757		11 658	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	5 496	5 259		11 768	60 589	64 127	68 473	
Service charges - other																
Rental of facilities and equipment	367	385	633	334	284	277	303	262	304	37		469	3 655	3 865	4 124	
Interest earned - external investments	488	1 599	2 722	6 912	2 721	790	2 741	3 544	1 336	5 027		(6 878)	21 001	21 001	21 001	
Interest earned - outstanding debtors	321	302	321	325	334	349	374	393	376	367		236	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	2 613	2 639		(13 611)	12 173	14 268	16 489	
Licences and permits	199	214	220	201	217	193	282	208	205	228		280	2 447	2 593	2 749	
Agency services	359	432	376	432	462	349	471	374	402	421		(353)	3 726	3 970	4 187	
Transfer receipts - operating	40 678	864	873	1 155	1 354	34 473	1 653	2 895	29 782	2 841		13 997	130 566	167 058	162 087	
Other revenue	2 090	824	2 211	2 819	2 600	6 980	1 626	2 512	3 139	1 710		7 804	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>112 346</b>	<b>85 339</b>	<b>-</b>	<b>113 579</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	1 726	2 994		44 033	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	205	362		2 323	3 937	4 252	3 444	
Receipt of non-current debtors																
Receipt of non-current receivables	2	0	0	0	0	3	0	0	0	0		4	10	10	7	
Change in non-current investments	(682)	(565)	(133)	(407)	(379)	(949)	(195)	(556)	(511)	(483)		(2 264)	(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>113 766</b>	<b>88 212</b>	<b>-</b>	<b>211 674</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	27 252	28 068		37 110	354 654	375 944	407 956	
Remuneration of councillors	848	848	848	848	848	848	1 059	878	852	882		2 215	10 972	11 518	12 091	
Interest paid	94	582	969	2 846	1 009	12 355	1 152	1 647	1 867	4 525		20 788	47 834	50 433	52 064	
Bulk purchases - Electricity	4	28 766	29 687	17 445	17 985	17 346	17 931	17 761	15 897	17 233		58 535	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	2 733	2 505		28 612	57 602	89 068	74 195	
Contracted services	1 392	8 572	13 177	11 756	15 140	19 010	14 220	14 002	19 596	17 345		59 428	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	6	135				278	292	
General expenses	5 057	3 754	5 417	42 052	13 593	12 140	(40)	(2 458)	(24 184)	2 831		(20 447)	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>44 019</b>	<b>73 525</b>	<b>-</b>	<b>186 273</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	11 543	11 620		124 504	194 237	134 030	137 249	
Repayment of borrowing	1 459	1 050	949	6 626	1 360	4 808	1 515	1 129	1 011	7 009		7 077	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>56 573</b>	<b>92 154</b>	<b>-</b>	<b>317 854</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>57 193</b>	<b>(3 942)</b>	<b>-</b>	<b>(106 180)</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	582 871	578 930	578 930	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	582 871	578 930	578 930	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 - M10 April

Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	14 070	478	316	237	233	187	461	3 021	19 003	4 140		3 968
Trade and Other Receivables from Exchange Transactions - Electricity	1300	15 545	384	222	163	150	132	561	3 475	20 632	4 481		5 223
Receivables from Non-exchange Transactions - Property Rates	1400	20 621	452	285	245	193	337	879	2 450	25 462	4 104		5 894
Receivables from Exchange Transactions - Waste Water Management	1500	7 239	261	216	147	146	78	333	1 767	10 186	2 470		2 479
Receivables from Exchange Transactions - Waste Management	1600	5 631	161	108	92	81	66	294	1 334	7 769	1 868		2 075
Receivables from Exchange Transactions - Property Rental Debtors	1700	785	6	5	4	4	3	44	202	1 054	258		164
Interest on Arrear Debtor Accounts	1810	184	42	40	44	47	57	310	7 290	8 016	7 749		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	3 292	400	204	169	176	150	813	4 169	9 374	5 477		2 211
<b>Total By Income Source</b>	<b>2000</b>	<b>67 366</b>	<b>2 185</b>	<b>1 397</b>	<b>1 103</b>	<b>1 029</b>	<b>1 011</b>	<b>3 696</b>	<b>23 708</b>	<b>101 495</b>	<b>30 547</b>	<b>-</b>	<b>22 012</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>26 819</b>		<b>21 435</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	710	62	32	20	60	27	357	1 212	2 479	1 675		264
Commercial	2300	8 473	226	67	41	35	39	159	1 121	10 161	1 395		796
Households	2400	58 521	1 893	1 295	1 041	933	944	3 171	21 281	89 081	27 371		20 950
Other	2500	(339)	4	3	1	1	1	8	94	(226)	106		2
<b>Total By Customer Group</b>	<b>2600</b>	<b>67 366</b>	<b>2 185</b>	<b>1 397</b>	<b>1 103</b>	<b>1 029</b>	<b>1 011</b>	<b>3 696</b>	<b>23 708</b>	<b>101 495</b>	<b>30 547</b>	<b>-</b>	<b>22 012</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	7 555	NO VOTE for 2018/2019	26 671	34 226	22.07%
April	7 590	NO VOTE for 2018/2019	26 636	34 226	22.18%
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)
7590			6KL	7590	0	7590	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)
115	7475		50kWh	7590	0	7590	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	67 366 052	2 184 660	1 397 235	1 102 904	1 029 345	#####	3 695 680	23 708 190	101 495 126	34 129 074	30 547 179
March	68 729 609	2 251 540	1 378 819	1 135 900	1 180 832	756 888	3 572 160	23 411 090	102 416 839	33 687 230	30 056 870
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 30/04/2019 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	1 673 847	1 098 105	562 340	13 401
WCED 2251	477 679	477 679	0	0
OTHER 2210+2255	16 693	16 693	0	0
HEALTH 2252	119 489	106 765	11 797	927
TPW 2256	110 456	-58 830	164 307	4 980
HOUSING 2253+2215	18 596	18 566	0	29
OTHER MUNICIPALITIES 2276	62 230	62 230	0	0
<b>TOTAL OUTSTANDING</b>	<b>2 478 988</b>	<b>1 721 207</b>	<b>738 444</b>	<b>19 337</b>

## Creditors' analysis

### Supporting Table SC4

#### WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2018/19									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	1 903									1 903	-
Bulk Water	0200										-	-
PAYE deductions	0300	3 746									3 746	3 457
VAT (output less input)	0400										-	-
Pensions / Retirement deductions	0500										-	-
Loan repayments	0600										-	-
Trade Creditors	0700	2 415									2 415	1 168
Auditor General	0800										-	-
Other	0900										-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>8 064</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 064</b>	<b>4 625</b>

# 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							
<b>Municipality</b>								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	9		16 762	125	16 895
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	(24)		29 281	260	29 517
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	83		2 929	30	3 042
ABSA 9284200168	DEP PLUS	DEP PLUS		133	6.5%	24 059		24 192
ABSA 9295906141	DEP PLUS	DEP PLUS		133	6.5%	24 059		24 192
ABSA 9331734880	DEP PLUS	DEP PLUS		52	6.0%	10 269	(54)	10 267
Nedbank 03/7881534451 ref: 7962882	182 days	FIXED DEP	29/04/2019	4 213	8.5%	100 000	(104 213)	-
Nedbank 03/7881534451 ref: 8037338	181 days	FIXED DEP	29/05/2019		8.6%	100 000		100 000
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>4 601</b>		<b>477 359</b>	<b>(103 853)</b>	<b>378 107</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 - M10 April

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>88 073</b>	<b>99 544</b>	<b>99 544</b>	<b>-</b>	<b>99 544</b>	<b>99 544</b>	<b>-</b>		<b>99 544</b>
Local Government Equitable Share	84 223	96 068	96 068		96 068	96 068	-		96 068
Finance Management	1 550	1 550	1 550		1 550	1 550			1 550
EPWP Incentive	2 300	1 926	1 926		1 926	1 926			1 926
<b>Provincial Government:</b>	<b>38 766</b>	<b>30 731</b>	<b>12 429</b>	<b>7 734</b>	<b>18 428</b>	<b>18 428</b>	<b>-</b>		<b>12 429</b>
Human Settlements Development Grant	31 171	23 633	5 133	7 734	11 132	11 132	-		5 133
Library Services Grant	7 006	6 147	6 147		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
Western Cape Financial Management Support Grant		280	280		280	280			280
Local Government Internship Grant	66		72		72	72			72
Greenest Municipality Competition	70								
Municipal Service Delivery & Capacity Building Grant			200		200	200			200
Thusong Service Centre		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>7 734</b>	<b>117 972</b>	<b>117 972</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>8 469</b>	<b>25 901</b>	<b>25 901</b>	<b>-</b>		<b>25 901</b>
Municipal Infrastructure Grant (MIG)	22 330	21 639	21 639	8 469	21 639	21 639	-		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>19 043</b>	<b>28 651</b>	<b>28 651</b>	<b>-</b>		<b>38 567</b>
Human Settlements Development Grant	36 661	35 467	33 967	15 043	24 051	24 051	-		33 967
Public Transport Non-Motorised Infrastructure Grant	4 000								
Library Services Grant		600	600		600	600			600
Resourcing Funding for Est & Support of a K9 Unit			4 000	4 000	4 000	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>27 512</b>	<b>54 552</b>	<b>54 552</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>35 246</b>	<b>172 524</b>	<b>172 524</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 - M10 April

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>197</b>	<b>1 965</b>	<b>1 965</b>	<b>-</b>		<b>3 476</b>
Local Government Equitable Share							-		
Finance Management	1 550	1 550	1 550	68	675	675	-		1 550
EPWP Incentive	2 300	1 926	1 926	129	1 291	1 291	-		1 926
<b>Provincial Government:</b>	<b>28 348</b>	<b>31 022</b>	<b>18 642</b>	<b>148</b>	<b>8 746</b>	<b>8 746</b>	<b>-</b>		<b>18 642</b>
Human Settlements Development Grant	21 645	23 633	10 856		2 507	2 507	-		10 856
Library Services Grant	6 306	6 147	6 147	122	6 147	6 147			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	7	71	71			122
Greenest Municipality Competition	120								
Municipal Service Delivery & Capacity Building Grant			200						200
Resourcing Funding for Establish & Support of a K9 Unit			200	9	9	9			200
Thusong Service Centre		100	100	9	11	11	-		100
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>33</b>	<b>33</b>	<b>-</b>		<b>-</b>
Spaces for Sports				9	33	33	-		
<b>Total operating expenditure of Transfers and Grants:</b>	<b>32 198</b>	<b>34 498</b>	<b>22 118</b>	<b>353</b>	<b>10 745</b>	<b>10 745</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>2 994</b>	<b>15 848</b>	<b>15 848</b>	<b>-</b>		<b>30 445</b>
Municipal Infrastructure Grant (MIG)	17 786	21 639	26 183	2 954	15 018	15 018	-		26 183
Integrated National Electrification Programme	4 000	4 262	4 262	40	830	830	-		4 262
<b>Provincial Government:</b>	<b>42 462</b>	<b>36 067</b>	<b>35 628</b>	<b>2 488</b>	<b>11 449</b>	<b>11 449</b>	<b>-</b>		<b>35 628</b>
Human Settlements Development Grant	34 180	35 467	34 108	2 488	11 384	11 384	-		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>5 482</b>	<b>27 297</b>	<b>27 297</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>5 835</b>	<b>38 042</b>	<b>38 042</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 - M10 April</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>1 694</b>	<b>2 849</b>	<b>62.7%</b>
Municipal Infrastructure Grant (MIG)	4 544		1 694	2 849	62.7%
<b>Provincial Government:</b>	<b>4 629</b>	<b>1 554</b>	<b>3 766</b>	<b>863</b>	<b>18.7%</b>
Human Settlements Development Grant	3 710	1 554	3 710	-	
Public Transport Non-Motorised Infrastructure Grant	390		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>1 554</b>	<b>5 460</b>	<b>3 713</b>	<b>40.5%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	<b>11 617</b>	<b>1 554</b>	<b>6 518</b>	<b>5 099</b>	<b>43.9%</b>

## 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	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	790	7 836	8 218	(382)	-5%	9 862
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Motor Vehicle Allowance							-		
Cellphone Allowance	1 081	1 110	1 110	93	921	925	(4)	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>882</b>	<b>8 758</b>	<b>9 144</b>	<b>(386)</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	946	9 186	9 128	58	1%	10 954
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Overtime							-		
Performance Bonus	103	210	210	187	187	187	-		210
Motor Vehicle Allowance							-		
Cellphone Allowance	187	194	194	16	156	161	(6)	-4%	194
Housing Allowances							-		
Other benefits and allowances				0	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>1 149</b>	<b>9 536</b>	<b>9 484</b>	<b>52</b>	<b>1%</b>	<b>11 358</b>
<b><u>Other Municipal Staff</u></b>									
Basic Salaries and Wages	206 677	225 106	222 354	17 691	193 132	193 315	(183)	0%	222 354
Pension and UIF Contributions	33 240	39 574	36 976	3 063	30 416	30 434	(19)	0%	36 976
Medical Aid Contributions	11 195	13 679	12 091	1 020	9 969	9 989	(20)	0%	12 091
Overtime	18 388	23 606	30 672	2 010	19 076	19 111	(34)	0%	30 672
Performance Bonus				-		-	-		
Motor Vehicle Allowance	7 850	8 203	8 203	943	9 559	9 564	(5)	0%	8 203
Cellphone Allowance	2 013	2 049	2 049	158	1 570	1 576	(6)	0%	2 049
Housing Allowances	5 482	2 542	2 542	195	1 961	1 965	(4)	0%	2 542
Other benefits and allowances	14 069	26 983	29 329	1 371	12 629	12 633	(4)	0%	29 329
Payments in lieu of leave	772	1 062	1 162	97	968	968	-		1 162
Long service awards	6 054	1 946	2 612	218	2 176	2 176	0	0%	2 612
Post-retirement benefit obligations	(19 984)	10 916	14 766	1 182	11 818	11 818	-		14 766
<b>Sub Total - Other Municipal Staff</b>	<b>285 757</b>	<b>355 667</b>	<b>362 756</b>	<b>27 946</b>	<b>293 274</b>	<b>293 549</b>	<b>(275)</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>29 978</b>	<b>311 567</b>	<b>312 176</b>	<b>(609)</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>29 096</b>	<b>302 809</b>	<b>303 032</b>	<b>(223)</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 - M10 April						
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%	3.1%	5.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	18.2%	35.3%	30.7%	18.6%	30.7%
<b>Safety of Capital</b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	16.3%	16.4%	16.3%	14.5%	16.3%
Gearing	Long Term Borrowing/ Funds & Reserves	12540.1%	12838.7%	12838.7%	11612.8%	12838.7%
<b>Liquidity</b>						
Current Ratio	Current assets/current liabilities	290.8%	243.4%	306.6%	363.6%	306.6%
Liquidity Ratio	Monetary Assets/Current Liabilities	215.3%	176.7%	228.4%	280.5%	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%	12.7%	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%	32.2%	34.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	14.9%	20.8%	21.4%	17.8%	20.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	16.8%	16.5%	16.4%	2.9%	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 - M10 April

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	11 543	58 113	102 219	44 106	43.1%	30%
April	2 780	19 866	19 866	11 620	69 733	122 086	52 352	42.9%	36%
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>69 733</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	Stanford	Ward 11	WWTW UPGRADE - STANFORD	16 177 218	16 177 218	9 085 561	Both civils and mechanical / electrical contracts have been awarded. Contractors on site.	Construction stage. Amendment of contracts currently in progress to include additional work for further improvement of the treatment process.	The proposed amendment of the M&E contract is delayed by a tax clearance issue between the contractor and SARS	Communication between SCM and the contractor
2	Blompark	Ward 02	BLOMPARK PROJECT	16 313 461	13 496 040	9 329 523	Contractor established on site on 17 September 2018.	Progress is estimated at 82%	None	Not applicable
3	Masakhane	Ward 01	MASAKHANE	8 449 062	8 449 062	0	Contractor established on site during February 2019	Construction stage	None	Not applicable
4	Hermanus	Ward 04	UPGRADE HERMANUS WELL FIELDS PHASE 1	7 000 000	7 000 000	0	Agreed to use transversal contract of Province.	BAC and MM approved transversal contract award on 26/03/2019. Quote under the transversal contract for the Overstrand work package was subsequently awarded. Site handover will take place on 6 May 2019.	Province and SCM took longer than anticipated with tender evaluation; DEADP withdrawn the shortened EIA process for drought relief projects.	Contract will be managed to ensure high production rate as far as practically possible.
5	Hermanus	Ward 03	HERMANUS: MV & LV UPGRADE/RE	10 150 000	6 278 500	3 447 749	Site handover took place on 26 February 2019. Contractor on site. Project program on track.	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.
6	Stanford	Ward 11	STANFORD IRDP	5 517 519	5 517 519	0	Funding Approval received at end of April 2019	Contracts to be finalised with Department of Human Settlements.		
7	Hermanus	Ward 03	HERMANUS SPORTS COMPLEX PROJECT	5 017 184	5 017 184	5 017 184	Contractor busy with final construction.	Nearing completion.	Limited funding entailed that project had to be amended.	Private funding are busy being sourced.
8	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENT	10 000 000	5 000 000	721 438	Contract awarded on 15/02/2019. An appeal was received and attended to by the Appeals Committee. Appeal has been dealt with and appointed contractor can continue.	Contract initiation meeting to be held on 9 April 2019. Still awaiting final contractual documentation from the contractor before work may commence on site.	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.	Challenges were resolved. Close liaison with the contractor will be done in an attempt to recover from time losses.
9	Overstrand	Overstrand	VEHICLES-PUBLIC SAFETY	3 200 000	4 320 602	0	Chassis is delivered at body builders, to be build as per the specifications	Construction	There were a delay in the delivery with the chassis.	
10	Hermanus/Zwelihle	Ward 04,05,06	ELECTRIFICATION OF LOW COST HOUSING AREAS (INEP)	4 262 000	4 262 000	829 751	Site handover took place on 26 February 2019. Contractor on site. Project program on track.	Tender awarded on 25 January 2019. Site handover was done on 26 February 2019 after appeal period.	Due to the civil contractor program, the project will be completed in the next financial year.	Funding for the 2018/19 financial year will be spend by end June 2019.
<b>Totals</b>				<b>86 086 444</b>	<b>75 518 125</b>	<b>28 431 207</b>				

## Supporting Table SC13a

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

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>7 702</b>	<b>38 739</b>	<b>70 169</b>	31 430	44.8%	<b>99 051</b>
Roads Infrastructure	10 003	12 506	12 241	2 491	8 554	10 200	1 646	16.1%	12 241
<i>Roads</i>	10 003	12 506	12 241	2 491	8 554	10 200	1 646	16.1%	12 241
Storm water Infrastructure	255	11 723	14 136	565	2 924	9 994	7 070	70.7%	14 136
<i>Storm water Conveyance</i>	255	11 723	14 136	565	2 924	9 994	7 070	70.7%	14 136
Electrical Infrastructure	15 449	22 772	18 456	1 776	8 926	15 380	6 454	42.0%	18 456
<i>MV Substations</i>		5 622	5 622	1 657	4 532	4 685	153	3.3%	5 622
<i>MV Networks</i>	15 449	17 150	12 834	120	4 394	10 695	6 301	58.9%	12 834
Water Supply Infrastructure	627	30 077	21 945	968	2 609	9 731	7 123	73.2%	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	968	1 402	3 378	1 976	58.5%	4 054
Sanitation Infrastructure	-	34 973	30 777	1 902	15 694	23 741	8 047	33.9%	30 777
<i>Pump Station</i>		1 925	1 925	833	1 999	1 604	(394)	-24.6%	1 925
<i>Reticulation</i>		435	435		48	290	242	83.4%	435
<i>Waste Water Treatment Works</i>		21 062	18 406	945	10 656	14 339	3 683	25.7%	18 406
<i>Outfall Sewers</i>		11 550	10 010	124	2 992	7 508	4 516	60.2%	10 010
Solid Waste Infrastructure	105	-	1 497	-	32	1 123	1 090	97.1%	1 497
<b>Community Assets</b>	<b>8 656</b>	<b>24 037</b>	<b>17 602</b>	<b>749</b>	<b>8 346</b>	<b>11 872</b>	3 527	29.7%	<b>17 602</b>
Community Facilities	3 229	16 380	9 995	109	2 981	5 533	2 552	46.1%	9 995
<i>Halls</i>	437	3 664	3 385	52	652	2 821	2 169	76.9%	3 385
<i>Crèches</i>	100	245	245	4	94	204	111	54.2%	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	53	2 024	1 517	(507)	-33.4%	1 820
Sport and Recreation Facilities	5 427	7 657	7 607	640	5 364	6 339	975	15.4%	7 607
<i>Outdoor Facilities</i>	5 427	7 657	7 607	640	5 364	6 339	975	15.4%	7 607
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>38 552</b>	<b>36 888</b>	<b>36 281</b>	<b>2 488</b>	<b>11 484</b>	<b>23 321</b>	11 837	50.8%	<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	2 488	11 384	22 847	11 463	50.2%	34 271
<i>Social Housing</i>	34 180	35 467	34 271	2 488	11 384	22 847	11 463	50.2%	34 271
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	<b>1 593</b>	<b>4 136</b>	<b>4 136</b>	<b>530</b>	<b>3 757</b>	<b>3 447</b>	(310)	-9.0%	<b>4 136</b>
Computer Equipment	1 593	4 136	4 136	530	3 757	3 447	(310)	-9.0%	4 136
<b>Furniture and Office Equipment</b>	<b>205</b>	<b>215</b>	<b>215</b>	<b>151</b>	<b>159</b>	<b>179</b>	20	11.4%	<b>215</b>
Furniture and Office Equipment	205	215	215	151	159	179	20	11.4%	215
<b>Machinery and Equipment</b>	<b>119</b>	<b>1 566</b>	<b>1 566</b>	-	<b>462</b>	<b>1 175</b>	712	60.6%	<b>1 566</b>
Machinery and Equipment	119	1 566	1 566		462	1 175	712	60.6%	1 566
<b>Transport Assets</b>	-	<b>15 345</b>	<b>15 897</b>	-	<b>6 786</b>	<b>11 923</b>	5 137	43.1%	<b>15 897</b>
Transport Assets		15 345	15 897		6 786	11 923	5 137	43.1%	15 897
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>75 563</b>	<b>194 237</b>	<b>174 748</b>	<b>11 620</b>	<b>69 733</b>	<b>122 086</b>	52 352	42.9%	<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 - M10 April

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 - M10 April

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>12 235</b>	<b>111 363</b>	<b>127 569</b>	<b>16 205</b>	<b>12.7%</b>	<b>153 082</b>
Roads Infrastructure	53 229	63 374	63 890	6 189	45 196	53 242	8 046	15.1%	63 890
<i>Roads</i>	53 229	63 374	63 890	6 189	45 196	53 242	8 046	15.1%	63 890
Storm water Infrastructure	6 017	6 786	6 786	644	4 479	5 655	1 176	20.8%	6 786
<i>Drainage Collection</i>							-		
<i>Storm water Conveyance</i>	6 017	6 786	6 786	644	4 479	5 655	1 176	20.8%	6 786
Electrical Infrastructure	17 645	23 747	23 747	1 273	17 861	19 789	1 929	9.7%	23 747
<i>HV Transmission Conductors</i>	17 645	23 747	23 747	1 273	17 861	19 789	1 929	9.7%	23 747
Water Supply Infrastructure	15 014	19 104	19 104	1 867	14 885	15 920	1 035	6.5%	19 104
<i>Water Treatment Works</i>	15 014	19 104	19 104	1 867	14 885	15 920	1 035	6.5%	19 104
Sanitation Infrastructure	13 051	13 642	15 442	1 094	12 251	12 869	618	4.8%	15 442
<i>Waste Water Treatment Works</i>	13 051	13 642	15 442	1 094	12 251	12 869	618	4.8%	15 442
Solid Waste Infrastructure	12 946	23 038	24 113	1 168	16 692	20 094	3 402	16.9%	24 113
<i>Landfill Sites</i>							-		
<i>Waste Transfer Stations</i>	12 946	23 038	24 113	1 168	16 692	20 094	3 402	16.9%	24 113
<b>Community Assets</b>	<b>12 289</b>	<b>41 017</b>	<b>41 387</b>	<b>3 410</b>	<b>32 431</b>	<b>34 489</b>	<b>2 058</b>	<b>6.0%</b>	<b>41 387</b>
Community Facilities	12 289	27 714	28 033	2 237	22 009	23 361	1 352	5.8%	28 033
<i>Halls</i>		3 712	4 031	388	3 239	3 359	120	3.6%	4 031
<i>Libraries</i>		24	24	1	22	20	(3)	-14.0%	24
<i>Cemeteries/Crematoria</i>		842	842	53	637	702	64	9.2%	842
<i>Public Open Space</i>	12 289	23 136	23 136	1 795	18 110	19 280	1 170	6.1%	23 136
Sport and Recreation Facilities	-	13 304	13 354	1 172	10 422	11 128	706	6.3%	13 354
<i>Outdoor Facilities</i>		13 304	13 354	1 172	10 422	11 128	706	6.3%	13 354
<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>-</b>	<b>12 497</b>	<b>12 597</b>	<b>(1 858)</b>	<b>6 386</b>	<b>10 497</b>	<b>4 111</b>	<b>39.2%</b>	<b>12 597</b>
Operational Buildings	-	12 497	12 597	(1 858)	6 386	10 497	4 111	39.2%	12 597
<i>Municipal Offices</i>		12 497	12 597	(1 858)	6 386	10 497	4 111	39.2%	12 597
<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>5 207</b>	<b>5 387</b>	<b>5 387</b>	<b>1 104</b>	<b>3 254</b>	<b>4 489</b>	<b>1 234</b>	<b>27.5%</b>	<b>5 387</b>
Computer Equipment	5 207	5 387	5 387	1 104	3 254	4 489	1 234	27.5%	5 387
<b>Furniture and Office Equipment</b>	<b>17 919</b>	<b>16 622</b>	<b>19 507</b>	<b>487</b>	<b>13 998</b>	<b>16 256</b>	<b>2 258</b>	<b>13.9%</b>	<b>19 507</b>
Furniture and Office Equipment	17 919	16 622	19 507	487	13 998	16 256	2 258	13.9%	19 507
<b>Machinery and Equipment</b>	<b>6 719</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transport Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Anir</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Repairs and Maintenance Expenditure</b>	<b>160 036</b>	<b>225 212</b>	<b>231 959</b>	<b>15 378</b>	<b>167 432</b>	<b>193 299</b>	<b>25 867</b>	<b>13.4%</b>	<b>231 959</b>

## Supporting Table SC13d

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

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>93 702</b>	<b>93 702</b>	-		<b>112 443</b>
Roads Infrastructure	32 761	32 858	32 858	2 738	27 382	27 382	-		32 858
<i>Roads</i>	32 761	32 858	32 858	2 738	27 382	27 382	-		32 858
Storm water Infrastructure	5 822	5 912	5 912	493	4 927	4 927	-		5 912
<i>Storm water Conveyance</i>	5 822	5 912	5 912	493	4 927	4 927	-		5 912
Electrical Infrastructure	24 862	25 149	25 149	2 096	20 958	20 958	-		25 149
<i>HV Transmission Conductors</i>	24 862	25 149	25 149	2 096	20 958	20 958	-		25 149
Water Supply Infrastructure	27 417	27 462	27 462	2 288	22 885	22 885	-		27 462
<i>Water Treatment Works</i>	27 417	27 462	27 462	2 288	22 885	22 885	-		27 462
<i>Distribution</i>							-		
Sanitation Infrastructure	16 353	16 299	16 299	1 358	13 583	13 583	-		16 299
<i>Reticulation</i>	16 353	16 299	16 299	1 358	13 583	13 583	-		16 299
<i>Waste Water Treatment Works</i>							-		
Solid Waste Infrastructure	4 747	4 763	4 763	397	3 969	3 969	-		4 763
<i>Waste Transfer Stations</i>	4 747	4 763	4 763	397	3 969	3 969	-		4 763
<b>Community Assets</b>	<b>-</b>	<b>3 029</b>	<b>3 029</b>	<b>252</b>	<b>2 524</b>	<b>2 524</b>	-		<b>3 029</b>
Community Facilities	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	3 029	3 029	252	2 524	2 524	-		3 029
<i>Outdoor Facilities</i>		3 029	3 029	252	2 524	2 524	-		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>7 348</b>	<b>7 348</b>	-		<b>8 818</b>
Operational Buildings	11 861	8 818	8 818	735	7 348	7 348	-		8 818
<i>Municipal Offices</i>	11 861	8 818	8 818	735	7 348	7 348	-		8 818
<b>Intangible Assets</b>	<b>659</b>	<b>653</b>	<b>653</b>	<b>54</b>	<b>544</b>	<b>544</b>	-		<b>653</b>
Licences and Rights	659	653	653	54	544	544	-		653
<i>Computer Software and Applications</i>	659	653	653	54	544	544	-		653
<b>Computer Equipment</b>	<b>-</b>	<b>1 347</b>	<b>1 347</b>	<b>112</b>	<b>1 122</b>	<b>1 122</b>	-		<b>1 347</b>
Computer Equipment		1 347	1 347	112	1 122	1 122	-		1 347
<b>Furniture and Office Equipment</b>	<b>2 006</b>	<b>609</b>	<b>609</b>	<b>51</b>	<b>508</b>	<b>508</b>	-		<b>609</b>
Furniture and Office Equipment	2 006	609	609	51	508	508	-		609
<b>Machinery and Equipment</b>	<b>724</b>	<b>687</b>	<b>687</b>	<b>57</b>	<b>572</b>	<b>572</b>	-		<b>687</b>
Machinery and Equipment	724	687	687	57	572	572	-		687
<b>Transport Assets</b>	<b>2 823</b>	<b>2 777</b>	<b>2 777</b>	<b>231</b>	<b>2 314</b>	<b>2 314</b>	-		<b>2 777</b>
Transport Assets	2 823	2 777	2 777	231	2 314	2 314	-		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>108 635</b>	<b>108 635</b>	-		<b>130 362</b>

## Supporting Table SC13e

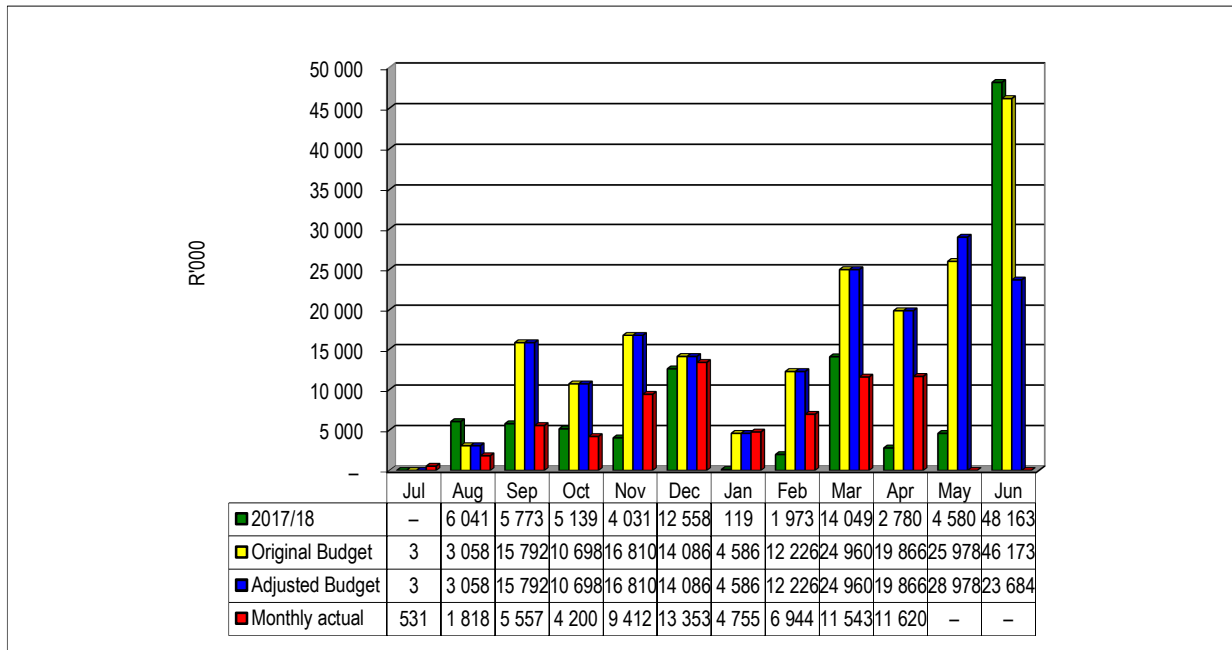
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10 April

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>	-	-	-	-	-	-	-	-	-

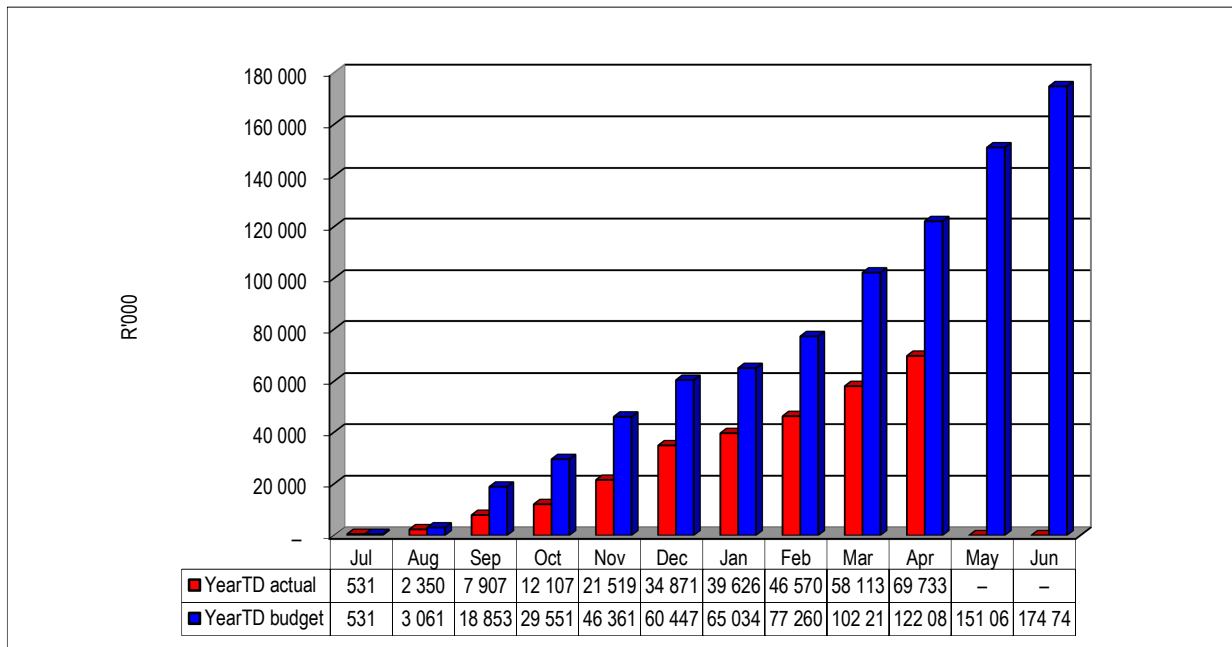
## Other supporting documentation

### Section 71 charts

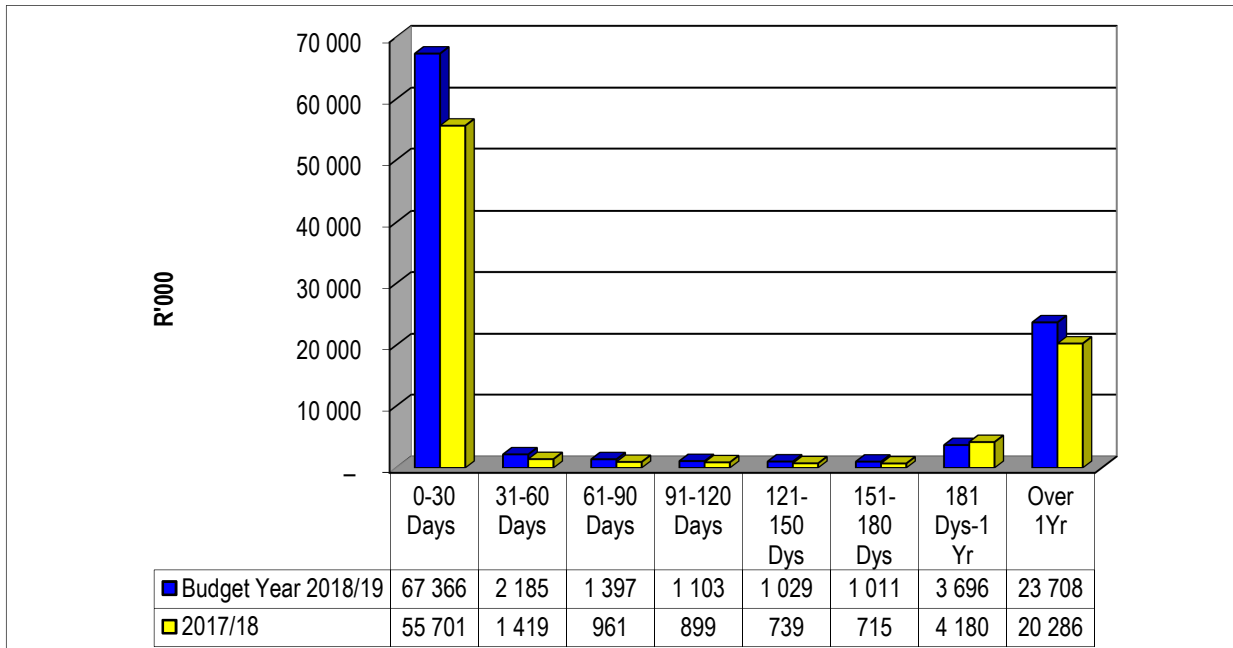
#### Capital expenditure monthly trend - actual vs target



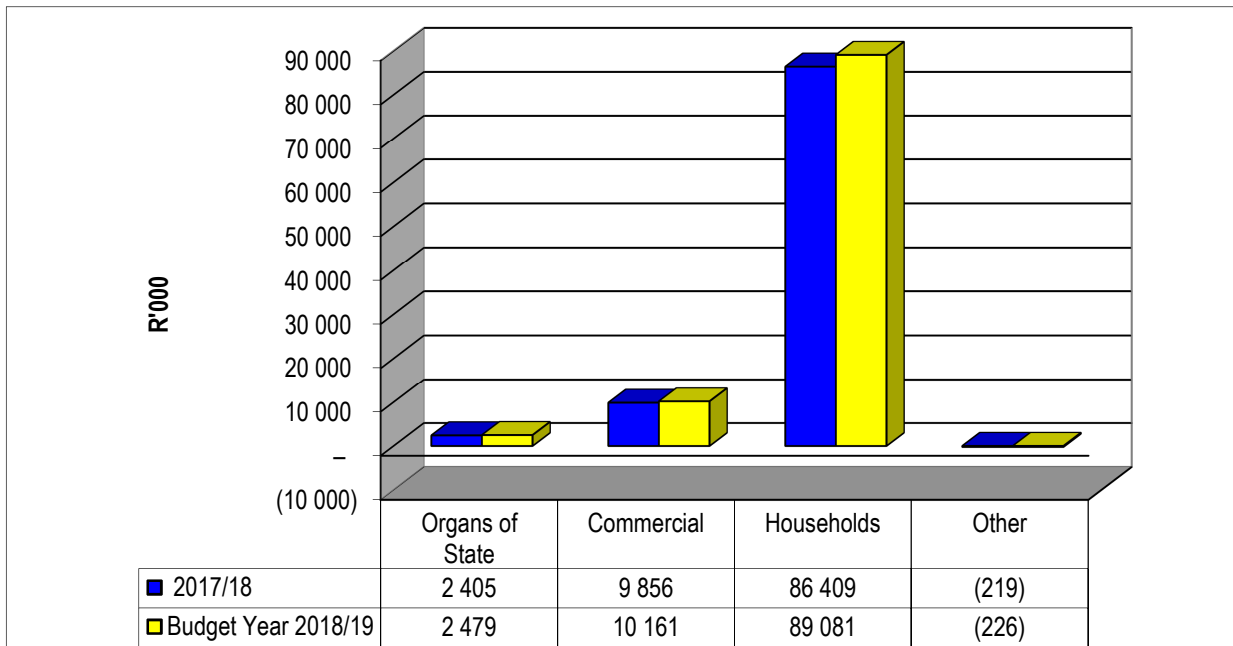
#### Capital expenditure – YTD actual vs YTD trend



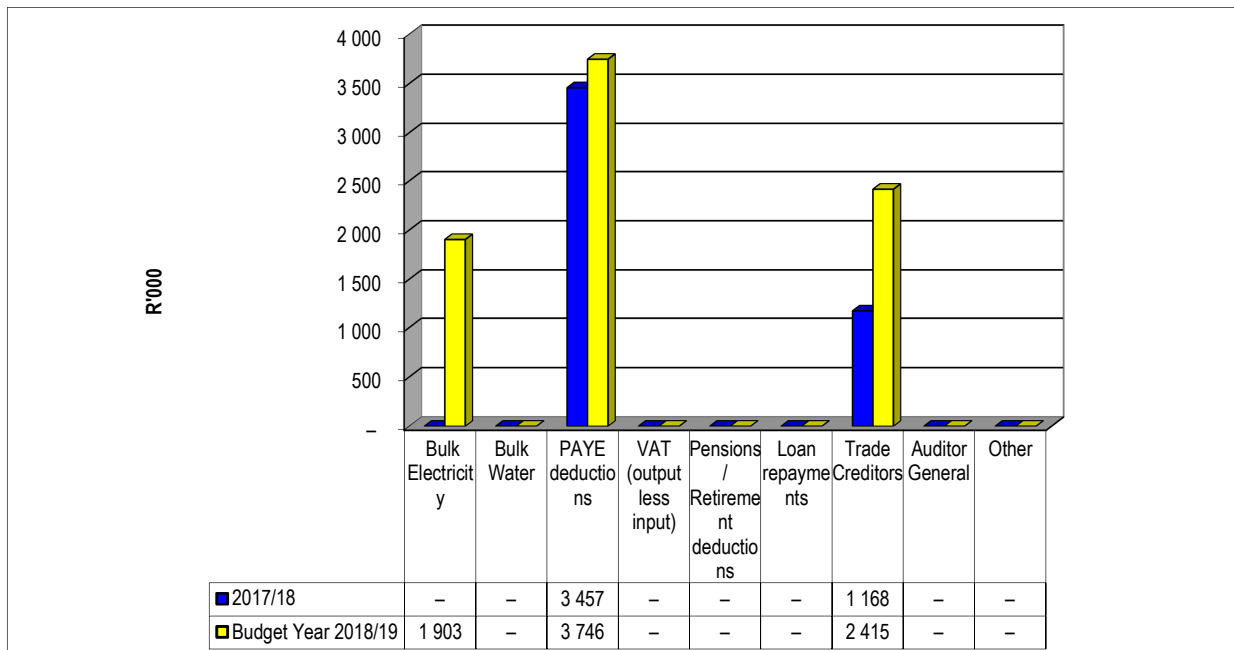
### Debtors Age Analysis



### 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 **April 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: 16.5.2019