

Munisipaliteit • U-Mosipala • Municipality

OVERSTRAND



Good
Governance



Basic Service
Delivery



Optimization
of financial
resources



Safe
and
Healthy
Environment



Social
upliftment
and
economic
development



OVERSTRAND MUNICIPALITY

MONTHLY BUDGET STATEMENT

JUNE 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.



We belong



We care



We serve

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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

It should be noted that all information contained in this report reflects the preliminary outcome for 2018/2019. Certain year end transactions still have to be processed, which could influence the final outcome. The final figures will be available after the completion of the Annual Financial Statements for audit.

Revenue by Source

The Year-to-Date actual operating revenue is 103% of the budgeted revenue for 2018/2019. Revenue from Electricity which is the largest source of revenue reflects R14.2m above the projected budgeted revenue. Water and Sewerage services reflects R3,8m and R1,6m above the projected budgeted revenue.

Borrowings

The balance of borrowings amounts to R462.6m at the end of June 2019.

Operating expenditure by vote & type

The Year-to-date actual Operating expenditure is 95.4% of the budgeted expenditure for 2018/2019. The Bulk purchases are directly informed by the purchase of electricity from Eskom and the increased expenditure is in line with the increased revenue. Cost saving efficiencies have been achieved and it includes preliminary savings on the salary budget reflected at R12,5m and R21,7m on contracted services as well as R5,7m on other materials and R9,1m on other expenditure. These savings are the result of practising financial discipline and adhering to cost containment measures.

Capital expenditure

The YTD Capital expenditure amounts to R148.2m or 84.79% of the adjusted budget of R174.8m. A roll over application for Resourcing Funding for Establishment & Support of a K9 Unit will be submitted to PT by the end of August 2019 for unspent grant funding relating to a capital project. An amount of R61 038 005 was identified as roll over projects to the 2019/2020 financial year.

Allocations received (National & Provincial Grants)

No Grants received during June 2019.

Spending on Grants

Spending on grants amounts to R37.1m for June 2019, which includes FMG, EPWP, Provincial Library Grant, LG Internship Graduate Grant, Housing, Thusong Service Centre, K9 Unit, MSDCBG, Main Road Subsidy, Public Transport Non-Motorised Grant, Infrastructure INEP and MIG.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M12 June

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Total	2.97%		
Interest earned - external investments	43.03%	More cash available for investing.	
Expenditure By Type			
Total	-4.58%	Not Material	
Capital Expenditure			
Total	-15.21%	Capital Spending = 84.79%	
Financial Position			
In order			
Cash Flow			
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 - M12 June

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									
Financial Performance									
Property rates	214 845	234 998	234 998	19 231	233 274	234 998	(1 724)	-1%	234 998
Service charges	590 194	613 718	624 718	53 390	645 147	624 718	20 429	3%	624 718
Investment revenue	30 285	21 001	29 201	8 389	41 767	29 201	12 566	43%	29 201
Transfers and subsidies	116 421	130 566	118 186	7 043	119 585	118 186	1 399	1%	118 186
Other own revenue	121 494	79 944	76 194	6 779	75 706	76 194	(488)	-1%	76 194
Total Revenue (excluding capital transfers and contributions)	1 073 241	1 080 228	1 083 298	94 832	1 115 480	1 083 298	32 182	3%	1 083 298
Employee costs	296 536	367 024	374 114	29 958	361 985	374 114	(12 128)	-3%	374 114
Remuneration of Councillors	10 138	10 972	10 972	908	10 573	10 972	(399)	-4%	10 972
Depreciation & asset impairment	134 400	130 362	130 362	10 862	130 362	130 362	0	0%	130 362
Finance charges	46 129	47 834	47 834	11 736	39 964	47 834	(7 870)	-16%	47 834
Materials and bulk purchases	263 898	296 190	290 619	54 293	288 953	290 619	(1 667)	-1%	290 619
Transfers and subsidies	1 800	500	500	4	475	500	(25)	-5%	500
Other expenditure	240 552	281 361	300 074	43 286	269 262	300 074	(30 812)	-10%	300 074
Total Expenditure	993 453	1 134 245	1 154 476	151 046	1 101 575	1 154 476	(52 901)	-5%	1 154 476
Surplus/(Deficit)	79 788	(54 017)	(71 179)	(56 214)	13 904	(71 179)	85 083	-120%	(71 179)
Transfers and subsidies - capital (monetary)	64 248	61 968	66 072	29 950	66 060	66 072	(13)	-0%	66 072
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	144 036	7 951	(5 106)	(26 264)	79 964	(5 106)	85 070	-1666%	(5 106)
Surplus/ (Deficit) for the year	144 036	7 951	(5 106)	(26 264)	79 964	(5 106)	85 070	-1666%	(5 106)
Capital expenditure & funds sources									
Capital expenditure	105 207	194 237	174 748	62 601	148 161	174 748	(26 587)	-15%	174 748
Capital transfers recognised	64 267	62 068	66 072	29 950	66 060	66 072	(13)	-0%	66 072
Public contributions & donations	4 372	-	100	-	-	100	(100)	-100%	100
Borrowing	19 199	68 650	53 624	19 610	36 725	53 624	(16 898)	-32%	53 624
Internally generated funds	17 369	63 519	54 952	13 040	45 376	54 952	(9 576)	-17%	54 952
Total sources of capital funds	105 207	194 237	174 748	62 601	148 161	174 748	(26 587)	-15%	174 748
Financial position									
Total current assets	641 418	523 717	656 395		714 915				656 395
Total non current assets	3 635 627	3 718 075	3 685 955		3 659 343				3 685 955
Total current liabilities	220 580	215 151	214 102		205 135				214 102
Total non current liabilities	613 708	673 454	644 964		645 090				644 964
Community wealth/Equity	3 442 758	3 353 187	3 483 283		3 524 034				3 483 283
Cash flows									
Net cash from (used) operating	242 445	175 190	173 153	(22 114)	190 191	173 153	(17 038)	-10%	187 063
Net cash from (used) investing	(28 747)	(201 351)	(180 689)	(63 272)	(154 079)	(180 689)	(26 610)	15%	(216 224)
Net cash from (used) financing	1 455	23 944	21 583	49 045	22 109	21 583	(526)	-2%	23 944
Cash/cash equivalents at the month/year end	474 967	380 242	489 014	-	533 188	489 014	(44 173)	-9%	469 750
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	63 695	2 171	1 806	1 255	1 099	935	4 132	24 496	99 589
Creditors Age Analysis									
Total Creditors	48 524	-	-	-	-	-	-	-	48 524

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

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									
Revenue - Functional									
<i>Governance and administration</i>	330 663	296 029	393 124	29 672	403 323	393 124	10 200	3%	393 124
Executive and council	21 599	25 110	40 532	17	39 892	40 532	(640)	-2%	40 532
Finance and administration	258 247	270 868	352 470	29 647	363 345	352 470	10 876	3%	352 470
Internal audit	50 817	51	122	8	86	122	(36)	-29%	122
<i>Community and public safety</i>	109 158	81 447	69 312	25 562	71 217	69 312	1 905	3%	69 312
Community and social services	4 149	7 413	8 142	1 021	8 059	8 142	(83)	-1%	8 142
Sport and recreation	8 218	13 000	12 200	1 262	12 888	12 200	688	6%	12 200
Public safety	40 605	1 272	3 344	160	2 818	3 344	(526)	-16%	3 344
Housing	56 186	59 762	45 626	23 118	47 453	45 626	1 826	4%	45 626
<i>Economic and environmental services</i>	23 251	58 097	58 447	5 017	58 082	58 447	(365)	-1%	58 447
Planning and development	14 259	11 449	15 145	1 260	13 997	15 145	(1 148)	-8%	15 145
Road transport	8 970	46 648	43 301	3 642	43 906	43 301	604	1%	43 301
Environmental protection	22	0	0	114	180	0	179	44845%	0
<i>Trading services</i>	674 417	706 624	720 477	64 533	740 906	720 477	20 429	3%	720 477
Energy sources	381 333	395 354	394 982	35 146	409 105	394 982	14 123	4%	394 982
Water management	125 375	133 327	140 647	11 885	144 594	140 647	3 947	3%	140 647
Waste water management	95 070	101 333	108 884	12 440	110 335	108 884	1 451	1%	108 884
Waste management	72 639	76 610	75 963	5 062	76 872	75 963	908	1%	75 963
<i>Other</i>	-	-	-	-	-	-	-		-
Total Revenue - Functional	1 137 488	1 142 196	1 241 360	124 783	1 273 529	1 241 360	32 169	3%	1 241 360
Expenditure - Functional									
<i>Governance and administration</i>	183 059	221 763	221 637	21 025	205 923	221 637	(15 715)	-7%	221 637
Executive and council	24 780	55 867	57 792	4 366	54 698	57 792	(3 094)	-5%	57 792
Finance and administration	68 161	162 952	160 834	16 450	148 561	160 834	(12 273)	-8%	160 834
Internal audit	90 118	2 944	3 011	209	2 663	3 011	(348)	-12%	3 011
<i>Community and public safety</i>	138 037	144 344	153 451	18 211	133 734	153 451	(19 717)	-13%	153 451
Community and social services	33 856	16 752	17 668	2 343	18 351	17 668	683	4%	17 668
Sport and recreation	18 307	58 238	59 193	4 989	53 505	59 193	(5 688)	-10%	59 193
Public safety	73 286	38 381	48 775	4 768	43 415	48 775	(5 360)	-11%	48 775
Housing	12 589	30 974	27 815	6 111	18 463	27 815	(9 351)	-34%	27 815
<i>Economic and environmental services</i>	182 017	196 571	199 282	21 802	190 624	199 282	(8 658)	-4%	199 282
Planning and development	85 115	40 059	39 854	3 930	36 351	39 854	(3 503)	-9%	39 854
Road transport	91 197	147 972	151 082	17 207	147 477	151 082	(3 605)	-2%	151 082
Environmental protection	5 705	8 540	8 346	666	6 796	8 346	(1 549)	-19%	8 346
<i>Trading services</i>	490 339	568 159	668 712	89 721	660 276	668 712	(8 436)	-1%	668 712
Energy sources	295 386	311 806	362 764	54 521	362 776	362 764	12	0%	362 764
Water management	66 052	110 285	126 404	15 230	118 997	126 404	(7 408)	-6%	126 404
Waste water management	64 937	78 918	97 078	11 567	97 345	97 078	267	0%	97 078
Waste management	63 964	67 150	82 466	8 402	81 158	82 466	(1 308)	-2%	82 466
<i>Other</i>	-	3 408	3 383	287	3 008	3 383	(376)	-11%	3 383
Total Expenditure - Functional	993 453	1 134 245	1 246 466	151 046	1 193 565	1 246 466	(52 901)	-4%	1 246 466
Surplus/ (Deficit) for the year	144 036	7 951	(5 106)	(26 264)	79 964	(5 106)	85 070	-1666%	(5 106)

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) - M12 June

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
R thousands									
Revenue by Vote									
Vote 1 - Council	21 399	24 988	27 215	15	26 606	27 215	(609)	-2.2%	27 215
Vote 2 - Municipal Manager	64	51	122	8	86	122	(36)	-29.2%	122
Vote 3 - Management Services	821	584	584	63	1 071	584	487	83.3%	584
Vote 4 - Finance	258 911	269 683	277 883	29 546	288 681	277 883	10 798	3.9%	277 883
Vote 5 - Community Services	323 102	338 690	354 790	32 898	360 348	354 790	5 558	1.6%	354 790
Vote 6 - Economic and Social Development & Tourism	2 788	2 226	2 226	356	2 030	2 226	(196)	-8.8%	2 226
Vote 7 - Infrastructure & Planning	489 799	464 077	448 453	58 909	464 302	448 453	15 849	3.5%	448 453
Vote 8 - Protection Services	40 605	41 896	38 096	2 987	38 416	38 096	319	0.8%	38 096
Total Revenue by Vote	1 137 488	1 142 196	1 149 370	124 783	1 181 540	1 149 370	32 170	2.8%	1 149 370
Expenditure by Vote									
Vote 1 - Council	4 303	33 049	37 662	2 634	36 101	37 662	(1 561)	-4.1%	37 662
Vote 2 - Municipal Manager	4 542	5 467	5 534	411	5 124	5 534	(410)	-7.4%	5 534
Vote 3 - Management Services	43 809	52 776	52 695	6 370	47 455	52 695	(5 239)	-9.9%	52 695
Vote 4 - Finance	68 187	78 645	77 345	7 160	72 459	77 345	(4 886)	-6.3%	77 345
Vote 5 - Community Services	374 350	409 514	410 785	45 860	393 433	410 785	(17 351)	-4.2%	410 785
Vote 6 - Economic and Social Development & Tourism	10 558	11 752	11 533	1 220	10 193	11 533	(1 340)	-11.6%	11 533
Vote 7 - Infrastructure & Planning	414 432	456 531	460 506	78 386	446 970	460 506	(13 536)	-2.9%	460 506
Vote 8 - Protection Services	73 272	86 511	98 417	9 006	89 840	98 417	(8 577)	-8.7%	98 417
Total Expenditure by Vote	993 453	1 134 245	1 154 476	151 046	1 101 576	1 154 476	(52 901)	-4.6%	1 154 476
Surplus/ (Deficit) for the year	144 036	7 951	(5 106)	(26 264)	79 964	(5 106)	85 070	-1666.1%	(5 106)

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) - M12 June

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									
Revenue By Source									
Property rates	214 845	234 998	234 998	19 231	233 274	234 998	(1 724)	-1%	234 998
Service charges - electricity revenue	349 380	362 784	362 784	32 063	377 007	362 784	14 223	4%	362 784
Service charges - water revenue	111 010	116 781	124 781	10 016	128 590	124 781	3 810	3%	124 781
Service charges - sanitation revenue	72 064	73 164	76 164	6 257	77 762	76 164	1 597	2%	76 164
Service charges - refuse revenue	57 741	60 990	60 990	5 055	61 788	60 990	799	1%	60 990
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12 324	3 679	3 679	355	4 123	3 679	444	12%	3 679
Interest earned - external investments	30 285	21 001	29 201	8 389	41 767	29 201	12 566	43%	29 201
Interest earned - outstanding debtors	3 022	3 700	3 705	348	4 193	3 705	488	13%	3 705
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 500	34 965	30 165	2 311	30 844	30 165	679	2%	30 165
Licences and permits	2 527	2 447	2 447	161	2 526	2 447	80	3%	2 447
Agency services	4 149	3 726	4 526	397	4 913	4 526	387	9%	4 526
Transfers and subsidies	116 421	130 566	118 186	7 043	119 585	118 186	1 399	1%	118 186
Other revenue	38 895	31 427	31 672	3 206	29 107	31 672	(2 565)	-8%	31 672
Gains on disposal of PPE	28 077	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	1 073 241	1 080 228	1 083 298	94 832	1 115 480	1 083 298	32 182	3%	1 083 298
Expenditure By Type									
Employee related costs	296 536	367 024	374 114	29 958	361 985	374 114	(12 128)	(0)	374 114
Remuneration of councillors	10 138	10 972	10 972	908	10 573	10 972	(399)	-4%	10 972
Debt impairment	18 013	23 492	23 492	1 958	23 492	23 492	-	-	23 492
Depreciation & asset impairment	134 400	130 362	130 362	10 862	130 362	130 362	0	0%	130 362
Finance charges	46 129	47 834	47 834	11 736	39 964	47 834	(7 870)	-16%	47 834
Bulk purchases	225 844	238 588	238 588	45 247	242 656	238 588	4 068	2%	238 588
Other materials	38 054	57 602	52 031	9 046	46 297	52 031	(5 735)	-11%	52 031
Contracted services	167 065	193 637	207 243	34 024	185 568	207 243	(21 675)	-10%	207 243
Transfers and subsidies	1 800	500	500	4	475	500	(25)	-5%	500
Other expenditure	55 475	64 232	69 339	7 304	60 202	69 339	(9 137)	-13%	69 339
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Expenditure	993 453	1 134 245	1 154 476	151 046	1 101 575	1 154 476	(52 901)	-5%	1 154 476
Surplus/(Deficit)	79 788	(54 017)	(71 179)	(56 214)	13 904	(71 179)	85 083	(0)	(71 179)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	64 248	61 968	66 072	29 950	66 060	66 072	(13)	(0)	66 072
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	144 036	7 951	(5 106)	(26 264)	79 964	(5 106)	-	-	(5 106)
Taxation									
Surplus/(Deficit) after taxation	144 036	7 951	(5 106)	(26 264)	79 964	(5 106)			(5 106)
Attributable to minorities									
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	144 036	7 951	(5 106)	(26 264)	79 964	(5 106)			(5 106)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 2.97% above the YTD budget.

Current expenditure is 4.58% below YTD budget projections for June 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) - M12 June

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
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	64 797	55 774	15 274	48 759	55 774	(7 015)	-13%	55 774
Vote 6 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	-	58 239	54 027	25 947	55 521	54 027	1 494	3%	54 027
Vote 8 - Protection Services	-	500	500	500	500	500	-	-	500
Total Capital Multi-year expenditure	-	123 536	110 301	41 721	104 780	110 301	(5 521)	-5%	110 301
Single Year expenditure appropriation									
Vote 1 - Council	-	20	572	284	291	572	(281)	-49%	572
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	6 346	4 086	4 086	49	3 950	4 086	(136)	-3%	4 086
Vote 4 - Finance	-	30	619	-	30	619	(589)	-95%	619
Vote 5 - Community Services	80 077	52 403	53 044	16 328	33 157	53 044	(19 887)	-37%	53 044
Vote 6 - Economic and Social Development & Tourism	-	5 625	1 620	18	947	1 620	(673)	-42%	1 620
Vote 7 - Infrastructure & Planning	16 268	1 100	3 800	3 859	4 425	3 800	625	16%	3 800
Vote 8 - Protection Services	2 517	7 436	706	342	581	706	(125)	-18%	706
Total Capital single-year expenditure	105 207	70 701	64 447	20 880	43 381	64 447	(21 066)	-33%	64 447
Total Capital Expenditure	105 207	194 237	174 748	62 601	148 161	174 748	(26 587)	-15%	174 748
Capital Expenditure - Functional Classification									
Governance and administration	6 346	6 331	7 472	1 427	7 227	7 472	(245)	-3%	7 472
Executive and council	-	20	572	284	291	572	(281)	-49%	572
Finance and administration	-	6 311	6 900	1 143	6 936	6 900	36	1%	6 900
Internal audit	6 346	-	-	-	-	-	-	-	-
Community and public safety	44 053	57 710	54 084	25 152	51 439	54 084	(2 645)	-5%	54 084
Community and social services	1 929	4 999	5 249	1 028	4 751	5 249	(498)	-9%	5 249
Sport and recreation	5 427	8 057	8 007	1 888	7 602	8 007	(405)	-5%	8 007
Public safety	2 517	9 186	6 556	4 687	4 977	6 556	(1 579)	-24%	6 556
Housing	34 180	35 467	34 271	17 549	34 108	34 271	(163)	0%	34 271
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	12 023	18 821	14 551	2 166	13 377	14 551	(1 174)	-8%	14 551
Planning and development	-	5 725	1 720	32	1 341	1 720	(379)	-22%	1 720
Road transport	12 023	13 096	12 831	2 134	12 036	12 831	(795)	-6%	12 831
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	42 786	111 375	98 642	33 856	76 118	98 642	(22 523)	-23%	98 642
Energy sources	16 268	24 772	20 456	8 398	20 139	20 456	(316)	-2%	20 456
Water management	3 257	30 077	21 945	8 452	12 270	21 945	(9 675)	-44%	21 945
Waste water management	21 523	54 987	54 744	17 005	42 210	54 744	(12 534)	-23%	54 744
Waste management	1 739	1 540	1 497	-	1 499	1 497	2	0%	1 497
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	105 207	194 237	174 748	62 601	148 161	174 748	(26 587)	-15%	174 748
Funded by:									
National Government	21 786	25 901	30 445	11 245	30 445	30 445	(0)	0%	30 445
Provincial Government	42 481	36 067	35 628	18 705	35 615	35 628	(13)	0%	35 628
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	100	-	-	-	-	-	-	-
Transfers recognised - capital	64 267	62 068	66 072	29 950	66 060	66 072	(13)	0%	66 072
Public contributions & donations	4 372	-	100	-	100	100	(100)	-100%	100
Borrowing	19 199	68 650	53 624	19 610	36 725	53 624	(16 898)	-32%	53 624
Internally generated funds	17 369	63 519	54 952	13 040	45 376	54 952	(9 576)	-17%	54 952
Total Capital Funding	105 207	194 237	174 748	62 601	148 161	174 748	(26 587)	-15%	174 748

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	2017/18	Budget Year 2018/19			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	94 453	380 242	489 014	123 988	489 014
Call investment deposits	380 514	–	–	409 200	–
Consumer debtors	63 126	78 188	68 994	77 943	68 994
Other debtors	53 220	49 845	53 645	51 297	53 645
Current portion of long-term receivables	10	10	10	11	10
Inventory	50 095	15 432	44 732	52 476	44 732
Total current assets	641 418	523 717	656 395	714 915	656 395
Non current assets					
Long-term receivables	20	10	10	9	10
Investments	44 595	50 546	50 546	50 524	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	3 487 266	3 514 506
Agricultural					
Biological					
Intangible	6 699	5 942	6 046	6 699	6 046
Other non-current assets					
Total non current assets	3 635 627	3 718 075	3 685 955	3 659 343	3 685 955
TOTAL ASSETS	4 277 045	4 241 792	4 342 350	4 374 258	4 342 350
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing	33 448	38 428	38 428	39 725	38 428
Consumer deposits	38 462	53 152	40 046	40 020	40 046
Trade and other payables	118 879	87 052	103 958	93 840	103 958
Provisions	29 790	36 518	31 670	31 551	31 670
Total current liabilities	220 580	215 151	214 102	205 135	214 102
Non current liabilities					
Borrowing	408 658	423 677	423 677	422 933	423 677
Provisions	205 051	249 777	221 287	222 157	221 287
Total non current liabilities	613 708	673 454	644 964	645 090	644 964
TOTAL LIABILITIES	834 288	888 605	859 066	850 224	859 066
NET ASSETS	3 442 758	3 353 187	3 483 283	3 524 034	3 483 283
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3 439 499	3 349 887	3 479 983	3 520 770	3 479 983
Reserves	3 259	3 300	3 300	3 264	3 300
TOTAL COMMUNITY WEALTH/EQUITY	3 442 758	3 353 187	3 483 283	3 524 034	3 483 283

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 - M12 June

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									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	213 851	233 454	233 401	10 779	212 619	233 401	(20 782)	-9%	233 454
Service charges	589 413	609 686	620 473	48 229	653 645	620 473	33 172	5%	609 686
Other revenue	75 919	56 317	51 287	5 916	73 495	51 287	22 208	43%	56 317
Government - operating	126 343	130 566	118 186	7 043	119 585	118 186	1 399	1%	114 217
Government - capital	69 724	61 968	66 072	29 950	66 060	66 072	(13)	0%	73 841
Interest	33 308	24 701	32 906	8 738	45 960	32 906	13 054	40%	24 701
Dividends							-		
Payments									
Suppliers and employees	(818 184)	(893 168)	(900 839)	(121 029)	(940 734)	(900 839)	39 895	-4%	(876 820)
Finance charges	(46 129)	(47 834)	(47 834)	(11 736)	(39 964)	(47 834)	(7 870)	16%	(47 834)
Transfers and Grants	(1 800)	(500)	(500)	(4)	(475)	(500)	(25)	5%	(500)
NET CASH FROM/(USED) OPERATING ACTIVITIES	242 445	175 190	173 153	(22 114)	190 191	173 153	(17 038)	-10%	187 063
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	81 432	-	-	-	-	-	-		
Decrease (Increase) in non-current debtors		-	-	-	-	-	-		
Decrease (increase) other non-current receivables	8	10	10	4	10	10	0	0%	10
Decrease (increase) in non-current investments	(4 980)	(7 124)	(5 952)	(675)	(5 929)	(5 952)	23	0%	(7 124)
Payments									
Capital assets	(105 207)	(194 237)	(174 748)	(62 601)	(148 161)	(174 748)	(26 587)	15%	(209 110)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(28 747)	(201 351)	(180 689)	(63 272)	(154 079)	(180 689)	(26 610)	15%	(216 224)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		
Borrowing long term/refinancing	30 000	54 000	54 000	54 000	54 000	54 000	0	0%	54 000
Increase (decrease) in consumer deposits	1 423	3 937	1 584	138	1 558	1 584	(26)	-2%	3 937
Payments									
Repayment of borrowing	(29 969)	(33 993)	(34 001)	(5 093)	(33 448)	(34 001)	(552)	2%	(33 993)
NET CASH FROM/(USED) FINANCING ACTIVITIES	1 455	23 944	21 583	49 045	22 109	21 583	(526)	-2%	23 944
NET INCREASE/ (DECREASE) IN CASH HELD	215 153	(2 217)	14 047	(36 341)	58 220	14 047			(5 217)
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		533 188	489 014			469 750

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 533.2million.

The municipality started the year with a positive cash balance of R474.9 million. The June closing balance is R533.2 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 - M12 June

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				
Cash Receipts By Source																
Property rates	22 461	9 589	19 120	14 773	13 794	37 043	20 261	17 304	17 036	15 520	14 939	10 779	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	31 928	29 324	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	16 129	12 553	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	7 048	3 799	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	5 705	2 552	60 589	64 127	68 473	
Service charges - other																
Rental of facilities and equipment	367	385	633	334	284	277	303	262	304	37	315	626	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	5 499	8 389	21 001	21 001	21 001	
Interest earned - outstanding debtors	321	302	321	325	334	349	374	393	376	367	381	348	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	2 749	2 311	12 173	14 268	16 489	
Licences and permits	199	214	220	201	217	193	282	208	205	228	199	161	2 447	2 593	2 749	
Agency services	359	432	376	432	462	349	471	374	402	421	437	397	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	(4 027)	7 043	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	2 152	2 420	34 316	28 596	26 173	
Cash Receipts by Source	119 687	75 193	83 051	89 707	80 038	119 046	86 378	90 361	112 346	85 339	83 454	80 704	1 054 725	1 137 568	1 193 674	
Other Cash Flows by Source																
Transfer receipts - capital		101	2 942	637	1 018	7 830	406	281	1 726	2 994	18 174	29 950	61 968	58 530	63 249	
Contributions & Contributed assets																
Proceeds on disposal of PPE		150	133	(87)	(32)	(282)		119								
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	(196)	138	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	0	4	10	10	7	
Change in non-current investments	(682)	(565)	(133)	(407)	(379)	(949)	(195)	(556)	(511)	(483)	(394)	(675)	(7 124)	(7 339)	(7 575)	
Total Cash Receipts by Source	119 700	59 567	86 183	90 180	80 654	140 451	86 800	90 328	113 766	88 212	101 040	164 122	1 167 516	1 247 021	1 306 799	
Cash Payments by Type																
Employee related costs	22 778	51 762	27 475	27 401	43 246	28 777	31 776	29 008	27 252	28 068	28 129	28 803	354 654	375 944	407 956	
Remuneration of councillors	848	848	848	848	848	848	1 059	878	852	882	908	908	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	1 182	11 736	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	17 355	45 247	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	8 262	9 046	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	17 335	34 024	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	4	4	500	278	292	
General expenses	5 057	3 754	5 417	42 052	13 593	12 140	(40)	(2 458)	(24 184)	2 831	20 000	3 001	37 715	67 582	94 543	
Cash Payments by Type	30 882	96 448	80 702	105 553	95 924	95 063	69 714	63 400	44 019	73 525	93 175	132 769	941 503	1 063 553	1 129 977	
Other Cash Flows/Payments by Type																
Capital assets	531	1 818	5 557	4 200	9 412	12 963	5 144	6 944	11 543	11 620	15 827	62 601	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	1 439	5 093	33 993	38 428	41 636	
Other Cash Flows/Payments	(3 902)	5	(19 968)			23 865						0				
Total Cash Payments by Type	28 970	99 321	67 240	116 379	106 696	136 700	76 374	71 473	56 573	92 154	110 441	200 463	1 169 733	1 236 012	1 308 862	
NET INCREASE/(DECREASE) IN CASH HELD	90 730	(39 754)	18 944	(26 199)	(26 043)	3 752	10 426	18 856	57 193	(3 942)	(9 401)	(36 341)	(2 217)	11 009	(2 063)	
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	569 529	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	569 529	533 188	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 - M12 June

Description	NT Code	Budget Year 2018/19										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to 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													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	13 289	475	344	302	241	200	543	3 058	18 452	4 344		3 624
Trade and Other Receivables from Exchange Transactions - Electric	1300	15 272	363	261	170	152	130	622	3 562	20 533	4 636		5 239
Receivables from Non-exchange Transactions - Property Rates	1400	19 610	542	601	248	212	199	1 104	2 522	25 039	4 286		5 878
Receivables from Exchange Transactions - Waste Water Manage	1500	6 946	252	220	175	178	127	391	1 803	10 094	2 675		2 471
Receivables from Exchange Transactions - Waste Management	1600	5 597	166	119	95	83	75	317	1 365	7 818	1 936		2 059
Receivables from Exchange Transactions - Property Rental Debtors	1700	396	6	5	5	4	4	22	228	671	263		164
Interest on Arrear Debtor Accounts	1810	80	43	55	47	53	55	344	7 590	8 266	8 089		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820												
Other	1900	2 505	324	200	214	174	144	788	4 368	8 717	5 688		2 153
Total By Income Source	2000	63 695	2 171	1 806	1 255	1 099	935	4 132	24 496	99 589	31 917	-	21 588
2017/18 - totals only		55 701	1 419	961	899	739	715	4 180	20 286	84 900	26 819		21 435
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 387	54	60	71	13	13	368	1 260	3 226	1 726		259
Commercial	2300	7 266	259	91	61	46	36	157	1 202	9 117	1 502		781
Households	2400	55 301	1 856	1 654	1 120	1 038	885	3 599	21 943	87 396	28 584		20 546
Other	2500	(258)	2	1	3	1	0	8	91	(150)	104		2
Total By Customer Group	2600	63 695	2 171	1 806	1 255	1 099	935	4 132	24 496	99 589	31 917	-	21 588

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' mainly results from the year-on-year increase in billings from increased tariffs at the start of the new financial year.

Summary of Indigent Households

Indigent Household Statistics

	Indigent Households	Amount	Other Households	Total Households	
2018					
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%
2019					
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	7 599	NO VOTE for 2017/2019	26 630	34 229	22.20%
June	7 630	NO VOTE for 2018/2019	26 599	34 229	22.29%

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)
7630			6KL	7630	0	7630	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	7516		50kWh	7630	0	7630	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
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2018/19

June	63 695 325	2 171 407	1 806 178	1 254 957	1 098 593	934 522	4 132 093	24 496 390	99 589 465	35 894 140
May	65 557 397	2 453 115	1 452 198	1 188 735	991 500	893 300	3 943 214	23 994 369	100 473 828	34 916 431
April	67 366 052	2 184 660	1 397 235	1 102 904	1 029 345	1 011 059	3 695 680	23 708 190	101 495 126	34 129 074
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
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
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
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
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
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
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
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
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

Government Debt

Overstrand Municipality as at 30/06/2019 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	1 720 409	1 135 560	573 417	11 432
WCED 2251	1 158 048	1 158 048	0	0
OTHER 2210+2255	21 882	21 882	0	0
HEALTH 2252	140 628	127 904	11 797	927
TPW 2256	116 165	-56 563	167 683	5 044
HOUSING 2253+2215	20 849	20 819	0	30
OTHER MUNICIPALITIES 2276	48 278	48 278	0	0
TOTAL OUTSTANDING	3 226 259	2 455 928	752 897	17 434

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

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		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	31 529									31 529	30 041
Bulk Water	0200										-	-
PAYE deductions	0300										-	-
VAT (output less input)	0400										-	-
Pensions / Retirement deductions	0500										-	-
Loan repayments	0600										-	-
Trade Creditors	0700	16 756									16 756	25 157
Auditor General	0800										-	-
Other	0900	238									238	-
Total By Customer Type	1000	48 524	-	-	-	-	-	-	-	-	48 524	55 198

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	R thousands							
Municipality								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	71		17 063	125	17 259
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	130		29 834	260	30 224
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	59		2 952	30	3 041
ABSA 9284200168	DEP PLUS	DEP PLUS		135	6.5%	24 331		24 466
ABSA 9295906141	DEP PLUS	DEP PLUS		135	6.5%	24 331		24 466
ABSA 9331734880	DEP PLUS	DEP PLUS		52	6.0%	10 269	(54)	10 267
Nedbank 03/7881534451 ref: 8172528	150 days	FIXED DEP	28/06/2019	1 716	8.4%	50 000	(51 716)	-
Standard Bank 288434005-028	120 days	FIXED DEP	26/06/2019	1 593	8.1%	60 000	(61 593)	-
Nedbank 03/7881534451 ref: 8257835	120 days	FIXED DEP	26/02/2019	1 618	8.2%	60 000	(61 618)	-
Nedbank 03/7881534451 ref: 8441877	184 days	FIXED DEP	07/11/2019		8.5%	100 000		100 000
Nedbank 03/7881534451 ref: 8475177	124 days	FIXED DEP	30/09/2019		8.2%	100 000		100 000
Standard Bank 288434005-028	124 days	FIXED DEP	28/10/2019				75 000	75 000
Nedbank 03/7881534451 ref: 8257835	124 days	FIXED DEP	28/10/2019				75 000	75 000
TOTAL INVESTMENTS AND INTEREST				5 508		478 780	(24 565)	459 723

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 - M12 June

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								%	
RECEIPTS:									
Operating Transfers and Grants									
National Government:	88 073	99 544	99 544	-	99 544	99 544	-		99 544
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
Provincial Government:	38 766	30 731	12 429	-	18 428	12 429	5 999	48.3%	12 429
Human Settlements Development Grant	31 171	23 633	5 133		11 132	5 133	5 999	116.9%	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 Grant	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
Other grant providers:	-	-	-	-	-	-	-		-
Spaces for Sports							-		
Arbour City Award							-		
Total Operating Transfers and Grants	126 839	130 275	111 973	-	117 972	111 973	5 999	5.4%	111 973
Capital Transfers and Grants									
National Government:	26 330	25 901	25 901	-	25 901	25 901	-		25 901
Municipal Infrastructure Grant (MIG)	22 330	21 639	21 639		21 639	21 639	-		21 639
Integrated National Electrification Programme	4 000	4 262	4 262		4 262	4 262			4 262
Provincial Government:	42 992	36 067	38 567	-	30 063	38 567	(8 504)	-22.0%	38 567
Human Settlements Development Grant	36 661	35 467	33 967		25 463	33 967	(8 504)	-25.0%	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
Municipal Service Delivery & Capacity Building Grant	360								
Development of Sport and Recreation Facilities	1 171								
Fire Services Capacity Grant	800						-		
Total Capital Transfers and Grants	69 322	61 968	64 468	-	55 964	64 468	(8 504)	-13.2%	64 468
TOTAL RECEIPTS OF TRANSFERS & GRANTS	196 161	192 243	176 441	-	173 936	176 441	(2 505)	-1.4%	176 441

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 - M12 June

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									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	3 850	3 476	3 476	1 124	3 476	3 476	-		3 476
Local Government Equitable Share							-		
Finance Management	1 550	1 550	1 550	769	1 550	1 550	-		1 550
EPWP Incentive	2 300	1 926	1 926	356	1 926	1 926	-		1 926
							-		
Provincial Government:	28 348	31 022	18 642	6 027	19 528	18 642	886	4.8%	18 642
Human Settlements Development Grant	21 645	23 633	10 856	5 616	12 784	10 856	1 928	17.8%	10 856
Library Services Grant	6 306	6 147	6 147	13	6 160	6 147	13	0.2%	6 147
Financial Management Capacity Building Grant		600	600			600	(600)	-100.0%	600
Community Develop Workers Operational Support Grant	74	74	-		-	-	-		-
Maintenance & Constuction of Transport Infrastructure	139	137	137	137	137	137	-		137
Western Cape Financial Management Support Grant		280	280			280	(280)	-100.0%	280
Local Government Internship Grant	64	51	122	8	86	122	(36)	-29.2%	122
Greenest Municipality Competition	120						-		
Municipal Service Delivery & Capacity Building Grant			200	50	62	200	(138)	-69.2%	200
Resourcing Funding for Establish &Support of a K9 Unit			200	117	200	200	-		200
Thusong Service Centre		100	100	87	100	100	-		100
Other grant providers:	-	-	-	0	1	-	1		-
Spaces for Sports				0	1	-	1		
Total operating expenditure of Transfers and Grants:	32 198	34 498	22 118	7 152	23 005	22 118	887	4.0%	22 118
Capital expenditure of Transfers and Grants									
National Government:	21 786	25 901	30 445	11 245	30 445	30 445	-		30 445
Municipal Infrastructure Grant (MIG)	17 786	21 639	26 183	8 968	26 183	26 183	-		26 183
Integrated National Electrification Programme	4 000	4 262	4 262	2 277	4 262	4 262	-		4 262
							-		
Provincial Government:	42 462	36 067	35 628	18 705	35 615	35 628	(13)	0.0%	35 628
Human Settlements Development Grant	34 180	35 467	34 108	17 549	34 108	34 108	(0)	0.0%	34 108
Public Transport Non-Motorised Infrastructure Grant	3 610		390	334	390	390			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	822	1 117	1 129	(13)	-1.1%	1 129
							-		
Other grant providers:	-								
Total capital expenditure of Transfers and Grants	64 248	61 968	66 072	29 950	66 060	66 072	(13)	0.0%	66 072
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	96 446	96 466	88 190	37 102	89 065	88 190	875	1.0%	88 190

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

WC032 Overstrand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June					
Description	Budget Year 2018/19				
	Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
<u>Operating expenditure of Approved Roll-overs</u>					
National Government:	-	-	-	-	
Local Government Equitable Share				-	
Finance Management				-	
Municipal Systems Improvement				-	
EPWP Incentive				-	
Provincial Government:	2 445	316	1 405	1 040	42.5%
Human Settlements Development Grant	2 154	316	1 354	800	37.1%
Financial Management Capacity Building Grant	240	-	-	240	100.0%
Local Government Internship Grant	50		50	-	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total operating expenditure of Approved Roll-overs	2 445	316	1 405	1 040	42.5%
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	4 544	2 372	4 544	-	
Municipal Infrastructure Grant (MIG)	4 544	2 372	4 544	-	
Provincial Government:	4 629	856	4 629	(0)	0.0%
Human Settlements Development Grant	3 710		3 710	-	
Public Transport Non-Motorised Infrastructure Grant	390	334	390	(0)	
Library Services Grant	529	522	529	-	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	9 173	3 229	9 173	(0)	0.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	11 617	3 545	10 577	1 040	9.0%

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

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
R thousands									
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages	9 056	9 862	9 862	815	9 467	9 862	(395)	-4%	9 862
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Motor Vehicle Allowance							-		
Cellphone Allowance	1 081	1 110	1 110	93	1 106	1 110	(4)	0%	1 110
Housing Allowances							-		
Other benefits and allowances							-		
Sub Total - Councillors	10 138	10 972	10 972	908	10 573	10 972	(399)	-4%	10 972
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages	10 489	10 954	10 954	939	11 120	10 954	165	2%	10 954
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Overtime							-		
Performance Bonus	103	210	210	-	187	210	(23)	-11%	210
Motor Vehicle Allowance							-		
Cellphone Allowance	187	194	194	16	187	194	(7)	-4%	194
Housing Allowances							-		
Other benefits and allowances				0	7	-	7	#DIV/0!	
Payments in lieu of leave							-		
Long service awards							-		
Post-retirement benefit obligations							-		
Sub Total - Senior Managers of Municipality	10 779	11 358	11 358	955	11 501	11 358	143	1%	11 358
<u>Other Municipal Staff</u>									
Basic Salaries and Wages	206 677	225 106	222 354	18 652	229 960	222 354	7 606	3%	222 354
Pension and UIF Contributions	33 240	39 574	36 976	3 099	36 580	36 976	(397)	-1%	36 976
Medical Aid Contributions	11 195	13 679	12 091	1 038	12 035	12 091	(55)	0%	12 091
Overtime	18 388	23 606	30 672	2 017	22 928	30 672	(7 744)	-25%	30 672
Performance Bonus							-		
Motor Vehicle Allowance	7 850	8 203	8 203	963	11 455	8 203	3 252	40%	8 203
Cellphone Allowance	2 013	2 049	2 049	161	1 887	2 049	(162)	-8%	2 049
Housing Allowances	5 482	2 542	2 542	195	2 350	2 542	(193)	-8%	2 542
Other benefits and allowances	14 069	26 983	29 329	1 381	15 336	29 329	(13 992)	-48%	29 329
Payments in lieu of leave	772	1 062	1 162	97	1 162	1 162	-		1 162
Long service awards	6 054	1 946	2 612	218	2 612	2 612	0	0%	2 612
Post-retirement benefit obligations	(19 984)	10 916	14 766	1 182	14 181	14 766	(585)	-4%	14 766
Sub Total - Other Municipal Staff	285 757	355 667	362 756	29 002	350 485	362 756	(12 271)	-3%	362 756
TOTAL SALARY, ALLOWANCES & BENEFITS	306 674	377 997	385 086	30 865	372 559	385 086	(12 527)	-3%	385 086
TOTAL MANAGERS AND STAFF	296 536	367 024	374 114	29 958	361 985	374 114	(12 128)	-3%	374 114

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 - M12 June						
Description of financial indicator	Basis of calculation	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.6%	15.7%	15.4%	3.6%	5.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	18.2%	35.3%	30.7%	24.8%	30.7%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	16.3%	16.4%	16.3%	15.8%	16.3%
Gearing	Long Term Borrowing/ Funds & Reserves	12540.1%	12838.7%	12838.7%	12959.0%	12838.7%
Liquidity						
Current Ratio	Current assets/current liabilities	290.8%	243.4%	306.6%	348.5%	306.6%
Liquidity Ratio	Monetary Assets/Current Liabilities	215.3%	176.7%	228.4%	259.9%	228.4%
Revenue Management						
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%	11.6%	11.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	99.0%	99.0%	100.0%	99.0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	5.1%	7.5%	7.5%	6.5%	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%	21.5%	19.69%
Employee costs	Employee costs/Total Revenue - capital revenue	27.6%	34.0%	34.5%	32.5%	34.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	14.9%	20.8%	21.4%	19.3%	20.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	16.8%	16.5%	16.4%	3.6%	5.4%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	19.8%	15.0	15.0	24.92	15.0
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	10.6%	15.0%	15.0%	11.3%	15.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.1	4.7	4.7	6.75	4.7

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

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								%	
Monthly expenditure performance trend									
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	15 827	85 560	151 064	65 504	43.4%	44%
June	48 163	46 173	23 684	62 601	148 161	174 748	26 587	15.2%	76%
Total Capital expenditure	105 207	194 237	174 748	148 161					

Top 10 Capital Projects

Rank	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	14 376 976	Both civils and mechanical / electrical contracts have been awarded. Contractors on site.	Construction stage; Nearing completion.	None. Multi-year project.	Not applicable
2	Blompark	Ward 02	BLOMPARK PROJECT	16 313 461	13 496 040	13 496 040	Contractor established on site on 17 September 2018.	Progress is estimated at 90%	None	Not applicable
3	Masakhane	Ward 01	MASAKHANE	8 449 062	8 449 062	8 449 062	Contractor established on site during February 2019.	Progress is estimated at 30%	None	Not applicable
4	Hermanus	Ward 04	UPGRADE HERMANUS WELL FIELDS PHASE 1	7 000 000	7 000 000	1 997 700	Contractor on site.	Drilling of first new borehole in progress.	Currently none, following a late start due to the delays in approval of the transversal contract. Multi-year project.	Contract will be managed to ensure high production rate as far as practically possible.
5	Hermanus	Ward 03	HERMANUS: MV & LV UPGRADE/R	10 150 000	6 278 500	6 278 499	Site handover took place on 26 February 2019. Contractor on site. Project program on track. Completion of overall project at 40%. Project completed for 2018 / 2019 financial year.	Tender awarded on 25 January 2019. Site hand over 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. Funding for the 2018/19 financial year.
6	Stanford	Ward 11	STANFORD IRDP	5 517 519	5 517 519	5 517 519	Contractor Established on Site during June 2019	Construction in progress.	None	Not applicable.
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	3 713 640	Contract awarded on 15/02/2019. An appeal was received and attended to the Appeals Committee. Appeal has been dealt with and appointed contractor can continue. Contractor on site.	Construction stage.	Delays i.t.o. scope reduction and appeal have been resolved. Currently slow start by contractor. Multi-year project.	Management of contractual requirements to ensure contractor performs adequately.
9	Overstrand	Overstrand	VEHICLES-PUBLIC SAFETY	3 200 000	4 320 602	3 844 994	Chassis is delivered at body builders, to be build as per the specifications	Construction	There were a delay in the delivery with the chassis.	Vehicles to be delivered (bank guarantee provided).
10	Hermanus/Zwellithe	Ward 04,05,06	ELECTRIFICATION OF LOW COST HOUSING AREAS (INEP)	4 262 000	4 262 000	4 262 000	Site handover took place on 26 February 2019. Contractor on site. Project program on track. Completion of overall project at 13%. Project completed.	Tender awarded on 25 January 2019. Site hand over 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.
Totals				86 086 444	75 518 125	66 953 614				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

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									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	26 438	112 050	99 051	34 111	81 703	99 051	17 348	17.5%	99 051
Roads Infrastructure	10 003	12 506	12 241	1 840	11 742	12 241	499	4.1%	12 241
<i>Roads</i>	10 003	12 506	12 241	1 840	11 742	12 241	499	4.1%	12 241
Storm water Infrastructure	255	11 723	14 136	3 483	7 247	14 136	6 889	48.7%	14 136
<i>Storm water Conveyance</i>	255	11 723	14 136	3 483	7 247	14 136	6 889	48.7%	14 136
Electrical Infrastructure	15 449	22 772	18 456	7 089	18 415	18 456	40	0.2%	18 456
<i>MV Substations</i>		5 622	5 622	4 021	9 716	5 622	(4 094)	-72.8%	5 622
<i>MV Networks</i>	15 449	17 150	12 834	3 068	8 699	12 834	4 134	32.2%	12 834
Water Supply Infrastructure	627	30 077	21 945	13 247	17 065	21 945	4 880	22.2%	21 945
<i>Reservoirs</i>		16 363	7 691	7 257	7 280	7 691	411	5.3%	7 691
<i>Water Treatment Works</i>	627	10 200	10 200	3 956	5 461	10 200	4 739	46.5%	10 200
<i>Distribution</i>		3 514	4 054	2 035	4 324	4 054	(270)	-6.7%	4 054
Sanitation Infrastructure	-	34 973	30 777	8 452	27 195	30 777	3 582	11.6%	30 777
<i>Pump Station</i>		1 925	1 925	756	2 793	1 925	(868)	-45.1%	1 925
<i>Reticulation</i>		435	435	290	338	435	97	22.3%	435
<i>Waste Water Treatment Works</i>		21 062	18 406	5 409	17 523	18 406	883	4.8%	18 406
<i>Outfall Sewers</i>		11 550	10 010	1 998	6 540	10 010	3 470	34.7%	10 010
Solid Waste Infrastructure	105	-	1 497	-	39	1 497	1 457	97.4%	1 497
Community Assets	8 656	24 037	17 602	2 340	11 223	17 602	6 379	36.2%	17 602
Community Facilities	3 229	16 380	9 995	1 021	4 460	9 995	5 535	55.4%	9 995
<i>Halls</i>	437	3 664	3 385		652	3 385	2 733	80.8%	3 385
<i>Crèches</i>	100	245	245	144	258	245	(13)	-5.4%	245
<i>Fire/Ambulance Stations</i>	2 440	5 576	2 846		2 846	2 846	2 846	100.0%	2 846
<i>Libraries</i>		600	1 129	838	1 132	1 129	(3)	-0.2%	1 129
<i>Cemeteries/Crematoria</i>	251	570	570	40	381	570	189	33.2%	570
<i>Public Open Space</i>		5 725	1 820		2 038	1 820	(217)	-11.9%	1 820
Sport and Recreation Facilities	5 427	7 657	7 607	1 319	6 763	7 607	844	11.1%	7 607
<i>Outdoor Facilities</i>	5 427	7 657	7 607	1 319	6 763	7 607	844	11.1%	7 607
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	38 552	36 888	36 281	18 241	35 399	36 281	881	2.4%	36 281
<i>Municipal Offices</i>	4 372	1 421	2 009	692	1 291	2 009	718	35.8%	2 009
Housing	34 180	35 467	34 271	17 549	34 108	34 271	163	0.5%	34 271
<i>Social Housing</i>	34 180	35 467	34 271	17 549	34 108	34 271	163	0.5%	34 271
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	1 593	4 136	4 136	-	3 757	4 136	379	9.2%	4 136
Computer Equipment	1 593	4 136	4 136		3 757	4 136	379	9.2%	4 136
Furniture and Office Equipment	205	215	215	-	210	215	5	2.3%	215
Furniture and Office Equipment	205	215	215		210	215	5	2.3%	215
Machinery and Equipment	119	1 566	1 566	140	901	1 566	665	42.5%	1 566
Machinery and Equipment	119	1 566	1 566	140	901	1 566	665	42.5%	1 566
Transport Assets	-	15 345	15 897	7 768	14 968	15 897	930	5.8%	15 897
Transport Assets		15 345	15 897	7 768	14 968	15 897	930	5.8%	15 897
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	75 563	194 237	174 748	62 601	148 161	174 748	26 587	15.2%	174 748

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June

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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	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								
Community Assets	1 217	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	57	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existir	29 644	-	-	-	-	-	-	-	-

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

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									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	117 901	149 690	153 082	19 178	145 959	153 082	7 123	4.7%	153 082
Roads Infrastructure	53 229	63 374	63 890	9 578	61 860	63 890	2 030	3.2%	63 890
<i>Roads</i>	53 229	63 374	63 890	9 578	61 860	63 890	2 030	3.2%	63 890
Storm water Infrastructure	6 017	6 786	6 786	512	5 765	6 786	1 021	15.0%	6 786
<i>Drainage Collection</i>							-		
<i>Storm water Conveyance</i>	6 017	6 786	6 786	512	5 765	6 786	1 021	15.0%	6 786
Electrical Infrastructure	17 645	23 747	23 747	2 442	23 082	23 747	666	2.8%	23 747
<i>HV Transmission Conductors</i>	17 645	23 747	23 747	2 442	23 082	23 747	666	2.8%	23 747
Water Supply Infrastructure	15 014	19 104	19 104	1 262	17 367	19 104	1 737	9.1%	19 104
<i>Water Treatment Works</i>	15 014	19 104	19 104	1 262	17 367	19 104	1 737	9.1%	19 104
Sanitation Infrastructure	13 051	13 642	15 442	1 633	14 967	15 442	475	3.1%	15 442
<i>Waste Water Treatment Works</i>	13 051	13 642	15 442	1 633	14 967	15 442	475	3.1%	15 442
Solid Waste Infrastructure	12 946	23 038	24 113	3 751	22 918	24 113	1 195	5.0%	24 113
<i>Landfill Sites</i>							-		
<i>Waste Transfer Stations</i>	12 946	23 038	24 113	3 751	22 918	24 113	1 195	5.0%	24 113
Community Assets	12 289	41 017	41 387	4 065	39 801	41 387	1 585	3.8%	41 387
Community Facilities	12 289	27 714	28 033	3 041	27 117	28 033	916	3.3%	28 033
<i>Halls</i>		3 712	4 031	755	4 287	4 031	(255)	-6.3%	4 031
<i>Libraries</i>		24	24	5	28	24	(4)	-18.1%	24
<i>Cemeteries/Crematoria</i>		842	842	354	1 059	842	(217)	-25.7%	842
<i>Public Open Space</i>	12 289	23 136	23 136	1 927	21 743	23 136	1 393	6.0%	23 136
Sport and Recreation Facilities	-	13 304	13 354	1 024	12 685	13 354	669	5.0%	13 354
<i>Outdoor Facilities</i>		13 304	13 354	1 024	12 685	13 354	669	5.0%	13 354
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	12 497	12 597	1 039	8 009	12 597	4 587	36.4%	12 597
Operational Buildings	-	12 497	12 597	1 039	8 009	12 597	4 587	36.4%	12 597
<i>Municipal Offices</i>		12 497	12 597	1 039	8 009	12 597	4 587	36.4%	12 597
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	5 207	5 387	5 387	1 548	4 890	5 387	497	9.2%	5 387
Computer Equipment	5 207	5 387	5 387	1 548	4 890	5 387	497	9.2%	5 387
Furniture and Office Equipment	17 919	16 622	19 507	2 281	16 364	19 507	3 142	16.1%	19 507
Furniture and Office Equipment	17 919	16 622	19 507	2 281	16 364	19 507	3 142	16.1%	19 507
Machinery and Equipment	6 719	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Anir	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	160 036	225 212	231 959	28 111	215 024	231 959	16 935	7.3%	231 959

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

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									
Depreciation by Asset Class/Sub-class									
Infrastructure	111 962	112 443	112 443	9 370	112 443	112 443	-		112 443
Roads Infrastructure	32 761	32 858	32 858	2 738	32 858	32 858	-		32 858
<i>Roads</i>	32 761	32 858	32 858	2 738	32 858	32 858	-		32 858
Storm water Infrastructure	5 822	5 912	5 912	493	5 912	5 912	-		5 912
<i>Storm water Conveyance</i>	5 822	5 912	5 912	493	5 912	5 912	-		5 912
Electrical Infrastructure	24 862	25 149	25 149	2 096	25 149	25 149	-		25 149
<i>HV Transmission Conductors</i>	24 862	25 149	25 149	2 096	25 149	25 149	-		25 149
Water Supply Infrastructure	27 417	27 462	27 462	2 288	27 462	27 462	-		27 462
<i>Water Treatment Works</i>	27 417	27 462	27 462	2 288	27 462	27 462	-		27 462
<i>Distribution</i>							-		
Sanitation Infrastructure	16 353	16 299	16 299	1 358	16 299	16 299	-		16 299
<i>Reticulation</i>	16 353	16 299	16 299	1 358	16 299	16 299	-		16 299
<i>Waste Water Treatment Works</i>							-		
Solid Waste Infrastructure	4 747	4 763	4 763	397	4 763	4 763	-		4 763
<i>Waste Transfer Stations</i>	4 747	4 763	4 763	397	4 763	4 763	-		4 763
Community Assets	-	3 029	3 029	252	3 029	3 029	-		3 029
Community Facilities	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	3 029	3 029	252	3 029	3 029	-		3 029
<i>Outdoor Facilities</i>		3 029	3 029	252	3 029	3 029	-		3 029
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	11 861	8 818	8 818	735	8 818	8 818	-		8 818
Operational Buildings	11 861	8 818	8 818	735	8 818	8 818	-		8 818
<i>Municipal Offices</i>	11 861	8 818	8 818	735	8 818	8 818	-		8 818
Intangible Assets	659	653	653	54	653	653	-		653
Licences and Rights	659	653	653	54	653	653	-		653
<i>Computer Software and Applications</i>	659	653	653	54	653	653	-		653
Computer Equipment	-	1 347	1 347	112	1 347	1 347	-		1 347
Computer Equipment		1 347	1 347	112	1 347	1 347	-		1 347
Furniture and Office Equipment	2 006	609	609	51	609	609	-		609
Furniture and Office Equipment	2 006	609	609	51	609	609	-		609
Machinery and Equipment	724	687	687	57	687	687	-		687
Machinery and Equipment	724	687	687	57	687	687	-		687
Transport Assets	2 823	2 777	2 777	231	2 777	2 777	-		2 777
Transport Assets	2 823	2 777	2 777	231	2 777	2 777	-		2 777
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Depreciation	130 034	130 362	130 362	10 864	130 362	130 362	-		130 362

Supporting Table SC13e

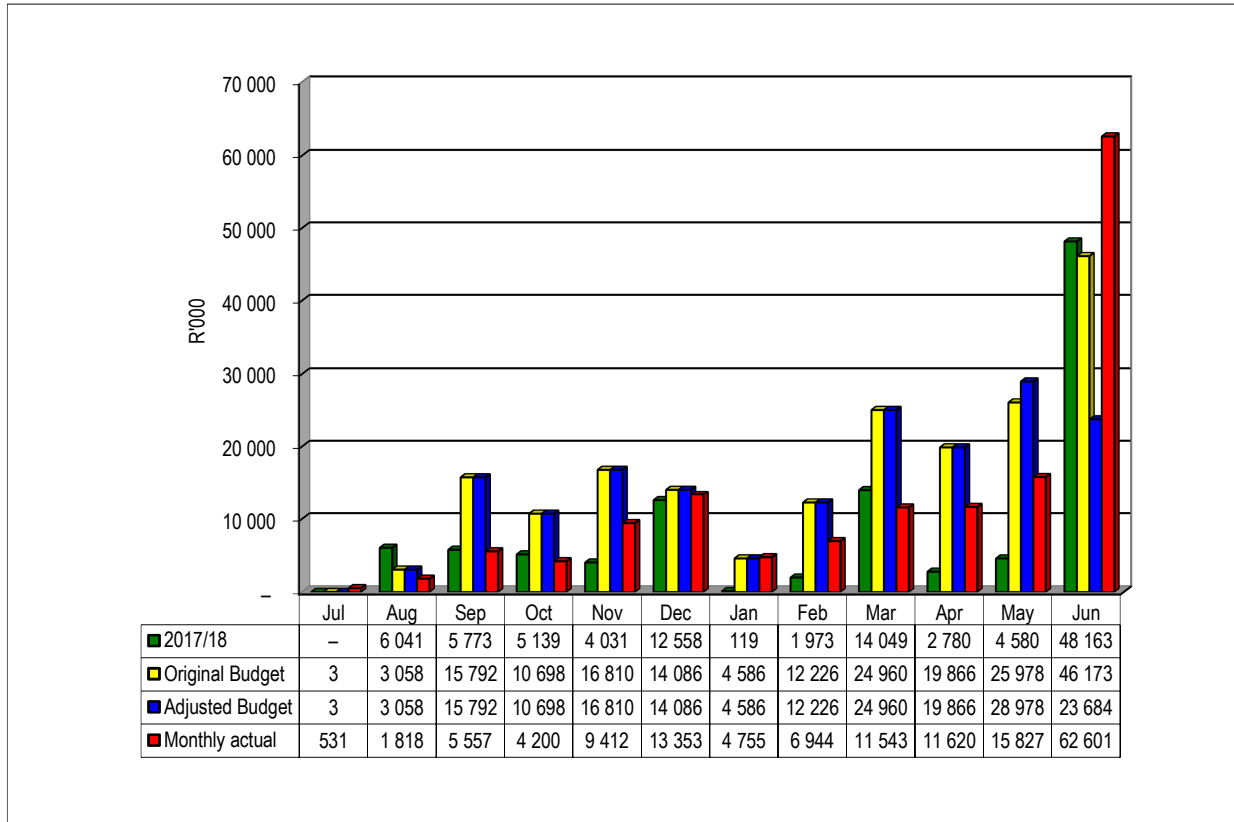
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 June

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									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	-	-	-	-	-	-	-	-	-
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>									
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Halls</i>									
<i>Fire/Ambulance Stations</i>									
<i>Libraries</i>									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>									
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>									
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment									
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment									
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets									
Land	-	-	-	-	-	-	-	-	-
Land									
Total Capital Expenditure on upgrading of existing assets	-	-	-	-	-	-	-	-	-

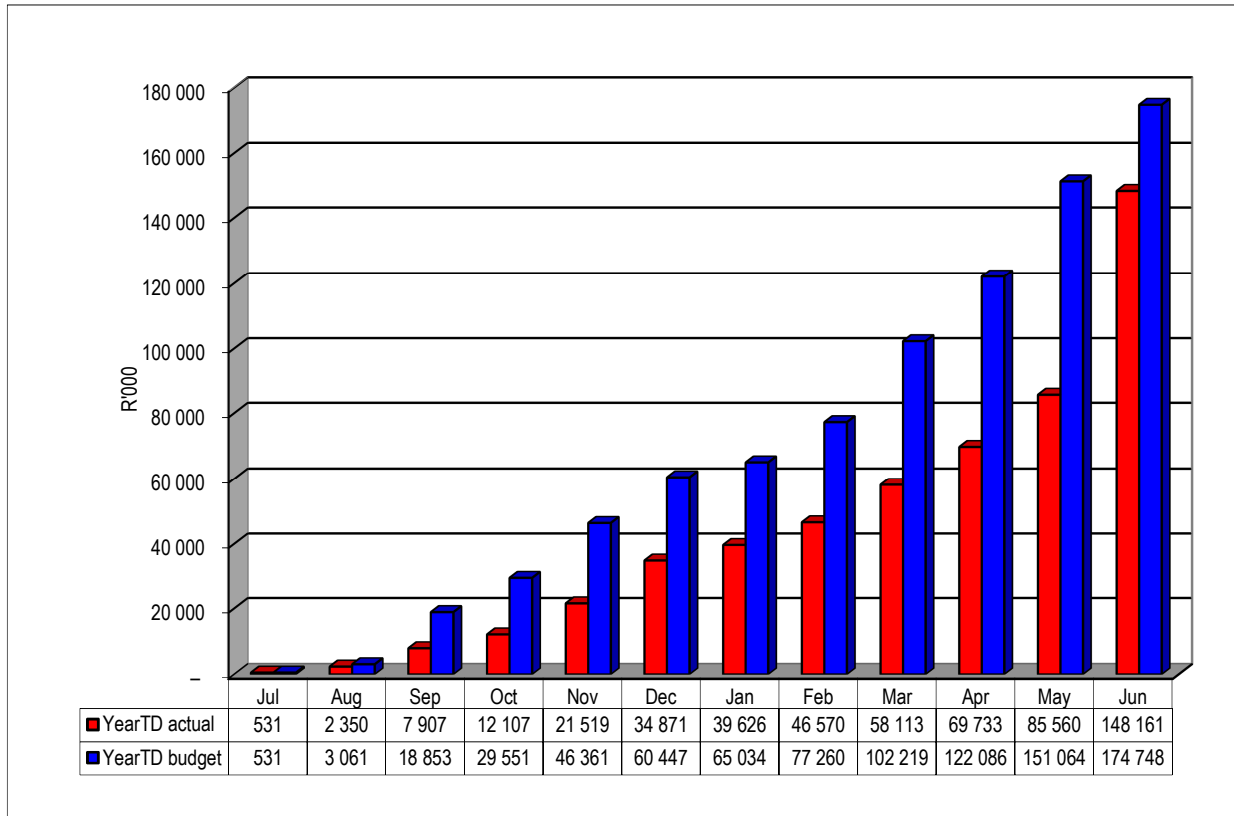
Other supporting documentation

Section 71 charts

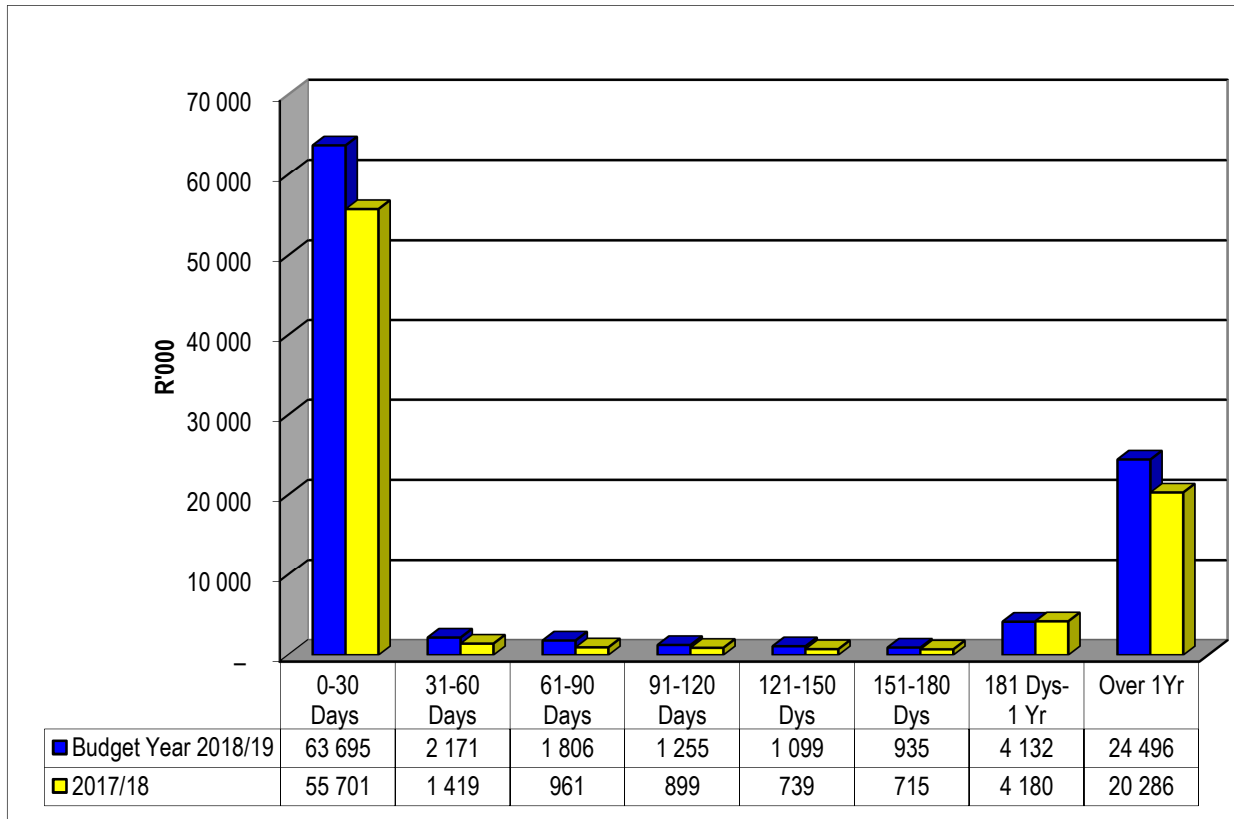
Capital expenditure monthly trend - actual vs target



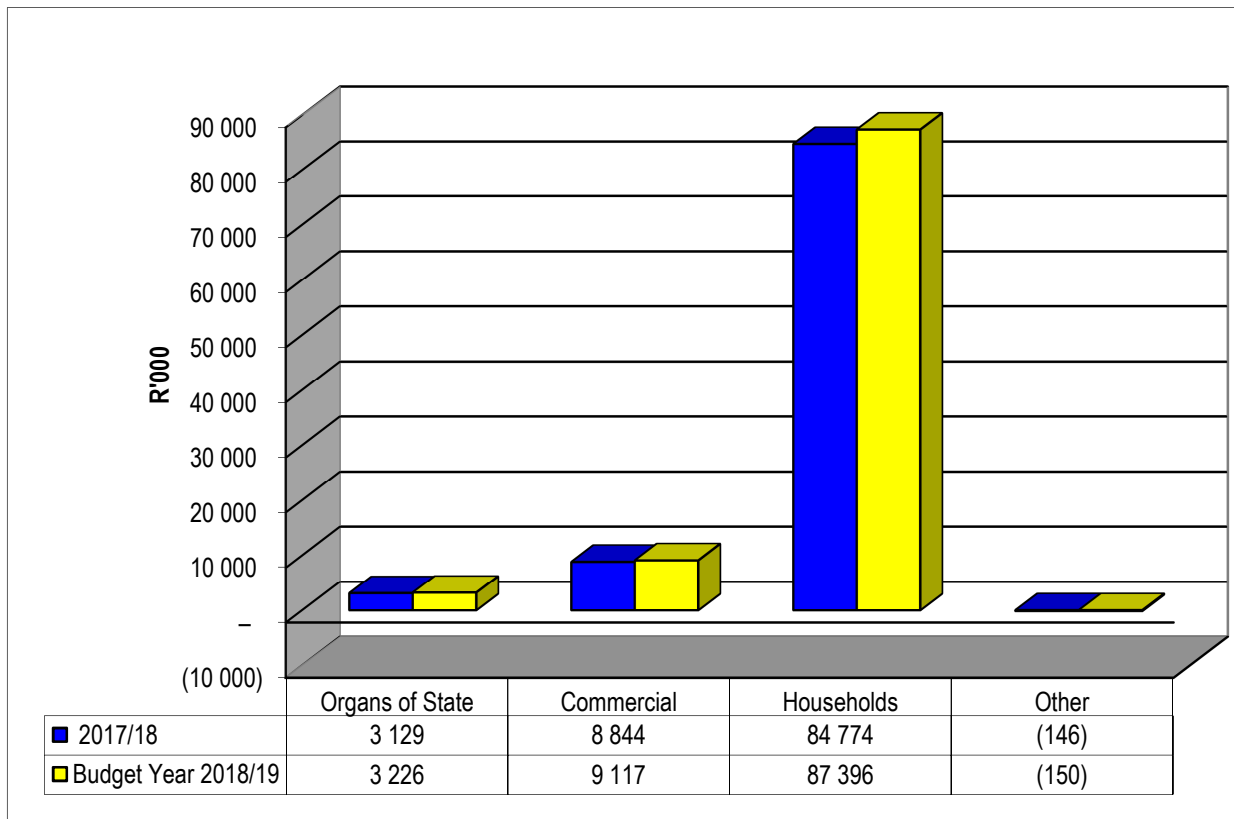
Capital expenditure – YTD actual vs YTD trend



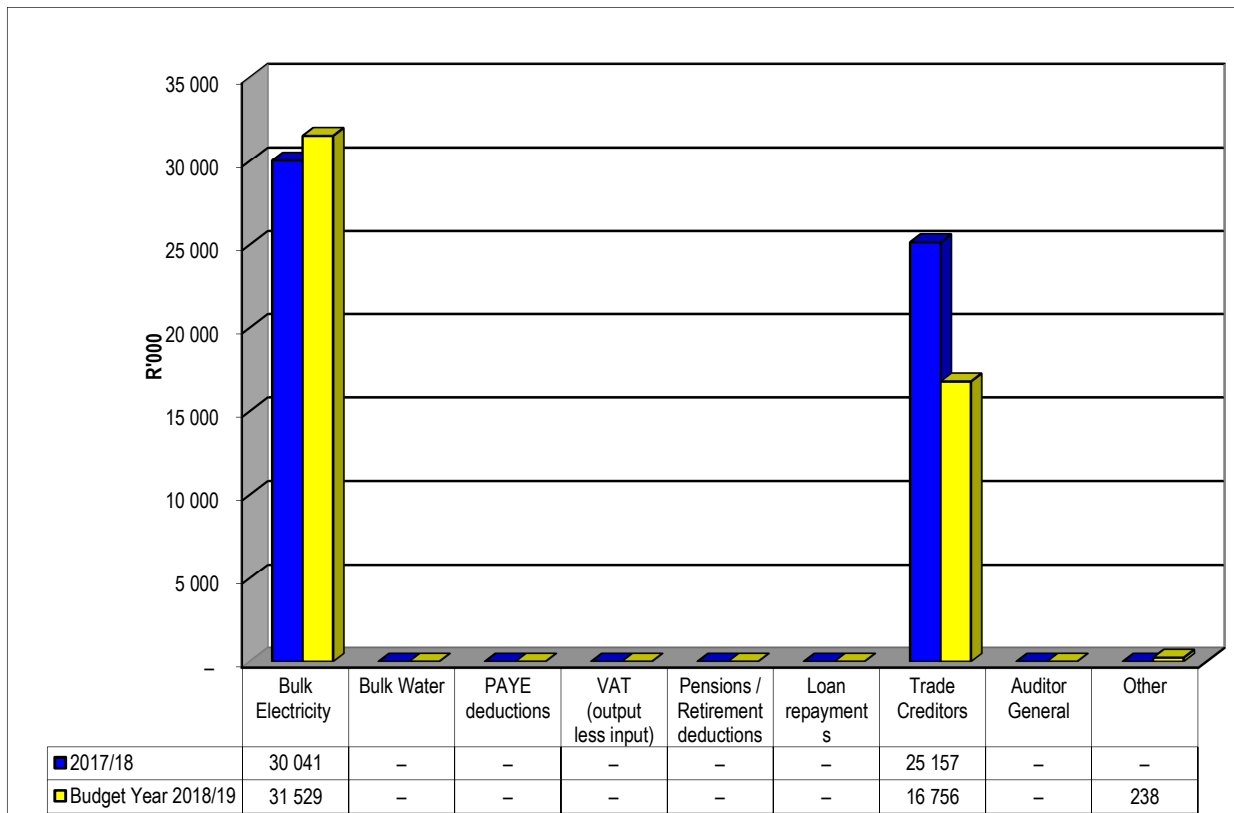
Debtors Age Analysis



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 **June 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: 12.7.2019