

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

November 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

The 2018/2019 audited outcome figures will be available after the tabling of the Draft Annual Report.

Revenue by Source

The Year-to-Date actual revenue is 1.88% above the YTD budget projections at the end of November 2019.

Borrowings

The balance of borrowings amounts to R450m at the end of November 2019.

Operating expenditure by vote & type

Current expenditure is 2.46% below YTD budget projections as at November 2019.

Capital expenditure

YTD Capital expenditure amounts to R60.5m or 19.11% of the amended budget of R316.5m. The current capital commitments of orders in progress amounts to R58.6m or 18.51% of the amended capital budget of R316.5m.

Allocations received (National & Provincial Grants)

Grants totaling R14.6m was received during November 2019 and an amount of R31.7m was returned to Department of Human Settlements awaiting the publication of the Provincial Gazette on adjusted allocations to municipalities.

Spending on Grants

Spending on grants amounts to R10.7m for November 2019 which includes FMG, EPWP, Thusong Service Centre Grant, LG Internship Graduate Grant, Provincial Library Grant, Housing, Resource funding for establishment and support of K9 Unit, Municipal Service Delivery & Capacity Building Grant, INEP & MIG.

Material variances

The table below summarises variances for projected revenue and expenditure.

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

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Total	1.88%		
Other revenue	37.72%	Additional revenue of R7m received for Development Charges	
Expenditure By Type			
Total	-2.46%		
Capital Expenditure			
Total	28.98%	Capital Commitments= R58,6m (18,51%)	
Financial Position			
In order			
Cash Flow			
In order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/ Spent
Revenue	1 296 677	544 785	42,0%
Expenditure	1 248 145	457 585	36,7%
Surplus / (Deficit)	48 533	87 200	
Capital	316 461	60 497	19,1%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	% of Budget Received/ Spent
Revenue	1 171 699	510 576	43,6%
Expenditure	1 248 145	457 585	36,7%
Surplus / (Deficit)	(76 446)	52 991	
Capital	316 461	60 497	19,1%

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 - M05 November

Description	2018/19	Budget Year 2019/20							
	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	-	242 150	242 150	19 419	102 086	102 107	(21)	-0%	242 150
Service charges	-	676 330	676 330	58 992	286 723	283 734	2 989	1%	676 330
Investment revenue	-	28 010	28 010	5 424	15 563	15 563	-		28 010
Transfers and subsidies	-	152 183	150 365	4 496	65 066	65 066	-		150 365
Other own revenue	-	74 844	74 844	6 861	41 138	34 697	6 441	19%	74 844
Total Revenue (excluding capital transfers and contributions)	-	1 173 517	1 171 699	95 192	510 576	501 167	9 409	2%	1 171 699
Employee costs	-	399 804	399 387	47 065	165 986	168 701	(2 716)	-2%	399 387
Remuneration of Councillors	-	11 383	11 383	908	4 526	4 743	(217)	-5%	11 383
Depreciation & asset impairment	-	131 285	131 285	10 940	54 702	54 702	-		131 285
Finance charges	-	51 549	51 549	910	4 893	4 893	-		51 549
Materials and bulk purchases	-	339 554	341 151	25 714	135 565	136 264	(699)	-1%	341 151
Transfers and subsidies	-	500	500	150	391	391	-		500
Other expenditure	-	315 888	312 890	22 376	91 523	99 430	(7 907)	-8%	312 890
Total Expenditure	-	1 249 963	1 248 145	108 064	457 585	469 124	(11 539)	-2%	1 248 145
Surplus/(Deficit)	-	(76 446)	(76 446)	(12 872)	52 991	32 043	20 949	65%	(76 446)
Transfers and subsidies - capital (monetary a	-	70 194	124 979	6 217	34 209	34 209	-		124 979
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	(6 252)	48 533	(6 655)	87 200	66 251	20 949	32%	48 533
Surplus/ (Deficit) for the year	-	(6 252)	48 533	(6 655)	87 200	66 251	20 949	32%	48 533
Capital expenditure & funds sources									
Capital expenditure	-	261 677	316 461	11 015	60 497	46 905	13 592	29%	316 461
Capital transfers recognised	-	70 194	124 979	6 217	34 209	20 499	13 710	67%	124 979
Borrowing	-	90 501	90 501	3 621	23 226	22 059	1 167	5%	90 501
Internally generated funds	-	100 981	100 981	1 177	3 062	4 347	(1 285)	-30%	100 981
Total sources of capital funds	-	261 677	316 461	11 015	60 497	46 905	13 592	29%	316 461
Financial position									
Total current assets	-	583 535	583 535		771 196				583 535
Total non current assets	-	3 823 679	3 878 463		3 696 480				3 823 679
Total current liabilities	-	234 096	234 096		213 153				234 096
Total non current liabilities	-	694 547	694 547		635 049				694 547
Community wealth/Equity	-	3 478 571	3 533 356		3 619 474				3 478 571
Cash flows									
Net cash from (used) operating	-	165 492	220 276	(4 476)	158 189	158 517	328	0%	165 492
Net cash from (used) investing	-	(269 006)	(323 791)	(11 465)	(63 077)	(63 077)	-		(269 006)
Net cash from (used) financing	-	58 619	58 619	(1 354)	(11 958)	(11 958)	-		58 619
Cash/cash equivalents at the month/year end	-	444 120	444 120	-	616 342	572 496	(43 846)	-8%	488 293
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	67 756	2 311	2 045	1 573	1 121	1 992	4 943	26 351	108 093
Creditors Age Analysis									
Total Creditors	8 903	-	-	-	-	-	-	-	8 903

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

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

Description	2018/19	Budget Year 2019/20							
	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>	-	317 773	317 921	26 011	138 281	133 756	4 525	3%	317 921
Executive and council	-	31 168	31 168	24	14 415	14 415	-		31 168
Finance and administration	-	286 569	286 717	25 981	123 836	119 332	4 504	4%	286 717
Internal audit	-	36	36	6	30	9	21	237%	36
<i>Community and public safety</i>	-	132 968	184 286	13 402	67 778	61 679	6 099	10%	184 286
Community and social services	-	8 073	8 073	1 268	4 435	3 364	1 071	32%	8 073
Sport and recreation	-	24 825	24 825	1 963	8 155	9 237	(1 082)	-12%	24 825
Public safety	-	47 393	47 393	3 723	17 672	18 350	(679)	-4%	47 393
Housing	-	52 676	103 995	6 449	37 516	30 728	6 789	22%	103 995
<i>Economic and environmental services</i>	-	14 270	16 970	952	4 132	6 007	(1 875)	-31%	16 970
Planning and development	-	10 019	10 019	952	3 886	4 235	(349)	-8%	10 019
Road transport	-	4 206	6 906	-	216	1 753	(1 536)	-88%	6 906
Environmental protection	-	45	45	-	30	19	11	56%	45
<i>Trading services</i>	-	778 700	777 500	61 044	334 594	333 934	660	0%	777 500
Energy sources	-	438 026	438 026	36 877	199 354	197 112	2 242	1%	438 026
Water management	-	147 953	147 953	11 544	58 590	60 291	(1 701)	-3%	147 953
Waste water management	-	105 084	103 884	6 844	40 445	40 020	425	1%	103 884
Waste management	-	87 637	87 637	5 779	36 205	36 511	(306)	-1%	87 637
<i>Other</i>	-	-	-	-	-	-	-		-
Total Revenue - Functional	-	1 243 711	1 296 677	101 409	544 785	535 376	9 409	2%	1 296 677
Expenditure - Functional									
<i>Governance and administration</i>	-	247 061	247 829	22 961	96 577	98 366	(1 789)	-2%	247 829
Executive and council	-	59 731	59 751	4 350	23 089	23 540	(451)	-2%	59 751
Finance and administration	-	184 233	184 981	18 337	72 385	73 587	(1 202)	-2%	184 981
Internal audit	-	3 097	3 097	274	1 103	1 239	(136)	-11%	3 097
<i>Community and public safety</i>	-	197 962	195 725	18 999	74 048	77 252	(3 204)	-4%	195 725
Community and social services	-	17 929	17 629	1 793	6 704	6 884	(180)	-3%	17 629
Sport and recreation	-	51 814	51 964	4 985	17 343	18 826	(1 483)	-8%	51 964
Public safety	-	94 795	94 785	8 969	36 410	37 951	(1 541)	-4%	94 785
Housing	-	33 424	31 348	3 252	13 591	13 591	-		31 348
<i>Economic and environmental services</i>	-	162 841	163 016	15 276	57 194	59 341	(2 147)	-4%	163 016
Planning and development	-	44 429	44 429	4 569	16 181	16 837	(655)	-4%	44 429
Road transport	-	106 751	106 926	9 951	38 017	38 550	(532)	-1%	106 926
Environmental protection	-	11 661	11 661	756	2 995	3 955	(960)	-24%	11 661
<i>Trading services</i>	-	639 154	638 629	50 645	228 580	232 938	(4 358)	-2%	638 629
Energy sources	-	363 841	363 641	26 846	135 668	136 857	(1 189)	-1%	363 641
Water management	-	116 983	116 983	8 720	35 603	36 838	(1 235)	-3%	116 983
Waste water management	-	85 886	85 561	6 698	29 364	30 781	(1 417)	-5%	85 561
Waste management	-	72 444	72 444	8 381	27 945	28 462	(517)	-2%	72 444
<i>Other</i>	-	2 945	2 945	182	1 186	1 227	(41)	-3%	2 945
Total Expenditure - Functional	-	1 249 963	1 248 145	108 064	457 585	469 124	(11 539)	-2%	1 248 145
Surplus/ (Deficit) for the year	-	(6 252)	48 533	(6 655)	87 200	66 251	20 949	32%	48 533

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) - M05
November

Vote Description	2018/19	Budget Year 2019/20							
	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	-	31 083	31 083	16	14 389	14 389	-		31 083
Vote 2 - Municipal Manager & Internal Audit	-	36	36	6	30	15	15	101,9%	36
Vote 3 - Management Services	-	844	844	38	589	352	237	67,5%	844
Vote 4 - Finance	-	284 914	284 914	25 894	121 145	118 144	3 001	2,5%	284 914
Vote 5 - Community Services	-	379 676	379 824	27 487	148 532	148 003	529	0,4%	379 824
Vote 6 - Economic and Social Development & Tourism	-	2 635	2 635	184	729	529	200	37,8%	2 635
Vote 7 - Infrastructure & Planning	-	497 130	549 948	44 061	241 699	236 008	5 691	2,4%	549 948
Vote 8 - Protection Services	-	47 393	47 393	3 723	17 672	17 936	(264)	-1,5%	47 393
Total Revenue by Vote	-	1 243 711	1 296 677	101 409	544 785	535 376	9 409	1,8%	1 296 677
Expenditure by Vote									
Vote 1 - Council	-	36 077	36 077	2 360	15 123	15 123	0	0,0%	36 077
Vote 2 - Municipal Manager & Internal Audit	-	5 797	5 797	436	1 990	2 267	(277)	-12,2%	5 797
Vote 3 - Management Services	-	56 900	56 900	5 498	21 437	22 064	(627)	-2,8%	56 900
Vote 4 - Finance	-	75 077	75 077	8 090	30 402	31 651	(1 249)	-3,9%	75 077
Vote 5 - Community Services	-	439 679	439 827	37 552	150 788	154 590	(3 802)	-2,5%	439 827
Vote 6 - Economic and Social Development & Tourism	-	13 291	13 291	1 052	4 183	4 427	(243)	-5,5%	13 291
Vote 7 - Infrastructure & Planning	-	527 994	526 028	43 786	196 669	200 584	(3 916)	-2,0%	526 028
Vote 8 - Protection Services	-	95 150	95 150	9 290	36 991	38 418	(1 426)	-3,7%	95 150
Total Expenditure by Vote	-	1 249 963	1 248 145	108 064	457 585	469 124	(11 539)	-2,5%	1 248 145
Surplus/ (Deficit) for the year	-	(6 252)	48 533	(6 655)	87 200	66 251	20 949	31,6%	48 533

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) - M05 November

Description	2018/19	Budget Year 2019/20							
	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		242 150	242 150	19 419	102 086	102 107	(21)	0%	242 150
Service charges - electricity revenue		398 868	398 868	34 834	173 231	171 181	2 050	1%	398 868
Service charges - water revenue		127 320	127 320	11 542	51 970	50 928	1 042	2%	127 320
Service charges - sanitation revenue		80 020	80 020	6 840	32 653	32 408	244	1%	80 020
Service charges - refuse revenue		70 122	70 122	5 775	28 870	29 218	(348)	-1%	70 122
Rental of facilities and equipment		3 562	3 562	495	2 618	2 404	214	9%	3 562
Interest earned - external investments		28 010	28 010	5 424	15 563	15 563	-		28 010
Interest earned - outstanding debtors		4 151	4 151	416	2 015	1 730	286	17%	4 151
Dividends received			-	-	-	-	-		
Fines, penalties and forfeits		32 552	32 552	2 742	14 126	13 563	563	4%	32 552
Licences and permits		2 462	2 462	187	1 005	1 026	(21)	-2%	2 462
Agency services		4 700	4 700	441	2 179	2 037	142	7%	4 700
Transfers and subsidies		152 183	150 365	4 496	65 066	65 066	-		150 365
Other revenue		27 416	27 416	2 579	19 194	13 937	5 257	38%	27 416
Gains on disposal of PPE							-		
Total Revenue (excluding capital transfers and contributions)	-	1 173 517	1 171 699	95 192	510 576	501 167	9 409	2%	1 171 699
Expenditure By Type									
Employee related costs		399 804	399 387	47 065	165 986	168 701	(2 716)	(0)	399 387
Remuneration of councillors		11 383	11 383	908	4 526	4 743	(217)	-5%	11 383
Debt impairment		24 902	24 902	2 075	10 376	10 376	-		24 902
Depreciation & asset impairment		131 285	131 285	10 940	54 702	54 702	-		131 285
Finance charges		51 549	51 549	910	4 893	4 893	-		51 549
Bulk purchases		275 880	275 880	20 436	108 812	109 202	(390)	0%	275 880
Other materials		63 675	65 271	5 278	26 753	27 062	(309)	-1%	65 271
Contracted services		207 536	206 961	14 732	52 963	58 456	(5 493)	-9%	206 961
Transfers and subsidies		500	500	150	391	391	-		500
Other expenditure		83 450	81 028	5 569	28 184	30 599	(2 414)	-8%	81 028
Loss on disposal of PPE							-		
Total Expenditure	-	1 249 963	1 248 145	108 064	457 585	469 124	(11 539)	-2%	1 248 145
Surplus/(Deficit)	-	(76 446)	(76 446)	(12 872)	52 991	32 043	20 949	0	(76 446)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		70 194	124 979	6 217	34 209	34 209	-		124 979
Transfers and subsidies - capital (in-kind - all)							-		
Surplus/(Deficit) after capital transfers & contributions	-	(6 252)	48 533	(6 655)	87 200	66 251	-		48 533
Taxation									
Surplus/(Deficit) after taxation	-	(6 252)	48 533	(6 655)	87 200	66 251			48 533
Attributable to minorities									
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	-	(6 252)	48 533	(6 655)	87 200	66 251			48 533

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 1.88% above the YTD budget.

Current expenditure is 2.46% below YTD budget projections for November 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) - M05 November

Vote Description	2018/19	Budget Year 2019/20							
	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 & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	54 583	56 083	3 071	17 271	14 082	3 189	23%	56 083
Vote 6 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	-	40 128	93 412	5 524	37 919	25 635	12 284	48%	93 412
Vote 8 - Protection Services	-	5 588	5 588	-	-	-	-	-	5 588
Total Capital Multi-year expenditure	-	100 298	155 083	8 595	55 190	39 717	15 473	39%	155 083
Single Year expenditure appropriation									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	3 975	3 975	589	746	1 656	(910)	-55%	3 975
Vote 4 - Finance	-	30	30	-	22	8	15	193%	30
Vote 5 - Community Services	-	97 601	97 601	44	905	1 384	(479)	-35%	97 601
Vote 6 - Economic and Social Development & Tourism	-	7 906	7 906	-	-	-	-	-	7 906
Vote 7 - Infrastructure & Planning	-	45 186	45 186	1 620	3 368	2 739	629	23%	45 186
Vote 8 - Protection Services	-	6 680	6 680	167	266	1 402	(1 135)	-81%	6 680
Total Capital single-year expenditure	-	161 378	161 378	2 420	5 307	7 188	(1 881)	-26%	161 378
Total Capital Expenditure	-	261 677	316 461	11 015	60 497	46 905	13 592	29%	316 461
Capital Expenditure - Functional Classification									
Governance and administration									
Executive and council	-	4 105	4 105	589	768	1 706	(938)	-55%	4 105
Finance and administration	-	10	10	-	-	-	-	-	10
Internal audit	-	4 095	4 095	589	768	1 706	(938)	-55%	4 095
Community and public safety									
Community and social services	-	64 760	118 045	4 420	28 475	17 380	11 095	64%	118 045
Sport and recreation	-	3 280	3 280	(7)	127	367	(240)	-65%	3 280
Public safety	-	18 770	18 770	678	2 677	2 193	485	22%	18 770
Housing	-	16 271	16 271	167	266	1 212	(945)	-78%	16 271
Health	-	26 439	79 723	3 581	25 405	13 609	11 796	87%	79 723
Economic and environmental services									
Planning and development	-	30 410	33 110	152	870	1 743	(873)	-50%	33 110
Road transport	-	8 899	8 899	108	223	208	15	7%	8 899
Environmental protection	-	21 510	24 210	44	647	1 535	(888)	-58%	24 210
Trading services									
Energy sources	-	162 402	161 202	5 855	30 383	26 075	4 308	17%	161 202
Water management	-	34 124	34 124	1 944	12 148	7 875	4 273	54%	34 124
Waste water management	-	48 504	48 504	2 089	11 212	10 105	1 107	11%	48 504
Waste management	-	62 843	62 843	989	6 190	6 474	(284)	-4%	62 843
Other	-	16 931	15 731	833	833	1 622	(789)	-49%	15 731
Total Capital Expenditure - Functional Classification	-	261 677	316 461	11 015	60 497	46 905	13 592	29%	316 461
Funded by:									
National Government	-	39 010	39 010	2 493	8 660	9 753	(1 092)	-11%	39 010
Provincial Government	-	31 184	85 969	3 724	25 548	10 746	14 802	138%	85 969
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	70 194	124 979	6 217	34 209	20 499	13 710	67%	124 979
Borrowing	-	90 501	90 501	3 621	23 226	22 059	1 167	5%	90 501
Internally generated funds	-	100 981	100 981	1 177	3 062	4 347	(1 285)	-30%	100 981
Total Capital Funding	-	261 677	316 461	11 015	60 497	46 905	13 592	29%	316 461

Table C6: Monthly Budget Statement - Financial Position

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

Description	2018/19	Budget Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash		124 120	124 120	131 076	124 120
Call investment deposits		320 000	320 000	485 265	320 000
Consumer debtors		73 134	73 134	79 383	73 134
Other debtors		35 523	35 523	37 221	35 523
Current portion of long-term receivables		7	7	7	7
Inventory		30 752	30 752	38 244	30 752
Total current assets	-	583 535	583 535	771 196	583 535
Non current assets					
Long-term receivables		4	4	13	4
Investments		57 885	57 885	53 105	57 885
Investment property		114 846	114 846	119 698	114 846
Investments in Associate		-	-	-	-
Property, plant and equipment		3 645 621	3 700 406	3 515 069	3 645 621
Biological					
Intangible		5 323	5 323	8 597	5 323
Other non-current assets					
Total non current assets	-	3 823 679	3 878 463	3 696 480	3 823 679
TOTAL ASSETS	-	4 407 214	4 461 999	4 467 676	4 407 214
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft			-		
Borrowing		42 244	42 244	41 467	42 244
Consumer deposits		63 074	63 074	40 687	63 074
Trade and other payables		95 207	95 207	97 429	95 207
Provisions		33 570	33 570	33 570	33 570
Total current liabilities	-	234 096	234 096	213 153	234 096
Non current liabilities					
Borrowing		455 453	455 453	408 565	455 453
Provisions		239 095	239 095	226 484	239 095
Total non current liabilities	-	694 547	694 547	635 049	694 547
TOTAL LIABILITIES	-	928 643	928 643	848 203	928 643
NET ASSETS	-	3 478 571	3 533 356	3 619 474	3 478 571
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		3 475 231	3 530 016	3 616 210	3 475 231
Reserves		3 340	3 340	3 264	3 340
TOTAL COMMUNITY WEALTH/EQUITY	-	3 478 571	3 533 356	3 619 474	3 478 571

The statement of financial position is in line with expectations for the financial year.

Table C7: Monthly Budget Statement - Cash Flow

WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	2018/19	Budget Year 2019/20							
	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		241 063	241 063	13 847	108 164	108 478	(314)	0%	241 063
Service charges		673 293	673 293	61 011	300 275	300 177	99	0%	673 293
Other revenue		66 179	66 179	6 548	41 967	41 913	53	0%	66 179
Government - operating		152 183	150 365	4 496	65 066	65 066	-		150 365
Government - capital		70 194	124 979	6 217	34 209	34 209	-		124 979
Interest		32 161	32 161	5 841	17 578	17 578	-		32 161
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1 017 533)	(1 015 715)	(101 375)	(403 787)	(403 621)	165	0%	(1 015 715)
Finance charges		(51 549)	(51 549)	(910)	(4 893)	(4 893)	-		(51 549)
Transfers and Grants		(500)	(500)	(150)	(391)	(391)	-		(500)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	165 492	220 276	(4 476)	158 189	158 517	328	0%	220 276
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		10	10	0	1	1	-		10
Decrease (increase) in non-current investments		(7 339)	(7 339)	(450)	(2 581)	(2 581)	-		(7 339)
Payments									
Capital assets		(261 677)	(316 461)	(11 015)	(60 497)	(60 497)	-		(316 461)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(269 006)	(323 791)	(11 465)	(63 077)	(63 077)	-		(323 791)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		74 300	74 300	-	-	-	-		74 300
Increase (decrease) in consumer deposits		23 028	23 028	128	667	667	-		23 028
Payments									
Repayment of borrowing		(38 709)	(38 709)	(1 482)	(12 625)	(12 625)	-		(38 709)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	58 619	58 619	(1 354)	(11 958)	(11 958)	-		58 619
NET INCREASE/ (DECREASE) IN CASH HELD									
	-	(44 895)	(44 895)	(17 295)	83 154	83 482			(44 895)
Cash/cash equivalents at beginning:		489 014	489 014		533 188	489 014			533 188
Cash/cash equivalents at month/year end:	-	444 120	444 120		616 342	572 496			488 293

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 616.3million.

The municipality started the year with a positive cash balance of R533.2 million. The November closing balance is R616.3 million. Refer to Supporting Table SC9 for more details on the cash position.

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

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

Description	Budget Year 2019/20												2018/19 Medium Term Revenue & Expenditure Framework			
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget				
Cash Receipts By Source																
Property rates	21 376	10 407	33 969	18 110	13 847							143 355	241 063	255 558	272 340	
Service charges - electricity revenue	15 051	43 242	45 156	33 840	34 033							225 754	397 077	455 317	523 459	
Service charges - water revenue	10 820	14 069	19 997	17 636	15 675							48 551	126 748	133 404	141 435	
Service charges - sanitation revenue	6 806	4 126	7 596	8 071	6 137							46 925	79 661	82 132	87 076	
Service charges - refuse	5 550	3 589	6 782	7 287	5 165							41 434	69 807	79 071	89 573	
	-	-	-	-	-											
Rental of facilities and equipment	618	594	368	441	377							1 147	3 546	3 727	3 932	
Interest earned - external investments	-	1 012	2 373	6 753	5 424							12 447	28 010	29 690	31 471	
Interest earned - outstanding debtors	408	421	373	397	416							2 136	4 151	4 400	4 664	
Dividends received	-	-	-	-	-							-	-	-	-	
Fines, penalties and forfeits	3 078	2 765	2 687	2 855	2 742							(5 734)	8 393	8 908	9 424	
Licences and permits	223	215	188	193	187							1 457	2 462	2 580	2 627	
Agency services	469	431	366	472	441							2 521	4 700	4 982	5 281	
Transfer receipts - operating	48 554	1 025	6 230	4 761	4 496							87 116	152 183	157 143	168 217	
Other revenue	5 435	(583)	7 522	7 186	2 801							24 718	47 078	31 707	31 846	
Cash Receipts by Source	118 386	81 312	133 607	108 003	91 742	-	-	-	-	-	-	631 829	1 164 879	1 248 620	1 371 345	
Other Cash Flows by Source																
Transfer receipts - capital	236	732	20 343	6 681	6 217							35 986	70 194	42 164	68 993	
Contributions & Contributed assets												-	-	-	-	
Proceeds on disposal of PPE												-	-	-	-	
Short term loans												-	-	-	-	
Borrowing long term/refinancing												74 300	74 300	54 000	50 000	
Increase in consumer deposits	(67)	403	20	183	128							22 361	23 028	4 654	4 682	
Receipt of non-current debtors												-	-	-	-	
Receipt of non-current receivables		0	0	0	0							9	10	7	3	
Change in non-current investments	(538)	(297)	(720)	(575)	(450)							(4 758)	(7 339)	(7 575)	(7 730)	
Total Cash Receipts by Source	118 017	82 149	153 251	114 292	97 638	-	-	-	-	-	-	759 726	1 325 073	1 341 870	1 487 292	
Cash Payments by Type																
Employee related costs	26 546	29 076	30 101	30 793	46 402							225 305	388 224	414 152	438 547	
Remuneration of councillors	894	908	908	908	908							6 857	11 383	11 878	12 397	
Interest paid	82	(0)	1 479	2 422	910							46 656	51 549	54 249	56 058	
Bulk purchases - Electricity	3	34 950	33 325	20 098	20 436							167 067	275 880	319 000	368 859	
Bulk purchases - Water & Sewer												-	-	-	-	
Other materials	1 015	2 775	8 841	8 843	5 278							36 922	63 675	71 299	71 581	
Contracted services	1 510	10 255	11 161	15 305	14 732							154 573	207 536	229 784	237 280	
Grants and subsidies paid - other municipalities												-	-	-	-	
Grants and subsidies paid - other	8	8	8	215	150							109	500	525	551	
General expenses	1 476	(52 219)	72 428	12 511	13 618							23 022	70 836	74 960	105 513	
Cash Payments by Type	31 534	25 754	158 252	91 095	102 435	-	-	-	-	-	-	660 512	1 069 582	1 175 846	1 290 787	
Other Cash Flows/Payments by Type																
Capital assets	608	6 109	29 546	13 218	11 015							201 180	261 677	148 464	154 324	
Repayment of borrowing	1 613	-	2 195	7 336	1 482							26 084	38 709	42 244	47 007	
Other Cash Flows/Payments												-	-	-	-	
Total Cash Payments by Type	33 755	31 863	189 993	111 649	114 932	-	-	-	-	-	-	887 775	1 369 967	1 366 554	1 492 118	
NET INCREASE/(DECREASE) IN CASH HELD	84 262	50 287	(36 743)	2 643	(17 295)	-	-	-	-	-	-	(128 049)	(44 895)	(24 684)	(4 825)	
Cash/cash equivalents at the month/year beginning:	533 188	617 449	667 736	630 993	633 636	616 342	616 342	616 342	616 342	616 342	616 342	616 342	533 188	488 293	463 609	
Cash/cash equivalents at the month/year end:	617 449	667 736	630 993	633 636	616 342	616 342	616 342	616 342	616 342	616 342	616 342	488 293	488 293	463 609	458 784	

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

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC3 Debtors' age analysis

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 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		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	13 980	415	302	285	220	203	1 034	3 153	19 591	4 895		5 467
Trade and Other Receivables from Exchange Transactions - Electric	1300	17 566	454	336	226	153	132	655	3 804	23 326	4 970		5 786
Receivables from Non-exchange Transactions - Property Rates	1400	19 852	461	484	362	255	200	925	3 025	25 563	4 766		6 832
Receivables from Exchange Transactions - Waste Water Management	1500	7 121	249	195	179	149	145	766	1 857	10 661	3 096		2 915
Receivables from Exchange Transactions - Waste Management	1600	6 089	181	137	114	85	73	354	1 438	8 471	2 064		2 397
Receivables from Exchange Transactions - Property Rental Debtors	1700	736	231	232	214	28	5	17	238	1 702	502		261
Interest on Arrear Debtor Accounts	1810	156	47	57	61	50	103	412	8 203	9 090	8 829		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	2 256	274	302	132	181	1 132	779	4 634	9 690	6 858		2 818
Total By Income Source	2000	67 756	2 311	2 045	1 573	1 121	1 992	4 943	26 351	108 093	35 980	-	26 474
2018/19 - totals only		63 695	2 171	1 806	1 255	1 099	935	4 132	24 496	99 589	31 917		
Debtors Age Analysis By Customer Group													
Organs of State	2200	687	76	82	67	36	24	80	1 674	2 726	1 881		317
Commercial	2300	9 708	436	420	280	32	35	147	1 280	12 338	1 775		958
Households	2400	57 584	1 799	1 543	1 225	1 053	1 934	4 711	23 300	93 148	32 222		25 197
Other	2500	(222)	0	1	1	0	0	4	97	(118)	103		3
Total By Customer Group	2600	67 756	2 311	2 045	1 573	1 121	1 992	4 943	26 351	108 093	35 980	-	26 474

Debtors' levels remain stable. The overall increased debtors' results from the year-on-year increase in billings from increased tariffs at the start of the new financial year. This can be concluded from the increase in the 0-30 days (current) debtors.

Summary of Indigent Households

Indigent Household Statistics

	Indigent Households	Amount	Other Households	Total Households	
2019					
July	8 018	NO VOTE for 2019/2020	26 884	34 902	22,97%
August	8 041	NO VOTE for 2019/2020	26 858	34 899	23,04%
September	7 654	NO VOTE for 2019/2020	27 137	34 791	22,00%
October	7 679	NO VOTE for 2019/2020	27 648	35 327	21,74%
November	7 689	NO VOTE for 2019/2020	27 639	35 328	21,76%
December					
2020					
January					
February					
March					
April					
May					
June					

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)
7689			6KL	7689	0	7689	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)
126	7563		50kWh	7689	0	7689	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
2019/2020										
June									0	0
May									0	0
April									0	0
March									0	0
February									0	0
January									0	0
December									0	0
November	67 756 356	2 311 468	2 045 472	1 573 004	1 120 808	1 992 338	4 942 620	26 351 354	108 093 420	40 337 064
October	65 578 111	2 918 237	1 992 929	1 294 702	2 118 877	981 011	4 973 394	26 067 995	105 925 256	40 347 145
September	70 078 633	2 847 660	1 616 076	2 225 775	1 093 345	1 137 727	4 851 696	25 603 880	109 454 791	39 376 158
Augustus	72 343 845	2 204 467	2 467 897	1 215 310	1 203 190	1 019 048	4 821 906	25 279 680	110 555 341	38 211 497
July	63 876 893	2 954 201	1 496 394	1 318 657	1 102 605	1 033 738	4 397 937	24 923 281	101 103 706	37 226 812

Government Debt

Overstrand Municipality as at 30/11/2019 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	1 948 986	1 140 735	787 842	20 408
WCED 2251	415 400	415 400	0	0
OTHER 2210+2255	43 870	26 797	17 073	0
HEALTH 2252	128 832	116 158	11 747	927
TPW 2256	135 656	8 518	127 040	99
HOUSING 2253+2215	25 662	25 662	0	0
OTHER MUNICIPALITIES 2276	27 247	27 247	0	0
TOTAL OUTSTANDING	2 725 652	1 760 517	943 702	21 433

Creditors' analysis

Supporting Table SC4

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

Description	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	-
Bulk Water	0200										-	-
PAYE deductions	0300	5 217									5 217	4 643
VAT (output less input)	0400										-	-
Pensions / Retirement deductions	0500										-	-
Loan repayments	0600										-	-
Trade Creditors	0700	3 686									3 686	1 712
Auditor General	0800										-	-
Other	0900										-	-
Total By Customer Type	1000	8 903	-	-	-	-	-	-	-	-	8 903	6 355

Investment portfolio analysis

Supporting Table SC5

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

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	Yrs/Months											
Municipality												
LIBERTY 15934476	15 YEARS	Policy	YES	VARIABLE		NO	01/09/2025	17 952	29		125	18 106
LIBERTY 21196964	14 YEARS	Policy	YES	VARIABLE		NO	01/09/2025	31 533	12		260	31 806
MOMENTUM MP 3853776	14 YEARS	Policy	YES	VARIABLE		NO	01/07/2026	3 169	(6)		30	3 193
ABSA 9331734880	DEP PLUS	DEP PLUS	YES	VARIABLE	6,25	NO		10 267	50	(52)		10 265
Nedbank 03/7881534451 ref. 245	184 days	FIXED DE	YES	FIXED	8,5	NO	07/11/2019	100 000	4 285	(104 285)		-
Nedbank 03/7881534451 ref. 248	184 days	FIXED DE	YES	FIXED	8,05	NO	15/01/2020	100 000				100 000
Standard Bank 288434005-027	124 days	FIXED DE	YES	FIXED	7,8	NO	09/12/2019	75 000				75 000
Nedbank 03/7881534451 ref. 250	183 days	FIXED DE	YES	FIXED	7,9	NO	28/04/2020	100 000				100 000
Standard Bank 288434005-028	154 days	FIXED DE	YES	FIXED	7,925	NO	30/03/2020	100 000				100 000
Nedbank 03/7881534451 ref. 251	182 days	FIXED DE	YES	FIXED	7,97	NO	27/05/2020				100 000	100 000
TOTAL INVESTMENTS AND INTEREST								537 921		(104 337)	100 415	538 370

Surplus cash not immediately required is invested in call and monthly deposits.

Long term investments relate to the sinking fund investments.

Allocation and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

Description	2018/19	Budget Year 2019/20							
	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:		110 882	110 882	1 186	47 852	47 852	-		110 882
Local Government Equitable Share		106 697	106 697		44 457	44 457	-		106 697
Finance Management		1 550	1 550		1 550	1 550			1 550
EPWP Incentive		2 635	2 635	1 186	1 845	1 845			2 635
Provincial Government:		38 392	36 426	5 447	23 458	23 458	-		36 426
Human Settlements Development Grant		25 061	23 095	2 918	15 342	15 342	-		23 095
Library Services Grant		7 287	7 287	2 429	4 858	4 858	-		7 287
Financial Management Capacity Building Grant		380	380				-		380
Maintenance & Constuction of Transport Infrastructure		126	126				-		126
Western Cape Financial Management Support Grant		280	280				-		280
Local Government Internship Grant							-		
Municipal Service Delivery & Capacity Building Grant							-		
Thusong Service Centre		100	100	100	100	100	-		100
Resourcing Funding for Establishment &Support of a K9 Unit		2 000	2 000				-		2 000
Disaster Management Grant		3 157	3 157		3 157	3 157	-		3 157
Other grant providers:		-	-	-	-	-	-		-
							-		
Total Operating Transfers and Grants		149 274	147 308	6 633	71 310	71 310	-		147 308
Capital Transfers and Grants									
National Government:		39 010	39 010	4 000	13 650	13 650	-		39 010
Municipal Infrastructure Grant (MIG)		32 010	32 010		6 650	6 650	-		32 010
Integrated National Electrification Programme		7 000	7 000	4 000	7 000	7 000			7 000
Provincial Government:		28 281	88 547	(27 640)	37 223	37 223	-		88 547
Human Settlements Development Grant		26 439	86 705	(27 640)	35 381	35 381	-		86 705
Resourcing Funding for Establishment &Support of a K9 Unit									
Disaster Management Grant		1 843	1 843		1 843	1 843			1 843
							-		
Total Capital Transfers and Grants		67 291	127 557	(23 640)	50 873	50 873	-		127 557
TOTAL RECEIPTS OF TRANSFERS & GRANTS		216 565	274 865	(17 007)	122 183	122 183	-		274 865

Grant receipts are monitored according to the payment schedules. Year to date actuals only reflects actual receipts for 2019/2020.

Supporting Table SC7(1) – Grant expenditure

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

Description	2018/19	Budget Year 2019/20							
	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:	-	4 185	4 185	260	1 160	1 160	-		4 185
Local Government Equitable Share							-		
Finance Management		1 550	1 550	76	430	430	-		1 550
EPWP Incentive		2 635	2 635	184	729	729	-		2 635
Provincial Government:	-	37 968	34 044	4 175	16 207	16 207	-		34 044
Human Settlements Development Grant		25 837	23 871	2 819	11 824	11 824	-		23 871
Library Services Grant		7 287	7 287	1 156	4 036	4 036	-		7 287
Financial Management Capacity Building Grant		980	380						380
Maintenance & Construction of Transport Infrastructure		126	126		126	126			126
Western Cape Financial Management Support Grant		560	280						280
Local Government Internship Grant		36	-						-
Municipal Service Delivery & Capacity Building Grant		144	-				-		-
Thusong Service Centre		100	100		22	22	-		100
Resourcing Funding for Establishment & Support of a K9 Unit		2 897	2 000	199	199	199			2 000
Disaster Management Grant									
Other grant providers:	-	176	176	-	0	0	-		176
Spaces for Sports		176	176		0	0	-		176
Total operating expenditure of Transfers and Grants:	-	42 329	38 405	4 435	17 367	17 367	-		38 405
Capital expenditure of Transfers and Grants									
National Government:	-	39 010	39 010	2 493	8 660	8 660	-		39 010
Municipal Infrastructure Grant (MIG)		32 010	32 010	557	3 425	3 425	-		32 010
Integrated National Electrification Programme		7 000	7 000	1 936	5 236	5 236	-		7 000
Provincial Government:	-	31 184	81 566	3 581	25 405	25 405	-		81 566
Human Settlements Development Grant		26 439	79 723	3 581	25 405	25 405	-		79 723
Resourcing Funding for Establishment & Support of a K9 Unit		2 903	-						-
Disaster Management Grant		1 843	1 843						1 843
Other grant providers:	-								
Total capital expenditure of Transfers and Grants	-	70 194	120 576	6 074	34 066	34 066	-		120 576
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	112 523	158 981	10 509	51 432	51 432	-		158 981

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 - M05 November					
Description	Budget Year 2019/20				
	Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Local Government Equitable Share				-	
Finance Management				-	
Municipal Systems Improvement				-	
EPWP Incentive				-	
Provincial Government:	534	61	85	449	84,1%
Human Settlements Development Grant				-	
Financial Management Capacity Building Grant	360			360	100,0%
Local Government Internship Grant	36	6	30	5	15,3%
Municipal Service Delivery & Capacity Building Grant	138	55	55	84	60,4%
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total operating expenditure of Approved Roll-overs	534	61	85	449	84,1%
Capital expenditure of Approved Roll-overs					
National Government:					
Municipal Infrastructure Grant (MIG)					
Provincial Government:	3 800	143	143	3 657	96,2%
Resourcing Funding for Est & Support of a K9 Unit	3 800	143	143	3 657	96,2%
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	3 800	143	143	3 657	96,2%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	4 334	204	228	4 106	94,7%

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration	2018/19	Budget Year 2019/20							
	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		10 317	10 317	815	4 065	4 299	(234)	-5%	10 317
Pension and UIF Contributions				-	-		-		
Medical Aid Contributions				-	-		-		
Motor Vehicle Allowance				-	-		-		
Cellphone Allowance		1 066	1 066	93	460	444	16	4%	1 066
Housing Allowances							-		
Other benefits and allowances							-		
Sub Total - Councillors	-	11 383	11 383	908	4 526	4 743	(217)	-5%	11 383
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages		11 292	11 292	914	4 737	4 705	32	1%	11 292
Pension and UIF Contributions				-	-		-		
Medical Aid Contributions				-	-		-		
Overtime				-	-		-		
Performance Bonus		109	109	-	-		-		109
Motor Vehicle Allowance				-	-		-		
Cellphone Allowance		187	187	16	78	78	-		187
Housing Allowances							-		
Other benefits and allowances							-		
Payments in lieu of leave							-		
Long service awards							-		
Post-retirement benefit obligations							-		
Sub Total - Senior Managers of Municipality	-	11 588	11 588	930	4 815	4 783	32	1%	11 588
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		245 260	245 260	18 970	94 680	76 785	17 894	23%	245 260
Pension and UIF Contributions		41 471	41 471	3 298	16 491	13 271	3 220	24%	41 471
Medical Aid Contributions		14 459	14 459	1 058	5 325	4 460	864	19%	14 459
Overtime		29 320	29 320	2 688	11 782	9 247	2 535	27%	29 320
Performance Bonus							-		440
Motor Vehicle Allowance		7 947	7 947	633	3 216	2 598	618	24%	7 947
Cellphone Allowance		2 067	2 067	160	798	676	122	18%	2 067
Housing Allowances		2 567	2 567	209	1 045	839	206	25%	2 567
Other benefits and allowances		30 363	30 363	17 888	21 684	4 240	17 444	411%	30 363
Payments in lieu of leave		1 125	1 125	94	469	469	-		1 125
Long service awards		2 062	2 062	172	859	859	-		2 062
Post-retirement benefit obligations		11 571	11 571	964	4 821	4 821	-		11 131
Sub Total - Other Municipal Staff	-	388 216	388 216	46 134	161 171	118 267	42 904	36%	388 216
TOTAL SALARY, ALLOWANCES & BENEFITS	-	411 187	411 187	47 972	170 511	127 793	42 718	33%	411 187
TOTAL MANAGERS AND STAFF	-	399 804	399 804	47 065	165 986	123 050	42 936	35%	399 804

SDBIP

The results of the SDBIP are included in a separate comprehensive report that is tabled quarterly in Council.

Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November						
Description of financial indicator	Basis of calculation	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0,0%	14,6%	14,6%	1,1%	5,0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0,0%	34,6%	28,6%	38,4%	28,6%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0,0%	17,0%	16,8%	15,1%	17,0%
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	13636,3%	13636,3%	12516,7%	13636,3%
Liquidity						
Current Ratio	Current assets/current liabilities	0,0%	249,3%	249,3%	361,8%	249,3%
Liquidity Ratio	Monetary Assets/Current Liabilities	0,0%	189,7%	189,7%	289,2%	189,7%
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	0,0%	9,3%	9,3%	22,8%	9,3%
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%		Annual Indicator	100,0%
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		5,5%		Annual Indicator	5,5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		18,3%		Annual Indicator	18,3%
Employee costs	Employee costs/Total Revenue - capital revenue	0,0%	34,1%	34,1%	32,5%	34,1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0,0%	17,0%	0,0%	12,2%	17,0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0,0%	15,6%	15,6%	1,0%	5,4%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		13,4		Annual Indicator	13,4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		11,8%		Annual Indicator	11,8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4,9		Annual Indicator	4,9

Capital programme performance

Supporting Table SC12

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

Month	2018/19	Budget Year 2019/20							
	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		4 945	4 945	608	608	4 945	4 336	87,7%	0%
August		6 475	6 475	6 109	6 717	11 420	4 702	41,2%	3%
September		7 934	7 934	29 546	36 264	19 354	(16 909)	-87,4%	14%
October		10 520	10 520	13 218	49 482	29 874	(19 608)	-65,6%	19%
November		17 031	17 031	11 015	60 497	46 905	(13 592)	-29,0%	23%
December		12 706	12 706			59 611	-		
January		16 129	16 129			75 740	-		
February		20 223	20 223			95 963	-		
March		21 360	21 360			117 322	-		
April		26 186	26 186			143 508	-		
May		19 313	19 313			162 821	-		
June		98 856	153 641			316 461	-		
Total Capital expenditure	-	261 677	316 461	60 497					

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	Zwelihle	Ward 06	SCHULPHOEK	0	31 700 000		Land Purchase.	Land Purchase.	N/A	N/A
2	Stanford	Ward 11	STANFORD IRDP (783)	6 000 000	23 839 714	17 357 576	In progress - Installation of Civil Infrastructure.	Construction is at 65%	N/A	N/A
3	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	16 286 360	16 286 360	5 386 568	Construction.	Construction stage, 40% completed (Contract SC1919/2018)	Relatively slow progress made by the contractor in some areas.	Being managed in terms of the contract General Conditions, including penalties for late completion.
4	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	15 577 530	15 577 530	2 651 250	Design/Tender.	Phase 1 under construction. Phase 2 - Bid Evaluation meeting 04 December 2019.	N/A	Tender advertised 04/10/2019, closing date 08/11/2019, Bid Evaluation meeting 04/12/2019.
5	Masakhane	Ward 01	MASAKHANE IRDP(296)	11 113 300	11 398 117	6 295 902	In progress - Installation of Civil Infrastructure.	80% Progress	N/A	N/A
6	Overstrand	Overstrand	HERMANUS NEW WASTE MANAGEMENT FACILITY	10 000 000	10 000 000	833 289	Planning and specification.	Bid specifications submitted to SCM for approval by BSC.	Consent use applications have been advertised for public comment in terms of the authority zoning of the property.	All tasks are being expedited as far as practically possible.
7	Pringle Bay	Ward 10	NEW RESERVOIR FOR PRINGLE BAY	9 175 105	9 175 105	0	SCM process in progress: Bid evaluation	Bid adjudication stage. Served at BEC on 5/12/2019.	Initial tender had to be cancelled due to no responsive bid received.	Evaluation and adjudication processes are being expedited where possible.
8	Hermanus	Ward 03	CBD REGENERATION PROGRAM	7 644 182	7 644 182		Tender cancelled 04/10/2019. Tender re-advertised 13/11/2019.	Design/Tender stage.	Tender cancelled 04/10/2019. Re-advertised 13/11/2019.	Tender re-advertised 13/11/2019.
9	Masakhane	Ward 01 & 02	NEW 4ML RESERVOIR	7 098 256	7 098 256	612 693	Design/Tender.	Tender advertised 04/10/2019, closing date 08/11/2019. Busy with tender evaluation	N/A	Tender advertised 04/10/2019, tender closing date 08/11/2019. Busy with tender evaluation.
10	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION	6 574 574	6 574 574	3 023 185	Construction	Construction stage, 69% completed (Contract SC1916/2018)	None at this stage.	Not applicable.
Totals				89 469 307	83 754 124	18 802 886				

Supporting Table SC13a

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

Description	2018/19	Budget Year 2019/20							
	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	-	143 762	145 262	4 246	18 098	19 177	1 080	5,6%	145 262
Roads Infrastructure	-	19 683	22 383	44	647	3 326	2 679	80,5%	22 383
<i>Roads</i>		19 683	22 383	44	647	3 326	2 679	80,5%	22 383
Storm water Infrastructure	-	23 841	22 641	7	569	1 434	865	60,3%	22 641
<i>Storm water Conveyance</i>		23 841	22 641	7	569	1 434	865	60,3%	22 641
Electrical Infrastructure	-	23 801	23 801	1 938	8 165	5 019	(3 146)	-62,7%	23 801
<i>MV Substations</i>		6 956	6 956				-		6 956
<i>MV Networks</i>		16 845	16 845	1 938	8 165	5 019	(3 146)	-62,7%	16 845
Water Supply Infrastructure	-	42 344	42 344	493	4 270	4 068	(202)	-5,0%	42 344
<i>Boreholes</i>		2 000	2 000				-		2 000
<i>Reservoirs</i>		16 273	16 273	493	4 270	4 068	(202)	-5,0%	16 273
<i>Water Treatment Works</i>		2 150	2 150				-		2 150
<i>Distribution</i>		21 921	21 921				-		21 921
Sanitation Infrastructure	-	24 093	24 093	931	3 614	4 064	450	11,1%	24 093
<i>Pump Station</i>		300	300				-		300
<i>Reticulation</i>		14 358	14 358	931	2 794	2 991	197	6,6%	14 358
<i>Waste Water Treatment Works</i>		9 435	9 435		819	1 073	253	23,6%	9 435
<i>Outfall Sewers</i>							-		
Solid Waste Infrastructure	-	10 000	10 000	833	833	1 267	433	34,2%	10 000
Community Assets	-	12 800	12 800	-	170	982	812	82,7%	12 800
Community Facilities	-	12 420	12 420	-	144	887	743	83,8%	12 420
<i>Halls</i>		-	-				-		-
<i>Crèches</i>		793	793				-		793
<i>Fire/Ambulance Stations</i>		-	-				-		-
<i>Testing Stations</i>		1 100	1 100				-		1 100
<i>Cemeteries/Crematoria</i>		1 500	1 500				-		1 500
<i>Purts</i>		526	526				-		526
<i>Public Open Space</i>		5 321	5 321		144	887	743	83,8%	5 321
<i>Nature Reserves</i>		2 300	2 300				-		2 300
<i>Public Ablution Facilities</i>		880	880				-		880
<i>Capital Spares</i>		-	-				-		-
Sport and Recreation Facilities	-	380	380	-	26	95	69	72,6%	380
<i>Outdoor Facilities</i>		380	380		26	95	69	72,6%	380
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	35 472	88 757	3 581	25 405	13 116	(12 289)	-93,7%	88 757
<i>Municipal Offices</i>		9 034	9 034				-		9 034
Housing	-	26 439	79 723	3 581	25 405	13 116	(12 289)	-93,7%	79 723
<i>Social Housing</i>		26 439	79 723	3 581	25 405	13 116	(12 289)	-93,7%	79 723
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	4 200	4 200	594	623	1 750	1 127	64,4%	4 200
Computer Equipment		4 200	4 200	594	623	1 750	1 127	64,4%	4 200
Furniture and Office Equipment	-	280	280	-	-	-	-	-	280
Furniture and Office Equipment		280	280				-		280
Machinery and Equipment	-	900	900	121	474	375	(99)	-26,4%	900
Machinery and Equipment		900	900	121	474	375	(99)	-26,4%	900
Transport Assets	-	17 493	17 493	143	143	173	30	17,4%	17 493
Transport Assets		17 493	17 493	143	143	173	30	17,4%	17 493
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	214 907	269 692	8 684	44 913	35 573	(9 340)	-26,3%	269 692

Supporting Table SC13b

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

Description	2018/19	Budget Year 2019/20							
	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	-	6 570	6 570	244	244	567	322	56,9%	6 570
Roads Infrastructure	-	10	10	-	-	-	-		10
<i>Roads</i>		10	10						10
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	-	-	-	-	-	-	-		-
<i>MV Networks</i>									
Water Supply Infrastructure	-	2 560	2 560	244	244	567	322	56,9%	2 560
<i>Pump Stations</i>									
<i>Water Treatment Works</i>									
Sanitation Infrastructure	-	4 000	4 000	-	-	-	-		4 000
<i>Waste Water Treatment Works</i>									
Solid Waste Infrastructure	-	-	-	-	-	-	-		-
<i>Landfill Sites</i>									
<i>Waste Transfer Stations</i>									
Community Assets	-	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Intangible Assets	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment	-	-	-	-	-	-	-		-
Transport Assets	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existin	-	6 570	6 570	244	244	567	322	56,9%	6 570

Supporting Table SC13c

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

Description	2018/19	Budget Year 2019/20							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	139 955	154 148	13 865	41 742	58 839	17 097	29,1%	154 148
Roads Infrastructure	-	65 331	65 506	6 861	19 463	27 294	7 832	28,7%	65 506
<i>Roads</i>		62 398	62 398	6 266	17 088	25 999	8 911	34,3%	62 398
<i>Road Structures</i>		2 933	3 108	595	2 375	1 295	(1 079)	-83,3%	3 108
Storm water Infrastructure	-	6 600	6 475	645	1 580	2 698	1 118	41,4%	6 475
<i>Drainage Collection</i>		3 339	3 214	474	1 212	1 339	127	9,5%	3 214
<i>Storm water Conveyance</i>		3 262	3 262	170	368	1 359	991	72,9%	3 262
Electrical Infrastructure	-	37 099	50 294	3 329	10 876	15 583	4 707	30,2%	50 294
<i>Power Plants</i>		12 895	12 895				-		12 895
<i>MV Networks</i>		20 741	33 728	2 994	10 172	14 053	3 881	27,6%	33 728
<i>LV Networks</i>		3 462	3 670	335	704	1 529	825	54,0%	3 670
<i>Capital Spares</i>							-		
Water Supply Infrastructure	-	16 935	17 588	1 668	6 019	7 328	1 309	17,9%	17 588
<i>Water Treatment Works</i>							-		
Sanitation Infrastructure	-	11 541	11 827	1 188	3 448	4 928	1 480	30,0%	11 827
<i>Waste Water Treatment Works</i>		10 671	10 957	1 000	3 093	4 565	1 473	32,3%	10 957
Solid Waste Infrastructure	-	2 220	2 229	136	302	929	626	67,4%	2 229
<i>Landfill Sites</i>		55	55	4	10	23	13	56,2%	55
<i>Waste Transfer Stations</i>		427	436	0	0	182	181	99,8%	436
<i>Waste Processing Facilities</i>		74	74	16	29	31	2	7,0%	74
<i>Waste Drop-off Points</i>		1 433	1 433	113	260	597	337	56,5%	1 433
<i>Waste Separation Facilities</i>		230	230	3	3	96	93	96,6%	230
<i>Electricity Generation Facilities</i>							-		
Coastal Infrastructure	-	189	189	38	53	79	26	33,0%	189
<i>Promenades</i>		189	189	38	53	79	26	33,0%	189
Information and Communication Infrastructure	-	40	40	-	-	-	-		40
<i>Data Centres</i>		40	40				-		40
Community Assets	-	40 198	39 457	4 146	13 992	16 421	2 430	14,8%	39 457
Community Facilities	-	34 241	32 988	3 637	12 609	13 726	1 116	8,1%	32 988
<i>Halls</i>		3 875	3 875	387	1 499	1 615	116	7,2%	3 875
<i>Fire/Ambulance Stations</i>		912	712		51	304	253	83,3%	712
<i>Testing Stations</i>		13	13				-		13
<i>Libraries</i>		164	172	6	46	72	26	36,0%	172
<i>Cemeteries/Crematoria</i>		978	978	48	268	407	139	34,1%	978
<i>Police</i>		258	254	14	71	106	35	32,6%	254
<i>Purfs</i>		23 822	23 780	2 740	9 102	9 908	807	8,1%	23 780
<i>Public Open Space</i>		4 219	3 154	442	1 572	1 314	(258)	-19,7%	3 154
Sport and Recreation Facilities	-	5 957	6 469	509	1 382	2 696	1 313	48,7%	6 469
<i>Outdoor Facilities</i>		5 957	6 469	509	1 382	2 696	1 313	48,7%	6 469
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	-	2 217	2 210	224	472	864	392	45,4%	2 210
Operational Buildings	-	2 217	2 210	224	472	864	392	45,4%	2 210
<i>Municipal Offices</i>		2 074	2 074	224	472	864	392	45,4%	2 074
<i>Building Plan Offices</i>		105	99				-		99
<i>Stores</i>		38	38				-		38
Intangible Assets	-	5 653	5 653	188	1 611	2 355	745	31,6%	5 653
Computer Equipment	-	1 193	1 193	238	376	497	121	24,3%	1 193
Computer Equipment	-	1 193	1 193	238	376	497	121	24,3%	1 193
Furniture and Office Equipment	-	431	440	7	80	183	103	56,2%	440
Furniture and Office Equipment	-	431	440	7	80	183	103	56,2%	440
Machinery and Equipment	-	-	-	-	-	-	-		-
Transport Assets	-	9 542	9 542	329	4 064	3 976	(88)	-2,2%	9 542
Total Repairs and Maintenance Expenditure	-	199 189	212 644	18 997	62 336	83 136	20 799	25,0%	212 644

Supporting Table SC13d

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

Description	2018/19	Budget Year 2019/20							
	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	-	104 946	104 946	8 746	43 728	43 728	0	0,0%	104 946
Roads Infrastructure	-	34 090	34 090	2 841	14 204	14 204	0	0,0%	34 090
Roads		34 090	34 090	2 841	14 204	14 204	0	0,0%	34 090
Storm water Infrastructure	-	6 044	6 044	504	2 518	2 518	0	0,0%	6 044
Drainage Collection		6 044	6 044	504	2 518	2 518	0	0,0%	6 044
Electrical Infrastructure	-	25 166	25 166	2 097	10 486	10 486	(0)	0,0%	25 166
LV Networks		25 166	25 166	2 097	10 486	10 486	(0)	0,0%	25 166
Capital Spares							-		
Water Supply Infrastructure	-	27 501	27 501	2 292	11 459	11 459	0	0,0%	27 501
Water Treatment Works							-		
Distribution		27 501	27 501	2 292	11 459	11 459	0	0,0%	27 501
Sanitation Infrastructure	-	9 897	9 897	825	4 124	4 124	0	0,0%	9 897
Reticulation							-		
Waste Water Treatment Works		9 897	9 897	825	4 124	4 124	0	0,0%	9 897
Solid Waste Infrastructure	-	2 248	2 248	187	937	937	0	0,0%	2 248
Waste Transfer Stations							-		
Community Assets	-	-	-	-	-	-	-		-
Community Facilities	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
Outdoor Facilities							-		
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	-	12 662	12 662	1 055	5 276	5 276	0	0,0%	12 662
Operational Buildings	-	12 662	12 662	1 055	5 276	5 276	0	0,0%	12 662
Municipal Offices		12 662	12 662	1 055	5 276	5 276	0	0,0%	12 662
Intangible Assets	-	723	723	60	301	301	(0)	0,0%	723
Licences and Rights	-	723	723	60	301	301	(0)	0,0%	723
Computer Software and Applications		723	723	60	301	301	(0)	0,0%	723
Computer Equipment	-	-	-	-	-	-	-		-
Computer Equipment							-		
Furniture and Office Equipment	-	8 137	8 137	678	3 390	3 390	0	0,0%	8 137
Furniture and Office Equipment		8 137	8 137	678	3 390	3 390	0	0,0%	8 137
Machinery and Equipment	-	736	736	61	306	306	0	0,0%	736
Machinery and Equipment		736	736	61	306	306	0	0,0%	736
Transport Assets	-	4 081	4 081	340	1 700	1 700	(0)	0,0%	4 081
Transport Assets		4 081	4 081	340	1 700	1 700	(0)	0,0%	4 081
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Depreciation	-	131 285	131 285	10 940	54 702	54 702	0	0,0%	131 285

Supporting Table SC13e

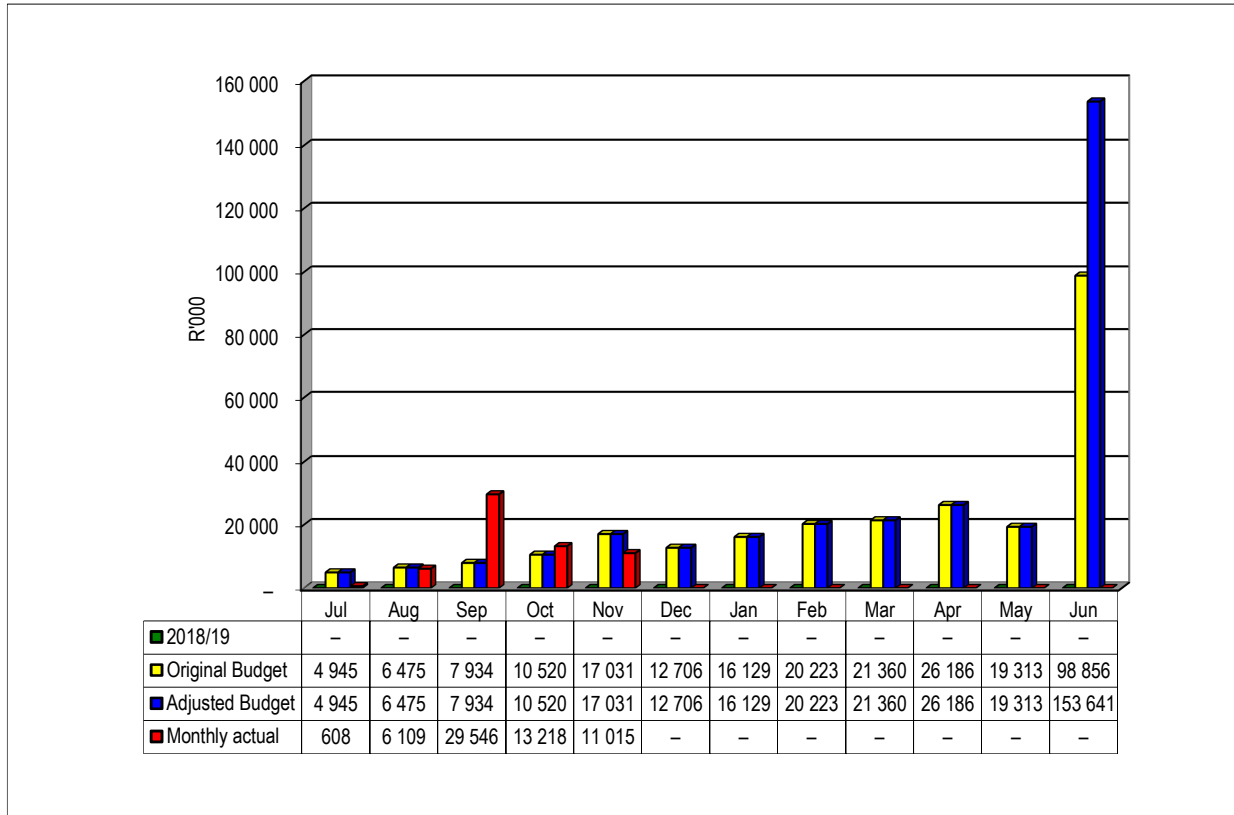
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05 November

Description	2018/19	Budget Year 2019/20							
	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	-	23 172	23 172	1 408	12 688	8 212	(4 477)	-54.5%	23 172
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	3 160	3 160	-	183	290	107	36.8%	3 160
Drainage Collection	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	9 750	9 750	6	3 983	4 063	79	2.0%	9 750
MV Networks	-	9 750	9 750	6	3 983	4 063	79	2.0%	9 750
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	3 600	3 600	1 351	6 698	1 500	(5 198)	-346.5%	3 600
Distribution	-	3 600	3 600	1 351	6 698	1 500	(5 198)	-346.5%	3 600
Sanitation Infrastructure	-	5 662	5 662	51	1 824	2 359	535	22.7%	5 662
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	5 662	5 662	51	1 824	2 359	535	22.7%	5 662
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	1 000	1 000	-	-	-	-	-	1 000
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	1 000	1 000	-	-	-	-	-	1 000
Waste Processing Facilities	-	-	-	-	-	-	-	-	-
Community Assets	-	16 928	16 928	678	2 651	2 553	(98)	-3.8%	16 928
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	16 928	16 928	678	2 651	2 553	(98)	-3.8%	16 928
Outdoor Facilities	-	16 928	16 928	678	2 651	2 553	(98)	-3.8%	16 928
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	100	100	-	-	-	-	-	100
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	-	40 200	40 200	2 087	15 340	10 765	(4 575)	-42.5%	40 200

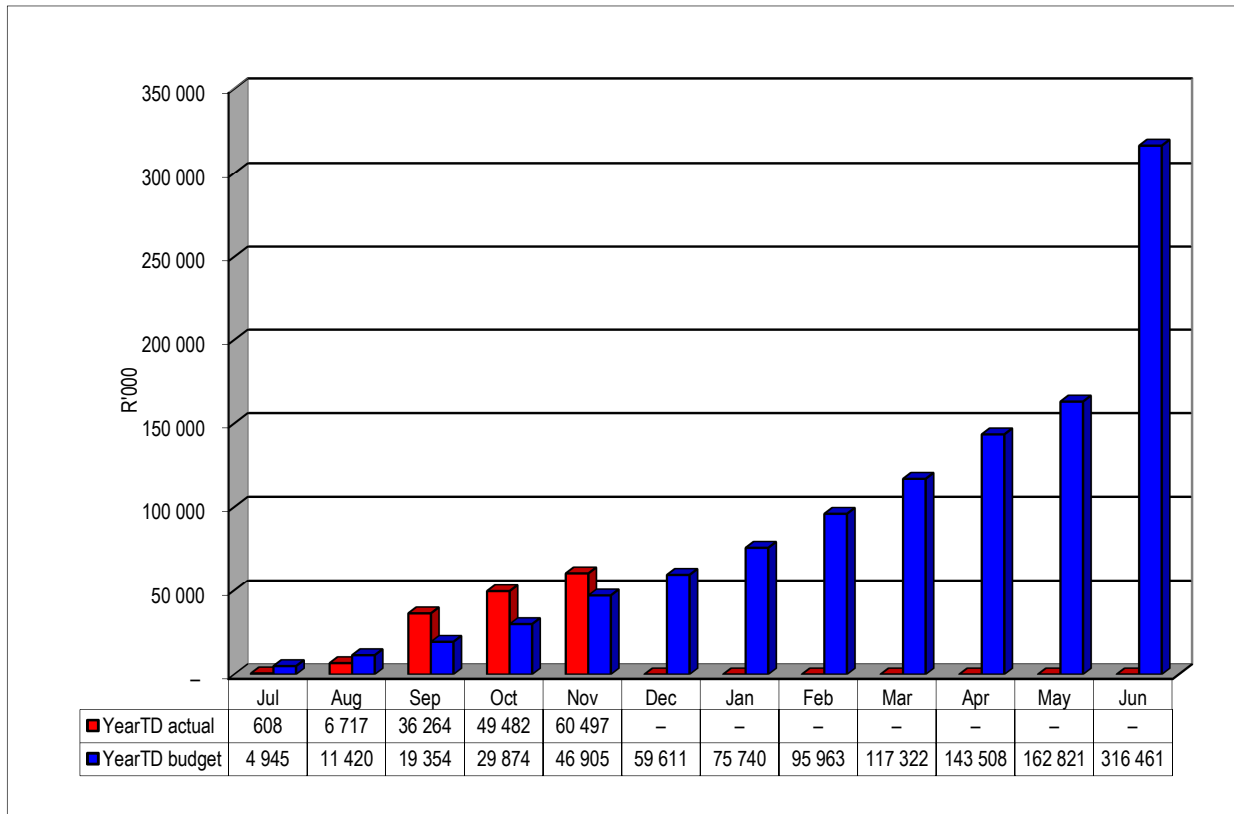
Other supporting documentation

Section 71 charts

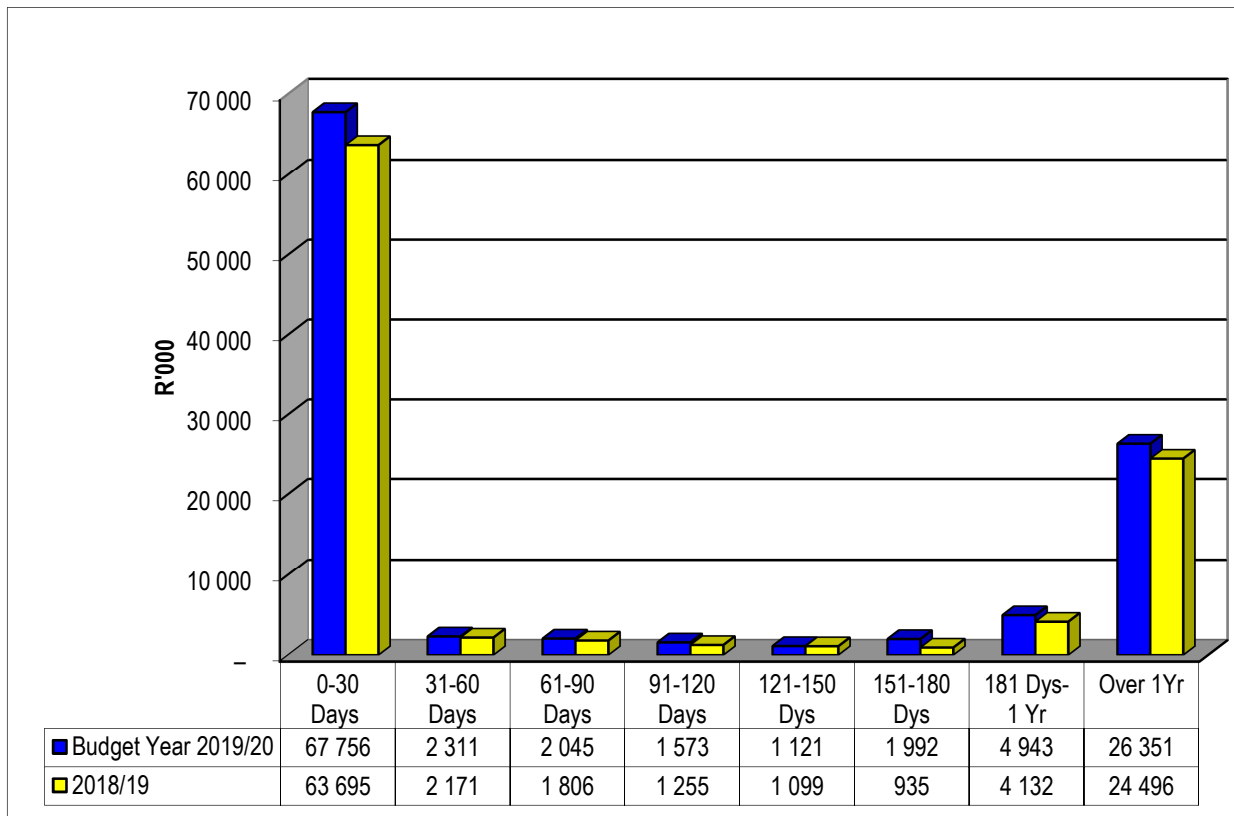
Capital expenditure monthly trend - actual vs target



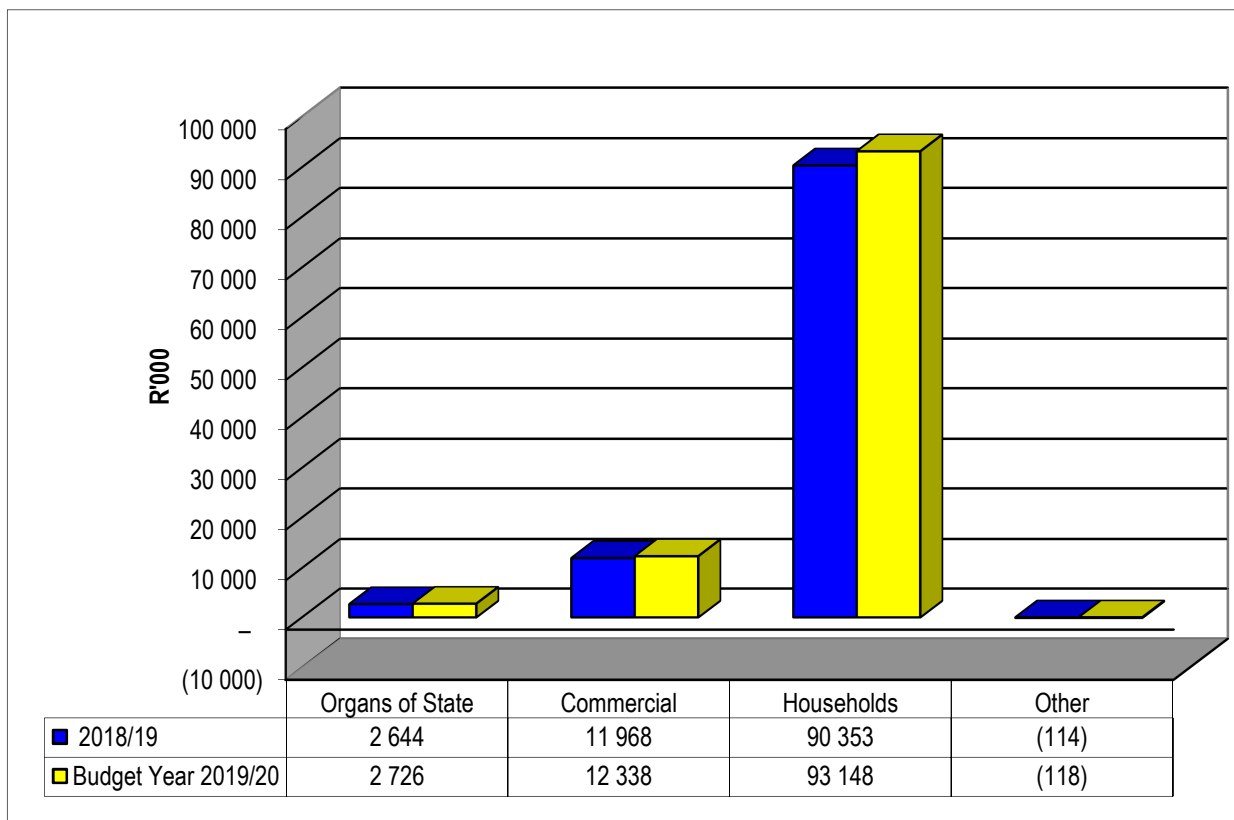
Capital expenditure – YTD actual vs YTD trend



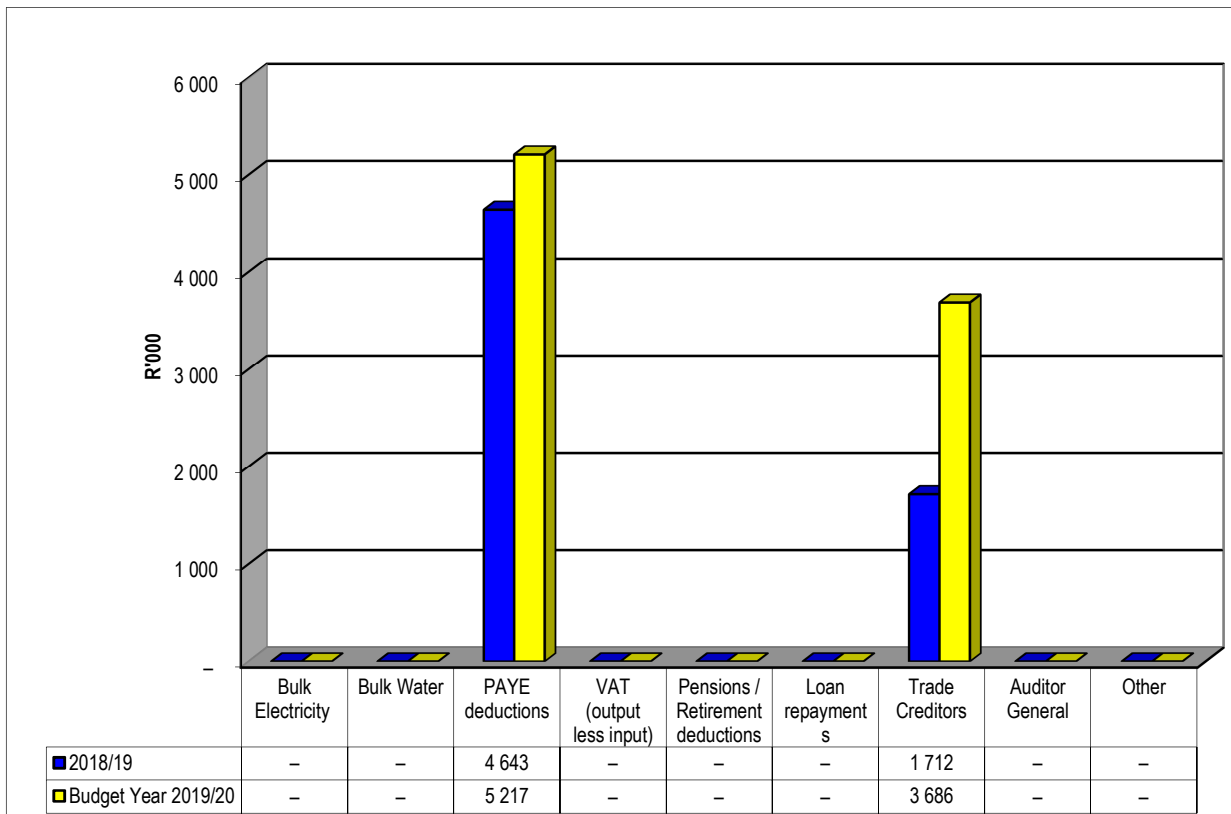
Debtors Age Analysis



Debtors by Type



Creditor Payments



Municipal manager's quality certification

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

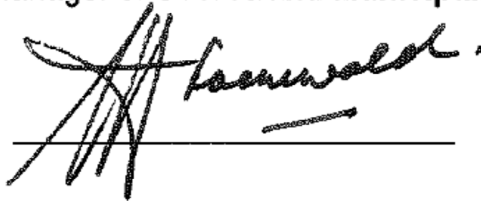
- Monthly Budget Statement**

for the month of **November 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: _____

Handwritten signature of CC Groenewald in black ink, written over a horizontal line.

Date: _____

12.12.2019