

# *OVERSTRAND MUNICIPALITY*



## Monthly Budget Statement

January 2020

### **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

## Table of Contents

Glossary	1
PART 1 – IN-YEAR REPORT	3
Executive Summary	3
In-year budget statement tables	5
PART 2 – SUPPORTING DOCUMENTATION	14
Debtors' analysis	14
Creditors' analysis	15
Investment portfolio analysis	16
Allocation and grant receipts and expenditure	17
Councillor allowances and employee benefits	20
Material variances to the SDBIP	21
Municipal financial performance	22
Capital programme performance	23
Other supporting documentation	30
Municipal manager's quality certification	33

## **Glossary**

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

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

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

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

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

**FMG** – Financial Management Grant.

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

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

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

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

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

**MIG** – Municipal Infrastructure Grant.

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

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

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

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

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

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

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

**YTD** – Year to date

## **PART 1 – IN-YEAR REPORT**

### **Executive Summary**

#### **Revenue by Source**

The Year-to-Date actual revenue is 1.75% above the YTD budget projections at the end of January 2020.

#### **Borrowings**

The balance of borrowings amounts to R441.6m at the end of January 2020.

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

Current expenditure is 1.76% below YTD budget projections as at January 2020.

#### **Capital expenditure**

YTD Capital expenditure amounts to R114.8m or 36.28% of the amended budget of R316.5m. The current capital commitments of orders in progress amounts to R54.8m or 17.31% of the amended capital budget of R316.5m.

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

Grants totaling R2.1m was received during January 2020.

#### **Spending on Grants**

Spending on grants amounts to R1.6m for January 2020 which includes FMG, EPWP, Provincial Library Grant, Municipal Service Delivery & Capacity Building Grant, Thusong Service Centre & MIG.

#### **Material variances**

The table below summarises variances for projected revenue and expenditure.

**WC032 Overstrand - Supporting Table SC1 Material variance explanations - M07 January**

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue By Source</b>			
Total	1.75%		
Other revenue	38.26%	Additional revenue received for Development Charges	
<b>Expenditure By Type</b>			
Total	-1.76%		
<b>Capital Expenditure</b>			
Total	51.58%	Capital Commitments= R54,8m (17,31%)	
<b>Financial Position</b>			
In order			
<b>Cash Flow</b>			
In order			

**Total Revenue (including capital grants)**

R thousand	Amended Budget	YearTD actual	% of Budget Received/ Spent
Revenue	1 296 677	815 454	<b>62.9%</b>
Expenditure	1 248 145	661 314	<b>53.0%</b>
Surplus / (Deficit)	<b>48 533</b>	<b>154 140</b>	
Capital	316 461	114 810	<b>36.3%</b>

**Total Revenue (excluding capital grants)**

R thousand	Amended Budget	YearTD actual	% of Budget Received/ Spent
Revenue	1 171 699	737 847	<b>63.0%</b>
Expenditure	1 248 145	661 314	<b>53.0%</b>
Surplus / (Deficit)	<b>(76 446)</b>	<b>76 533</b>	
Capital	316 461	114 810	<b>36.3%</b>

**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 - M07 January

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	233 274	242 150	242 150	19 975	142 031	141 456	575	0%	242 150
Service charges	648 200	676 330	676 330	65 411	414 018	408 948	5 070	1%	676 330
Investment revenue	41 767	28 010	28 010	5 118	23 867	23 867	-		28 010
Transfers and subsidies	118 976	152 183	150 365	970	106 812	106 812	-		150 365
Other own revenue	105 849	74 844	74 844	5 534	51 119	44 059	7 060	16%	74 844
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 148 067</b>	<b>1 173 517</b>	<b>1 171 699</b>	<b>97 009</b>	<b>737 847</b>	<b>725 142</b>	<b>12 705</b>	<b>2%</b>	<b>1 171 699</b>
Employee costs	367 858	399 804	399 387	34 952	232 367	235 649	(3 282)	-1%	399 387
Remuneration of Councillors	10 573	11 383	11 383	908	6 341	6 640	(299)	-5%	11 383
Depreciation & asset impairment	131 104	131 285	131 285	10 941	76 583	76 583	-		131 285
Finance charges	44 921	51 549	51 549	988	20 297	20 297	-		51 549
Materials and bulk purchases	289 705	339 554	341 151	25 275	188 455	185 964	2 491	1%	341 151
Transfers and subsidies	486	500	500	30	500	500	-		500
Other expenditure	263 925	315 888	312 890	18 347	136 769	147 556	(10 787)	-7%	312 890
<b>Total Expenditure</b>	<b>1 108 572</b>	<b>1 249 963</b>	<b>1 248 145</b>	<b>91 441</b>	<b>661 314</b>	<b>673 190</b>	<b>(11 876)</b>	<b>-2%</b>	<b>1 248 145</b>
<b>Surplus/(Deficit)</b>	<b>39 495</b>	<b>(76 446)</b>	<b>(76 446)</b>	<b>5 568</b>	<b>76 533</b>	<b>51 952</b>	<b>24 581</b>	<b>47%</b>	<b>(76 446)</b>
Transfers and subsidies - capital (monetary)	66 060	70 194	124 979	672	77 607	77 607	-		124 979
Contributions & Contributed assets	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>105 555</b>	<b>(6 252)</b>	<b>48 533</b>	<b>6 240</b>	<b>154 140</b>	<b>129 559</b>	<b>24 581</b>	<b>19%</b>	<b>48 533</b>
<b>Surplus/ (Deficit) for the year</b>	<b>105 555</b>	<b>(6 252)</b>	<b>48 533</b>	<b>6 240</b>	<b>154 140</b>	<b>129 559</b>	<b>24 581</b>	<b>19%</b>	<b>48 533</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>175 110</b>	<b>261 677</b>	<b>316 461</b>	<b>4 140</b>	<b>114 810</b>	<b>75 740</b>	<b>39 070</b>	<b>52%</b>	<b>316 461</b>
Capital transfers recognised	93 002	70 194	124 979	650	77 585	45 904	31 681	69%	124 979
Borrowing	36 495	90 501	90 501	1 697	31 079	22 006	9 073	41%	90 501
Internally generated funds	<b>45 613</b>	<b>100 981</b>	<b>100 981</b>	<b>1 793</b>	<b>6 147</b>	<b>7 830</b>	<b>(1 684)</b>	<b>-22%</b>	<b>100 981</b>
<b>Total sources of capital funds</b>	<b>175 110</b>	<b>261 677</b>	<b>316 461</b>	<b>4 140</b>	<b>114 810</b>	<b>75 740</b>	<b>39 070</b>	<b>52%</b>	<b>316 461</b>
<b>Financial position</b>									
Total current assets	710 826	583 535	583 535		788 184				583 535
Total non current assets	3 688 101	3 823 679	3 878 463		3 730 243				3 823 679
Total current liabilities	222 765	234 096	234 096		203 673				234 096
Total non current liabilities	645 090	694 547	694 547		628 374				694 547
<b>Community wealth/Equity</b>	<b>3 531 072</b>	<b>3 478 571</b>	<b>3 533 356</b>		<b>3 686 380</b>				<b>3 478 571</b>
<b>Cash flows</b>									
Net cash from (used) operating	216 756	165 492	220 276	23 271	233 986	233 971	(16)	-0%	220 276
Net cash from (used) investing	(180 645)	(269 006)	(323 791)	(4 846)	(118 720)	(118 720)	-		(323 791)
Net cash from (used) financing	22 109	58 619	58 619	(1 646)	(20 215)	(20 215)	-		58 619
<b>Cash/cash equivalents at the month/year end</b>	<b>533 188</b>	<b>444 120</b>	<b>444 120</b>	<b>-</b>	<b>628 239</b>	<b>584 050</b>	<b>(44 189)</b>	<b>-8%</b>	<b>488 293</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	74 311	2 502	1 894	1 282	1 332	1 127	6 290	27 605	116 342
<b>Creditors Age Analysis</b>									
Total Creditors	5 195	-	-	-	-	-	-	-	5 195

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

**WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January**

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
<b>R thousands</b>									
<b>Revenue - Functional</b>									
<i><b>Governance and administration</b></i>	<b>327 076</b>	<b>317 773</b>	<b>317 921</b>	<b>26 735</b>	<b>198 338</b>	<b>190 546</b>	7 792	4%	<b>317 921</b>
Executive and council	27 347	31 168	31 168	55	23 431	23 431	–		31 168
Finance and administration	299 642	286 569	286 717	26 681	174 871	167 094	7 777	5%	286 717
Internal audit	86	36	36	(1)	36	21	15	70%	36
<i><b>Community and public safety</b></i>	<b>117 527</b>	<b>132 968</b>	<b>184 286</b>	<b>4 215</b>	<b>122 332</b>	<b>122 488</b>	(156)	0%	<b>184 286</b>
Community and social services	8 471	8 073	8 073	750	5 923	4 895	1 028	21%	8 073
Sport and recreation	29 227	24 825	24 825	36	11 172	10 580	592	6%	24 825
Public safety	32 372	47 393	47 393	3 381	24 266	26 042	(1 776)	-7%	47 393
Housing	47 457	52 676	103 995	49	80 972	80 972	–		103 995
<i><b>Economic and environmental services</b></i>	<b>16 861</b>	<b>14 270</b>	<b>16 970</b>	<b>604</b>	<b>5 383</b>	<b>6 589</b>	(1 205)	-18%	<b>16 970</b>
Planning and development	10 337	10 019	10 019	598	5 126	5 844	(719)	-12%	10 019
Road transport	6 229	4 206	6 906	6	228	718	(490)	-68%	6 906
Environmental protection	295	45	45	–	30	26	3	12%	45
<i><b>Trading services</b></i>	<b>752 662</b>	<b>778 700</b>	<b>777 500</b>	<b>66 127</b>	<b>489 401</b>	<b>483 127</b>	6 274	1%	<b>777 500</b>
Energy sources	419 560	438 026	438 026	36 060	280 889	277 309	3 579	1%	438 026
Water management	145 980	147 953	147 953	15 052	89 556	87 539	2 017	2%	147 953
Waste water management	110 345	105 084	103 884	9 234	65 379	64 143	1 236	2%	103 884
Waste management	76 777	87 637	87 637	5 781	53 577	54 136	(559)	-1%	87 637
<i><b>Other</b></i>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>Total Revenue - Functional</b>	<b>1 214 127</b>	<b>1 243 711</b>	<b>1 296 677</b>	<b>97 681</b>	<b>815 454</b>	<b>802 749</b>	<b>12 705</b>	<b>2%</b>	<b>1 296 677</b>
<b>Expenditure - Functional</b>									
<i><b>Governance and administration</b></i>	<b>222 170</b>	<b>247 061</b>	<b>247 829</b>	<b>16 612</b>	<b>131 236</b>	<b>135 769</b>	(4 533)	-3%	<b>247 829</b>
Executive and council	56 567	59 731	59 751	3 866	30 734	31 437	(703)	-2%	59 751
Finance and administration	162 935	184 233	184 981	12 601	99 111	102 615	(3 505)	-3%	184 981
Internal audit	2 668	3 097	3 097	145	1 391	1 716	(325)	-19%	3 097
<i><b>Community and public safety</b></i>	<b>159 878</b>	<b>197 962</b>	<b>195 725</b>	<b>15 837</b>	<b>108 813</b>	<b>108 321</b>	492	0%	<b>195 725</b>
Community and social services	16 972	17 929	17 629	1 345	9 351	9 872	(521)	-5%	17 629
Sport and recreation	43 905	51 814	51 964	5 415	28 134	27 512	623	2%	51 964
Public safety	80 702	94 795	94 785	8 589	52 373	52 651	(279)	-1%	94 785
Housing	18 299	33 424	31 348	489	18 955	18 286	669	4%	31 348
<i><b>Economic and environmental services</b></i>	<b>146 841</b>	<b>162 841</b>	<b>163 016</b>	<b>10 261</b>	<b>85 696</b>	<b>88 043</b>	(2 347)	-3%	<b>163 016</b>
Planning and development	36 688	44 429	44 429	3 172	22 311	23 858	(1 547)	-6%	44 429
Road transport	103 331	106 751	106 926	6 259	58 156	58 326	(170)	0%	106 926
Environmental protection	6 821	11 661	11 661	830	5 229	5 860	(631)	-11%	11 661
<i><b>Trading services</b></i>	<b>576 651</b>	<b>639 154</b>	<b>638 629</b>	<b>48 601</b>	<b>333 891</b>	<b>339 339</b>	(5 448)	-2%	<b>638 629</b>
Energy sources	313 606	363 841	363 641	25 892	190 560	192 672	(2 112)	-1%	363 641
Water management	107 916	116 983	116 983	7 944	55 510	58 668	(3 158)	-5%	116 983
Waste water management	84 120	85 886	85 561	7 765	48 290	48 606	(317)	-1%	85 561
Waste management	71 009	72 444	72 444	7 000	39 530	39 392	138	0%	72 444
<i><b>Other</b></i>	<b>3 031</b>	<b>2 945</b>	<b>2 945</b>	<b>129</b>	<b>1 678</b>	<b>1 718</b>	<b>(39)</b>	<b>-2%</b>	<b>2 945</b>
<b>Total Expenditure - Functional</b>	<b>1 108 572</b>	<b>1 249 963</b>	<b>1 248 145</b>	<b>91 441</b>	<b>661 314</b>	<b>673 190</b>	<b>(11 876)</b>	<b>-2%</b>	<b>1 248 145</b>
<b>Surplus/ (Deficit) for the year</b>	<b>105 555</b>	<b>(6 252)</b>	<b>48 533</b>	<b>6 240</b>	<b>154 140</b>	<b>129 559</b>	<b>24 581</b>	<b>19%</b>	<b>48 533</b>

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

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

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

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

**WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January**

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
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Council	27 246	31 083	31 083	12	23 342	23 342	-		31 083
Vote 2 - Municipal Manager & Internal Audit	86	36	36	(1)	36	18	18	98.6%	36
Vote 3 - Management Services	1 070	844	844	44	672	450	222	49.3%	844
Vote 4 - Finance	292 912	284 914	284 914	26 587	172 000	166 200	5 800	3.5%	284 914
Vote 5 - Community Services	362 289	379 676	379 824	30 977	226 539	224 987	1 552	0.7%	379 824
Vote 6 - Economic and Social Development & Tourism	2 030	2 635	2 635	202	1 107	1 188	(81)	-6.8%	2 635
Vote 7 - Infrastructure & Planning	496 225	497 130	549 948	36 478	367 493	360 669	6 824	1.9%	549 948
Vote 8 - Protection Services	32 267	47 393	47 393	3 381	24 266	25 894	(1 628)	-6.3%	47 393
<b>Total Revenue by Vote</b>	<b>1 214 127</b>	<b>1 243 711</b>	<b>1 296 677</b>	<b>97 681</b>	<b>815 454</b>	<b>802 749</b>	<b>12 706</b>	<b>1.6%</b>	<b>1 296 677</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council	38 174	36 077	36 077	2 203	19 591	19 591	0	0.0%	36 077
Vote 2 - Municipal Manager & Internal Audit	5 050	5 797	5 797	335	2 650	3 149	(500)	-15.9%	5 797
Vote 3 - Management Services	46 736	56 900	56 900	3 302	28 279	27 441	838	3.1%	56 900
Vote 4 - Finance	74 716	75 077	75 077	4 443	41 491	43 795	(2 304)	-5.3%	75 077
Vote 5 - Community Services	402 983	439 679	439 827	34 671	233 861	236 982	(3 121)	-1.3%	439 827
Vote 6 - Economic and Social Development & Tourism	10 303	13 291	13 291	830	5 923	6 557	(634)	-9.7%	13 291
Vote 7 - Infrastructure & Planning	449 522	527 994	526 028	37 173	276 844	280 970	(4 125)	-1.5%	526 028
Vote 8 - Protection Services	81 089	95 150	95 150	8 484	52 676	54 705	(2 029)	-3.7%	95 150
<b>Total Expenditure by Vote</b>	<b>1 108 572</b>	<b>1 249 963</b>	<b>1 248 145</b>	<b>91 441</b>	<b>661 314</b>	<b>673 190</b>	<b>(11 876)</b>	<b>-1.8%</b>	<b>1 248 145</b>
<b>Surplus/ (Deficit) for the year</b>	<b>105 555</b>	<b>(6 252)</b>	<b>48 533</b>	<b>6 240</b>	<b>154 140</b>	<b>129 559</b>	<b>24 581</b>	<b>19.0%</b>	<b>48 533</b>

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Council; Municipal Manager; Management Services; Finance; Community Services; Economic and Social Development & Tourism; Infrastructure & Planning and Protection Services.

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

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

**WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January**

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
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	233 274	242 150	242 150	19 975	142 031	141 456	575	0%	242 150
Service charges - electricity revenue	378 668	398 868	398 868	36 071	247 642	244 306	3 335	1%	398 868
Service charges - water revenue	129 971	127 320	127 320	15 028	78 023	76 392	1 631	2%	127 320
Service charges - sanitation revenue	77 772	80 020	80 020	8 542	47 960	47 345	615	1%	80 020
Service charges - refuse revenue	61 788	70 122	70 122	5 770	40 393	40 905	(511)	-1%	70 122
Rental of facilities and equipment	6 341	3 562	3 562	(861)	2 241	2 226	15	1%	3 562
Interest earned - external investments	41 767	28 010	28 010	5 118	23 867	23 867	-		28 010
Interest earned - outstanding debtors	4 193	4 151	4 151	409	2 847	2 594	253	10%	4 151
Dividends received			-	-	-	-	-		
Fines, penalties and forfeits	24 734	32 552	32 552	2 621	19 320	18 989	331	2%	32 552
Licences and permits	2 526	2 462	2 462	297	1 472	1 436	36	3%	2 462
Agency services	4 913	4 700	4 700	515	3 126	2 820	306	11%	4 700
Transfers and subsidies	118 976	152 183	150 365	970	106 812	106 812	-		150 365
Other revenue	63 142	27 416	27 416	2 554	22 112	15 993	6 119	38%	27 416
Gains on disposal of PPE							-		
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 148 067</b>	<b>1 173 517</b>	<b>1 171 699</b>	<b>97 009</b>	<b>737 847</b>	<b>725 142</b>	<b>12 705</b>	<b>2%</b>	<b>1 171 699</b>
<b>Expenditure By Type</b>									
Employee related costs	367 858	399 804	399 387	34 952	232 367	235 649	(3 282)	(0)	399 387
Remuneration of councillors	10 573	11 383	11 383	908	6 341	6 640	(299)	-5%	11 383
Debt impairment	17 949	24 902	24 902	2 075	14 526	14 526	-		24 902
Depreciation & asset impairment	131 104	131 285	131 285	10 941	76 583	76 583	-		131 285
Finance charges	44 921	51 549	51 549	988	20 297	20 297	-		51 549
Bulk purchases	242 614	275 880	275 880	20 827	149 565	146 168	3 398	2%	275 880
Other materials	47 091	63 675	65 271	4 448	38 890	39 797	(907)	-2%	65 271
Contracted services	186 758	207 536	206 961	13 136	85 817	93 391	(7 574)	-8%	206 961
Transfers and subsidies	486	500	500	30	500	500	-		500
Other expenditure	58 609	83 450	81 028	3 136	36 427	39 639	(3 212)	-8%	81 028
Loss on disposal of PPE	610						-		
<b>Total Expenditure</b>	<b>1 108 572</b>	<b>1 249 963</b>	<b>1 248 145</b>	<b>91 441</b>	<b>661 314</b>	<b>673 190</b>	<b>(11 876)</b>	<b>-2%</b>	<b>1 248 145</b>
<b>Surplus/(Deficit)</b>	<b>39 495</b>	<b>(76 446)</b>	<b>(76 446)</b>	<b>5 568</b>	<b>76 533</b>	<b>51 952</b>	<b>24 581</b>	<b>0</b>	<b>(76 446)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	66 060	70 194	124 979	672	77 607	77 607	-		124 979
Transfers and subsidies - capital (in-kind - all)							-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>105 555</b>	<b>(6 252)</b>	<b>48 533</b>	<b>6 240</b>	<b>154 140</b>	<b>129 559</b>	<b>-</b>		<b>48 533</b>
<b>Taxation</b>									
<b>Surplus/(Deficit) after taxation</b>	<b>105 555</b>	<b>(6 252)</b>	<b>48 533</b>	<b>6 240</b>	<b>154 140</b>	<b>129 559</b>			<b>48 533</b>
Attributable to minorities									
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>105 555</b>	<b>(6 252)</b>	<b>48 533</b>	<b>6 240</b>	<b>154 140</b>	<b>129 559</b>			<b>48 533</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 1.75% above the YTD budget.

Current expenditure is 1.76% below YTD budget projections for January 2020.

**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) - M07 January

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
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	66 541	54 583	56 083	1 468	26 223	26 488	(264)	-1%	56 083
Vote 6 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	63 169	40 128	93 412	69	79 205	24 847	54 358	219%	93 412
Vote 8 - Protection Services	4 809	5 588	5 588	-	-	-	-	-	5 588
<b>Total Capital Multi-year expenditure</b>	<b>134 520</b>	<b>100 298</b>	<b>155 083</b>	<b>1 538</b>	<b>105 428</b>	<b>51 335</b>	<b>54 093</b>	<b>105%</b>	<b>155 083</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	295	3 975	3 975	67	823	815	8	1%	3 975
Vote 4 - Finance	-	30	30	-	22	8	15	193%	30
Vote 5 - Community Services	12 100	97 601	97 601	679	2 595	11 971	(9 375)	-78%	97 601
Vote 6 - Economic and Social Development & Tourism	-	7 906	7 906	-	11	1 318	(1 306)	-99%	7 906
Vote 7 - Infrastructure & Planning	28 195	45 186	45 186	1 857	5 423	8 668	(3 245)	-37%	45 186
Vote 8 - Protection Services	-	6 680	6 680	-	508	1 627	(1 119)	-69%	6 680
<b>Total Capital single-year expenditure</b>	<b>40 590</b>	<b>161 378</b>	<b>161 378</b>	<b>2 603</b>	<b>9 382</b>	<b>24 405</b>	<b>(15 023)</b>	<b>-62%</b>	<b>161 378</b>
<b>Total Capital Expenditure</b>	<b>175 110</b>	<b>261 677</b>	<b>316 461</b>	<b>4 140</b>	<b>114 810</b>	<b>75 740</b>	<b>39 070</b>	<b>52%</b>	<b>316 461</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>	<b>8 659</b>	<b>4 105</b>	<b>4 105</b>	<b>67</b>	<b>905</b>	<b>1 389</b>	<b>(483)</b>	<b>-35%</b>	<b>4 105</b>
Executive and council	295	10	10	-	-	-	-	-	10
Finance and administration	8 364	4 095	4 095	67	905	1 389	(483)	-35%	4 095
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>68 172</b>	<b>64 760</b>	<b>118 045</b>	<b>(22)</b>	<b>68 113</b>	<b>36 977</b>	<b>31 135</b>	<b>84%</b>	<b>118 045</b>
Community and social services	5 164	3 280	3 280	-	326	1 640	(1 314)	-80%	3 280
Sport and recreation	23 923	18 770	18 770	-	2 811	2 128	683	32%	18 770
Public safety	4 809	16 271	16 271	-	508	1 356	(848)	-63%	16 271
Housing	34 276	26 439	79 723	(22)	64 467	31 853	32 614	102%	79 723
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>13 407</b>	<b>30 410</b>	<b>33 110</b>	<b>14</b>	<b>1 573</b>	<b>1 726</b>	<b>(153)</b>	<b>-9%</b>	<b>33 110</b>
Planning and development	1 346	8 899	8 899	6	256	691	(435)	-63%	8 899
Road transport	12 061	21 510	24 210	8	1 317	1 035	282	27%	24 210
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>84 872</b>	<b>162 402</b>	<b>161 202</b>	<b>4 081</b>	<b>44 219</b>	<b>35 648</b>	<b>8 571</b>	<b>24%</b>	<b>161 202</b>
Energy sources	28 893	34 124	34 124	69	14 216	11 375	2 841	25%	34 124
Water management	12 270	48 504	48 504	1 222	14 612	10 126	4 486	44%	48 504
Waste water management	42 210	62 843	62 843	919	12 503	10 592	1 910	18%	62 843
Waste management	1 499	16 931	15 731	1 872	2 888	3 555	(667)	-19%	15 731
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>175 110</b>	<b>261 677</b>	<b>316 461</b>	<b>4 140</b>	<b>114 810</b>	<b>75 740</b>	<b>39 070</b>	<b>52%</b>	<b>316 461</b>
<b>Funded by:</b>									
National Government	30 445	39 010	39 010	672	12 975	12 756	219	2%	39 010
Provincial Government	35 615	31 184	85 969	(22)	64 610	33 149	31 462	95%	85 969
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	26 942	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>93 002</b>	<b>70 194</b>	<b>124 979</b>	<b>650</b>	<b>77 585</b>	<b>45 904</b>	<b>31 681</b>	<b>69%</b>	<b>124 979</b>
<b>Borrowing</b>	<b>36 495</b>	<b>90 501</b>	<b>90 501</b>	<b>1 697</b>	<b>31 079</b>	<b>22 006</b>	<b>9 073</b>	<b>41%</b>	<b>90 501</b>
<b>Internally generated funds</b>	<b>45 613</b>	<b>100 981</b>	<b>100 981</b>	<b>1 793</b>	<b>6 147</b>	<b>7 830</b>	<b>(1 684)</b>	<b>-22%</b>	<b>100 981</b>
<b>Total Capital Funding</b>	<b>175 110</b>	<b>261 677</b>	<b>316 461</b>	<b>4 140</b>	<b>114 810</b>	<b>75 740</b>	<b>39 070</b>	<b>52%</b>	<b>316 461</b>

## Table C6: Monthly Budget Statement - Financial Position

### WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	2018/19	Budget Year 2019/20			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	123 988	124 120	124 120	167 973	124 120
Call investment deposits	409 200	320 000	320 000	460 266	320 000
Consumer debtors	73 481	73 134	73 134	88 128	73 134
Other debtors	65 059	35 523	35 523	34 384	35 523
Current portion of long-term receivables	11	7	7	7	7
Inventory	39 086	30 752	30 752	37 426	30 752
<b>Total current assets</b>	<b>710 826</b>	<b>583 535</b>	<b>583 535</b>	<b>788 184</b>	<b>583 535</b>
<b>Non current assets</b>					
Long-term receivables	9	4	4	8	4
Investments	50 524	57 885	57 885	54 438	57 885
Investment property	119 698	114 846	114 846	119 698	114 846
Investments in Associate			-		
Property, plant and equipment	3 509 274	3 645 621	3 700 406	3 547 501	3 645 621
Biological					
Intangible	8 597	5 323	5 323	8 597	5 323
Other non-current assets					
<b>Total non current assets</b>	<b>3 688 101</b>	<b>3 823 679</b>	<b>3 878 463</b>	<b>3 730 243</b>	<b>3 823 679</b>
<b>TOTAL ASSETS</b>	<b>4 398 927</b>	<b>4 407 214</b>	<b>4 461 999</b>	<b>4 518 427</b>	<b>4 407 214</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft					
Borrowing	39 725	42 244	42 244	41 467	42 244
Consumer deposits	40 020	63 074	63 074	40 820	63 074
Trade and other payables	110 010	95 207	95 207	87 815	95 207
Provisions	33 010	33 570	33 570	33 570	33 570
<b>Total current liabilities</b>	<b>222 765</b>	<b>234 096</b>	<b>234 096</b>	<b>203 673</b>	<b>234 096</b>
<b>Non current liabilities</b>					
Borrowing	422 933	455 453	455 453	400 175	455 453
Provisions	222 157	239 095	239 095	228 199	239 095
<b>Total non current liabilities</b>	<b>645 090</b>	<b>694 547</b>	<b>694 547</b>	<b>628 374</b>	<b>694 547</b>
<b>TOTAL LIABILITIES</b>	<b>867 854</b>	<b>928 643</b>	<b>928 643</b>	<b>832 047</b>	<b>928 643</b>
<b>NET ASSETS</b>	<b>3 531 072</b>	<b>3 478 571</b>	<b>3 533 356</b>	<b>3 686 380</b>	<b>3 478 571</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	3 527 808	3 475 231	3 530 016	3 683 116	3 475 231
Reserves	3 264	3 340	3 340	3 264	3 340
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3 531 072</b>	<b>3 478 571</b>	<b>3 533 356</b>	<b>3 686 380</b>	<b>3 478 571</b>

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

## Table C7: Monthly Budget Statement - Cash Flow

WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	231 322	241 063	241 063	17 433	148 283	148 274	9	0%	241 063
Service charges	642 062	673 293	673 293	68 183	421 326	421 324	1	0%	673 293
Other revenue	82 274	66 179	66 179	5 857	51 257	51 250	7	0%	66 179
Government - operating	118 820	152 183	150 365	970	106 812	106 812	-		150 365
Government - capital	57 030	70 194	124 979	672	77 607	77 607	-		124 979
Interest	45 960	32 161	32 161	5 527	26 714	26 714	-		32 161
Dividends			-				-		-
<b>Payments</b>									
Suppliers and employees	(915 305)	(1 017 533)	(1 015 715)	(74 354)	(577 215)	(577 214)	1	0%	(1 015 715)
Finance charges	(44 921)	(51 549)	(51 549)	(988)	(20 297)	(20 297)	-		(51 549)
Transfers and Grants	(486)	(500)	(500)	(30)	(500)	(500)	-		(500)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>216 756</b>	<b>165 492</b>	<b>220 276</b>	<b>23 271</b>	<b>233 986</b>	<b>233 971</b>	<b>(16)</b>	<b>0%</b>	<b>220 276</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	(566)	-	-	-	-	-	-		-
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	10	10	10	0	5	5	-		10
Decrease (increase) in non-current investments	(4 980)	(7 339)	(7 339)	(706)	(3 915)	(3 915)	-		(7 339)
<b>Payments</b>									
Capital assets	(175 110)	(261 677)	(316 461)	(4 140)	(114 810)	(114 810)	-		(316 461)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(180 645)</b>	<b>(269 006)</b>	<b>(323 791)</b>	<b>(4 846)</b>	<b>(118 720)</b>	<b>(118 720)</b>	<b>-</b>		<b>(323 791)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	54 000	74 300	74 300	-	-	-	-		74 300
Increase (decrease) in consumer deposits	1 558	23 028	23 028	34	801	801	-		23 028
<b>Payments</b>									
Repayment of borrowing	(33 448)	(38 709)	(38 709)	(1 680)	(21 015)	(21 015)	-		(38 709)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>22 109</b>	<b>58 619</b>	<b>58 619</b>	<b>(1 646)</b>	<b>(20 215)</b>	<b>(20 215)</b>	<b>-</b>		<b>58 619</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>58 220</b>	<b>(44 895)</b>	<b>(44 895)</b>	<b>16 778</b>	<b>95 052</b>	<b>95 036</b>			<b>(44 895)</b>
Cash/cash equivalents at beginning:	474 967	489 014	489 014		533 188	489 014			533 188
Cash/cash equivalents at month/year end:	533 188	444 120	444 120		628 239	584 050			488 293

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 628.2million.

The municipality started the year with a positive cash balance of R533.2 million. The January closing balance is R628.2 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 - M07 January

Description	Budget Year 2019/20												2019/20 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				
<b>Cash Receipts By Source</b>																
Property rates	21 376	10 407	33 969	18 110	13 847	13 582	17 433					112 340	241 063	255 558	272 340	
Service charges - electricity revenue	15 051	43 242	45 156	33 840	34 033	37 618	34 099					154 038	397 077	455 317	523 459	
Service charges - water revenue	10 820	14 069	19 997	17 636	15 675	13 973	18 139					16 440	126 748	133 404	141 435	
Service charges - sanitation revenue	6 806	4 126	7 596	8 071	6 137	5 500	8 893					32 531	79 661	82 132	87 076	
Service charges - refuse	5 550	3 589	6 782	7 287	5 165	4 582	7 053					29 799	69 807	79 071	89 573	
Rental of facilities and equipment	618	594	368	441	377	339	42					766	3 546	3 727	3 932	
Interest earned - external investments	-	1 012	2 373	6 753	5 424	3 186	5 118					4 143	28 010	29 690	31 471	
Interest earned - outstanding debtors	408	421	373	397	416	423	409					1 304	4 151	4 400	4 664	
Dividends received	-	-	-	-	-	-	-					-	-	-	-	
Fines, penalties and forfeits	3 078	2 765	2 687	2 855	2 742	2 572	2 621					(10 926)	8 393	8 908	9 424	
Licences and permits	223	215	188	193	187	171	297					990	2 462	2 580	2 627	
Agency services	469	431	366	472	441	406	515					1 601	4 700	4 982	5 281	
Transfer receipts - operating	48 554	1 025	6 230	4 761	4 496	40 776	970					45 370	152 183	157 143	168 217	
Other revenue	5 435	(583)	7 522	7 186	2 801	232	2 383					22 103	47 078	31 707	31 846	
<b>Cash Receipts by Source</b>	<b>118 386</b>	<b>81 312</b>	<b>133 607</b>	<b>108 003</b>	<b>91 742</b>	<b>123 360</b>	<b>97 971</b>	-	-	-	-	<b>410 498</b>	<b>1 164 879</b>	<b>1 248 620</b>	<b>1 371 345</b>	
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital	236	732	20 343	6 681	6 217	42 727	672					(7 413)	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	100	34					22 228	23 028	4 654	4 682	
Receipt of non-current debtors												-	-	-	-	
Receipt of non-current receivables		0	0	0	0	4	0					5	10	7	3	
Change in non-current investments	(538)	(297)	(720)	(575)	(450)	(628)	(706)					(3 424)	(7 339)	(7 575)	(7 730)	
<b>Total Cash Receipts by Source</b>	<b>118 017</b>	<b>82 149</b>	<b>153 251</b>	<b>114 292</b>	<b>97 638</b>	<b>165 562</b>	<b>97 971</b>	-	-	-	-	<b>496 194</b>	<b>1 325 073</b>	<b>1 341 870</b>	<b>1 487 292</b>	
<b>Cash Payments by Type</b>																
Employee related costs	26 546	29 076	30 101	30 793	46 402	30 770	34 549					159 986	388 224	414 152	438 547	
Remuneration of councillors	894	908	908	908	908	908	908					5 042	11 383	11 878	12 397	
Interest paid	82	(0)	1 479	2 422	910	14 417	988					31 251	51 549	54 249	56 058	
Bulk purchases - Electricity	3	34 950	33 325	20 098	20 436	19 926	20 827					126 314	275 880	319 000	368 859	
Bulk purchases - Water & Sewer												-	-	-	-	
Other materials	1 015	2 775	8 841	8 843	5 278	7 659	4 448					24 814	63 675	71 299	71 581	
Contracted services	1 510	10 255	11 161	15 305	14 732	19 717	13 136					121 720	207 536	229 784	237 280	
Grants and subsidies paid - other municipalities												-	-	-	-	
Grants and subsidies paid - other	8	8	8	215	150	79	30					0	500	525	551	
General expenses	1 476	(52 219)	72 428	12 511	13 618	20 084	486					2 452	70 836	74 960	105 513	
<b>Cash Payments by Type</b>	<b>31 534</b>	<b>25 754</b>	<b>158 252</b>	<b>91 095</b>	<b>102 435</b>	<b>113 560</b>	<b>75 372</b>	-	-	-	-	<b>471 580</b>	<b>1 069 582</b>	<b>1 175 846</b>	<b>1 290 787</b>	
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	608	6 109	29 546	13 218	11 015	50 173	4 140					146 867	261 677	148 464	154 324	
Repayment of borrowing	1 613	-	2 195	7 336	1 482	6 710	1 680					17 694	38 709	42 244	47 007	
Other Cash Flows/Payments												-	-	-	-	
<b>Total Cash Payments by Type</b>	<b>33 755</b>	<b>31 863</b>	<b>189 993</b>	<b>111 649</b>	<b>114 932</b>	<b>170 443</b>	<b>81 192</b>	-	-	-	-	<b>636 140</b>	<b>1 369 967</b>	<b>1 366 554</b>	<b>1 492 118</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>84 262</b>	<b>50 287</b>	<b>(36 743)</b>	<b>2 643</b>	<b>(17 295)</b>	<b>(4 881)</b>	<b>16 778</b>	-	-	-	-	<b>(139 946)</b>	<b>(44 895)</b>	<b>(24 684)</b>	<b>(4 825)</b>	
Cash/cash equivalents at the month/year beginning:	533 188	617 449	667 736	630 993	633 636	616 342	611 461	628 239	628 239	628 239	628 239	628 239	533 188	488 293	463 609	
Cash/cash equivalents at the month/year end:	617 449	667 736	630 993	633 636	616 342	611 461	628 239	628 239	628 239	628 239	628 239	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 - M07 January

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														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	17 631	478	309	248	225	220	1 042	3 409	23 562	5 144			5 442
Trade and Other Receivables from Exchange Transactions - Electric	1300	20 593	505	335	266	219	173	681	3 939	26 712	5 278			5 811
Receivables from Non-exchange Transactions - Property Rates	1400	18 728	641	553	299	402	306	1 054	3 181	25 165	5 242			6 857
Receivables from Exchange Transactions - Waste Water Management	1500	8 301	279	200	171	157	158	811	2 004	12 082	3 302			2 939
Receivables from Exchange Transactions - Waste Management	1600	6 101	194	135	115	103	93	365	1 500	8 606	2 176			2 421
Receivables from Exchange Transactions - Property Rental Debtors	1700	362	14	10	8	9	9	41	196	649	263			261
Interest on Arrear Debtor Accounts	1810	146	50	57	52	60	69	511	8 566	9 509	9 257			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-			
Other	1900	2 449	340	294	124	157	99	1 784	4 809	10 058	6 973			2 818
<b>Total By Income Source</b>	<b>2000</b>	<b>74 311</b>	<b>2 502</b>	<b>1 894</b>	<b>1 282</b>	<b>1 332</b>	<b>1 127</b>	<b>6 290</b>	<b>27 605</b>	<b>116 342</b>	<b>37 636</b>			<b>26 549</b>
<b>2018/19 - totals only</b>		<b>63 695</b>	<b>2 171</b>	<b>1 806</b>	<b>1 255</b>	<b>1 099</b>	<b>935</b>	<b>4 132</b>	<b>24 496</b>	<b>99 589</b>	<b>31 917</b>			
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	827	153	77	60	76	48	89	1 728	3 059	2 001			318
Commercial	2300	10 649	216	157	49	52	30	160	1 249	12 562	1 539			960
Households	2400	62 952	2 128	1 658	1 173	1 203	1 048	6 039	24 529	100 731	33 993			25 267
Other	2500	(117)	3	2	0	1	1	2	99	(9)	102			3
<b>Total By Customer Group</b>	<b>2600</b>	<b>74 311</b>	<b>2 502</b>	<b>1 894</b>	<b>1 282</b>	<b>1 332</b>	<b>1 127</b>	<b>6 290</b>	<b>27 605</b>	<b>116 342</b>	<b>37 636</b>			<b>26 549</b>

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	
<b>2019</b>					
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	7 749	NO VOTE for 2019/2020	29 784	37 533	20.65%
<b>2020</b>					
January	7 770	NO VOTE for 2020-2021	29 763	37 533	20.70%
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)
7770			6KL	7770	0	7770	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	7644		50kWh	7770	0	7770	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
<b>2019/2020</b>										
June									0	0
May									0	0
April									0	0
March									0	0
February									0	0
January	74 311 255	2 501 584	1 893 618	1 282 263	1 331 943	1 126 834	6 289 920	27 604 914	116 342 331	42 031 077
December	68 946 894	2 979 071	1 847 137	1 748 882	1 378 903	1 024 067	6 119 592	26 913 061	110 957 606	42 010 712
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 31/01/2020 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	2 292 144	1 387 854	887 723	16 567
WCED 2251	408 313	407 950	0	363
OTHER 2255	32 089	32 089	0	0
HEALTH 2252	134 009	121 336	11 747	927
TPW 2256	136 924	7 525	128 572	827
HUMAN SETTLE 2215	23 831	23 831	0	0
HOUSING 2253	3 983	3 983	0	0
OTHER MUNICIPALITIES 2276	27 354	27 354	0	0
<b>TOTAL OUTSTANDING</b>	<b>3 058 648</b>	<b>2 011 923</b>	<b>1 028 042</b>	<b>18 683</b>

## Creditors' analysis

### Supporting Table SC4

#### WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

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		
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100										-	-
Bulk Water	0200										-	-
PAYE deductions	0300	4 933									4 933	4 201
VAT (output less input)	0400										-	-
Pensions / Retirement deductions	0500										-	-
Loan repayments	0600										-	-
Trade Creditors	0700	263									263	446
Auditor General	0800										-	-
Other	0900										-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>5 195</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 195</b>	<b>4 647</b>

## Investment portfolio analysis

### Supporting Table SC5

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

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commissi on Paid (Rands)	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	Yrs/Months											
<b>Municipality</b>												
LIBERTY 15934476	15 YEARS	Policy	YES	VARIABLE		NO	01/09/2025	18 297	118		125	18 539
LIBERTY 21196964	14 YEARS	Policy	YES	VARIABLE		NO	01/09/2025	32 165	189		260	32 614
MOMENTUM MP 3853776	14 YEARS	Policy	YES	VARIABLE		NO	01/07/2026	3 271		(16)	30	3 285
ABSA 9331734880	DEP PLUS	DEP PLUS	YES	VARIABLE	6.25	NO		10 267	51	(52)		10 266
Nedbank 03/7881534451 ref: 248	184 days	FIXED DE	YES	FIXED	8.05	NO	15/01/2020	100 000	4 058	(104 058)		-
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
Nedbank 03/7881534451 ref: 252	63 days	FIXED DE	YES	FIXED	7.4	NO	10/02/2020	50 000				50 000
ABSA 9355729324	61 days	FIXED DE	YES	FIXED	7.5	NO	16/03/2020				100 000	100 000
<b>TOTAL INVESTMENTS AND INTEREST</b>								<b>513 999</b>	<b>4 416</b>	<b>(104 126)</b>	<b>100 415</b>	<b>514 705</b>

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

Long term investments relate to the sinking fund investments.

## Allocation and grant receipts and expenditure

### Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

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
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	<b>99 544</b>	<b>110 882</b>	<b>110 882</b>	<b>-</b>	<b>83 418</b>	<b>83 418</b>	<b>-</b>		<b>110 882</b>
Local Government Equitable Share	96 068	106 697	106 697		80 023	80 023	-		106 697
Finance Management	1 550	1 550	1 550		1 550	1 550			1 550
EPWP Incentive	1 926	2 635	2 635		1 845	1 845			2 635
<b>Provincial Government:</b>	<b>23 028</b>	<b>38 392</b>	<b>36 574</b>	<b>2 184</b>	<b>30 150</b>	<b>30 150</b>	<b>-</b>		<b>36 574</b>
Human Settlements Development Grant	11 132	25 061	23 095	2 184	20 035	20 035	-		23 095
Library Services Grant	6 747	7 287	7 287		4 858	4 858	-		7 287
Financial Management Capacity Building Grant	360	380	380				-		380
Maintenance & Constuction of Transport Infrastructure	137	126	126				-		126
Western Cape Financial Management Support Grant	280	280	280				-		280
Community Development Workers Operational Support Grant			148				-		148
Municipal Service Delivery & Capacity Building Grant	200						-		
Thusong Service Centre	100	100	100		100	100	-		100
Resourcing Funding for Establishment &Support of a K9 Unit	4 000	2 000	2 000		2 000	2 000	-		2 000
Disaster Management Grant		3 157	3 157		3 157	3 157	-		3 157
Local Government Internship Grant	72						-		
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Operating Transfers and Grants</b>	<b>122 572</b>	<b>149 274</b>	<b>147 456</b>	<b>2 184</b>	<b>113 568</b>	<b>113 568</b>	<b>-</b>		<b>147 456</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>25 901</b>	<b>39 010</b>	<b>39 010</b>	<b>-</b>	<b>13 650</b>	<b>13 650</b>	<b>-</b>		<b>39 010</b>
Municipal Infrastructure Grant (MIG)	21 639	32 010	32 010		6 650	6 650	-		32 010
Integrated National Electrification Programme	4 262	7 000	7 000		7 000	7 000			7 000
<b>Provincial Government:</b>	<b>25 463</b>	<b>28 281</b>	<b>90 047</b>	<b>-</b>	<b>75 505</b>	<b>75 505</b>	<b>-</b>		<b>90 047</b>
Human Settlements Development Grant	25 463	26 439	86 705		73 662	73 662	-		86 705
Resourcing Funding for Establishment &Support of a K9 Unit									
Disaster Management Grant		1 843	1 843		1 843	1 843			1 843
Public Transport Non-Motorised Infrastructure Grant			1 500						1 500
<b>Total Capital Transfers and Grants</b>	<b>51 364</b>	<b>67 291</b>	<b>129 057</b>	<b>-</b>	<b>89 155</b>	<b>89 155</b>	<b>-</b>		<b>129 057</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>173 936</b>	<b>216 565</b>	<b>276 513</b>	<b>2 184</b>	<b>202 723</b>	<b>202 723</b>	<b>-</b>		<b>276 513</b>

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 - M07 January

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
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>3 476</b>	<b>4 185</b>	<b>4 185</b>	<b>260</b>	<b>1 651</b>	<b>1 651</b>	<b>-</b>		<b>4 185</b>
Local Government Equitable Share							-		
Finance Management	1 550	1 550	1 550	58	545	545	-		1 550
EPWP Incentive	1 926	2 635	2 635	202	1 107	1 107	-		2 635
<b>Provincial Government:</b>	<b>19 432</b>	<b>37 968</b>	<b>34 192</b>	<b>709</b>	<b>21 871</b>	<b>21 871</b>	<b>-</b>		<b>34 192</b>
Human Settlements Development Grant	12 688	25 837	23 871		16 099	16 099	-		23 871
Library Services Grant	6 160	7 287	7 287	681	5 397	5 397			7 287
Financial Management Capacity Building Grant		980	380						380
Maintenance & Constuction of Transport Infrastructure	137	126	126		126	126			126
Western Cape Financial Management Support Grant		560	280						280
Local Government Internship Grant	86	36	-			-			-
Municipal Service Delivery & Capacity Building Grant	62	144	-			-			-
Thusong Service Centre	100	100	100	29	51	51	-		100
Resourcing Funding for Establishment &Support of a K9 Unit	<b>200</b>	<b>2 897</b>	<b>2 000</b>		<b>199</b>	<b>199</b>			<b>2 000</b>
Disaster Management Grant							-		
Community Development Workers Operational Support Grant			148				-		148
<b>Other grant providers:</b>	<b>-</b>	<b>176</b>	<b>176</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>		<b>176</b>
Spaces for Sports		176	176		0	0	-		176
<b>Total operating expenditure of Transfers and Grants:</b>	<b>22 908</b>	<b>42 329</b>	<b>38 553</b>	<b>969</b>	<b>23 523</b>	<b>23 523</b>	<b>-</b>		<b>38 553</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>30 445</b>	<b>39 010</b>	<b>39 010</b>	<b>672</b>	<b>12 975</b>	<b>12 975</b>	<b>-</b>		<b>39 010</b>
Municipal Infrastructure Grant (MIG)	26 183	32 010	32 010	672	7 739	7 739	-		32 010
Integrated National Electrification Programme	4 262	7 000	7 000		5 236	5 236	-		7 000
<b>Provincial Government:</b>	<b>35 615</b>	<b>31 184</b>	<b>83 066</b>	<b>-</b>	<b>64 489</b>	<b>64 489</b>	<b>-</b>		<b>83 066</b>
Human Settlements Development Grant	34 108	26 439	79 723		64 489	64 489	-		79 723
Resourcing Funding for Establishment &Support of a K9 Unit		2 903	-						-
Disaster Management Grant		1 843	1 843						1 843
Library Services Grant	1 117								
Public Transport Non-Motorised Infrastructure Grant	390		1 500				-		1 500
<b>Other grant providers:</b>	<b>-</b>								
<b>Total capital expenditure of Transfers and Grants</b>	<b>66 060</b>	<b>70 194</b>	<b>122 076</b>	<b>672</b>	<b>77 464</b>	<b>77 464</b>	<b>-</b>		<b>122 076</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>88 968</b>	<b>112 523</b>	<b>160 629</b>	<b>1 641</b>	<b>100 986</b>	<b>100 986</b>	<b>-</b>		<b>160 629</b>

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 - M07 January					
Description	Budget Year 2019/20				
	Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
<b><u>EXPENDITURE</u></b>					
<b><u>Operating expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>	-	-	-	-	
Local Government Equitable Share				-	
Finance Management				-	
Municipal Systems Improvement				-	
EPWP Incentive				-	
<b>Provincial Government:</b>	534	1	110	425	79.5%
Human Settlements Development Grant				-	
Financial Management Capacity Building Grant	360			360	100.0%
Local Government Internship Grant	36	(1)	36	-	
Municipal Service Delivery & Capacity Building Grant	138	2	74	65	46.7%
<b>District Municipality:</b>	-	-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>	<b>534</b>	<b>1</b>	<b>110</b>	<b>425</b>	<b>79.5%</b>
<b><u>Capital expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>					
Municipal Infrastructure Grant (MIG)					
<b>Provincial Government:</b>	3 800	-	143	3 657	96.2%
Resourcing Funding for Est & Support of a K9 Unit	3 800	-	143	3 657	96.2%
<b>Other grant providers:</b>	-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>	<b>3 800</b>	<b>-</b>	<b>143</b>	<b>3 657</b>	<b>96.2%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	<b>4 334</b>	<b>1</b>	<b>253</b>	<b>4 081</b>	<b>94.2%</b>

## Expenditure on councillor allowances and employee benefits

### Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

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
<b>R thousands</b>									
<b><u>Councillors (Political Office Bearers plus Other)</u></b>									
Basic Salaries and Wages	9 467	10 317	10 317	815	5 696	6 018	(323)	-5%	10 317
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1 106	1 066	1 066	93	645	622	24	4%	1 066
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>10 573</b>	<b>11 383</b>	<b>11 383</b>	<b>908</b>	<b>6 341</b>	<b>6 640</b>	<b>(299)</b>	<b>-5%</b>	<b>11 383</b>
<b><u>Senior Managers of the Municipality</u></b>									
Basic Salaries and Wages	11 036	11 292	11 292	962	6 661	6 587	74	1%	11 292
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	187	109	109	-	-	-	-	-	109
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	187	187	187	16	109	109	-	-	187
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	7	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>11 416</b>	<b>11 588</b>	<b>11 588</b>	<b>977</b>	<b>6 770</b>	<b>6 696</b>	<b>74</b>	<b>1%</b>	<b>11 588</b>
<b><u>Other Municipal Staff</u></b>									
Basic Salaries and Wages	214 176	245 260	245 260	20 948	135 415	137 723	(2 308)	-2%	245 260
Pension and UIF Contributions	36 580	41 471	41 471	3 318	23 122	23 288	(166)	-1%	41 471
Medical Aid Contributions	12 035	14 459	14 459	1 144	7 518	7 750	(232)	-3%	14 459
Overtime	34 501	29 320	29 320	5 240	20 082	20 299	(216)	-1%	29 320
Performance Bonus	-	-	-	-	-	-	-	-	440
Motor Vehicle Allowance	7 897	7 947	7 947	651	4 526	4 585	(59)	-1%	7 947
Cellphone Allowance	1 887	2 067	2 067	163	1 121	1 161	(40)	-3%	2 067
Housing Allowances	2 350	2 567	2 567	208	1 462	1 481	(20)	-1%	2 567
Other benefits and allowances	26 930	30 363	30 363	1 073	23 742	24 057	(315)	-1%	30 363
Payments in lieu of leave	2 532	1 125	1 125	94	656	656	-	-	1 125
Long service awards	2 598	2 062	2 062	172	1 203	1 203	-	-	2 062
Post-retirement benefit obligations	14 955	11 571	11 571	964	6 750	6 750	-	-	11 131
<b>Sub Total - Other Municipal Staff</b>	<b>356 441</b>	<b>388 216</b>	<b>388 216</b>	<b>33 975</b>	<b>225 598</b>	<b>228 953</b>	<b>(3 355)</b>	<b>-1%</b>	<b>388 216</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>378 431</b>	<b>411 187</b>	<b>411 187</b>	<b>35 860</b>	<b>238 709</b>	<b>242 289</b>	<b>(3 580)</b>	<b>-1%</b>	<b>411 187</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>367 858</b>	<b>399 804</b>	<b>399 804</b>	<b>34 952</b>	<b>232 367</b>	<b>235 649</b>	<b>(3 282)</b>	<b>-1%</b>	<b>399 804</b>

## **SDBIP**

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

# Financial Performance

## Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January						
Description of financial indicator	Basis of calculation	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.0%	14.6%	14.6%	3.1%	5.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	20.8%	34.6%	28.6%	27.1%	28.6%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	16.2%	17.0%	16.8%	14.4%	17.0%
Gearing	Long Term Borrowing/ Funds & Reserves	12959.0%	13636.3%	13636.3%	12258.8%	13636.3%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	319.1%	249.3%	249.3%	387.0%	249.3%
Liquidity Ratio	Monetary Assets/Current Liabilities	239.4%	189.7%	189.7%	308.5%	189.7%
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	12.1%	9.3%	9.3%	16.6%	9.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.5%	100.0%	Annual Indicator	Annual Indicator	100.0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.5%	5.5%	Annual Indicator	Annual Indicator	5.5%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	24.3%	18.3%	Annual Indicator	Annual Indicator	18.3%
Employee costs	Employee costs/Total Revenue - capital revenue	32.0%	34.1%	34.1%	31.5%	34.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	17.0%	0.0%	10.7%	17.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	15.3%	15.6%	15.6%	2.8%	5.4%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	22.32	13.4	Annual Indicator	Annual Indicator	13.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	11.3%	11.8%	Annual Indicator	Annual Indicator	11.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	9.15	4.9	Annual Indicator	Annual Indicator	4.9

# Capital programme performance

## Supporting Table SC12

### WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	3	4 945	4 945	608	608	4 945	4 336	87.7%	0%
August	3 058	6 475	6 475	6 109	6 717	11 420	4 702	41.2%	3%
September	15 792	7 934	7 934	29 546	36 264	19 354	(16 909)	-87.4%	14%
October	10 698	10 520	10 520	13 218	49 482	29 874	(19 608)	-65.6%	19%
November	16 810	17 031	17 031	11 015	60 497	46 905	(13 592)	-29.0%	23%
December	14 086	12 706	12 706	50 173	110 670	59 611	(51 059)	-85.7%	42%
January	4 586	16 129	16 129	4 140	114 810	75 740	(39 070)	-51.6%	44%
February	12 226	20 223	20 223			95 963	-		
March	24 960	21 360	21 360			117 322	-		
April	19 866	26 186	26 186			143 508	-		
May	28 978	19 313	19 313			162 821	-		
June	24 046	98 856	153 641			316 461	-		
<b>Total Capital expenditure</b>	<b>175 110</b>	<b>261 677</b>	<b>316 461</b>	<b>114 810</b>					

## 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	Zweilohle	Ward 06	SCHULPHOEK	0	31 700 000	31 364 888	Land Purchase.	Land Purchase.	N/A	N/A
2	Stanford	Ward 11	STANFORD IRDP (783)	6 000 000	23 839 714	23 389 089	In progress - Installation of Civil Infrastructure.	Construction is at 70%	N/A	N/A
3	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	16 286 360	16 286 360	7 297 430	Construction.	Construction stage, 40% completed (Contract SC1919/2018)	Very little progress made by the contractor since the contractors' holidays.	Contractor was issued with a 14 days notice of termination. Re-render process will possibly be required.
4	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	15 577 530	15 577 530	2 785 488	Tender awarded 13/12/2019.	Phase 1- Under construction, Phase 2- Site handover meeting 31/01/2020.	n/a	N/A
5	Masakhane	Ward 01	MASAKHANE IRDP(296)	11 113 300	11 398 117	6 892 862	In progress - Installation of Civil Infrastructure.	93% Progress	N/A	N/A
6	Overstrand	Overstrand	HERMANUS NEW WASTE MANAGEMENT FACILITY	10 000 000	10 000 000	1 175 610	Procurement.	Tenders advertised on 10 January 2020 (Tender SC 2060/2020).	Comments period for consent use applications closed. Resistance received from some communities still to be dealt with.	All tasks are being expedited as far as practically possible. Meetings to be held with objectors.
7	Pringle Bay	Ward 10	NEW RESERVOIR FOR PRINGLE BAY	9 175 105	9 175 105	940 716	Procurement.	Tender was awarded on 12/12/2019.	An appeal was received from one of the unsuccessful bidders. Appeal process not completed yet.	Appeal Committee still to complete its work on deciding on the outcome of the appeal
8	Hermanus	Ward 03	CBD REGENERATION PROGRAM	7 644 182	7 644 182	0	Tender evaluation	Tender evaluation stage.	Tender cancelled 04/10/2019. Re-advertised 13/11/2019.	Tender re-advertised 13/11/2019, busy with tender evaluation.
9	Masakhane	Ward 01 & 02	NEW 4ML RESERVOIR	7 098 256	7 098 256	940 716	Tender awarded 12/12/2019	Tender awarded - 12/12/2019	Appeal received.	Meeting scheduled between the user department and SCM and Legal Services to expedite the conclusion of the appeal process.
10	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION	6 574 574	6 574 574	4 153 163	Construction	Construction stage, 75% completed (Contract SC1916/2018)	None at this stage.	Not applicable.
<b>Totals</b>				<b>89 469 307</b>	<b>139 293 838</b>	<b>78 939 962</b>				

## Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January

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
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>96 933</b>	<b>143 762</b>	<b>145 262</b>	<b>1 044</b>	<b>26 178</b>	<b>28 058</b>	<b>1 880</b>	<b>6.7%</b>	<b>145 262</b>
Roads Infrastructure	12 061	19 683	22 383	-	1 309	1 461	152	10.4%	22 383
<i>Roads</i>	12 061	19 683	22 383	-	1 309	1 461	152	10.4%	22 383
Storm water Infrastructure	7 247	23 841	22 641	672	4 447	5 660	1 213	21.4%	22 641
<i>Storm water Conveyance</i>	7 247	23 841	22 641	672	4 447	5 660	1 213	21.4%	22 641
Electrical Infrastructure	28 893	23 801	23 801	3	8 321	8 422	102	1.2%	23 801
<i>MV Substations</i>		6 956	6 956				-		6 956
<i>MV Networks</i>	28 893	16 845	16 845	3	8 321	8 422	102	1.2%	16 845
Water Supply Infrastructure	12 270	42 344	42 344	-	5 231	4 224	(1 006)	-23.8%	42 344
<i>Boreholes</i>		2 000	2 000				-		2 000
<i>Reservoirs</i>	12 270	16 273	16 273		5 231	4 224	(1 006)	-23.8%	16 273
<i>Water Treatment Works</i>		2 150	2 150				-		2 150
<i>Distribution</i>		21 921	21 921				-		21 921
Sanitation Infrastructure	34 963	24 093	24 093	209	5 695	6 457	762	11.8%	24 093
<i>Pump Station</i>		300	300				-		300
<i>Reticulation</i>	34 963	14 358	14 358	209	4 876	5 384	509	9.4%	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	1 499	10 000	10 000	160	1 176	1 833	658	35.9%	10 000
<b>Community Assets</b>	<b>30 804</b>	<b>12 800</b>	<b>12 800</b>	<b>-</b>	<b>195</b>	<b>3 122</b>	<b>2 927</b>	<b>93.7%</b>	<b>12 800</b>
Community Facilities	30 804	12 420	12 420	-	169	3 027	2 858	94.4%	12 420
<i>Halls</i>		-	-				-		-
<i>Crèches</i>	559	793	793				-		793
<i>Fire/Ambulance Stations</i>		-	-				-		-
<i>Testing Stations</i>	4 809	1 100	1 100		25	367	341	93.1%	1 100
<i>Cemeteries/Crematoria</i>	381	1 500	1 500				-		1 500
<i>Purts</i>		526	526				-		526
<i>Public Open Space</i>	23 923	5 321	5 321		144	2 661	2 517	94.6%	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
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other assets</b>	<b>37 368</b>	<b>35 472</b>	<b>88 757</b>	<b>(22)</b>	<b>64 683</b>	<b>23 500</b>	<b>(41 183)</b>	<b>-175.2%</b>	<b>88 757</b>
<i>Municipal Offices</i>	3 092	9 034	9 034		216	611	395	64.7%	9 034
Housing	34 276	26 439	79 723	(22)	64 467	22 889	(41 578)	-181.7%	79 723
<i>Social Housing</i>	34 276	26 439	79 723	(22)	64 467	22 889	(41 578)	-181.7%	79 723
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>	<b>1 346</b>	<b>4 200</b>	<b>4 200</b>	<b>67</b>	<b>700</b>	<b>1 750</b>	<b>1 050</b>	<b>60.0%</b>	<b>4 200</b>
Computer Equipment	1 346	4 200	4 200	67	700	1 750	1 050	60.0%	4 200
<b>Furniture and Office Equipment</b>	<b>295</b>	<b>280</b>	<b>280</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>280</b>
Furniture and Office Equipment	295	280	280	-	-	-	-	-	280
<b>Machinery and Equipment</b>	<b>1 428</b>	<b>900</b>	<b>900</b>	<b>6</b>	<b>707</b>	<b>525</b>	<b>(182)</b>	<b>-34.7%</b>	<b>900</b>
Machinery and Equipment	1 428	900	900	6	707	525	(182)	-34.7%	900
<b>Transport Assets</b>	<b>6 936</b>	<b>17 493</b>	<b>17 493</b>	<b>1 712</b>	<b>1 856</b>	<b>2 544</b>	<b>688</b>	<b>27.0%</b>	<b>17 493</b>
Transport Assets	6 936	17 493	17 493	1 712	1 856	2 544	688	27.0%	17 493
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure on new assets</b>	<b>175 110</b>	<b>214 907</b>	<b>269 692</b>	<b>2 807</b>	<b>94 319</b>	<b>59 499</b>	<b>(34 820)</b>	<b>-58.5%</b>	<b>269 692</b>

## Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January

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									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	6 570	6 570	72	1 013	2 832	1 820	64.3%	6 570
Roads Infrastructure	-	10	10	8	8	6	(2)	-33.1%	10
Roads		10	10	8	8	6	(2)	-33.1%	10
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	-	-	-	-	-	-	-		-
MV Networks									
Water Supply Infrastructure	-	2 560	2 560	65	773	1 493	720	48.2%	2 560
Pump Stations									
Water Treatment Works									
Sanitation Infrastructure	-	4 000	4 000	-	232	1 333	1 101	82.6%	4 000
Waste Water Treatment Works									
Solid Waste Infrastructure	-	-	-	-	-	-	-		-
Landfill Sites									
Waste Transfer Stations									
<b>Community Assets</b>	-	-	-	-	-	-	-		-
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-
<b>Intangible Assets</b>	-	-	-	-	-	-	-		-
<b>Computer Equipment</b>	-	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-		-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-		-
<b>Transport Assets</b>	-	-	-	-	-	-	-		-
<b>Land</b>	-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on renewal of existir</b>	-	6 570	6 570	72	1 013	2 832	1 820	64.3%	6 570

## Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January

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
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>145 959</b>	<b>139 955</b>	<b>154 148</b>	<b>5 532</b>	<b>52 692</b>	<b>80 425</b>	<b>27 733</b>	<b>34.5%</b>	<b>154 148</b>
Roads Infrastructure	61 860	65 331	65 506	2 241	23 895	37 694	13 799	36.6%	65 506
<i>Roads</i>	61 860	62 398	62 398	2 241	21 520	36 399	14 878	40.9%	62 398
<i>Road Structures</i>		2 933	3 108		2 375	1 295	(1 079)	-83.3%	3 108
Storm water Infrastructure	5 765	6 600	6 475	183	1 947	3 505	1 559	44.5%	6 475
<i>Drainage Collection</i>	5 765	3 339	3 214	183	1 571	1 875	303	16.2%	3 214
<i>Storm water Conveyance</i>		3 262	3 262		376	1 631	1 255	77.0%	3 262
Electrical Infrastructure	23 082	37 099	50 294	1 533	13 996	21 204	7 208	34.0%	50 294
<i>Power Plants</i>		12 895	12 895				-		12 895
<i>MV Networks</i>	23 082	20 741	33 728	1 533	13 292	19 675	6 383	32.4%	33 728
<i>LV Networks</i>		3 462	3 670		704	1 529	825	54.0%	3 670
<i>Capital Spares</i>							-		
Water Supply Infrastructure	17 367	16 935	17 588	1 041	8 055	10 260	2 205	21.5%	17 588
<i>Water Treatment Works</i>							-		
Sanitation Infrastructure	14 967	11 541	11 827	533	4 444	6 754	2 310	34.2%	11 827
<i>Waste Water Treatment Works</i>	14 967	10 671	10 957	533	4 089	6 392	2 303	36.0%	10 957
Solid Waste Infrastructure	22 918	2 220	2 229	-	302	929	626	67.4%	2 229
<i>Landfill Sites</i>		55	55		10	23	13	56.2%	55
<i>Waste Transfer Stations</i>	22 918	427	436		0	182	181	99.8%	436
<i>Waste Processing Facilities</i>		74	74		29	31	2	7.0%	74
<i>Waste Drop-off Points</i>		1 433	1 433		260	597	337	56.5%	1 433
<i>Waste Separation Facilities</i>		230	230		3	96	93	96.6%	230
<i>Electricity Generation Facilities</i>							-		
Coastal Infrastructure	-	189	189	-	53	79	26	33.0%	189
<i>Promenades</i>		189	189		53	79	26	33.0%	189
Information and Communication Infrastructure	-	40	40	-	-	-	-		40
<i>Data Centres</i>		40	40				-		40
<b>Community Assets</b>	<b>39 801</b>	<b>40 198</b>	<b>39 457</b>	<b>2 616</b>	<b>19 015</b>	<b>20 686</b>	<b>1 671</b>	<b>8.1%</b>	<b>39 457</b>
Community Facilities	27 117	34 241	32 988	2 419	17 223	16 912	(311)	-1.8%	32 988
<i>Halls</i>	4 287	3 875	3 875	256	2 024	149	(1 874)	-1256.1%	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>	28	164	172		46	72	26	36.0%	172
<i>Cemeteries/Crematoria</i>	1 059	978	978	59	386	570	185	32.4%	978
<i>Police</i>		258	254		71	106	35	32.6%	254
<i>Purfs</i>		23 822	23 780	1 541	12 158	13 872	1 714	12.4%	23 780
<i>Public Open Space</i>	21 743	4 219	3 154	563	2 488	1 840	(648)	-35.2%	3 154
Sport and Recreation Facilities	12 685	5 957	6 469	198	1 792	3 774	1 982	52.5%	6 469
<i>Outdoor Facilities</i>	12 685	5 957	6 469	198	1 792	3 774	1 982	52.5%	6 469
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other assets</b>	<b>8 009</b>	<b>2 217</b>	<b>2 210</b>	<b>-</b>	<b>472</b>	<b>864</b>	<b>392</b>	<b>45.4%</b>	<b>2 210</b>
Operational Buildings	8 009	2 217	2 210	-	472	864	392	45.4%	2 210
<i>Municipal Offices</i>	8 009	2 074	2 074		472	864	392	45.4%	2 074
<i>Building Plan Offices</i>		105	99				-		99
<i>Stores</i>		38	38				-		38
<b>Intangible Assets</b>	<b>-</b>	<b>5 653</b>	<b>5 653</b>	<b>-</b>	<b>1 611</b>	<b>2 355</b>	<b>745</b>	<b>31.6%</b>	<b>5 653</b>
<b>Computer Equipment</b>	<b>4 890</b>	<b>1 193</b>	<b>1 193</b>	<b>-</b>	<b>376</b>	<b>497</b>	<b>121</b>	<b>24.3%</b>	<b>1 193</b>
Computer Equipment	4 890	1 193	1 193	-	376	497	121	24.3%	1 193
<b>Furniture and Office Equipment</b>	<b>16 364</b>	<b>431</b>	<b>440</b>	<b>0</b>	<b>81</b>	<b>257</b>	<b>176</b>	<b>68.5%</b>	<b>440</b>
Furniture and Office Equipment	16 364	431	440	0	81	257	176	68.5%	440
<b>Machinery and Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transport Assets</b>	<b>-</b>	<b>9 542</b>	<b>9 542</b>	<b>172</b>	<b>4 404</b>	<b>5 566</b>	<b>1 162</b>	<b>20.9%</b>	<b>9 542</b>
<b>Total Repairs and Maintenance Expenditure</b>	<b>215 024</b>	<b>199 189</b>	<b>212 644</b>	<b>8 321</b>	<b>78 651</b>	<b>110 650</b>	<b>31 999</b>	<b>28.9%</b>	<b>212 644</b>

## Supporting Table SC13d

### WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

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
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	112 502	104 946	104 946	8 746	61 219	61 219	0	0.0%	104 946
Roads Infrastructure	33 523	34 090	34 090	2 841	19 886	19 886	0	0.0%	34 090
<i>Roads</i>	32 825	34 090	34 090	2 841	19 886	19 886	0	0.0%	34 090
Storm water Infrastructure	5 827	6 044	6 044	504	3 525	3 525	0	0.0%	6 044
<i>Drainage Collection</i>	-	6 044	6 044	504	3 525	3 525	0	0.0%	6 044
Electrical Infrastructure	24 965	25 166	25 166	2 097	14 680	14 680	(0)	0.0%	25 166
<i>LV Networks</i>	24 965	25 166	25 166	2 097	14 680	14 680	(0)	0.0%	25 166
<i>Capital Spares</i>	-						-		
Water Supply Infrastructure	27 676	27 501	27 501	2 292	16 043	16 043	0	0.0%	27 501
<i>Water Treatment Works</i>	-						-		
<i>Distribution</i>	27 444	27 501	27 501	2 292	16 043	16 043	0	0.0%	27 501
Sanitation Infrastructure	16 668	9 897	9 897	825	5 773	5 773	0	0.0%	9 897
<i>Reticulation</i>	16 390						-		
<i>Waste Water Treatment Works</i>	-	9 897	9 897	825	5 773	5 773	0	0.0%	9 897
Solid Waste Infrastructure	3 843	2 248	2 248	187	1 311	1 311	0	0.0%	2 248
<i>Waste Transfer Stations</i>	-						-		
<b>Community Assets</b>	-	-	-	-	-	-	-		-
Community Facilities	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
<i>Outdoor Facilities</i>	-						-		
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	11 971	12 662	12 662	1 055	7 386	7 386	0	0.0%	12 662
Operational Buildings	11 971	12 662	12 662	1 055	7 386	7 386	0	0.0%	12 662
<i>Municipal Offices</i>	11 971	12 662	12 662	1 055	7 386	7 386	0	0.0%	12 662
<b>Intangible Assets</b>	525	723	723	60	422	422	(0)	0.0%	723
Licences and Rights	525	723	723	60	422	422	(0)	0.0%	723
<i>Computer Software and Applications</i>	525	723	723	60	422	422	(0)	0.0%	723
<b>Computer Equipment</b>	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>	1 826	8 137	8 137	678	4 747	4 747	(0)	0.0%	8 137
Furniture and Office Equipment	1 826	8 137	8 137	678	4 747	4 747	(0)	0.0%	8 137
<b>Machinery and Equipment</b>	764	736	736	61	429	429	0	0.0%	736
Machinery and Equipment	764	736	736	61	429	429	0	0.0%	736
<b>Transport Assets</b>	3 516	4 081	4 081	340	2 381	2 381	(0)	0.0%	4 081
Transport Assets	3 516	4 081	4 081	340	2 381	2 381	(0)	0.0%	4 081
<b>Land</b>	-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-
<b>Total Depreciation</b>	131 104	131 285	131 285	10 941	76 583	76 583	(0)	0.0%	131 285

## Supporting Table SC13e

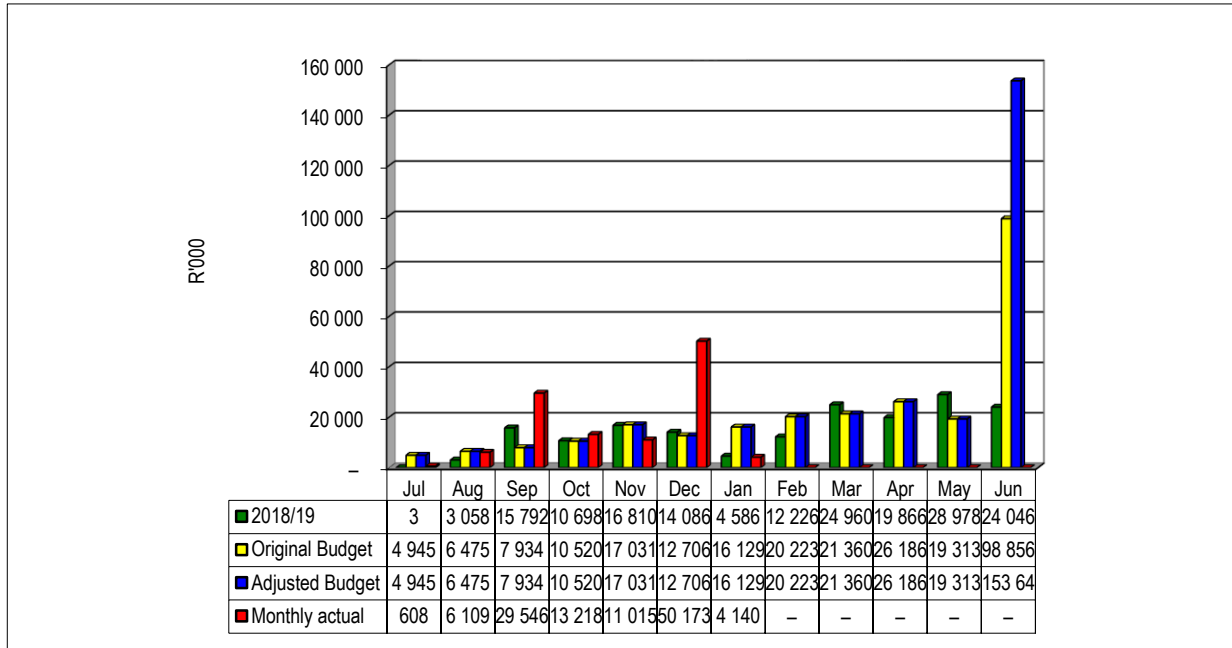
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M07 January

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
<b>R thousands</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	23 172	23 172	1 261	16 632	11 727	(4 906)	-41.8%	23 172
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	3 160	3 160	-	246	1 580	1 334	84.4%	3 160
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	9 750	9 750	66	5 895	5 688	(208)	-3.7%	9 750
<i>MV Networks</i>	-	9 750	9 750	66	5 895	5 688	(208)	-3.7%	9 750
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	3 600	3 600	1 157	8 609	2 100	(6 509)	-309.9%	3 600
<i>Distribution</i>	-	3 600	3 600	1 157	8 609	2 100	(6 509)	-309.9%	3 600
Sanitation Infrastructure	-	5 662	5 662	38	1 883	2 359	477	20.2%	5 662
<i>Pump Station</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	5 662	5 662	38	1 883	2 359	477	20.2%	5 662
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	1 000	1 000	-	-	-	-	-	1 000
<i>Landfill Sites</i>	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	1 000	1 000	-	-	-	-	-	1 000
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	16 928	16 928	-	2 785	1 632	(1 154)	-70.7%	16 928
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	16 928	16 928	-	2 785	1 632	(1 154)	-70.7%	16 928
<i>Outdoor Facilities</i>	-	16 928	16 928	-	2 785	1 632	(1 154)	-70.7%	16 928
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	100	100	-	61	50	(11)	-21.7%	100
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	-	40 200	40 200	1 261	19 479	13 409	(6 070)	-45.3%	40 200

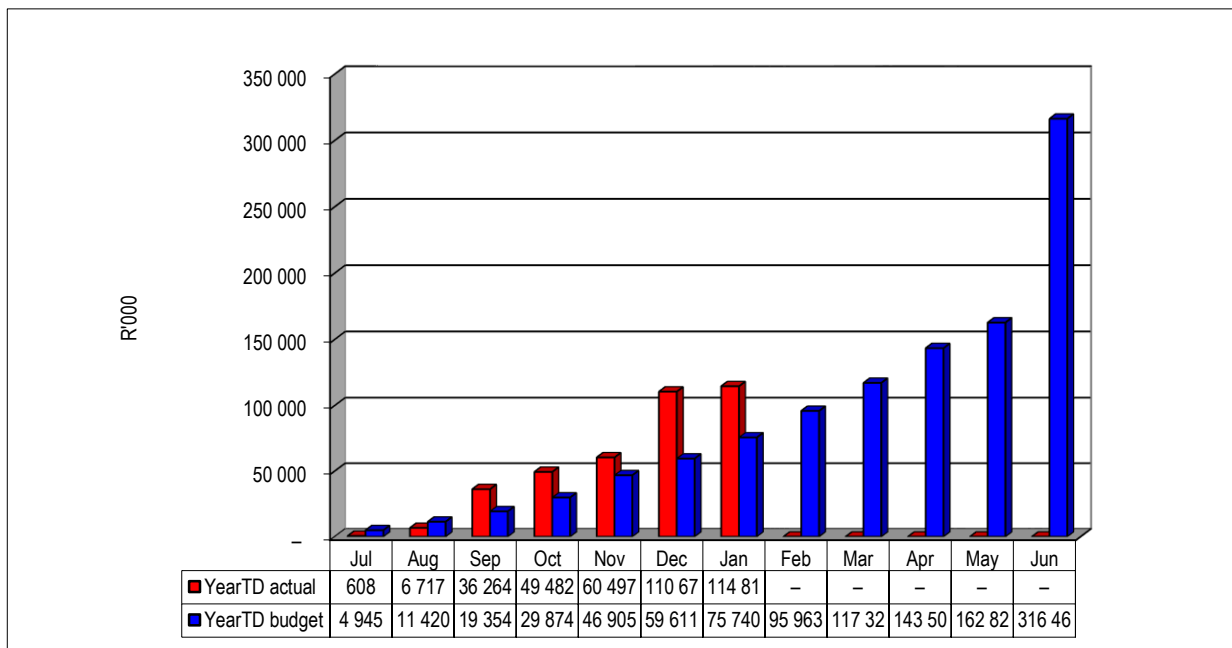
## Other supporting documentation

### Section 71 charts

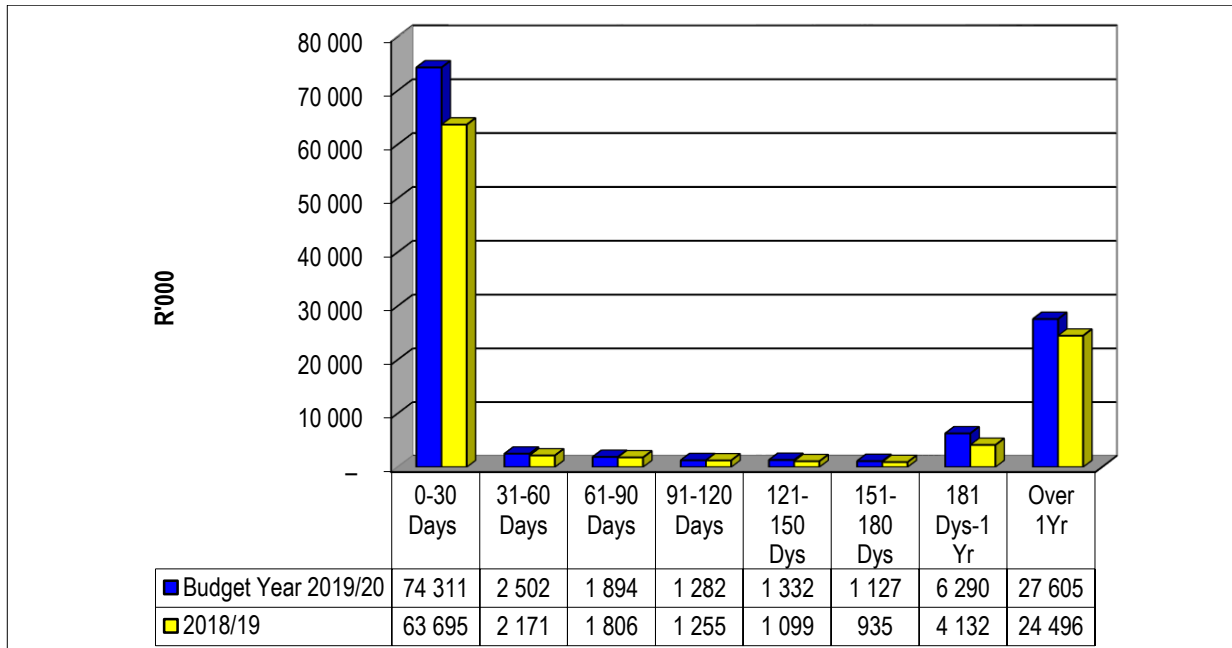
#### Capital expenditure monthly trend - actual vs target



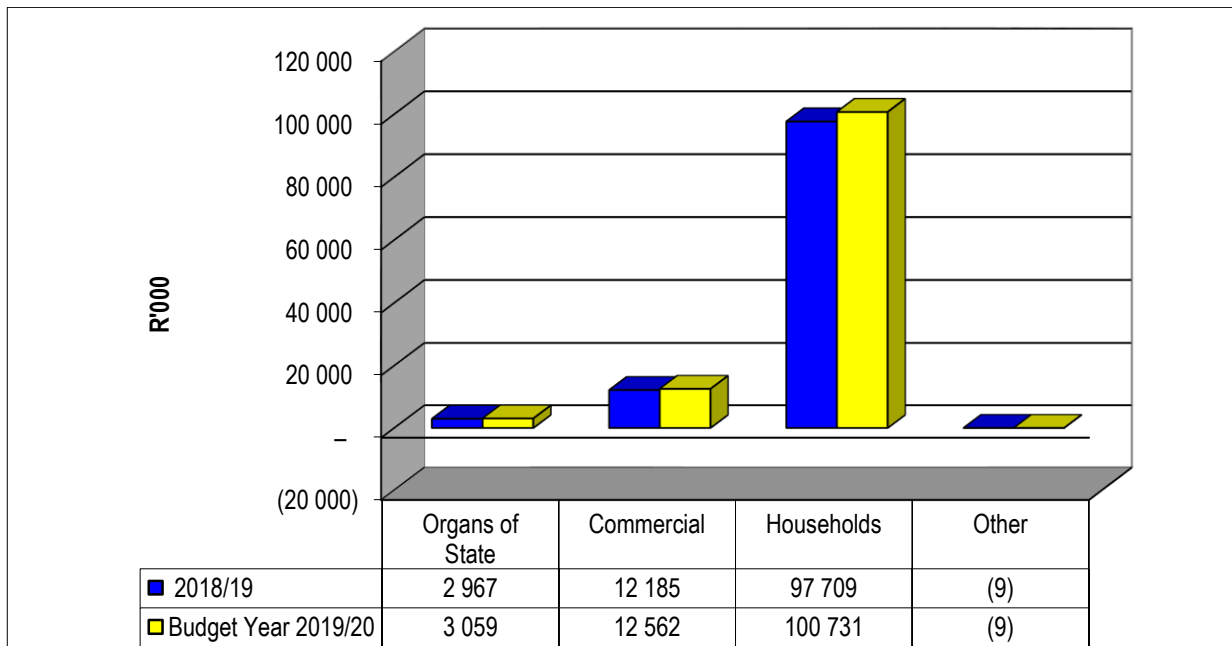
#### Capital expenditure – YTD actual vs YTD trend



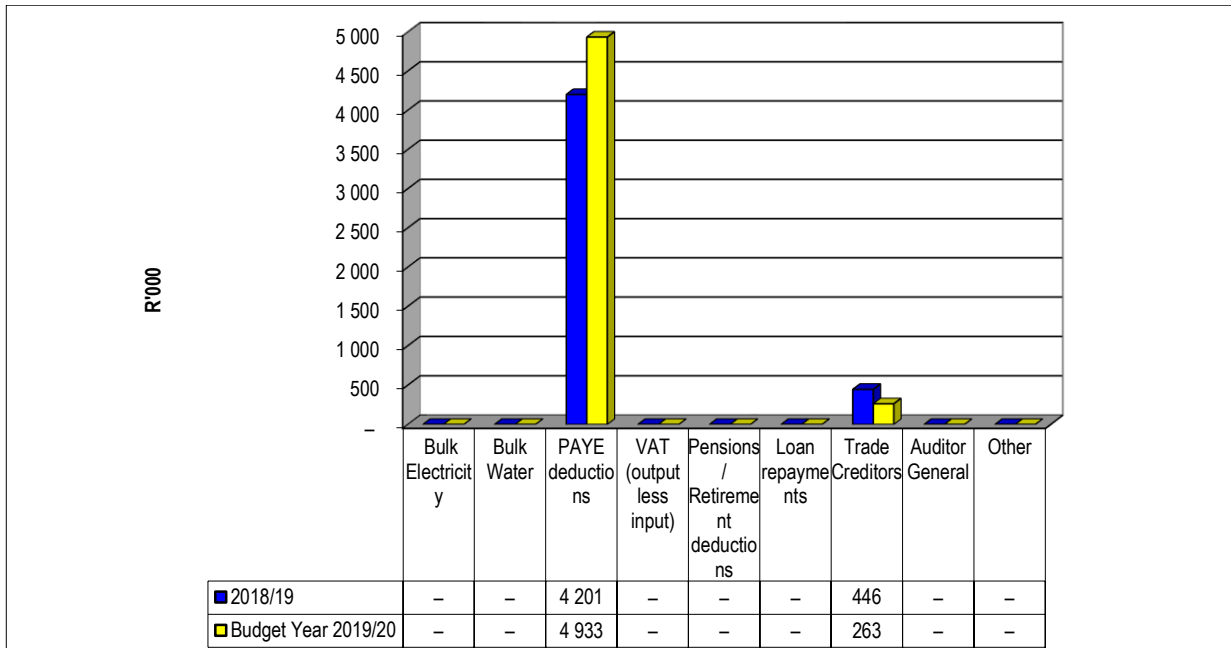
### Debtors Age Analysis



### Debtors by Type



## Creditor Payments



## Municipal manager's quality certification

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

o **Monthly Budget Statement**

for the month of **January 2020** 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: 14.02.2020