

# *OVERSTRAND MUNICIPALITY*



## Monthly Budget Statement

October 2016

### **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 .....	3
PART 1 – IN-YEAR REPORT .....	5
Executive Summary .....	5
In-year budget statement tables.....	7
PART 2 – SUPPORTING DOCUMENTATION .....	16
Debtors' analysis .....	16
Creditors' analysis .....	17
Investment portfolio analysis .....	18
Allocation and grant receipts and expenditure .....	19
Councillor allowances and employee benefits .....	21
Material variances to the SDBIP.....	22
Municipal financial performance.....	23
Capital programme performance .....	24
Other supporting documentation .....	29
Municipal manager's quality certification .....	32

## **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.

**NDPG** – Neighbourhood Development Partnership Grant.

**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 GFS classification for capital expenditure.

**YTD** – Year to date

## **PART 1 – IN-YEAR REPORT**

### **Executive Summary**

#### **Revenue by Source**

The Year-to-Date actual revenue is 0.60% above the YTD budget projections at the end of October 2016.

#### **Borrowings**

The balance of borrowings amounts to R430.5m at the end of October 2016.

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

Current expenditure is 2.11% below YTD budget projections as at October 2016.

#### **Capital expenditure**

YTD Capital expenditure amounts to R8.3m or 9.41% of the total original budget of R88.3m. The current capital commitments of orders in progress amounts to R18.5m or 20.95% of the original capital budget of R88.3m.

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

Grants totaling R5.3m was received during October 2016.

#### **Spending on Grants**

Spending on grants amounts to R8.2m for October 2016 which includes FMG, EPWP, Housing, CDW, Main Road Subsidy, Provincial Library Grant, Housing & MIG.

#### **Material variances**

The table below summarises variances for projected revenue and expenditure.

**WC032 Overstrand - Supporting Table SC1 Material variance explanations - M04 October**

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>	0.60%	Not material	
<u>Expenditure By Type</u>	-2.11%	Not material	
<u>Capital Expenditure</u>	-7.38%	Capital Commitments =R18.5m	
<u>Financial Position</u> In order			
<u>Cash Flow</u> In order			

**Performance in relation to SDBIP targets**

SDBIP performance is tabled in Council in a separate comprehensive report.

**Remedial or corrective steps**

No remedial or corrective steps are required at this time.

**In-year budget statement tables**

**Table C1: s71 Monthly Budget Statement Summary**  
**WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M04 October**

Description	2015/16	Budget Year 2016/17							
	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	-	181 439	-	15 984	67 595	66 932	663	1%	181 439
Service charges	-	607 054	-	49 404	198 182	197 878	304	0%	607 054
Investment revenue	-	10 489	-	2 705	6 373	5 857	516	9%	10 489
Transfers recognised - operational	-	126 313	-	7 800	56 325	56 325	-		126 313
Other own revenue	-	67 879	-	5 858	23 238	22 626	611	3%	67 879
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>993 175</b>	-	<b>81 750</b>	<b>351 712</b>	<b>349 618</b>	<b>2 093</b>	<b>1%</b>	<b>993 175</b>
Employee costs	-	314 204	-	23 086	90 612	91 540	(928)	-1%	314 204
Remuneration of Councillors	-	9 110	-	747	2 923	3 037	(113)	-4%	9 110
Depreciation & asset impairment	-	117 690	-	9 808	39 230	39 230	-		117 690
Finance charges	-	46 421	-	2 214	5 399	5 399	-		46 421
Materials and bulk purchases	-	285 811	-	25 918	98 699	99 768	(1 069)	-1%	285 811
Transfers and grants	-	57 479	-	4 633	18 666	19 160	(494)	-3%	57 479
Other expenditure	-	242 280	-	20 903	58 430	62 603	(4 173)	-7%	242 280
<b>Total Expenditure</b>	-	<b>1 072 995</b>	-	<b>87 309</b>	<b>313 958</b>	<b>320 736</b>	<b>(6 778)</b>	<b>-2%</b>	<b>1 072 995</b>
<b>Surplus/(Deficit)</b>	-	<b>(79 820)</b>	-	<b>(5 559)</b>	<b>37 753</b>	<b>28 882</b>	<b>8 871</b>	<b>31%</b>	<b>(79 820)</b>
Transfers recognised - capital	-	39 962	-	648	3 188	3 188	-		39 962
Contributions & Contributed assets	-	4 500	-	-	-	-	-		4 500
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>(35 358)</b>	-	<b>(4 911)</b>	<b>40 942</b>	<b>32 071</b>	<b>8 871</b>	<b>28%</b>	<b>(35 358)</b>
<b>Surplus/ (Deficit) for the year</b>	-	<b>(35 358)</b>	-	<b>(4 911)</b>	<b>40 942</b>	<b>32 071</b>	<b>8 871</b>	<b>28%</b>	<b>(35 358)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>88 356</b>	-	<b>1 879</b>	<b>8 319</b>	<b>8 983</b>	<b>(663)</b>	<b>-7%</b>	<b>88 356</b>
Capital transfers recognised	-	43 462	-	648	3 127	3 272	(144)	-4%	43 462
Public contributions & donations	-	1 462	-	-	-	244	(244)	-100%	1 462
Borrowing	-	33 824	-	835	4 735	4 266	469	11%	33 824
Internally generated funds	-	9 608	-	395	457	1 201	(744)	-62%	9 608
<b>Total sources of capital funds</b>	-	<b>88 356</b>	-	<b>1 879</b>	<b>8 319</b>	<b>8 983</b>	<b>(663)</b>	<b>-7%</b>	<b>88 356</b>
<b>Financial position</b>									
Total current assets	-	238 962	-	-	351 738	-	-	-	238 962
Total non current assets	-	3 284 285	-	-	3 713 305	-	-	-	3 284 285
Total current liabilities	-	183 981	-	-	140 870	-	-	-	183 981
Total non current liabilities	-	636 115	-	-	609 728	-	-	-	636 115
<b>Community wealth/Equity</b>	-	<b>2 703 150</b>	-	-	<b>3 314 445</b>	-	-	-	<b>2 703 150</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	103 090	-	6 541	72 287	71 975	(312)	-0%	103 090
Net cash from (used) investing	-	(95 217)	-	(2 887)	(11 365)	(11 365)	-		(95 217)
Net cash from (used) financing	-	5 787	-	(3 587)	(16 313)	(16 313)	-		5 787
<b>Cash/cash equivalents at the month/year end</b>	-	<b>114 127</b>	-	<b>-</b>	<b>219 390</b>	<b>144 764</b>	<b>(74 626)</b>	<b>-52%</b>	<b>188 441</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	50 653	1 889	1 222	1 433	1 441	777	3 459	18 909	79 783
<b>Creditors Age Analysis</b>									
Total Creditors	3 457	-	-	-	-	-	-	-	3 457

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

**WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M04 October**

Description	2015/16	Budget Year 2016/17							
	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 - Standard</b>									
<b>Governance and administration</b>	–	<b>274 984</b>	–	<b>19 486</b>	<b>107 742</b>	<b>106 261</b>	1 481	1%	<b>274 984</b>
Executive and council	–	73 269	–	20	30 470	30 470	–		73 269
Budget and treasury office	–	200 953	–	19 377	76 811	75 357	1 454	2%	200 953
Corporate services	–	762	–	89	461	434	27	6%	762
<b>Community and public safety</b>	–	<b>116 537</b>	–	<b>10 714</b>	<b>40 484</b>	<b>39 439</b>	1 045	3%	<b>116 537</b>
Community and social services	–	11 676	–	872	3 206	3 408	(202)	-6%	11 676
Sport and recreation	–	9 875	–	548	1 763	2 469	(705)	-29%	9 875
Public safety	–	37 988	–	3 001	13 045	12 663	382	3%	37 988
Housing	–	56 997	–	6 293	22 469	20 899	1 570	8%	56 997
<b>Economic and environmental services</b>	–	<b>25 639</b>	–	<b>1 779</b>	<b>5 783</b>	<b>6 160</b>	(377)	-6%	<b>25 639</b>
Planning and development	–	14 810	–	1 591	4 610	4 451	159	4%	14 810
Road transport	–	10 746	–	188	1 152	1 681	(529)	-31%	10 746
Environmental protection	–	83	–	–	20	28	(8)	-27%	83
<b>Trading services</b>	–	<b>620 478</b>	–	<b>50 420</b>	<b>200 891</b>	<b>200 947</b>	(55)	0%	<b>620 478</b>
Electricity	–	362 878	–	29 043	118 381	118 843	(461)	0%	362 878
Water	–	114 100	–	9 560	35 918	35 656	262	1%	114 100
Waste water management	–	77 930	–	6 325	24 683	24 591	92	0%	77 930
Waste management	–	65 570	–	5 491	21 908	21 857	51	0%	65 570
<b>Other</b>	–	–	–	–	–	–	–		–
<b>Total Revenue - Standard</b>	–	<b>1 037 637</b>	–	<b>82 399</b>	<b>354 900</b>	<b>352 807</b>	<b>2 093</b>	<b>1%</b>	<b>1 037 637</b>
<b>Expenditure - Standard</b>									
<b>Governance and administration</b>	–	<b>262 295</b>	–	<b>23 155</b>	<b>79 114</b>	<b>80 367</b>	(1 253)	-2%	<b>262 295</b>
Executive and council	–	114 535	–	11 297	36 740	36 801	(61)	0%	114 535
Budget and treasury office	–	69 180	–	6 118	20 158	20 235	(77)	0%	69 180
Corporate services	–	78 579	–	5 740	22 215	23 331	(1 115)	-5%	78 579
<b>Community and public safety</b>	–	<b>179 163</b>	–	<b>15 855</b>	<b>58 502</b>	<b>61 257</b>	(2 755)	-4%	<b>179 163</b>
Community and social services	–	34 465	–	2 627	9 692	10 117	(425)	-4%	34 465
Sport and recreation	–	20 239	–	1 307	4 612	5 313	(701)	-13%	20 239
Public safety	–	74 657	–	5 438	21 079	22 708	(1 629)	-7%	74 657
Housing	–	49 802	–	6 483	23 119	23 119	–		49 802
<b>Economic and environmental services</b>	–	<b>176 435</b>	–	<b>13 694</b>	<b>46 299</b>	<b>47 973</b>	(1 674)	-3%	<b>176 435</b>
Planning and development	–	80 325	–	5 841	21 070	22 177	(1 108)	-5%	80 325
Road transport	–	90 397	–	7 437	23 711	24 106	(395)	-2%	90 397
Environmental protection	–	5 712	–	416	1 518	1 690	(172)	-10%	5 712
<b>Trading services</b>	–	<b>455 103</b>	–	<b>34 605</b>	<b>130 043</b>	<b>131 139</b>	(1 096)	-1%	<b>455 103</b>
Electricity	–	277 742	–	21 767	85 178	83 772	1 406	2%	277 742
Water	–	59 028	–	3 988	13 174	15 249	(2 075)	-14%	59 028
Waste water management	–	59 828	–	4 974	16 551	16 858	(307)	-2%	59 828
Waste management	–	58 505	–	3 876	15 140	15 260	(119)	-1%	58 505
<b>Other</b>	–	–	–	–	–	–	–		–
<b>Total Expenditure - Standard</b>	–	<b>1 072 995</b>	–	<b>87 309</b>	<b>313 958</b>	<b>320 736</b>	<b>(6 778)</b>	<b>-2%</b>	<b>1 072 995</b>
<b>Surplus/ (Deficit) for the year</b>	–	<b>(35 358)</b>	–	<b>(4 911)</b>	<b>40 942</b>	<b>32 071</b>	<b>8 871</b>	<b>28%</b>	<b>(35 358)</b>



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

The main functions 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 standard 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) - M04 October

Vote Description	2015/16	Budget Year 2016/17							
	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	-	73 182	-	17	30 460	30 460	-		73 182
Vote 2 - Municipal Manager	-	-	-	-	-	-	-		-
Vote 3 - Management Services	-	1	-	37	225	144	82	57.0%	1
Vote 4 - Finance	-	200 953	-	19 377	76 811	75 357	1 454	1.9%	200 953
Vote 5 - Community Services	-	291 065	-	23 066	89 022	91 601	(2 579)	-2.8%	291 065
Vote 6 - Local Economic Development	-	3 352	-	323	1 166	1 117	49	4.4%	3 352
Vote 7 - Infrastructure & Planning	-	431 096	-	36 579	144 170	141 464	2 706	1.9%	431 096
Vote 8 - Protection Services	-	37 988	-	3 001	13 045	12 663	382	3.0%	37 988
<b>Total Revenue by Vote</b>	<b>-</b>	<b>1 037 637</b>	<b>-</b>	<b>82 399</b>	<b>354 900</b>	<b>352 807</b>	<b>2 093</b>	<b>0.6%</b>	<b>1 037 637</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council	-	91 748	-	9 764	30 984	29 441	1 544	5.2%	91 748
Vote 2 - Municipal Manager	-	4 722	-	329	1 320	1 515	(195)	-12.9%	4 722
Vote 3 - Management Services	-	46 490	-	3 395	13 081	14 097	(1 016)	-7.2%	46 490
Vote 4 - Finance	-	69 180	-	6 118	20 158	20 235	(77)	-0.4%	69 180
Vote 5 - Community Services	-	346 998	-	25 952	89 378	97 065	(7 688)	-7.9%	346 998
Vote 6 - Local Economic Development	-	10 795	-	759	3 196	3 227	(31)	-1.0%	10 795
Vote 7 - Infrastructure & Planning	-	428 407	-	35 556	134 762	132 448	2 314	1.7%	428 407
Vote 8 - Protection Services	-	74 657	-	5 438	21 079	22 708	(1 629)	-7.2%	74 657
<b>Total Expenditure by Vote</b>	<b>-</b>	<b>1 072 995</b>	<b>-</b>	<b>87 309</b>	<b>313 958</b>	<b>320 736</b>	<b>(6 778)</b>	<b>-2.1%</b>	<b>1 072 995</b>
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>(35 358)</b>	<b>-</b>	<b>(4 911)</b>	<b>40 942</b>	<b>32 071</b>	<b>8 871</b>	<b>27.7%</b>	<b>(35 358)</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; Local Economic Development; 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) - M04 October

Description	2015/16	Budget Year 2016/17							
	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		180 591		15 954	67 481	66 819	663	1%	180 591
Property rates - penalties & collection charges		848		30	114	114	-		848
Service charges - electricity revenue		356 959		28 983	118 234	118 540	(306)	0%	356 959
Service charges - water revenue		111 544		8 738	33 814	33 463	350	1%	111 544
Service charges - sanitation revenue		72 318		6 152	24 019	23 805	214	1%	72 318
Service charges - refuse revenue		65 510		5 480	21 882	21 837	46	0%	65 510
Rental of facilities and equipment		4 728		421	1 647	1 576	71	5%	4 728
Interest earned - external investments		10 489		2 705	6 373	5 857	516	9%	10 489
Interest earned - outstanding debtors		2 756		229	922	919	3	0%	2 756
Fines		31 143		2 583	11 129	10 381	748	7%	31 143
Licences and permits		2 330		158	794	777	17	2%	2 330
Agency services		3 220		268	1 122	1 073	49	5%	3 220
Transfers recognised - operational		126 313		7 800	56 325	56 325	-		126 313
Other revenue		23 702		2 200	7 624	7 901	(277)	-4%	23 702
Gains on disposal of PPE							-		
<b>contributions)</b>	<b>-</b>	<b>993 175</b>	<b>-</b>	<b>81 750</b>	<b>351 712</b>	<b>349 618</b>	<b>2 093</b>	<b>1%</b>	<b>993 175</b>
<b>Expenditure By Type</b>									
Employee related costs		314 204		23 086	90 612	91 540	(928)	-1%	314 204
Remuneration of councillors		9 110		747	2 923	3 037	(113)	-4%	9 110
Debt impairment		23 888		1 991	7 963	7 963	-		23 888
Depreciation & asset impairment		117 690		9 808	39 230	39 230	-		117 690
Finance charges		46 421		2 214	5 399	5 399	-		46 421
Bulk purchases		210 763		16 837	67 674	68 498	(824)	-1%	210 763
Other materials		75 048		9 081	31 024	31 270	(246)	-1%	75 048
Contracted services		158 368		12 003	31 979	35 633	(3 653)	-10%	158 368
Transfers and grants		57 479		4 633	18 666	19 160	(494)	-3%	57 479
Other expenditure		60 024		6 910	18 488	19 008	(519)	-3%	60 024
Loss on disposal of PPE							-		
<b>Total Expenditure</b>	<b>-</b>	<b>1 072 995</b>	<b>-</b>	<b>87 309</b>	<b>313 958</b>	<b>320 736</b>	<b>(6 778)</b>	<b>-2%</b>	<b>1 072 995</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>(79 820)</b>	<b>-</b>	<b>(5 559)</b>	<b>37 753</b>	<b>28 882</b>	<b>8 871</b>	<b>0</b>	<b>(79 820)</b>
Transfers recognised - capital		39 962		648	3 188	3 188	-		39 962
Contributions recognised - capital		4 500					-		4 500
Contributed assets							-		
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>-</b>	<b>(35 358)</b>	<b>-</b>	<b>(4 911)</b>	<b>40 942</b>	<b>32 071</b>			<b>(35 358)</b>
Taxation							-		
<b>Surplus/(Deficit) after taxation</b>	<b>-</b>	<b>(35 358)</b>	<b>-</b>	<b>(4 911)</b>	<b>40 942</b>	<b>32 071</b>			<b>(35 358)</b>
<b>Surplus/(Deficit) attributable to municipality</b>	<b>-</b>	<b>(35 358)</b>	<b>-</b>	<b>(4 911)</b>	<b>40 942</b>	<b>32 071</b>			<b>(35 358)</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>(35 358)</b>	<b>-</b>	<b>(4 911)</b>	<b>40 942</b>	<b>32 071</b>			<b>(35 358)</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.60% above the YTD budget.

Current expenditure is 2.11% below YTD budget projections for October 2016.

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

WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M04 October

Vote Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Council	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	14 311	-	-	4 381	1 394	2 987	214%	14 311
Vote 6 - Local Economic Development	-	-	-	-	-	-	-	-	-
Vote 7 - Infrastructure & Planning	-	15 000	-	-	1 368	1 377	(9)	-1%	15 000
Vote 8 - Protection Services	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	-	<b>29 311</b>	-	-	<b>5 748</b>	<b>2 771</b>	<b>2 977</b>	<b>107%</b>	<b>29 311</b>
Vote 1 - Council	-	5	-	-	-	1	(1)	-100%	5
Vote 2 - Municipal Manager	-	41	-	21	21	14	7	54%	41
Vote 3 - Management Services	-	320	-	-	-	40	(40)	-100%	320
Vote 4 - Finance	-	30	-	-	-	4	(4)	-100%	30
Vote 5 - Community Services	-	51 033	-	1 771	2 463	5 203	(2 740)	-53%	51 033
Vote 6 - Local Economic Development	-	15	-	-	-	2	(2)	-100%	15
Vote 7 - Infrastructure & Planning	-	6 721	-	40	40	840	(800)	-95%	6 721
Vote 8 - Protection Services	-	880	-	47	47	109	(62)	-57%	880
<b>Total Capital single-year expenditure</b>	-	<b>59 046</b>	-	<b>1 879</b>	<b>2 571</b>	<b>6 212</b>	<b>(3 641)</b>	<b>-59%</b>	<b>59 046</b>
<b>Total Capital Expenditure</b>	-	<b>88 356</b>	-	<b>1 879</b>	<b>8 319</b>	<b>8 983</b>	<b>(663)</b>	<b>-7%</b>	<b>88 356</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	-	<b>855</b>	-	<b>95</b>	<b>115</b>	<b>289</b>	(174)	-60%	<b>855</b>
Executive and council		46		21	27	19	8	39%	46
Budget and treasury office							-		
Corporate services		809		74	88	270	(182)	-67%	809
<b>Community and public safety</b>	-	<b>19 502</b>	-	<b>47</b>	<b>149</b>	<b>1 910</b>	(1 761)	-92%	<b>19 502</b>
Community and social services		2 995				499	(499)	-100%	2 995
Sport and recreation		2 545		0	93	848	(756)	-89%	2 545
Public safety		1 080		47	56	360	(304)	-84%	1 080
Housing		12 882				203	(203)	-100%	12 882
Health							-		
<b>Economic and environmental services</b>	-	<b>12 933</b>	-	<b>179</b>	<b>1 111</b>	<b>1 286</b>	(175)	-14%	<b>12 933</b>
Planning and development		183		7	7	61	(54)	-89%	183
Road transport		12 750		172	1 104	1 225	(121)	-10%	12 750
Environmental protection							-		
<b>Trading services</b>	-	<b>55 066</b>	-	<b>1 558</b>	<b>6 944</b>	<b>5 498</b>	1 447	26%	<b>55 066</b>
Electricity		21 799		33	1 401	1 425	(24)	-2%	21 799
Water		15 021		867	2 639	2 529	110	4%	15 021
Waste water management		18 231		658	2 904	1 538	1 365	89%	18 231
Waste management		15				5	(5)	-100%	15
<b>Total Capital Expenditure - Standard Classification</b>	-	<b>88 356</b>	-	<b>1 879</b>	<b>8 319</b>	<b>8 983</b>	<b>(663)</b>	<b>-7%</b>	<b>88 356</b>
<b>Funded by:</b>									
National Government		26 030		648	3 127	2 254	874	39%	26 030
Provincial Government		13 932				581	(581)	-100%	13 932
District Municipality							-		
Other transfers and grants		3 500				438	(438)	-100%	3 500
<b>Transfers recognised - capital</b>	-	<b>43 462</b>	-	<b>648</b>	<b>3 127</b>	<b>3 272</b>	<b>(144)</b>	<b>-4%</b>	<b>43 462</b>
<b>Public contributions &amp; donations</b>		<b>1 462</b>				<b>244</b>	<b>(244)</b>	<b>-100%</b>	<b>1 462</b>
<b>Borrowing</b>		<b>33 824</b>		<b>835</b>	<b>4 735</b>	<b>4 266</b>	<b>469</b>	<b>11%</b>	<b>33 824</b>
<b>Internally generated funds</b>		<b>9 608</b>		<b>395</b>	<b>457</b>	<b>1 201</b>	<b>(744)</b>	<b>-62%</b>	<b>9 608</b>
<b>Total Capital Funding</b>	-	<b>88 356</b>	-	<b>1 879</b>	<b>8 319</b>	<b>8 983</b>	<b>(663)</b>	<b>-7%</b>	<b>88 356</b>

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

**WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M04 October**

Description	2015/16	Budget Year 2016/17			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash		114 127		41 087	114 127
Call investment deposits		-		178 302	-
Consumer debtors		66 944		58 342	66 944
Other debtors		44 217		44 991	44 217
Current portion of long-term receivables		11		12	11
Inventory		13 663		29 004	13 663
<b>Total current assets</b>	-	<b>238 962</b>	-	<b>351 738</b>	<b>238 962</b>
<b>Non current assets</b>					
Long-term receivables		30		41	30
Investments		35 328		32 786	35 328
Investment property		159 761		152 550	159 761
Investments in Associate					
Property, plant and equipment		3 084 987		3 522 018	3 084 987
Agricultural					
Biological assets					
Intangible assets		4 179		5 909	4 179
Other non-current assets					
<b>Total non current assets</b>	-	<b>3 284 285</b>	-	<b>3 713 305</b>	<b>3 284 285</b>
<b>TOTAL ASSETS</b>	-	<b>3 523 246</b>	-	<b>4 065 043</b>	<b>3 523 246</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft					
Borrowing		29 378		28 516	29 378
Consumer deposits		46 429		35 975	46 429
Trade and other payables		81 244		51 571	81 244
Provisions		26 930		24 808	26 930
<b>Total current liabilities</b>	-	<b>183 981</b>	-	<b>140 870</b>	<b>183 981</b>
<b>Non current liabilities</b>					
Borrowing		412 288		402 034	412 288
Provisions		223 827		207 695	223 827
<b>Total non current liabilities</b>	-	<b>636 115</b>	-	<b>609 728</b>	<b>636 115</b>
<b>TOTAL LIABILITIES</b>	-	<b>820 097</b>	-	<b>750 598</b>	<b>820 097</b>
<b>NET ASSETS</b>	-	<b>2 703 150</b>	-	<b>3 314 445</b>	<b>2 703 150</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)		2 700 931		3 312 233	2 700 931
Reserves		2 218		2 212	2 218
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	-	<b>2 703 150</b>	-	<b>3 314 445</b>	<b>2 703 150</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 - M04 October

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates, penalties & collection charges		177 978		12 061	68 082	68 225	(143)	0%	177 978
Service charges		595 436		58 877	201 313	201 456	(142)	0%	595 436
Other revenue		60 595		5 705	24 929	24 491	438	2%	60 595
Government - operating		126 313		7 800	56 325	56 325	-		126 313
Government - capital		44 462		648	3 188	3 188	-		44 462
Interest		13 245		2 934	7 294	7 294	-		13 245
Dividends		-					-		-
<b>Payments</b>									
Suppliers and employees		(811 039)		(74 636)	(264 781)	(264 940)	(159)	0%	(811 039)
Finance charges		(46 421)		(2 214)	(5 399)	(5 399)	-		(46 421)
Transfers and Grants		(57 479)		(4 633)	(18 666)	(18 666)	-		(57 479)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>-</b>	<b>103 090</b>	<b>-</b>	<b>6 541</b>	<b>72 287</b>	<b>71 975</b>	<b>(312)</b>	<b>0%</b>	<b>103 090</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE		-		-	-	-	-		-
Decrease (Increase) in non-current debtors		-		-	-	-	-		-
Decrease (increase) other non-current receivables		13		0	1	1	-		13
Decrease (increase) in non-current investments		(6 873)		(1 008)	(3 046)	(3 046)	-		(6 873)
<b>Payments</b>									
Capital assets		(88 356)		(1 879)	(8 319)	(8 319)	-		(88 356)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>-</b>	<b>(95 217)</b>	<b>-</b>	<b>(2 887)</b>	<b>(11 365)</b>	<b>(11 365)</b>	<b>-</b>		<b>(95 217)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		-		(23)	(59)	(59)	-		-
Borrowing long term/refinancing		30 000		-	-	-	-		30 000
Increase (decrease) in consumer deposits		2 628		(123)	(7 969)	(7 969)	-		2 628
<b>Payments</b>									
Repayment of borrowing		(26 841)		(3 442)	(8 286)	(8 286)	-		(26 841)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>-</b>	<b>5 787</b>	<b>-</b>	<b>(3 587)</b>	<b>(16 313)</b>	<b>(16 313)</b>	<b>-</b>		<b>5 787</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>-</b>	<b>13 660</b>	<b>-</b>	<b>67</b>	<b>44 609</b>	<b>44 297</b>			<b>13 660</b>
Cash/cash equivalents at beginning:		100 467			174 781	100 467			174 781
Cash/cash equivalents at month/year end:		114 127			219 390	144 764			188 441

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R219.4 million.

The municipality started the year with a positive cash balance of R174.8 million. The October closing balance is R219.4 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 - M04 October

Description	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework			
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget				
<b>Cash Receipts By Source</b>																
Property rates	14 723	8 690	25 755	12 031								115 931	177 130	190 545	201 979	
Property rates - penalties & collection charges	30	28	25	30								734	848	899	953	
Service charges - electricity revenue	27 008	28 458	17 659	28 100								248 892	350 118	377 363	400 006	
Service charges - water revenue	13 245	16 174	8 458	15 801								55 742	109 419	116 964	123 983	
Service charges - sanitation revenue	7 566	5 966	3 551	6 733								47 118	70 935	76 304	80 883	
Service charges - refuse	8 885	7 424	4 630	8 191								35 124	64 255	69 121	73 269	
Rental of facilities and equipment	377	344	430	440								3 047	4 638	3 319	3 518	
Interest earned - external investments	793	2 289	586	2 705								4 117	10 489	12 795	13 563	
Interest earned - outstanding debtors	236	240	216	229								1 834	2 756	2 921	3 097	
Fines	2 541	3 367	2 638	2 583								20 014	31 143	31 164	31 187	
Licences and permits	198	214	224	158								1 537	2 330	2 470	2 618	
Agency services	267	295	293	268								2 098	3 220	3 413	3 618	
Transfer receipts - operating	30 985	10 833	6 708	7 800								69 988	126 313	100 430	113 519	
Other revenue	3 888	2 395	1 753	2 256								8 970	19 263	16 325	21 370	
<b>Cash Receipts by Source</b>	<b>110 813</b>	<b>86 773</b>	<b>72 981</b>	<b>87 376</b>	-	-	-	-	-	-	-	<b>615 624</b>	<b>973 567</b>	<b>1 004 796</b>	<b>1 074 369</b>	
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital	-	-	2 540	648								40 274	43 462	63 604	67 271	
Contributions & Contributed assets	-	-	-	-								1 000	1 000	-	-	
Proceeds on disposal of PPE	-	-	-	-								-	-	-	-	
Borrowing long term/refinancing												30 000	30 000	30 000	40 000	
Increase in consumer deposits	(197)	(75)	(7 573)	(123)								10 597	2 628	2 321	2 438	
Receipt of non-current debtors	-	-	-	-								-	-	-	-	
Receipt of non-current receivables	(3)	0	4	0								12	13	11	10	
Change in non-current investments	(525)	(1 102)	(411)	(1 008)								(3 827)	(6 873)	(6 399)	(6 541)	
<b>Total Cash Receipts by Source</b>	<b>110 069</b>	<b>85 587</b>	<b>67 531</b>	<b>86 871</b>	-	-	-	-	-	-	-	<b>693 738</b>	<b>1 043 797</b>	<b>1 094 334</b>	<b>1 177 547</b>	
<b>Cash Payments by Type</b>																
Employee related costs	19 435	31 209	22 287	21 900								211 997	306 828	314 204	330 841	
Remuneration of councillors	719	710	747	747								6 187	9 110	9 620	10 161	
Interest paid	114	644	2 427	2 214								41 022	46 421	46 952	45 449	
Bulk purchases - Electricity	3 413	24 098	23 326	16 837								143 089	210 763	227 329	245 197	
Bulk purchases - Water & Sewer												-	-	-	-	
Other materials	506	12 908	8 530	9 081								44 024	75 048	40 659	46 605	
Contracted services	660	8 353	10 963	12 003								126 388	158 368	164 936	174 154	
Grants and subsidies paid - other municipalities												-	-	-	-	
Grants and subsidies paid - other	4 661	4 673	4 698	4 633								38 813	57 479	60 808	64 336	
General expenses	20 267	(1 635)	3 649	14 068								14 573	50 922	89 431	88 572	
<b>Cash Payments by Type</b>	<b>49 775</b>	<b>80 960</b>	<b>76 628</b>	<b>81 483</b>	-	-	-	-	-	-	-	<b>626 093</b>	<b>914 939</b>	<b>953 940</b>	<b>1 005 314</b>	
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	-	571	5 869	1 879								80 037	88 356	94 230	107 271	
Repayment of borrowing	1 182	864	2 798	3 442								18 556	26 841	29 775	33 384	
<b>Total Cash Payments by Type</b>	<b>50 957</b>	<b>82 396</b>	<b>85 295</b>	<b>86 804</b>	-	-	-	-	-	-	-	<b>724 685</b>	<b>1 030 137</b>	<b>1 077 945</b>	<b>1 145 969</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>59 113</b>	<b>3 191</b>	<b>(17 764)</b>	<b>67</b>	-	-	-	-	-	-	-	<b>(30 947)</b>	<b>13 660</b>	<b>16 389</b>	<b>31 577</b>	
Cash/cash equivalents at the month/year beg	174 783	233 895	237 086	219 322	219 390	219 390	219 390	219 390	219 390	219 390	219 390	219 390	174 783	188 442	204 831	
Cash/cash equivalents at the month/year end	233 895	237 086	219 322	219 390	219 390	219 390	219 390	219 390	219 390	219 390	219 390	188 442	188 442	204 831	236 409	

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 - M04 October													
Description	NT Code	Budget Year 2016/17									Total over 90 days	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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions	1200	9 694	334	253	300	122	111	614	2 633	14 061	3 780		3 822
Trade and Other Receivables from Exchange Transactions	1300	13 463	313	199	142	118	116	515	2 350	17 216	3 241		4 329
Receivables from Non-exchange Transactions - Property R	1400	15 317	721	271	204	162	151	695	2 563	20 083	3 775		4 829
Receivables from Exchange Transactions - Waste Water	1500	5 449	164	130	99	78	79	367	1 765	8 130	2 388		2 273
Receivables from Exchange Transactions - Waste Manage	1600	4 466	146	104	77	62	63	287	1 298	6 503	1 787		1 798
Receivables from Exchange Transactions - Property Renta	1700	242	44	44	41	39	44	53	128	635	305		178
Interest on Arrear Debtor Accounts	1810	96	25	26	46	74	32	225	5 447	5 971	5 824		
Recoverable unauthorised, irregular, fruitless and wastefu	1820									-	-		
Other	1900	1 925	143	196	524	785	181	704	2 726	7 183	4 919		2 143
<b>Total By Income Source</b>	<b>2000</b>	<b>50 653</b>	<b>1 889</b>	<b>1 222</b>	<b>1 433</b>	<b>1 441</b>	<b>777</b>	<b>3 459</b>	<b>18 909</b>	<b>79 783</b>	<b>26 020</b>		<b>19 372</b>
<b>2015/16 - totals only</b>		49 036	1 691	1 105	1 097	792	751	3 711	18 743	76 926	25 094		16 995
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	439	368	26	180	639	19	68	179	1 918	1 084		232
Commercial	2300	7 086	154	135	65	48	50	163	721	8 422	1 047		701
Households	2400	43 271	1 359	1 054	1 179	748	693	3 207	17 660	69 171	23 487		18 437
Other	2500	(144)	7	7	8	6	15	22	350	272	401		2
<b>Total By Customer Group</b>	<b>2600</b>	<b>50 653</b>	<b>1 889</b>	<b>1 222</b>	<b>1 433</b>	<b>1 441</b>	<b>777</b>	<b>3 459</b>	<b>18 909</b>	<b>79 783</b>	<b>26 020</b>		<b>19 372</b>

The overall increased debtors results mainly from the year-on-year increase in billings from increased tariffs at the start of the new financial year. This conclusion can be drawn 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>2016</b>					
July	7 304	R 4 360 615.94	25 142	32 446	22.51%
August	7 298	R 4 355 084.28	25 131	32 429	22.50%
September	7 503	R 4 488 279.95	25 161	32 664	22.97%
October	7 504	R 4 498 246.35	25 111	32 615	23.01%
November			0		
December			0		
<b>2017</b>					
January			0		
February			0		
March			0		
April			0		
May			0		
June			0		



## Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days	Older than 90 days
<b>2016/17</b>											
June									0.00	0.00	0.00
May									0	0	0
April									0	0	0
March									0	0	0
February									0	0	0
January									0	0	0
December									0	0	0
November									0	0	0
October	50 652 570	1 888 891	1 221 523	1 432 705	1 441 096	777 200	3 459 412	18 909 484	79 782 882	29 130 311	26 019 898
September	50 963 328	1 741 045	1 604 160	1 547 365	882 541	715 623	3 646 312	19 161 990	80 262 363	29 299 035	25 953 831
Augustus	56 126 377	2 282 003	1 806 712	993 626	794 009	872 603	3 749 957	19 052 307	85 677 596	29 551 219	25 462 503
July	57 488 799	2 827 740	1 235 593	926 254	965 306	723 870	3 799 288	19 044 794	87 011 644	29 522 845	25 459 511

## Creditors' analysis

### Supporting Table SC4

#### WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2016/17									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	2 647									2 647	2 575
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	810									810	2 621
Auditor General	0800										-	
Other	0900										-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>3 457</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 457</b>	<b>5 196</b>

# Investment portfolio analysis

## Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Yrs/Months							
<b>Municipality</b>								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	245		11 098	125	11 468
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	408		18 612	260	19 280
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	(60)		2 069	30	2 039
ABSA 4074809272	DAILY	CALL		3	6.0%	444		447
ABSA 9284200168	DEP PLUS	DEP PLUS		140	6.3%	23 871	(10 000)	14 011
ABSA 9295906141	DAILY	DEP PLUS		139	6.3%	23 705	(10 000)	13 844
Standard Bank 288434005/024	91 days	FIXED DEP	28/11/2016		7.8%	50 000		50 000
Investec 1400-196164-452	55 days	FIXED DEP	21/11/2016		7.7%	50 000		50 000
Standard Bank 288434005/025	21 days	FIXED DEP	21/11/2016		7.3%		50 000	50 000
Municipality sub-total				875		179 799	30 415	211 089
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>875</b>		<b>179 799</b>	<b>30 415</b>	<b>211 089</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 - M04 October

Description	2015/16	Budget Year 2016/17							
	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>	-	76 347	-	-	32 351	32 351	-		76 347
Local Government Equitable Share		72 950			30 395	30 395	-		72 950
Finance Management		1 475			1 475	1 475			1 475
Municipal Systems Improvement									
EPWP Incentive		1 922			481	481			1 922
<b>Provincial Government:</b>	-	49 966	-	4 893	25 537	25 537	-		49 966
Housing		43 795		4 893	22 466	22 466	-		43 795
Provincial Library Grant		5 839			2 996	2 996			5 839
Community Development Worker Grant		75			75	75	-		75
Main Road Subsidy		137					-		137
Financial Management Support Grant		120					-		120
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
[insert description]							-		
<b>Other grant providers:</b>	-	-	-	571	571	571	-		-
ACIP				571	571	571	-		
<b>Total Operating Transfers and Grants</b>	-	126 313	-	5 464	58 459	58 459	-		126 313
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	-	26 030	-	-	10 258	10 258	-		26 030
Municipal Infrastructure Grant (MIG)		21 030			5 258	5 258	-		21 030
INEP		5 000			5 000	5 000	-		5 000
<b>Provincial Government:</b>	-	13 932	-	-	-	-	-		13 932
Housing		12 882					-		12 882
Provincial Library Grant		1 050					-		1 050
<b>Other grant providers:</b>	-	3 500	-	(154)	-	-	-		3 500
DWA ACIP		3 500		(154)	-	-	-		3 500
<b>Total Capital Transfers and Grants</b>	-	43 462	-	(154)	10 258	10 258	-		43 462
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	-	169 775	-	5 310	68 717	68 717	-		169 775

Grant receipts are monitored according to the payment schedules. Year to date actuals only reflects actual receipts for 2016/2017.

## Supporting Table SC7(1) – Grant expenditure

### WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

Description	2015/16	Budget Year 2016/17							
	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>	-	3 397	-	261	831	831	-		3 397
Local Government Equitable Share							-		
Finance Management		1 475		90	198	198	-		1 475
Municipal Systems Improvement							-		
EPWP Incentive		1 922		171	633	633	-		1 922
<b>Provincial Government:</b>	-	49 966	-	6 968	24 528	24 528	-		49 966
Housing		43 795		6 267	22 324	22 324	-		43 795
Community Development Worker Grant		75		1	17	17	-		75
Main Road Subsidy		137		137	137	137	-		137
Financial Management Support Grant		120					-		120
Provincial Library Grant		5 839		563	2 050	2 050	-		5 839
District Municipality:	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	417	417	417	-		-
<b>ACIP</b>				417	417	417	-		
<b>Total operating expenditure of Transfers and Grants:</b>	-	53 363	-	7 645	25 776	25 776	-		53 363
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	26 030	-	648	3 188	3 188	-		26 030
Municipal Infrastructure Grant (MIG)		21 030		648	3 188	3 188	-		21 030
INEP		5 000					-		5 000
<b>Provincial Government:</b>	-	13 932	-	-	-	-	-		13 932
Housing		12 882					-		12 882
Provincial Library Grant		1 050					-		1 050
<b>Other grant providers:</b>	-	4 500	-	-	-	-	-		4 500
National Lotto		1 000					-		1 000
DWA ACIP		3 500					-		3 500
<b>Total capital expenditure of Transfers and Grants</b>	-	44 462	-	648	3 188	3 188	-		44 462
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	-	97 825	-	8 294	28 964	28 964	-		97 825

Grant expenditure is monitored against grant receipts.

## Supporting Table SC7(2) – Expenditure against approved rollovers

<b>WC032 Overstrand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M04 October</b>					
Description	Budget Year 2016/17				
	Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>					%
<b><u>EXPENDITURE</u></b>					
<b><u>Operating expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>	-	-	-	-	
Local Government Equitable Share				-	
Finance Management				-	
Municipal Systems Improvement				-	
EPWP Incentive				-	
<b>Provincial Government:</b>	-	-	-	-	
Housing				-	
Community Development Worker Grant				-	
Main Road Subsidy				-	
Financial Management Support Grant				-	
0				-	
<b>District Municipality:</b>	-	-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>	-	-	-	-	
<b><u>Capital expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>	-	-	-	-	
Municipal Infrastructure Grant (MIG)				-	
<b>Provincial Government:</b>	-	-	-	-	
<b>District Municipality:</b>	-	-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>	-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	-	-	-	-	

## Expenditure on councillor allowances and employee benefits

### Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration	2015/16	Budget Year 2016/17							
	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		8 499		696	2 718	2 833	(115)	-4%	8 499
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Motor Vehicle Allowance							-		
Cellphone Allowance		612		51	205	204	1	1%	612
Housing Allowances							-		
Other benefits and allowances							-		
<b>Sub Total - Councillors</b>	<b>-</b>	<b>9 110</b>	<b>-</b>	<b>747</b>	<b>2 923</b>	<b>3 037</b>	<b>(113)</b>	<b>-4%</b>	<b>9 110</b>
<b><u>Senior Managers of the Municipality</u></b>									
Basic Salaries and Wages		10 150		838	3 364	3 383	(19)	-1%	10 150
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Overtime							-		
Performance Bonus							-		
Motor Vehicle Allowance							-		
Cellphone Allowance		154		13	51	51	-		154
Housing Allowances							-		
Other benefits and allowances							-		
Payments in lieu of leave							-		
Long service awards							-		
Post-retirement benefit obligations							-		
<b>Sub Total - Senior Managers of Municipality</b>	<b>-</b>	<b>10 305</b>	<b>-</b>	<b>851</b>	<b>3 416</b>	<b>3 435</b>	<b>(19)</b>	<b>-1%</b>	<b>10 305</b>
<b><u>Other Municipal Staff</u></b>									
Basic Salaries and Wages		199 010		14 314	56 415	56 651	(236)	0%	199 010
Pension and UIF Contributions		32 625		2 556	10 132	10 195	(64)	-1%	32 625
Medical Aid Contributions		11 423		850	3 399	3 429	(29)	-1%	11 423
Overtime		14 920		979	3 220	3 327	(107)	-3%	14 920
Performance Bonus				-		-	-		
Motor Vehicle Allowance		6 990		846	3 353	3 408	(55)	-2%	6 990
Cellphone Allowance		1 278		104	414	426	(12)	-3%	1 278
Housing Allowances		5 851		197	792	846	(54)	-6%	5 851
Other benefits and allowances		11 375		869	2 980	3 015	(35)	-1%	11 375
Payments in lieu of leave		709		59	236	236	(0)	0%	709
Long service awards		3 139		80	730	1 046			3 139
Provision for Bonus		496		41	165	165	(0)	0%	496
Post-retirement benefit obligations		16 081		1 340	5 360	5 360	(0)	0%	16 081
<b>Sub Total - Other Municipal Staff</b>	<b>-</b>	<b>303 899</b>	<b>-</b>	<b>22 235</b>	<b>87 196</b>	<b>88 105</b>	<b>(909)</b>	<b>-1%</b>	<b>303 899</b>
<b>Total Parent Municipality</b>		<b>323 314</b>		<b>23 833</b>	<b>93 535</b>	<b>94 576</b>	<b>(1 041)</b>	<b>-1%</b>	<b>323 314</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>-</b>	<b>323 314</b>		<b>23 833</b>	<b>93 535</b>	<b>94 576</b>	<b>(1 041)</b>	<b>-1%</b>	<b>323 314</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>-</b>	<b>314 204</b>	<b>-</b>	<b>23 086</b>	<b>90 612</b>	<b>91 540</b>	<b>(928)</b>	<b>-1%</b>	<b>314 204</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 - M04 October						
Description of financial indicator	Basis of calculation	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	15.3%	0.0%	1.7%	5.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	38.3%	0.0%	56.9%	38.3%
<b>Safety of Capital</b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	19.3%	0.0%	14.8%	19.3%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	18584.8%	0.0%	18335.6%	18584.8%
<b>Liquidity</b>						
Current Ratio	Current assets/current liabilities	0.0%	129.9%	0.0%	244.3%	129.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	62.0%	0.0%	150.1%	62.0%
<b>Revenue Management</b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	11.2%	0.0%	31.0%	11.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		98.0%		Annual Indicator	98.0%
<b>Funding of Provisions</b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b>Other Indicators</b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		6.0%		Annual Indicator	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		18.9%		Annual Indicator	18.9%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	31.6%	0.0%	25.8%	31.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	16.5%	0.0%	1.5%	5.6%
<b>IDP regulation financial viability indicators</b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		19.1		Annual Indicator	19.1
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		14.0%		Annual Indicator	14.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		1.6		Annual Indicator	1.6



# Capital programme performance

## Supporting Table SC12

### WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July		50		-		50	-		
August		2 978		571	571	3 028	2 456	81.1%	1%
September		2 070		5 869	6 440	5 098	(1 343)	-26.3%	7%
October		3 885		1 879	8 319	8 983	663	7.4%	9%
November		4 195				13 178	-		
December		4 188				17 365	-		
January		2 185				19 550	-		
February		8 551				28 102	-		
March		10 086				38 188	-		
April		12 051				50 238	-		
May		11 331				61 570	-		
June		26 787				88 356	-		
<b>Total Capital expenditure</b>	-	<b>88 356</b>	-	<b>8 319</b>					

## Supporting Table SC13a

### WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

Description	2015/16	Budget Year 2016/17							
	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>	-	36 284	-	1 396	5 137	4 712	(425)	-9.0%	36 284
Infrastructure - Road transport	-	1 840	-	206	354	613	259	42.3%	1 840
<i>Roads, Pavements &amp; Bridges</i>		1 610		172	172	537	365	68.0%	1 610
<i>Storm water</i>		230		34	182	77	(105)	-137.4%	230
Infrastructure - Electricity	-	21 599	-	33	1 401	1 800	399	22.2%	21 599
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>		21 599		33	1 401	1 800	399	22.2%	21 599
<i>Street Lighting</i>							-		
Infrastructure - Water	-	4 529	-	655	1 479	1 132	(346)	-30.6%	4 529
<i>Dams &amp; Reservoirs</i>		4 529		655	1 479	1 132	(346)	-30.6%	4 529
<i>Water purification</i>							-		
<i>Reticulation</i>							-		
Infrastructure - Sanitation	-	8 301	-	502	1 904	1 167	(737)	-63.2%	8 301
<i>Reticulation</i>		4 801					-		4 801
<i>Sewerage purification</i>		3 500		502	1 904	1 167	(737)	-63.2%	3 500
Infrastructure - Other	-	15	-	-	-	-	-		15
<i>Waste Management</i>		15					-		15
<b>Community</b>	-	10 366	-	47	96	470	374	79.5%	10 366
Parks & gardens							-		
Sportsfields & stadia		480		0	20	160	140	87.4%	480
Community halls		945					-		945
Libraries		1 050					-		1 050
Recreational facilities							-		
Fire, safety & emergency		880		47	56	293	237	80.8%	880
Security and policing							-		
Cemeteries							-		
Social rental housing		6 961					-		6 961
Other		50			20	17	(3)	-18.2%	50
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	2 173	-	102	102	229	127	55.5%	2 173
General vehicles		1 485					-		1 485
Plant & equipment									
Computers - hardware/equipment									
Furniture and other office equipment									
Other		688		102	102	229	127	55.5%	688
<b>Intangibles</b>	-	-	-	-	-	-	-		-
Computers - software & programming							-		
Other							-		
<b>Total Capital Expenditure on new assets</b>	-	48 823	-	1 545	5 336	5 412	76	1.4%	48 823

## Supporting Table SC13b

### WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

Description	2015/16	Budget Year 2016/17							
	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 renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	30 547	-	334	2 911	3 383	472	13.9%	30 547
Infrastructure - Road transport	-	11 855	-	-	1 182	681	(501)	-73.5%	11 855
<i>Roads, Pavements &amp; Bridges</i>		10 355			932	431	(501)	-116.1%	10 355
<i>Storm water</i>		1 500			250	250	-		1 500
Infrastructure - Electricity	-	-	-	-	-	-	-		-
<i>Generation</i>									
<i>Transmission &amp; Reticulation</i>									
<i>Street Lighting</i>									
Infrastructure - Water	-	10 492	-	212	1 161	1 335	174	13.0%	10 492
<i>Dams &amp; Reservoirs</i>									
<i>Water purification</i>									
<i>Reticulation</i>		10 492		212	1 161	1 335	174	13.0%	10 492
Infrastructure - Sanitation	-	8 200	-	122	568	1 367	799	58.4%	8 200
<i>Reticulation</i>									
<i>Sewerage purification</i>		8 200		122	568	1 367	799	58.4%	8 200
Infrastructure - Other	-	-	-	-	-	-	-		-
<i>Waste Management</i>									
<b>Community</b>	-	8 986	-	-	73	188	116	61.5%	8 986
Parks & gardens									
Sportsfields & stadia		2 065			73	188	116	61.5%	2 065
Swimming pools									
Community halls		1 000							1 000
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Cemeteries									
Social rental housing		5 921							5 921
Other									
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
Housing development									
Other									
<b>Other assets</b>	-	-	-	-	-	-	-		-
General vehicles									
Specialised vehicles	-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on renewal of</b>	-	39 533	-	334	2 984	3 571	587	16.4%	39 533

## Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

Description	2015/16	Budget Year 2016/17							
	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>	-	110 372	-	10 450	28 376	36 791	8 415	22.9%	110 372
Infrastructure - Road transport	-	61 852	-	5 611	14 254	20 617	6 363	30.9%	61 852
<i>Roads, Pavements &amp; Bridges</i>		55 545		4 696	12 556	18 515	5 959	32.2%	55 545
<i>Storm water</i>		6 306		915	1 698	2 102	404	19.2%	6 306
Infrastructure - Electricity	-	17 747	-	1 795	5 356	5 916	560	9.5%	17 747
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>		17 747		1 795	5 356	5 916	560	9.5%	17 747
<i>Street Lighting</i>							-		
Infrastructure - Water	-	16 555	-	907	3 311	5 518	2 207	40.0%	16 555
<i>Dams &amp; Reservoirs</i>							-		
<i>Water purification</i>							-		
<i>Reticulation</i>		16 555		907	3 311	5 518	2 207	40.0%	16 555
Infrastructure - Sanitation	-	11 672	-	1 543	4 253	3 891	(362)	-9.3%	11 672
<i>Reticulation</i>							-		
<i>Sewerage purification</i>		11 672		1 543	4 253	3 891	(362)	-9.3%	11 672
Infrastructure - Other	-	2 546	-	594	1 201	849	(352)	-41.5%	2 546
<i>Waste Management</i>		2 546		594	1 201	849	(352)	-41.5%	2 546
<b>Community</b>	-	4 878	-	1 029	2 113	1 626	(487)	-30.0%	4 878
Parks & gardens		2 214		518	995	738	(257)	-34.8%	2 214
Sportsfields & stadia		608		44	77	203	125	61.9%	608
Swimming pools		557		124	186	186	(0)	-0.2%	557
Community halls		617		208	364	206	(158)	-77.0%	617
Libraries		103		10	16	34	18	53.5%	103
Recreational facilities							-		
Fire, safety & emergency							-		
Security and policing							-		
Cemeteries		28		6	12	9	(3)	-34.2%	28
Social rental housing							-		
Other		751		119	463	250	(212)	-84.7%	751
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development							-		
<b>Other assets</b>	-	5 545	-	943	1 688	1 848	160	8.7%	5 545
General vehicles							-		
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment							-		
Computers - hardware/equipment							-		
Other Buildings		673		72	119	224	105	47.0%	673
Other		4 872		870	1 569	1 624	55	3.4%	4 872
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expendit</b>	-	120 795	-	12 421	32 177	40 265	8 088	20.1%	120 795

## Supporting Table SC13d

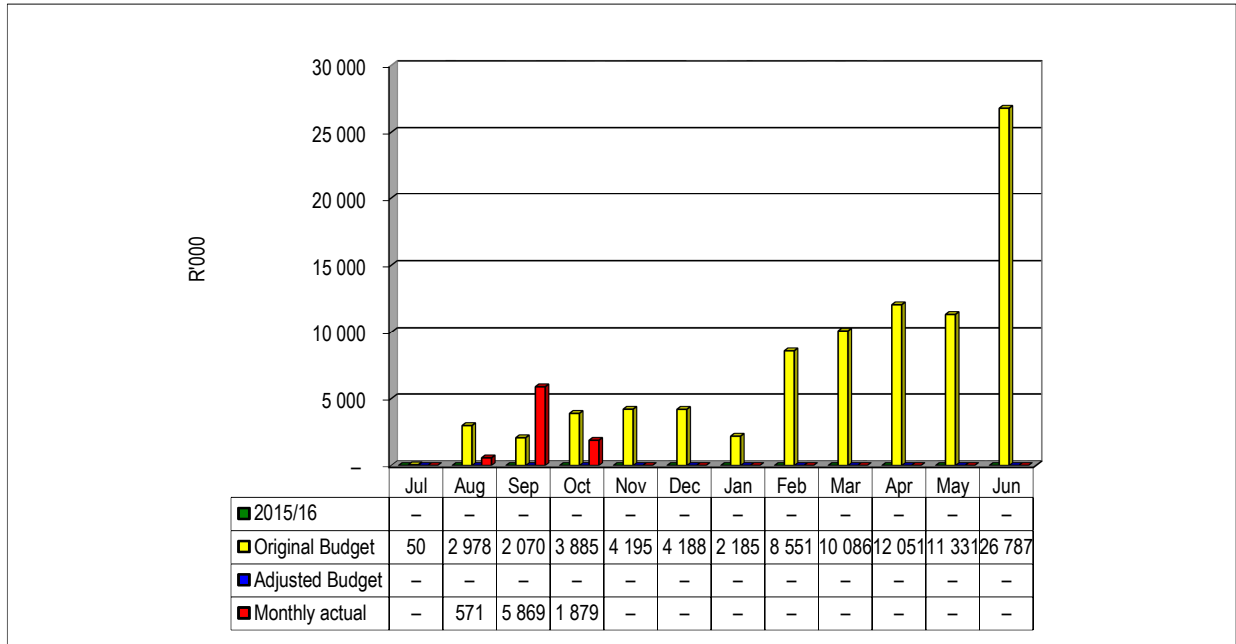
### WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

Description	2015/16	Budget Year 2016/17							
	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>	-	99 505	-	8 292	33 168	33 168	-		99 505
Infrastructure - Road transport	-	34 067	-	2 839	11 356	11 356	-		34 067
<i>Roads, Pavements &amp; Bridges</i>		31 330		2 611	10 443	10 443	-		31 330
<i>Storm water</i>		2 737		228	912	912	-		2 737
Infrastructure - Electricity	-	21 304	-	1 775	7 101	7 101	-		21 304
<i>Generation</i>							-		
<i>Transmission &amp; Reticulation</i>		21 304		1 775	7 101	7 101	-		21 304
<i>Street Lighting</i>							-		
Infrastructure - Water	-	21 116	-	1 760	7 039	7 039	-		21 116
<i>Dams &amp; Reservoirs</i>							-		
<i>Water purification</i>							-		
<i>Reticulation</i>		21 116		1 760	7 039	7 039	-		21 116
Infrastructure - Sanitation	-	18 002	-	1 500	6 001	6 001	-		18 002
<i>Reticulation</i>		18 002		1 500	6 001	6 001	-		18 002
<i>Sewerage purification</i>							-		
Infrastructure - Other	-	5 015	-	418	1 672	1 672	-		5 015
<i>Waste Management</i>		4 153		346	1 384	1 384	-		4 153
<i>Other</i>		862		72	287	287	-		862
<b>Community</b>	-	3 806	-	317	1 269	1 269	-		3 806
Recreational facilities		3 806		317	1 269	1 269	-		3 806
<b>Heritage assets</b>	-	-	-	-	-	-	-		-
<b>Investment properties</b>	-	-	-	-	-	-	-		-
<b>Other assets</b>	-	13 190	-	1 099	4 397	4 397	-		13 190
General vehicles							-		
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment							-		
Computers - hardware/equipment							-		
Furniture and other office equipment							-		
Civic Land and Buildings		6 008		501	2 003	2 003	-		6 008
Other Buildings							-		
Other Land							-		
Surplus Assets - (Investment or Inventory)							-		
Other		7 182		599	2 394	2 394	-		7 182
<b>Agricultural assets</b>	-	-	-	-	-	-	-		-
<b>Biological assets</b>	-	-	-	-	-	-	-		-
<b>Intangibles</b>	-	1 190	-	99	397	397	-		1 190
Computers - software & programming							-		
Other		1 190		99	397	397	-		1 190
<b>Total Depreciation</b>	-	117 690	-	9 808	39 230	39 230	-		117 690

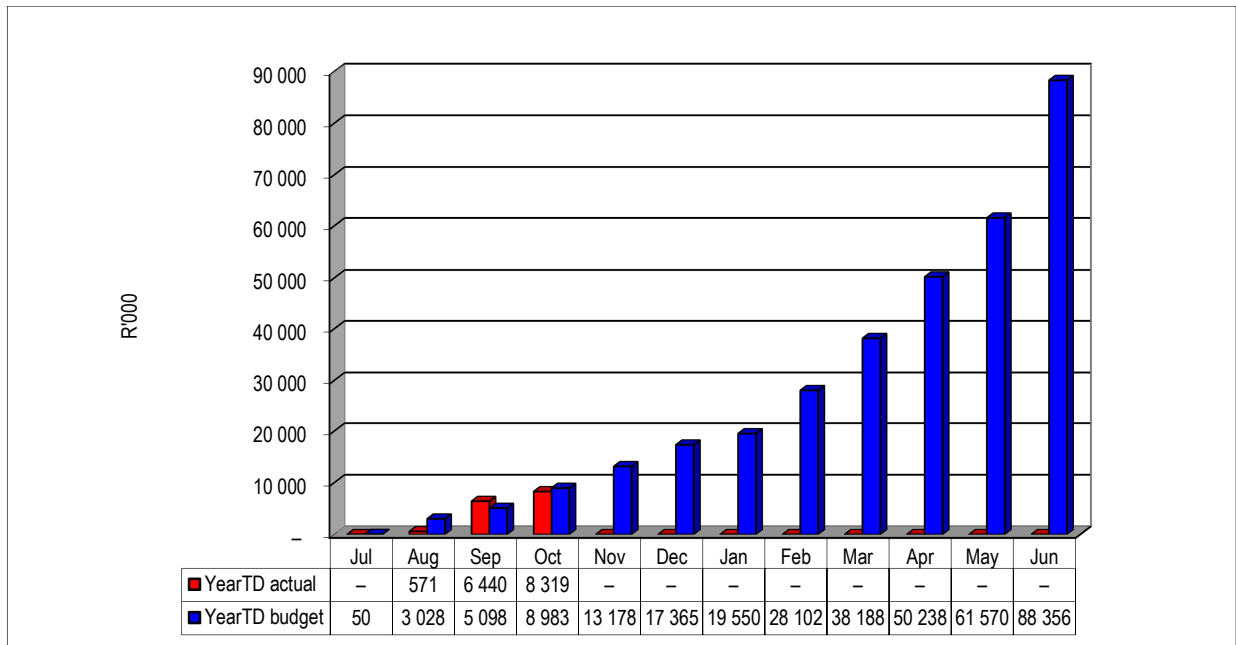
## Other supporting documentation

### Section 71 charts

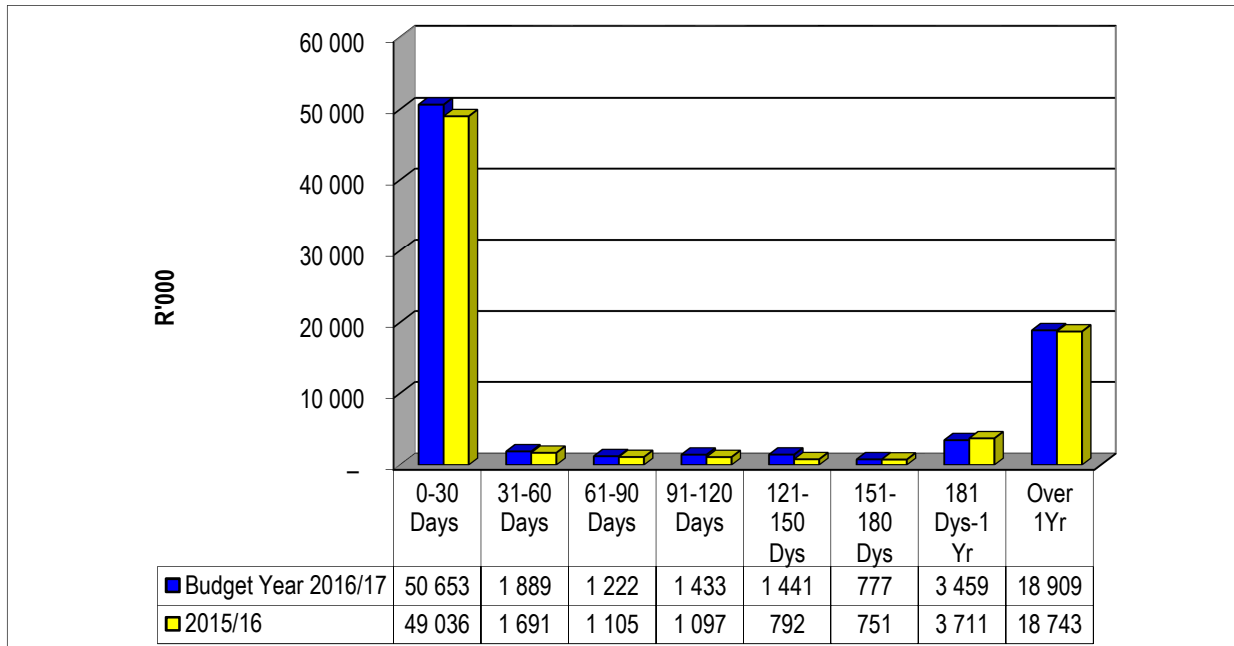
#### Capital expenditure monthly trend - actual vs target



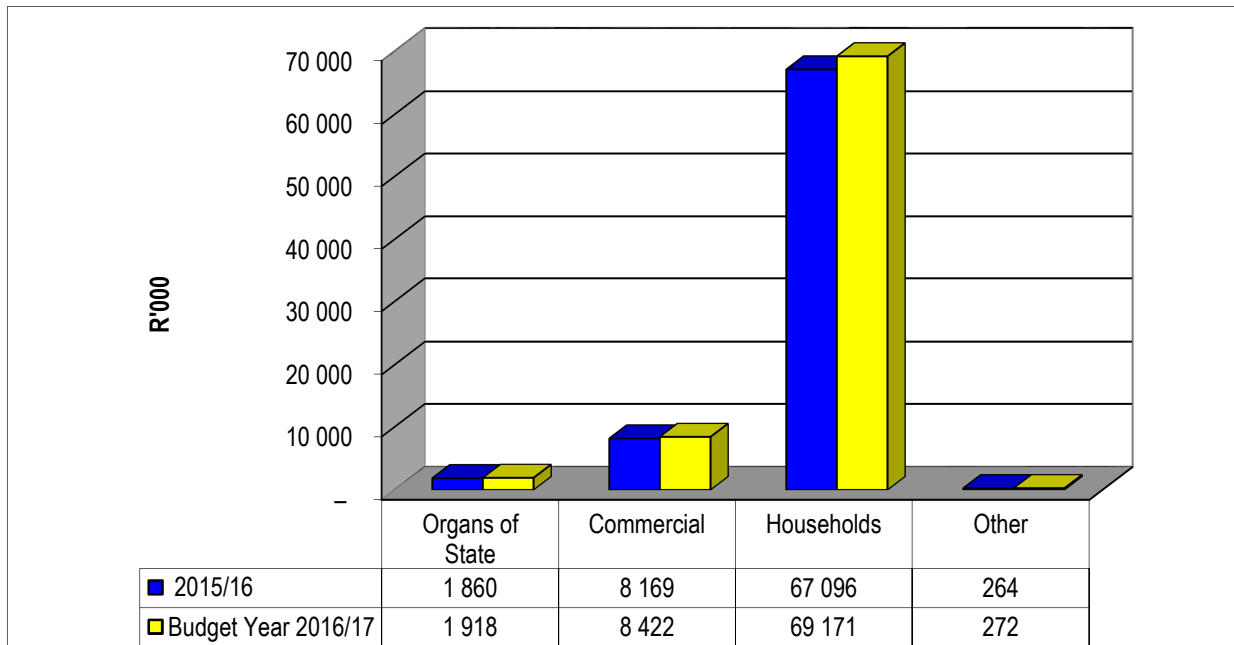
#### Capital expenditure – YTD actual vs YTD trend



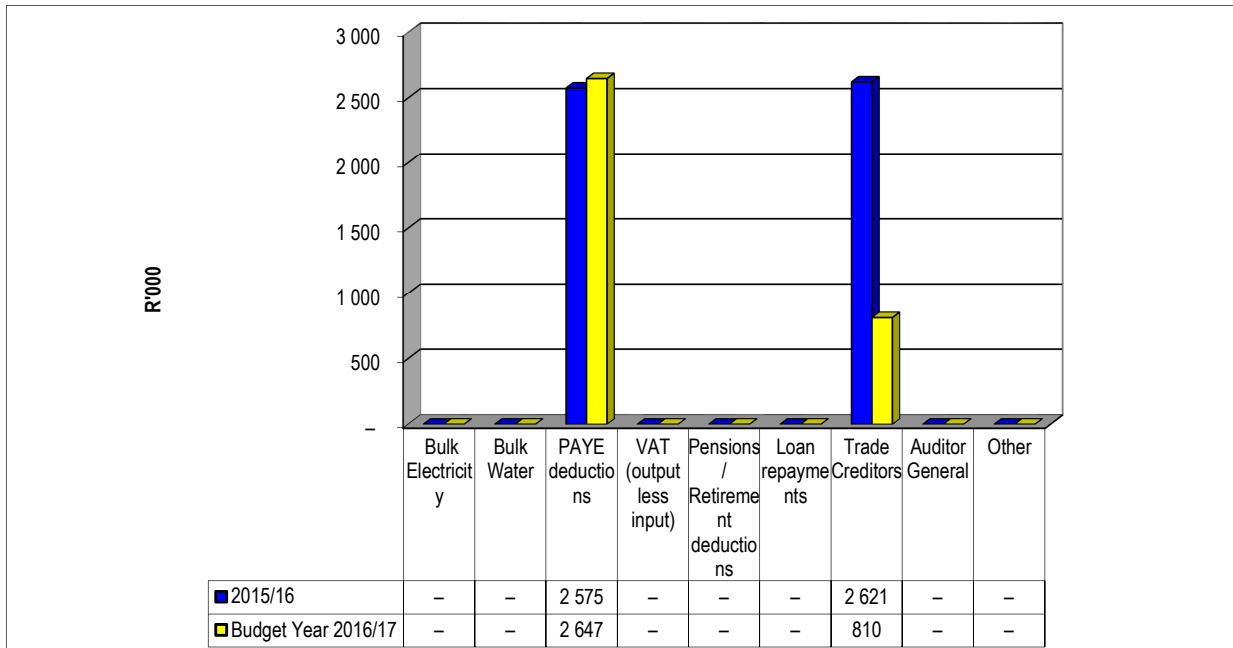
### Debtors Age Analysis



### 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 **October 2016** 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: 14.11.2016