

# OVERSTRAND MUNICIPALITY



## Monthly Budget Statement

March 2021

### **In-Year Report of the Municipality**

Prepared in terms of Section 71 of the Local Government: Municipal Finance Management Act (Act 56 of 2003) & Section 28 of the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009

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## **Glossary**

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

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

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

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

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

**FMG** – Financial Management Grant.

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

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

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

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

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

**MIG** – Municipal Infrastructure Grant.

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

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

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

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

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

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

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

**YTD** – Year-to-date

## **PART 1 – IN-YEAR REPORT**

### **Executive Summary**

#### **COVID-19**

The national lockdown announced on 23 March 2020 by the President, became effective from midnight on 26 March 2020. The initial three-week lockdown was extended and thereafter reverted to further lockdown levels. By the end of September 2020 economic activity, with special reference to the international tourism sector was still restricted and impacted on consumers and businesses ability to pay municipal accounts. The economy has since been opened up with intermittent international travel permitted. The resurgence of COVID-19 in November 2020 and the official announcement of the second wave and further more stringent lockdown measures had an impact on the holiday season.

A larger increase in outstanding debt, compared to March 2020 and April 2020 was observed for May 2020 to June 2020. However, the 12-month rolling average payment rate has since increased from 96,95% in June 2020 to 98,18% at the end of March 2021. The financial impact of COVID-19 is being closely monitored.

#### **Revenue by Source**

The Year-to-Date actual revenue is 1.27% above the YTD budget projections at the end of March 2021.

#### **Borrowings**

The balance of borrowings amounts to R501.2m at the end of March 2021.

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

Current expenditure is 3.28% below YTD budget projections as at March 2021.

#### **Capital expenditure**

YTD Capital expenditure amounts to R124.1m or 44.29% of the adjusted budget of R280m. The current capital commitments of orders in progress amounts to R94m or 33,56% of the adjusted capital budget of R280m.

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

Grants totaling R36.8m was received during March 2021.

## Spending on Grants

Spending on grants amounts to R12.8m for March 2021 which includes FMG, EPWP, MIG, Provincial Library Grant, Fire Service Capacity Building Grant & Provincial Housing Grant – Construction Contracts.

## Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M09 March

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue By Source</b>			
Total	1,27%		
<b>Expenditure By Type</b>			
Total	-3,28%		
Other Materials	-13,31%	Orders in progress = R3,8m	Monitoring underspent items
Contracted Services	-12,62%	Reseal of Roads Project of R21m not yet started	Progressed to Order Issued
<b>Capital Expenditure</b>			
Total	-6,27%	Capital Commitments= R83,9m (29,96%)	
<b>Financial Position</b>			
In order			
<b>Cash Flow</b>			
In Order			

### Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1 297 992	1 039 274	<b>80,1%</b>
Expenditure	1 344 123	883 863	<b>65,8%</b>
Surplus / (Deficit)	<b>(46 131)</b>	<b>155 411</b>	
Capital	280 086	124 078	<b>44,3%</b>

### Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1 251 076	1 016 906	<b>81,3%</b>
Expenditure	1 344 123	883 863	<b>65,8%</b>
Surplus / (Deficit)	<b>(93 046)</b>	<b>133 043</b>	
Capital	280 086	124 078	<b>44,3%</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 at this stage.

## In-year budget statement tables/ ....

## Table C1: s71 Monthly Budget Statement Summary

WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M09 March

Description	2019/20	Budget Year 2020/21							
	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	240 914	262 551	259 241	21 578	196 480	196 375	105	0%	259 241
Service charges	699 549	663 209	663 209	61 038	549 603	537 668	11 935	2%	663 209
Investment revenue	48 146	31 400	26 400	510	18 297	18 260	37	0%	26 400
Transfers and subsidies	123 140	131 840	148 458	30 333	143 069	143 069	-		148 458
Other own revenue	178 526	166 185	153 768	19 410	109 457	108 805	652	1%	155 456
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 290 276</b>	<b>1 255 185</b>	<b>1 251 076</b>	<b>132 869</b>	<b>1 016 906</b>	<b>1 004 177</b>	<b>12 730</b>	<b>1%</b>	<b>1 252 764</b>
Employee costs	382 527	435 325	440 972	33 668	317 833	321 753	(3 920)	-1%	440 972
Remuneration of Councillors	11 282	11 896	11 896	940	8 398	8 922	(525)	-6%	11 896
Depreciation & asset impairment	134 541	141 877	141 877	11 823	106 395	106 395	-		141 877
Finance charges	46 570	51 482	51 482	3 056	24 405	24 405	-		51 482
Materials and bulk purchases	320 786	317 828	321 066	22 403	223 650	228 319	(4 668)	-2%	321 066
Transfers and subsidies	560	11 610	8 300	1 112	6 576	6 576	-		8 300
Other expenditure	292 933	371 993	368 529	25 989	196 607	217 427	(20 820)	-10%	368 529
<b>Total Expenditure</b>	<b>1 189 200</b>	<b>1 342 010</b>	<b>1 344 123</b>	<b>98 991</b>	<b>883 863</b>	<b>913 796</b>	<b>(29 933)</b>	<b>-3%</b>	<b>1 344 123</b>
<b>Surplus/(Deficit)</b>	<b>101 076</b>	<b>(86 825)</b>	<b>(93 046)</b>	<b>33 878</b>	<b>133 043</b>	<b>90 380</b>	<b>42 663</b>	<b>47%</b>	<b>(91 358)</b>
Transfers and subsidies - capital (monetary a	37 392	30 619	37 228	1 494	20 231	20 231	-		37 228
Contributions & Contributed assets	3 730	1 688	9 688	728	2 137	2 137	-		8 000
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>142 197</b>	<b>(54 518)</b>	<b>(46 131)</b>	<b>36 101</b>	<b>155 411</b>	<b>112 748</b>	<b>42 663</b>	<b>38%</b>	<b>(46 131)</b>
<b>Surplus/ (Deficit) for the year</b>	<b>142 197</b>	<b>(54 518)</b>	<b>(46 131)</b>	<b>36 101</b>	<b>155 411</b>	<b>112 748</b>	<b>42 663</b>	<b>38%</b>	<b>(46 131)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>211 056</b>	<b>303 738</b>	<b>280 086</b>	<b>20 929</b>	<b>124 078</b>	<b>132 375</b>	<b>(8 297)</b>	<b>-6%</b>	<b>280 086</b>
Capital transfers recognised	117 493	86 516	84 523	10 485	56 585	57 542	(958)	-2%	84 523
Public contributions & donations	3 730	-	-	-	-	-	-		-
Borrowing	50 476	92 949	75 228	3 494	30 706	35 721	(5 014)	-14%	75 228
Internally generated funds	<b>39 358</b>	<b>124 274</b>	<b>120 335</b>	<b>6 950</b>	<b>36 787</b>	<b>39 112</b>	<b>(2 325)</b>	<b>-6%</b>	<b>120 335</b>
<b>Total sources of capital funds</b>	<b>211 056</b>	<b>303 738</b>	<b>280 086</b>	<b>20 929</b>	<b>124 078</b>	<b>132 375</b>	<b>(8 297)</b>	<b>-6%</b>	<b>280 086</b>
<b>Financial position</b>									
Total current assets	810 947	614 227	646 267		919 536				646 267
Total non current assets	3 798 429	3 982 468	3 947 815		3 822 350				3 947 815
Total current liabilities	294 941	254 715	249 067		240 170				249 067
Total non current liabilities	640 732	687 245	687 245		674 567				687 245
<b>Community wealth/Equity</b>	<b>3 673 703</b>	<b>3 654 735</b>	<b>3 657 771</b>		<b>3 827 149</b>				<b>3 657 771</b>
<b>Cash flows</b>									
Net cash from (used) operating	319 091	198 066	201 847	60 777	206 453	205 964	(489)	-0%	201 847
Net cash from (used) investing	(212 740)	(304 307)	(276 651)	(21 344)	(127 809)	(127 809)	-		(276 651)
Net cash from (used) financing	14 275	6 626	6 626	51 749	50 304	50 304	-		6 626
<b>Cash/cash equivalents at the month/year end</b>	<b>653 813</b>	<b>485 812</b>	<b>517 249</b>	<b>-</b>	<b>782 761</b>	<b>713 886</b>	<b>(68 876)</b>	<b>-10%</b>	<b>585 635</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	75 646	2 931	2 112	1 956	1 499	1 647	6 877	39 491	132 159
<b>Creditors Age Analysis</b>									
Total Creditors	4 673	-	-	-	-	-	-	-	4 673

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

**WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March**

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Revenue - Functional</b>									
<b>Governance and administration</b>	<b>347 612</b>	<b>336 136</b>	<b>337 425</b>	<b>30 783</b>	<b>252 638</b>	<b>252 127</b>	512	0%	<b>337 425</b>
Executive and council	30 254	17 821	18 105	4 683	17 728	17 728	-		18 105
Finance and administration	317 322	318 315	319 320	26 100	234 910	234 399	512	0%	319 320
Internal audit	36	-	-	-	-	-	-		-
<b>Community and public safety</b>	<b>164 043</b>	<b>148 846</b>	<b>144 898</b>	<b>14 887</b>	<b>110 563</b>	<b>108 532</b>	2 031	2%	<b>144 898</b>
Community and social services	8 071	8 185	8 217	(306)	8 058	8 008	50	1%	8 217
Sport and recreation	18 801	10 262	13 424	998	12 445	11 643	802	7%	13 424
Public safety	32 801	39 830	49 300	3 804	35 485	34 306	1 179	3%	49 300
Housing	104 370	90 568	73 957	10 391	54 575	54 575	-		73 957
<b>Economic and environmental services</b>	<b>15 503</b>	<b>10 065</b>	<b>14 578</b>	<b>1 419</b>	<b>8 968</b>	<b>11 365</b>	(2 397)	-21%	<b>14 578</b>
Planning and development	8 315	9 788	11 030	1 190	8 568	8 994	(426)	-5%	11 030
Road transport	7 166	245	3 516	229	367	2 347	(1 980)	-84%	3 516
Environmental protection	21	32	32	-	32	24	9	37%	32
<b>Trading services</b>	<b>804 239</b>	<b>792 445</b>	<b>801 091</b>	<b>88 004</b>	<b>667 105</b>	<b>654 520</b>	12 585	2%	<b>801 091</b>
Energy sources	459 980	436 955	435 401	46 127	373 791	365 737	8 054	2%	435 401
Water management	153 663	150 392	152 915	16 518	123 782	122 204	1 578	1%	152 915
Waste water management	103 934	114 335	113 789	14 006	94 074	92 253	1 821	2%	113 789
Waste management	86 662	90 764	98 986	11 353	75 457	74 326	1 131	2%	98 986
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Revenue - Functional</b>	<b>1 331 397</b>	<b>1 287 492</b>	<b>1 297 992</b>	<b>135 092</b>	<b>1 039 274</b>	<b>1 026 544</b>	<b>12 730</b>	<b>1%</b>	<b>1 297 992</b>
<b>Expenditure - Functional</b>									
<b>Governance and administration</b>	<b>216 164</b>	<b>270 009</b>	<b>272 905</b>	<b>21 416</b>	<b>177 261</b>	<b>184 523</b>	(7 262)	-4%	<b>272 905</b>
Executive and council	39 624	62 707	62 415	4 910	42 896	43 768	(872)	-2%	62 415
Finance and administration	174 217	203 733	206 921	16 263	132 246	138 330	(6 084)	-4%	206 921
Internal audit	2 322	3 569	3 569	243	2 119	2 424	(305)	-13%	3 569
<b>Community and public safety</b>	<b>171 527</b>	<b>251 675</b>	<b>247 028</b>	<b>16 307</b>	<b>153 653</b>	<b>161 392</b>	(7 739)	-5%	<b>247 028</b>
Community and social services	15 216	23 502	23 534	1 711	16 461	17 650	(1 190)	-7%	23 534
Sport and recreation	44 289	56 586	58 412	4 180	37 773	40 461	(2 688)	-7%	58 412
Public safety	82 675	119 176	122 500	7 817	75 985	79 846	(3 861)	-5%	122 500
Housing	29 347	52 410	42 583	2 599	23 435	23 435	-		42 583
<b>Economic and environmental services</b>	<b>156 576</b>	<b>176 095</b>	<b>176 952</b>	<b>11 505</b>	<b>101 520</b>	<b>106 903</b>	(5 383)	-5%	<b>176 952</b>
Planning and development	39 397	51 179	51 862	3 437	31 999	35 660	(3 662)	-10%	51 862
Road transport	107 277	108 617	108 691	6 744	58 537	59 847	(1 310)	-2%	108 691
Environmental protection	9 902	16 298	16 398	1 324	10 985	11 396	(411)	-4%	16 398
<b>Trading services</b>	<b>641 935</b>	<b>640 514</b>	<b>643 219</b>	<b>49 364</b>	<b>449 193</b>	<b>458 351</b>	(9 158)	-2%	<b>643 219</b>
Energy sources	366 823	354 355	355 355	26 754	251 808	253 076	(1 268)	-1%	355 355
Water management	112 899	124 167	125 367	10 155	79 346	83 468	(4 122)	-5%	125 367
Waste water management	90 406	88 633	89 138	6 930	67 313	69 925	(2 612)	-4%	89 138
Waste management	71 808	73 358	73 358	5 525	50 727	51 882	(1 156)	-2%	73 358
<b>Other</b>	<b>2 998</b>	<b>3 719</b>	<b>4 019</b>	<b>399</b>	<b>2 236</b>	<b>2 627</b>	<b>(391)</b>	<b>-15%</b>	<b>4 019</b>
<b>Total Expenditure - Functional</b>	<b>1 189 200</b>	<b>1 342 010</b>	<b>1 344 123</b>	<b>98 991</b>	<b>883 863</b>	<b>913 796</b>	<b>(29 933)</b>	<b>-3%</b>	<b>1 344 123</b>
<b>Surplus/ (Deficit) for the year</b>	<b>142 197</b>	<b>(54 518)</b>	<b>(46 131)</b>	<b>36 101</b>	<b>155 411</b>	<b>112 748</b>	<b>42 663</b>	<b>38%</b>	<b>(46 131)</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) - M09 March**

Vote Description	2019/20	Budget Year 2020/21							
	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 & Mayor's Office	30 091	17 732	18 016	4 674	17 630	17 728	(98)	-0,6%	18 016
Vote 2 - Municipal Manager & Internal Audit	36	-	-	-	-	-	-	-	-
Vote 3 - Management Services	1 189	1 416	2 272	43	1 959	1 852	107	5,8%	2 272
Vote 4 - Finance	300 506	309 162	305 004	25 992	228 244	228 970	(726)	-0,3%	305 004
Vote 5 - Infrastructure & Planning	585 515	539 510	521 472	57 402	433 853	423 377	10 476	2,5%	521 472
Vote 6 - Protection Services	32 797	39 830	51 300	3 804	37 485	37 917	(432)	-1,1%	51 300
Vote 7 - Economic and Social Development & Tourism	2 914	4 663	5 778	305	2 996	4 410	(1 415)	-32,1%	5 778
Vote 8 - Community Services	378 350	375 179	394 151	42 871	317 108	312 290	4 817	1,5%	394 151
<b>Total Revenue by Vote</b>	<b>1 331 397</b>	<b>1 287 492</b>	<b>1 297 992</b>	<b>135 092</b>	<b>1 039 274</b>	<b>1 026 544</b>	<b>12 730</b>	<b>1,2%</b>	<b>1 297 992</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council & Mayor's Office	19 927	35 802	36 086	2 700	24 904	25 833	(929)	-3,6%	36 086
Vote 2 - Municipal Manager & Internal Audit	5 361	7 587	7 587	500	4 395	5 171	(776)	-15,0%	7 587
Vote 3 - Management Services	50 129	57 115	57 864	4 969	39 040	35 305	3 735	10,6%	57 864
Vote 4 - Finance	69 425	91 935	88 609	7 362	56 814	60 276	(3 462)	-5,7%	88 609
Vote 5 - Infrastructure & Planning	527 810	551 359	542 786	41 672	372 518	382 145	(9 627)	-2,5%	542 786
Vote 6 - Protection Services	83 725	118 272	124 866	8 189	76 467	82 761	(6 295)	-7,6%	124 866
Vote 7 - Economic and Social Development & Tourism	12 042	19 065	20 180	1 272	9 922	11 628	(1 705)	-14,7%	20 180
Vote 8 - Community Services	420 782	460 876	466 145	32 326	299 804	310 677	(10 873)	-3,5%	466 145
<b>Total Expenditure by Vote</b>	<b>1 189 200</b>	<b>1 342 010</b>	<b>1 344 123</b>	<b>98 991</b>	<b>883 863</b>	<b>913 796</b>	<b>(29 933)</b>	<b>-3,3%</b>	<b>1 344 123</b>
<b>Surplus/ (Deficit) for the year</b>	<b>142 197</b>	<b>(54 518)</b>	<b>(46 131)</b>	<b>36 101</b>	<b>155 411</b>	<b>112 748</b>	<b>42 663</b>	<b>37,8%</b>	<b>(46 131)</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 comprises 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) - M09 March

Description	2019/20	Budget Year 2020/21							
	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	240 914	262 551	259 241	21 578	196 480	196 375	105	0%	259 241
Service charges - electricity revenue	415 947	386 294	386 294	35 568	330 941	323 199	7 741	2%	386 294
Service charges - water revenue	133 628	128 520	128 520	11 946	99 782	98 532	1 250	1%	128 520
Service charges - sanitation revenue	80 871	78 913	78 913	7 475	64 883	63 130	1 752	3%	78 913
Service charges - refuse revenue	69 102	69 482	69 482	6 048	53 998	52 806	1 192	2%	69 482
Rental of facilities and equipment	5 738	3 627	3 627	396	2 873	2 720	152	6%	3 627
Interest earned - external investments	48 146	31 400	26 400	510	18 297	18 260	37	0%	26 400
Interest earned - outstanding debtors	5 040	4 673	4 650	293	3 258	3 390	(132)	-4%	4 650
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18 211	29 564	29 564	2 383	20 563	21 188	(624)	-3%	29 564
Licences and permits	1 975	2 385	2 385	216	1 640	1 709	(70)	-4%	2 385
Agency services	4 376	4 938	6 438	577	5 026	4 829	198	4%	6 438
Transfers and subsidies	123 140	131 840	148 458	30 333	143 069	143 069	-	-	148 458
Other revenue	143 186	113 998	96 604	15 381	73 582	72 453	1 129	2%	108 792
Gains on disposal of PPE	-	7 000	10 500	164	2 515	2 515	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 290 276</b>	<b>1 255 185</b>	<b>1 251 076</b>	<b>132 869</b>	<b>1 016 906</b>	<b>1 004 177</b>	<b>12 730</b>	<b>1%</b>	<b>1 252 764</b>
<b>Expenditure By Type</b>									
Employee related costs	382 527	435 325	440 972	33 668	317 833	321 753	(3 920)	-1%	440 972
Remuneration of councillors	11 282	11 896	11 896	940	8 398	8 922	(525)	-6%	11 896
Debt impairment	23 453	26 263	26 263	2 189	19 698	19 698	-	-	26 263
Depreciation & asset impairment	134 541	141 877	141 877	11 823	106 395	106 395	-	-	141 877
Finance charges	46 570	51 482	51 482	3 056	24 405	24 405	-	-	51 482
Bulk purchases	278 485	270 260	270 260	19 838	198 508	199 317	(809)	0%	270 260
Other materials	42 302	47 567	50 806	2 565	25 143	29 002	(3 859)	-13%	50 806
Contracted services	177 914	222 414	229 349	15 815	114 404	130 920	(16 516)	-13%	229 349
Transfers and subsidies	560	11 610	8 300	1 112	6 576	6 576	-	-	8 300
Other expenditure	90 183	123 315	112 917	7 985	62 506	66 809	(4 304)	-6%	112 917
Loss on disposal of PPE	1 384	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>1 189 200</b>	<b>1 342 010</b>	<b>1 344 123</b>	<b>98 991</b>	<b>883 863</b>	<b>913 796</b>	<b>(29 933)</b>	<b>-3%</b>	<b>1 344 123</b>
<b>Surplus/(Deficit)</b>	<b>101 076</b>	<b>(86 825)</b>	<b>(93 046)</b>	<b>33 878</b>	<b>133 043</b>	<b>90 380</b>	<b>42 663</b>	<b>0</b>	<b>(91 358)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	37 392	30 619	37 228	1 494	20 231	20 231	-	-	37 228
Transfers and subsidies - capital (in-kind - all)	3 730	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>142 197</b>	<b>(54 518)</b>	<b>(46 131)</b>	<b>36 101</b>	<b>155 411</b>	<b>112 748</b>			<b>(46 131)</b>
<b>Taxation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit) after taxation</b>	<b>142 197</b>	<b>(54 518)</b>	<b>(46 131)</b>	<b>36 101</b>	<b>155 411</b>	<b>112 748</b>			<b>(46 131)</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>142 197</b>	<b>(54 518)</b>	<b>(46 131)</b>	<b>36 101</b>	<b>155 411</b>	<b>112 748</b>			<b>(46 131)</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 1.27% above the YTD budget projections.

Current expenditure is 3.28% below YTD budget projections for March 2021.

**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) - M09 March

Vote Description	2019/20	Budget Year 2020/21							
	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 & Mayor's Office	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Infrastructure & Planning	15 575	108 693	82 050	10 077	49 819	51 122	(1 304)	-3%	82 050
Vote 6 - Protection Services	-	-	-	-	-	-	-	-	-
Vote 7 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 8 - Community Services	58 300	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>73 875</b>	<b>108 693</b>	<b>82 050</b>	<b>10 077</b>	<b>49 819</b>	<b>51 122</b>	<b>(1 304)</b>	<b>-3%</b>	<b>82 050</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Council & Mayor's Office	-	-	461	-	-	-	-	-	461
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	3 966	3 015	3 015	192	1 695	2 011	(316)	-16%	3 015
Vote 4 - Finance	22	60	60	-	56	40	16	40%	60
Vote 5 - Infrastructure & Planning	93 905	117 721	117 560	5 583	49 415	52 562	(3 148)	-6%	117 560
Vote 6 - Protection Services	12 064	13 981	13 018	453	3 582	6 138	(2 556)	-42%	13 018
Vote 7 - Economic and Social Development & Tourism	375	842	842	223	242	332	(89)	-27%	842
Vote 8 - Community Services	26 849	59 426	63 081	4 402	19 270	20 169	(899)	-4%	63 081
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>137 181</b>	<b>195 045</b>	<b>198 037</b>	<b>10 852</b>	<b>74 259</b>	<b>81 252</b>	<b>(6 993)</b>	<b>-9%</b>	<b>198 037</b>
<b>Total Capital Expenditure</b>	<b>211 056</b>	<b>303 738</b>	<b>280 086</b>	<b>20 929</b>	<b>124 078</b>	<b>132 375</b>	<b>(8 297)</b>	<b>-6%</b>	<b>280 086</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>									
Executive and council	2	5	466	-	2	311	(308)	-99%	466
Finance and administration	4 048	3 070	3 070	192	1 748	2 047	(298)	-15%	3 070
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>112 758</b>	<b>93 694</b>	<b>82 780</b>	<b>10 976</b>	<b>55 879</b>	<b>51 573</b>	<b>4 305</b>	<b>8%</b>	<b>82 780</b>
Community and social services	1 330	18 638	18 084	2 181	7 604	7 349	255	3%	18 084
Sport and recreation	9 981	12 731	8 588	123	5 783	6 441	(657)	-10%	8 588
Public safety	15 694	14 181	13 168	453	3 582	5 579	(1 997)	-36%	13 168
Housing	85 753	48 144	42 940	8 219	38 909	32 205	6 704	21%	42 940
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>6 865</b>	<b>33 589</b>	<b>32 958</b>	<b>2 039</b>	<b>9 690</b>	<b>12 071</b>	<b>(2 381)</b>	<b>-20%</b>	<b>32 958</b>
Planning and development	1 220	13 594	10 372	314	2 421	4 778	(2 357)	-49%	10 372
Road transport	5 645	19 995	22 586	1 725	7 268	7 293	(25)	0%	22 586
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>87 384</b>	<b>173 381</b>	<b>160 813</b>	<b>7 722</b>	<b>56 759</b>	<b>66 373</b>	<b>(9 614)</b>	<b>-14%</b>	<b>160 813</b>
Energy sources	21 428	21 119	19 119	-	399	6 966	(6 567)	-94%	19 119
Water management	31 752	52 606	50 036	483	18 727	21 880	(3 153)	-14%	50 036
Waste water management	26 893	77 217	69 635	4 521	26 842	26 515	327	1%	69 635
Waste management	7 311	22 439	22 024	2 718	10 791	11 012	(221)	-2%	22 024
<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>211 056</b>	<b>303 738</b>	<b>280 086</b>	<b>20 929</b>	<b>124 078</b>	<b>132 375</b>	<b>(8 297)</b>	<b>-6%</b>	<b>280 086</b>

## Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	2019/20	Budget Year 2020/21			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	143 570	85 812	117 249	272 520	117 249
Call investment deposits	510 243	400 000	400 000	510 241	400 000
Consumer debtors	88 479	83 889	84 491	86 970	84 491
Other debtors	58 432	34 983	34 987	42 114	34 987
Current portion of long-term receivables	4	3	-	-	-
Inventory	10 219	9 540	9 540	7 691	9 540
<b>Total current assets</b>	<b>810 947</b>	<b>614 227</b>	<b>646 267</b>	<b>919 536</b>	<b>646 267</b>
<b>Non current assets</b>					
Long-term receivables	-	1	-	-	-
Investments	46 515	65 460	54 460	52 765	54 460
Investment property	123 121	121 846	121 846	123 121	121 846
Investments in Associate		-	-	-	-
Property, plant and equipment	3 488 698	3 790 408	3 766 756	3 506 368	3 766 756
Biological assets		-	-	-	-
Intangible assets	9 168	4 753	4 753	9 168	4 753
Other non-current assets	130 928		-	130 928	
<b>Total non current assets</b>	<b>3 798 429</b>	<b>3 982 468</b>	<b>3 947 815</b>	<b>3 822 350</b>	<b>3 947 815</b>
<b>TOTAL ASSETS</b>	<b>4 609 376</b>	<b>4 596 695</b>	<b>4 594 082</b>	<b>4 741 886</b>	<b>4 594 082</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Borrowing	45 458	52 751	52 751	52 751	52 751
Consumer deposits	40 992	62 074	62 074	63 966	62 074
Trade and other payables	166 030	104 604	98 955	88 167	98 955
Provisions	42 460	35 286	35 286	35 286	35 286
<b>Total current liabilities</b>	<b>294 941</b>	<b>254 715</b>	<b>249 067</b>	<b>240 170</b>	<b>249 067</b>
<b>Non current liabilities</b>					
Borrowing	431 475	430 260	430 260	451 513	430 260
Provisions	209 257	256 985	256 985	223 054	256 985
<b>Total non current liabilities</b>	<b>640 732</b>	<b>687 245</b>	<b>687 245</b>	<b>674 567</b>	<b>687 245</b>
<b>TOTAL LIABILITIES</b>	<b>935 673</b>	<b>941 960</b>	<b>936 312</b>	<b>914 737</b>	<b>936 312</b>
<b>NET ASSETS</b>	<b>3 673 703</b>	<b>3 654 735</b>	<b>3 657 771</b>	<b>3 827 149</b>	<b>3 657 771</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	3 670 476	3 651 390	3 654 426	3 823 922	3 654 426
Reserves	3 227	3 345	3 345	3 227	3 345
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3 673 703</b>	<b>3 654 735</b>	<b>3 657 771</b>	<b>3 827 149</b>	<b>3 657 771</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 - M09 March

Description	2019/20	Budget Year 2020/21							
	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	238 449	259 513	255 713	20 876	192 495	192 424	71	0%	255 713
Service charges	689 210	655 534	655 430	70 164	568 357	568 039	317	0%	655 430
Other revenue	175 357	131 331	133 925	19 022	105 328	105 466	(138)	0%	133 925
Government - operating	120 949	131 840	148 458	30 333	143 069	143 069	-		148 458
Government - capital	60 675	30 619	37 228	2 223	22 368	22 368	-		37 228
Interest	53 186	36 073	31 050	803	21 555	21 555	-		31 050
Dividends		-	-	-	-	-	-		
<b>Payments</b>									
Suppliers and employees	(971 606)	(983 752)	(1 000 174)	(78 476)	(815 737)	(815 976)	(239)	0%	(1 000 174)
Finance charges	(46 570)	(51 482)	(51 482)	(3 056)	(24 405)	(24 405)	-		(51 482)
Transfers and Grants	(560)	(11 610)	(8 300)	(1 112)	(6 576)	(6 576)	-		(8 300)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>319 091</b>	<b>198 066</b>	<b>201 847</b>	<b>60 777</b>	<b>206 453</b>	<b>205 964</b>	<b>(489)</b>	<b>0%</b>	<b>201 847</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	3 289	7 000	-	-	-	-	-		-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	7	7	10	-	4	4	-		10
Decrease (increase) in non-current investments	(4 980)	(7 575)	3 425	(415)	(3 735)	(3 735)	-		3 425
<b>Payments</b>									
Capital assets	(211 056)	(303 738)	(280 086)	(20 929)	(124 078)	(124 078)	-		(280 086)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(212 740)</b>	<b>(304 307)</b>	<b>(276 651)</b>	<b>(21 344)</b>	<b>(127 809)</b>	<b>(127 809)</b>	<b>-</b>		<b>(276 651)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing	54 000	54 000	54 000	54 000	54 000	54 000	-		54 000
Increase (decrease) in consumer deposits		(1 000)	(1 000)	346	22 974	22 974	-		(1 000)
<b>Payments</b>									
Repayment of borrowing	(39 725)	(46 374)	(46 374)	(2 597)	(26 670)	(26 670)	-		(46 374)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>14 275</b>	<b>6 626</b>	<b>6 626</b>	<b>51 749</b>	<b>50 304</b>	<b>50 304</b>	<b>-</b>		<b>6 626</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>120 626</b>	<b>(99 615)</b>	<b>(68 178)</b>	<b>91 182</b>	<b>128 948</b>	<b>128 459</b>			<b>(68 178)</b>
Cash/cash equivalents at beginning:	533 188	585 426	585 426		653 813	585 426			653 813
Cash/cash equivalents at month/year end:	653 813	485 812	517 249		782 761	713 886			585 635

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 782.8million.

The municipality started the year with a positive cash balance of R653.8 million. The March closing balance is R782.8 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 - M09 March

Description	Budget Year 2020/21												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	3 193	27 861	39 239	17 911	15 797	34 145	15 743	17 730	20 876	-	-	67 018	259 513	274 775	287 860	
Service charges - electricity revenue	22 810	55 779	17 932	38 673	35 803	29 350	35 267	35 430	37 828	-	-	72 951	381 824	402 602	462 194	
Service charges - water revenue	55 873	(12 504)	10 591	16 477	14 763	12 886	14 141	14 373	17 530	-	-	(17 098)	127 033	134 698	141 372	
Service charges - sanitation revenue	2 205	15 112	2 122	7 494	6 645	6 427	7 071	7 362	8 342	-	-	15 220	78 000	82 722	86 837	
Service charges - refuse	2 609	12 928	2 052	6 735	5 784	5 173	5 363	5 466	6 464	-	-	16 104	68 678	72 835	76 458	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	(103)	815	293	183	298	445	270	348	413	-	-	624	3 585	3 797	3 983	
Interest earned - external investments	1 754	1 003	594	1 747	2 084	384	5 759	4 462	510	-	-	13 103	31 400	32 975	34 615	
Interest earned - outstanding debtors	459	454	391	402	411	282	279	287	293	-	-	1 415	4 673	4 906	5 145	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2 273	2 265	2 230	2 270	2 258	2 274	2 240	2 369	2 383	-	-	(16 367)	4 197	4 403	4 619	
Licences and permits	163	158	201	2 221	188	151	146	196	216	-	-	746	2 385	2 498	2 618	
Agency services	448	576	647	628	607	454	432	657	577	-	-	(88)	4 938	5 184	5 442	
Transfer receipts - operating	53 491	779	872	971	1 480	53 244	965	933	30 333	-	-	(11 229)	131 840	141 735	154 275	
Other revenue	1 958	10 459	12 852	7 237	8 621	19 219	(405)	3 036	12 161	-	-	41 088	116 226	137 399	129 446	
<b>Cash Receipts by Source</b>	<b>147 132</b>	<b>115 685</b>	<b>90 016</b>	<b>100 949</b>	<b>94 738</b>	<b>164 436</b>	<b>87 272</b>	<b>92 649</b>	<b>137 926</b>	<b>-</b>	<b>-</b>	<b>183 487</b>	<b>1 214 291</b>	<b>1 300 530</b>	<b>1 394 863</b>	
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital	-	3 033	1 194	1 584	3 584	4 914	1 653	3 079	3 325	-	-	8 251	30 619	28 470	31 628	
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	125	2 949	(3 074)	-	-	-	-	183	(183)	-	-	7 000	7 000	7 000	7 000	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	54 000	-	-	-	54 000	50 000	50 000	
Increase in consumer deposits	38	95	167	27	132	20	70	22 078	346	-	-	(23 974)	(1 000)	3 724	3 948	
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables	-	7	(7)	-	-	4	-	-	-	-	-	3	7	3	1	
Change in non-current investments	(540)	(3 364)	(424)	(362)	(769)	(479)	864	(598)	1 936	-	-	(3 840)	(7 575)	(7 834)	(8 120)	
<b>Total Cash Receipts by Source</b>	<b>146 756</b>	<b>118 406</b>	<b>87 873</b>	<b>102 198</b>	<b>97 686</b>	<b>168 894</b>	<b>89 859</b>	<b>117 391</b>	<b>197 352</b>	<b>-</b>	<b>-</b>	<b>170 927</b>	<b>1 297 341</b>	<b>1 381 894</b>	<b>1 479 320</b>	
<b>Cash Payments by Type</b>																
Employee related costs	1 455	70 796	33 500	32 585	51 056	33 741	35 590	32 922	33 006	-	-	97 805	422 456	442 816	468 539	
Remuneration of councillors	-	1 869	940	920	914	932	940	940	940	-	-	3 499	11 896	12 436	13 002	
Interest paid	68	506	857	1 950	804	16 357	806	-	3 056	-	-	27 077	51 482	52 210	52 352	
Bulk purchases - Electricity	3	35 083	34 661	21 670	22 133	20 793	22 699	21 627	19 838	-	-	71 753	270 260	290 978	313 126	
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials	1 008	2 893	3 500	3 549	2 151	2 799	2 653	4 025	2 565	-	-	22 425	47 567	43 347	45 265	
Contracted services	527	10 613	13 947	14 240	15 162	14 955	13 800	15 344	15 815	-	-	108 010	222 414	235 538	247 162	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	-	-	-	1 660	1 107	-	2 075	623	1 112	-	-	5 034	11 610	11 610	11 610	
General expenses	97 802	(27 594)	(3 366)	10 438	17 107	18 883	2 606	22 447	6 311	-	-	(135 477)	9 158	119 813	128 276	
<b>Cash Payments by Type</b>	<b>100 862</b>	<b>94 167</b>	<b>84 040</b>	<b>87 013</b>	<b>110 435</b>	<b>108 460</b>	<b>81 169</b>	<b>97 928</b>	<b>82 643</b>	<b>-</b>	<b>-</b>	<b>200 126</b>	<b>1 046 844</b>	<b>1 208 747</b>	<b>1 279 331</b>	
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	2 159	12 285	10 118	13 275	17 152	28 754	5 630	13 775	20 929	-	-	179 660	303 738	197 162	154 378	
Repayment of borrowing	1 778	1 289	1 173	8 124	953	8 893	1 862	-	2 597	-	-	19 704	46 374	52 751	47 751	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Payments by Type</b>	<b>104 799</b>	<b>107 741</b>	<b>95 331</b>	<b>108 412</b>	<b>128 540</b>	<b>146 108</b>	<b>88 662</b>	<b>111 703</b>	<b>106 170</b>	<b>-</b>	<b>-</b>	<b>399 490</b>	<b>1 396 956</b>	<b>1 458 660</b>	<b>1 481 460</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>41 956</b>	<b>10 664</b>	<b>(7 458)</b>	<b>(6 213)</b>	<b>(30 854)</b>	<b>22 786</b>	<b>1 197</b>	<b>5 687</b>	<b>91 182</b>	<b>-</b>	<b>-</b>	<b>(228 563)</b>	<b>(99 615)</b>	<b>(76 767)</b>	<b>(2 140)</b>	
Cash/cash equivalents at the month/year beginning:	653 813	695 769	706 434	698 975	692 762	661 908	684 695	685 892	691 579	782 761	782 761	782 761	653 813	554 198	477 432	
Cash/cash equivalents at the month/year end:	695 769	706 434	698 975	692 762	661 908	684 695	685 892	691 579	782 761	782 761	782 761	554 198	554 198	477 432	475 292	

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 - M09 March

Description	NT Code	Budget Year 2020/21											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.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	16 420	650	416	322	277	291	1 419	5 391	25 167	7 700	-	8 716		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	19 453	627	548	424	271	267	1 203	5 269	28 063	7 435	-	9 427		
Receivables from Non-exchange Transactions - Property Rates	1400	21 919	708	462	391	335	321	1 541	4 650	30 326	7 238	-	10 241		
Receivables from Exchange Transactions - Waste Water Management	1500	8 429	343	262	211	199	180	944	3 525	14 094	5 060	-	4 573		
Receivables from Exchange Transactions - Waste Management	1600	6 747	243	190	155	138	132	581	2 198	10 384	3 204	-	3 763		
Receivables from Exchange Transactions - Property Rental Debtors	1700	471	13	17	10	5	5	24	243	788	288	-	388		
Interest on Arrear Debtor Accounts	1810	220	35	35	42	44	57	393	11 242	12 068	11 778	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-	-	-		
Other	1900	1 986	312	182	402	230	394	771	6 972	11 248	8 768	-	3 635		
<b>Total By Income Source</b>	<b>2000</b>	<b>75 646</b>	<b>2 931</b>	<b>2 112</b>	<b>1 956</b>	<b>1 499</b>	<b>1 647</b>	<b>6 877</b>	<b>39 491</b>	<b>132 159</b>	<b>51 471</b>	<b>-</b>	<b>40 743</b>		
2019/20 - totals only		63 877	2 954	1 496	1 319	1 103	1 034	4 398	24 923	101 104	32 776	0	26 108		
<b>Debtors Age Analysis By Customer Group</b>															
Organs of State	2200	867	81	90	40	38	40	203	2 018	3 377	2 339	-	488		
Commercial	2300	9 512	303	264	244	176	228	772	1 718	13 216	3 137	-	1 474		
Households	2400	65 798	2 537	1 753	1 662	1 281	1 376	5 882	35 655	115 944	45 856	-	38 777		
Other	2500	(531)	10	5	10	4	4	20	101	(378)	138	-	4		
<b>Total By Customer Group</b>	<b>2600</b>	<b>75 646</b>	<b>2 931</b>	<b>2 112</b>	<b>1 956</b>	<b>1 499</b>	<b>1 647</b>	<b>6 877</b>	<b>39 491</b>	<b>132 159</b>	<b>51 471</b>	<b>-</b>	<b>40 743</b>		

The debtors' level increasing trend observed during May to June 2020 has stabilized and the 12-month rolling average payment rate has since increased from 96,95% in June 2020 to 98,18% at the end of March 2021.

### Summary of Indigent Households

Indigent Household Statistics					
	Indigent Households	Amount	Other Households	Total Households	
<b>2020</b>					
July	7 589	NO VOTE for 2020-2021	27 849	35 438	21,41%
August	7 587	NO VOTE for 2020-2021	27 839	35 426	21,42%
September	7 532	NO VOTE for 2020-2021	27 882	35 414	21,27%
October	7 509	NO VOTE for 2020-2021	27 905	35 414	21,20%
November	7 455	NO VOTE for 2020-2021	27 959	35 414	21,05%
December	7 353	NO VOTE for 2020-2021	28 061	35 414	20,76%
<b>2021</b>					
January	7 354	NO VOTE for 2020-2021	28 060	35 414	20,77%
February	7 311	NO VOTE for 2020-2021	28 122	35 433	20,63%
March	7 265	NO VOTE for 2020-2021	28 166	35 431	20,50%
April		NO VOTE for 2020-2021			
May		NO VOTE for 2020-2021			
June		NO VOTE for 2020-2021			

### 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)
7265			6KL	7265	0	7265	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)
124	7141		50kWh	7265	0	7265	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>2020/2021</b>										
June									0	0
May									0	0
April									0	0
March	75 645 506	2 930 700	2 111 840	1 956 267	1 498 624	1 647 422	6 877 240	39 491 487	132 159 088	56 513 581
February	84 402 630	3 230 157	2 500 786	1 692 455	1 842 482	1 417 739	6 808 254	38 930 072	140 824 575	56 421 945
January	82 175 572	4 605 732	2 814 537	1 975 239	1 501 362	1 259 598	7 007 046	38 107 578	139 446 663	57 271 091
December	72 329 059	3 738 894	2 238 665	1 616 506	1 308 997	1 440 435	6 652 871	37 329 810	126 655 236	54 326 177
November	75 454 148	3 370 951	2 098 880	2 021 005	1 542 097	1 357 388	6 560 465	36 435 434	128 840 369	53 386 221
October	74 472 965	3 258 846	2 607 077	1 868 080	2 057 055	1 119 185	6 631 181	35 654 819	127 669 207	53 196 243
September	76 524 362	2 860 127	2 388 115	2 391 709	1 275 636	1 681 529	6 547 645	34 961 995	128 631 118	52 106 757
Augustus	74 822 327	4 896 619	2 557 659	1 656 972	2 061 106	1 637 323	6 435 752	34 051 113	128 118 872	53 296 545
July	78 493 757	4 842 920	3 210 499	3 169 664	2 019 323	1 524 134	6 869 014	33 397 182	133 526 492	55 032 735

## Government Debt

Overstrand Municipality as at 31/03/2021 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	2 451 305	724 942	1 186 522	539 840
WCED 2251	840 594	840 594	0	0
OTHER 2255	17 271	17 271	0	0
HEALTH 2252	94 208	81 534	11 747	927
TPW 2256	-95 039	-95 039	0	0
HUMAN SETTLE 2215	35 576	35 576	0	0
HOUSING 2253	4 274	4 274	0	0
OTHER MUNICIPALITIES 2276	28 978	28 978	0	0
<b>TOTAL OUTSTANDING</b>	<b>3 377 167</b>	<b>1 638 131</b>	<b>1 198 270</b>	<b>540 767</b>

## Creditors' analysis

### Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2020/21									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	4 350									4 350	3 953
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	323									323	1 472
Auditor General	0800										-	
Other	0900										-	
<b>Total By Customer Type</b>	<b>1000</b>	<b>4 673</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 673</b>	<b>5 426</b>

# Investment portfolio analysis

## Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March								
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	43		17 388	125	17 555
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	60		30 890	260	31 209
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	62		3 909	30	4 001
ABSA 9331734880	DEP PLUS	DEP PLUS		26	3,3	10 239	(24)	10 241
Nedbank 03/7881534451 ref: 259	181 days	FIXED DEP	26/04/2021		3,966	100 000		100 000
FNB 74884037927	120 days	FIXED DEP	25/05/2021		4,51	100 000		100 000
FNB 74884457414	152 DAYS	FIXED DEP	28/06/2021		4,54	100 000		100 000
ABSA 2079279937	90 days	FIXED DEP	04/05/2021		4,42	100 000		100 000
ABSA 2079481114	60 DAYS	FIXED DEP	26/04/2021		4,38	100 000		100 000
ABSA 2079279937	90 days	FIXED DEP	04/05/2021		4,42		100 000	100 000
ABSA 2079481114	60 DAYS	FIXED DEP	25/02/2021		0		100 000	100 000
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>190</b>		<b>562 425</b>	<b>391</b>	<b>563 007</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 - M09 March

Description	2019/20	Budget Year 2020/21							
	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>110 994</b>	<b>121 368</b>	<b>138 372</b>	<b>30 080</b>	<b>138 372</b>	<b>138 372</b>	<b>-</b>		<b>138 372</b>
Operational Revenue:General Revenue:Equitable Share	106 697	117 318	134 322	29 330	134 322	134 322	-		134 322
Energy Efficiency and Demand-side [Schedule 5B]		-		-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities	2 635	2 500	2 500	750	2 500	2 500	-		2 500
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	1 550	-	1 550	1 550	-		1 550
Municipal Disaster Grant [Schedule 5B]	112	-		-	-	-	-		-
<b>Provincial Government:</b>	<b>10 691</b>	<b>10 472</b>	<b>8 055</b>	<b>445</b>	<b>8 055</b>	<b>8 055</b>	<b>-</b>		<b>8 055</b>
Capacity Building	148	75	75		75	75	-		75
Capacity Building and Other	380	401	300	300	300	300	-		300
Disaster and Emergency Services	-	-		-	-	-	-		-
Health	-	-		-	-	-	-		-
Housing	-	-		-	-	-	-		-
Infrastructure	126	145	145	145	145	145	-		145
Libraries, Archives and Museums	7 287	7 651	5 335		5 335	5 335	-		5 335
Other	2 750	2 200	2 200		2 200	2 200	-		2 200
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
All Grants		-		-	-	-	-		-
<b>Other grant providers:</b>		<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>0</b>
Departmental Agencies and Accounts		-		-	-	-	-		-
Foreign Government and international Organisations		-		-	-	-	-		-
Households		-		-	-	-	-		-
Non-profit Institutions		-		-	-	-	-		-
Private Enterprises		-		-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	<b>121 685</b>	<b>131 840</b>	<b>146 427</b>	<b>30 525</b>	<b>146 427</b>	<b>146 427</b>	<b>-</b>		<b>146 427</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>39 077</b>	<b>29 887</b>	<b>27 618</b>	<b>6 276</b>	<b>27 618</b>	<b>26 618</b>	<b>1 000</b>	<b>3,8%</b>	<b>27 618</b>
Integrated National Electrification Programme [Schedule 5B]	7 000	8 000	6 000		6 000	5 000	1 000	20,0%	6 000
Municipal Infrastructure Grant [Schedule 5B]	32 010	21 887	21 618	6 276	21 618	21 618	-		21 618
Municipal Disaster Relief Grant	67	-		-	-	-	-		-
<b>Provincial Government:</b>	<b>1 500</b>	<b>732</b>	<b>732</b>	<b>-</b>	<b>732</b>	<b>732</b>	<b>-</b>		<b>732</b>
Capacity Building		-		-	-	-	-		-
Capacity Building and Other		732	732		732	732	-		732
Road Infrastructure	1 500	-		-	-	-	-		-
Sports and Recreation		-		-	-	-	-		-
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
All Grants		-		-	-	-	-		-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Transfer from Operational Revenue		-		-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	<b>40 577</b>	<b>30 619</b>	<b>28 350</b>	<b>6 276</b>	<b>28 350</b>	<b>27 350</b>	<b>1 000</b>	<b>3,7%</b>	<b>28 350</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>162 262</b>	<b>162 459</b>	<b>174 777</b>	<b>36 801</b>	<b>174 777</b>	<b>173 777</b>	<b>1 000</b>	<b>0,6%</b>	<b>174 777</b>

Grant receipts are monitored according to the payment schedules. Year to date actuals only reflects actual receipts for 2020/2021.

## Supporting Table SC7(1) – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	2019/20	Budget Year 2020/21							
	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>4 297</b>	<b>4 050</b>	<b>4 050</b>	<b>394</b>	<b>2 418</b>	<b>2 418</b>	<b>-</b>		<b>4 050</b>
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities	2 635	2 500	2 500	300	1 862	1 862	-		2 500
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	1 550	94	556	556	-		1 550
Municipal Disaster Grant [Schedule 5B]	112	-	-	-	-	-	-		-
<b>Provincial Government:</b>	<b>12 147</b>	<b>10 472</b>	<b>8 055</b>	<b>(203)</b>	<b>5 517</b>	<b>5 517</b>	<b>-</b>		<b>8 055</b>
Capacity Building	18	-	-	-	-	-	-		-
Capacity Building and Other	4 716	2 676	2 575	152	182	182	-		2 575
Disaster and Emergency Services		-	-	-	-	-	-		-
Health		-	-	-	-	-	-		-
Housing		-	-	-	-	-	-		-
Infrastructure	126	145	145	-	-	-	-		145
Libraries, Archives and Museums	7 287	7 651	5 335	(354)	5 335	5 335	-		5 335
<b>District Municipality:</b>									
All Grants		-	-	-	-	-	-		-
<b>Other grant providers:</b>		<b>44 267</b>	<b>33 534</b>	<b>2 147</b>	<b>18 704</b>	<b>18 704</b>	<b>-</b>		<b>33 534</b>
Households	-	44 267	33 534	2 147	18 704	18 704	-		33 534
S4S		-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>	<b>16 443</b>	<b>58 789</b>	<b>45 639</b>	<b>2 338</b>	<b>26 639</b>	<b>26 639</b>	<b>-</b>		<b>45 639</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>31 595</b>	<b>29 887</b>	<b>27 618</b>	<b>1 183</b>	<b>18 565</b>	<b>18 565</b>	<b>-</b>		<b>27 618</b>
Integrated National Electrification Programme (Municipal Grant)	7 000	8 000	6 000	-	17	17	-		6 000
Municipal Infrastructure Grant [Schedule 5B]	24 528	21 887	21 618	1 183	18 547	18 547	-		21 618
Municipal Disaster Relief Grant	67	-	-	-	-	-	-		-
<b>Provincial Government:</b>	<b>5 797</b>	<b>732</b>	<b>732</b>	<b>17</b>	<b>732</b>	<b>732</b>	<b>-</b>		<b>732</b>
Capacity Building		-	-	-	-	-	-		-
Capacity Building and Other	1 843	732	732	17	732	732	-		732
Housing		-	-	-	-	-	-		-
Infrastructure		-	-	-	-	-	-		-
Libraries, Archives and Museums		-	-	-	-	-	-		-
Other	3 204	-	-	-	-	-	-		-
Public Transport		-	-	-	-	-	-		-
Road Infrastructure	750	-	-	-	-	-	-		-
<b>District Municipality:</b>									
All Grants		-	-	-	-	-	-		-
<b>Other grant providers:</b>		<b>45 956</b>	<b>47 296</b>	<b>8 219</b>	<b>35 582</b>	<b>35 582</b>	<b>-</b>		<b>47 296</b>
Households	-	45 956	39 296	8 219	35 582	35 582	-		39 296
Non-Profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Public Corporations		-	8 000	-	-	-	-		8 000
Higher Educational Institutions		-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>	<b>37 392</b>	<b>76 575</b>	<b>75 646</b>	<b>9 419</b>	<b>54 879</b>	<b>54 879</b>	<b>-</b>		<b>75 646</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>53 835</b>	<b>135 364</b>	<b>121 285</b>	<b>11 756</b>	<b>81 517</b>	<b>81 517</b>	<b>-</b>		<b>121 285</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 - M09 March

Description	Budget Year 2020/21				
	Approved Rollover 2019/20	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>	-	-	-	-	
Operational Revenue:General Revenue:Equitable Share		-	-	-	
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	
Housing Top structure		-	-	-	
<b>Provincial Government:</b>	<b>2 031</b>	<b>377</b>	<b>377</b>	<b>(1 654)</b>	<b>-81,5%</b>
Capacity Building	2 031	377	377	(1 654)	-81,5%
Capacity Building and Other		-	-	-	
Disaster and Emergency Services		-	-	-	
Health		-	-	-	
Housing		-	-	-	
Infrastructure		-	-	-	
Libraries, Archives and Museums		-	-	-	
Other		-	-	-	
Public Transport		-	-	-	
Road Infrastructure - Maintenance		-	-	-	
Sports and Recreation		-	-	-	
<b>District Municipality:</b>	-	-	-	-	
All Grants		-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
S4S		-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>	<b>2 031</b>	<b>377</b>	<b>377</b>	<b>(1 654)</b>	<b>-81,5%</b>
<b><u>Capital expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>	7 482	295	934	(6 548)	-87,5%
Integrated National Electrification Programme (Municipal Grant)		-	-	-	
Municipal Infrastructure Grant [Schedule 5B]	7 482	295	934	(6 548)	-87,5%
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	
<b>Provincial Government:</b>	<b>1 395</b>	<b>435</b>	<b>435</b>	<b>(960)</b>	<b>-68,8%</b>
Capacity Building		-	-	-	
Capacity Building and Other	645	435	435	(210)	-32,5%
Infrastructure	750	-	-	(750)	-100,0%
<b>District Municipality:</b>	-	-	-	-	
All Grants		-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
Transfer from Operational Revenue		-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>	<b>8 878</b>	<b>730</b>	<b>1 370</b>	<b>(7 508)</b>	<b>-84,6%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	<b>10 909</b>	<b>1 107</b>	<b>1 746</b>	<b>(9 162)</b>	<b>-84,0%</b>

A Roll over application was submitted to Provincial and National Treasury in August 2020 for the unspent grant funds. All unspent grants relating to the 2019/2020 financial year were granted. The request to roll over unspent Financial Management Capacity Building Grant to the 2018/2019 financial year was declined and returned to Provincial Treasury at the end of November 2020.

# Expenditure on councillor allowances and employee benefits

## Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	2019/20	Budget Year 2020/21							
	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	10 174	10 786	10 786	848	7 573	8 090	(517)	-6%	10 786
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1 108	1 110	1 110	93	825	833	(8)	-1%	1 110
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>11 282</b>	<b>11 896</b>	<b>11 896</b>	<b>940</b>	<b>8 398</b>	<b>8 922</b>	<b>(525)</b>	<b>-6%</b>	<b>11 896</b>
<b><u>Senior Managers of the Municipality</u></b>									
Basic Salaries and Wages	11 569	12 506	12 486	999	9 028	9 364	(337)	-4%	12 486
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	136	260	260	-	-	-	-	-	260
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	187	187	187	15	138	140	(2)	-2%	187
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>11 891</b>	<b>12 952</b>	<b>12 932</b>	<b>1 014</b>	<b>9 165</b>	<b>9 504</b>	<b>(339)</b>	<b>-4%</b>	<b>12 932</b>
<b><u>Other Municipal Staff</u></b>									
Basic Salaries and Wages	235 581	259 838	257 583	21 393	188 618	190 596	(1 979)	-1%	257 583
Pension and UIF Contributions	39 697	48 588	50 375	3 565	31 832	32 356	(524)	-2%	50 375
Medical Aid Contributions	13 141	18 241	18 320	1 191	10 429	11 316	(887)	-8%	18 320
Overtime	39 287	32 190	36 390	3 024	28 245	27 964	280	1%	36 390
Performance Bonus	1 752	462	462	39	347	320	27	8%	462
Motor Vehicle Allowance	7 923	8 032	8 256	668	6 125	6 129	(4)	0%	8 256
Cellphone Allowance	1 942	2 378	2 456	164	1 478	1 701	(223)	-13%	2 456
Housing Allowances	2 507	2 870	2 994	229	2 059	2 072	(13)	-1%	2 994
Other benefits and allowances	28 529	34 737	36 169	1 128	28 259	28 518	(259)	-1%	36 169
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	277	15 035	15 035	1 253	11 276	11 276	0	0%	15 035
<b>Sub Total - Other Municipal Staff</b>	<b>370 636</b>	<b>422 373</b>	<b>428 040</b>	<b>32 654</b>	<b>308 668</b>	<b>312 249</b>	<b>(3 581)</b>	<b>-1%</b>	<b>428 040</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>393 810</b>	<b>447 221</b>	<b>452 869</b>	<b>34 608</b>	<b>326 230</b>	<b>330 675</b>	<b>(4 445)</b>	<b>-1%</b>	<b>452 869</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>382 527</b>	<b>435 325</b>	<b>440 972</b>	<b>33 668</b>	<b>317 833</b>	<b>321 753</b>	<b>(3 920)</b>	<b>-1%</b>	<b>440 972</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 - M09 March						
Description of financial indicator	Basis of calculation	2019/20	Budget Year 2020/21			
		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	0,6%	14,4%	14,4%	2,8%	4,7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	23,9%	30,6%	26,9%	24,7%	26,9%
<b>Safety of Capital</b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	17,5%	16,1%	15,9%	15,5%	15,9%
Gearing	Long Term Borrowing/ Funds & Reserves	13370,1%	12862,8%	12862,8%	13990,3%	12862,8%
<b>Liquidity</b>						
Current Ratio	Current assets/current liabilities	275,0%	241,1%	259,5%	382,9%	259,5%
Liquidity Ratio	Monetary Assets/Current Liabilities	221,7%	190,7%	207,7%	325,9%	207,7%
<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	11,4%	9,5%	9,6%	12,7%	9,5%
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))	99,6%	99,0%	99,0%	Annual Indicator	99,0%
<b>Funding of Provisions</b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b>Other Indicators</b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6,0%	6,7%	6,7%	Annual Indicator	6,7%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	25,9%	20,7%	20,7%	Annual Indicator	20,7%
Employee costs	Employee costs/Total Revenue - capital revenue	29,6%	34,7%	35,2%	31,3%	35,2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	14,6%	16,8%	0,0%	12,3%	16,8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	14,0%	15,4%	15,5%	2,4%	5,1%
<b>IDP regulation financial viability indicators</b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	1415,6%	12,4		Annual Indicator	12,4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15,5%	12,8%		Annual Indicator	12,8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	7,7	5,1		Annual Indicator	5,1

# Capital programme performance

## Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2019/20	Budget Year 2020/21							
	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	608	8 805	2 159	2 159	2 159	2 159	(0)	0,0%	1%
August	6 109	9 365	12 285	12 285	14 444	14 444	-	0,0%	5%
September	29 546	18 043	3 412	10 118	24 562	17 856	(6 706)	-37,6%	8%
October	13 218	17 918	17 918	13 275	37 837	35 774	(2 063)	-5,8%	12%
November	11 015	25 078	25 078	17 152	54 989	60 852	5 863	9,6%	18%
December	50 173	26 772	26 772	28 754	83 743	87 625	3 881	4,4%	28%
January	4 140	26 059	9 575	5 630	89 374	97 200	7 826	8,1%	29%
February	9 982	29 649	15 108	13 775	103 149	112 307	9 158	8,2%	34%
March	21 026	34 820	20 068	20 929	124 078	132 375	8 297	6,3%	41%
April	6 193	26 789	14 300	-	-	146 675	-	-	-
May	6 517	24 114	10 975	-	-	157 650	-	-	-
June	52 528	56 325	122 437	-	-	280 086	-	-	-
<b>Total Capital expenditure</b>	<b>211 056</b>	<b>303 738</b>	<b>280 086</b>	<b>124 078</b>					

## Top 10 Capital Projects

Nu	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	Overstrand	Overstrand	LCH SERVICES CONSTRUCTION C	45 956 000	39 295 603	35 582 189	Under Construction.	Transit Camp - 50% , Masakhane UIISP Phase 1 - 100%, Masakhane UIISP Phase 2 - 47%, Stanford IRDP - 100%, Beverly Hills - 100%, Masakhane IRDP - 25%	Not applicable.	Not applicable.
2	Overstrand	Overstrand	HERMANUS NEW WASTE MANAGEMENT FACILITY	17 963 569	18 063 569	9 698 893	Under construction .	Construction stage. Construction started in July 2020.	Wind damage to MRF structural steel and vibcrete walls.	New structural steel ordered by the contractor, pressure exerted on the contractor to speed up the process.
3	Overstrand	Overstrand	VEHICLES COMMUNITY SERVICES	13 429 959	12 969 089	6 229 988	Approved Tender TR57.	In the process of compliance and ordering of the vehicles.	None.	None.
4	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	12 033 060	11 462 362	1 554 129	Tender SC 2108/2020 was awarded on 15 December 2020.	Appeal process completed. Construction to commence soon.	The appeal evaluation process took 2 months to complete. Site handover meeting was held in March 2021.	None at this stage.
5	Masakhane	Ward 01	NEW 4ML RESERVOIR	9 881 744	9 881 744	6 853 690	Construction 95% complete	Construction 95% complete	Not applicable.	Not applicable.
6	Hermanus	Ward 04	UPGRADE HERMANUS WELL FIELDS	10 500 000	8 500 000	3 327 928	Deviation SCD 3175/2020: Construction was completed. 12 Months defects liability period started. Tender SC 2170 for Iron Removal Plant being evaluated.	12 Months Defects Liability Period, and tender evaluation, and planning for next stage.	None during March 2021	Not applicable.
7	Pringle Bay	Ward 10	NEW RESERVOIR FOR PRINGLE BAY	8 135 000	8 135 000	5 336 004	Tender SC 2018/2019 awarded and construction well in progress.	Construction stage.	Testing and approving of new pipelines proved to be challenging.	Pressure is exerted on the contractor to speed up completion of construction.
8	Kleinmond	Ward 09	KLEINMOND - SEWER NETWORK E	8 000 000	8 000 000	2 644 664	Construction of phase 1 in progress (SC 1915/2019), and tenders for next phase closed on 18 Dec 2020 (SC 2159/2020).	Construction and tender evaluation.	No new delays during March 2021.	Penalties are being charged to the contractor on SC 1915/2019.
9	Zwelihle	Multi-ward HM Area	ZWELIHLE SEWER	7 756 483	7 756 483	1 083 139	Tender SC 2107/2020 was awarded on 4 December 2020.	Construction stage.	None to date	Not applicable.
10	Hermanus	Ward 03	CBD REGENERATION PROGRAM	7 100 000	7 100 000	4 250 660	Construction 65%	Construction 65%	Not applicable.	Not applicable.
<b>Totals</b>				<b>140 755 815</b>	<b>131 163 850</b>	<b>76 561 284</b>				

Low costing housing services:  
Construction Contracts & Land

Note:

Due to change in accounting treatment of construction contracts relating to housing. The housing projects is consolidated for this template.

## Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	2019/20	Budget Year 2020/21							
	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 new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>76 763</b>	<b>117 549</b>	<b>113 622</b>	<b>7 049</b>	<b>49 163</b>	<b>51 749</b>	<b>2 585</b>	<b>5,0%</b>	<b>113 622</b>
Roads Infrastructure	5 638	19 795	22 386	1 725	7 263	7 978	714	9,0%	22 386
Roads	5 638	19 795	22 386	1 725	7 263	7 978	714	9,0%	22 386
Storm water Infrastructure	7 918	16 384	16 322	1 337	10 629	9 621	(1 008)	-10,5%	16 322
Storm water Conveyance	7 918	15 784	15 722	1 261	10 554	9 171	(1 383)	-15,1%	15 722
Electrical Infrastructure	13 557	12 768	10 768	-	347	3 996	3 649	91,3%	10 768
MV Substations	4 869	696	696	-	330	464	134	28,8%	696
MV Networks	8 688	12 072	10 072	-	17	3 532	3 515	99,5%	10 072
Water Supply Infrastructure	29 001	29 547	27 547	483	15 518	17 054	1 537	9,0%	27 547
Boreholes	4 356	10 500	8 500	130	3 328	3 542	214	6,0%	8 500
Reservoirs	14 717	18 017	18 017	353	12 190	13 513	1 323	9,8%	18 017
Water Treatment Works	-	-	-	-	-	-	-	-	-
Distribution	9 928	1 030	1 030	-	-	-	-	-	1 030
Sanitation Infrastructure	13 339	20 576	18 536	803	5 707	5 602	(105)	-1,9%	18 536
Pump Station	169	-	-	-	-	-	-	-	-
Reticulation	9 864	20 576	18 536	803	5 707	5 602	(105)	-1,9%	18 536
Waste Water Treatment Works	3 306	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	7 311	18 479	18 064	2 700	9 699	7 498	(2 201)	-29,4%	18 064
<b>Community Assets</b>	<b>4 531</b>	<b>12 793</b>	<b>9 837</b>	<b>311</b>	<b>2 557</b>	<b>3 235</b>	<b>678</b>	<b>21,0%</b>	<b>9 837</b>
Community Facilities	2 084	12 743	9 787	311	2 557	3 235	678	21,0%	9 787
Halls	-	26	26	-	22	17	(5)	-28,8%	26
Crèches	578	475	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	44	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	207	1 292	1 292	-	1 197	861	(335)	-38,9%	1 292
Parks	139	202	152	-	27	101	74	73,4%	152
Public Open Space	1 073	5 735	6 649	91	1 015	1 686	672	39,8%	6 649
Nature Reserves	-	2 100	-	-	-	-	-	-	-
Public Ablution Facilities	44	1 383	140	-	-	-	-	-	140
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	2 447	50	50	-	-	-	-	-	50
Outdoor Facilities	2 447	50	50	-	-	-	-	-	50
<b>Unimproved Property</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other assets	87 502	52 970	47 951	8 654	39 408	29 085	(10 323)	-35,5%	47 951
Depots	-	-	-	-	-	-	-	-	-
Housing	85 753	48 144	42 940	8 219	38 909	28 127	(10 783)	-38,3%	42 940
<b>Capital Spares</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<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>Unspecified</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computer Equipment	3 345	7 896	7 896	204	2 139	3 922	1 783	45,4%	7 896
<b>Computer Equipment</b>	<b>3 345</b>	<b>7 896</b>	<b>7 896</b>	<b>204</b>	<b>2 139</b>	<b>3 922</b>	<b>1 783</b>	<b>45,4%</b>	<b>7 896</b>
Furniture and Office Equipment	246	1 025	1 025	18	287	769	482	62,7%	1 025
<b>Furniture and Office Equipment</b>	<b>246</b>	<b>1 025</b>	<b>1 025</b>	<b>18</b>	<b>287</b>	<b>769</b>	<b>482</b>	<b>62,7%</b>	<b>1 025</b>
Machinery and Equipment	533	760	860	1	49	645	596	92,4%	860
<b>Machinery and Equipment</b>	<b>533</b>	<b>760</b>	<b>860</b>	<b>1</b>	<b>49</b>	<b>645</b>	<b>596</b>	<b>92,4%</b>	<b>860</b>
Transport Assets	15 884	22 440	20 732	2 170	9 854	10 889	1 035	9,5%	20 732
<b>Transport Assets</b>	<b>15 884</b>	<b>22 440</b>	<b>20 732</b>	<b>2 170</b>	<b>9 854</b>	<b>10 889</b>	<b>1 035</b>	<b>9,5%</b>	<b>20 732</b>
Land	-	-	-	-	-	-	-	-	-
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>188 804</b>	<b>215 433</b>	<b>201 924</b>	<b>18 408</b>	<b>103 458</b>	<b>100 293</b>	<b>(3 164)</b>	<b>-3,2%</b>	<b>201 924</b>

## Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March

Description	2019/20	Budget Year 2020/21							
	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>	3 606	25 621	25 050	33	5 759	6 557	798	12,2%	25 050
Roads Infrastructure	8	-	-	-	-	-	-	-	-
<i>Roads</i>	8	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1 000	1 000	-	52	667	615	92,2%	1 000
<i>MV Networks</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	887	20 560	19 989	-	2 632	3 294	663	20,1%	19 989
<i>Pump Stations</i>	-	1 800	1 800	-	855	1 200	345	28,7%	1 800
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	887	18 760	18 189	-	1 776	2 094	318	15,2%	18 189
Sanitation Infrastructure	2 711	4 061	4 061	33	3 076	2 596	(480)	-18,5%	4 061
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>	-	3 461	3 461	33	3 076	2 596	(480)	-18,5%	3 461
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
<b>Unimproved Property</b>	-	-	-	-	-	-	-	-	-
<b>Capital Spares</b>	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Unspecified</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 existin</b>	<b>3 606</b>	<b>25 621</b>	<b>25 050</b>	<b>33</b>	<b>5 759</b>	<b>6 557</b>	<b>798</b>	<b>12,2%</b>	<b>25 050</b>

## Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

Description	2019/20	Budget Year 2020/21							
	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>134 766</b>	<b>141 901</b>	<b>143 636</b>	<b>10 210</b>	<b>77 589</b>	<b>107 695</b>	<b>30 106</b>	<b>28,0%</b>	<b>143 636</b>
Roads Infrastructure	65 691	67 578	67 622	3 673	27 815	50 716	22 901	45,2%	67 622
Roads	61 812	63 837	63 881	3 606	27 110	47 911	20 801	43,4%	63 881
Road Structures	3 879	3 741	3 741	68	705	2 806	2 100	74,9%	3 741
Storm water Infrastructure	4 749	6 159	6 189	568	4 039	4 642	604	13,0%	6 189
Drainage Collection	2 558	2 811	2 811	219	1 970	2 108	138	6,6%	2 811
Storm water Conveyance	2 192	3 348	3 378	349	2 068	2 534	465	18,4%	3 378
Electrical Infrastructure	36 812	31 243	32 317	3 047	20 529	24 237	3 709	15,3%	32 317
MV Networks	33 018	28 758	29 582	2 618	19 341	22 186	2 845	12,8%	29 582
LV Networks	3 411	2 443	2 593	428	1 165	1 945	780	40,1%	2 593
Water Supply Infrastructure	16 161	19 710	19 710	1 894	13 940	14 782	842	5,7%	19 710
Sanitation Infrastructure	10 072	13 262	13 920	946	10 046	10 440	394	3,8%	13 920
Waste Water Treatment Works	9 134	13 262	13 920	946	10 046	10 440	394	3,8%	13 920
Solid Waste Infrastructure	1 168	3 691	3 651	74	1 181	2 717	1 536	56,5%	3 651
Landfill Sites	36	82	62	0	33	46	13	27,7%	62
Waste Transfer Stations	11	1 450	1 450	4	224	1 088	864	79,4%	1 450
Waste Processing Facilities	152	836	816	9	216	612	396	64,7%	816
Waste Drop-off Points	929	1 065	1 065	61	704	799	94	11,8%	1 065
Waste Separation Facilities	39	258	258	-	3	172	169	98,0%	258
Coastal Infrastructure	113	216	186	8	40	140	99	71,1%	186
Promenades	113	216	186	8	40	140	99	71,1%	186
Information and Communication Infrastructure	-	42	42	-	-	21	21	100,0%	42
Data Centres	-	42	42	-	-	21	21	100,0%	42
<b>Community Assets</b>	<b>33 597</b>	<b>44 758</b>	<b>48 340</b>	<b>3 715</b>	<b>31 461</b>	<b>36 241</b>	<b>4 780</b>	<b>13,2%</b>	<b>48 340</b>
Community Facilities	29 422	37 242	40 524	3 141	27 195	30 379	3 183	10,5%	40 524
Halls	3 502	4 885	4 885	344	3 553	3 664	111	3,0%	4 885
Fire/Ambulance Stations	344	385	531	80	238	398	161	40,3%	531
Testing Stations	-	124	124	-	31	83	52	62,8%	124
Libraries	93	191	191	13	58	143	85	59,6%	191
Cemeteries/Crematoria	693	1 047	947	80	703	710	8	1,1%	947
Police	209	518	958	25	103	718	615	85,6%	958
Parks	20 368	27 196	27 946	2 063	19 071	20 959	1 888	9,0%	27 946
Public Open Space	4 213	2 647	4 694	522	3 351	3 520	169	4,8%	4 694
Sport and Recreation Facilities	4 176	7 516	7 817	575	4 266	5 862	1 597	27,2%	7 817
Outdoor Facilities	4 176	7 516	7 817	575	4 266	5 862	1 597	27,2%	7 817
<b>Unimproved Property</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other assets	1 582	3 410	3 302	215	1 022	2 453	1 432	58,4%	3 302
Municipal Offices	1 539	3 206	2 882	213	994	2 161	1 168	54,0%	2 882
Workshops	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Intangible Assets	6 009	5 925	5 925	13	3 501	4 444	943	21,2%	5 925
Computer Equipment	766	2 186	2 186	96	1 235	1 639	404	24,6%	2 186
<b>Computer Equipment</b>	<b>766</b>	<b>2 186</b>	<b>2 186</b>	<b>96</b>	<b>1 235</b>	<b>1 639</b>	<b>404</b>	<b>24,6%</b>	<b>2 186</b>
<b>Furniture and Office Equipment</b>	<b>242</b>	<b>2 811</b>	<b>2 803</b>	<b>229</b>	<b>701</b>	<b>2 102</b>	<b>1 401</b>	<b>66,7%</b>	<b>2 803</b>
<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>11 555</b>	<b>9 914</b>	<b>9 914</b>	<b>248</b>	<b>9 494</b>	<b>7 436</b>	<b>(2 058)</b>	<b>-27,7%</b>	<b>9 914</b>
<b>Total Repairs and Maintenance Expenditure</b>	<b>188 517</b>	<b>210 905</b>	<b>216 106</b>	<b>14 725</b>	<b>125 003</b>	<b>162 011</b>	<b>37 008</b>	<b>22,8%</b>	<b>216 106</b>

## Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>106 974</b>	<b>117 641</b>	<b>117 641</b>	<b>9 803</b>	<b>88 231</b>	<b>88 231</b>	(1)	0,0%	<b>117 641</b>
Roads Infrastructure	33 574	33 352	33 352	2 779	25 014	25 014	(0)	0,0%	33 352
<i>Roads</i>	33 574	33 352	33 352	2 779	25 014	25 014	(0)	0,0%	33 352
Storm water Infrastructure	6 342	6 899	6 899	575	5 174	5 174	(0)	0,0%	6 899
<i>Drainage Collection</i>	6 342	6 899	6 899	575	5 174	5 174	(0)	0,0%	6 899
Electrical Infrastructure	26 300	26 537	26 537	2 211	19 902	19 902	(0)	0,0%	26 537
<i>LV Networks</i>	25 917	26 537	26 537	2 211	19 902	19 902	(0)	0,0%	26 537
<i>Capital Spares</i>	383	-	-	-	-	-	-		-
Water Supply Infrastructure	27 731	28 591	28 591	2 383	21 444	21 443	(1)	0,0%	28 591
<i>Water Treatment Works</i>	-	-	-	-	-	-	-		-
<i>Distribution</i>	27 731	28 591	28 591	2 383	21 444	21 443	(1)	0,0%	28 591
Sanitation Infrastructure	9 843	19 694	19 694	1 641	14 771	14 770	(0)	0,0%	19 694
<i>Reticulation</i>	-	-	-	-	-	-	-		-
<i>Waste Water Treatment Works</i>	9 784	19 694	19 694	1 641	14 771	14 770	(0)	0,0%	19 694
Solid Waste Infrastructure	3 184	2 569	2 569	214	1 926	1 927	0	0,0%	2 569
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-		-
<b>Community Assets</b>	<b>-</b>	<b>15 899</b>	<b>15 899</b>	<b>1 325</b>	<b>11 924</b>	<b>11 924</b>	<b>(0)</b>	<b>0,0%</b>	<b>15 899</b>
Community Facilities	-	15 899	15 899	1 325	11 924	11 924	(0)	0,0%	15 899
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-		-
							-		
<b>Unimproved Property</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<i>Other assets</i>	13 452	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Intangible Assets	447	570	570	47	427	427	(0)	0,0%	570
<i>Effluent Licenses</i>	-	-	-	-	-	-	-		-
<b>Unspecified</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Computer Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Furniture and Office Equipment</b>	<b>8 921</b>	<b>1 771</b>	<b>1 771</b>	<b>148</b>	<b>1 328</b>	<b>1 328</b>	<b>(0)</b>	<b>0,0%</b>	<b>1 771</b>
<b>Machinery and Equipment</b>	<b>843</b>	<b>663</b>	<b>663</b>	<b>55</b>	<b>484</b>	<b>497</b>	<b>13</b>	<b>2,7%</b>	<b>663</b>
<b>Transport Assets</b>	<b>3 903</b>	<b>5 333</b>	<b>5 333</b>	<b>444</b>	<b>4 000</b>	<b>3 987</b>	<b>(12)</b>	<b>-0,3%</b>	<b>5 333</b>
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Depreciation</b>	<b>134 541</b>	<b>141 877</b>	<b>141 877</b>	<b>11 823</b>	<b>106 395</b>	<b>106 395</b>	<b>(0)</b>	<b>0,0%</b>	<b>141 877</b>

## Supporting Table SC13e

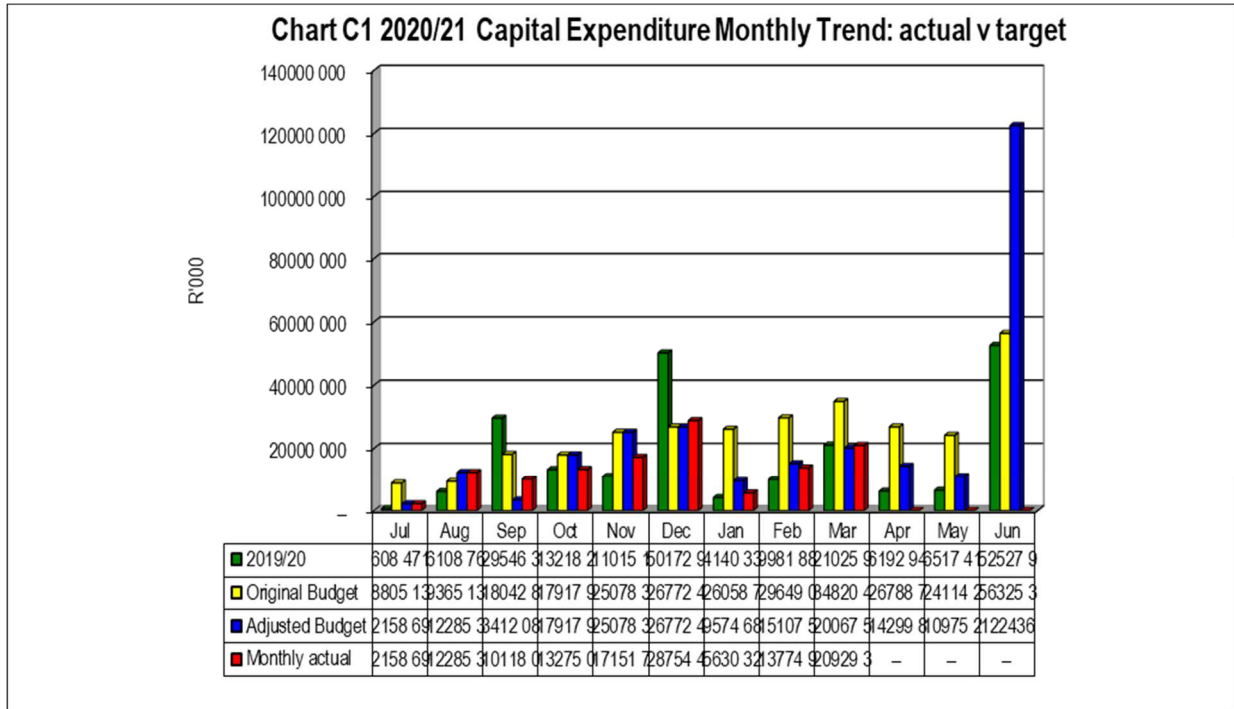
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

Description	2019/20	Budget Year 2020/21							
	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 upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	11 051	50 206	44 727	2 366	9 105	19 451	10 346	53,2%	44 727
Roads Infrastructure	-	200	200	-	5	133	128	96,2%	200
<i>Roads</i>	-	200	200	-	5	133	128	96,2%	200
Storm water Infrastructure	1 285	13 057	13 057	954	3 514	4 293	779	18,1%	13 057
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	7 871	7 350	7 350	-	-	4 900	4 900	100,0%	7 350
<i>MV Networks</i>	7 871	7 350	7 350	-	-	4 900	4 900	100,0%	7 350
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	1 863	2 500	2 500	-	578	1 167	589	50,4%	2 500
<i>Distribution</i>	1 863	2 500	2 500	-	578	1 167	589	50,4%	2 500
Sanitation Infrastructure	32	23 138	17 659	1 393	3 916	6 940	3 024	43,6%	17 659
<i>Pump Station</i>	-	8 520	6 951	256	1 645	1 713	68	4,0%	6 951
<i>Reticulation</i>	32	9 218	9 218	937	2 011	4 109	2 098	51,1%	9 218
<i>Waste Water Treatment Works</i>	-	5 400	1 490	201	260	1 118	858	76,7%	1 490
Solid Waste Infrastructure	-	3 960	3 960	19	1 092	2 018	926	45,9%	3 960
<i>Landfill Sites</i>	-	2 500	2 500	19	235	1 045	810	77,5%	2 500
<i>Waste Transfer Stations</i>	-	1 460	1 460	-	858	973	116	11,9%	1 460
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	7 534	12 479	8 386	123	5 756	6 073	317	5,2%	8 386
Community Facilities	-	976	906	104	766	615	(151)	-24,6%	906
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	7 534	11 503	7 480	19	4 990	5 458	468	8,6%	7 480
<i>Outdoor Facilities</i>	7 534	11 503	7 480	19	4 990	5 458	468	8,6%	7 480
							-		
<b>Unimproved Property</b>	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Unspecified</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading</b>	18 646	62 684	53 112	2 488	14 862	25 524	10 663	41,8%	53 112

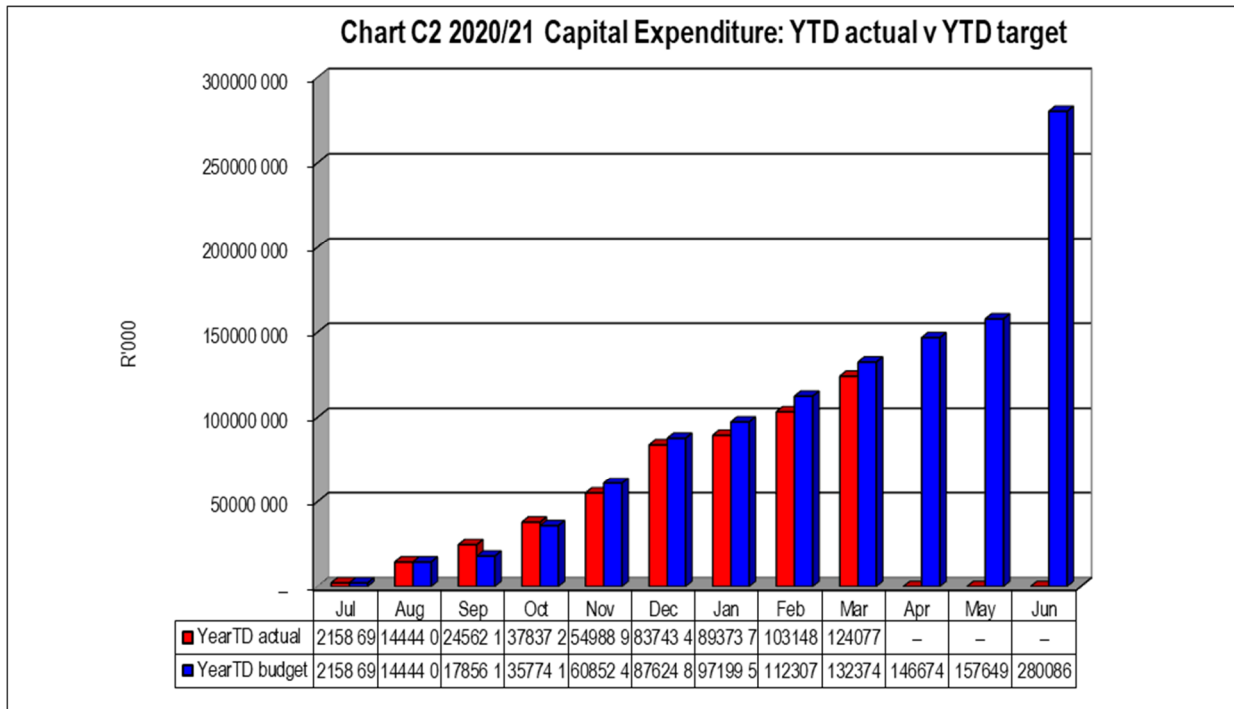
# Other supporting documentation

## Section 71 charts

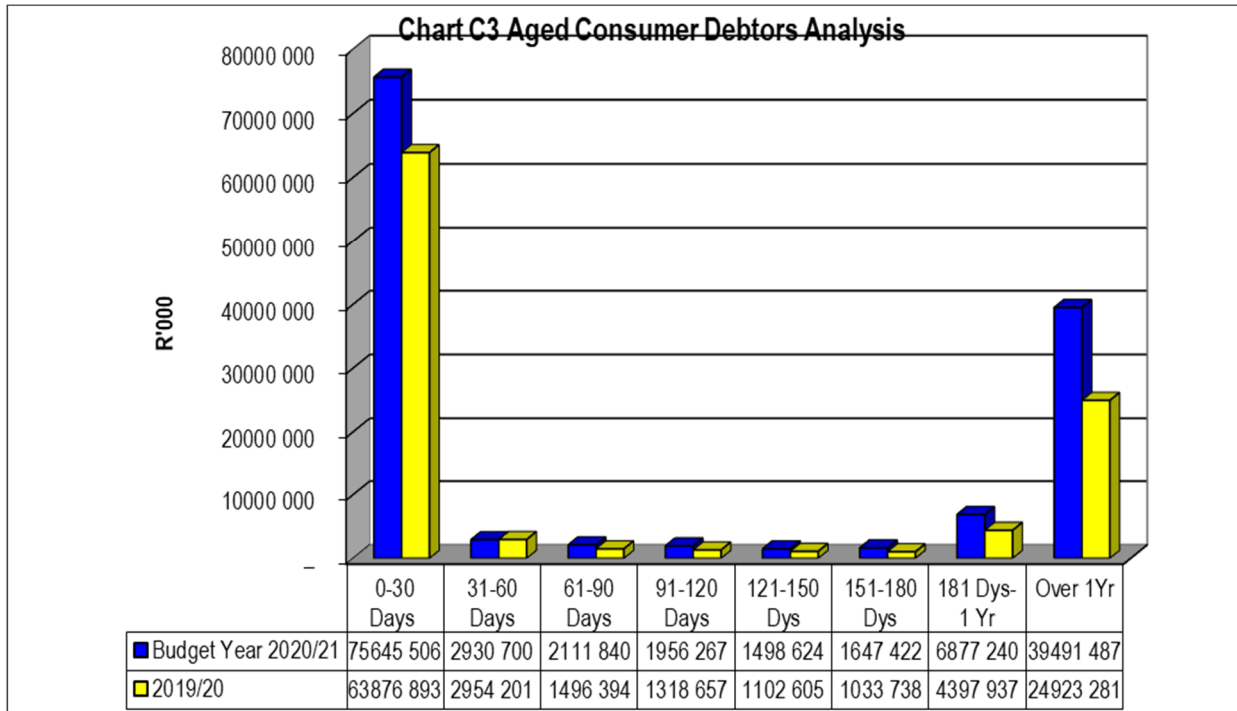
### Capital expenditure monthly trend - actual vs target



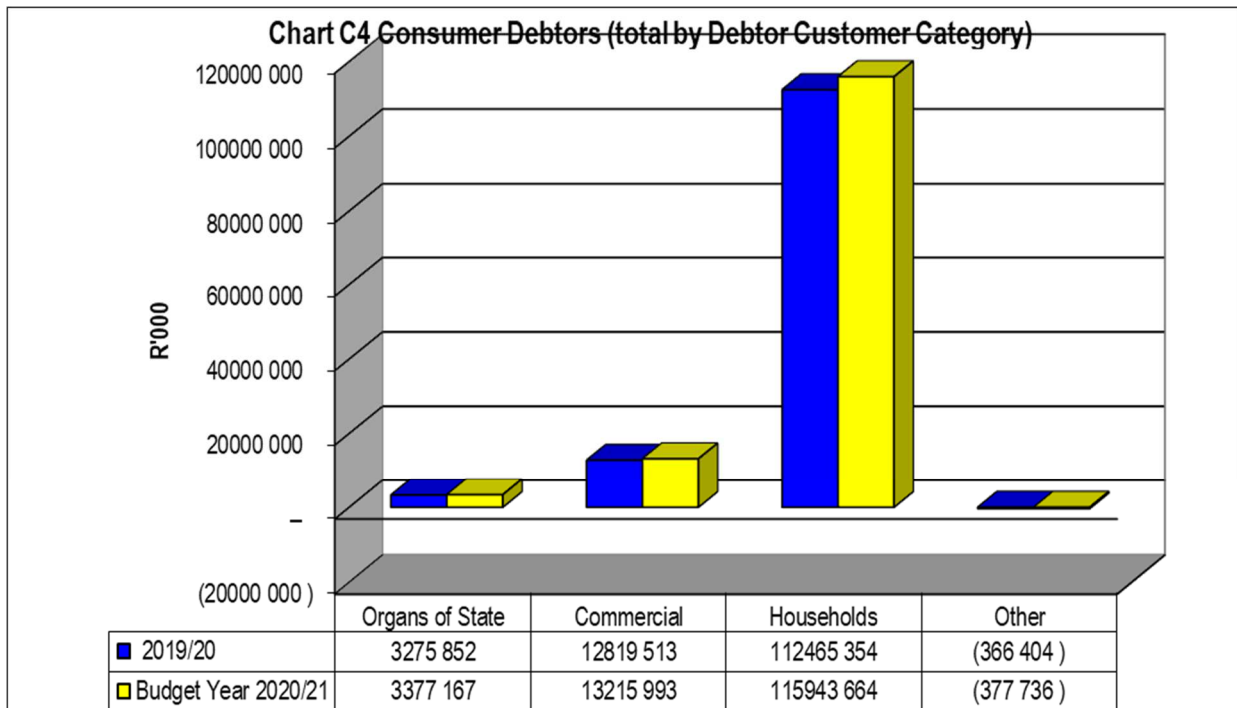
### Capital expenditure – YTD actual vs YTD trend



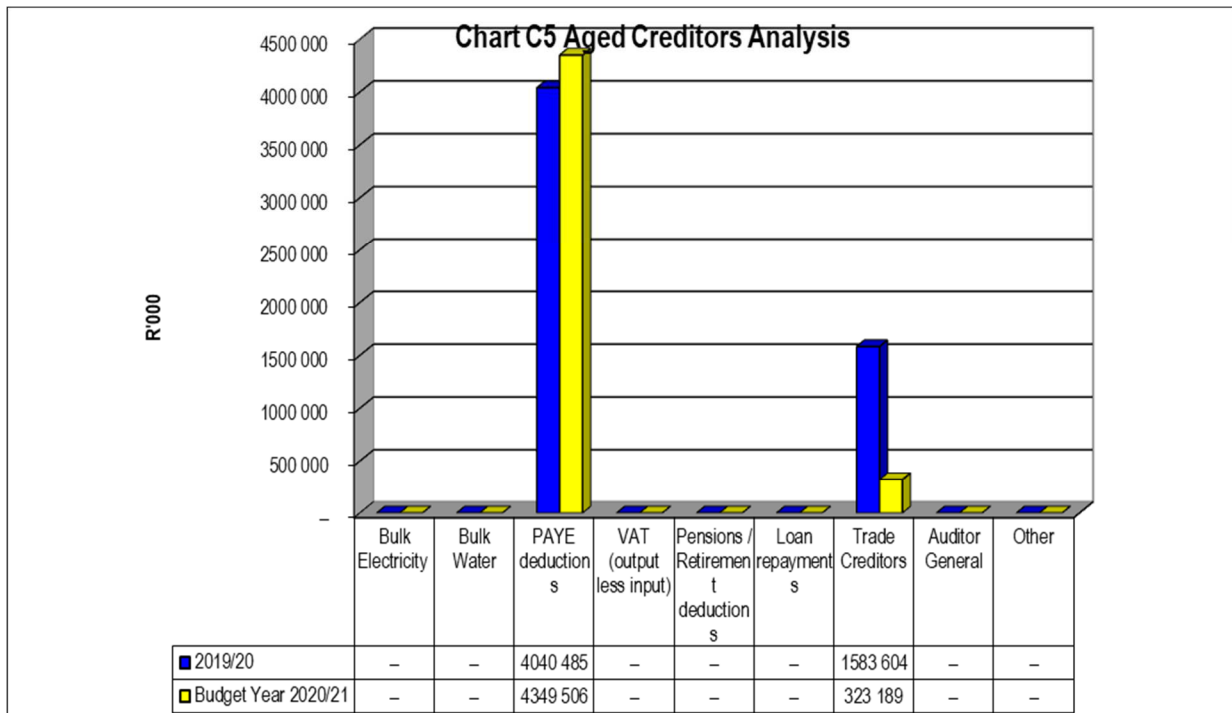
## Debtors Age Analysis



## Debtors by Type



## Creditor Payments



**Municipal manager's quality certification**

**I, DGI O'Neill, the Municipal Manager of Overstrand Municipality, hereby certify that the –**

- Monthly Budget Statement**

**for the month of March 2021 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.**

**Print name: DGI O'Neill**

**Municipal Manager of Overstrand Municipality (WC032)**

**Signature:**  \_\_\_\_\_

**Date:** 15 April 2021  
\_\_\_\_\_