

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

September 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. Now referred to as mSCOA Vote/Sub-Vote

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. 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 December 2020/January 2021 holiday season. As of now we are past the 3rd wave peak of Covid-19 and lockdown has been downgraded to Adjusted Level 1.

A larger increase in outstanding debt was observed in May 2020 to June 2020 and the 12-month rolling average payment rate had dropped to 96,95% by the end of June 2020. The collection rate gained traction during the 2020/2021 financial year and at the end of September 2021 this stood at 98,72%. The financial impact of COVID-19 is still being closely monitored.

Revenue by Source

The Year-to-Date actual revenue is 0.28% below the YTD budget projections at the end of September 2021.

Borrowings

The balance of borrowings amounts to R476.6m at the end of September 2021.

Operating expenditure by vote & type

Current expenditure is 2.11% below YTD budget projections as at September 2021.

Capital expenditure

YTD Capital expenditure amounts to R9.5m or 3.52% of the adjusted budget of R270.3m. The current capital commitments of orders in progress amounts to R55.3m or 20.44% of the adjusted capital budget of R270.3m.

Allocations received (National & Provincial Grants)

Grants totaling R0.6m was received during September 2021.

Spending on Grants

Spending on grants amounts to R7.7m for September 2021 which includes FMG, EPWP, MIG, Resource funding for the establishment & support of K9 Unit, FMCBG, Provincial Library Grant, MSDCBG & 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 - M03 September

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Total	-0.28%		
Expenditure By Type			
Total	-2.11%		
Capital Expenditure			
Total	-68.85%	Capital Commitments = R55.3m (20.44%)	
Financial Position			
In order			
Cash Flow			
In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1 472 346	362 436	24.6%
Expenditure	1 495 096	297 331	19.9%
Surplus / (Deficit)	(22 750)	65 104	
Capital	270 324	9 512	3.5%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1 409 953	360 798	25.6%
Expenditure	1 495 096	297 331	19.9%
Surplus / (Deficit)	(85 143)	63 466	
Capital	270 324	9 512	3.5%

Performance in relation to SDBIP targets

A comprehensive report regarding the SDBIP performance is tabled quarterly in Council.

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 - M03 September

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	275 637	275 637	22 561	71 200	70 976	224	0%	275 637
Service charges	-	793 858	793 858	72 690	202 513	201 948	566	0%	793 858
Investment revenue	-	27 456	27 456	1 900	4 074	4 074	-		27 456
Transfers and subsidies	-	139 692	139 782	1 370	55 071	55 071	-		139 782
Other own revenue	-	180 196	173 220	10 766	27 940	29 744	(1 805)	-6%	173 220
Total Revenue (excluding capital transfers and contributions)	-	1 416 839	1 409 953	109 288	360 798	361 813	(1 015)	-0%	1 409 953
Employee costs	-	463 804	464 394	36 616	98 345	99 435	(1 090)	-1%	464 394
Remuneration of Councillors	-	12 401	12 401	940	2 821	3 100	(279)	-9%	12 401
Depreciation & asset impairment	-	145 663	145 663	12 139	36 416	36 416	-		145 663
Finance charges	-	51 804	51 804	1 495	2 012	2 012	-		51 804
Materials and bulk purchases	-	398 552	398 549	44 579	90 949	92 027	(1 078)	-1%	398 549
Transfers and subsidies	-	12 324	12 324	911	2 206	2 311	(105)	-5%	12 324
Other expenditure	-	410 460	409 962	28 546	64 583	68 432	(3 849)	-6%	409 962
Total Expenditure	-	1 495 006	1 495 096	125 227	297 331	303 732	(6 401)	-2%	1 495 096
Surplus/(Deficit)	-	(78 168)	(85 143)	(15 938)	63 466	58 081	5 385	9%	(85 143)
Transfers and subsidies - capital (monetary a	-	46 354	46 354	698	698	698	-		46 354
Contributions & Contributed assets	-	14 243	16 039	830	940	940	-		16 039
Surplus/(Deficit) after capital transfers & contributions	-	(17 571)	(22 750)	(14 410)	65 104	59 719	5 385	9%	(22 750)
Surplus/ (Deficit) for the year	-	(17 571)	(22 750)	(14 410)	65 104	59 719	5 385	9%	(22 750)
Capital expenditure & funds sources									
Capital expenditure	-	274 775	270 324	5 508	9 512	30 541	(21 029)	-69%	270 324
Capital transfers recognised	-	111 555	106 376	1 984	4 878	10 444	(5 565)	-53%	106 376
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	94 066	94 795	2 918	3 493	9 809	(6 316)	-64%	94 795
Internally generated funds	-	69 154	69 154	606	1 141	10 288	(9 147)	-89%	69 154
Total sources of capital funds	-	274 775	270 324	5 508	9 512	30 541	(21 029)	-69%	270 324
Financial position									
Total current assets	-	583 272	582 543		786 336				583 272
Total non current assets	-	4 096 878	4 092 428		3 896 277				4 096 878
Total current liabilities	-	341 312	341 312		236 848				341 312
Total non current liabilities	-	657 833	657 833		682 319				657 833
Community wealth/Equity	-	3 681 004	3 675 825		3 763 447				3 681 004
Cash flows									
Net cash from (used) operating	-	215 101	209 922	(19 728)	43 000	42 272	(728)	-2%	215 101
Net cash from (used) investing	-	(279 755)	(275 304)	(5 923)	(10 757)	(10 757)	-		(279 755)
Net cash from (used) financing	-	(2 646)	(2 646)	(3 978)	(7 174)	(7 174)	-		(2 646)
Cash/cash equivalents at the month/year end	-	450 829	450 100	-	637 791	542 469	(95 322)	-18%	545 423
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	84 262	2 434	1 779	1 805	1 387	1 330	7 315	43 788	144 099
Creditors Age Analysis									
Total Creditors	5 278	-	-	-	-	-	-	-	5 278

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
Governance and administration	-	357 072	357 072	25 403	91 867	93 204	(1 337)	-1%	357 072
Executive and council	-	31 359	31 359	42	12 961	12 962	(1)	0%	31 359
Finance and administration	-	325 712	325 712	25 361	78 906	80 243	(1 336)	-2%	325 712
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	164 655	157 769	9 848	24 316	24 392	(75)	0%	157 769
Community and social services	-	7 145	7 145	758	2 114	1 796	318	18%	7 145
Sport and recreation	-	10 133	10 133	966	2 615	2 518	98	4%	10 133
Public safety	-	39 531	39 621	3 115	8 342	8 834	(491)	-6%	39 621
Housing	-	107 845	100 870	5 008	11 245	11 245	-	-	100 870
Economic and environmental services	-	16 227	16 227	1 379	3 441	3 871	(429)	-11%	16 227
Planning and development	-	9 362	9 362	1 271	2 957	2 999	(43)	-1%	9 362
Road transport	-	6 828	6 828	108	449	862	(413)	-48%	6 828
Environmental protection	-	37	37	-	36	9	27	289%	37
Trading services	-	939 483	941 279	74 187	242 811	241 985	826	0%	941 279
Energy sources	-	570 263	570 263	48 253	148 089	146 367	1 722	1%	570 263
Water management	-	157 061	157 061	11 299	37 595	37 956	(362)	-1%	157 061
Waste water management	-	116 972	116 972	7 593	29 291	29 729	(438)	-1%	116 972
Waste management	-	95 187	96 983	7 042	27 836	27 932	(96)	0%	96 983
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	-	1 477 435	1 472 346	110 817	362 436	363 451	(1 015)	0%	1 472 346
Expenditure - Functional									
Governance and administration	-	284 904	287 979	21 036	62 893	64 194	(1 302)	-2%	287 979
Executive and council	-	66 557	66 344	4 367	17 042	17 180	(138)	-1%	66 344
Finance and administration	-	214 255	217 544	16 444	45 193	46 213	(1 019)	-2%	217 544
Internal audit	-	4 091	4 091	225	657	801	(144)	-18%	4 091
Community and public safety	-	257 893	258 196	17 644	41 877	43 573	(1 697)	-4%	258 196
Community and social services	-	19 164	19 277	1 303	3 393	3 625	(232)	-6%	19 277
Sport and recreation	-	59 600	59 700	3 365	8 464	9 229	(764)	-8%	59 700
Public safety	-	115 407	115 497	8 173	21 343	22 043	(700)	-3%	115 497
Housing	-	63 723	63 723	4 803	8 677	8 677	-	-	63 723
Economic and environmental services	-	187 466	187 466	15 122	35 172	36 197	(1 026)	-3%	187 466
Planning and development	-	51 373	51 373	3 490	9 297	10 077	(780)	-8%	51 373
Road transport	-	116 270	116 270	8 861	22 038	22 155	(117)	-1%	116 270
Environmental protection	-	19 823	19 823	2 771	3 837	3 966	(129)	-3%	19 823
Trading services	-	761 149	757 861	71 138	156 780	159 123	(2 343)	-1%	757 861
Energy sources	-	442 180	442 180	48 092	101 395	102 463	(1 068)	-1%	442 180
Water management	-	129 815	129 815	9 612	22 457	22 652	(195)	-1%	129 815
Waste water management	-	102 665	99 377	7 499	18 499	19 183	(684)	-4%	99 377
Waste management	-	86 489	86 489	5 935	14 429	14 825	(396)	-3%	86 489
Other	-	3 595	3 595	287	610	644	(34)	-5%	3 595
Total Expenditure - Functional	-	1 495 006	1 495 096	125 227	297 331	303 732	(6 401)	-2%	1 495 096
Surplus/ (Deficit) for the year	-	(17 571)	(22 750)	(14 410)	65 104	59 719	5 385	9%	(22 750)

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) - M03
September

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Council & Mayor's Office	-	31 285	31 285	26	12 944	12 944	-		31 285
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	-	869	869	25	242	217	25	11.6%	869
Vote 4 - Finance	-	318 650	318 650	25 277	78 499	79 053	(555)	-0.7%	318 650
Vote 5 - Infrastructure & Planning	-	691 845	684 869	54 474	162 407	161 110	1 297	0.8%	684 869
Vote 6 - Protection Services	-	39 531	39 621	3 115	8 342	8 952	(609)	-6.8%	39 621
Vote 7 - Economic and Social Development & Tourism	-	2 838	2 838	176	207	315	(108)	-34.4%	2 838
Vote 8 - Community Services	-	392 418	394 214	27 722	99 795	100 860	(1 065)	-1.1%	394 214
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Revenue by Vote	-	1 477 435	1 472 346	110 817	362 436	363 451	(1 015)	-0.3%	1 472 346
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	-	37 047	37 047	2 278	10 968	11 117	(149)	-1.3%	37 047
Vote 2 - Municipal Manager & Internal Audit	-	8 040	8 040	472	1 377	1 483	(105)	-7.1%	8 040
Vote 3 - Management Services	-	60 741	60 741	6 338	13 328	13 685	(357)	-2.6%	60 741
Vote 4 - Finance	-	95 684	95 684	5 733	19 971	20 461	(489)	-2.4%	95 684
Vote 5 - Infrastructure & Planning	-	672 313	672 313	67 415	140 860	142 917	(2 058)	-1.4%	672 313
Vote 6 - Protection Services	-	115 502	115 592	8 577	22 176	22 770	(594)	-2.6%	115 592
Vote 7 - Economic and Social Development & Tourism	-	17 311	17 311	1 002	2 241	2 780	(539)	-19.4%	17 311
Vote 8 - Community Services	-	488 368	488 368	33 412	86 410	88 521	(2 110)	-2.4%	488 368
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Expenditure by Vote	-	1 495 006	1 495 096	125 227	297 331	303 732	(6 401)	-2.1%	1 495 096
Surplus/ (Deficit) for the year	-	(17 571)	(22 750)	(14 410)	65 104	59 719	5 385	9.0%	(22 750)

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) - M03 September

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		275 637	275 637	22 561	71 200	70 976	224	0%	275 637
Service charges - electricity revenue		499 317	499 317	48 142	131 572	130 238	1 333	1%	499 317
Service charges - water revenue		132 168	132 168	10 587	30 529	31 170	(641)	-2%	132 168
Service charges - sanitation revenue		87 631	87 631	7 592	21 319	21 543	(223)	-1%	87 631
Service charges - refuse revenue		74 741	74 741	6 370	19 094	18 997	97	1%	74 741
Rental of facilities and equipment		3 440	3 440	399	1 173	1 089	84	8%	3 440
Interest earned - external investments		27 456	27 456	1 900	4 074	4 074	-	-	27 456
Interest earned - outstanding debtors		4 681	4 681	13	1 122	1 170	(48)	-4%	4 681
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		28 223	28 223	1 738	5 164	5 645	(481)	-9%	28 223
Licences and permits		2 039	2 039	190	622	578	45	8%	2 039
Agency services		6 680	6 680	890	2 022	1 893	129	7%	6 680
Transfers and subsidies		139 692	139 782	1 370	55 071	55 071	-	-	139 782
Other revenue		126 909	119 934	7 505	17 456	18 990	(1 534)	-8%	119 934
Gains on disposal of PPE		8 225	8 225	32	380	380	-	-	8 225
Total Revenue (excluding capital transfers and contributions)	-	1 416 839	1 409 953	109 288	360 798	361 813	(1 015)	0%	1 409 953
Expenditure By Type									
Employee related costs		463 804	464 394	36 616	98 345	99 435	(1 090)	-1%	464 394
Remuneration of councillors		12 401	12 401	940	2 821	3 100	(279)	-9%	12 401
Debt impairment		21 500	21 500	1 917	5 375	5 375	-	-	21 500
Depreciation & asset impairment		145 663	145 663	12 139	36 416	36 416	-	-	145 663
Finance charges		51 804	51 804	1 495	2 012	2 012	-	-	51 804
Bulk purchases		353 707	353 707	42 499	86 849	87 542	(694)	-1%	353 707
Other materials		44 845	44 842	2 081	4 100	4 484	(384)	-9%	44 842
Contracted services		247 340	247 944	16 249	29 579	32 026	(2 447)	-8%	247 944
Transfers and subsidies		12 324	12 324	911	2 206	2 311	(105)	-5%	12 324
Other expenditure		141 620	140 518	10 381	29 630	31 031	(1 402)	-5%	140 518
Loss on disposal of PPE		-	-	-	-	-	-	-	-
Total Expenditure	-	1 495 006	1 495 096	125 227	297 331	303 732	(6 401)	-2%	1 495 096
Surplus/(Deficit)	-	(78 168)	(85 143)	(15 938)	63 466	58 081	5 385	0	(85 143)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		46 354	46 354	698	698	698	-	-	46 354
Transfers and subsidies - capital (monetary allocations) (National / Pr		14 243	16 039	830	940	940	-	-	16 039
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(17 571)	(22 750)	(14 410)	65 104	59 719			(22 750)
Taxation		-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(17 571)	(22 750)	(14 410)	65 104	59 719			(22 750)
Attributable to minorities		-	-	-	-	-			-
Share of surplus/ (deficit) of associate		-	-	-	-	-			-
Surplus/ (Deficit) for the year	-	(17 571)	(22 750)	(14 410)	65 104	59 719			(22 750)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.28% below the YTD budget projections.

Current expenditure is 2.11% below YTD budget projections for September 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) - M03 September

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Council & Mayor's Office	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	3 715	3 715	248	248	929	(680)	-73%	3 715
Vote 4 - Finance	-	60	60	27	27	15	12	77%	60
Vote 5 - Infrastructure & Planning	-	181 114	174 868	3 478	6 947	15 133	(8 186)	-54%	174 868
Vote 6 - Protection Services	-	354	354	16	16	88	(72)	-82%	354
Vote 7 - Economic and Social Development & Tourism	-	45	45	-	-	-	-	-	45
Vote 8 - Community Services	-	4 297	4 297	-	-	-	-	-	4 297
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	189 585	183 339	3 768	7 238	16 165	(8 927)	-55%	183 339
Single Year expenditure appropriation									
Vote 1 - Council & Mayor's Office	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	-	-	-	-	-	-	-	-
Vote 4 - Finance	-	-	-	-	-	-	-	-	-
Vote 5 - Infrastructure & Planning	-	50 206	52 002	1 671	2 128	11 207	(9 079)	-81%	52 002
Vote 6 - Protection Services	-	7 535	7 535	68	68	991	(922)	-93%	7 535
Vote 7 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 8 - Community Services	-	27 449	27 449	-	77	2 178	(2 101)	-96%	27 449
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	85 189	86 986	1 739	2 274	14 376	(12 102)	-84%	86 986
Total Capital Expenditure	-	274 775	270 324	5 508	9 512	30 541	(21 029)	-69%	270 324
Capital Expenditure - Functional Classification									
Governance and administration									
Executive and council	-	5	5	-	-	-	-	-	5
Finance and administration	-	3 770	3 770	275	275	943	(668)	-71%	3 770
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety									
Community and social services	-	9 991	9 991	-	-	-	-	-	9 991
Sport and recreation	-	7 752	7 752	-	-	-	-	-	7 752
Public safety	-	7 897	7 897	84	84	1 316	(1 232)	-94%	7 897
Housing	-	54 359	47 384	618	3 513	7 897	(4 384)	-56%	47 384
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services									
Planning and development	-	7 987	7 987	174	352	1 331	(979)	-74%	7 987
Road transport	-	11 524	11 524	-	-	-	-	-	11 524
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services									
Energy sources	-	68 211	68 211	-	77	5 822	(5 744)	-99%	68 211
Water management	-	51 982	51 982	2 918	2 918	3 996	(1 078)	-27%	51 982
Waste water management	-	47 481	48 210	698	1 474	7 833	(6 359)	-81%	48 210
Waste management	-	3 815	5 611	741	819	1 403	(583)	-42%	5 611
Other									
	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	-	274 775	270 324	5 508	9 512	30 541	(21 029)	-69%	270 324

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	2020/21	Budget Year 2021/22			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash		50 829	50 100	127 551	50 829
Call investment deposits		400 000	400 000	510 241	400 000
Consumer debtors		84 475	84 475	98 312	84 475
Other debtors		38 027	38 027	38 977	38 027
Current portion of long-term receivables		-	-	-	-
Inventory		9 940	9 940	11 256	9 940
Total current assets	-	583 272	582 543	786 336	583 272
Non current assets					
Long-term receivables		-	-	-	-
Investments		62 165	62 165	55 904	62 165
Investment property		127 346	127 346	127 538	127 346
Investments in Associate		-	-	-	-
Property, plant and equipment		3 772 076	3 767 626	3 572 915	3 772 076
Biological assets		-	-	-	-
Intangible assets		4 363	4 363	8 993	4 363
Other non-current assets		130 928	130 928	130 928	130 928
Total non current assets	-	4 096 878	4 092 428	3 896 277	4 096 878
TOTAL ASSETS	-	4 680 150	4 674 970	4 682 614	4 680 150
LIABILITIES					
Current liabilities					
Bank overdraft		-	-	-	-
Borrowing		50 263	50 263	50 263	50 263
Consumer deposits		64 074	64 074	65 618	64 074
Trade and other payables		180 596	180 596	74 588	180 596
Provisions		46 378	46 378	46 378	46 378
Total current liabilities	-	341 312	341 312	236 848	341 312
Non current liabilities					
Borrowing		430 795	430 795	426 301	430 795
Provisions		227 039	227 039	256 017	227 039
Total non current liabilities	-	657 833	657 833	682 319	657 833
TOTAL LIABILITIES	-	999 146	999 146	919 166	999 146
NET ASSETS	-	3 681 004	3 675 825	3 763 447	3 681 004
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		3 677 777	3 672 597	3 760 220	3 677 777
Reserves		3 228	3 228	3 227	3 228
TOTAL COMMUNITY WEALTH/EQUITY	-	3 681 004	3 675 825	3 763 447	3 681 004

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 - M03 September

Description	2020/21	Budget 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates		279 664	279 664	14 685	53 961	53 602	359	1%	279 664
Service charges		792 663	792 663	68 766	222 197	222 276	(79)	0%	792 663
Other revenue		159 489	154 310	10 205	26 479	26 490	(11)	0%	159 489
Government - operating		139 692	139 782	1 370	55 071	55 071	-		139 692
Government - capital		46 354	46 354	1 528	1 638	1 638	-		46 354
Interest		27 456	27 456	1 914	5 196	5 196	-		27 456
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1 166 090)	(1 166 180)	(115 790)	(317 325)	(317 784)	(459)	0%	(1 166 090)
Finance charges		(51 804)	(51 804)	(1 495)	(2 012)	(2 012)	-		(51 804)
Transfers and Grants		(12 324)	(12 324)	(911)	(2 206)	(2 206)	-		(12 324)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	215 101	209 922	(19 728)	43 000	42 272	(728)	-2%	215 101
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-		-
Decrease (increase) in non-current investments		(4 980)	(4 980)	(415)	(1 245)	(1 245)	-		(4 980)
Payments									
Capital assets		(274 775)	(270 324)	(5 508)	(9 512)	(9 512)	-		(274 775)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(279 755)	(275 304)	(5 923)	(10 757)	(10 757)	-		(279 755)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		50 000	50 000	-	-	-	-		50 000
Increase (decrease) in consumer deposits		2 000	2 000	432	618	618	-		2 000
Payments									
Repayment of borrowing		(54 646)	(54 646)	(4 411)	(7 792)	(7 792)	-		(54 646)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(2 646)	(2 646)	(3 978)	(7 174)	(7 174)	-		(2 646)
NET INCREASE/ (DECREASE) IN CASH HELD	-	(67 299)	(68 029)	(29 629)	25 069	24 341			(67 299)
Cash/cash equivalents at beginning:		518 129	518 129		612 723	518 129			612 723
Cash/cash equivalents at month/year end:	-	450 829	450 100		637 791	542 469			545 423

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 637.8million.

The municipality started the year with a positive cash balance of R612.7 million. The September closing balance is R637.8 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 - M03 September

Description	Budget Year 2021/22												2020/21 medium term Revenue & Expenditure Framework			
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget				
Cash Receipts By Source																
Property rates	23 734	15 542	14 685	-	-	-	-	-	-	-	-	225 702	279 664	290 510	301 791	
Service charges - electricity revenue	42 736	42 327	42 172	-	-	-	-	-	-	-	-	371 761	498 997	557 665	623 357	
Service charges - water revenue	18 366	17 251	15 240	-	-	-	-	-	-	-	-	81 684	132 541	137 723	143 112	
Service charges - sanitation revenue	9 951	7 151	5 871	-	-	-	-	-	-	-	-	63 906	86 879	90 314	93 887	
Service charges - refuse	9 179	6 469	5 483	-	-	-	-	-	-	-	-	53 115	74 246	77 176	80 223	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	275	479	375	-	-	-	-	-	-	-	-	2 310	3 440	3 148	3 273	
Interest earned - external investments	1 471	703	1 900	-	-	-	-	-	-	-	-	23 382	27 456	28 554	29 697	
Interest earned - outstanding debtors	579	530	13	-	-	-	-	-	-	-	-	(1 122)	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 699	1 727	1 738	-	-	-	-	-	-	-	-	3 059	8 223	9 348	10 519	
Licences and permits	195	237	190	-	-	-	-	-	-	-	-	1 416	2 039	2 097	2 164	
Agency services	463	670	890	-	-	-	-	-	-	-	-	4 658	6 680	6 930	7 189	
Transfer receipts - operating	52 323	1 379	1 370	-	-	-	-	-	-	-	-	84 621	139 692	144 977	148 209	
Other revenue	2 847	7 681	7 013	-	-	-	-	-	-	-	-	121 567	139 108	91 142	42 454	
Cash Receipts by Source	163 819	102 146	96 940	-	-	-	-	-	-	-	-	1 036 060	1 398 965	1 439 585	1 485 875	
Other Cash Flows by Source																
Transfer receipts - capital	8	101	1 528	-	-	-	-	-	-	-	-	44 716	46 354	40 828	32 568	
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	50 000	50 000	50 000	50 000	
Increase in consumer deposits	99	87	432	-	-	-	-	-	-	-	-	1 382	2 000	2 000	2 000	
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments	(415)	(415)	(415)	-	-	-	-	-	-	-	-	(3 735)	(4 980)	(4 980)	(4 980)	
Total Cash Receipts by Source	163 511	101 919	98 486	-	-	-	-	-	-	-	-	1 128 423	1 492 339	1 527 433	1 565 463	
Cash Payments by Type																
Employee related costs	836	59 502	35 945	-	-	-	-	-	-	-	-	388 811	485 095	477 359	498 450	
Remuneration of councillors	-	1 881	940	-	-	-	-	-	-	-	-	9 580	12 401	12 905	13 432	
Interest paid	54	463	1 495	-	-	-	-	-	-	-	-	49 792	51 804	51 923	52 180	
Bulk purchases - Electricity	5	44 345	42 499	-	-	-	-	-	-	-	-	266 858	353 707	385 187	419 468	
Bulk purchases - Water & Sewer	546	1 473	2 081	-	-	-	-	-	-	-	-	(4 100)	-	-	-	
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	44 845	47 274	48 918	
Contracted services	616	12 714	16 249	-	-	-	-	-	-	-	-	217 761	247 340	251 832	272 718	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	647	647	911	-	-	-	-	-	-	-	-	10 119	12 324	12 557	13 060	
General expenses	101 918	(22 301)	18 076	-	-	-	-	-	-	-	-	(74 990)	22 703	86 576	42 076	
Cash Payments by Type	104 622	98 724	118 196	-	-	-	-	-	-	-	-	863 830	1 230 218	1 325 612	1 360 301	
Other Cash Flows/Payments by Type																
Capital assets	-	4 005	5 508	-	-	-	-	-	-	-	-	265 262	274 775	142 286	95 835	
Repayment of borrowing	1 972	1 410	4 411	-	-	-	-	-	-	-	-	46 854	54 646	49 748	56 000	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	106 594	104 139	128 115	-	-	-	-	-	-	-	-	1 175 946	1 559 638	1 517 647	1 512 136	
NET INCREASE/(DECREASE) IN CASH HELD	56 917	(2 220)	(29 629)	-	-	-	-	-	-	-	-	(47 523)	(67 299)	9 786	53 326	
Cash/cash equivalents at the month/year beginning:	612 723	669 640	667 420	637 791	637 791	637 791	637 791	637 791	637 791	637 791	637 791	637 791	612 723	545 423	555 210	
Cash/cash equivalents at the month/year end:	669 640	667 420	637 791	637 791	637 791	637 791	637 791	637 791	637 791	637 791	637 791	590 268	545 423	555 210	608 536	

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 - M03 September

Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	14 831	442	313	296	264	213	1 332	6 274	23 965	8 379	-	8 505
Trade and Other Receivables from Exchange Transactions - Electricity	1300	27 255	623	343	267	248	215	1 214	5 940	36 105	7 884	-	10 285
Receivables from Non-exchange Transactions - Property Rates	1400	23 926	683	509	329	350	282	1 413	5 271	32 764	7 645	-	11 175
Receivables from Exchange Transactions - Waste Water Management	1500	8 540	292	219	192	185	167	943	4 151	14 688	5 638	-	5 390
Receivables from Exchange Transactions - Waste Management	1600	7 357	234	158	131	120	115	595	2 454	11 165	3 417	-	4 055
Receivables from Exchange Transactions - Property Rental Debtors	1700	448	18	16	19	11	11	29	262	814	331	-	445
Interest on Arrear Debtor Accounts	1810	112	23	37	46	51	56	424	12 363	13 112	12 940	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 793	118	185	525	159	271	1 364	7 072	11 486	9 390	-	4 895
Total By Income Source	2000	84 262	2 434	1 779	1 805	1 387	1 330	7 315	43 788	144 099	55 624	-	44 749
2020/21 - totals only		71 751	2 455	1 742	1 643	1 373	1 296	6 862	41 222	128 345	52 396	-	40 451
Debtors Age Analysis By Customer Group													
Organs of State	2200	604	163	110	65	37	34	185	2 237	3 433	2 557	-	536
Commercial	2300	8 339	128	94	203	48	154	775	1 917	11 659	3 097	-	1 619
Households	2400	76 017	2 139	1 550	1 530	1 294	1 137	6 327	39 528	129 522	49 817	-	42 589
Other	2500	(699)	4	26	7	8	5	27	106	(515)	153	-	5
Total By Customer Group	2600	84 262	2 434	1 779	1 805	1 387	1 330	7 315	43 788	144 099	55 624	-	44 749

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 98,72% at the end of September 2021.

Summary of Indigent Households

Indigent Household Statistics					
	Indigent Households	Amount	Other Households	Total Households	
2021					
July	7 258	NO VOTE for 2021-2022	28 646	35 904	20.22%
August	7 225	NO VOTE for 2019/2020	28 666	35 891	20.13%
September	7 231	NO VOTE for 2019/2020	28 641	35 872	20.16%
October		NO VOTE for 2021-2022			
November		NO VOTE for 2021-2022			
December		NO VOTE for 2021-2022			
2022					
January		NO VOTE for 2021-2022			
February		NO VOTE for 2021-2022			
March		NO VOTE for 2021-2022			
April		NO VOTE for 2021-2022			
May		NO VOTE for 2021-2022			
June		NO VOTE for 2021-2022			

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)
7231			6KL	7231	0	7231	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)
122	7109		50kWh	7231	0	7231	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
2021/2022										
June									0	0
May									0	0
April									0	0
March									0	0
February									0	0
January									0	0
December									0	0
November									0	0
October									0	0
September	84 261 708	2 433 845	1 779 373	1 804 745	1 387 287	1 330 111	7 314 575	43 787 676	144 099 319	59 837 611
Augustus	74 355 400	2 386 273	2 010 374	1 497 509	1 391 876	1 459 284	7 138 167	42 986 545	133 225 429	58 870 028
July	75 914 486	2 861 414	1 785 127	1 512 627	1 531 683	1 309 644	6 909 346	42 173 411	133 997 738	58 083 251

Government Debt

Overstrand Municipality as at 30/09/2021 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	3 293 036	1 706 378	1 549 012	37 646
WCED 2251	173 962	173 962	0	0
OTHER 2255	59 731	18 930	40 800	0
HEALTH 2252	78 964	78 964	0	0
TPW 2256	-245 498	-250 929	5 171	260
HUMAN SETTLE 2215	42 876	42 876	0	0
HOUSING 2253	4 394	4 394	0	0
OTHER MUNICIPALITIES 2276	25 886	25 886	0	0
TOTAL OUTSTANDING	3 433 350	1 800 460	1 594 984	37 906

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	5 277	-	-	-	-	-	-	-	5 277	4 750
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1	-	-	-	-	-	-	-	1	799
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5 278	-	-	-	-	-	-	-	5 278	5 549

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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							
Municipality								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	38		18 373	125	18 537
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	51		32 770	260	33 082
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	(58)		4 313	30	4 285
ABSA 9331734880	DEP PLUS	DEP PLUS		26	3.3	10 241	(26)	10 241
ABSA 2079725904	91 DAYS	FIXED DEP	20/09/2021	1 119	4.49	100 000	(101 119)	-
Nedbank 03/7881534451 ref: 263	123 DAYS	FIXED DEP	23/11/2021		4.7	100 000		100 000
ABSA 2079938535	185 DAYS	FIXED DEP	24/01/2022		5.01	100 000		100 000
Nedbank 03/7881534451 ref: 264	180 DAYS	FIXED DEP	27/01/2022		4.95	100 000		100 000
Nedbank 03/7881534451 ref: 265	183 DAYS	FIXED DEP	23/03/2022		4.93		100 000	100 000
ABSA 2080033748	62 DAYS	FIXED DEP	22/11/2021		4.32		100 000	100 000
TOTAL INVESTMENTS AND INTEREST				1 177		465 699	99 269	566 144

Surplus cash not immediately required is invested in call and short term investments.

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 - M03 September

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	-	127 977	127 977	-	53 807	53 807	-		127 977
Operational Revenue:General Revenue:Equitable Share		123 897	123 897		51 624	51 624	-		123 897
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities		2 530	2 530		633	633	-		2 530
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550		1 550	1 550	-		1 550
Provincial Government:	-	10 715	10 715	-	3 534	3 534	-		10 715
Capacity Building		76	76	-	-	-	-		76
Capacity Building and Other	-	-	-	-	-	-	-	0.0%	-
Disaster and Emergency Services		-	-	-	-	-	-		-
Housing		-	-	-	-	-	-		-
Infrastructure	-	-	-	-	-	-	-	0.0%	-
Libraries, Archives and Museums		6 580	6 580		3 290	3 290	-		6 580
Other		3 914	3 914		244	244	-		3 914
Public Transport		-	-	-	-	-	-		-
Road Infrastructure - Maintenance		145	145	-	-	-	-		145
District Municipality:		-	90	-	90	90	-		90
All Grants		-	90		90	90	-		90
Other grant providers:	-	55 241	55 241	-	5 667	5 667	-		55 241
Departmental Agencies and Accounts		-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-		-
Households	-	55 241	55 241		5 667	5 667	-		55 241
Non-profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Total Operating Transfers and Grants	-	193 933	194 023	-	63 098	63 098	-		194 023
Capital Transfers and Grants									
National Government:	-	46 754	46 754	-	11 500	11 500	-		46 754
Integrated National Electrification Programme [Schedule 5B]		18 519	18 519		9 000	9 000	-		18 519
Municipal Infrastructure Grant [Schedule 5B]		23 053	23 053		1 500	1 500	-		23 053
Water Services Infrastructure Grant [Schedule 5B]		5 182	5 182		1 000	1 000	-		5 182
Provincial Government:	-	600	600	600	600	600	-		600
Capacity Building		-	-	-	-	-	-		-
Capacity Building and Other		-	-	-	-	-	-		-
Infrastructure		600	600	600	600	600	-		600
Libraries, Archives and Museums		-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-		-
All Grants		-	-	-	-	-	-		-
Other grant providers:	-	52 259	45 284	-	2 494	2 494	-		45 284
Households		52 259	45 284		2 494	2 494	-		45 284
Total Capital Transfers and Grants	-	99 613	92 638	600	14 594	14 594	-		92 638
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	293 546	286 660	600	77 692	77 692	-		286 660

Grant receipts are monitored according to the payment schedules. Year to date actuals only reflects actual receipts for 2021/2022.

Supporting Table SC7(1) – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	2020/21	Budget Year 2021/22							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	-	4 080	4 080	282	551	551	-		4 080
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities		2 530	2 530	153	172	172	-		2 530
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	129	379	379	-		1 550
Municipal Disaster Grant [Schedule 5B]	-	-	-	-	-	-	-		-
Provincial Government:	-	10 715	10 715	980	2 590	2 590	-		10 715
Capacity Building		76	76	-	-	-	-		76
Capacity Building and Other	-	-	-	-	-	-	-		-
Disaster and Emergency Services	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-		-
Infrastructure	-	-	-	-	-	-	-		-
Libraries, Archives and Museums		6 580	6 580	680	1 902	1 902	-		6 580
Other		3 914	3 914	300	558	558	-		3 914
Public Transport	-	-	-	-	-	-	-		-
Road Infrastructure - Maintenance		145	145	-	131	131	-		145
District Municipality:	-	-	90	-	-	-	-		90
All Grants		-	90	-	-	-	-		90
Other grant providers:	-	55 241	55 241	4 365	7 643	7 643	-		55 241
Households		55 241	55 241	4 365	7 643	7 643	-		55 241
S4S	-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	-	70 036	70 126	5 627	10 784	10 784	-		70 126
Capital expenditure of Transfers and Grants									
National Government:	-	46 754	46 754	806	1 004	1 004	-		46 754
Integrated National Electrification Programme (Municipal Grant)		18 519	18 519	-	-	-	-		18 519
Municipal Infrastructure Grant [Schedule 5B]		23 053	23 053	806	1 004	1 004	-		23 053
Water Services Infrastructure Grant [Schedule 5B]		5 182	5 182	-	-	-	-		5 182
Provincial Government:	-	600	600	-	-	-	-		600
Capacity Building		-	-	-	-	-	-		-
Capacity Building and Other	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-		-
Infrastructure		600	600	-	-	-	-		600
Libraries, Archives and Museums		-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Public Transport	-	-	-	-	-	-	-		-
Road Infrastructure	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
All Grants		-	-	-	-	-	-		-
Other grant providers:	-	65 201	60 022	1 285	4 180	4 180	-		60 022
Households		52 259	45 284	618	3 513	3 513	-		45 284
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	12 942	14 738	667	667	667	-		14 738
Higher Educational Institutions		-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	112 555	107 376	2 091	5 184	5 184	-		107 376
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	182 591	177 502	7 718	15 968	15 968	-		177 502

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 - M03 September

Description	Budget Year 2021/22				
	Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
<u>EXPENDITURE</u>					
<u>Operating expenditure of Approved Roll-overs</u>					
National Government:	-	-	-	-	
Operational Revenue:General Revenue:Equitable Share		-	-	-	
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	
Housing Top structure		-	-	-	
Provincial Government:	-	-	-	-	
Capacity Building		-	-	-	
Capacity Building and Other		-	-	-	
Disaster and Emergency Services		-	-	-	
Health		-	-	-	
Housing		-	-	-	
Infrastructure		-	-	-	
Libraries, Archives and Museums		-	-	-	
Other		-	-	-	
Public Transport		-	-	-	
Road Infrastructure - Maintenance		-	-	-	
Sports and Recreation		-	-	-	
District Municipality:	-	-	-	-	
All Grants		-	-	-	
Other grant providers:	-	-	-	-	
S4S		-	-	-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	-	-	-	-	
Integrated National Electrification Programme (Municipal Grant)		-	-	-	
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	
Provincial Government:	-	-	-	-	
Capacity Building		-	-	-	
Capacity Building and Other		-	-	-	
Infrastructure		-	-	-	
District Municipality:	-	-	-	-	
All Grants		-	-	-	
Other grant providers:	-	-	-	-	
Transfer from Operational Revenue		-	-	-	
Total capital expenditure of Approved Roll-overs	-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	-	-	-	-	

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		11 247	11 247	848	2 544	2 812	(268)	-10%	11 247
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		1 154	1 154	93	278	289	(11)	-4%	1 154
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Sub Total - Councillors	-	12 401	12 401	940	2 821	3 100	(279)	-9%	12 401
Senior Managers of the Municipality									
Basic Salaries and Wages		12 600	12 600	1 064	3 068	3 150	(82)	-3%	12 600
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		143	143	-	-	36	(36)	-100%	143
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		187	187	15	45	47	(2)	-3%	187
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	-	12 930	12 930	1 079	3 113	3 232	(119)	-4%	12 930
Other Municipal Staff									
Basic Salaries and Wages		276 642	276 784	22 982	62 729	63 143	(414)	-1%	276 784
Pension and UIF Contributions		48 870	48 880	4 002	11 220	11 320	(100)	-1%	48 880
Medical Aid Contributions		17 876	17 876	1 182	3 547	3 629	(82)	-2%	17 876
Overtime		40 311	40 561	3 805	7 388	7 522	(134)	-2%	40 561
Performance Bonus		500	500	42	125	125	0	0%	500
Motor Vehicle Allowance		8 255	8 255	687	2 021	2 064	(43)	-2%	8 255
Cellphone Allowance		2 279	2 287	165	491	572	(80)	-14%	2 287
Housing Allowances		2 674	2 674	137	412	529	(117)	-22%	2 674
Other benefits and allowances		39 028	39 208	1 332	3 690	3 690	-	-	39 208
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		14 438	14 438	1 203	3 609	3 609	0	0%	14 438
Sub Total - Other Municipal Staff	-	450 874	451 464	35 537	95 232	96 202	(971)	-1%	451 464
TOTAL SALARY, ALLOWANCES & BENEFITS	-	476 205	476 795	37 556	101 166	102 535	(1 369)	-1%	476 795
TOTAL MANAGERS AND STAFF	-	463 804	464 394	36 616	98 345	99 435	(1 090)	-1%	464 394

SDBIP

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

Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September						
Description of financial indicator	Basis of calculation	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	13.2%	13.2%	0.7%	4.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	34.2%	35.1%	36.7%	35.1%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	18.0%	18.0%	14.6%	18.0%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	13347.6%	13347.6%	13208.7%	13347.6%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	170.9%	170.7%	332.0%	170.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	132.1%	131.9%	269.3%	132.1%
<u>Revenue Management</u>						
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%	8.6%	8.7%	38.1%	8.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		99.8%		Annual Indicator	99.8%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
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		24.5%		Annual Indicator	24.5%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	32.7%	32.9%	27.3%	32.9%
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%	13.9%	14.0%	0.6%	4.6%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		16.3		Annual Indicator	16.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		11.4%		Annual Indicator	11.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.6		Annual Indicator	4.6

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		4 553	4 614	-	-	4 614	-	0.0%	0%
August		4 853	4 914	4 005	4 005	9 528	5 523	58.0%	1%
September		23 181	21 013	5 508	9 512	30 541	21 029	68.9%	3%
October		19 182	19 243	-		49 783			
November		13 763	9 989	-		59 773			
December		22 339	46 200	-		105 972			
January		22 838	19 065	-		125 037			
February		26 474	19 741	-		144 778			
March		35 578	28 584	-		173 363			
April		28 158	21 425	-		194 788			
May		35 278	24 711	-		219 499			
June		38 579	50 825	-		270 324			
Total Capital expenditure	-	274 775	270 324	9 512					

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	Gansbaai	Multi-ward Gb Area	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	50 400 000	50 400 000	0	Tenders received are being opened.	Advertisement waiting period closed Friday, 6 August 2021. Busy with compliance checks and preparing report for BEC meeting.	Not applicable	Not applicable
2	Overstrand	Overstrand	LCH SERVICES CONSTRUCTION CONTRACTS	52 259 085	45 283 557	3 513 016	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - Contractor on site, Masakhane UISP Phase 4 - Finalising Contracts. Masakhane Phase 1 Wetcores - 100%, Mnt Pleasant IRDP - Approval received - contractor to be	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - Construction Phase, Masakhane UISP Phase 4 - Finalising Contracts. Masakhane Phase 1 Wetcores - 100%, Mnt Pleasant IRDP - Approval received contractor to be	Not applicable	Not applicable
3	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	21 622 580	21 622 580	2 859 492	Construction stage (Contract SC 2108/2020)	Construction stage.	None to date.	Not applicable
4	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS	16 059 317	16 059 317	0	Construction stage (Contract SC 2171/2020)	Construction stage.	None to date.	Not applicable
5	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION	7 348 170	7 348 170	0	Contract commencement (Tender SC 2185/2021)	Awaiting submission of contractual documentation by contractor.	None to date.	Not applicable
6	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	7 272 830	7 272 830	0	Tender evaluation stage (Tender SC 2192/2021)	Tender evaluation stage.	Lengthy tender evaluation process - SCM compliance process	Regular communication with SCM
7	Hermanus	Multi-ward Hermanus Area	UPGRADE HERMANUS WELL FIELDS PHASE 2	6 691 709	6 691 709	58 142	Tender evaluation stage (Tender SC 2223/2021) and environmental assessment stage.	Tender evaluation stage (drilling tender SC 2223/2021) and environmental assessment stage.	None to date.	Not applicable
8	Blompark	Ward 14	BLOMPARK HOUSING PROJECT BUS ROUTE	5 583 000	5 583 000	0	Tender evaluation stage (Tender SC 2233/2021)	Tender evaluation stage	Not applicable	Not applicable
9	Masakhane	Ward 02	UPGRADE BULK SEWER SUPPLY AREA A&B	4 834 000	4 834 000	698 062	Tender evaluation stage (Tender SC2234/2021)	Tender evaluation stage	Not applicable	Not applicable
10	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	4 052 225	4 052 225	0	Busy with EIA process.	Design stage	Not applicable	Not applicable
Totals				176 122 916	169 147 388	7 128 711				

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 - M03 September

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	98 618	101 143	799	1 423	5 735	4 312	75.2%	101 143
Roads Infrastructure	-	10 218	10 218	-	-	-	-	-	10 218
<i>Roads</i>	-	10 218	10 218	-	-	-	-	-	10 218
Storm water Infrastructure	-	6 590	6 590	-	-	-	-	-	6 590
<i>Storm water Conveyance</i>	-	5 480	5 480	-	-	-	-	-	5 480
Electrical Infrastructure	-	57 808	57 808	-	77	778	701	90.1%	57 808
<i>MV Substations</i>	-	50 430	50 430	-	-	-	-	-	50 430
<i>MV Networks</i>	-	7 378	7 378	-	77	778	701	90.1%	7 378
Water Supply Infrastructure	-	11 372	11 372	58	58	1 673	1 615	96.5%	11 372
<i>Boreholes</i>	-	6 692	6 692	58	58	1 673	1 615	96.5%	6 692
<i>Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	680	680	-	-	-	-	-	680
Sanitation Infrastructure	-	9 368	10 097	-	468	2 524	2 056	81.4%	10 097
<i>Pump Station</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	9 368	10 097	-	468	2 524	2 056	81.4%	10 097
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	3 262	5 058	741	819	760	(60)	-7.9%	5 058
Community Assets	-	22 833	22 833	174	352	879	528	60.0%	22 833
Community Facilities	-	15 352	15 352	174	352	879	528	60.0%	15 352
<i>Halls</i>	-	110	110	-	-	-	-	-	110
<i>Crèches</i>	-	475	475	-	-	-	-	-	475
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	1 052	1 052	-	-	-	-	-	1 052
<i>Libraries</i>	-	4 374	4 374	-	-	-	-	-	4 374
<i>Parks</i>	-	100	100	-	-	-	-	-	100
<i>Public Open Space</i>	-	3 517	3 517	174	352	879	528	60.0%	3 517
<i>Nature Reserves</i>	-	4 100	4 100	-	-	-	-	-	4 100
<i>Public Ablution Facilities</i>	-	1 244	1 244	-	-	-	-	-	1 244
<i>Taxi Ranks/Bus Terminals</i>	-	380	380	-	-	-	-	-	380
Sport and Recreation Facilities	-	7 481	7 481	-	-	-	-	-	7 481
<i>Outdoor Facilities</i>	-	7 481	7 481	-	-	-	-	-	7 481
Unimproved Property	-	-	-	-	-	-	-	-	-
<i>Other assets</i>	-	58 895	51 919	618	3 513	11 321	7 808	69.0%	51 919
<i>Operational Buildings</i>	-	6 636	6 636	-	-	-	-	-	6 636
<i>Municipal Offices</i>	-	6 636	6 636	-	-	-	-	-	6 636
<i>Housing</i>	-	52 259	45 284	618	3 513	11 321	7 808	69.0%	45 284
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	3 933	3 933	250	250	983	733	74.5%	3 933
Computer Equipment	-	3 933	3 933	250	250	983	733	74.5%	3 933
Furniture and Office Equipment	-	875	875	44	44	219	175	80.0%	875
Furniture and Office Equipment	-	875	875	44	44	219	175	80.0%	875
Machinery and Equipment	-	1 641	1 641	65	65	410	345	84.2%	1 641
Machinery and Equipment	-	1 641	1 641	65	65	410	345	84.2%	1 641
Transport Assets	-	5 000	5 000	-	-	-	-	-	5 000
Transport Assets	-	5 000	5 000	-	-	-	-	-	5 000
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	191 795	187 344	1 950	5 647	19 548	13 901	71.1%	187 344

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	33 945	33 945	2 859	2 859	7 974	5 114	64.1%	33 945
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1 000	1 000	-	-	-	-	-	1 000
<i>MV Networks</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	32 295	32 295	2 859	2 859	7 974	5 114	64.1%	32 295
<i>Pump Stations</i>	-	400	400	-	-	-	-	-	400
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	31 895	31 895	2 859	2 859	7 974	5 114	64.1%	31 895
Sanitation Infrastructure	-	650	650	-	-	-	-	-	650
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existin	-	33 945	33 945	2 859	2 859	7 974	5 114	64.1%	33 945

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	149 272	149 272	10 220	25 317	36 735	11 418	31.1%	149 272
Roads Infrastructure	-	67 503	67 503	4 311	10 995	16 876	5 881	34.8%	67 503
Roads	-	67 503	67 503	4 311	10 995	16 876	5 881	34.8%	67 503
Road Structures	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	7 712	7 712	661	1 246	1 928	682	35.4%	7 712
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	7 712	7 712	661	1 246	1 928	682	35.4%	7 712
Electrical Infrastructure	-	33 421	33 421	2 215	5 533	8 355	2 822	33.8%	33 421
MV Networks	-	-	-	-	-	-	-	-	-
LV Networks	-	33 421	33 421	2 215	5 533	8 355	2 822	33.8%	33 421
Water Supply Infrastructure	-	21 537	21 537	1 817	4 452	5 384	932	17.3%	21 537
Sanitation Infrastructure	-	12 162	12 162	835	2 114	3 041	927	30.5%	12 162
Waste Water Treatment Works	-	5 216	5 216	256	676	1 304	628	48.1%	5 216
Solid Waste Infrastructure	-	6 936	6 936	381	977	1 151	174	15.1%	6 936
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	2 332	2 332	-	-	-	-	-	2 332
Waste Drop-off Points	-	4 604	4 604	381	977	1 151	174	15.1%	4 604
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Community Assets	-	61 656	58 468	3 330	8 792	14 617	5 825	39.8%	58 468
Community Facilities	-	46 573	43 285	2 552	6 809	10 821	4 012	37.1%	43 285
Halls	-	5 069	5 069	289	793	1 267	474	37.4%	5 069
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	1 074	1 074	152	288	268	(20)	-7.5%	1 074
Police	-	-	-	-	-	-	-	-	-
Parks	-	31 644	31 644	1 868	5 078	7 911	2 833	35.8%	31 644
Public Open Space	-	8 193	4 905	200	490	1 226	736	60.0%	4 905
Sport and Recreation Facilities	-	15 083	15 183	779	1 983	3 796	1 813	47.8%	15 183
Outdoor Facilities	-	15 083	15 183	779	1 983	3 796	1 813	47.8%	15 183
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	11 914	11 914	2 267	2 509	2 969	460	15.5%	11 914
Municipal Offices	-	11 876	11 876	2 267	2 509	2 969	460	15.5%	11 876
Workshops	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	6 528	6 528	1 652	2 442	1 632	(810)	-49.7%	6 528
Computer Equipment	-	2 280	2 780	84	291	695	404	58.1%	2 780
Computer Equipment	-	2 280	2 780	84	291	695	404	58.1%	2 780
Furniture and Office Equipment	-	6 095	6 145	1 200	1 202	1 536	334	21.8%	6 145
Machinery and Equipment	-	5 548	5 548	374	626	1 387	761	54.8%	5 548
Transport Assets	-	10 940	10 940	413	650	2 735	2 085	76.2%	10 940
Total Repairs and Maintenance Expenditure	-	254 233	251 595	19 541	41 830	62 306	20 476	32.9%	251 595

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	-	115 534	115 534	9 628	28 883	28 884	0	0.0%	115 534
Roads Infrastructure	-	37 546	37 546	3 129	9 387	9 387	0	0.0%	37 546
<i>Roads</i>		37 546	37 546	3 129	9 387	9 387	0	0.0%	37 546
Storm water Infrastructure	-	7 720	7 720	643	1 930	1 930	0	0.0%	7 720
<i>Drainage Collection</i>		7 720	7 720	643	1 930	1 930	0	0.0%	7 720
Electrical Infrastructure	-	26 902	26 902	2 242	6 726	6 726	0	0.0%	26 902
<i>LV Networks</i>		26 902	26 902	2 242	6 726	6 726	0	0.0%	26 902
<i>Capital Spares</i>		-	-	-	-	-	-		-
Water Supply Infrastructure	-	29 397	29 397	2 450	7 349	7 349	0	0.0%	29 397
<i>Water Treatment Works</i>		-	-	-	-	-	-		-
<i>Distribution</i>		29 397	29 397	2 450	7 349	7 349	0	0.0%	29 397
Sanitation Infrastructure	-	10 737	10 737	895	2 684	2 684	0	0.0%	10 737
<i>Reticulation</i>		-	-	-	-	-	-		-
<i>Waste Water Treatment Works</i>		10 737	10 737	895	2 684	2 684	0	0.0%	10 737
Solid Waste Infrastructure	-	3 231	3 231	269	808	808	0	0.0%	3 231
<i>Waste Transfer Stations</i>		-	-	-	-	-	-		-
Community Assets	-	-	-	-	-	-	-		-
Community Facilities	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
<i>Outdoor Facilities</i>		-	-	-	-	-	-		-
							-		
Unimproved Property	-	-	-	-	-	-	-		-
<i>Other assets</i>		14 720	14 720	1 227	3 680	3 680	0	0.0%	14 720
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Intangible Assets	-	390	390	33	98	98	0	0.0%	390
<i>Effluent Licenses</i>		-	-	-	-	-	-		-
Unspecified	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment		10 233	10 233	853	2 558	2 558	0	0.0%	10 233
Machinery and Equipment		1 077	1 077	90	269	269	0	0.0%	1 077
Transport Assets		3 709	3 709	309	927	927	0	0.0%	3 709
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Depreciation	-	145 663	145 663	12 139	36 416	36 416	0	0.0%	145 663

Supporting Table SC13e

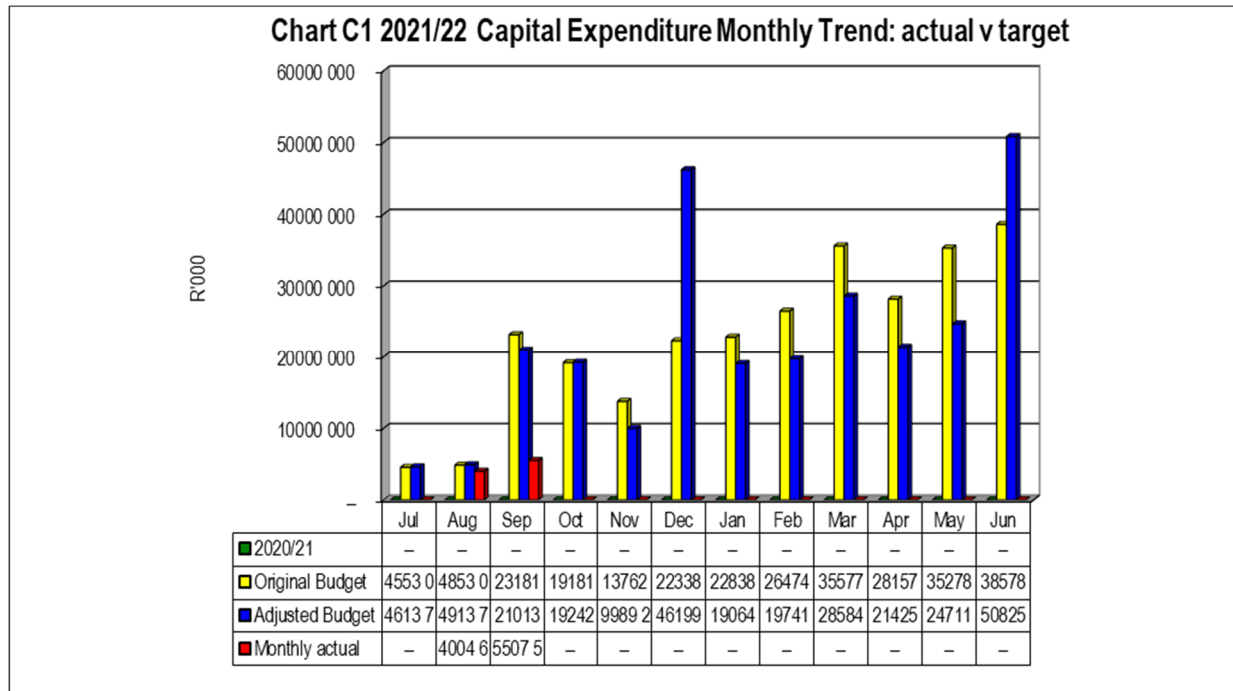
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	-	46 913	46 913	698	1 006	3 019	2 014	66.7%	46 913
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	7 173	7 173	-	-	-	-	-	7 173
<i>MV Networks</i>	-	7 173	7 173	-	-	-	-	-	7 173
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	8 315	8 315	-	-	-	-	-	8 315
<i>Distribution</i>	-	8 315	8 315	-	-	-	-	-	8 315
Sanitation Infrastructure	-	30 873	30 873	698	1 006	3 019	2 014	66.7%	30 873
<i>Pump Station</i>	-	16 059	16 059	-	-	-	-	-	16 059
<i>Reticulation</i>	-	7 283	7 283	698	899	1 887	987	52.3%	7 283
<i>Waste Water Treatment Works</i>	-	7 530	7 530	-	106	1 133	1 026	90.6%	7 530
Solid Waste Infrastructure	-	553	553	-	-	-	-	-	553
<i>Landfill Sites</i>	-	463	463	-	-	-	-	-	463
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	2 121	2 121	-	-	-	-	-	2 121
Community Facilities	-	100	100	-	-	-	-	-	100
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	2 021	2 021	-	-	-	-	-	2 021
<i>Outdoor Facilities</i>	-	2 021	2 021	-	-	-	-	-	2 021
							-		
Unimproved Property	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading	-	49 034	49 034	698	1 006	3 019	2 014	66.7%	49 034

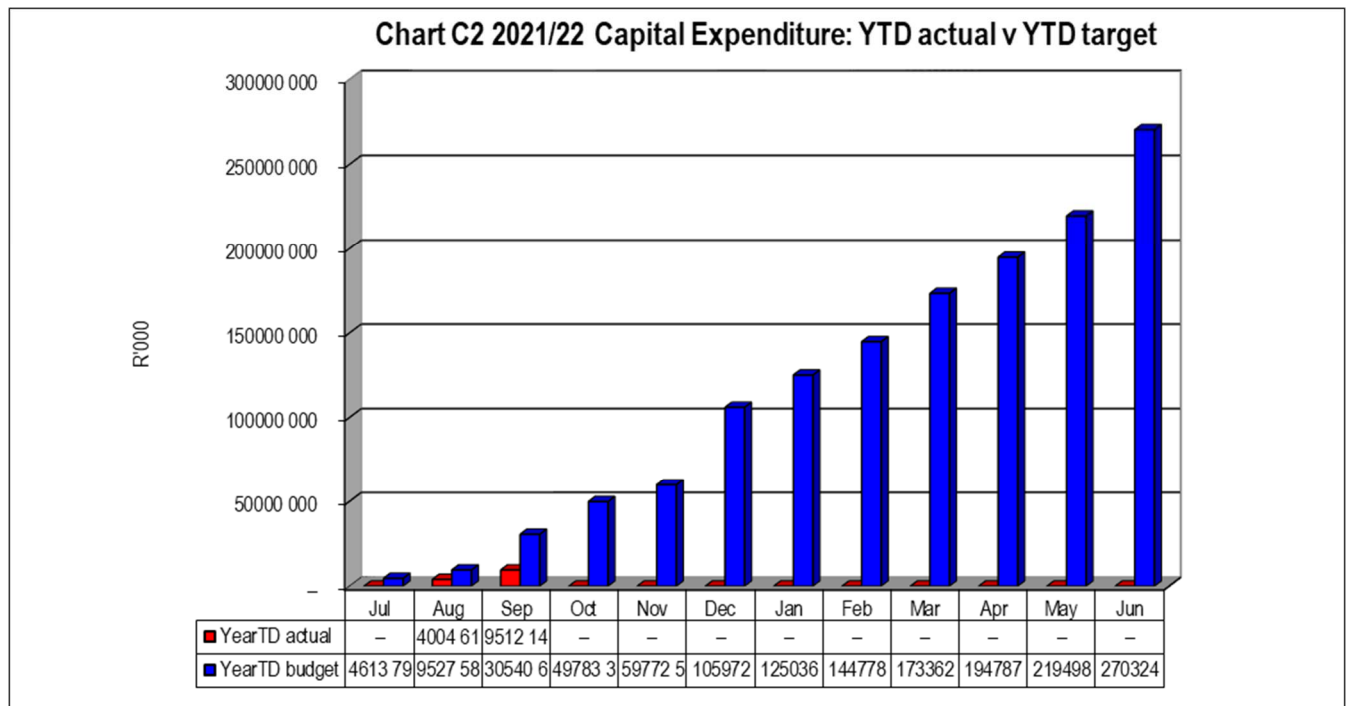
Other supporting documentation

Section 71 charts

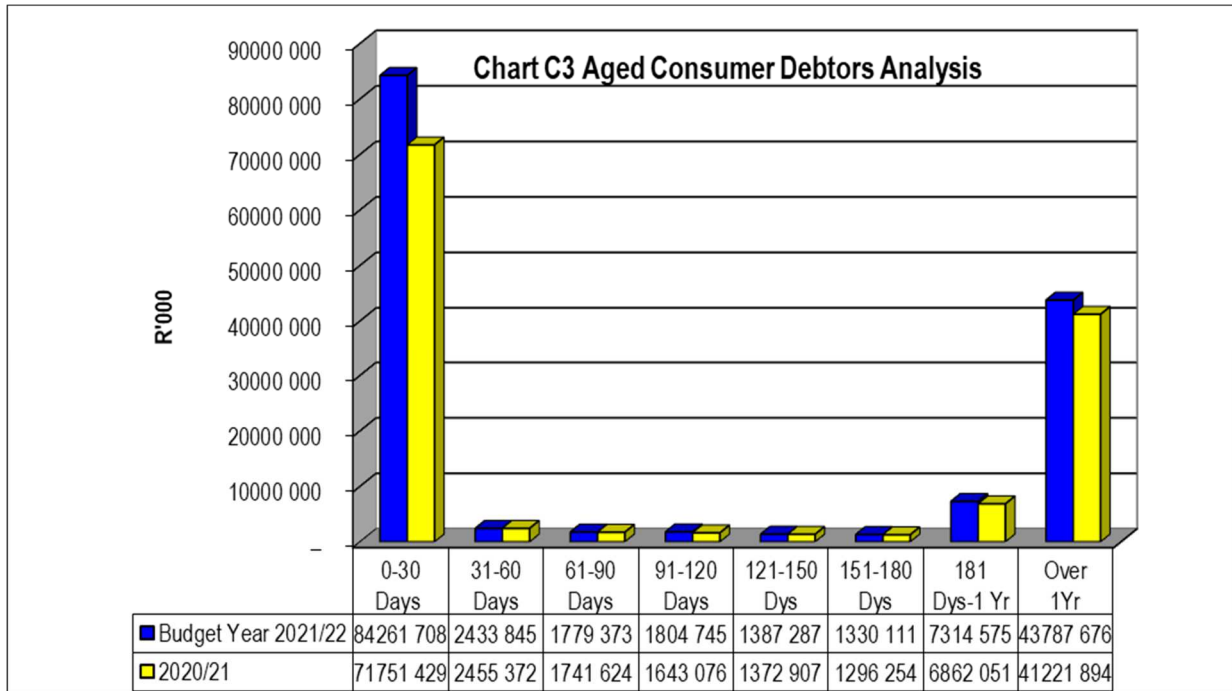
Capital expenditure monthly trend - actual vs target



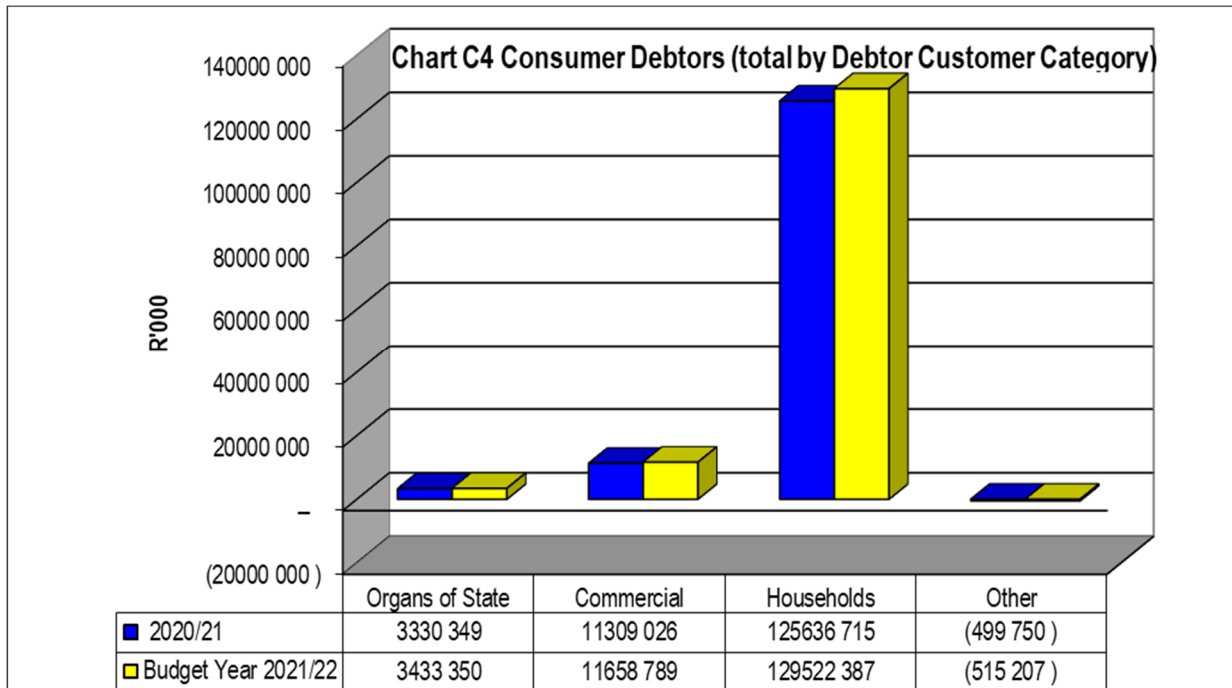
Capital expenditure – YTD actual vs YTD trend



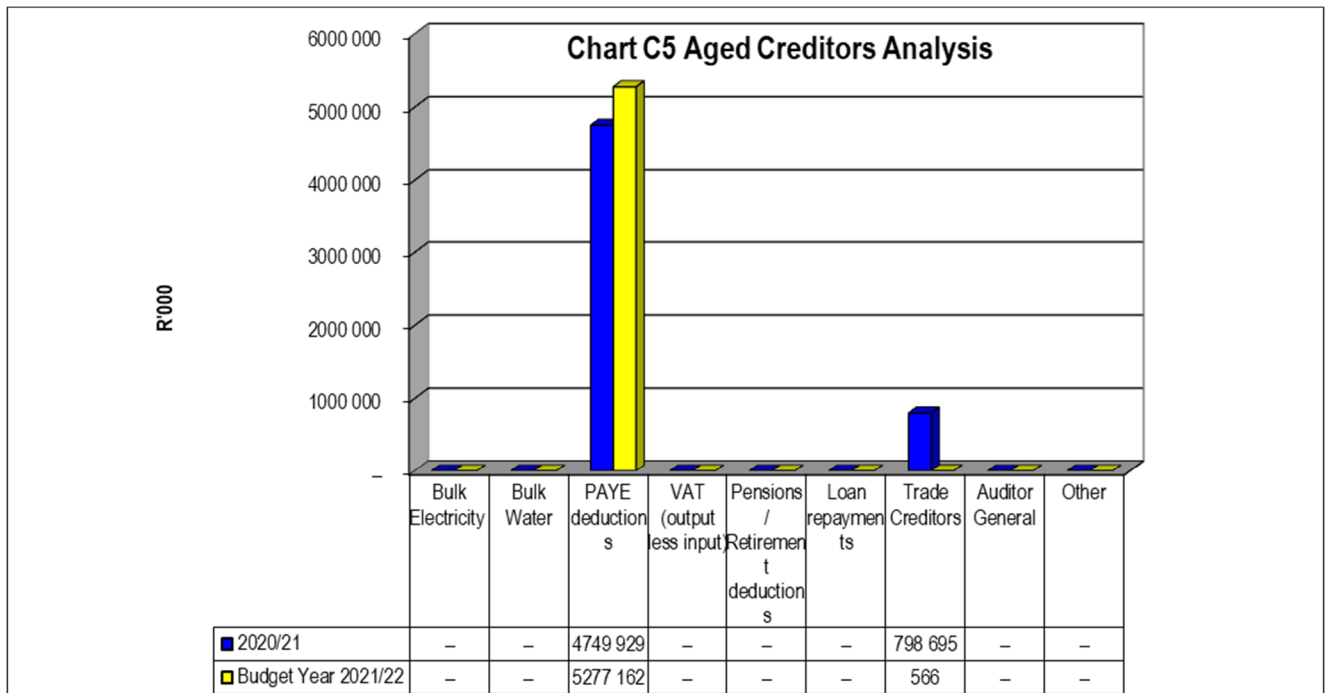
Debtors Age Analysis



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 September 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: 14 October 2021