

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

August 2022

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.

MSDCBG – Municipal Service Delivery and Capacity Building Grant.

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 ratable values are 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 State of Disaster was terminated as from 5 April 2022. The overall impact of COVID-19, relating to the municipality's finances, is still being closely monitored.

Revenue by Source

The Year-to-Date actual revenue is 0.42% above the YTD budget projections at the end of August 2022.

Borrowings

The balance of borrowings amounts to R477.2m at the end of August 2022.

Operating expenditure by vote & type

Current expenditure is 1.42% below YTD budget projections as at August 2022.

Capital expenditure

The YTD Capital expenditure amounts to R9.7m or 4.13% of the amended budget of R236m. The current capital commitments of orders in progress amounts to R66.4m or 28.12% of the amended capital budget of R236m.

Allocations received (National & Provincial Grants)

Grants totaling R20.2m was received during August 2022.

Spending on Grants

Spending on grants amounts to R8.3m for August 2022 which includes FMG, MIG, EPWP, INEP, WSIG, Resource funding for the establishment & support of K9 Unit, Community Library 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 - M02 August

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source	0.42%		
Expenditure By Type	-1.42%		
Capital Expenditure	240.65%	Capital Commitments = R66.4m	
Financial Position In order			
Cash Flow In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,583,104	272,028	17.18%
Expenditure	1,595,006	183,498	11.50%
Surplus / (Deficit)	(11,902)	88,531	
Capital	236,020	9,737	4.13%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,498,188	269,036	17.96%
Expenditure	1,595,006	183,498	11.50%
Surplus / (Deficit)	(96,819)	85,538	
Capital	236,020	9,737	4.13%

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 required.

In-year budget statement tables/

Table C1: s71 Monthly Budget Statement Summary

WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M02 August

Description	2021/22	Budget Year 2022/23							
	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	-	287,941	287,941	24,193	51,638	51,421	217	0%	287,941
Service charges	-	849,642	849,642	69,465	139,982	139,267	714	1%	849,642
Investment revenue	-	24,871	24,871	1,078	2,732	2,732	-	-	24,871
Transfers and subsidies	-	166,184	166,219	1,134	57,351	57,351	-	-	166,219
Other own revenue	-	169,515	169,515	10,857	17,334	17,144	190	1%	169,515
Total Revenue (excluding capital transfers and contributions)	-	1,498,153	1,498,188	106,727	269,036	267,914	1,121	0%	1,498,188
Employee costs	-	504,478	504,568	37,318	69,028	70,057	(1,030)	-1%	504,568
Remuneration of Councillors	-	12,335	12,335	980	1,960	2,056	(96)	-5%	12,335
Depreciation & asset impairment	-	146,596	146,596	12,216	24,433	24,433	-	-	146,596
Finance charges	-	48,056	48,056	415	452	452	-	-	48,056
Materials and bulk purchases	-	436,298	436,276	46,789	48,143	48,544	(401)	-1%	436,276
Transfers and subsidies	-	13,057	13,057	1,151	2,093	2,093	-	-	13,057
Other expenditure	-	434,152	434,119	26,334	37,389	38,508	(1,119)	-3%	434,119
Total Expenditure	-	1,594,971	1,595,006	125,203	183,498	186,143	(2,645)	-1%	1,595,006
Surplus/(Deficit)	-	(96,819)	(96,819)	(18,475)	85,538	81,771	3,767	5%	(96,819)
Transfers and subsidies - capital (monetary allocations)	-	72,254	72,254	2,993	2,993	2,993	-	-	72,254
Contributions & Contributed assets	-	12,662	12,662	(1)	(1)	(1)	-	-	12,662
Surplus/(Deficit) after capital transfers & contributions	-	(11,902)	(11,902)	(15,482)	88,531	84,764	3,767	4%	(11,902)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(11,902)	(11,902)	(15,482)	88,531	84,764	3,767	4%	(11,902)
Capital expenditure & funds sources									
Capital expenditure	-	236,020	236,020	9,105	9,737	2,858	6,879	241%	236,020
Capital transfers recognised	-	123,702	123,702	6,778	6,778	1,417	5,361	378%	123,702
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	80,175	80,175	1,093	1,526	684	842	123%	80,175
Internally generated funds	-	32,143	32,143	1,233	1,433	757	676	89%	32,143
Total sources of capital funds	-	236,020	236,020	9,105	9,737	2,858	6,879	241%	236,020
Financial position									
Total current assets	-	594,291	594,291	-	849,797	-	-	-	594,371
Total non current assets	-	4,162,847	4,162,847	-	3,933,014	-	-	-	4,164,847
Total current liabilities	-	346,808	346,808	-	277,380	-	-	-	346,858
Total non current liabilities	-	711,285	711,285	-	694,839	-	-	-	711,285
Community wealth/Equity	-	3,699,046	3,699,046	-	3,810,592	-	-	-	3,701,076
Cash flows									
Net cash from (used) operating	-	104,629	104,629	25,898	95,355	95,354	(1)	-0%	104,629
Net cash from (used) investing	-	(241,000)	(241,000)	(9,520)	(10,567)	(10,567)	-	-	(241,000)
Net cash from (used) financing	-	1,377	1,377	(809)	(2,331)	(2,331)	-	-	1,377
Cash/cash equivalents at the month/year end	-	431,308	431,308	-	698,737	648,758	(49,979)	-8%	481,286
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	67,984	3,321	2,419	1,634	1,611	1,423	7,338	46,451	132,180
Creditors Age Analysis									
Total Creditors	5,291	-	-	-	-	-	-	-	5,291

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	-	384,994	384,994	26,878	76,780	75,380	1,399	2%	384,994
Executive and council	-	50,470	50,470	13	19,629	19,628	1	0%	50,470
Finance and administration	-	334,524	334,524	26,865	57,151	55,752	1,399	3%	334,524
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	-	152,578	152,613	8,891	13,408	13,803	(395)	-3%	152,613
Community and social services	-	8,776	8,776	606	1,210	1,463	(253)	-17%	8,776
Sport and recreation	-	10,972	10,972	959	1,835	1,829	6	0%	10,972
Public safety	-	35,995	36,030	3,086	6,083	6,005	78	1%	36,030
Housing	-	96,834	96,834	4,240	4,280	4,506	(226)	-5%	96,834
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	24,399	24,399	1,684	2,811	4,301	(1,490)	-35%	24,399
Planning and development	-	13,483	13,483	1,097	2,158	2,448	(291)	-12%	13,483
Road transport	-	10,879	10,879	587	614	1,813	(1,199)	-66%	10,879
Environmental protection	-	37	37	-	39	39	-	-	37
<i>Trading services</i>	-	1,021,099	1,021,099	72,267	179,030	177,423	1,607	1%	1,021,099
Energy sources	-	615,533	615,533	44,265	102,666	102,589	77	0%	615,533
Water management	-	167,048	167,048	11,605	29,766	29,303	463	2%	167,048
Waste water management	-	139,720	139,720	9,449	25,659	25,032	627	3%	139,720
Waste management	-	98,797	98,797	6,947	20,938	20,499	439	2%	98,797
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	-	1,583,069	1,583,104	109,720	272,028	270,907	1,121	0%	1,583,104
Expenditure - Functional									
<i>Governance and administration</i>	-	315,410	315,608	22,608	45,860	46,369	(509)	-1%	315,608
Executive and council	-	74,067	73,930	5,197	14,320	13,940	380	3%	73,930
Finance and administration	-	237,178	237,513	17,150	31,041	31,905	(864)	-3%	237,513
Internal audit	-	4,165	4,165	261	499	524	(25)	-5%	4,165
<i>Community and public safety</i>	-	267,374	267,271	15,027	24,580	25,117	(537)	-2%	267,271
Community and social services	-	21,751	21,513	1,498	2,600	2,900	(300)	-10%	21,513
Sport and recreation	-	63,035	63,035	3,548	6,311	6,417	(106)	-2%	63,035
Public safety	-	118,758	118,893	9,306	14,782	14,913	(131)	-1%	118,893
Housing	-	63,829	63,829	675	887	887	-	-	63,829
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	198,290	198,230	13,403	22,558	22,501	57	0%	198,230
Planning and development	-	53,256	53,196	3,514	6,645	6,821	(176)	-3%	53,196
Road transport	-	121,995	121,995	6,597	11,968	11,989	(21)	0%	121,995
Environmental protection	-	23,039	23,039	3,292	3,945	3,691	254	7%	23,039
<i>Trading services</i>	-	810,381	810,381	73,873	90,074	91,731	(1,657)	-2%	810,381
Energy sources	-	480,315	480,315	48,663	53,804	54,049	(245)	0%	480,315
Water management	-	133,992	133,992	8,849	12,349	12,961	(612)	-5%	133,992
Waste water management	-	103,774	103,774	9,690	13,642	14,129	(487)	-3%	103,774
Waste management	-	92,299	92,299	6,670	10,280	10,593	(313)	-3%	92,299
<i>Other</i>	-	3,517	3,517	292	425	425	-	-	3,517
Total Expenditure - Functional	-	1,594,971	1,595,006	125,203	183,498	186,143	(2,645)	-1%	1,595,006
Surplus/ (Deficit) for the year	-	(11,902)	(11,902)	(15,482)	88,531	84,764	3,767	4%	(11,902)

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) - M02 August

Vote Description	2021/22	Budget Year 2022/23							
	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	-	50,312	50,312	13	19,602	19,602	-		50,312
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	-	869	869	42	203	144	59	41.3%	869
Vote 4 - Finance	-	327,436	327,436	26,752	56,803	54,883	1,919	3.5%	327,436
Vote 5 - Infrastructure & Planning	-	730,542	730,542	49,471	108,993	109,114	(121)	-0.1%	730,542
Vote 6 - Protection Services	-	35,995	36,030	3,086	6,083	6,442	(358)	-5.6%	36,030
Vote 7 - Economic and Social Development & Tourism	-	2,811	2,811	120	121	469	(347)	-74.1%	2,811
Vote 8 - Community Services	-	435,105	435,105	30,236	80,223	80,254	(31)	0.0%	435,105
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Revenue by Vote	-	1,583,069	1,583,104	109,720	272,028	270,907	1,121	0.4%	1,583,104
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	-	44,592	44,592	2,929	10,416	10,339	77	0.7%	44,592
Vote 2 - Municipal Manager & Internal Audit	-	8,042	8,042	510	996	1,069	(73)	-6.8%	8,042
Vote 3 - Management Services	-	65,889	65,889	6,305	10,889	11,033	(144)	-1.3%	65,889
Vote 4 - Finance	-	106,313	106,313	6,088	11,417	12,142	(725)	-6.0%	106,313
Vote 5 - Infrastructure & Planning	-	734,810	734,810	66,237	76,753	77,225	(472)	-0.6%	734,810
Vote 6 - Protection Services	-	119,732	119,767	8,832	14,400	14,976	(576)	-3.8%	119,767
Vote 7 - Economic and Social Development & Tourism	-	17,570	17,570	1,043	1,711	1,819	(108)	-5.9%	17,570
Vote 8 - Community Services	-	498,023	498,023	33,259	56,915	57,540	(626)	-1.1%	498,023
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Expenditure by Vote	-	1,594,971	1,595,006	125,203	183,498	186,143	(2,645)	-1.4%	1,595,006
Surplus/ (Deficit) for the year	-	(11,902)	(11,902)	(15,482)	88,531	84,764	3,767	4.4%	(11,902)

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 at year-end would occur 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) - M02 August

Description	2021/22	Budget Year 2022/23							
	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		287,941	287,941	24,193	51,638	51,421	217	0%	287,941
Service charges - electricity revenue		541,692	541,692	44,252	88,023	88,025	(2)	0%	541,692
Service charges - water revenue		138,138	138,138	10,933	22,762	22,447	314	1%	138,138
Service charges - sanitation revenue		90,962	90,962	7,349	15,276	15,160	116	1%	90,962
Service charges - refuse revenue		78,850	78,850	6,930	13,921	13,634	287	2%	78,850
Rental of facilities and equipment		4,573	4,573	453	1,008	953	56	6%	4,573
Interest earned - external investments		24,871	24,871	1,078	2,732	2,732	-	-	24,871
Interest earned - outstanding debtors		3,982	3,982	536	949	896	53	6%	3,982
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20,344	20,344	1,878	3,742	3,560	182	5%	20,344
Licences and permits		2,636	2,636	251	530	505	25	5%	2,636
Agency services		7,858	7,858	751	1,225	1,228	(3)	0%	7,858
Transfers and subsidies		166,184	166,219	1,134	57,351	57,351	-	-	166,219
Other revenue		121,898	121,898	6,798	9,527	9,650	(123)	-1%	121,898
Gains		8,225	8,225	189	352	352	-	-	8,225
Total Revenue (excluding capital transfers and contributions)	-	1,498,153	1,498,188	106,727	269,036	267,914	1,121	0%	1,498,188
Expenditure By Type									
Employee related costs		504,478	504,568	37,318	69,028	70,057	(1,030)	-1%	504,568
Remuneration of councillors		12,335	12,335	980	1,960	2,056	(96)	-5%	12,335
Debt impairment		13,564	13,564	1,130	2,261	2,261	-	-	13,564
Depreciation & asset impairment		146,596	146,596	12,216	24,433	24,433	-	-	146,596
Finance charges		48,056	48,056	415	452	452	-	-	48,056
Bulk purchases - electricity		384,161	384,161	42,701	42,707	42,898	(191)	0%	384,161
Inventory consumed		52,137	52,115	4,088	5,436	5,646	(210)	-4%	52,115
Contracted services		269,929	269,959	18,836	19,609	20,247	(638)	-3%	269,959
Transfers and subsidies		13,057	13,057	1,151	2,093	2,093	-	-	13,057
Other expenditure		150,658	150,596	6,368	15,520	16,001	(481)	-3%	150,596
Losses		-	-	-	-	-	-	-	-
Total Expenditure	-	1,594,971	1,595,006	125,203	183,498	186,143	(2,645)	-1%	1,595,006
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(96,819)	(96,819)	(18,475)	85,538	81,771	3,767	0	(96,819)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)		72,254	72,254	2,993	2,993	2,993	-	-	72,254
Transfers and subsidies - capital (in-kind - all)		12,662	12,662	(1)	(1)	(1)	-	-	12,662
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(11,902)	(11,902)	(15,482)	88,531	84,764			(11,902)
Taxation		-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(11,902)	(11,902)	(15,482)	88,531	84,764			(11,902)
Attributable to minorities		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	(11,902)	(11,902)	(15,482)	88,531	84,764			(11,902)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(11,902)	(11,902)	(15,482)	88,531	84,764			(11,902)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.42% above the YTD budget projections.

Current expenditure is 1.42% below YTD budget projections for August 2022.

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) - M02 August

Vote Description	2021/22	Budget Year 2022/23							
	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	-	1,815	1,815	114	114	150	(36)	-24%	1,815
Vote 4 - Finance	-	60	60	-	-	-	-	-	60
Vote 5 - Infrastructure & Planning	-	198,128	198,128	7,454	7,887	1,878	6,009	320%	198,128
Vote 6 - Protection Services	-	300	300	-	-	-	-	-	300
Vote 7 - Economic and Social Development & Tourism	-	45	45	-	-	-	-	-	45
Vote 8 - Community Services	-	735	735	-	-	-	-	-	735
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	201,083	201,083	7,568	8,001	2,028	5,973	295%	201,083
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	-	17,475	17,475	1,237	1,237	494	743	150%	17,475
Vote 6 - Protection Services	-	2,492	2,492	276	475	242	234	97%	2,492
Vote 7 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 8 - Community Services	-	14,970	14,970	24	24	95	(71)	-75%	14,970
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	34,937	34,937	1,537	1,736	831	906	109%	34,937
Total Capital Expenditure	-	236,020	236,020	9,105	9,737	2,858	6,879	241%	236,020
Capital Expenditure - Functional Classification									
Governance and administration	-	1,875	1,875	114	114	187	(73)	-39%	1,875
Executive and council	-	5	5	-	-	-	-	-	5
Finance and administration	-	1,870	1,870	114	114	187	(73)	-39%	1,870
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	53,438	54,458	4,817	5,017	933	4,084	438%	54,458
Community and social services	-	7,261	7,261	-	-	-	-	-	7,261
Sport and recreation	-	2,500	2,500	756	756	208	548	263%	2,500
Public safety	-	2,792	2,792	276	475	233	243	104%	2,792
Housing	-	40,885	41,905	3,785	3,785	492	3,293	669%	41,905
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	14,068	14,068	554	554	474	80	17%	14,068
Planning and development	-	1,478	1,478	-	-	-	-	-	1,478
Road transport	-	12,590	12,590	554	554	474	80	17%	12,590
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	-	166,639	165,619	3,619	4,052	1,264	2,788	221%	165,619
Energy sources	-	65,389	65,389	721	1,153	398	755	190%	65,389
Water management	-	39,970	39,570	480	480	346	134	39%	39,570
Waste water management	-	57,736	57,116	2,418	2,418	519	1,899	366%	57,116
Waste management	-	3,544	3,544	-	-	-	-	-	3,544
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	-	236,020	236,020	9,105	9,737	2,858	6,879	241%	236,020
Funded by:									
National Government	-	72,254	72,254	2,993	2,993	792	2,201	278%	72,254
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	51,447	51,447	3,785	3,785	625	3,160	506%	51,447
Transfers recognised - capital	-	123,702	123,702	6,778	6,778	1,417	5,361	378%	123,702
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	80,175	80,175	1,093	1,526	684	842	123%	80,175
Internally generated funds	-	32,143	32,143	1,233	1,433	757	676	89%	32,143
Total Capital Funding	-	236,020	236,020	9,105	9,737	2,858	6,879	241%	236,020

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	2021/22	Budget Year 2022/23			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash		31,308	31,308	188,478	31,338
Call investment deposits		400,000	400,000	510,259	400,000
Consumer debtors		92,590	92,590	97,882	92,590
Other debtors		59,486	59,486	43,402	59,486
Current portion of long-term receivables		-	-	-	-
Inventory		10,908	10,908	9,775	10,958
Total current assets	-	594,291	594,291	849,797	594,371
Non current assets					
Long-term receivables		-	-	-	-
Investments		70,005	70,005	61,694	70,005
Investment property		132,846	132,846	127,088	132,846
Investments in Associate		-	-	-	-
Property, plant and equipment		3,820,865	3,820,865	3,622,557	3,822,932
Agricultural		-	-	-	-
Biological assets		-	-	610	(68)
Intangible assets		8,203	8,203	8,940	8,203
Other non-current assets		130,928	130,928	112,126	130,928
Total non current assets	-	4,162,847	4,162,847	3,933,014	4,164,847
TOTAL ASSETS	-	4,757,138	4,757,138	4,782,811	4,759,219
LIABILITIES					
Current liabilities					
Bank overdraft		-	-	-	-
Borrowing		58,592	58,592	58,592	58,592
Consumer deposits		66,074	66,074	65,562	66,074
Trade and other payables		173,931	173,931	105,016	173,981
Provisions		48,210	48,210	48,210	48,210
Total current liabilities	-	346,808	346,808	277,380	346,858
Non current liabilities					
Borrowing		421,184	421,184	418,597	421,184
Provisions		290,101	290,101	276,242	290,101
Total non current liabilities	-	711,285	711,285	694,839	711,285
TOTAL LIABILITIES	-	1,058,092	1,058,092	972,219	1,058,142
NET ASSETS	-	3,699,046	3,699,046	3,810,592	3,701,076
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		3,695,823	3,695,823	3,807,364	3,688,475
Reserves		3,223	3,223	3,228	12,601
TOTAL COMMUNITY WEALTH/EQUITY	-	3,699,046	3,699,046	3,810,592	3,701,076

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 - M02 August

Description	2021/22	Budget Year 2022/23							
	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		285,907	285,907	26,537	50,561	50,510	51	0%	285,907
Service charges		843,505	843,505	73,098	139,134	139,178	(44)	0%	843,505
Other revenue		146,992	146,992	9,411	33,884	33,869	14	0%	146,992
Transfers and Subsidies - Operational		166,184	166,219	7,395	65,154	65,154	-		166,184
Transfers and Subsidies - Capital		72,254	72,254	(1)	19,851	19,851	-		72,254
Interest		24,871	24,871	1,614	3,681	3,681	-		24,871
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1,373,971)	(1,374,006)	(90,591)	(214,364)	(214,345)	19	0%	(1,373,971)
Finance charges		(48,056)	(48,056)	(415)	(452)	(452)	-		(48,056)
Transfers and Grants		(13,057)	(13,057)	(1,151)	(2,093)	(2,093)	-		(13,057)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	104,629	104,629	25,898	95,355	95,354	(1)	0%	104,629
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-		-
Decrease (increase) in non-current investments		(4,980)	(4,980)	(415)	(830)	(830)	-		(4,980)
Payments									
Capital assets		(236,020)	(236,020)	(9,105)	(9,737)	(9,737)	-		(236,020)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(241,000)	(241,000)	(9,520)	(10,567)	(10,567)	-		(241,000)
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	221	880	880	-		2,000
Payments									
Repayment of borrowing		(50,623)	(50,623)	(1,031)	(3,211)	(3,211)	-		(50,623)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	1,377	1,377	(809)	(2,331)	(2,331)	-		1,377
NET INCREASE/ (DECREASE) IN CASH HELD	-	(134,994)	(134,994)	15,569	82,457	82,456			(134,994)
Cash/cash equivalents at beginning:		566,302	566,302		616,280	566,302			616,280
Cash/cash equivalents at month/year end:		431,308	431,308		698,737	648,758			481,286

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 698.7million.

The municipality started the year with a positive cash balance of R616.3 million. The August closing balance is R698.7 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 - M02 August

Description	Ref	Budget Year 2022/23											2022/23 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		24,024	26,537	-	-	-	-	-	-	-	-	-	235,346	285,907	298,712	312,089
Service charges - electricity revenue		41,233	45,358	-	-	-	-	-	-	-	-	-	452,494	539,085	579,206	622,318
Service charges - water revenue		10,948	12,131	-	-	-	-	-	-	-	-	-	113,482	136,561	142,706	149,128
Service charges - sanitation revenue		3,161	8,308	-	-	-	-	-	-	-	-	-	78,448	89,916	93,783	97,816
Service charges - refuse		10,694	7,302	-	-	-	-	-	-	-	-	-	59,947	77,943	82,541	87,410
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		347	532	-	-	-	-	-	-	-	-	-	3,694	4,573	4,778	4,989
Interest earned - external investments		1,653	1,078	-	-	-	-	-	-	-	-	-	22,140	24,871	25,991	27,161
Interest earned - outstanding debtors		414	536	-	-	-	-	-	-	-	-	-	(949)	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,864	1,878	-	-	-	-	-	-	-	-	-	7,155	10,897	12,647	13,537
Licences and permits		279	251	-	-	-	-	-	-	-	-	-	2,105	2,636	2,750	2,869
Agency services		473	751	-	-	-	-	-	-	-	-	-	6,633	7,858	8,211	8,580
Transfer receipts - operating		57,849	7,395	-	-	-	-	-	-	-	-	-	100,940	166,184	174,999	192,746
Other revenue		20,988	5,999	-	-	-	-	-	-	-	-	-	94,041	121,028	81,758	45,957
Cash Receipts by Source		173,928	118,055	-	-	-	-	-	-	-	-	-	1,175,476	1,467,459	1,508,081	1,564,601
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National/		19,763	(1)	-	-	-	-	-	-	-	-	-	52,492	72,254	31,368	32,611
Transfers and subsidies - capital (monetary allocations) (National/		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	50,000	50,000	50,000	60,000
Increase (decrease) in consumer deposits		659	221	-	-	-	-	-	-	-	-	-	1,120	2,000	2,000	2,000
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(415)	(415)	-	-	-	-	-	-	-	-	-	(4,150)	(4,980)	(4,980)	(4,980)
Total Cash Receipts by Source		193,935	117,861	-	-	-	-	-	-	-	-	-	1,274,938	1,586,733	1,586,469	1,654,232
Cash Payments by Type																
Employee related costs		30,560	36,189	-	-	-	-	-	-	-	-	-	425,943	492,692	520,035	550,870
Remuneration of councillors		980	980	-	-	-	-	-	-	-	-	-	10,376	12,335	12,837	13,360
Interest paid		38	415	-	-	-	-	-	-	-	-	-	47,604	48,056	47,734	47,159
Bulk purchases - Electricity		7	42,701	-	-	-	-	-	-	-	-	-	341,454	384,161	417,237	453,161
Acquisitions - water & other inventory		1,347	4,088	-	-	-	-	-	-	-	-	-	46,701	52,137	51,837	65,539
Contracted services		773	18,836	-	-	-	-	-	-	-	-	-	250,321	269,929	279,215	293,223
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		942	1,151	-	-	-	-	-	-	-	-	-	10,964	13,057	13,060	13,582
General expenses		89,587	(12,203)	-	-	-	-	-	-	-	-	-	85,332	162,716	100,901	81,050
Cash Payments by Type		124,234	92,156	-	-	-	-	-	-	-	-	-	1,218,694	1,435,084	1,442,856	1,507,945
Other Cash Flows/Payments by Type																
Capital assets		632	9,105	-	-	-	-	-	-	-	-	-	226,283	236,020	102,598	99,011
Repayment of borrowing		2,181	1,031	-	-	-	-	-	-	-	-	-	47,412	50,623	58,592	51,239
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		127,047	102,292	-	-	-	-	-	-	-	-	-	1,492,389	1,721,727	1,604,046	1,658,194
NET INCREASE/(DECREASE) IN CASH HELD		66,888	15,569	-	-	-	-	-	-	-	-	-	(217,451)	(134,994)	(17,577)	(3,963)
Cash/cash equivalents at the monthly year beginning:		616,280	683,168	698,737	698,737	698,737	698,737	698,737	698,737	698,737	698,737	698,737	698,737	616,280	481,286	463,709
Cash/cash equivalents at the monthly year end:		683,168	698,737	698,737	698,737	698,737	698,737	698,737	698,737	698,737	698,737	698,737	698,737	481,286	463,709	459,746

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

(This table represents the debtors billing system representing the state of all debtors, including payments received in advance)

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2022/23										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	14,943	786	520	363	371	300	1,462	7,056	25,799	9,551	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	23,193	886	531	366	317	274	1,413	5,702	32,682	8,072	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	26,284	702	548	310	274	260	1,494	5,589	35,461	7,927	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	8,430	389	280	218	245	218	980	4,844	15,604	6,506	-	-	
Receivables from Exchange Transactions - Waste Management	1600	7,812	320	229	175	178	148	671	2,647	12,180	3,819	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	669	41	34	10	9	5	44	285	1,099	354	-	-	
Interest on Arrear Debtor Accounts	1810	164	48	56	56	65	69	505	12,417	13,380	13,113	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(13,511)	150	220	136	152	149	769	7,911	(4,025)	9,116	-	-	
Total By Income Source	2000	67,984	3,321	2,419	1,634	1,611	1,423	7,338	46,451	132,180	58,457	-	-	
2021/22 - totals only		64,386	2,677	1,970	1,643	1,848	1,568	6,530	45,072	125,694	56,461			
Debtors Age Analysis By Customer Group														
Organs of State	2200	3,466	288	133	41	24	21	124	1,390	5,486	1,599	-	-	
Commercial	2300	8,458	143	82	55	49	37	235	2,510	11,568	2,886	-	-	
Households	2400	57,231	2,883	2,164	1,528	1,535	1,361	6,945	40,940	114,587	52,309	-	-	
Other	2500	(1,172)	7	41	10	3	5	34	1,611	539	1,663	-	-	
Total By Customer Group	2600	67,984	3,321	2,419	1,634	1,611	1,423	7,338	46,451	132,180	58,457	-	-	

The debtors' 12-month rolling average payment rate is 99,07% at the end of August 2022.

Summary of Indigent Households

Indigent Household Statistics

	Indigent Households	Amount	Other Households	Total Households	
2022					
July	7,301	NO VOTE for 2022-2023	28,772	36,073	20.24%
August	7,344	NO VOTE for 2022-2023	28,586	35,930	20.44%
September			0		
October			0		
November			0		
December			0		
2023					
January			0		
February			0		
March			0		
April			0		
May			0		
June			0		

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)
7344			10KL	7344	0	7344	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)
123	7221		50kWh	7344	0	7344	Total monthly levy

Summary of Debtors Age Analysis (This table represents gross debtors only)

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days
2022/2023										
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									0	0
August	83,300,150	3,321,043	2,418,953	1,634,245	1,610,645	1,423,175	7,337,769	46,450,821	147,496,800	64,196,650
July	88,495,299	3,629,544	1,946,083	1,769,685	1,521,309	1,572,722	6,903,366	45,753,005	151,591,012	63,095,713

Government Debt

Overstrand Municipality as at 31/08/2022 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	2,187,388	950,921	1,183,593	52,874
WCED 2251	514,066	514,066	0	0
OTHER 2255	141,476	98,285	43,190	0
HEALTH 2252	197,810	99,912	97,899	0
TPW 2256	2,337,129	-47,363	2,384,489	2
HUMAN SETTLE 2215	55,718	55,718	0	0
HOUSING 2253	4,626	4,626	0	0
OTHER MUNICIPALITIES 2276	48,138	48,138	0	0
TOTAL OUTSTANDING	5,486,351	1,724,303	3,709,171	52,877

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2022/23									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	5,300	-	-	-	-	-	-	-	5,300	4,622
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	(9)	-	-	-	-	-	-	-	(9)	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,291	-	-	-	-	-	-	-	5,291	4,622

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

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
	Yrs/Months							
R thousands								
Municipality								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	51		20,199	125	20,375
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	71		36,234	260	36,565
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	67		4,657	30	4,754
ABSA 9331734880	DEP PLUS	DEP PLUS		44	4.3	10,254	(39)	10,259
ABSA 2080500660	92 DAYS	FIXED DEP	30/09/2022		6.07	100,000		100,000
Nedbank 03/7881534451 ref. 270	185 DAYS	FIXED DEP	23/01/2023		7.31	100,000		100,000
Standard Bank 288343005-032	91 DAYS	FIXED DEP	21/10/2022		6.6	100,000		100,000
Nedbank 03/7881534451 ref. 271	183 DAYS	FIXED DEP	26/01/2022		7.31	100,000		100,000
ABSA 2080554716	92 DAYS	FIXED DEP	27/10/2022		6.61	100,000		100,000
Municipality sub-total				233		571,344	376	571,952
TOTAL INVESTMENTS AND INTEREST				233		571,344	376	571,952

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

Long term investments relate to the sinking fund investments.

Allocations and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	2021/22	Budget Year 2022/23							
	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:	-	152,183	152,183	1,649	56,988	56,988	-		152,183
Operational Revenue:General Revenue:Equitable Share	-	141,896	141,896		55,339	55,339	-		141,896
Energy Efficiency and Demand-side [Schedule 5B]	-	5,000	5,000	1,000	1,000	1,000	-		5,000
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,593	2,593	649	649	649	-		2,593
Local Government Financial Management Grant [Schedule 5B]		1,550	1,550	-	-	-	-		1,550
Municipal Infrastructure Grant [Schedule 5B]	-	1,144	1,144	-	-	-	-		1,144
Provincial Government:	-	71,715	71,715	16,252	18,672	18,672	-		71,715
Community Library Services Grant		8,258	8,258	2,753	2,753	2,753	-		8,258
Thusong Services Centres Grant		150	150	-	-	-	-		150
Resource funding for the establish & support of K9 Unit		2,420	2,420		2,420	2,420	-		2,420
CDW		75	75	-	-	-	-		75
Maintenance & Construction of Transport Infrastructure	-	140	140	-	-	-	-		140
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT	-	2,958	2,958	2,958	2,958	2,958	-		2,958
Human Settlements (Housing - Construction Contracts)	-	57,714	57,714	10,541	10,541	10,541	-		57,714
District Municipality:	-	-	35	35	35	35	-		35
ODM SAFETY FORUM	-	-	35	35	35	35	-		35
Other grant providers:	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	-	-	-	-	-	-		-
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Higher Educational Institutions	-	-	-	-	-	-	-		-
Parent Municipality / Entity	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	-	223,898	223,933	17,936	75,695	75,695	-		223,933
Capital Transfers and Grants									
National Government:	-	72,254	72,254	-	19,852	19,852	-		72,254
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21,331	21,331		10,665	10,665	-		21,331
Municipal Infrastructure Grant [Schedule 5B]		23,484	23,484		1,187	1,187	-		23,484
Water Services Infrastructure Grant [Schedule 5B]		27,439	27,439		8,000	8,000	-		27,439
Provincial Government:	-	38,785	38,785	2,287	2,287	2,287	-		38,785
Human Settlements (Housing - Construction Contracts)	-	38,785	38,785	2,287	2,287	2,287	-		38,785
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	-	-	-	-	-	-		-
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Higher Educational Institutions	-	-	-	-	-	-	-		-
Parent Municipality / Entity	-	-	-	-	-	-	-		-
Transfer from Operational Revenue	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	-	111,039	111,039	2,287	22,139	22,139	-		111,039
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	334,937	334,972	20,223	97,834	97,834	-		334,972

Grant receipts are monitored according to the payment schedules. Year to date actuals only reflects actual receipts for 2022/2023.

No notifications received from project managers of any funds withheld.

Supporting Table SC7(1) – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	-	10,287	10,287	264	388	388	-		10,287
Operational Revenue:General Revenue:Equitable Share	-	-	-	-	-	-	-		-
Energy Efficiency and Demand-side [Schedule 5B]	-	5,000	5,000	-	-	-	-		5,000
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	2,593	2,593	118	118	118	-		2,593
Local Government Financial Management Grant [Schedule 5B]	-	1,550	1,550	34	67	67	-		1,550
Municipal Infrastructure Grant [Schedule 5B]	-	1,144	1,144	112	202	202	-		1,144
Provincial Government:	-	71,715	71,715	1,301	2,055	2,055	-		71,715
Community Library Services Grant	-	8,258	8,258	553	1,098	1,098	-		8,258
Thusong Services Centres Grant	-	150	150	-	-	-	-		150
Resource funding for the establish & support of K9 Unit	-	2,420	2,420	317	526	526	-		2,420
CDW	-	75	75	-	-	-	-		75
Maintenance & Construction of Transport Infrastructure	-	140	140	-	-	-	-		140
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT	-	2,958	2,958	-	-	-	-		2,958
Human Settlements (Housing - Construction Contracts)	-	57,714	57,714	430	430	430	-		57,714
District Municipality:	-	-	35	-	-	-	-		35
ODM SAFETY FORUM	-	-	35	-	-	-	-		35
Other grant providers:	-	-	-	-	-	-	-		-
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	-	-	-	-	-	-		-
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Higher Educational Institutions	-	-	-	-	-	-	-		-
Parent Municipality / Entity	-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	-	82,002	82,037	1,565	2,442	2,442	-		82,037
Capital expenditure of Transfers and Grants									
National Government:	-	72,254	72,254	2,993	2,993	2,993	-		72,254
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	21,331	21,331	48	48	48	-		21,331
Municipal Infrastructure Grant [Schedule 5B]	-	23,484	23,484	1,011	1,011	1,011	-		23,484
Water Services Infrastructure Grant [Schedule 5B]	-	27,439	27,439	1,935	1,935	1,935	-		27,439
Provincial Government:	-	38,785	38,785	3,785	3,785	3,785	-		38,785
Human Settlements (Housing - Construction Contracts)	-	38,785	38,785	3,785	3,785	3,785	-		38,785
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	12,662	12,662	-	-	-	-		12,662
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	-	-	-	-	-	-		-
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	12,662	12,662	-	-	-	-		12,662
Higher Educational Institutions	-	-	-	-	-	-	-		-
Parent Municipality / Entity	-	-	-	-	-	-	-		-
Transfer from Operational Revenue	-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	123,702	123,702	6,778	6,778	6,778	-		123,702
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	205,703	205,738	8,343	9,220	9,220	-		205,738

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 - M02 August

Description	Budget Year 2022/23				
	Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	-
Operational Revenue:General Revenue:Equitable Share	-	-	-	-	-
Operational:Revenue:General Revenue:Fuel Levy	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]	-	-	-	-	-
Agriculture Research and Technology	-	-	-	-	-
Agriculture, Conservation and Environmental	-	-	-	-	-
Arts and Culture Sustainable Resource Management	-	-	-	-	-
Community Library	-	-	-	-	-
Department of Environmental Affairs	-	-	-	-	-
Department of Tourism	-	-	-	-	-
Department of Water Affairs and Sanitation Masibambane	-	-	-	-	-
Emergency Medical Service	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	-	-	-	-
HIV and Aids	-	-	-	-	-
Housing Accreditation	-	-	-	-	-
Housing Top structure	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]	-	-	-	-	-
Integrated City Development Grant	-	-	-	-	-
Khayelitsha Urban Renewal	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]	-	-	-	-	-
Mitchell's Plain Urban Renewal	-	-	-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]	-	-	-	-	-
Municipal Disaster Grant [Schedule 5B]	-	-	-	-	-
Municipal Human Settlement Capacity Grant [Schedule 5B]	-	-	-	-	-
Municipal Systems Improvement Grant	-	-	-	-	-
Natural Resource Management Project	-	-	-	-	-
Neighbourhood Development Partnership Grant	-	-	-	-	-
Operation Clean Audit	-	-	-	-	-
Municipal Disaster Recovery Grant	-	-	-	-	-
Public Service Improvement Facility	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]	-	-	-	-	-
Restructuring - Seed Funding	-	-	-	-	-
Revenue Enhancement Grant Debtors Book	-	-	-	-	-
Rural Road Asset Management Systems Grant	-	-	-	-	-
Sport and Recreation	-	-	-	-	-
Terrestrial Invasive Alien Plants	-	-	-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]	-	-	-	-	-
Provincial Government:	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
District Municipality:	-	-	-	-	-
Other grant providers:	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-
Households	-	-	-	-	-
Non-profit Institutions	-	-	-	-	-
Private Enterprises	-	-	-	-	-
Public Corporations	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-
Parent Municipality / Entity	-	-	-	-	-
Total operating expenditure of Approved Roll-overs	-	-	-	-	-
Capital expenditure of Approved Roll-overs					
National Government:	-	-	-	-	-
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	-
Municipal Water Infrastructure Grant [Schedule 5B]	-	-	-	-	-
Neighbourhood Development Partnership Grant [Schedule 5B]	-	-	-	-	-
Public Transport Infrastructure Grant [Schedule 5B]	-	-	-	-	-
Rural Household Infrastructure Grant [Schedule 5B]	-	-	-	-	-
Rural Road Asset Management Systems Grant [Schedule 5B]	-	-	-	-	-
Urban Settlement Development Grant [Schedule 4B]	-	-	-	-	-
Municipal Human Settlement	-	-	-	-	-
Community Library	-	-	-	-	-
Integrated City Development Grant [Schedule 4B]	-	-	-	-	-
Municipal Disaster Recovery Grant [Schedule 4B]	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-
Khayelitsha Urban Renewal	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]	-	-	-	-	-
Municipal Systems Improvement Grant [Schedule 5B]	-	-	-	-	-
Public Transport Network Grant [Schedule 5B]	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]	-	-	-	-	-
Regional Bulk Infrastructure Grant (Schedule 5B)	-	-	-	-	-
Water Services Infrastructure Grant [Schedule 5B]	-	-	-	-	-
WiFi Connectivity	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	-	-	-	-
Aquaponic Project	-	-	-	-	-
Restion Settlement	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]	-	-	-	-	-
Restructuring Seed Funding	-	-	-	-	-
Municipal Disaster Relief Grant	-	-	-	-	-
Municipal Emergency Housing Grant	-	-	-	-	-
Metro Informal Settlements Partnership Grant	-	-	-	-	-
Provincial Government:	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
District Municipality:	-	-	-	-	-
Other grant providers:	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-
Households	-	-	-	-	-
Non-Profit Institutions	-	-	-	-	-
Private Enterprises	-	-	-	-	-
Public Corporations	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-
Parent Municipality / Entity	-	-	-	-	-
Transfer from Operational Revenue	-	-	-	-	-
Total capital expenditure of Approved Roll-overs	-	-	-	-	-
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	-	-	-	-	-

A Roll over application was submitted to Provincial and National Treasury in August 2022 for the unspent grant funds.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		11,137	11,137	888	1,776	1,856	(80)	-4%	11,137
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		1,199	1,199	92	184	200	(16)	-8%	1,199
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Sub Total - Councillors		12,335	12,335	980	1,960	2,056	(96)	-5%	12,335
% increase		0.0%	0.0%						0.0%
Senior Managers of the Municipality									
Basic Salaries and Wages		12,871	12,859	1,021	2,049	2,143	(94)	-4%	12,859
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		149	149	-	-	25	(25)	-100%	149
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		181	181	15	30	30	-	-	181
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		13,201	13,188	1,036	2,080	2,198	(119)	-5%	13,188
% increase		0.0%	0.0%						0.0%
Other Municipal Staff									
Basic Salaries and Wages		302,007	300,944	22,698	44,088	44,563	(475)	-1%	301,347
Pension and UIF Contributions		52,863	53,191	3,961	7,899	7,966	(66)	-1%	53,191
Medical Aid Contributions		17,116	17,168	1,252	2,506	2,602	(95)	-4%	17,168
Overtime		42,848	43,248	4,024	4,037	4,059	(21)	-1%	42,848
Performance Bonus		520	520	43	87	87	0	0%	520
Motor Vehicle Allowance		8,321	8,321	669	1,342	1,387	(45)	-3%	8,321
Cellphone Allowance		2,184	2,214	166	330	369	(39)	-11%	2,214
Housing Allowances		1,829	1,859	148	296	310	(13)	-4%	1,859
Other benefits and allowances		41,698	42,024	1,496	2,714	2,870	(156)	-5%	42,021
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		21,891	21,891	1,824	3,648	3,648	0	0%	21,891
Sub Total - Other Municipal Staff		491,277	491,380	36,282	66,948	67,859	(911)	-1%	491,380
% increase		0.0%	0.0%						0.0%
Total Parent Municipality		516,813	516,903	38,298	70,987	72,113	(1,126)	-2%	516,903
Total Municipal Entities		-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		516,813	516,903	38,298	70,987	72,113	(1,126)	-2%	516,903
% increase		0.0%	0.0%						0.0%
TOTAL MANAGERS AND STAFF		504,478	504,568	37,318	69,028	70,057	(1,030)	-1%	504,568

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 - M02 August

Description of financial indicator	Basis of calculation	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	12.2%	12.2%	0.2%	3.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	34.0%	34.0%	15.7%	34.0%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.7%	17.7%	15.3%	17.7%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	13070.1%	13070.1%	12969.2%	3342.5%
Liquidity						
Current Ratio	Current assets/current liabilities	0.0%	171.4%	171.4%	306.4%	171.4%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	124.4%	124.4%	251.9%	124.4%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	10.2%	10.2%	52.5%	10.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%		Annual Indicator	100.0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		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%	33.7%	33.7%	25.7%	33.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	17.9%	17.9%	11.0%	17.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	13.0%	13.0%	0.2%	4.0%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		15.7		Annual Indicator	15.7
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		13.3%		Annual Indicator	13.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.1		Annual Indicator	4.1

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2021/22	Budget Year 2022/23							
	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		1,314	1,314	632	632	1,314	682	51.9%	0%
August		1,459	1,544	9,105	9,737	2,858	(6,879)	-240.7%	4%
September		20,244	20,329	-		23,187	-	0.0%	0%
October		7,764	7,849	-		31,036	-	0.0%	0%
November		10,769	10,854	-		41,890	-	0.0%	0%
December		32,383	32,468	-		74,359	-	0.0%	0%
January		11,480	11,565	-		85,924	-	0.0%	0%
February		19,504	19,589	-		105,513	-	0.0%	0%
March		29,836	29,921	-		135,433	-	0.0%	0%
April		16,419	16,504	-		151,938	-	0.0%	0%
May		18,664	18,749	-		170,687	-	0.0%	0%
June		66,183	65,333	-		236,020	-	0.0%	0%
Total Capital expenditure	-	236,020	236,020	9,737					

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	LOW COST HOUSING SERVICES: CONSTRUCTION CONTRACTS	38,785,000	38,785,000	3,784,828	Masakhane UIISP Phase 3 Wetcores - 40%; Masakhane UIISP Phase 4 - 95%; Mount Pleasant IRDP Phase 2 - 60%	Construction Phase.	Not applicable.	Not applicable.
2	Gansbaai	Multi-ward Gb Area	FRANSKRAAL KLEINBAAI BIRKENHEAD NEW 66 11KV SUBSTATION	37,500,000	37,500,000	111,087	Work in progress.	Construction underway.	Not applicable.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS	27,539,000	27,539,000	1,934,555	(1) New inlet pumpstation at Hermanus: Construction phase (2) New Zwingle's Corner pumpstation etc.: Planning phase	(1) Construction; (2) Planning of next phase.	None to date	Not applicable.
4	Kleinmond	Multi-ward Km Area	KLEINMOND WWTW REFURBISH UPGRADE	22,441,638	22,441,638		Procurement process in progress.	Tender evaluation stage. Tenders closed on 5 August 2022, and bids are being evaluated.	None to date	Not applicable.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	16,472,000	16,472,000		Procurement process in progress.	Tender evaluation stage. Tenders closed on 22 July 2022, and bids are being evaluated.	None to date	Not applicable.
6	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	16,000,000	16,000,000	-	Work in progress.	Electrification of Masakhane and Blompark areas underway.	Not applicable.	Not applicable.
7	Masakhane	Ward 02	MASAKHANE HOUSING PROJECT BUS ROUTE	7,581,600	7,581,600	530,063	Contractor appointed 12 August 2022.	Contractor finalising contractual arrangements.	Not applicable.	Not applicable.
8	Masakhane	Ward 02	UPGRADE WATER LINES & NEW BOOSTER PUMPSTATION VALVES	7,000,000	7,000,000	249,788	Tender evaluation. Awaiting BEC meeting.	Tender evaluation.	Not applicable.	Not applicable.
9	Hermanus	Ward 03	HERMANUS MV LV UPGRADE REPLACEMENT	6,000,000	6,000,000	-	In process of compiling tender document.	In process of compiling tender document.	Not applicable.	Not applicable.
10	Stanford	Ward 01	UPGRADE BULK WATER	5,615,000	5,615,000	230,677	Tender evaluation. Awaiting BEC meeting.	Tender evaluation. Awaiting BEC meeting.	Not applicable.	Not applicable.
Totals				184,934,238	184,934,238	6,840,999				

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 - M02 August

Description	2021/22	Budget Year 2022/23							
	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	-	85,364	85,364	1,375	1,375	1,344	(31)	-2.3%	85,364
Roads Infrastructure	-	12,255	12,255	530	530	361	(170)	-47.0%	12,255
Roads	-	12,255	12,255	530	530	361	(170)	-47.0%	12,255
Storm water Infrastructure	-	1,636	1,636	-	-	-	-	-	1,636
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	1,636	1,636	-	-	-	-	-	1,636
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	53,500	53,500	111	111	250	139	55.6%	53,500
MV Substations	-	37,500	37,500	111	111	250	139	55.6%	37,500
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	-	16,000	16,000	-	-	-	-	-	16,000
Water Supply Infrastructure	-	12,483	12,483	250	250	267	17	6.3%	12,483
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	4,803	4,803	-	-	-	-	-	4,803
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	7,000	7,000	250	250	267	17	6.3%	7,000
Distribution	-	680	680	-	-	-	-	-	680
Sanitation Infrastructure	-	4,020	4,020	484	484	467	(17)	-3.6%	4,020
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	4,020	4,020	484	484	467	(17)	-3.6%	4,020
Solid Waste Infrastructure	-	1,470	1,470	-	-	-	-	-	1,470
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	1,250	1,250	-	-	-	-	-	1,250
Waste Processing Facilities	-	220	220	-	-	-	-	-	220
Community Assets	-	10,951	10,951	756	756	208	(548)	-263.1%	10,951
Community Facilities	-	6,701	6,701	-	-	-	-	-	6,701
Libraries	-	4,374	4,374	-	-	-	-	-	4,374
Parks	-	87	87	-	-	-	-	-	87
Public Open Space	-	1,050	1,050	-	-	-	-	-	1,050
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	1,190	1,190	-	-	-	-	-	1,190
Sport and Recreation Facilities	-	4,250	4,250	756	756	208	(548)	-263.1%	4,250
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	4,250	4,250	756	756	208	(548)	-263.1%	4,250
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	41,802	41,802	4,061	4,260	636	(3,625)	-570.3%	41,802
Operational Buildings	-	3,017	3,017	276	475	251	(224)	-89.1%	3,017
Municipal Offices	-	3,017	3,017	276	475	251	(224)	-89.1%	3,017
Housing	-	38,785	38,785	3,785	3,785	384	(3,401)	-885.2%	38,785
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	38,785	38,785	3,785	3,785	384	(3,401)	-885.2%	38,785
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	1,888	1,888	114	114	157	43	27.5%	1,888
Furniture and Office Equipment	-	765	765	-	-	-	-	-	765
Machinery and Equipment	-	1,185	1,185	-	-	-	-	-	1,185
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	141,955	141,955	6,306	6,505	2,345	(4,160)	-177.4%	141,955

Supporting Table SC13b

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

Description	2021/22	Budget Year 2022/23							
	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	-	20,730	20,730	610	1,042	176	(866)	-491.1%	20,730
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-
Road Structures	-	-	-	-	-	-	-	-	-
Road Furniture	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1,058	1,058	610	1,042	176	(866)	-491.1%	1,058
Power Plants	-	-	-	-	-	-	-	-	-
HV Substations	-	-	-	-	-	-	-	-	-
HV Switching Station	-	-	-	-	-	-	-	-	-
HV Transmission Conductors	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-
MV Switching Stations	-	1,058	1,058	610	1,042	176	(866)	-491.1%	1,058
MV Networks	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	19,172	19,172	-	-	-	-	-	19,172
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	500	500	-	-	-	-	-	500
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	18,672	18,672	-	-	-	-	-	18,672
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	500	500	-	-	-	-	-	500
Pump Station	-	500	500	-	-	-	-	-	500
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	-	20,730	20,730	610	1,042	176	(866)	-491.1%	20,730

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02

Description	2021/22	Budget Year 2022/23							
	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	-	161,349	161,569	8,652	14,771	26,928	12,157	45.1%	161,569
Roads Infrastructure	-	72,275	72,275	2,518	4,591	12,046	7,455	61.9%	72,275
Roads		72,275	72,275	2,518	4,591	12,046	7,455	61.9%	72,275
Storm water Infrastructure	-	7,335	7,335	462	675	1,222	547	44.8%	7,335
Drainage Collection		-	-	-	-	-	-		-
Storm water Conveyance		7,335	7,335	462	675	1,222	547	44.8%	7,335
Electrical Infrastructure	-	39,232	39,452	2,506	4,620	6,575	1,956	29.7%	39,452
LV Networks		39,232	39,452	2,506	4,620	6,575	1,956	29.7%	39,452
Water Supply Infrastructure	-	22,142	22,142	1,412	2,414	3,690	1,276	34.6%	22,142
Water Treatment Works		297	297	10	20	50	29	59.3%	297
Distribution		19,083	19,083	1,324	2,240	3,181	941	29.6%	19,083
Distribution Points		2,761	2,761	78	154	460	306	66.6%	2,761
Sanitation Infrastructure	-	13,044	13,044	1,063	1,502	2,174	672	30.9%	13,044
Reticulation		7,386	7,386	570	978	1,231	253	20.6%	7,386
Waste Water Treatment Works		5,658	5,658	493	524	943	419	44.4%	5,658
Solid Waste Infrastructure	-	7,320	7,320	691	970	1,220	250	20.5%	7,320
Waste Processing Facilities		2,397	2,397	183	183	399	216	54.1%	2,397
Waste Drop-off Points		4,924	4,924	508	786	821	34	4.2%	4,924
Community Assets	-	58,365	58,000	3,381	6,041	9,667	3,626	37.5%	58,000
Community Facilities	-	43,516	43,304	2,674	4,760	7,217	2,457	34.0%	43,304
Halls		6,029	5,829	342	626	971	345	35.6%	5,829
Cemeteries/Crematoria		1,112	1,112	58	96	185	89	48.3%	1,112
Parks		31,703	31,691	2,047	3,649	5,282	1,633	30.9%	31,691
Public Open Space		3,684	3,684	195	331	614	284	46.2%	3,684
Public Ablution Facilities		988	988	32	59	165	105	64.0%	988
Sport and Recreation Facilities	-	14,849	14,696	707	1,281	2,449	1,169	47.7%	14,696
Outdoor Facilities		14,849	14,696	707	1,281	2,449	1,169	47.7%	14,696
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	-	15,246	15,952	2,480	2,552	2,652	101	3.8%	15,952
Operational Buildings	-	15,246	15,952	2,480	2,552	2,652	101	3.8%	15,952
Municipal Offices		15,208	15,914	2,480	2,552	2,652	101	3.8%	15,914
Depots		38	38	-	-	-	-		38
Housing	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Intangible Assets	-	6,994	6,994	1,992	3,102	11,657	8,554	73.4%	6,994
Licences and Rights	-	6,994	6,994	1,992	3,102	11,657	8,554	73.4%	6,994
Computer Software and Applications		6,994	6,994	1,992	3,102	11,657	8,554	73.4%	6,994
Computer Equipment	-	2,280	2,280	148	148	380	232	61.1%	2,280
Computer Equipment		2,280	2,280	148	148	380	232	61.1%	2,280
Furniture and Office Equipment	-	6,330	6,341	11	22	1,057	1,035	98.0%	6,341
Furniture and Office Equipment		6,330	6,341	11	22	1,057	1,035	98.0%	6,341
Machinery and Equipment	-	5,601	5,601	705	722	934	212	22.7%	5,601
Machinery and Equipment		5,601	5,601	705	722	934	212	22.7%	5,601
Transport Assets	-	11,779	11,779	1,988	2,137	1,963	(174)	-8.9%	11,779
Transport Assets		11,779	11,779	1,988	2,137	1,963	(174)	-8.9%	11,779
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	-	267,944	268,516	19,356	29,495	55,237	25,743	46.6%	268,516

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	2021/22	Budget Year 2022/23							
	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	-	119,152	119,152	9,929	19,859	19,859	0	0.0%	119,152
Roads Infrastructure	-	37,723	37,723	3,144	6,287	6,287	0	0.0%	37,723
Roads		37,723	37,723	3,144	6,287	6,287	0	0.0%	37,723
Road Structures		-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-
Storm water Infrastructure	-	7,993	7,993	666	1,332	1,332	0	0.0%	7,993
Drainage Collection		7,993	7,993	666	1,332	1,332	0	0.0%	7,993
Storm water Conveyance		-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-
Electrical Infrastructure	-	29,061	29,061	2,422	4,844	4,844	(0)	0.0%	29,061
LV Networks		29,061	29,061	2,422	4,844	4,844	(0)	0.0%	29,061
Capital Spares		-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	23,565	23,565	1,964	3,927	3,927	0	0.0%	23,565
Distribution		23,565	23,565	1,964	3,927	3,927	0	0.0%	23,565
Sanitation Infrastructure	-	17,550	17,550	1,462	2,925	2,925	(0)	0.0%	17,550
Pump Station		-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-
Waste Water Treatment Works		17,550	17,550	1,462	2,925	2,925	(0)	0.0%	17,550
Solid Waste Infrastructure	-	3,260	3,260	272	543	543	0	0.0%	3,260
Landfill Sites		3,260	3,260	272	543	543	0	0.0%	3,260
Community Assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-
Other assets	-	14,913	14,913	1,243	2,485	2,486	0	0.0%	14,913
Operational Buildings	-	14,913	14,913	1,243	2,485	2,486	0	0.0%	14,913
Municipal Offices		14,913	14,913	1,243	2,485	2,486	0	0.0%	14,913
Biological or Cultivated Assets	-	68	68	6	11	11	(0)	0.0%	68
Biological or Cultivated Assets		68	68	6	11	11	(0)	0.0%	68
Intangible Assets	-	400	400	33	67	67	(0)	0.0%	400
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	400	400	33	67	67	(0)	0.0%	400
Water Rights		-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-
Computer Software and Applications		400	400	33	67	67	(0)	0.0%	400
Load Settlement Software Applications		-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	3,535	3,535	295	589	589	0	0.0%	3,535
Furniture and Office Equipment		3,535	3,535	295	589	589	0	0.0%	3,535
Machinery and Equipment	-	1,617	1,617	135	269	270	0	0.0%	1,617
Machinery and Equipment		1,617	1,617	135	269	270	0	0.0%	1,617
Transport Assets	-	6,911	6,911	576	1,152	1,152	(0)	0.0%	6,911
Transport Assets		6,911	6,911	576	1,152	1,152	(0)	0.0%	6,911
Land	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-
Total Depreciation	-	146,596	146,596	12,216	24,433	24,433	0	0.0%	146,596

Supporting Table SC13e

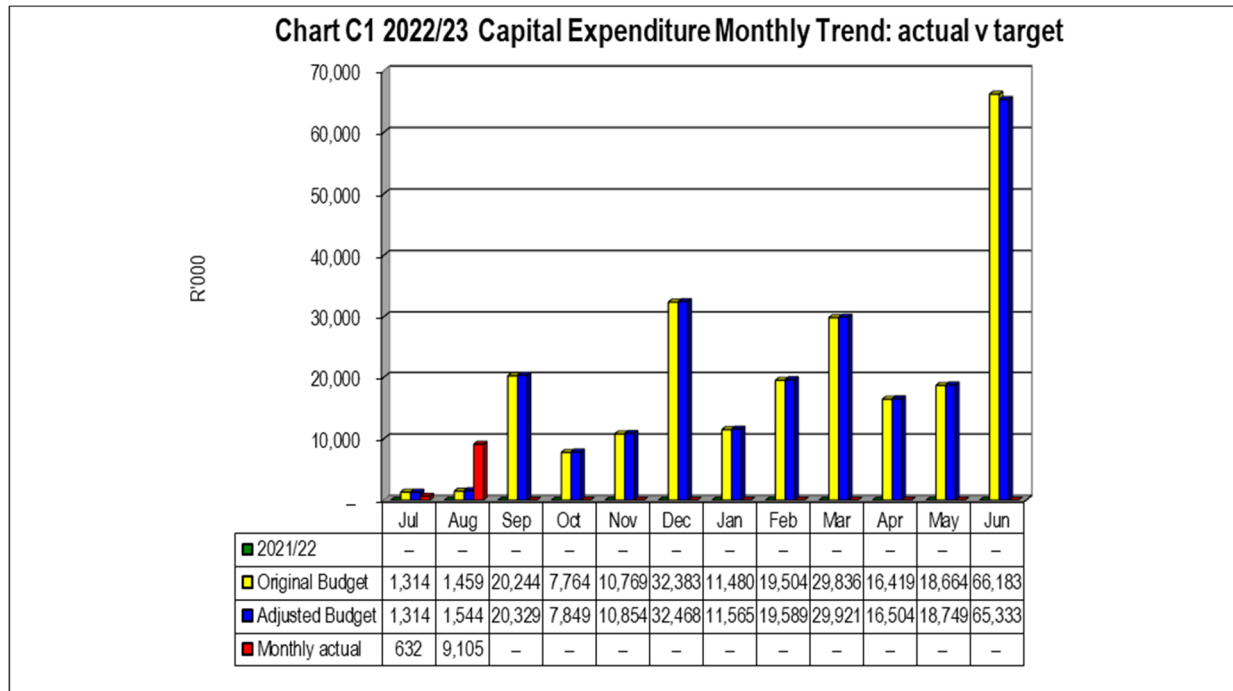
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

Description	2021/22	Budget Year 2022/23							
	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	-	72,800	72,800	2,165	2,165	309	(1,856)	-600.7%	72,800
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	10,831	10,831	-	-	-	-	-	10,831
MV Networks	-	10,831	10,831	-	-	-	-	-	10,831
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	8,315	8,315	231	231	119	(112)	-93.6%	8,315
Pump Stations	-	1,000	1,000	-	-	-	-	-	1,000
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	7,315	7,315	231	231	119	(112)	-93.6%	7,315
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	51,581	51,581	1,935	1,935	190	(1,745)	-919.1%	51,581
Pump Station	-	27,539	27,539	1,935	1,935	190	(1,745)	-919.1%	27,539
Reticulation	-	500	500	-	-	-	-	-	500
Waste Water Treatment Works	-	23,542	23,542	-	-	-	-	-	23,542
Solid Waste Infrastructure	-	2,074	2,074	-	-	-	-	-	2,074
Waste Drop-off Points	-	2,074	2,074	-	-	-	-	-	2,074
Community Assets	-	534	534	24	24	28	4	13.4%	534
Community Facilities	-	334	334	24	24	28	4	13.4%	334
Taxi Ranks/Bus Terminals	-	334	334	24	24	28	4	13.4%	334
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	200	200	-	-	-	-	-	200
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	200	200	-	-	-	-	-	200
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	-	73,335	73,335	2,189	2,189	337	(1,853)	-549.9%	73,335

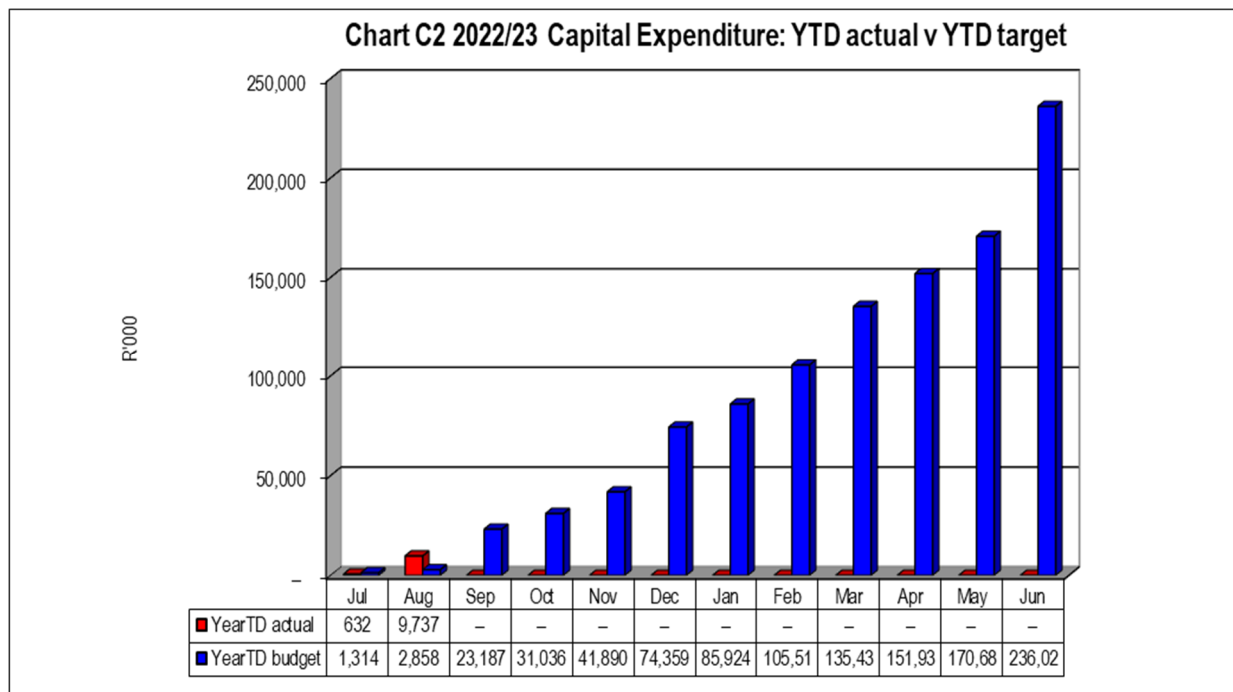
Other supporting documentation

Section 71 charts

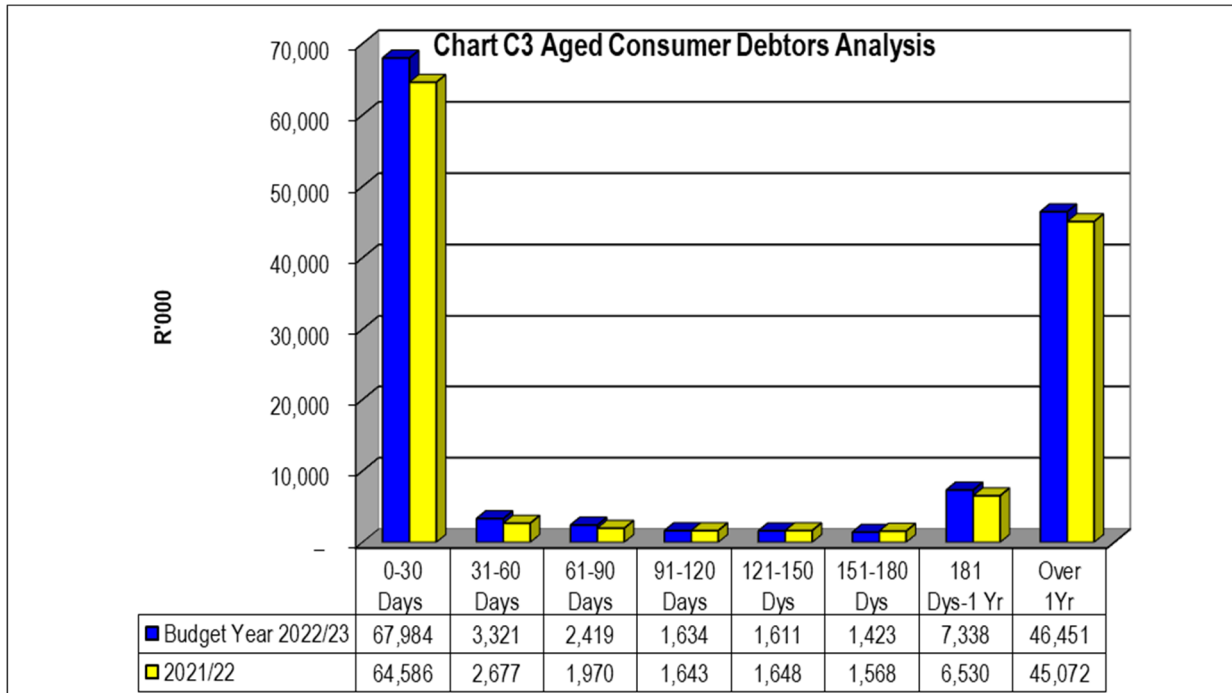
Capital expenditure monthly trend - actual vs target



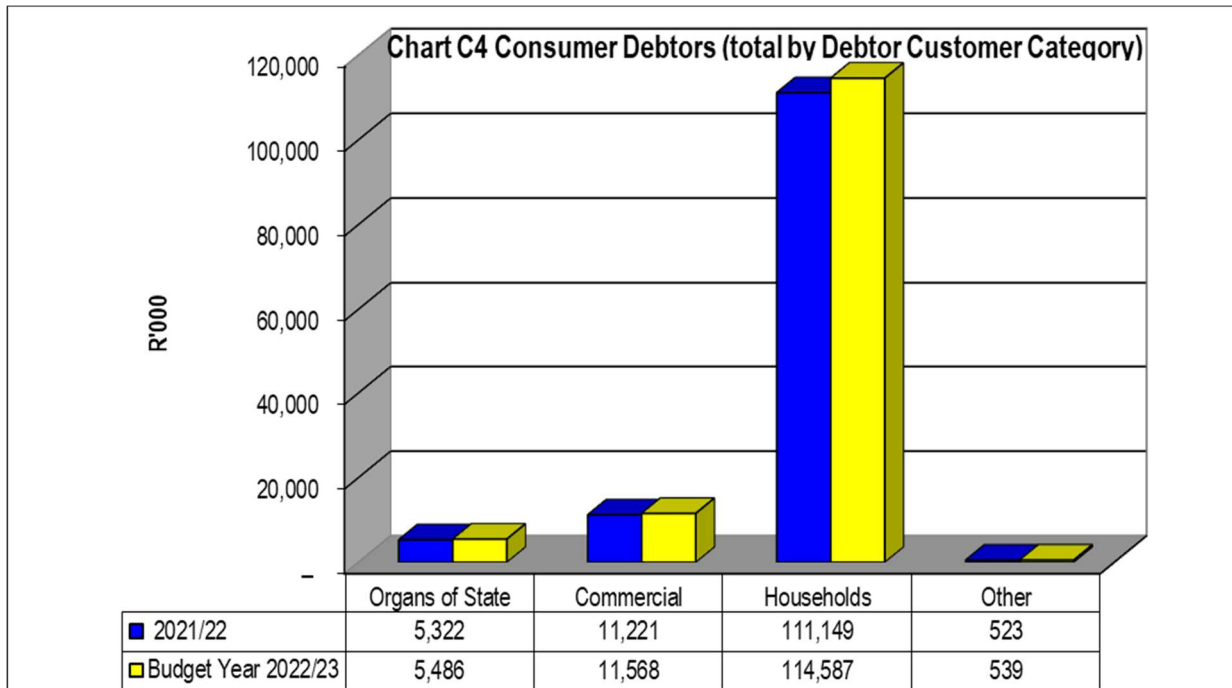
Capital expenditure – YTD actual vs YTD trend



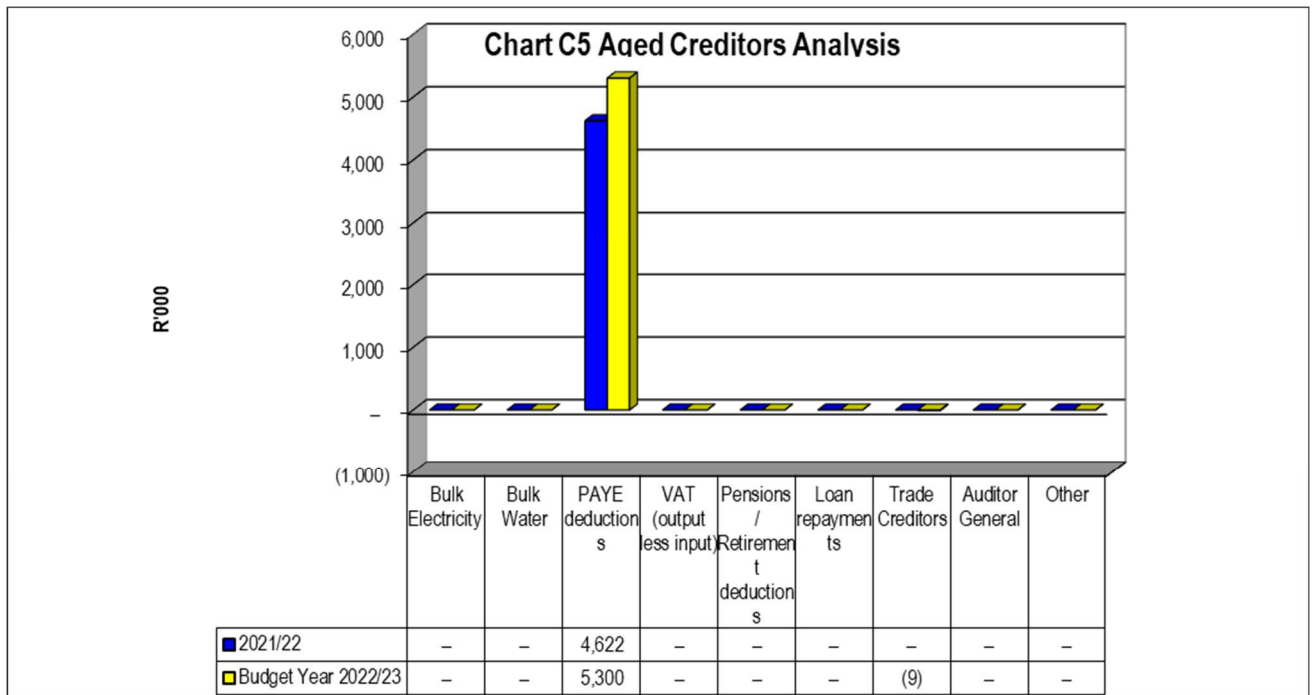
Debtors Age Analysis



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 August 2022 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: 13 September 2022
