

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

October 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 0.54% above the YTD budget projections at the end of October 2022.

Borrowings

The balance of borrowings amounts to R469.9m at the end of October 2022.

Operating expenditure by vote & type

Current expenditure is 2.23% below YTD budget projections as at October 2022.

Capital expenditure

The YTD Capital expenditure amounts to R26.5m or 11.23% of the amended budget of R236m. The current capital commitments of orders in progress amounts to R97.4m or 41.27% of the amended capital budget of R236m.

Allocations received (National & Provincial Grants)

Grants totaling R26.9m was received during October 2022.

Spending on Grants

Spending on grants amounts to R14.6m for October 2022 which includes FMG, MIG, EPWP, INEP, WSIG, Resource funding for the establishment & support of K9 Unit, Resource funding for the establishment of Reaction 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 - M04 October

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source	0.54%		
Expenditure By Type	-2.23%		
Capital Expenditure	-14.60%	Capital Commitments = R97.4m	
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	512,009	32.34%
Expenditure	1,595,006	444,220	27.85%
Surplus / (Deficit)	(11,902)	67,789	
Capital	236,020	26,506	11.23%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,498,188	502,558	33.54%
Expenditure	1,595,006	444,220	27.85%
Surplus / (Deficit)	(96,819)	58,337	
Capital	236,020	26,506	11.23%

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 - M04 October

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	24,252	100,136	99,651	485	0%	287,941
Service charges	-	849,642	849,642	67,649	279,287	278,206	1,081	0%	849,642
Investment revenue	-	24,871	24,871	4,394	9,674	9,674	-		24,871
Transfers and subsidies	-	166,184	166,219	1,618	60,231	60,231	-		166,219
Other own revenue	-	169,515	169,515	17,336	53,229	52,114	1,115	2%	169,515
Total Revenue (excluding capital transfers and contributions)	-	1,498,153	1,498,188	115,248	502,558	499,877	2,681	1%	1,498,188
Employee costs	-	504,478	505,798	37,816	144,555	146,681	(2,127)	-1%	505,798
Remuneration of Councillors	-	12,335	12,335	1,007	3,946	4,112	(166)	-4%	12,335
Depreciation & asset impairment	-	146,596	146,596	12,216	48,865	48,865	-		146,596
Finance charges	-	48,056	48,056	334	2,039	2,039	-		48,056
Materials and bulk purchases	-	436,298	436,104	30,757	129,908	132,130	(2,221)	-2%	436,104
Transfers and subsidies	-	13,057	13,057	387	4,686	4,686	-		13,057
Other expenditure	-	434,152	433,061	45,180	110,221	115,817	(5,596)	-5%	433,061
Total Expenditure	-	1,594,971	1,595,006	127,696	444,220	454,330	(10,109)	-2%	1,595,006
Surplus/(Deficit)	-	(96,819)	(96,819)	(12,448)	58,337	45,547	12,790	28%	(96,819)
Transfers and subsidies - capital (monetary allocations)	-	72,254	72,254	2,576	9,352	9,352	-		72,254
Contributions & Contributed assets	-	12,662	12,662	100	100	100	-		12,662
Surplus/(Deficit) after capital transfers & contributions	-	(11,902)	(11,902)	(9,772)	67,789	54,999	12,790	23%	(11,902)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	(11,902)	(11,902)	(9,772)	67,789	54,999	12,790	23%	(11,902)
Capital expenditure & funds sources									
Capital expenditure	-	236,020	236,020	(234)	26,506	31,036	(4,530)	-15%	236,020
Capital transfers recognised	-	123,702	123,702	(1,585)	18,553	19,434	(881)	-5%	123,702
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	80,175	80,175	366	4,323	5,988	(1,665)	-28%	80,175
Internally generated funds	-	32,143	32,143	985	3,630	5,614	(1,984)	-35%	32,143
Total sources of capital funds	-	236,020	236,020	(234)	26,506	31,036	(4,530)	-15%	236,020
Financial position									
Total current assets	-	594,291	594,291		831,896				594,371
Total non current assets	-	4,162,847	4,162,847		3,926,284				4,164,847
Total current liabilities	-	346,808	346,808		276,245				346,858
Total non current liabilities	-	711,285	711,285		692,060				711,285
Community wealth/Equity	-	3,699,046	3,699,046		3,789,875				3,701,076
Cash flows									
Net cash from (used) operating	-	104,629	104,629	17,764	105,515	105,508	(7)	-0%	104,629
Net cash from (used) investing	-	(241,000)	(241,000)	(181)	(28,166)	(28,166)	-		(241,000)
Net cash from (used) financing	-	1,377	1,377	(2,156)	(9,130)	(9,130)	-		1,377
Cash/cash equivalents at the month/year end	-	431,308	431,308	-	684,498	634,514	(49,985)	-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	63,265	5,389	2,891	1,802	1,766	1,389	7,897	46,902	131,302
Creditors Age Analysis									
Total Creditors	5,265	-	-	-	-	-	-	-	5,265

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

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

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	30,210	134,597	133,480	1,117	1%	384,994
Executive and council	-	50,470	50,470	22	19,688	19,678	10	0%	50,470
Finance and administration	-	334,524	334,524	30,187	114,909	113,802	1,107	1%	334,524
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	-	152,578	152,613	15,459	45,617	46,042	(425)	-1%	152,613
Community and social services	-	8,776	8,776	620	2,426	2,925	(499)	-17%	8,776
Sport and recreation	-	10,972	10,972	1,377	4,104	3,811	293	8%	10,972
Public safety	-	35,995	36,030	3,167	12,307	12,526	(219)	-2%	36,030
Housing	-	96,834	96,834	10,294	26,780	26,780	-	-	96,834
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	24,399	24,399	2,000	6,688	6,161	527	9%	24,399
Planning and development	-	13,483	13,483	1,335	5,329	4,802	527	11%	13,483
Road transport	-	10,879	10,879	665	1,320	1,320	-	-	10,879
Environmental protection	-	37	37	-	39	39	-	-	37
<i>Trading services</i>	-	1,021,099	1,021,099	70,256	325,107	323,645	1,462	0%	1,021,099
Energy sources	-	615,533	615,533	42,497	193,749	194,558	(808)	0%	615,533
Water management	-	167,048	167,048	11,862	52,946	52,202	744	1%	167,048
Waste water management	-	139,720	139,720	8,999	43,599	42,501	1,098	3%	139,720
Waste management	-	98,797	98,797	6,898	34,812	34,384	428	1%	98,797
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	-	1,583,069	1,583,104	117,924	512,009	509,329	2,681	1%	1,583,104
Expenditure - Functional									
<i>Governance and administration</i>	-	315,410	315,608	26,475	93,890	96,750	(2,861)	-3%	315,608
Executive and council	-	74,067	73,930	4,576	23,797	23,822	(25)	0%	73,930
Finance and administration	-	237,178	237,513	21,653	69,119	71,731	(2,611)	-4%	237,513
Internal audit	-	4,165	4,165	246	973	1,198	(224)	-19%	4,165
<i>Community and public safety</i>	-	267,374	267,374	30,008	73,140	75,207	(2,067)	-3%	267,271
Community and social services	-	21,751	21,513	1,586	6,139	6,252	(113)	-2%	21,513
Sport and recreation	-	63,035	63,135	4,323	15,115	16,058	(943)	-6%	63,035
Public safety	-	118,758	118,896	9,021	33,028	34,038	(1,010)	-3%	118,893
Housing	-	63,829	63,829	15,078	18,859	18,859	-	-	63,829
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	198,290	198,126	14,890	50,838	52,058	(1,220)	-2%	198,230
Planning and development	-	53,256	53,196	3,690	14,036	14,879	(842)	-6%	53,196
Road transport	-	121,995	121,891	10,112	29,818	30,079	(261)	-1%	121,995
Environmental protection	-	23,039	23,039	1,089	6,984	7,100	(117)	-2%	23,039
<i>Trading services</i>	-	810,381	810,381	56,094	225,381	229,188	(3,808)	-2%	810,381
Energy sources	-	480,315	480,315	30,575	137,258	139,238	(1,980)	-1%	480,315
Water management	-	133,992	133,992	8,749	31,143	31,806	(662)	-2%	133,992
Waste water management	-	103,774	103,774	8,722	31,335	31,990	(656)	-2%	103,774
Waste management	-	92,299	92,299	8,048	25,644	26,154	(510)	-2%	92,299
<i>Other</i>	-	3,517	3,517	229	972	1,126	(155)	-14%	3,517
Total Expenditure - Functional	-	1,594,971	1,595,006	127,696	444,220	454,330	(10,109)	-2%	1,595,006
Surplus/ (Deficit) for the year	-	(11,902)	(11,902)	(9,772)	67,789	54,999	12,790	23%	(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) - M04

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	9	19,626	19,626	-		50,312
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	-	869	869	40	284	290	(6)	-2.0%	869
Vote 4 - Finance	-	327,436	327,436	30,077	114,327	113,596	730	0.6%	327,436
Vote 5 - Infrastructure & Planning	-	730,542	730,542	53,879	225,252	224,842	410	0.2%	730,542
Vote 6 - Protection Services	-	35,995	36,030	3,167	12,307	12,382	(75)	-0.6%	36,030
Vote 7 - Economic and Social Development & Tourism	-	2,811	2,811	238	615	737	(122)	-16.6%	2,811
Vote 8 - Community Services	-	435,105	435,105	30,513	139,600	137,856	1,744	1.3%	435,105
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Revenue by Vote	-	1,583,069	1,583,104	117,924	512,009	509,329	2,681	0.5%	1,583,104
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	-	44,592	44,592	2,994	16,366	16,678	(312)	-1.9%	44,592
Vote 2 - Municipal Manager & Internal Audit	-	8,042	8,042	502	1,981	2,129	(147)	-6.9%	8,042
Vote 3 - Management Services	-	65,889	65,889	4,314	19,243	19,687	(444)	-2.3%	65,889
Vote 4 - Finance	-	106,313	106,313	12,387	31,499	31,896	(397)	-1.2%	106,313
Vote 5 - Infrastructure & Planning	-	734,810	734,810	59,638	208,303	212,071	(3,768)	-1.8%	734,810
Vote 6 - Protection Services	-	119,732	119,767	8,592	32,066	33,340	(1,274)	-3.8%	119,767
Vote 7 - Economic and Social Development & Tourism	-	17,570	17,570	1,166	4,131	4,353	(222)	-5.1%	17,570
Vote 8 - Community Services	-	498,023	498,023	38,102	130,631	134,177	(3,546)	-2.6%	498,023
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Expenditure by Vote	-	1,594,971	1,595,006	127,696	444,220	454,330	(10,109)	-2.2%	1,595,006
Surplus/ (Deficit) for the year	-	(11,902)	(11,902)	(9,772)	67,789	54,999	12,790	23.3%	(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) - M04 October

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	24,252	100,136	99,651	485	0%	287,941
Service charges - electricity revenue		541,692	541,692	41,189	174,909	176,050	(1,141)	-1%	541,692
Service charges - water revenue		138,138	138,138	11,693	45,637	44,895	743	2%	138,138
Service charges - sanitation revenue		90,962	90,962	7,884	30,974	30,321	654	2%	90,962
Service charges - refuse revenue		78,850	78,850	6,882	27,766	26,940	826	3%	78,850
Rental of facilities and equipment		4,573	4,573	467	1,949	1,791	157	9%	4,573
Interest earned - external investments		24,871	24,871	4,394	9,674	9,674	-	-	24,871
Interest earned - outstanding debtors		3,982	3,982	520	1,930	1,768	162	9%	3,982
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20,344	20,344	1,859	7,388	6,951	437	6%	20,344
Licences and permits		2,636	2,636	262	1,010	944	67	7%	2,636
Agency services		7,858	7,858	688	2,688	2,619	68	3%	7,858
Transfers and subsidies		166,184	166,219	1,618	60,231	60,231	-	-	166,219
Other revenue		121,898	121,898	13,174	37,810	37,585	225	1%	121,898
Gains		8,225	8,225	365	455	455	-	-	8,225
Total Revenue (excluding capital transfers and contributions)	-	1,498,153	1,498,188	115,248	502,558	499,877	2,681	1%	1,498,188
Expenditure By Type									
Employee related costs		504,478	505,798	37,816	144,555	146,681	(2,127)	-1%	505,798
Remuneration of councillors		12,335	12,335	1,007	3,946	4,112	(166)	-4%	12,335
Debt impairment		13,564	13,564	1,130	4,521	4,521	-	-	13,564
Depreciation & asset impairment		146,596	146,596	12,216	48,865	48,865	-	-	146,596
Finance charges		48,056	48,056	334	2,039	2,039	-	-	48,056
Bulk purchases - electricity		384,161	384,161	24,420	113,580	115,248	(1,668)	-1%	384,161
Inventory consumed		52,137	51,943	6,337	16,328	16,881	(553)	-3%	51,943
Contracted services		269,929	267,884	18,044	56,612	61,390	(4,778)	-8%	267,884
Transfers and subsidies		13,057	13,057	387	4,686	4,686	-	-	13,057
Other expenditure		150,658	151,613	26,005	49,088	49,906	(818)	-2%	151,613
Losses		-	-	-	-	-	-	-	-
Total Expenditure	-	1,594,971	1,595,006	127,696	444,220	454,330	(10,109)	-2%	1,595,006
Surplus/(Deficit)	-	(96,819)	(96,819)	(12,448)	58,337	45,547	12,790	0	(96,819)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		72,254	72,254	2,576	9,352	9,352	-	-	72,254
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		12,662	12,662	100	100	100	-	-	12,662
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(11,902)	(11,902)	(9,772)	67,789	54,999			(11,902)
Taxation		-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(11,902)	(11,902)	(9,772)	67,789	54,999			(11,902)
Attributable to minorities		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	(11,902)	(11,902)	(9,772)	67,789	54,999			(11,902)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(11,902)	(11,902)	(9,772)	67,789	54,999			(11,902)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.54% above the YTD budget projections.

Current expenditure is 2.23% below YTD budget projections for October 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) - M04 October

Vote Description	2021/22	Budget Year 2022/23							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
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	-	462	450	12	3%	1,815
Vote 4 - Finance	-	60	60	20	28	20	8	38%	60
Vote 5 - Infrastructure & Planning	-	198,128	198,128	(1,092)	22,804	27,345	(4,542)	-17%	198,128
Vote 6 - Protection Services	-	300	300	-	106	75	31	42%	300
Vote 7 - Economic and Social Development & Tourism	-	45	45	-	2	11	(9)	-84%	45
Vote 8 - Community Services	-	735	735	1	1	245	(244)	-99%	735
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	201,083	201,083	(1,071)	23,402	28,146	(4,744)	-17%	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	402	1,980	811	1,170	144%	17,475
Vote 6 - Protection Services	-	2,492	2,492	86	562	589	(27)	-5%	2,492
Vote 7 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 8 - Community Services	-	14,970	14,970	349	561	1,490	(928)	-62%	14,970
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	34,937	34,937	838	3,104	2,890	214	7%	34,937
Total Capital Expenditure	-	236,020	236,020	(234)	26,506	31,036	(4,530)	-15%	236,020
Capital Expenditure - Functional Classification									
Governance and administration	-	1,875	1,875	20	489	623	(134)	-22%	1,875
Executive and council	-	5	5	-	-	-	-	-	5
Finance and administration	-	1,870	1,870	20	489	623	(134)	-22%	1,870
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	53,438	54,458	(3,422)	11,619	13,839	(2,220)	-16%	54,458
Community and social services	-	7,261	7,261	1	1	1,315	(1,314)	-100%	7,261
Sport and recreation	-	2,500	2,500	402	1,500	625	875	140%	2,500
Public safety	-	2,792	2,792	86	668	931	(263)	-28%	2,792
Housing	-	40,885	41,905	(3,912)	9,450	10,968	(1,518)	-14%	41,905
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	14,068	14,068	641	1,415	2,591	(1,176)	-45%	14,068
Planning and development	-	1,478	1,478	30	61	493	(431)	-88%	1,478
Road transport	-	12,590	12,590	612	1,354	2,098	(744)	-35%	12,590
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	-	166,639	165,619	2,528	12,982	13,983	(1,001)	-7%	165,619
Energy sources	-	65,389	65,389	1,123	5,154	4,398	756	17%	65,389
Water management	-	39,970	39,570	-	1,761	2,446	(686)	-28%	39,570
Waste water management	-	57,736	57,116	1,346	5,902	6,457	(555)	-9%	57,116
Waste management	-	3,544	3,544	58	165	681	(516)	-76%	3,544
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	-	236,020	236,020	(234)	26,506	31,036	(4,530)	-15%	236,020
Funded by:									
National Government	-	72,254	72,254	2,576	9,352	10,285	(933)	-9%	72,254
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	51,447	51,447	(4,162)	9,201	9,149	52	1%	51,447
Transfers recognised - capital	-	123,702	123,702	(1,585)	18,553	19,434	(881)	-5%	123,702
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	80,175	80,175	366	4,323	5,988	(1,665)	-28%	80,175
Internally generated funds	-	32,143	32,143	985	3,630	5,614	(1,984)	-35%	32,143
Total Capital Funding	-	236,020	236,020	(234)	26,506	31,036	(4,530)	-15%	236,020

The negative actuals for M04 on Table C5 relate to a reclassification of Constructions Contracts (Housing) expenditure between Capex & Opex

Table C6: Monthly Budget Statement - Financial Position

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

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	274,233	31,338
Call investment deposits		400,000	400,000	410,265	400,000
Consumer debtors		92,590	92,590	95,784	92,590
Other debtors		59,486	59,486	41,588	59,486
Current portion of long-term receivables		-	-	-	-
Inventory		10,908	10,908	10,027	10,958
Total current assets	-	594,291	594,291	831,896	594,371
Non current assets					
Long-term receivables		-	-	-	-
Investments		70,005	70,005	62,627	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	3,614,894	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	3,926,284	4,164,847
TOTAL ASSETS	-	4,757,138	4,757,138	4,758,180	4,759,219
LIABILITIES					
Current liabilities					
Bank overdraft		-	-	-	-
Borrowing		58,592	58,592	58,592	58,592
Consumer deposits		66,074	66,074	65,969	66,074
Trade and other payables		173,931	173,931	103,473	173,981
Provisions		48,210	48,210	48,210	48,210
Total current liabilities	-	346,808	346,808	276,245	346,858
Non current liabilities					
Borrowing		421,184	421,184	411,390	421,184
Provisions		290,101	290,101	280,670	290,101
Total non current liabilities	-	711,285	711,285	692,060	711,285
TOTAL LIABILITIES	-	1,058,092	1,058,092	968,305	1,058,142
NET ASSETS	-	3,699,046	3,699,046	3,789,875	3,701,076
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		3,695,823	3,695,823	3,786,648	3,688,475
Reserves		3,223	3,223	3,228	12,601
TOTAL COMMUNITY WEALTH/EQUITY	-	3,699,046	3,699,046	3,789,875	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 - M04 October

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	25,213	101,577	101,573	4	0%	285,907
Service charges		843,505	843,505	69,000	278,299	278,293	6	0%	843,505
Other revenue		146,992	146,992	19,729	70,254	70,250	4	0%	146,992
Transfers and Subsidies - Operational		166,184	166,219	2,753	69,457	69,457	-		166,184
Transfers and Subsidies - Capital		72,254	72,254	16,881	36,732	36,732	-		72,254
Interest		24,871	24,871	4,914	11,605	11,605	-		24,871
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1,373,971)	(1,374,006)	(120,004)	(455,685)	(455,678)	8	0%	(1,373,971)
Finance charges		(48,056)	(48,056)	(334)	(2,039)	(2,039)	-		(48,056)
Transfers and Grants		(13,057)	(13,057)	(387)	(4,686)	(4,686)	-		(13,057)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	104,629	104,629	17,764	105,515	105,508	(7)	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)	(1,660)	(1,660)	-		(4,980)
Payments									
Capital assets		(236,020)	(236,020)	234	(26,506)	(26,506)	-		(236,020)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(241,000)	(241,000)	(181)	(28,166)	(28,166)	-		(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	161	1,287	1,287	-		2,000
Payments									
Repayment of borrowing		(50,623)	(50,623)	(2,317)	(10,418)	(10,418)	-		(50,623)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	1,377	1,377	(2,156)	(9,130)	(9,130)	-		1,377
NET INCREASE/ (DECREASE) IN CASH HELD	-	(134,994)	(134,994)	15,427	68,219	68,212			(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		684,498	634,514			481,286

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 684.5million.

The municipality started the year with a positive cash balance of R616.3 million. The October closing balance is R684.5 million. Refer to Supporting Table SC9 for more details on the cash position.

Supporting Table SC9: Monthly Budget Statement – Actual & revised targets for cash receipts & cash flows

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October

Description	Budget Year 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	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget				
Cash Receipts By Source																
Property rates	24,024	26,537	25,804	25,213	-	-	-	-	-	-	-	184,330	285,907	298,712	312,089	
Service charges - electricity revenue	41,233	45,358	44,626	43,558	-	-	-	-	-	-	-	364,311	539,085	579,206	622,318	
Service charges - water revenue	10,948	12,131	10,964	10,941	-	-	-	-	-	-	-	91,578	136,561	142,706	149,128	
Service charges - sanitation revenue	3,161	8,308	7,602	7,643	-	-	-	-	-	-	-	63,202	89,916	93,783	97,816	
Service charges - refuse	10,694	7,302	6,974	6,859	-	-	-	-	-	-	-	46,115	77,943	82,541	87,410	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	347	532	608	513	-	-	-	-	-	-	-	2,573	4,573	4,778	4,989	
Interest earned - external investments	1,653	1,078	2,549	4,394	-	-	-	-	-	-	-	15,197	24,871	25,991	27,161	
Interest earned - outstanding debtors	414	536	461	520	-	-	-	-	-	-	-	(1,930)	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1,864	1,878	1,786	1,859	-	-	-	-	-	-	-	3,509	10,897	12,647	13,537	
Licences and permits	279	251	217	262	-	-	-	-	-	-	-	1,626	2,636	2,750	2,869	
Agency services	473	751	775	688	-	-	-	-	-	-	-	5,170	7,858	8,211	8,580	
Transfer receipts - operating	57,849	7,395	1,550	2,753	-	-	-	-	-	-	-	96,637	166,184	174,999	192,746	
Other revenue	20,988	5,999	13,256	16,405	-	-	-	-	-	-	-	64,379	121,028	81,758	45,957	
Cash Receipts by Source	173,928	118,055	117,171	121,609	-	-	-	-	-	-	-	936,696	1,467,459	1,508,081	1,564,601	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National/	19,763	(1)	(0)	16,881	-	-	-	-	-	-	-	35,611	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	246	161	-	-	-	-	-	-	-	713	2,000	2,000	2,000	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	-	-	-	-	-	-	-	(3,320)	(4,980)	(4,980)	(4,980)	
Total Cash Receipts by Source	193,935	117,861	117,001	138,236	-	-	-	-	-	-	-	1,019,700	1,586,733	1,586,469	1,654,232	
Cash Payments by Type																
Employee related costs	30,560	36,189	36,545	36,641	-	-	-	-	-	-	-	352,758	492,692	520,035	550,870	
Remuneration of councillors	980	980	980	1,007	-	-	-	-	-	-	-	8,389	12,335	12,837	13,360	
Interest paid	38	415	1,253	334	-	-	-	-	-	-	-	46,017	48,056	47,734	47,159	
Bulk purchases - Electricity	7	42,701	46,453	24,420	-	-	-	-	-	-	-	270,581	384,161	417,237	453,161	
Acquisitions - water & other inventory	1,347	4,088	4,556	6,337	-	-	-	-	-	-	-	35,809	52,137	51,837	55,539	
Contracted services	773	18,836	18,959	18,044	-	-	-	-	-	-	-	213,318	269,929	279,215	293,223	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	942	1,151	2,206	387	-	-	-	-	-	-	-	8,371	13,057	13,060	13,582	
General expenses	89,587	(12,203)	13,825	33,556	-	-	-	-	-	-	-	37,951	162,716	100,901	81,050	
Cash Payments by Type	124,234	92,156	124,775	120,725	-	-	-	-	-	-	-	973,193	1,435,084	1,442,856	1,507,945	
Other Cash Flows/Payments by Type																
Capital assets	632	9,105	17,003	(234)	-	-	-	-	-	-	-	209,514	236,020	102,598	99,011	
Repayment of borrowing	2,181	1,031	4,889	2,317	-	-	-	-	-	-	-	40,206	50,623	58,592	51,239	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	127,047	102,292	146,667	122,809	-	-	-	-	-	-	-	1,222,913	1,721,727	1,604,046	1,658,194	
NET INCREASE/(DECREASE) IN CASH HELD	66,888	15,569	(29,666)	15,427	-	-	-	-	-	-	-	(203,213)	(134,994)	(17,577)	(3,963)	
Cash/cash equivalents at the month/year beginning:	616,280	683,168	698,737	669,071	684,498	684,498	684,498	684,498	684,498	684,498	684,498	684,498	616,280	481,286	463,709	
Cash/cash equivalents at the month/year end:	683,168	698,737	669,071	684,498	684,498	684,498	684,498	684,498	684,498	684,498	684,498	481,286	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 - M04 October

Description	NT Code	Budget Year 2022/23									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.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					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	15,242	753	703	394	364	293	1,672	7,211	26,632	9,934	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21,040	1,038	676	472	397	308	1,469	5,927	31,327	8,573	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	22,627	2,250	535	302	345	249	1,467	5,570	33,346	7,933	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	8,559	431	435	242	216	189	1,137	4,946	16,155	6,731	-	-	
Receivables from Exchange Transactions - Waste Management	1600	7,584	404	265	204	175	151	759	2,688	12,231	3,977	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	586	23	14	12	11	10	38	293	986	363	-	-	
Interest on Arrear Debtor Accounts	1810	164	57	66	62	73	70	580	12,604	13,676	13,389	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(12,536)	433	197	114	185	120	773	7,663	(3,050)	8,856	-	-	
Total By Income Source	2000	63,265	5,389	2,891	1,802	1,766	1,389	7,897	46,902	131,302	59,756	-	-	
2021/22 - totals only		64,586	2,677	1,970	1,643	1,648	1,568	6,530	45,072	125,694	56,461			
Debtors Age Analysis By Customer Group														
Organs of State	2200	526	1,641	82	27	37	20	107	1,442	3,883	1,633	-	-	
Commercial	2300	8,016	93	71	52	48	46	222	2,603	11,152	2,972	-	-	
Households	2400	55,796	3,645	2,729	1,717	1,639	1,313	7,533	41,210	115,583	53,413	-	-	
Other	2500	(1,073)	10	9	6	41	10	35	1,647	685	1,739	-	-	
Total By Customer Group	2600	63,265	5,389	2,891	1,802	1,766	1,389	7,897	46,902	131,302	59,756	-	-	

The debtors' 12-month rolling average payment rate is 99,99% at the end of October 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	7,382	NO VOTE for 2022-2023	28,550	35,932	20.54%
October	7,396	NO VOTE for 2022-2023	28,547	35,943	20.58%
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)
7396			10KL	7396	0	7396	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	7274		50kWh	7396	0	7396	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	77,763,581	5,389,420	2,891,447	1,801,960	1,766,239	1,388,785	7,896,912	46,902,187	145,800,531	68,036,950
September	82,373,416	4,036,921	2,196,106	2,002,974	1,458,017	1,506,996	7,547,972	46,185,270	147,307,673	64,934,256
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 31/10/2022 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	1,689,748	630,285	1,041,281	18,182
WCED 2251	465,159	465,159	0	0
OTHER 2255	41,717	41,717	0	0
HEALTH 2252	224,028	173,050	50,198	780
TPW 2256	1,366,664	-217,541	1,577,185	7,020
HUMAN SETTLE 2215	52,061	52,061	0	0
HOUSING 2253	4,669	4,669	0	0
OTHER MUNICIPALITIES 2276	38,523	38,523	0	0
TOTAL OUTSTANDING	3,882,570	1,187,924	2,668,664	25,982

Creditors' analysis

Supporting Table SC4

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

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	5,265	-	-	-	-	-	-	-	5,265	4,819
VAT (output less input)	0400		-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500		-	-	-	-	-	-	-	-	-
Loan repayments	0600		-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800		-	-	-	-	-	-	-	-	-
Other	0900		-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,265	-	-	-	-	-	-	-	5,265	4,819

Investment portfolio analysis

Supporting Table SC5

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

Investments by maturity Name of institution & investment ID R thousands	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							
Municipality								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	69		20,515	125	20,709
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	129		36,808	260	37,197
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	166		4,524	30	4,720
ABSA 9331734880	DEP PLUS	DEP PLUS		50	4.3	10,259	(44)	10,265
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	1,701	6.6	100,000	(101,701)	-
Nedbank 03/7881534451 ref. 271	183 DAYS	FIXED DEP	26/01/2023		7.31	100,000		100,000
ABSA 2080554716	92 DAYS	FIXED DEP	27/10/2022	1,666	6.61	100,000	(101,666)	-
ABSA 2080500660	122 DAYS	FIXED DEP	30/01/2023		7.5	100,000		100,000
Standard Bank 288343005-033	28 DAYS	FIXED DEP	24/11/2022				100,000	100,000
Municipality sub-total				3,782		572,106	(102,996)	472,892
TOTAL INVESTMENTS AND INTEREST				3,782		572,106	(102,996)	472,892

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 - M04 October

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	-	58,538	58,538	-	-	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	-	-	5,000
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	2,593	2,593	-	649	649	-	-	2,593
Local Government Financial Management Grant [Schedule 5B]	-	1,550	1,550	-	1,550	1,550	-	-	1,550
Municipal Infrastructure Grant [Schedule 5B]	-	1,144	1,144	-	-	-	-	-	1,144
Provincial Government:	-	71,715	71,715	7,048	31,770	31,770	-	-	71,715
Community Library Services Grant	-	8,258	8,258	2,753	5,506	5,506	-	-	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
Human Settlements (Housing - Construction Contracts)	-	57,714	57,714	4,295	20,886	20,886	-	-	57,714
District Municipality:	-	-	35	-	35	35	-	-	35
ODM SAFETY FORUM	-	-	35	-	35	35	-	-	35
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Non-profit Institutions	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	-	223,898	223,933	7,048	90,343	90,343	-	-	223,933
Capital Transfers and Grants									
National Government:	-	72,254	72,254	16,881	36,733	36,733	-	-	72,254
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	21,331	21,331	5,981	16,646	16,646	-	-	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	10,900	18,900	18,900	-	-	27,439
Provincial Government:	-	38,785	38,785	3,046	11,868	11,868	-	-	38,785
Human Settlements (Housing - Construction Contracts)	-	38,785	38,785	3,046	11,868	11,868	-	-	38,785
District Municipality:	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
Non-Profit Institutions	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	-	111,039	111,039	19,927	48,601	48,601	-	-	111,039
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	334,937	334,972	26,974	138,943	138,943	-	-	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 - M04 October

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	578	1,357	1,357	-		10,287
Operational Revenue:General Revenue:Equitable Share	-	-	-	-	-	-	-		-
Energy Efficiency and Demand-side [Schedule 5B]	-	5,000	5,000	205	205	205	-		5,000
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	2,593	2,593	237	606	606	-		2,593
Local Government Financial Management Grant [Schedule 5B]	-	1,550	1,550	36	144	144	-		1,550
Municipal Infrastructure Grant [Schedule 5B]	-	1,144	1,144	100	401	401	-		1,144
Provincial Government:	-	71,715	71,715	15,571	21,099	21,099	-		71,715
Community Library Services Grant	-	8,258	8,258	578	2,231	2,231	-		8,258
Thusong Services Centres Grant	-	150	150	-	-	-	-		150
Resource funding for the establish & support of K9 Unit	-	2,420	2,420	309	1,151	1,151	-		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	153	153	153	-		2,958
Human Settlements (Housing - Construction Contracts)	-	57,714	57,714	14,531	17,565	17,565	-		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	-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	-	82,002	82,037	16,148	22,457	22,457	-		82,037
Capital expenditure of Transfers and Grants									
National Government:	-	72,254	72,254	2,576	9,352	9,352	-		72,254
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	21,331	21,331	985	3,828	3,828	-		21,331
Municipal Infrastructure Grant [Schedule 5B]	-	23,484	23,484	612	1,622	1,622	-		23,484
Water Services Infrastructure Grant [Schedule 5B]	-	27,439	27,439	980	3,902	3,902	-		27,439
Provincial Government:	-	38,785	38,785	(4,261)	9,101	9,101	-		38,785
Human Settlements (Housing - Construction Contracts)	-	38,785	38,785	(4,261)	9,101	9,101	-		38,785
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	12,662	12,662	100	101	101	-		12,662
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	-	-	-	-	-	-		-
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	12,662	12,662	100	101	101	-		12,662
Total capital expenditure of Transfers and Grants	-	123,702	123,702	(1,585)	18,553	18,553	-		123,702
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	205,703	205,738	14,563	41,010	41,010	-		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 - M04 October

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	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]	-	-	-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]	-	-	-	-	-
Health Hygiene in Informal Settlements	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	-
Water Services Infrastructure Grant	-	-	-	-	-
Public Transport Network Grant [Schedule 5B]	-	-	-	-	-
Smart Connect Grant	-	-	-	-	-
Urban Settlement Development Grant	-	-	-	-	-
WiFi Grant [Department of Telecommunications and Postal Services	-	-	-	-	-
Street Lighting	-	-	-	-	-
Traditional Leaders - Imbizion	-	-	-	-	-
Department of Water and Sanitation Smart Living Handbook	-	-	-	-	-
Integrated National Electrification Programme Grant	-	-	-	-	-
Municipal Restructuring Grant	-	-	-	-	-
Regional Bulk Infrastructure Grant	-	-	-	-	-
Municipal Emergency Housing Grant	-	-	-	-	-
Metro Informal Settlements Partnership Grant	-	-	-	-	-
Municipal Rehabilitation Grant	-	-	-	-	-
Integrated Urban Development Grant	-	-	-	-	-
Provincial Government:	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
District Municipality:	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Other grant providers:	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-
Households	-	-	-	-	-
Non-profit Institutions	-	-	-	-	-
Private Enterprises	-	-	-	-	-
Public Corporations	-	-	-	-	-
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]	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-
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)	-	-	-	-	-
District Municipality:	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Other grant providers:	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-
Households	-	-	-	-	-
Non-Profit Institutions	-	-	-	-	-
Private Enterprises	-	-	-	-	-
Public Corporations	-	-	-	-	-
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 unspent grant funds. All unspent grants relating to the 2021/2022 financial year were granted. Unspent grants from previous financial years relating to Equitable Share (Covid-19), Resource Funding for the establishment & support of a K9 Unit and Title Deeds Restoration must be paid back.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

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

Summary of Employee and Councillor remuneration	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	932	3,596	3,712	(116)	-3%	11,137
Pension and UIF Contributions		-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-		-
Cellphone Allowance		1,199	1,199	75	350	400	(49)	-12%	1,199
Housing Allowances		-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-		-
Sub Total - Councillors		12,335	12,335	1,007	3,946	4,112	(166)	-4%	12,335
% increase		0.0%	0.0%						0.0%
Senior Managers of the Municipality									
Basic Salaries and Wages		12,871	12,859	1,022	4,101	4,286	(185)	-4%	12,859
Pension and UIF Contributions		-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-		-
Performance Bonus		149	149	-	-	-	-		149
Motor Vehicle Allowance		-	-	-	-	-	-		-
Cellphone Allowance		181	181	15	60	60	-		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	1,037	4,161	4,346	(185)	-4%	13,188
% increase		0.0%	0.0%						0.0%
Other Municipal Staff									
Basic Salaries and Wages		302,007	301,764	23,331	90,444	91,354	(910)	-1%	301,764
Pension and UIF Contributions		52,863	53,201	3,979	15,849	16,099	(250)	-2%	53,201
Medical Aid Contributions		17,116	17,168	1,258	5,011	5,164	(153)	-3%	17,168
Overtime		42,848	43,448	3,977	12,116	12,368	(252)	-2%	43,448
Performance Bonus		520	520	43	173	173	-		520
Motor Vehicle Allowance		8,321	8,321	666	2,689	2,803	(113)	-4%	8,321
Cellphone Allowance		2,184	2,214	166	661	678	(17)	-2%	2,214
Housing Allowances		1,829	1,859	149	593	672	(79)	-12%	1,859
Other benefits and allowances		41,698	42,224	1,386	5,560	5,728	(168)	-3%	42,224
Payments in lieu of leave		-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-		-
Post-retirement benefit obligations		21,891	21,891	1,824	7,297	7,297	-		21,891
Sub Total - Other Municipal Staff		491,277	492,610	36,779	140,394	142,335	(1,941)	-1%	492,610
% increase		0.0%	0.0%						0.0%
Total Parent Municipality		516,813	518,134	38,823	148,501	150,793	(2,292)	-2%	518,134
TOTAL SALARY, ALLOWANCES & BENEFITS		516,813	518,134	38,823	148,501	150,793	(2,292)	-2%	518,134
% increase		0.0%	0.0%						0.0%
TOTAL MANAGERS AND STAFF		504,478	505,798	37,816	144,555	146,681	(2,127)	-1%	505,798

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 - M04 October

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%	11.5%	3.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	34.0%	34.0%	16.3%	34.0%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.7%	17.7%	15.1%	17.7%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	13070.1%	13070.1%	12745.8%	3342.5%
Liquidity						
Current Ratio	Current assets/current liabilities	0.0%	171.4%	171.4%	301.1%	171.4%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	124.4%	124.4%	247.8%	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%	27.3%	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%	33.8%	28.8%	33.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	17.9%	17.9%	13.5%	17.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	13.0%	13.0%	10.1%	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 - M04 October

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									
<u>Monthly expenditure performance trend</u>									
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	17,003	26,740	23,187	(3,553)	-15.3%	11%
October		7,764	7,849	(234)	26,506	31,036	4,530	14.6%	11%
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	26,506					

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	9,100,565	Masakhane UIISP Phase 3 Wetcores - 75%; Masakhane UIISP Phase 4 - 98%; Mount Pleasant IRDP Phase 2 - 90%; Swartdamroad Boundary Wall - 40%	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	1,279,140	Work in progress.	Construction underway.	Not applicable.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS	27,539,000	27,539,000	3,229,431	(1) New Inlet Pumpstation at Hermanus: Construction phase (Contract SC 2171/2021) (2) New Zwinger's Corner pumpstation etc.: Planning phase	(1) Construction (Contract SC 2171/2021); (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	672,443	Procurement process in progress (Tender SC 2318/2022).	Tender evaluation stage. Tenders closed on 5 August 2022, and bids are being evaluated.	Shortage of funds for award to preferred bidder.	Investigating (1) Reducing scope of work, (2) Applied for additional grant funding, and (3) Will apply for virement.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	16,472,000	16,472,000	1,280,196	Construction to commence (Contract SC 2319/2022).	Contract awarded and signed. Contractor applying for wayleaves.	None to date	Not applicable.
6	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	16,000,000	16,000,000	2,832,824	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	765,772	Under construction.	Under construction.	Not applicable.	Not applicable.
8	Masakhane	Ward 02	UPGRADE WATER LINES & NEW BOOSTER PUMPSTATION VALVES	7,000,000	7,000,000	249,788	Contractor appointed 23 September 2022. Site handover meeting 14/10/2022	Contractor appointed. Site handover meeting 14/10/2022	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	Contractor appointed 23 September 2022. Site handover meeting 14/10/2022.	Contractor appointed. Site handover meeting 14/10/2022	Not applicable.	Not applicable.
Totals				184,934,238	184,934,238	19,640,837				

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 - M04 October

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	2,101	7,504	8,825	1,322	15.0%	85,364
Roads Infrastructure	-	12,255	12,255	612	1,142	1,585	443	28.0%	12,255
Roads	-	12,255	12,255	612	1,142	1,585	443	28.0%	12,255
Storm water Infrastructure	-	1,636	1,636	-	-	-	-	-	1,636
Storm water Conveyance	-	1,636	1,636	-	-	-	-	-	1,636
Electrical Infrastructure	-	53,500	53,500	1,123	4,112	5,633	1,521	27.0%	53,500
MV Substations	-	37,500	37,500	1,024	1,279	2,500	1,221	48.8%	37,500
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	-	16,000	16,000	100	2,833	3,133	301	9.6%	16,000
Water Supply Infrastructure	-	12,483	12,483	-	250	267	17	6.3%	12,483
Boreholes	-	4,803	4,803	-	-	-	-	-	4,803
Pump Stations	-	7,000	7,000	-	250	267	17	6.3%	7,000
Distribution	-	680	680	-	-	-	-	-	680
Sanitation Infrastructure	-	4,020	4,020	366	2,000	1,340	(660)	-49.3%	4,020
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	4,020	4,020	366	2,000	1,340	(660)	-49.3%	4,020
Solid Waste Infrastructure	-	1,470	1,470	-	-	-	-	-	1,470
Waste Transfer Stations	-	1,250	1,250	-	-	-	-	-	1,250
Waste Processing Facilities	-	220	220	-	-	-	-	-	220
Community Assets	-	10,951	10,951	402	1,500	1,417	(83)	-5.9%	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
Public Ablution Facilities	-	1,190	1,190	-	-	-	-	-	1,190
Sport and Recreation Facilities	-	4,250	4,250	402	1,500	1,417	(83)	-5.9%	4,250
Outdoor Facilities	-	4,250	4,250	402	1,500	1,417	(83)	-5.9%	4,250
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	41,802	41,802	(3,826)	10,012	10,403	392	3.8%	41,802
Operational Buildings	-	3,017	3,017	86	562	1,006	444	44.2%	3,017
Municipal Offices	-	3,017	3,017	86	562	1,006	444	44.2%	3,017
Housing	-	38,785	38,785	(3,912)	9,450	9,397	(52)	-0.6%	38,785
Social Housing	-	38,785	38,785	(3,912)	9,450	9,397	(52)	-0.6%	38,785
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	1,888	1,888	-	462	472	10	2.2%	1,888
Computer Equipment	-	1,888	1,888	-	462	472	10	2.2%	1,888
Furniture and Office Equipment	-	765	765	49	195	255	60	23.5%	765
Furniture and Office Equipment	-	765	765	49	195	255	60	23.5%	765
Machinery and Equipment	-	1,185	1,185	1	1	395	394	99.6%	1,185
Machinery and Equipment	-	1,185	1,185	1	1	395	394	99.6%	1,185
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	141,955	141,955	(1,272)	19,673	21,767	2,094	9.6%	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	-	2,323	1,848	(474)	-25.7%	20,730
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1,058	1,058	-	1,042	176	(866)	-491.1%	1,058
<i>MV Switching Stations</i>	-	1,058	1,058	-	1,042	176	(866)	-491.1%	1,058
Water Supply Infrastructure	-	19,172	19,172	-	1,280	1,672	392	23.4%	19,172
<i>Pump Stations</i>	-	500	500	-	-	-	-	-	500
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	18,672	18,672	-	1,280	1,672	392	23.4%	18,672
Sanitation Infrastructure	-	500	500	-	-	-	-	-	500
<i>Pump Station</i>	-	500	500	-	-	-	-	-	500
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Centres</i>	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-
<i>Museums</i>	-	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-
<i>Police</i>	-	-	-	-	-	-	-	-	-
<i>Parks</i>	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
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	-	2,323	1,848	(474)	-25.7%	20,730

Supporting Table SC13c

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

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	11,335	36,085	53,831	17,747	33.0%	161,569
Roads Infrastructure	–	72,275	72,275	4,936	12,656	24,092	11,436	47.5%	72,275
Roads		72,275	72,275	4,936	12,656	24,092	11,436	47.5%	72,275
Storm water Infrastructure	–	7,335	7,335	364	1,522	2,445	923	37.7%	7,335
Drainage Collection		–	–	–	–	–	–	–	–
Storm water Conveyance		7,335	7,335	364	1,522	2,445	923	37.7%	7,335
Attenuation		–	–	–	–	–	–	–	–
Electrical Infrastructure	–	39,232	39,452	2,769	10,060	13,151	3,091	23.5%	39,452
LV Networks		39,232	39,452	2,769	10,060	13,151	3,091	23.5%	39,452
Capital Spares		–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	22,142	22,142	1,487	5,729	7,356	1,627	22.1%	22,142
Water Treatment Works		297	297	–	30	74	44	59.3%	297
Bulk Mains		–	–	–	–	–	–	–	–
Distribution		19,083	19,083	1,387	5,302	6,361	1,059	16.6%	19,083
Distribution Points		2,761	2,761	101	396	920	525	57.0%	2,761
Sanitation Infrastructure	–	13,044	13,044	1,047	3,665	4,348	683	15.7%	13,044
Pump Station		–	–	–	–	–	–	–	–
Reticulation		7,386	7,386	569	2,069	2,462	393	16.0%	7,386
Waste Water Treatment Works		5,658	5,658	478	1,595	1,886	291	15.4%	5,658
Solid Waste Infrastructure	–	7,320	7,320	732	2,453	2,440	(13)	-0.5%	7,320
Waste Processing Facilities		2,397	2,397	225	622	799	177	22.2%	2,397
Waste Drop-off Points		4,924	4,924	507	1,831	1,641	(190)	-11.6%	4,924
Community Assets	–	58,365	58,000	4,419	14,683	19,333	4,650	24.1%	58,000
Community Facilities	–	43,516	43,304	3,526	11,422	14,435	3,013	20.9%	43,304
Halls		6,029	5,829	397	1,395	1,943	548	28.2%	5,829
Cemeteries/Crematoria		1,112	1,112	205	378	371	(7)	-1.9%	1,112
Parks		31,703	31,691	2,638	8,729	10,564	1,835	17.4%	31,691
Public Open Space		3,684	3,684	228	770	1,228	458	37.3%	3,684
Public Ablution Facilities		988	988	59	150	329	179	54.4%	988
Sport and Recreation Facilities	–	14,849	14,696	892	3,261	4,899	1,637	33.4%	14,696
Indoor Facilities		–	–	–	–	–	–	–	–
Outdoor Facilities		14,849	14,696	892	3,261	4,899	1,637	33.4%	14,696
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	15,246	15,952	389	4,145	5,305	1,160	21.9%	15,952
Operational Buildings	–	15,246	15,952	389	4,145	5,305	1,160	21.9%	15,952
Municipal Offices		15,208	15,914	389	4,145	5,305	1,160	21.9%	15,914
Depots		38	38	–	–	–	–	–	38
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	6,994	6,994	16	3,190	2,331	(859)	-36.8%	6,994
Licences and Rights	–	6,994	6,994	16	3,190	2,331	(859)	-36.8%	6,994
Computer Software and Applications		6,994	6,994	16	3,190	2,331	(859)	-36.8%	6,994
Computer Equipment	–	2,280	2,280	324	621	760	139	18.3%	2,280
Computer Equipment		2,280	2,280	324	621	760	139	18.3%	2,280
Furniture and Office Equipment	–	6,330	6,341	41	142	2,114	1,972	93.3%	6,341
Furniture and Office Equipment		6,330	6,341	41	142	2,114	1,972	93.3%	6,341
Machinery and Equipment	–	5,601	5,601	1,257	2,387	1,867	(520)	-27.8%	5,601
Machinery and Equipment		5,601	5,601	1,257	2,387	1,867	(520)	-27.8%	5,601
Transport Assets	–	11,779	11,779	2,644	6,794	3,926	(2,868)	-73.0%	11,779
Transport Assets		11,779	11,779	2,644	6,794	3,926	(2,868)	-73.0%	11,779
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	–	267,944	268,516	20,424	68,046	89,468	21,422	23.9%	268,516

Supporting Table SC13d

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

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	39,717	39,717	0	0.0%	119,152
Roads Infrastructure	-	37,723	37,723	3,144	12,574	12,574	0	0.0%	37,723
Roads		37,723	37,723	3,144	12,574	12,574	0	0.0%	37,723
Storm water Infrastructure	-	7,993	7,993	666	2,664	2,664	0	0.0%	7,993
Drainage Collection		7,993	7,993	666	2,664	2,664	0	0.0%	7,993
Storm water Conveyance		-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-		-
Electrical Infrastructure	-	29,061	29,061	2,422	9,687	9,687	(0)	0.0%	29,061
LV Networks		29,061	29,061	2,422	9,687	9,687	(0)	0.0%	29,061
Capital Spares		-	-	-	-	-	-		-
Water Supply Infrastructure	-	23,565	23,565	1,964	7,855	7,855	0	0.0%	23,565
Distribution		23,565	23,565	1,964	7,855	7,855	0	0.0%	23,565
Sanitation Infrastructure	-	17,550	17,550	1,462	5,850	5,850	(0)	0.0%	17,550
Waste Water Treatment Works		17,550	17,550	1,462	5,850	5,850	(0)	0.0%	17,550
Outfall Sewers		-	-	-	-	-	-		-
Solid Waste Infrastructure	-	3,260	3,260	272	1,087	1,087	0	0.0%	3,260
Landfill Sites		3,260	3,260	272	1,087	1,087	0	0.0%	3,260
Community Assets	-	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	-	14,913	14,913	1,243	4,971	4,971	0	0.0%	14,913
Operational Buildings	-	14,913	14,913	1,243	4,971	4,971	0	0.0%	14,913
Municipal Offices		14,913	14,913	1,243	4,971	4,971	0	0.0%	14,913
Housing	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	68	68	6	23	23	(0)	0.0%	68
Biological or Cultivated Assets		68	68	6	23	23	(0)	0.0%	68
Intangible Assets	-	400	400	33	133	133	(0)	0.0%	400
Servitudes	-	-	-	-	-	-	-		-
Licences and Rights	-	400	400	33	133	133	(0)	0.0%	400
Computer Software and Applications		400	400	33	133	133	(0)	0.0%	400
Computer Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	-	3,535	3,535	295	1,178	1,179	0	0.0%	3,535
Furniture and Office Equipment		3,535	3,535	295	1,178	1,179	0	0.0%	3,535
Machinery and Equipment	-	1,617	1,617	135	539	539	0	0.0%	1,617
Machinery and Equipment		1,617	1,617	135	539	539	0	0.0%	1,617
Transport Assets	-	6,911	6,911	576	2,304	2,304	(0)	0.0%	6,911
Transport Assets		6,911	6,911	576	2,304	2,304	(0)	0.0%	6,911
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Depreciation	-	146,596	146,596	12,216	48,865	48,865	0	0.0%	146,596

Supporting Table SC13e

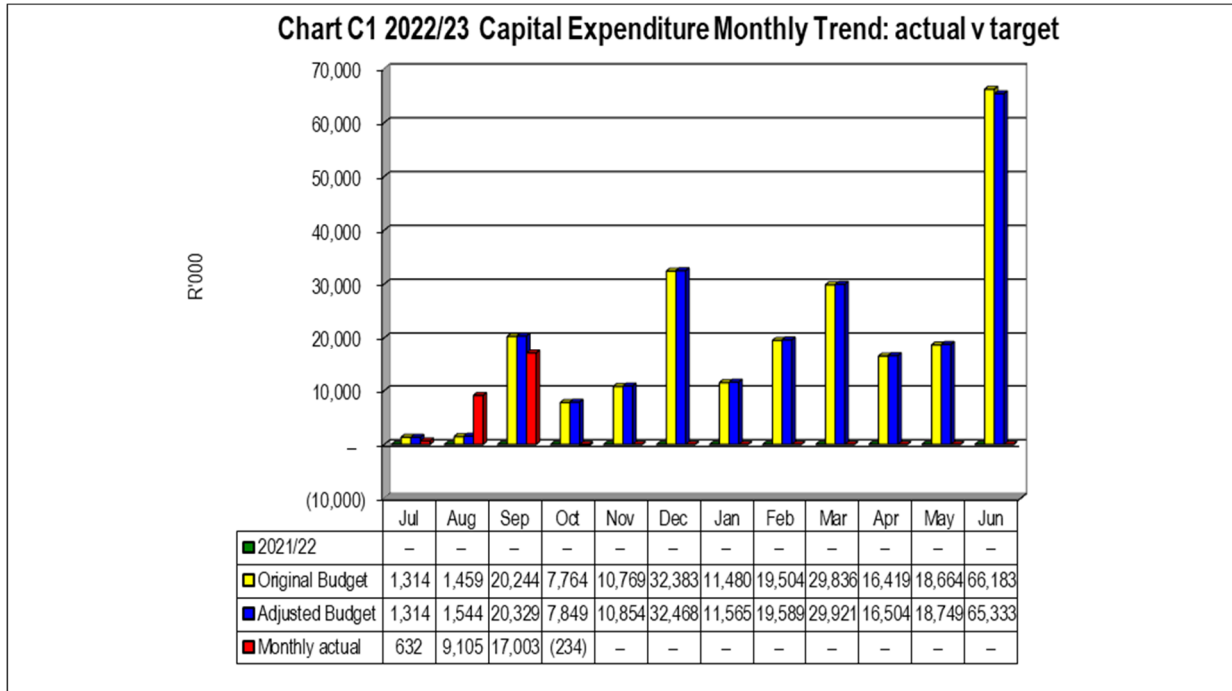
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

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	1,038	4,298	7,337	3,039	41.4%	72,800
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	10,831	10,831	-	-	-	-	-	10,831
<i>MV Networks</i>	-	10,831	10,831	-	-	-	-	-	10,831
Water Supply Infrastructure	-	8,315	8,315	-	231	119	(112)	-93.6%	8,315
<i>Pump Stations</i>	-	1,000	1,000	-	-	-	-	-	1,000
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	7,315	7,315	-	231	119	(112)	-93.6%	7,315
Sanitation Infrastructure	-	51,581	51,581	980	3,902	6,527	2,625	40.2%	51,581
<i>Pump Station</i>	-	27,539	27,539	791	3,229	4,680	1,450	31.0%	27,539
<i>Reticulation</i>	-	500	500	-	-	-	-	-	500
<i>Waste Water Treatment Works</i>	-	23,542	23,542	188	672	1,847	1,175	63.6%	23,542
Solid Waste Infrastructure	-	2,074	2,074	58	165	691	526	76.1%	2,074
<i>Waste Drop-off Points</i>	-	2,074	2,074	58	165	691	526	76.1%	2,074
Community Assets	-	534	534	-	212	84	(129)	-153.7%	534
Community Facilities	-	334	334	-	212	84	(129)	-153.7%	334
<i>Taxi Ranks/Bus Terminals</i>	-	334	334	-	212	84	(129)	-153.7%	334
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	200	200	-	-	-	-	-	200
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	200	200	-	-	-	-	-	200
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
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	1,038	4,510	7,421	2,911	39.2%	73,335

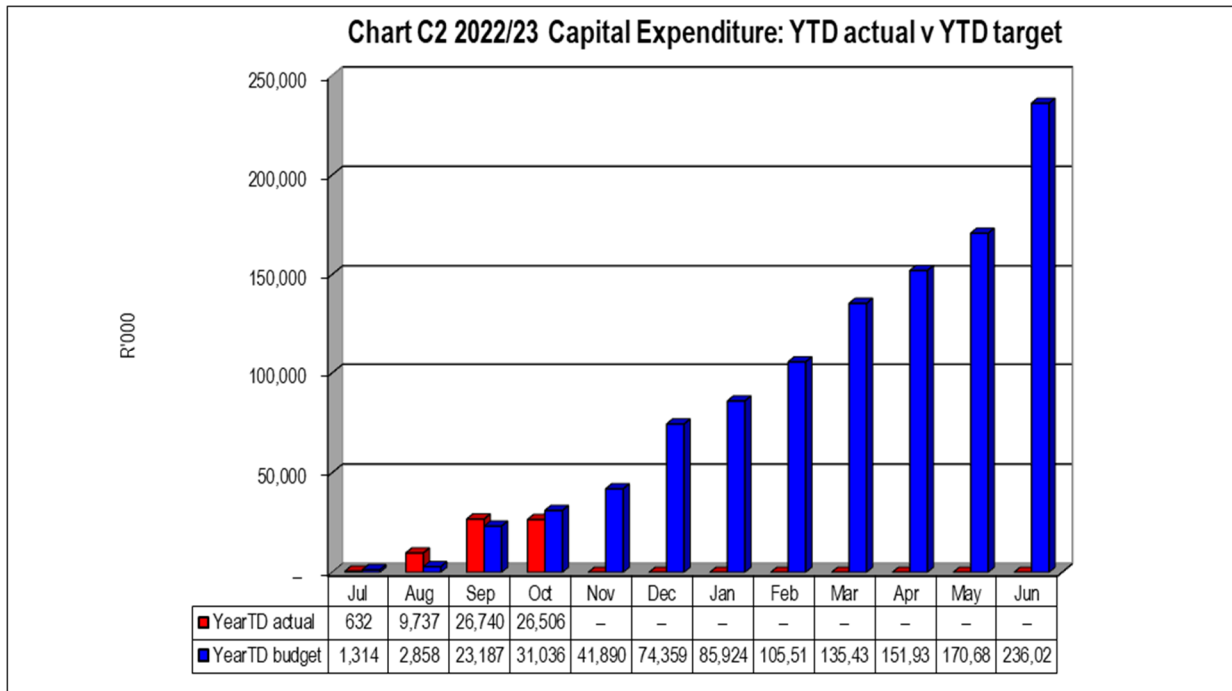
Other supporting documentation

Section 71 charts

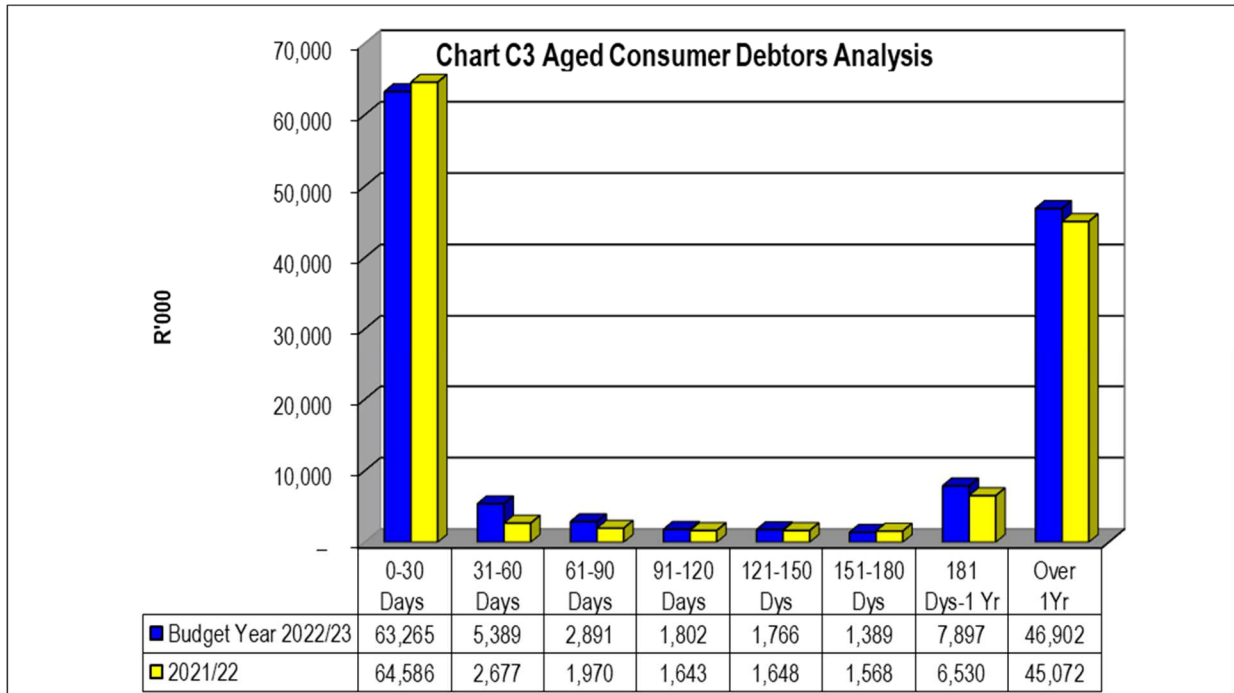
Capital expenditure monthly trend - actual vs target



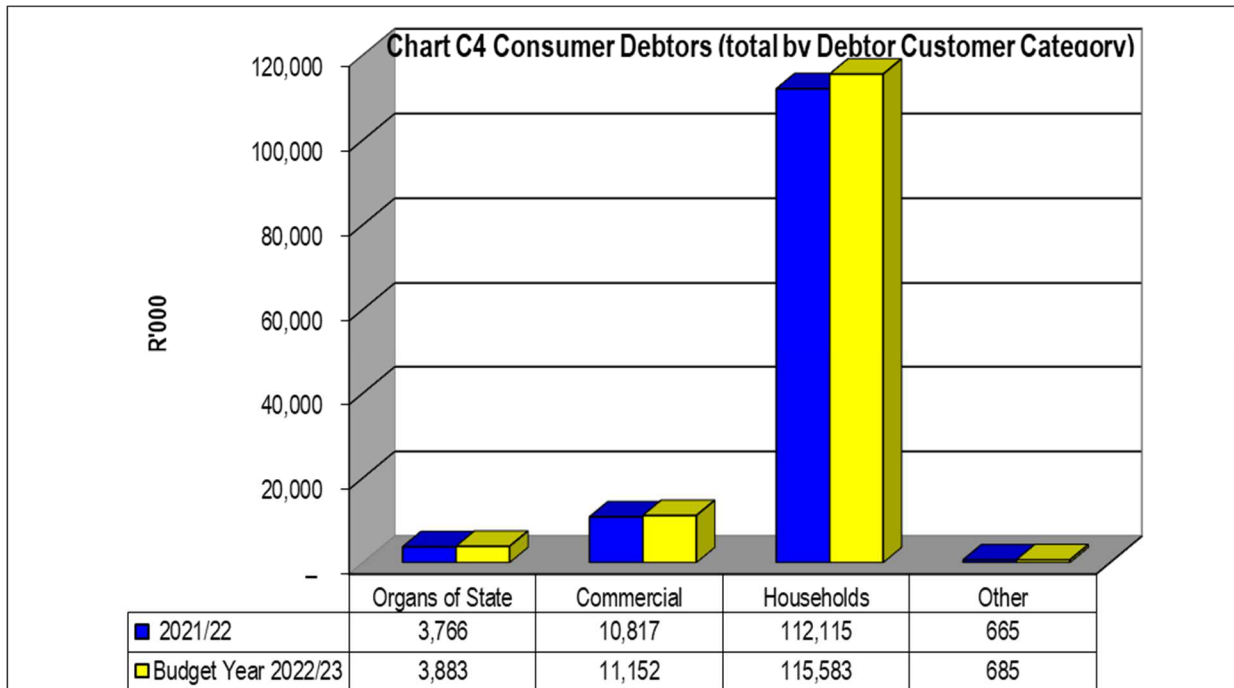
Capital expenditure – YTD actual vs YTD trend



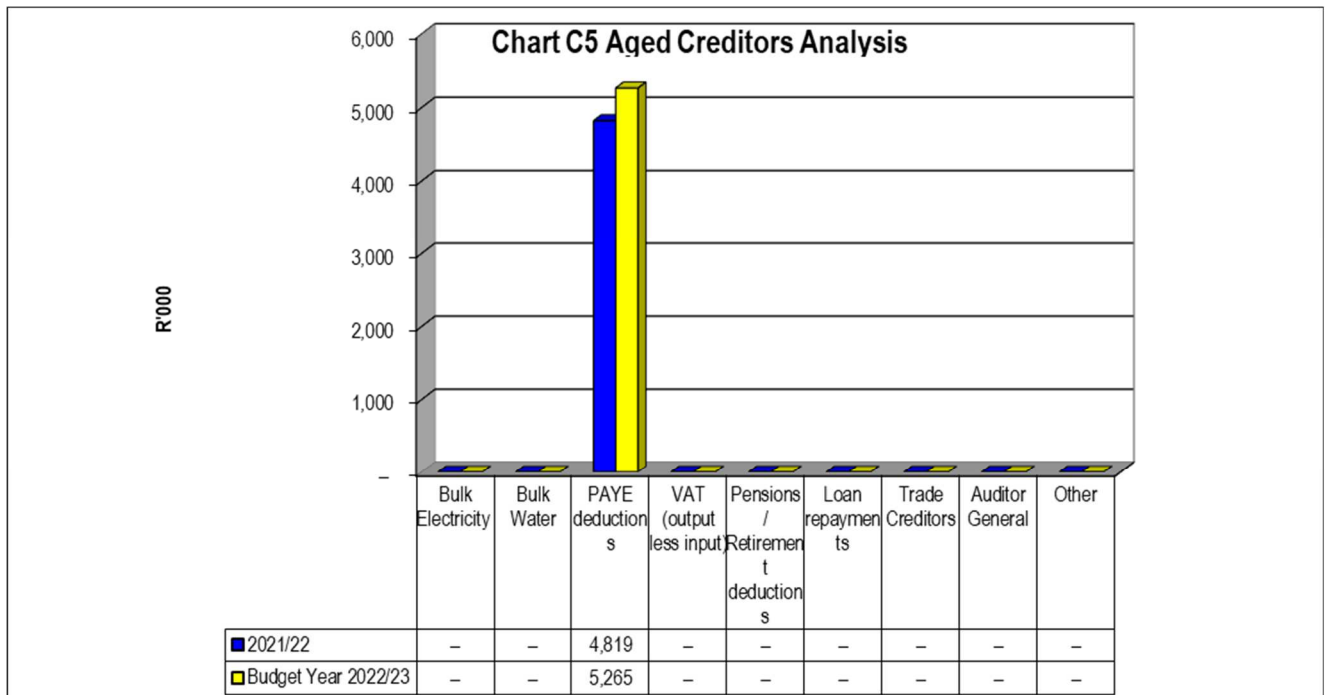
Debtors Age Analysis



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 October 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: 11 November 2022
