

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

October 2020

In-Year Report of the Municipality

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

Table of Contents

Glossary	1
PART 1 – IN-YEAR REPORT	3
Executive Summary	3
In-year budget statement tables	5
PART 2 – SUPPORTING DOCUMENTATION	14
Debtors' analysis	14
Creditors' analysis	15
Investment portfolio analysis	16
Allocation and grant receipts and expenditure	17
Councillor allowances and employee benefits	20
Material variances to the SDBIP	21
Municipal financial performance	22
Capital programme performance	23
Other supporting documentation	30
Municipal manager's quality certification	33

Glossary

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

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

mSCOA – Municipal Standard Chart of Accounts.

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

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

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

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

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

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

YTD – Year to date

DO

PART 1 – IN-YEAR REPORT

Executive Summary

COVID-19

The national lockdown announced on 23 March 2020 by the President, became effective from midnight on 26 March 2020. The initial three-week lockdown was extended with an additional two weeks and thereafter reverted to further lockdown levels. By the end of September 2020 economic activity, with special reference to the international tourism sector, is still restricted and it is expected to have an impact on the consumers and businesses ability to pay municipal accounts. A larger increase in outstanding debt, compared to March 2020 and April 2020 was observed for May 2020 to June 2020. However, the 12-month rolling average payment rate has since increased from 96,95% in June 2020 to 98,26% at the end of October 2020. The financial impact of COVID-19 is being closely monitored.

Revenue by Source

The Year-to-Date actual revenue is 0.30% above the YTD budget projections at the end of October 2020.

Borrowings

The balance of borrowings amounts to R464.6m at the end of October 2020.

Operating expenditure by vote & type

Current expenditure is 2.37% below YTD budget projections as at October 2020.

Capital expenditure

YTD Capital expenditure amounts to R37.8m or 12.78% of the adjusted budget of R296.1m. The current capital commitments of orders in progress amounts to R86.3m or 29.14% of the adjusted capital budget of R296.1m.

Allocations received (National & Provincial Grants)

Grants totaling R2.7m was received during October 2020.

Spending on Grants

Spending on grants amounts to R8m for October 2020 which includes FMG, EPWP, MIG, Provincial 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			
Total	0.30%		
Expenditure By Type			
Total	-2.37%		
Capital Expenditure			
Total	5.77%	Capital Commitments= R86.3m (29.14%)	
Financial Position			
In order			
Cash Flow			
In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,280,077	442,248	34.5%
Expenditure	1,336,541	360,969	27.0%
Surplus / (Deficit)	(56,463)	81,280	
Capital	296,158	37,837	12.8%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,251,458	436,437	34.9%
Expenditure	1,336,541	360,969	27.0%
Surplus / (Deficit)	(85,082)	75,468	
Capital	296,158	37,837	12.8%

Performance in relation to SDBIP targets

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

Remedial or corrective steps

No remedial or corrective steps are required.

In-year budget statement tables/

Table C1: s71 Monthly Budget Statement Summary

WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M04 October

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	262,551	259,241	21,526	88,783	88,611	173	0%	259,241
Service charges	-	663,209	663,209	60,133	238,695	236,387	2,308	1%	663,209
Investment revenue	-	31,400	31,400	1,747	5,098	5,098	-		31,400
Transfers and subsidies	-	131,840	146,528	971	56,113	56,113	-		146,528
Other own revenue	-	167,873	151,080	10,166	47,748	48,933	(1,185)	-2%	151,080
Total Revenue (excluding capital transfers and contributions)	-	1,256,873	1,251,458	94,544	436,437	435,142	1,295	0%	1,251,458
Employee costs	-	435,325	438,622	33,158	128,276	129,225	(949)	-1%	438,622
Remuneration of Councillors	-	11,896	11,896	920	3,730	3,965	(236)	-6%	11,896
Depreciation & asset impairment	-	141,877	141,877	11,824	47,293	47,293	-		141,877
Finance charges	-	51,482	51,482	1,950	3,382	3,382	-		51,482
Materials and bulk purchases	-	317,828	323,869	25,219	102,367	104,401	(2,034)	-2%	323,869
Transfers and subsidies	-	11,610	8,300	1,660	1,660	1,660	-		8,300
Other expenditure	-	371,993	360,494	23,811	74,261	79,819	(5,558)	-7%	360,494
Total Expenditure	-	1,342,010	1,336,541	98,542	360,969	369,745	(8,776)	-2%	1,336,541
Surplus/(Deficit)	-	(85,137)	(85,082)	(3,998)	75,468	65,397	10,071	15%	(85,082)
Transfers and subsidies - capital (monetary a	-	30,619	28,619	1,584	5,812	5,812	-		28,619
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	(54,518)	(56,463)	(2,414)	81,280	71,209	10,071	14%	(56,463)
Surplus/ (Deficit) for the year	-	(54,518)	(56,463)	(2,414)	81,280	71,209	10,071	14%	(56,463)
Capital expenditure & funds sources									
Capital expenditure	-	303,738	296,158	13,327	37,889	65,342	(27,453)	-42%	296,158
Capital transfers recognised	-	86,516	76,747	3,420	18,200	15,869	2,331	15%	76,747
	-	-	-	-	-	-	-		-
Borrowing	-	92,949	92,478	4,548	9,877	7,707	2,170	28%	92,478
Internally generated funds	-	124,274	126,933	5,306	9,761	12,199	(2,438)	-20%	126,933
Total sources of capital funds	-	303,738	296,158	13,275	37,837	35,774	2,063	6%	296,158
Financial position									
Total current assets	-	614,227	619,862		827,333				614,227
Total non current assets	-	3,982,468	3,974,888		3,793,664				3,982,468
Total current liabilities	-	254,715	254,715		237,067				254,715
Total non current liabilities	-	687,245	687,245		630,030				687,245
Community wealth/Equity	-	3,654,735	3,652,789		3,753,901				3,654,735
Cash flows									
Net cash from (used) operating	-	198,066	196,120	15,527	93,513	93,497	(16)	-0%	198,066
Net cash from (used) investing	-	(304,307)	(296,727)	(13,644)	(42,527)	(42,527)	-		(304,307)
Net cash from (used) financing	-	6,626	6,626	(8,097)	(12,037)	(12,037)	-		6,626
Cash/cash equivalents at the month/year end	-	485,812	491,446	-	692,762	624,359	(68,403)	-11%	554,198
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	74,473	3,259	2,607	1,868	2,057	1,119	6,631	35,655	127,669
Creditors Age Analysis									
Total Creditors	5,074	-	-	-	-	-	-	-	5,074

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

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

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
Governance and administration	-	336,136	338,101	24,340	108,783	109,868	(1,085)	-1%	338,101
Executive and council	-	17,821	18,071	18	7,800	7,808	(8)	0%	18,071
Finance and administration	-	318,315	320,030	24,322	100,983	102,060	(1,076)	-1%	320,030
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	148,846	138,468	9,921	42,338	41,261	1,077	3%	138,468
Community and social services	-	8,185	8,185	649	2,729	2,739	(10)	0%	8,185
Sport and recreation	-	10,262	10,262	625	4,381	3,080	1,301	42%	10,262
Public safety	-	39,830	46,245	3,172	12,247	12,498	(250)	-2%	46,245
Housing	-	90,568	73,775	5,475	22,981	22,944	37	0%	73,775
Economic and environmental services	-	10,065	11,948	827	3,063	3,103	(41)	-1%	11,948
Planning and development	-	9,788	11,671	787	2,944	3,009	(66)	-2%	11,671
Road transport	-	245	245	39	87	82	5	6%	245
Environmental protection	-	32	32	-	32	13	20	159%	32
Trading services	-	792,445	791,560	61,040	288,065	286,722	1,343	0%	791,560
Energy sources	-	436,955	435,401	37,178	167,696	165,849	1,847	1%	435,401
Water management	-	150,392	150,615	10,573	49,971	50,625	(654)	-1%	150,615
Waste water management	-	114,335	114,558	7,227	36,684	37,119	(436)	-1%	114,558
Waste management	-	90,764	90,986	6,063	33,714	33,128	586	2%	90,986
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	-	1,287,492	1,280,077	96,128	442,248	440,953	1,295	0%	1,280,077
Expenditure - Functional									
Governance and administration	-	270,009	273,474	18,789	69,274	71,682	(2,408)	-3%	273,474
Executive and council	-	62,707	62,957	4,296	16,100	16,117	(18)	0%	62,957
Finance and administration	-	203,733	206,948	14,276	52,301	54,524	(2,223)	-4%	206,948
Internal audit	-	3,569	3,569	217	874	1,041	(167)	-16%	3,569
Community and public safety	-	251,675	241,857	18,192	64,496	66,045	(1,549)	-2%	241,857
Community and social services	-	23,502	23,502	1,883	6,796	7,037	(242)	-3%	23,502
Sport and recreation	-	56,586	56,586	4,081	13,616	14,479	(864)	-6%	56,586
Public safety	-	119,176	120,091	8,095	31,871	32,315	(443)	-1%	120,091
Housing	-	52,410	41,677	4,133	12,213	12,213	-	-	41,677
Economic and environmental services	-	176,095	176,678	10,662	40,407	42,495	(2,088)	-5%	176,678
Planning and development	-	51,179	52,062	3,468	12,697	13,508	(811)	-6%	52,062
Road transport	-	108,617	108,317	6,464	24,054	24,818	(764)	-3%	108,317
Environmental protection	-	16,298	16,298	730	3,656	4,169	(512)	-12%	16,298
Trading services	-	640,514	640,814	50,513	185,827	188,491	(2,664)	-1%	640,814
Energy sources	-	354,355	354,355	28,061	111,825	112,455	(630)	-1%	354,355
Water management	-	124,167	124,167	9,053	27,882	29,098	(1,216)	-4%	124,167
Waste water management	-	88,633	88,933	7,784	26,678	27,218	(539)	-2%	88,933
Waste management	-	73,358	73,358	5,615	19,442	19,720	(278)	-1%	73,358
Other	-	3,719	3,719	386	965	1,032	(67)	-7%	3,719
Total Expenditure - Functional	-	1,342,010	1,336,541	98,542	360,969	369,745	(8,776)	-2%	1,336,541
Surplus/ (Deficit) for the year	-	(54,518)	(56,463)	(2,414)	81,280	71,209	10,071	14%	(56,463)

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.

BO

Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

Vote Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue by Vote									
Vote 1 - Council & Mayor's Office	-	17,732	17,932	10	7,778	7,778	-		17,932
Vote 2 - Municipal Manager & Internal Audit	-	-	50	-	-	17	(17)	-100.0%	50
Vote 3 - Management Services	-	1,416	1,621	34	140	360	(221)	-61.3%	1,621
Vote 4 - Finance	-	309,162	306,477	24,229	100,597	101,168	(571)	-0.6%	306,477
Vote 5 - Infrastructure & Planning	-	539,510	522,163	43,168	193,044	190,201	2,843	1.5%	522,163
Vote 6 - Protection Services	-	39,830	48,245	3,172	12,247	13,040	(793)	-6.1%	48,245
Vote 7 - Economic and Social Development & Tourism	-	4,663	5,546	259	542	958	(416)	-43.4%	5,546
Vote 8 - Community Services	-	375,179	378,043	25,256	127,900	127,432	469	0.4%	378,043
Total Revenue by Vote	-	1,287,492	1,280,077	96,128	442,248	440,953	1,295	0.3%	1,280,077
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	-	35,802	36,002	2,329	9,084	9,150	(66)	-0.7%	36,002
Vote 2 - Municipal Manager & Internal Audit	-	7,587	7,637	474	1,854	1,974	(119)	-6.1%	7,637
Vote 3 - Management Services	-	57,115	57,320	3,887	15,082	16,182	(1,100)	-6.8%	57,320
Vote 4 - Finance	-	91,935	89,250	6,553	22,993	24,070	(1,077)	-4.5%	89,250
Vote 5 - Infrastructure & Planning	-	551,359	541,626	43,425	159,919	162,121	(2,203)	-1.4%	541,626
Vote 6 - Protection Services	-	118,272	121,187	8,223	31,787	32,702	(916)	-2.8%	121,187
Vote 7 - Economic and Social Development & Tourism	-	19,065	19,948	1,138	3,960	4,600	(640)	-13.9%	19,948
Vote 8 - Community Services	-	460,876	463,571	32,514	116,289	118,945	(2,656)	-2.2%	463,571
Total Expenditure by Vote	-	1,342,010	1,336,541	98,542	360,969	369,745	(8,776)	-2.4%	1,336,541
Surplus/ (Deficit) for the year	-	(54,518)	(56,463)	(2,414)	81,280	71,209	10,071	14.1%	(56,463)

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Council; Municipal Manager; Management Services; Finance; Community Services; Economic and Social Development & Tourism; Infrastructure & Planning and Protection Services.

Unauthorised expenditure by year end would occur either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific vote/s were overspent. During the financial year some of the figures are influenced by transactions that occur annually only.

Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue By Source									
Property rates		262,551	259,241	21,526	88,783	88,611	173	0%	259,241
Service charges - electricity revenue		386,294	386,294	37,229	148,740	146,470	2,270	2%	386,294
Service charges - water revenue		128,520	128,520	9,908	39,271	40,163	(892)	-2%	128,520
Service charges - sanitation revenue		78,913	78,913	6,937	26,522	26,304	218	1%	78,913
Service charges - refuse revenue		69,482	69,482	6,060	24,161	23,450	711	3%	69,482
Rental of facilities and equipment		3,627	3,627	(65)	978	1,058	(80)	-8%	3,627
Interest earned - external investments		31,400	31,400	1,747	5,098	5,098	-	-	31,400
Interest earned - outstanding debtors		4,673	4,673	402	1,706	1,636	70	4%	4,673
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		29,564	29,564	2,270	9,038	9,855	(816)	-8%	29,564
Licences and permits		2,385	2,385	221	743	795	(52)	-7%	2,385
Agency services		4,938	4,938	628	2,300	2,058	242	12%	4,938
Transfers and subsidies		131,840	146,528	971	56,113	56,113	-	-	146,528
Other revenue		115,686	105,892	6,711	32,984	33,533	(549)	-2%	105,892
Gains on disposal of PPE		7,000	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	1,256,873	1,251,458	94,544	436,437	435,142	1,295	0%	1,251,458
Expenditure By Type									
Employee related costs		435,325	438,622	33,158	128,276	129,225	(949)	-1%	438,622
Remuneration of councillors		11,896	11,896	920	3,730	3,965	(236)	-6%	11,896
Debt impairment		26,263	26,263	2,189	8,754	8,754	-	-	26,263
Depreciation & asset impairment		141,877	141,877	11,824	47,293	47,293	-	-	141,877
Finance charges		51,482	51,482	1,950	3,382	3,382	-	-	51,482
Bulk purchases		270,260	270,260	21,670	91,417	92,339	(922)	-1%	270,260
Other materials		47,567	53,609	3,549	10,949	12,062	(1,113)	-9%	53,609
Contracted services		222,414	222,177	14,240	39,327	42,584	(3,257)	-8%	222,177
Transfers and subsidies		11,610	8,300	1,660	1,660	1,660	-	-	8,300
Other expenditure		123,315	112,054	7,382	26,179	28,480	(2,301)	-8%	112,054
Loss on disposal of PPE		-	-	-	-	-	-	-	-
Total Expenditure	-	1,342,010	1,336,541	98,542	360,969	369,745	(8,776)	-2%	1,336,541
Surplus/(Deficit)	-	(85,137)	(85,082)	(3,998)	75,468	65,397	10,071	0	(85,082)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		30,619	28,619	1,584	5,812	5,812	-	-	28,619
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(54,518)	(56,463)	(2,414)	81,280	71,209	-	-	(56,463)
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(54,518)	(56,463)	(2,414)	81,280	71,209	-	-	(56,463)
Attributable to minorities		-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(54,518)	(56,463)	(2,414)	81,280	71,209	-	-	(56,463)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.30% above the YTD budget.

Current expenditure is 2.37% below YTD budget projections for October 2020.

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	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-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	-	108,693	86,490	2,718	14,600	15,386	(786)	-5%	86,490
Vote 6 - Protection Services	-	-	-	-	-	-	-	-	-
Vote 7 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 8 - Community Services	-	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	108,693	86,490	2,718	14,600	15,386	(786)	-5%	86,490
Single Year expenditure appropriation									
Vote 1 - Council & Mayor's Office	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	3,015	3,015	36	83	500	(417)	-83%	3,015
Vote 4 - Finance	-	60	60	9	13	20	(7)	-33%	60
Vote 5 - Infrastructure & Planning	-	117,721	129,103	9,242	19,926	14,810	5,116	35%	129,103
Vote 6 - Protection Services	-	13,981	12,323	-	32	2,019	(1,987)	-98%	12,323
Vote 7 - Economic and Social Development & Tourism	-	842	842	-	-	-	-	-	842
Vote 8 - Community Services	-	59,426	64,326	1,270	3,182	3,039	143	5%	64,326
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	195,045	209,669	10,557	23,237	20,388	2,849	14%	209,669
Total Capital Expenditure	-	303,738	296,158	13,275	37,837	35,774	2,063	6%	296,158
Capital Expenditure - Functional Classification									
Governance and administration	-	3,075	3,075	45	97	256	(159)	-62%	3,075
Executive and council	-	5	5	-	-	-	-	-	5
Finance and administration	-	3,070	3,070	45	97	256	(159)	-62%	3,070
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	93,694	89,085	4,450	18,816	18,214	602	3%	89,085
Community and social services	-	18,638	19,438	42	108	619	(511)	-83%	19,438
Sport and recreation	-	12,731	12,731	1,122	2,962	3,183	(220)	-7%	12,731
Public safety	-	14,181	12,473	-	32	598	(567)	-95%	12,473
Housing	-	48,144	44,443	3,285	15,715	13,814	1,901	14%	44,443
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	33,589	33,589	1,324	2,233	3,031	(797)	-26%	33,589
Planning and development	-	13,594	13,594	157	183	531	(348)	-66%	13,594
Road transport	-	19,995	19,995	1,167	2,050	2,499	(449)	-18%	19,995
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	-	173,381	170,410	7,457	16,691	14,273	2,417	17%	170,410
Energy sources	-	21,119	19,119	52	69	186	(118)	-63%	19,119
Water management	-	52,606	52,036	1,971	7,018	5,502	1,516	28%	52,036
Waste water management	-	77,217	77,217	4,411	7,075	5,739	1,335	23%	77,217
Waste management	-	22,439	22,039	1,023	2,529	2,846	(317)	-11%	22,039
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	-	303,738	296,158	13,275	37,837	35,774	2,063	6%	296,158

Table C6: Monthly Budget Statement - Financial Position

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

Description	2019/20	Budget Year 2020/21			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash		85,812	91,446	82,521	85,812
Call investment deposits		400,000	400,000	610,241	400,000
Consumer debtors		83,889	83,889	82,471	83,889
Other debtors		34,983	34,983	44,247	34,983
Current portion of long-term receivables		3	3	4	3
Inventory		9,540	9,540	7,849	9,540
Total current assets		614,227	619,862	827,333	614,227
Non current assets					
Long-term receivables		1	1	-	1
Investments		65,460	65,460	51,205	65,460
Investment property		121,846	121,846	123,121	121,846
Investments in Associate		-	-	-	-
Property, plant and equipment		3,790,408	3,782,828	3,610,171	3,790,408
Biological assets		-	-	-	-
Intangible assets		4,753	4,753	9,168	4,753
Other non-current assets					
Total non current assets		3,982,468	3,974,888	3,793,664	3,982,468
TOTAL ASSETS		4,596,695	4,594,750	4,620,997	4,596,695
LIABILITIES					
Current liabilities					
Bank overdraft		-	-	-	-
Borrowing		52,751	52,751	52,751	52,751
Consumer deposits		62,074	62,074	41,320	62,074
Trade and other payables		104,604	104,604	107,710	104,604
Provisions		35,286	35,286	35,286	35,286
Total current liabilities		254,715	254,715	237,067	254,715
Non current liabilities					
Borrowing		430,260	430,260	411,818	430,260
Provisions		256,985	256,985	218,212	256,985
Total non current liabilities		687,245	687,245	630,030	687,245
TOTAL LIABILITIES		941,960	941,960	867,096	941,960
NET ASSETS		3,654,735	3,652,789	3,753,901	3,654,735
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		3,651,390	3,649,444	3,750,674	3,651,390
Reserves		3,345	3,345	3,227	3,345
TOTAL COMMUNITY WEALTH/EQUITY		3,654,735	3,652,789	3,753,901	3,654,735

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	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates		259,513	256,203	17,911	93,629	93,621	8	0%	259,513
Service charges		655,534	655,534	69,379	250,579	250,578	1	0%	655,534
Other revenue		131,331	114,537	10,539	48,405	48,392	13	0%	131,331
Government - operating		131,840	146,528	971	56,113	56,113	-		131,840
Government - capital		30,619	28,619	1,584	5,812	5,812	-		30,619
Interest		36,073	36,073	2,149	6,804	6,804	-		36,073
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(983,752)	(981,592)	(83,396)	(362,786)	(362,780)	6	0%	(983,752)
Finance charges		(51,482)	(51,482)	(1,950)	(3,382)	(3,382)	-		(51,482)
Transfers and Grants		(11,610)	(8,300)	(1,660)	(1,660)	(1,660)	-		(11,610)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	198,066	196,120	15,527	93,513	93,497	(16)	0%	198,066
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		7,000	7,000	-	-	-	-		7,000
Decrease (Increase) in non-current debtors		-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		7	7	(7)	-	-	-		7
Decrease (increase) in non-current investments		(7,575)	(7,575)	(362)	(4,690)	(4,690)	-		(7,575)
Payments									
Capital assets		(303,738)	(296,158)	(13,275)	(37,837)	(37,837)	-		(303,738)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(304,307)	(296,727)	(13,644)	(42,527)	(42,527)	-		(304,307)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		54,000	54,000	-	-	-	-		54,000
Increase (decrease) in consumer deposits		(1,000)	(1,000)	27	328	328	-		(1,000)
Payments									
Repayment of borrowing		(46,374)	(46,374)	(8,124)	(12,364)	(12,364)	-		(46,374)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	6,626	6,626	(8,097)	(12,037)	(12,037)	-		6,626
NET INCREASE/ (DECREASE) IN CASH HELD	-	(99,615)	(93,980)	(6,213)	38,949	38,933			(99,615)
Cash/cash equivalents at beginning:	-	585,426	585,426		653,813	585,426			653,813
Cash/cash equivalents at month/year end:	-	485,812	491,446		692,762	624,359			554,198

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 692.8million.

The municipality started the year with a positive cash balance of R653.8 million. The October closing balance is R692.8 million. Refer to Supporting Table SC9 for more details on the cash position.

DO

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 2020/21												2019/20 medium term Revenue & Expenditure Framework		
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget			
Cash Receipts By Source															
Property rates	3,193	27,861	39,239	17,911	-	-	-	-	-	-	-	171,308	259,513	274,775	287,860
Service charges - electricity revenue	22,810	55,779	17,932	38,673	-	-	-	-	-	-	-	246,630	381,824	402,602	462,194
Service charges - water revenue	55,873	(12,504)	10,591	16,477	-	-	-	-	-	-	-	56,596	127,033	134,698	141,372
Service charges - sanitation revenue	2,205	15,112	2,122	7,494	-	-	-	-	-	-	-	51,067	78,000	82,722	86,837
Service charges - refuse	2,609	12,928	2,052	6,735	-	-	-	-	-	-	-	44,353	68,678	72,835	76,458
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	(103)	815	293	183	-	-	-	-	-	-	-	2,397	3,585	3,797	3,983
Interest earned - external investments	1,754	1,003	594	1,747	-	-	-	-	-	-	-	26,302	31,400	32,975	34,615
Interest earned - outstanding debtors	459	454	391	402	-	-	-	-	-	-	-	2,967	4,673	4,906	5,145
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2,273	2,265	2,230	2,270	-	-	-	-	-	-	-	(4,842)	4,197	4,403	4,619
Licences and permits	163	158	201	221	-	-	-	-	-	-	-	1,642	2,385	2,498	2,618
Agency services	448	576	647	628	-	-	-	-	-	-	-	2,638	4,938	5,184	5,442
Transfer receipts - operating	53,491	779	872	971	-	-	-	-	-	-	-	75,727	131,840	141,735	154,275
Other revenue	1,958	10,459	12,852	7,237	-	-	-	-	-	-	-	83,720	116,226	137,399	129,446
Cash Receipts by Source	147,132	115,685	90,016	100,949	-	-	-	-	-	-	-	760,508	1,214,291	1,300,530	1,394,863
Other Cash Flows by Source															
Transfer receipts - capital	-	3,033	1,194	1,584	-	-	-	-	-	-	-	24,807	30,619	28,470	31,628
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	125	2,949	(3,074)	-	-	-	-	-	-	-	-	7,000	7,000	7,000	7,000
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	54,000	54,000	50,000	50,000
Increase in consumer deposits	38	95	167	27	-	-	-	-	-	-	-	(1,328)	(1,000)	3,724	3,948
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	7	(7)	-	-	-	-	-	-	-	-	7	7	3	1
Change in non-current investments	(540)	(3,364)	(424)	(362)	-	-	-	-	-	-	-	(2,885)	(7,575)	(7,834)	(8,120)
Total Cash Receipts by Source	146,756	118,406	87,873	102,198	-	-	-	-	-	-	-	842,109	1,297,341	1,381,894	1,479,320
Cash Payments by Type															
Employee related costs	1,455	70,796	33,500	32,585	-	-	-	-	-	-	-	284,120	422,456	442,816	468,539
Remuneration of councillors	-	1,869	940	920	-	-	-	-	-	-	-	8,167	11,896	12,436	13,002
Interest paid	68	506	857	1,950	-	-	-	-	-	-	-	48,100	51,482	52,210	52,352
Bulk purchases - Electricity	3	35,083	34,661	21,670	-	-	-	-	-	-	-	178,843	270,260	290,978	313,126
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	1,008	2,893	3,500	3,549	-	-	-	-	-	-	-	36,618	47,567	43,347	45,265
Contracted services	527	10,613	13,947	14,240	-	-	-	-	-	-	-	183,087	222,414	235,538	247,162
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	-	-	-	1,660	-	-	-	-	-	-	-	9,950	11,610	11,610	11,610
General expenses	97,802	(27,594)	(3,366)	10,438	-	-	-	-	-	-	-	(68,122)	9,158	119,813	128,276
Cash Payments by Type	100,862	94,167	84,040	87,013	-	-	-	-	-	-	-	680,762	1,046,844	1,208,747	1,279,331
Other Cash Flows/Payments by Type															
Capital assets	2,159	12,285	10,118	13,275	-	-	-	-	-	-	-	265,901	303,738	197,162	154,378
Repayment of borrowing	1,778	1,289	1,173	8,124	-	-	-	-	-	-	-	34,009	46,374	52,751	47,751
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	104,799	107,741	95,331	108,412	-	-	-	-	-	-	-	980,673	1,396,956	1,458,660	1,481,460
NET INCREASE/(DECREASE) IN CASH HELD	41,956	10,664	(7,458)	(6,213)	-	-	-	-	-	-	-	(138,564)	(99,615)	(76,767)	(2,140)
Cash/cash equivalents at the month/year beginning:	653,813	695,769	706,434	698,975	692,762	692,762	692,762	692,762	692,762	692,762	692,762	692,762	653,813	554,198	477,432
Cash/cash equivalents at the month/year end:	695,769	706,434	698,975	692,762	692,762	692,762	692,762	692,762	692,762	692,762	692,762	554,198	554,198	477,432	475,292

This supporting table gives a detailed breakdown of information summarised in Table C7

BO

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC3 Debtors' age analysis

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.l.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	14,392	777	374	379	488	236	1,276	4,686	22,609	7,065	-	8,967
Trade and Other Receivables from Exchange Transactions - Electricity	1300	19,614	816	1,111	373	813	241	1,033	4,715	28,716	7,175	-	9,372
Receivables from Non-exchange Transactions - Property Rates	1400	22,556	750	533	436	352	289	1,436	4,036	30,389	6,549	-	10,181
Receivables from Exchange Transactions - Waste Water Management	1500	8,058	347	236	209	194	174	904	2,992	13,115	4,474	-	4,513
Receivables from Exchange Transactions - Waste Management	1600	6,925	244	171	141	122	112	541	1,931	10,187	2,847	-	3,703
Receivables from Exchange Transactions - Property Rental Debtors	1700	296	15	11	8	7	7	38	232	614	292	-	405
Interest on Arrear Debtor Accounts	1810	246	51	46	52	55	51	472	10,490	11,464	11,120	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2,386	258	124	271	26	9	930	6,572	10,675	7,808	-	3,644
Total By Income Source	2000	74,473	3,259	2,607	1,868	2,057	1,119	6,631	35,655	127,669	47,330	-	40,785
2019/20 - totals only		63,877	2,954	1,496	1,319	1,103	1,034	4,398	24,923	101,104	32,776	0	26,108
Debtors Age Analysis By Customer Group													
Organs of State	2200	562	264	157	98	74	55	211	1,826	3,245	2,263	-	489
Commercial	2300	7,857	428	925	319	605	55	241	1,553	11,982	2,773	-	1,475
Households	2400	66,294	2,564	1,520	1,448	1,379	1,008	6,164	32,174	112,551	42,173	-	38,817
Other	2500	(240)	4	5	4	0	1	15	102	(109)	122	-	4
Total By Customer Group	2600	74,473	3,259	2,607	1,868	2,057	1,119	6,631	35,655	127,669	47,330	-	40,785

The debtors' level increasing trend observed during May to June 2020 has stabilized and the 12- month rolling average payment rate has since increased from 96,95% in June 2020 to 98,26% at the end of October 2020.

Summary of Indigent Households

Indigent Household Statistics					
	Indigent Households	Amount	Other Households	Total Households	
2020					
July	7,589	NO VOTE for 2020-2021	27,849	35,438	21.41%
August	7,587	NO VOTE for 2020-2021	27,839	35,426	21.42%
September	7,532	NO VOTE for 2020-2021	27,882	35,414	21.27%
October	7,509	NO VOTE for 2020-2021	27,905	35,414	21.20%
November		NO VOTE for 2020-2021			
December		NO VOTE for 2020-2021			
2021					
January		NO VOTE for 2020-2021			
February		NO VOTE for 2020-2021			
March		NO VOTE for 2020-2021			
April		NO VOTE for 2020-2021			
May		NO VOTE for 2020-2021			
June		NO VOTE for 2020-2021			

Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
7509			6KL	7509	0	7509	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	7386		50kWh	7509	0	7509	Total monthly levy

Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days
2020/2021										
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	74,472,965	3,258,846	2,607,077	1,868,080	2,057,055	1,119,185	6,631,181	35,654,819	127,669,207	53,196,243
September	76,524,362	2,860,127	2,388,115	2,391,709	1,275,636	1,681,529	6,547,645	34,961,995	128,631,118	52,106,757
August	74,822,327	4,896,619	2,557,659	1,656,972	2,061,106	1,637,323	6,435,752	34,051,113	128,118,872	53,296,545
July	78,493,757	4,842,920	3,210,499	3,169,664	2,019,323	1,524,134	6,869,014	33,397,182	133,526,492	55,032,735

Government Debt

Overstrand Municipality as at 31/10/2020 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	2,938,187	1,571,020	1,339,674	27,493
WCED 2251	186,897	186,897	0	0
OTHER 2255	17,111	17,111	0	0
HEALTH 2252	132,151	119,477	11,747	927
TPW 2256	-94,202	-94,202	0	0
HUMAN SETTLE 2215	32,109	32,109	0	0
HOUSING 2253	4,195	4,195	0	0
OTHER MUNICIPALITIES 2276	28,572	28,572	0	0
TOTAL OUTSTANDING	3,245,019	1,865,178	1,351,421	28,420

Creditors' analysis

Supporting Table SC4

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

Description	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-									-	-
Bulk Water	0200										-	
PAYE deductions	0300	4,679									4,679	4,246
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	395									395	238
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	5,074	-	-	-	-	-	-	-	-	5,074	4,485

80

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October								
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Yrs/Months							
Municipality								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	12		17,157	125	17,294
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	(16)		30,368	260	30,612
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	(49)		3,318	30	3,299
ABSA 9331734880	DEP PLUS	DEP PLUS		26	3.3	10,241	(26)	10,241
Nedbank 03/7881534451 ref: 257	123 days	FIXED DEP	20/11/2020		4.6	100,000		100,000
ABSA 2079256315	182 days	FIXED DEP	18/01/2021		5.3	100,000		100,000
Nedbank 03/7881534451 ref: 258	92 days	FIXED DEP	27/10/2020	1,152	4.57	100,000	(101,152)	-
ABSA 2079219751	184 days	FIXED DEP	27/01/2021		5.05	100,000		100,000
ABSA 2079279937	184 days	FIXED DEP	03/02/2021		5.05	100,000		100,000
Nedbank 03/7881534451 ref: 259	181 days	FIXED DEP	26/04/2021		3.966		100,000	100,000
ABSA 2079481114	121 days	FIXED DEP	25/02/2021		0		100,000	100,000
TOTAL INVESTMENTS AND INTEREST				1,125		561,084	99,238	661,446

Surplus cash not immediately required is invested in call and monthly deposits.

Long term investments relate to the sinking fund investments.

DO

Allocation and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
RECEIPTS:									
Operating Transfers and Grants									
National Government:		121,368	138,372	-	54,968	54,968	-		138,372
Operational Revenue:General Revenue:Equitable Share		117,318	134,322	-	52,793	52,793	-		134,322
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-		-
Expanded Public Works Prog Integrated Grant for Mun. [Schedule 5B]		2,500	2,500	-	625	625	-		2,500
Local Government Financial Management Grant [Schedule 5B]		1,550	1,550	-	1,550	1,550	-		1,550
Provincial Government:		10,472	8,156	2,667	5,335	5,335	-		8,156
Capacity Building		75	75	-	-	-	-		75
Capacity Building and Other		401	401	-	-	-	-		401
Disaster and Emergency Services		-	-	-	-	-	-		-
Health		-	-	-	-	-	-		-
Housing		-	-	-	-	-	-		-
Infrastructure		145	145	-	-	-	-		145
Libraries, Archives and Museums		7,651	5,335	2,667	5,335	5,335	-		5,335
Other		2,200	2,200	-	-	-	-		2,200
District Municipality:		-	-	-	-	-	-		-
All Grants		-	-	-	-	-	-		-
Other grant providers:		0	-	-	-	-	-		0
Departmental Agencies and Accounts		-	-	-	-	-	-		-
Foreign Government and international Organisations		-	-	-	-	-	-		-
Households		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Total Operating Transfers and Grants		131,840	146,528	2,667	60,303	60,303	-		146,528
Capital Transfers and Grants									
National Government:		29,887	27,887	-	13,010	13,010	-		27,887
Integrated National Electrification Programme [Schedule 5B]		8,000	6,000	-	5,000	5,000	-		6,000
Municipal Infrastructure Grant [Schedule 5B]		21,887	21,887	-	8,010	8,010	-		21,887
Provincial Government:		732	732	-	732	732	-		732
Capacity Building		-	-	-	-	-	-		-
Capacity Building and Other		732	732	-	732	732	-		732
Disaster and Emergency Services		-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-		-
All Grants		-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-		-
Total Capital Transfers and Grants		30,619	28,619	-	13,742	13,742	-		28,619
TOTAL RECEIPTS OF TRANSFERS & GRANTS		162,459	175,147	2,667	74,045	74,045	-		175,147

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

DO

Supporting Table SC7(1) – Grant expenditure

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

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:		4,050	4,050	356	747	747	-		4,050
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities		2,500	2,500	259	526	526	-		2,500
Local Government Financial Management Grant [Schedule 5B]		1,550	1,550	97	221	221	-		1,550
Provincial Government:		10,472	8,156	615	2,573	2,573	-		8,156
Capacity Building		-	-	-	-	-	-		-
Capacity Building and Other		2,676	2,676	-	-	-	-		2,676
Infrastructure		145	145	-	-	-	-		145
Libraries, Archives and Museums		7,651	5,335	615	2,573	2,573	-		5,335
District Municipality:		-	-	-	-	-	-		-
All Grants		-	-	-	-	-	-		-
Other grant providers:		44,267	33,534	3,614	10,431	17,248	(6,817)	-39.5%	33,534
Households		44,267	33,534	3,614	10,431	17,248	(6,817)	-39.5%	33,534
S4S		-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		58,789	45,740	4,585	13,751	20,568	(6,817)	-33.1%	45,740
Capital expenditure of Transfers and Grants									
National Government:		29,887	27,887	1,584	5,812	5,812	-		27,887
Integrated National Electrification Programme (Municipal Grant)		8,000	6,000	-	17	17	-		6,000
Municipal Infrastructure Grant [Schedule 5B]		21,887	21,887	1,584	5,794	5,794	-		21,887
Provincial Government:		732	732	-	-	-	-		732
Capacity Building		-	-	-	-	-	-		-
Capacity Building and Other		732	732	-	-	-	-		732
Other grant providers:		45,956	39,896	1,836	12,388	12,388	-		39,896
Households		45,956	39,896	1,836	12,388	12,388	-		39,896
Total capital expenditure of Transfers and Grants		76,575	68,515	3,420	18,200	18,200	-		68,515
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		135,364	114,255	8,005	31,951	38,768	(6,817)	-17.6%	114,255

Grant expenditure is monitored against grant receipts.

80

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 2020/21				
	Approved Rollover 2019/20	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		-	-	-	
Housing Top structure		-	-	-	
Provincial Government:	-	-	-	-	
Capacity Building		-	-	-	
Capacity Building and Other		-	-	-	
Disaster and Emergency Services		-	-	-	
Health		-	-	-	
Housing		-	-	-	
Infrastructure		-	-	-	
Libraries, Archives and Museums		-	-	-	
Other		-	-	-	
Public Transport		-	-	-	
Road Infrastructure - Maintenance		-	-	-	
Sports and Recreation		-	-	-	
District Municipality:	-	-	-	-	
All Grants		-	-	-	
Other grant providers:	-	-	-	-	
S4S		-	-	-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
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]		-	-	-	
Provincial Government:	-	-	-	-	
Capacity Building		-	-	-	
Capacity Building and Other		-	-	-	
District Municipality:	-	-	-	-	
All Grants		-	-	-	
Other grant providers:	-	-	-	-	
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 2020 for the unspent grant funds.

BO

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	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages		10,786	10,786	831	3,363	3,595	(233)	-6%	10,786
Pension and UIF Contributions		-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-		-
Cellphone Allowance		1,110	1,110	90	367	370	(3)	-1%	1,110
Housing Allowances	-	-	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-	-	-		-
Sub Total - Councillors	-	11,896	11,896	920	3,730	3,965	(236)	-6%	11,896
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages		12,506	12,486	1,011	4,042	4,162	(120)	-3%	12,486
Pension and UIF Contributions		-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-		-
Performance Bonus		260	260	-	-	-	-		260
Motor Vehicle Allowance		-	-	-	-	-	-		-
Cellphone Allowance		187	187	16	62	62	-		187
Housing Allowances		-	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-	-	-		-
Payments in lieu of leave	-	-	-	-	-	-	-		-
Long service awards	-	-	-	-	-	-	-		-
Post-retirement benefit obligations	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	-	12,952	12,932	1,026	4,104	4,224	(120)	-3%	12,932
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		259,838	259,606	20,495	81,868	82,275	(407)	0%	259,606
Pension and UIF Contributions		48,588	50,356	3,524	14,049	14,100	(51)	0%	50,356
Medical Aid Contributions		18,241	18,304	1,141	4,542	4,576	(34)	-1%	18,304
Overtime		32,190	33,220	3,487	10,152	10,222	(70)	-1%	33,220
Performance Bonus		462	462	39	154	153	1	1%	462
Motor Vehicle Allowance		8,032	8,256	687	2,737	2,763	(26)	-1%	8,256
Cellphone Allowance		2,378	2,448	167	658	753	(95)	-13%	2,448
Housing Allowances		2,870	2,994	242	918	921	(3)	0%	2,994
Other benefits and allowances		34,737	35,009	1,096	4,082	4,227	(144)	-3%	35,009
Payments in lieu of leave		-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-		-
Post-retirement benefit obligations		15,035	15,035	1,253	5,012	5,012	-		15,035
Sub Total - Other Municipal Staff	-	422,373	425,690	32,131	124,172	125,001	(829)	-1%	425,690
TOTAL SALARY, ALLOWANCES & BENEFITS	-	447,221	450,518	34,078	132,006	133,190	(1,184)	-1%	450,518
TOTAL MANAGERS AND STAFF	-	435,325	438,622	33,158	128,276	129,225	(949)	-1%	438,622

DO

SDBIP

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

DO

Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October						
Description of financial indicator	Basis of calculation	2019/20	Budget Year 2020/21			
		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%	14.4%	14.5%	0.9%	4.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	30.6%	31.2%	26.1%	31.2%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	16.1%	16.1%	15.2%	16.1%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	12862.8%	12862.8%	12760.7%	12862.8%
Liquidity						
Current Ratio	Current assets/current liabilities	0.0%	241.1%	243.4%	349.0%	241.1%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	190.7%	192.9%	292.2%	190.7%
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%	9.5%	9.5%	29.0%	9.5%
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))		99.0%		Annual Indicator	99.0%
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		6.7%		Annual Indicator	6.7%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		20.7%		Annual Indicator	20.7%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	34.6%	35.0%	29.4%	35.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	16.8%	0.0%	5.3%	16.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	15.4%	15.5%	0.8%	5.1%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		12.4		Annual Indicator	12.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		12.8%		Annual Indicator	12.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		5.1		Annual Indicator	5.1

DO

Capital programme performance

Supporting Table SC12

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

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	8,805	2,159	2,159	2,159	2,159	(0)	0.0%	1%
August	-	9,365	12,285	12,285	14,444	14,444	-	0.0%	5%
September	-	18,043	3,412	10,118	24,562	17,856	(6,706)	-37.6%	8%
October	-	17,918	17,918	13,275	37,837	35,774	(2,063)	-5.8%	12%
November	-	25,078	25,078	-	-	60,852	-	-	-
December	-	26,772	26,772	-	-	87,625	-	-	-
January	-	26,059	21,144	-	-	108,769	-	-	-
February	-	29,649	28,634	-	-	137,403	-	-	-
March	-	34,820	34,943	-	-	172,346	-	-	-
April	-	26,789	25,524	-	-	197,870	-	-	-
May	-	24,114	21,850	-	-	219,720	-	-	-
June	-	56,325	76,438	-	-	296,158	-	-	-
Total Capital expenditure	-	303,738	296,158	37,837					

BO

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	HERMANUS NEW WASTE MANAGE	17,963,569	18,063,569	2,429,493	Under construction .	Construction stage. Construction started in July 2020.	Not applicable	None
2	Overstrand	Overstrand	VEHICLES COMMUNITY SERVICES	13,429,959	13,429,959		Approved Tender TR57.	In the process of compliance and ordering of the vehicles.	None	None
3	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	12,033,060	11,462,362		Tender SC 2108/2020 closed on 4 September 2020. 8 Tenders were received.	Tender evaluation stage.	None to date.	Not applicable
4	Hermanus	Ward 04	UPGRADE HERMANUS WELL FIELDS	10,500,000	10,500,000	1,795,981	Deviation SCD 3175/2020 approved and construction well in progress.	Construction stage.	Technical challenges with borehole casing were resolved.	Not applicable.
5	Masakhane	Ward 01	NEW 4ML RESERVOIR	9,881,744	9,881,744	3,149,692	Under construction .	Under construction.	Not applicable.	Not applicable
6	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	9,440,000	9,440,000	2,519,030	Under construction .	Under construction.	Not applicable.	Not applicable
7	Pringle Bay	Ward 10	NEW RESERVOIR FOR PRINGLE BAY	8,135,000	8,135,000	1,816,544	Tender SC 2018/2019 awarded and construction well	Construction stage.	No delays experienced in October 2020.	Not applicable
8	Kleinmond	Ward 09	KLEINMOND - SEWER NETWORK E	8,000,000	8,000,000	1,196,040	Construction of phase 1 in progress (SC 1915/2019), and planning for next phase in progress.	Construction and planning.	Hard rock was encountered during excavations, which resulted in severe delays during October 2020.	The possibility of controlled blasting is currently being investigated.
9	Zwelihle	Multi-ward HM Area	ZWELIHLE SEWER	7,756,483	7,756,483	428,029	Tender SC 2107/2020 closed on 4 September 2020. 7 Tenders were received.	Tender evaluation stage.	None to date	Not applicable
10	Hermanus	Ward 03	CBD REGENERATION PROGRAM	7,100,000	7,100,000	819,061	Under construction .	Under construction.	Not applicable	Not applicable
Totals				104,239,815	103,769,117	14,153,870				

80

Supporting Table SC13a

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

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	117,549	115,149	7,109	15,941	13,660	(2,281)	-16.7%	115,149
Roads Infrastructure	-	19,795	19,795	1,167	2,050	2,449	399	16.3%	19,795
Roads	-	19,795	19,795	1,167	2,050	2,449	399	16.3%	19,795
Storm water Infrastructure	-	16,384	16,384	949	1,811	1,631	(180)	-11.0%	16,384
Storm water Conveyance	-	15,784	15,784	949	1,811	1,631	(180)	-11.0%	15,784
Electrical Infrastructure	-	12,768	10,768	-	17	339	322	94.9%	10,768
MV Substations	-	696	696	-	-	-	-	-	696
MV Networks	-	12,072	10,072	-	17	339	322	94.9%	10,072
Water Supply Infrastructure	-	29,547	29,547	1,971	6,762	4,692	(2,071)	-44.1%	29,547
Boreholes	-	10,500	10,500	730	1,796	1,688	(108)	-6.4%	10,500
Reservoirs	-	18,017	18,017	1,242	4,966	3,004	(1,962)	-65.3%	18,017
Water Treatment Works	-	-	-	-	-	-	-	-	-
Distribution	-	1,030	1,030	-	-	-	-	-	1,030
Sanitation Infrastructure	-	20,576	20,576	2,016	2,872	1,987	(885)	-44.5%	20,576
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	20,576	20,576	2,016	2,872	1,987	(885)	-44.5%	20,576
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	18,479	18,079	1,006	2,429	2,563	134	5.2%	18,079
Community Assets	-	12,793	13,593	199	265	460	196	42.5%	13,593
Community Facilities	-	12,743	13,543	199	265	460	196	42.5%	13,543
Halls	-	26	26	22	22	9	(14)	-157.6%	26
Crèches	-	475	475	-	-	-	-	-	475
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	1,292	1,292	-	-	-	-	-	1,292
Parks	-	202	202	-	-	-	-	-	202
Public Open Space	-	5,735	6,535	177	177	362	184	51.0%	6,535
Nature Reserves	-	2,100	2,100	-	-	-	-	-	2,100
Public Ablution Facilities	-	1,383	1,383	-	-	-	-	-	1,383
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	50	50	-	-	-	-	-	50
Outdoor Facilities	-	50	50	-	-	-	-	-	50
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	52,970	49,269	3,285	15,715	12,470	(3,245)	-26.0%	49,269
Depots	-	-	-	-	-	-	-	-	-
Housing	-	48,144	44,443	3,285	15,715	12,470	(3,245)	-26.0%	44,443
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	7,896	7,896	36	88	816	728	89.2%	7,896
Computer Equipment	-	7,896	7,896	36	88	816	728	89.2%	7,896
Furniture and Office Equipment	-	1,025	1,025	9	66	342	276	80.7%	1,025
Furniture and Office Equipment	-	1,025	1,025	9	66	342	276	80.7%	1,025
Machinery and Equipment	-	760	760	-	-	-	-	-	760
Machinery and Equipment	-	760	760	-	-	-	-	-	760
Transport Assets	-	22,440	20,732	-	-	-	-	-	20,732
Transport Assets	-	22,440	20,732	-	-	-	-	-	20,732
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	215,433	208,424	10,638	32,076	27,748	(4,327)	-15.6%	208,424

80

Supporting Table SC13b

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

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	25,621	25,050	797	1,587	2,850	1,263	44.3%	25,050
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1,000	1,000	52	52	333	282	84.5%	1,000
MV Networks	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	20,560	19,989	-	256	1,363	1,108	81.2%	19,989
Pump Stations	-	1,800	1,800	-	130	300	170	56.7%	1,800
Water Treatment Works	-	-	-	-	-	-	-	-	-
Distribution	-	18,760	18,189	-	126	1,063	937	88.2%	18,189
Sanitation Infrastructure	-	4,061	4,061	745	1,280	1,154	(126)	-10.9%	4,061
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	3,461	3,461	745	1,280	1,154	(126)	-10.9%	3,461
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existin	-	25,621	25,050	797	1,587	2,850	1,263	44.3%	25,050

80

Supporting Table SC13c

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

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	-	141,901	141,901	9,318	30,601	47,114	16,514	35.1%	141,901
Roads Infrastructure	-	67,578	67,278	2,860	10,552	22,426	11,874	52.9%	67,578
<i>Roads</i>		63,837	63,537	2,780	10,209	21,179	10,970	51.8%	63,837
<i>Road Structures</i>	-	3,741	3,741	80	343	1,247	904	72.5%	3,741
Storm water Infrastructure	-	6,159	6,459	575	1,752	2,153	401	18.6%	6,159
<i>Drainage Collection</i>		2,811	2,811	264	862	937	75	8.0%	2,811
<i>Storm water Conveyance</i>		3,348	3,648	311	891	1,216	325	26.8%	3,348
Electrical Infrastructure	-	31,243	31,243	2,966	8,334	10,400	2,067	19.9%	31,243
<i>MV Networks</i>		28,758	28,758	2,774	7,982	9,586	1,604	16.7%	28,758
<i>LV Networks</i>	-	2,443	2,443	192	351	814	463	56.9%	2,443
Water Supply Infrastructure	-	19,710	19,710	1,655	4,992	6,570	1,578	24.0%	19,710
Sanitation Infrastructure	-	13,262	13,262	1,114	4,419	4,421	1	0.0%	13,262
<i>Waste Water Treatment Works</i>		13,262	13,262	1,114	4,419	4,421	1	0.0%	13,262
Solid Waste Infrastructure	-	3,691	3,691	147	551	1,144	593	51.8%	3,691
<i>Landfill Sites</i>	-	82	82	6	15	27	13	46.5%	82
<i>Waste Transfer Stations</i>	-	1,450	1,450	49	93	483	391	80.9%	1,450
<i>Waste Processing Facilities</i>	-	836	836	40	127	279	152	54.5%	836
<i>Waste Drop-off Points</i>		1,065	1,065	52	317	355	38	10.6%	1,065
<i>Waste Separation Facilities</i>	-	258	258	-	-	-	-		258
Coastal Infrastructure	-	216	216	-	-	-	-		216
<i>Promenades</i>	-	216	216	-	-	-	-		216
Information and Communication Infrastructure	-	42	42	-	-	-	-		42
<i>Data Centres</i>	-	42	42	-	-	-	-		42
Community Assets	-	44,758	45,992	3,570	12,160	15,226	3,066	20.1%	45,992
Community Facilities	-	37,242	38,388	2,948	10,612	12,691	2,079	16.4%	38,388
<i>Halls</i>		4,885	4,885	465	1,464	1,628	164	10.1%	4,885
<i>Fire/Ambulance Stations</i>	-	385	385	9	38	128	90	70.1%	385
<i>Testing Stations</i>	-	124	124	-	29	-	(29)	#DIV/0!	124
<i>Libraries</i>		191	191	-	2	-	(2)	#DIV/0!	191
<i>Cemeteries/Crematoria</i>		1,047	1,047	112	270	349	79	22.8%	1,047
<i>Police</i>		518	515	26	42	172	129	75.3%	515
<i>Parks</i>		27,196	27,196	2,024	7,820	9,065	1,245	13.7%	27,196
<i>Public Open Space</i>		2,647	3,797	298	910	1,266	356	28.1%	3,797
Sport and Recreation Facilities	-	7,516	7,604	622	1,548	2,535	987	38.9%	7,604
<i>Outdoor Facilities</i>		7,516	7,604	622	1,548	2,535	987	38.9%	7,604
Unimproved Property	-	-	-	-	-	-	-		-
<i>Other assets</i>	-	3,410	3,410	105	316	1,112	796	71.6%	3,410
<i>Municipal Offices</i>		3,206	3,206	101	301	1,069	768	71.9%	3,206
<i>Workshops</i>	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Intangible Assets	-	5,925	5,925	69	1,013	1,975	962	48.7%	5,925
Computer Equipment	-	2,186	2,186	228	497	729	232	31.8%	2,186
Computer Equipment	-	2,186	2,186	228	497	729	232	31.8%	2,186
Furniture and Office Equipment	-	2,811	2,853	77	225	951	725	76.3%	2,853
Machinery and Equipment	-	-	-	-	-	-	-		-
Transport Assets	-	9,914	9,914	1,252	4,029	3,305	(724)	-21.9%	9,914
Total Repairs and Maintenance Expenditure	-	210,905	212,182	14,619	48,840	70,411	21,571	30.6%	212,182

BO

Supporting Table SC13d

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

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	-	117,641	117,641	9,804	39,214	39,214	(1)	0.0%	117,641
Roads Infrastructure	-	33,352	33,352	2,779	11,117	11,117	(0)	0.0%	33,352
<i>Roads</i>	-	33,352	33,352	2,779	11,117	11,117	(0)	0.0%	33,352
Storm water Infrastructure	-	6,899	6,899	575	2,300	2,300	(0)	0.0%	6,899
<i>Drainage Collection</i>	-	6,899	6,899	575	2,300	2,300	(0)	0.0%	6,899
Electrical Infrastructure	-	26,537	26,537	2,211	8,846	8,846	(0)	0.0%	26,537
<i>LV Networks</i>	-	26,537	26,537	2,211	8,846	8,846	(0)	0.0%	26,537
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	28,591	28,591	2,383	9,531	9,530	(1)	0.0%	28,591
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	28,591	28,591	2,383	9,531	9,530	(1)	0.0%	28,591
Sanitation Infrastructure	-	19,694	19,694	1,641	6,565	6,564	(0)	0.0%	19,694
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	-	19,694	19,694	1,641	6,565	6,564	(0)	0.0%	19,694
Solid Waste Infrastructure	-	2,569	2,569	214	856	856	0	0.0%	2,569
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	15,899	15,899	1,325	5,300	5,300	(0)	0.0%	15,899
Community Facilities	-	15,899	15,899	1,325	5,300	5,300	(0)	0.0%	15,899
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-
							-		
Unimproved Property	-	-	-	-	-	-	-		-
<i>Other assets</i>	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Intangible Assets	-	570	570	47	190	190	(0)	0.0%	570
<i>Effluent Licenses</i>	-	-	-	-	-	-	-		-
Unspecified	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	-	1,771	1,771	148	590	590	(0)	0.0%	1,771
Machinery and Equipment	-	663	663	55	221	222	1	0.4%	663
Transport Assets	-	5,333	5,333	444	1,778	1,778	(0)	0.0%	5,333
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Depreciation	-	141,877	141,877	11,824	47,293	47,293	(0)	0.0%	141,877

80

Supporting Table SC13e

WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04 October

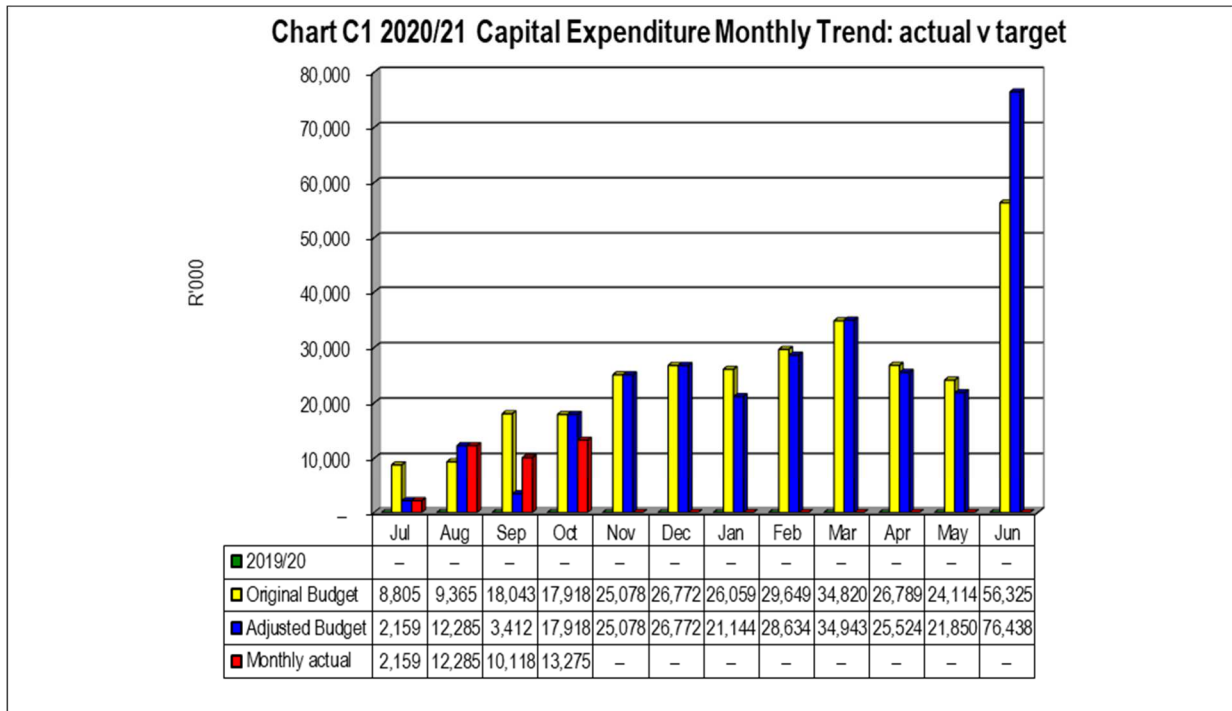
Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	-	50,206	50,206	718	1,212	2,751	1,539	55.9%	50,206
Roads Infrastructure	-	200	200	-	-	-	-		200
<i>Roads</i>	-	200	200	-	-	-	-		200
Storm water Infrastructure	-	13,057	13,057	213	616	588	(28)	-4.8%	13,057
<i>Drainage Collection</i>	-	-	-	-	-	-	-		-
Electrical Infrastructure	-	7,350	7,350	-	-	-	-		7,350
<i>MV Networks</i>	-	7,350	7,350	-	-	-	-		7,350
<i>LV Networks</i>	-	-	-	-	-	-	-		-
<i>Capital Spares</i>	-	-	-	-	-	-	-		-
Water Supply Infrastructure	-	2,500	2,500	-	-	-	-		2,500
<i>Distribution</i>	-	2,500	2,500	-	-	-	-		2,500
Sanitation Infrastructure	-	23,138	23,138	487	496	2,038	1,542	75.7%	23,138
<i>Pump Station</i>	-	8,520	8,520	-	9	670	661	98.7%	8,520
<i>Reticulation</i>	-	9,218	9,218	428	428	468	40	8.6%	9,218
<i>Waste Water Treatment Works</i>	-	5,400	5,400	59	59	900	841	93.4%	5,400
Solid Waste Infrastructure	-	3,960	3,960	17	100	125	25	20.1%	3,960
<i>Landfill Sites</i>	-	2,500	2,500	17	100	125	25	20.1%	2,500
<i>Waste Transfer Stations</i>	-	1,460	1,460	-	-	-	-		1,460
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-		-
Community Assets	-	12,479	12,479	1,122	2,962	2,424	(538)	-22.2%	12,479
Community Facilities	-	976	976	-	443	90	(353)	-392.5%	976
<i>Halls</i>	-	-	-	-	-	-	-		-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-		-
<i>Libraries</i>	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	11,503	11,503	1,122	2,519	2,334	(185)	-7.9%	11,503
<i>Outdoor Facilities</i>	-	11,503	11,503	1,122	2,519	2,334	(185)	-7.9%	11,503
							-		
Unimproved Property	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Unspecified	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	-	-	-	-	-	-	-		-
Machinery and Equipment	-	-	-	-	-	-	-		-
Transport Assets	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Capital Expenditure on upgrading	-	62,684	62,684	1,840	4,174	5,176	1,001	19.3%	62,684

BO

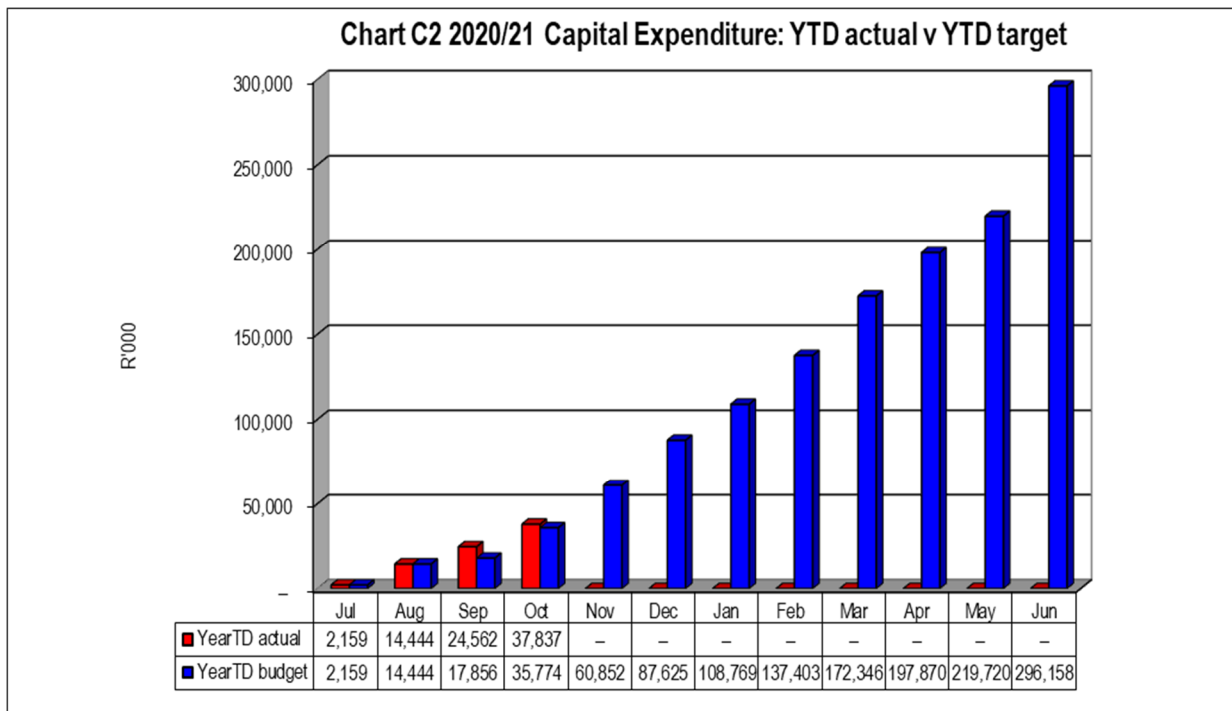
Other supporting documentation

Section 71 charts

Capital expenditure monthly trend - actual vs target

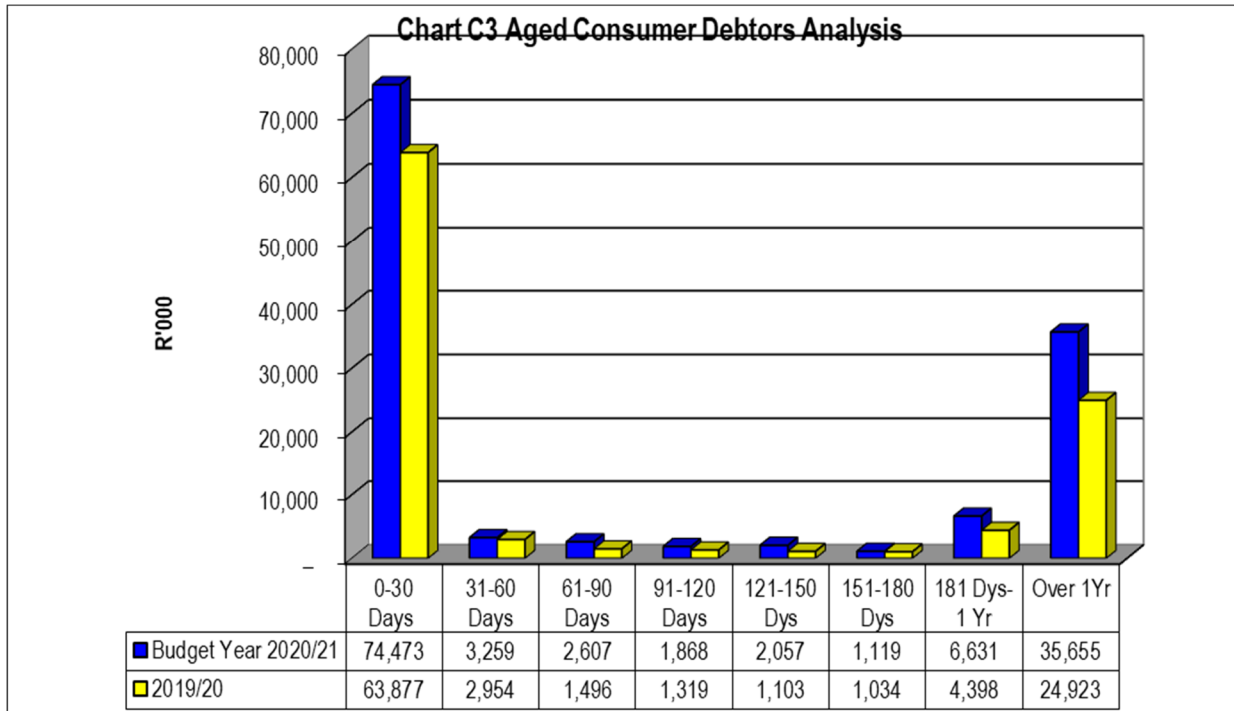


Capital expenditure – YTD actual vs YTD trend

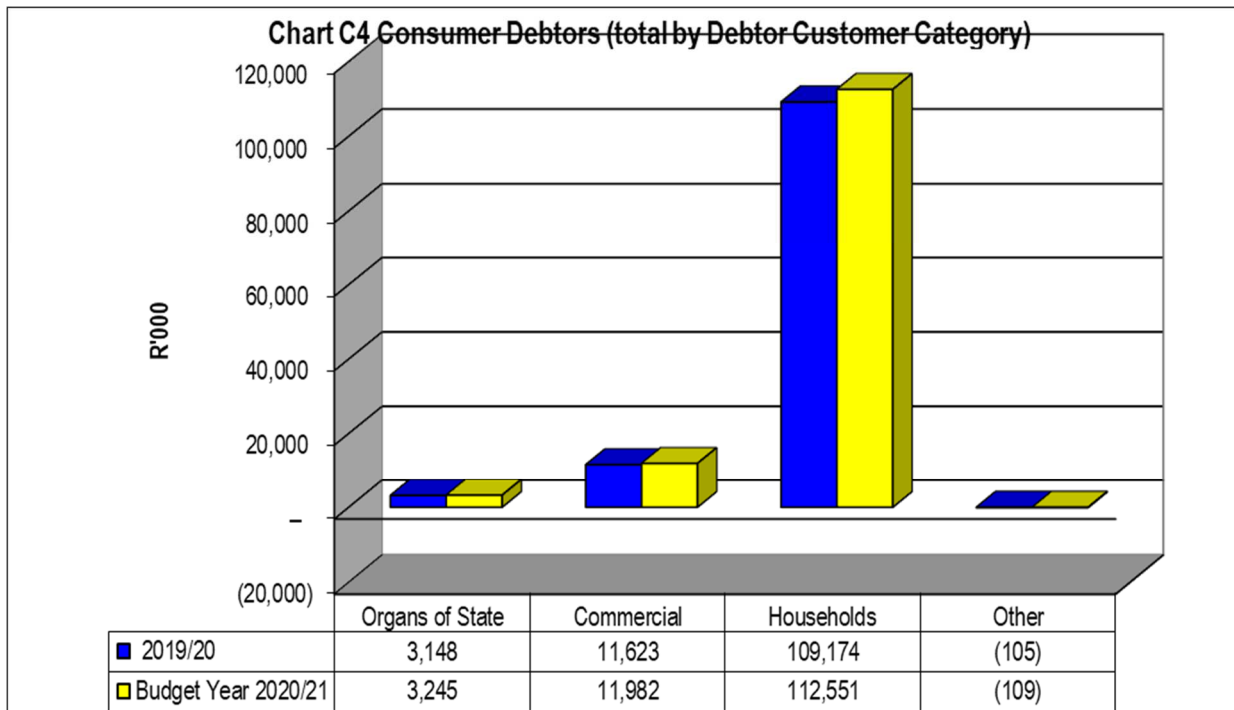


BO

Debtors Age Analysis

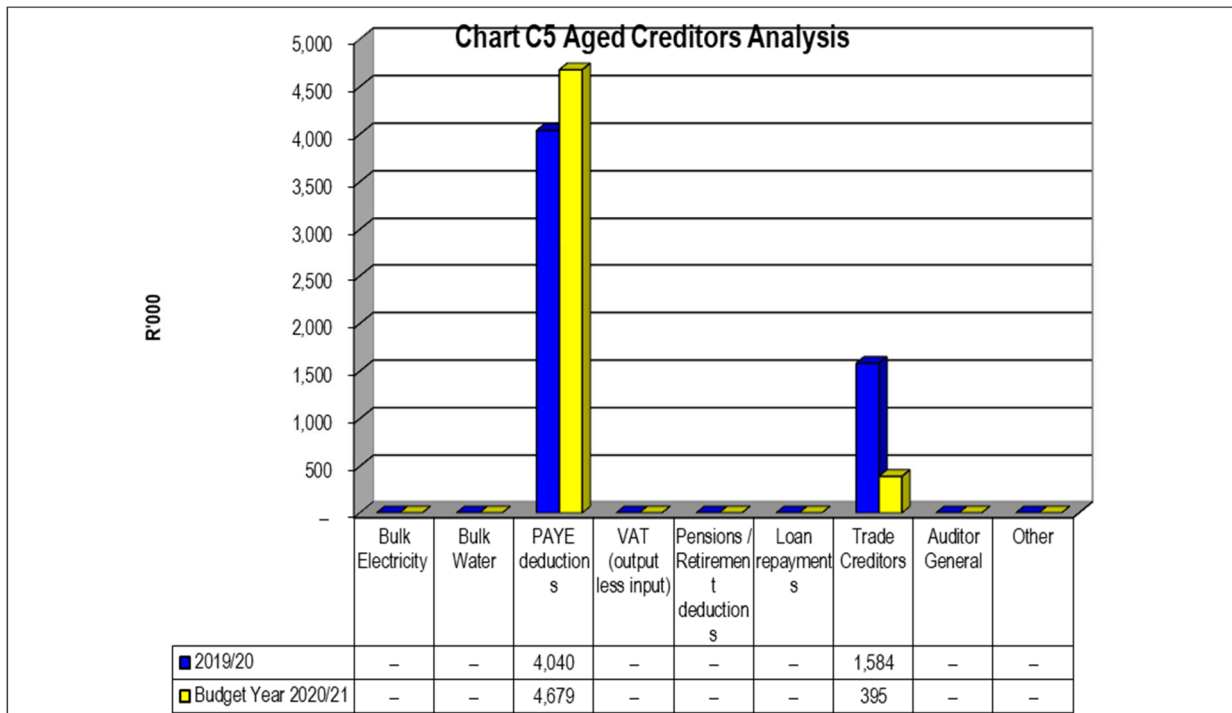


Debtors by Type



00

Creditor Payments



DO

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 2020 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: 12 November 2020