

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

November 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

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 was still restricted and impacted on consumers and businesses ability to pay municipal accounts. The economy has since been opened up with international travel now permitted. The current resurgence of COVID-19 and the official announcement of the second wave could have a major impact on the upcoming holiday season.

A larger increase in outstanding debt, compared to March 2020 and April 2020 was observed for May 2020 to June 2020. However, the 12-month rolling average payment rate has since increased from 96,95% in June 2020 to 97,95% at the end of November 2020. The financial impact of COVID-19 is being closely monitored.

Revenue by Source

The Year-to-Date actual revenue is 0.11% above the YTD budget projections at the end of November 2020.

Borrowings

The balance of borrowings amounts to R463.6m at the end of November 2020.

Operating expenditure by vote & type

Current expenditure is 1.75% below YTD budget projections as at November 2020.

Capital expenditure

YTD Capital expenditure amounts to R54.9m or 18.57% of the adjusted budget of R296.1m. The current capital commitments of orders in progress amounts to R91.6m or 30.95% of the adjusted capital budget of R296.1m.

Allocations received (National & Provincial Grants)

No grants were received during November 2020.

Spending on Grants

Spending on grants amounts to R11.5m for November 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 - M05 November

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Total	0,11%		
Expenditure By Type			
Total	-1,75%		
Capital Expenditure			
Total	-9,64%	Capital Commitments= R91.6m (30.95%)	
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	543 545	42,5%
Expenditure	1 336 541	478 777	35,8%
Surplus / (Deficit)	(56 463)	64 768	
Capital	296 158	54 989	18,6%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1 251 458	534 149	42,7%
Expenditure	1 336 541	478 777	35,8%
Surplus / (Deficit)	(85 082)	55 372	
Capital	296 158	54 989	18,6%

Performance in relation to SDBIP targets

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

Remedial or corrective steps

No remedial or corrective steps are required at this stage.

In-year budget statement tables/

Table C1: s71 Monthly Budget Statement Summary

WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M05 November

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	21 469	110 253	110 053	200	0%	259 241
Service charges	-	663 209	663 209	59 771	298 465	295 485	2 981	1%	663 209
Investment revenue	-	31 400	31 400	2 084	7 181	7 850	(669)	-9%	31 400
Transfers and subsidies	-	131 840	146 528	1 480	57 593	57 593	-		146 528
Other own revenue	-	167 873	151 080	12 909	60 657	62 562	(1 905)	-3%	151 080
Total Revenue (excluding capital transfers and contributions)	-	1 256 873	1 251 458	97 712	534 149	533 542	607	0%	1 251 458
Employee costs	-	435 325	438 622	51 580	179 856	181 185	(1 329)	-1%	438 622
Remuneration of Councillors	-	11 896	11 896	914	4 644	4 957	(313)	-6%	11 896
Depreciation & asset impairment	-	141 877	141 877	11 809	59 102	59 102	-		141 877
Finance charges	-	51 482	51 482	804	4 186	4 186	-		51 482
Materials and bulk purchases	-	317 828	323 869	24 284	126 651	128 931	(2 280)	-2%	323 869
Transfers and subsidies	-	11 610	8 300	1 107	2 767	2 767	-		8 300
Other expenditure	-	371 993	360 494	27 309	101 570	106 157	(4 587)	-4%	360 494
Total Expenditure	-	1 342 010	1 336 541	117 808	478 777	487 285	(8 508)	-2%	1 336 541
Surplus/(Deficit)	-	(85 137)	(85 082)	(20 096)	55 372	46 257	9 115	20%	(85 082)
Transfers and subsidies - capital (monetary a	-	30 619	28 619	3 584	9 396	9 396	-		28 619
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	(54 518)	(56 463)	(16 511)	64 768	55 653	9 115	16%	(56 463)
Surplus/ (Deficit) for the year	-	(54 518)	(56 463)	(16 511)	64 768	55 653	9 115	16%	(56 463)
Capital expenditure & funds sources									
Capital expenditure	-	303 738	296 158	17 152	54 989	60 852	(5 863)	-10%	296 158
Capital transfers recognised	-	86 516	76 747	8 195	26 395	26 284	111	0%	76 747
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	92 949	92 478	4 831	14 708	15 413	(705)	-5%	92 478
Internally generated funds	-	124 274	126 933	4 126	13 886	19 156	(5 269)	-28%	126 933
Total sources of capital funds	-	303 738	296 158	17 152	54 989	60 852	(5 863)	-10%	296 158
Financial position									
Total current assets	-	614 227	619 862		799 916				614 227
Total non current assets	-	3 982 468	3 974 888		3 799 762				3 982 468
Total current liabilities	-	254 715	254 715		232 374				254 715
Total non current liabilities	-	687 245	687 245		629 925				687 245
Community wealth/Equity	-	3 654 735	3 652 789		3 737 379				3 654 735
Cash flows									
Net cash from (used) operating	-	198 066	196 120	(12 113)	81 400	81 173	(227)	-0%	198 066
Net cash from (used) investing	-	(304 307)	(296 727)	(17 921)	(60 447)	(60 447)	-		(304 307)
Net cash from (used) financing	-	6 626	6 626	(821)	(12 857)	(12 857)	-		6 626
Cash/cash equivalents at the month/year end	-	485 812	491 446	-	661 908	593 294	(68 614)	-12%	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	75 454	3 371	2 099	2 021	1 542	1 357	6 560	36 435	128 840
Creditors Age Analysis									
Total Creditors	8 716	-	-	-	-	-	-	-	8 716

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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									
<i>Governance and administration</i>	-	336 136	338 101	25 230	134 013	136 416	(2 403)	-2%	338 101
Executive and council	-	17 821	18 071	31	7 831	7 831	1	0%	18 071
Finance and administration	-	318 315	320 030	25 199	126 182	128 586	(2 404)	-2%	320 030
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	-	148 846	138 468	14 166	56 504	54 409	2 096	4%	138 468
Community and social services	-	8 185	8 185	1 204	3 933	3 405	528	16%	8 185
Sport and recreation	-	10 262	10 262	3 336	7 717	4 104	3 613	88%	10 262
Public safety	-	39 830	46 245	3 148	15 395	16 089	(694)	-4%	46 245
Housing	-	90 568	73 775	6 478	29 459	30 810	(1 351)	-4%	73 775
<i>Economic and environmental services</i>	-	10 065	11 948	839	3 902	3 947	(44)	-1%	11 948
Planning and development	-	9 788	11 671	833	3 777	3 829	(52)	-1%	11 671
Road transport	-	245	245	6	93	102	(9)	-9%	245
Environmental protection	-	32	32	-	32	15	17	114%	32
<i>Trading services</i>	-	792 445	791 560	61 061	349 125	348 166	959	0%	791 560
Energy sources	-	436 955	435 401	36 041	203 737	201 728	2 009	1%	435 401
Water management	-	150 392	150 615	11 703	61 675	62 663	(988)	-2%	150 615
Waste water management	-	114 335	114 558	7 230	43 914	44 520	(606)	-1%	114 558
Waste management	-	90 764	90 986	6 086	39 800	39 255	545	1%	90 986
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	-	1 287 492	1 280 077	101 297	543 545	542 938	607	0%	1 280 077
Expenditure - Functional									
<i>Governance and administration</i>	-	270 009	273 474	28 947	98 221	101 558	(3 337)	-3%	273 474
Executive and council	-	62 707	62 957	9 129	25 229	25 476	(247)	-1%	62 957
Finance and administration	-	203 733	206 948	19 501	71 802	74 818	(3 016)	-4%	206 948
Internal audit	-	3 569	3 569	316	1 190	1 264	(74)	-6%	3 569
<i>Community and public safety</i>	-	251 675	241 857	20 078	84 574	85 714	(1 140)	-1%	241 857
Community and social services	-	23 502	23 502	2 556	9 351	9 582	(231)	-2%	23 502
Sport and recreation	-	56 586	56 586	4 946	18 562	18 895	(333)	-2%	56 586
Public safety	-	119 176	120 091	10 065	41 936	42 512	(576)	-1%	120 091
Housing	-	52 410	41 677	2 511	14 725	14 725	-	-	41 677
<i>Economic and environmental services</i>	-	176 095	176 678	15 618	56 025	56 709	(684)	-1%	176 678
Planning and development	-	51 179	52 062	5 660	18 357	18 787	(430)	-2%	52 062
Road transport	-	108 617	108 317	7 936	31 990	32 262	(272)	-1%	108 317
Environmental protection	-	16 298	16 298	2 022	5 678	5 661	17	0%	16 298
<i>Trading services</i>	-	640 514	640 814	52 978	238 805	242 061	(3 256)	-1%	640 814
Energy sources	-	354 355	354 355	28 479	140 304	141 031	(728)	-1%	354 355
Water management	-	124 167	124 167	9 475	37 357	38 575	(1 218)	-3%	124 167
Waste water management	-	88 633	88 933	7 999	34 677	35 465	(788)	-2%	88 933
Waste management	-	73 358	73 358	7 026	26 468	26 990	(522)	-2%	73 358
<i>Other</i>	-	3 719	3 719	187	1 152	1 243	(91)	-7%	3 719
Total Expenditure - Functional	-	1 342 010	1 336 541	117 808	478 777	487 285	(8 508)	-2%	1 336 541
Surplus/ (Deficit) for the year	-	(54 518)	(56 463)	(16 511)	64 768	55 653	9 115	16%	(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.

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) - M05
November

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	15	7 793	7 831	(37)	-0,5%	17 932
Vote 2 - Municipal Manager & Internal Audit	-	-	50	-	-	21	(21)	-100,0%	50
Vote 3 - Management Services	-	1 416	1 621	34	173	478	(305)	-63,8%	1 621
Vote 4 - Finance	-	309 162	306 477	25 108	125 705	126 565	(859)	-0,7%	306 477
Vote 5 - Infrastructure & Planning	-	539 510	522 163	43 084	236 127	234 645	1 482	0,6%	522 163
Vote 6 - Protection Services	-	39 830	48 245	3 148	15 395	17 471	(2 076)	-11,9%	48 245
Vote 7 - Economic and Social Development & Tourism	-	4 663	5 546	253	795	1 387	(592)	-42,7%	5 546
Vote 8 - Community Services	-	375 179	378 043	29 655	157 555	154 541	3 015	2,0%	378 043
Total Revenue by Vote	-	1 287 492	1 280 077	101 297	543 545	542 938	607	0,1%	1 280 077
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	-	35 802	36 002	6 329	15 412	15 333	80	0,5%	36 002
Vote 2 - Municipal Manager & Internal Audit	-	7 587	7 637	636	2 490	2 606	(116)	-4,4%	7 637
Vote 3 - Management Services	-	57 115	57 320	6 112	21 194	21 356	(162)	-0,8%	57 320
Vote 4 - Finance	-	91 935	89 250	8 694	31 687	31 990	(303)	-0,9%	89 250
Vote 5 - Infrastructure & Planning	-	551 359	541 626	45 470	205 389	207 474	(2 085)	-1,0%	541 626
Vote 6 - Protection Services	-	118 272	121 187	10 883	42 670	44 582	(1 912)	-4,3%	121 187
Vote 7 - Economic and Social Development & Tourism	-	19 065	19 948	1 083	5 043	6 238	(1 194)	-19,1%	19 948
Vote 8 - Community Services	-	460 876	463 571	38 601	154 890	157 705	(2 815)	-1,8%	463 571
Total Expenditure by Vote	-	1 342 010	1 336 541	117 808	478 777	487 285	(8 508)	-1,7%	1 336 541
Surplus/ (Deficit) for the year	-	(54 518)	(56 463)	(16 511)	64 768	55 653	9 115	16,4%	(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	21 469	110 253	110 053	200	0%	259 241
Service charges - electricity revenue		386 294	386 294	35 967	184 706	182 202	2 504	1%	386 294
Service charges - water revenue		128 520	128 520	10 640	49 911	50 873	(961)	-2%	128 520
Service charges - sanitation revenue		78 913	78 913	7 086	33 609	32 880	728	2%	78 913
Service charges - refuse revenue		69 482	69 482	6 078	30 239	29 530	710	2%	69 482
Rental of facilities and equipment		3 627	3 627	390	1 368	1 390	(22)	-2%	3 627
Interest earned - external investments		31 400	31 400	2 084	7 181	7 850	(669)	-9%	31 400
Interest earned - outstanding debtors		4 673	4 673	411	2 117	1 986	131	7%	4 673
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		29 564	29 564	2 258	11 297	12 318	(1 022)	-8%	29 564
Licences and permits		2 385	2 385	188	930	994	(63)	-6%	2 385
Agency services		4 938	4 938	607	2 907	2 634	273	10%	4 938
Transfers and subsidies		131 840	146 528	1 480	57 593	57 593	-	-	146 528
Other revenue		115 686	105 892	9 054	42 038	43 239	(1 201)	-3%	105 892
Gains on disposal of PPE		7 000	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	1 256 873	1 251 458	97 712	534 149	533 542	607	0%	1 251 458
Expenditure By Type									
Employee related costs		435 325	438 622	51 580	179 856	181 185	(1 329)	-1%	438 622
Remuneration of councillors		11 896	11 896	914	4 644	4 957	(313)	-6%	11 896
Debt impairment		26 263	26 263	2 189	10 943	10 943	-	-	26 263
Depreciation & asset impairment		141 877	141 877	11 809	59 102	59 102	-	-	141 877
Finance charges		51 482	51 482	804	4 186	4 186	-	-	51 482
Bulk purchases		270 260	270 260	22 133	113 551	114 635	(1 085)	-1%	270 260
Other materials		47 567	53 609	2 151	13 100	14 296	(1 195)	-8%	53 609
Contracted services		222 414	222 177	15 162	54 490	57 396	(2 906)	-5%	222 177
Transfers and subsidies		11 610	8 300	1 107	2 767	2 767	-	-	8 300
Other expenditure		123 315	112 054	9 958	36 138	37 818	(1 680)	-4%	112 054
Loss on disposal of PPE		-	-	-	-	-	-	-	-
Total Expenditure	-	1 342 010	1 336 541	117 808	478 777	487 285	(8 508)	-2%	1 336 541
Surplus/(Deficit)	-	(85 137)	(85 082)	(20 096)	55 372	46 257	9 115	0	(85 082)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		30 619	28 619	3 584	9 396	9 396	-	-	28 619
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(54 518)	(56 463)	(16 511)	64 768	55 653	-	-	(56 463)
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(54 518)	(56 463)	(16 511)	64 768	55 653	-	-	(56 463)
Attributable to minorities		-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(54 518)	(56 463)	(16 511)	64 768	55 653	-	-	(56 463)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.11% above the YTD budget projections.

Current expenditure is 1.75% below YTD budget projections for November 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) - M05 November

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	5 480	20 080	22 719	(2 639)	-12%	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	5 480	20 080	22 719	(2 639)	-12%	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	1 350	1 433	1 256	177	14%	3 015
Vote 4 - Finance	-	60	60	1	14	25	(11)	-42%	60
Vote 5 - Infrastructure & Planning	-	117 721	129 103	8 480	28 406	28 023	383	1%	129 103
Vote 6 - Protection Services	-	13 981	12 323	424	456	1 773	(1 317)	-74%	12 323
Vote 7 - Economic and Social Development & Tourism	-	842	842	-	-	-	-	-	842
Vote 8 - Community Services	-	59 426	64 326	1 418	4 600	7 056	(2 456)	-35%	64 326
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	195 045	209 669	11 672	34 909	38 133	(3 225)	-8%	209 669
Total Capital Expenditure	-	303 738	296 158	17 152	54 989	60 852	(5 863)	-10%	296 158
Capital Expenditure - Functional Classification									
Governance and administration									
Executive and council	-	5	5	-	-	-	-	-	5
Finance and administration	-	3 070	3 070	1 351	1 447	1 279	168	13%	3 070
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety									
Community and social services	-	18 638	19 438	26	134	859	(726)	-84%	19 438
Sport and recreation	-	12 731	12 731	1 960	4 922	2 983	1 939	65%	12 731
Public safety	-	14 181	12 473	424	456	3 318	(2 863)	-86%	12 473
Housing	-	48 144	44 443	4 611	20 326	18 518	1 808	10%	44 443
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services									
Planning and development	-	13 594	13 594	157	340	2 832	(2 492)	-88%	13 594
Road transport	-	19 995	19 995	614	2 664	3 966	(1 301)	-33%	19 995
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services									
Energy sources	-	21 119	19 119	-	69	2 141	(2 072)	-97%	19 119
Water management	-	52 606	52 036	2 040	9 058	8 673	386	4%	52 036
Waste water management	-	77 217	77 217	3 689	10 763	10 774	(10)	0%	77 217
Waste management	-	22 439	22 039	2 280	4 809	5 510	(700)	-13%	22 039
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	-	303 738	296 158	17 152	54 989	60 852	(5 863)	-10%	296 158

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M05 November

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	151 668	85 812
Call investment deposits		400 000	400 000	510 241	400 000
Consumer debtors		83 889	83 889	87 258	83 889
Other debtors		34 983	34 983	42 423	34 983
Current portion of long-term receivables		3	3	4	3
Inventory		9 540	9 540	8 323	9 540
Total current assets		–	614 227	619 862	799 916
Non current assets					
Long-term receivables		1	1	–	1
Investments		65 460	65 460	51 974	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	3 615 499	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	3 799 762
TOTAL ASSETS		–	4 596 695	4 594 750	4 599 678
LIABILITIES					
Current liabilities					
Bank overdraft		–	–	–	–
Borrowing		52 751	52 751	52 751	52 751
Consumer deposits		62 074	62 074	41 452	62 074
Trade and other payables		104 604	104 604	102 885	104 604
Provisions		35 286	35 286	35 286	35 286
Total current liabilities		–	254 715	254 715	232 374
Non current liabilities					
Borrowing		430 260	430 260	410 865	430 260
Provisions		256 985	256 985	219 060	256 985
Total non current liabilities		–	687 245	687 245	629 925
TOTAL LIABILITIES		–	941 960	941 960	862 299
NET ASSETS		–	3 654 735	3 652 789	3 737 379
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		3 651 390	3 649 444	3 734 152	3 651 390
Reserves		3 345	3 345	3 227	3 345
TOTAL COMMUNITY WEALTH/EQUITY		–	3 654 735	3 652 789	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 - M05 November

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	15 797	114 439	114 224	215	0%	259 513
Service charges		655 534	655 534	62 995	308 547	308 647	(100)	0%	655 534
Other revenue		131 331	114 537	11 972	60 390	60 132	258	0%	131 331
Government - operating		131 840	146 528	1 480	57 593	57 593	-		131 840
Government - capital		30 619	28 619	3 584	9 396	9 396	-		30 619
Interest		36 073	36 073	2 495	9 298	9 298	-		36 073
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(983 752)	(981 592)	(108 524)	(471 310)	(471 164)	146	0%	(983 752)
Finance charges		(51 482)	(51 482)	(804)	(4 186)	(4 186)	-		(51 482)
Transfers and Grants		(11 610)	(8 300)	(1 107)	(2 767)	(2 767)	-		(11 610)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	198 066	196 120	(12 113)	81 400	81 173	(227)	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
Decrease (increase) in non-current investments		(7 575)	(7 575)	(769)	(5 459)	(5 459)	-		(7 575)
Payments									
Capital assets		(303 738)	(296 158)	(17 152)	(54 989)	(54 989)	-		(303 738)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(304 307)	(296 727)	(17 921)	(60 447)	(60 447)	-		(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)	132	460	460	-		(1 000)
Payments									
Repayment of borrowing		(46 374)	(46 374)	(953)	(13 317)	(13 317)	-		(46 374)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	6 626	6 626	(821)	(12 857)	(12 857)	-		6 626
NET INCREASE/ (DECREASE) IN CASH HELD	-	(99 615)	(93 980)	(30 854)	8 095	7 868			(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		661 908	593 294			554 198

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 661.9million.

The municipality started the year with a positive cash balance of R653.8 million. The November closing balance is R661.9 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 - M05 November

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	15 797	-	-	-	-	-	-	155 512	259 513	274 775	287 860	
Service charges - electricity revenue	22 810	55 779	17 932	38 673	35 803	-	-	-	-	-	-	210 827	381 824	402 602	462 194	
Service charges - water revenue	55 873	(12 504)	10 591	16 477	14 763	-	-	-	-	-	-	41 832	127 033	134 698	141 372	
Service charges - sanitation revenue	2 205	15 112	2 122	7 494	6 645	-	-	-	-	-	-	44 422	78 000	82 722	86 837	
Service charges - refuse	2 609	12 928	2 052	6 735	5 784	-	-	-	-	-	-	38 569	68 678	72 835	76 458	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	(103)	815	293	183	298	-	-	-	-	-	-	2 100	3 585	3 797	3 983	
Interest earned - external investments	1 754	1 003	594	1 747	2 084	-	-	-	-	-	-	24 219	31 400	32 975	34 615	
Interest earned - outstanding debtors	459	454	391	402	411	-	-	-	-	-	-	2 556	4 673	4 906	5 145	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2 273	2 265	2 230	2 270	2 258	-	-	-	-	-	-	(7 100)	4 197	4 403	4 619	
Licences and permits	163	158	201	221	188	-	-	-	-	-	-	1 455	2 385	2 498	2 618	
Agency services	448	576	647	628	607	-	-	-	-	-	-	2 031	4 938	5 184	5 442	
Transfer receipts - operating	53 491	779	872	971	1 480	-	-	-	-	-	-	74 247	131 840	141 735	154 275	
Other revenue	1 958	10 459	12 852	7 237	8 621	-	-	-	-	-	-	75 100	116 226	137 399	129 446	
Cash Receipts by Source	147 132	115 685	90 016	100 949	94 738	-	-	-	-	-	-	665 770	1 214 291	1 300 530	1 394 863	
Other Cash Flows by Source																
Transfer receipts - capital	-	3 033	1 194	1 584	3 584	-	-	-	-	-	-	21 223	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	132	-	-	-	-	-	-	(1 460)	(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)	(769)	-	-	-	-	-	-	(2 116)	(7 575)	(7 834)	(8 120)	
Total Cash Receipts by Source	146 756	118 406	87 873	102 198	97 686	-	-	-	-	-	-	744 423	1 297 341	1 381 894	1 479 320	
Cash Payments by Type																
Employee related costs	1 455	70 796	33 500	32 585	51 056	-	-	-	-	-	-	233 064	422 456	442 816	468 539	
Remuneration of councillors	-	1 869	940	920	914	-	-	-	-	-	-	7 253	11 896	12 436	13 002	
Interest paid	68	506	857	1 950	804	-	-	-	-	-	-	47 296	51 482	52 210	52 352	
Bulk purchases - Electricity	3	35 083	34 661	21 670	22 133	-	-	-	-	-	-	156 710	270 260	290 978	313 126	
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials	1 008	2 893	3 500	3 549	2 151	-	-	-	-	-	-	34 467	47 567	43 347	45 265	
Contracted services	527	10 613	13 947	14 240	15 162	-	-	-	-	-	-	167 924	222 414	235 538	247 162	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	-	-	-	1 660	1 107	-	-	-	-	-	-	8 843	11 610	11 610	11 610	
General expenses	97 802	(27 594)	(3 366)	10 438	17 107	-	-	-	-	-	-	(85 229)	9 158	119 813	128 276	
Cash Payments by Type	100 862	94 167	84 040	87 013	110 435	-	-	-	-	-	-	570 327	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	17 152	-	-	-	-	-	-	248 749	303 738	197 162	154 378	
Repayment of borrowing	1 778	1 289	1 173	8 124	953	-	-	-	-	-	-	33 056	46 374	52 751	47 751	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	104 799	107 741	95 331	108 412	128 540	-	-	-	-	-	-	852 133	1 396 956	1 458 660	1 481 460	
NET INCREASE/(DECREASE) IN CASH HELD	41 956	10 664	(7 458)	(6 213)	(30 854)	-	-	-	-	-	-	(107 710)	(99 615)	(76 767)	(2 140)	
Cash/cash equivalents at the month/year beginning:	653 813	695 769	706 434	698 975	692 762	661 908	661 908	661 908	661 908	661 908	661 908	661 908	653 813	554 198	477 432	
Cash/cash equivalents at the month/year end:	695 769	706 434	698 975	692 762	661 908	661 908	661 908	661 908	661 908	661 908	661 908	554 198	554 198	477 432	475 292	

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

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC3 Debtors' age analysis

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

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	15 003	615	414	286	299	445	1 292	4 829	23 184	7 151	-	8 967
Trade and Other Receivables from Exchange Transactions - Electricity	1300	19 387	806	518	838	262	235	1 048	4 825	27 918	7 207	-	9 372
Receivables from Non-exchange Transactions - Property Rates	1400	22 571	759	479	374	336	295	1 466	4 134	30 415	6 606	-	10 181
Receivables from Exchange Transactions - Waste Water Management	1500	8 286	339	229	201	188	181	921	3 101	13 448	4 593	-	4 513
Receivables from Exchange Transactions - Waste Management	1600	7 103	247	167	142	125	114	550	1 989	10 436	2 919	-	3 703
Receivables from Exchange Transactions - Property Rental Debtors	1700	400	11	13	11	8	7	42	232	723	299	-	405
Interest on Arrear Debtor Accounts	1810	241	55	52	49	55	55	464	10 676	11 648	11 299	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2 462	540	225	120	270	25	777	6 649	11 069	7 842	-	3 644
Total By Income Source	2000	75 454	3 371	2 099	2 021	1 542	1 357	6 560	36 435	128 840	47 916	-	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	888	97	80	72	52	46	195	1 860	3 288	2 224	-	489
Commercial	2300	8 711	547	367	727	234	47	271	1 563	12 488	2 863	-	1 475
Households	2400	66 066	2 723	1 649	1 217	1 253	1 261	6 083	32 895	113 147	42 709	-	38 817
Other	2500	(211)	4	4	5	4	3	11	98	(83)	121	-	4
Total By Customer Group	2600	75 454	3 371	2 099	2 021	1 542	1 357	6 560	36 435	128 840	47 916	-	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 97,95% at the end of November 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	7 455	NO VOTE for 2019/2020	27 959	35 414	21,05%
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)
7455			6KL	7455	0	7455	waterborne
Free Basic Electricity				Free Basic Refuse Removal			
Beneficiaries provided by Eskom	Beneficiaries provided by Municipality	Non-grid energy Beneficiaries	level of Service (e.g. 50 Kwh per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (type of subsidy)
124	7331		50kWh	7455	0	7455	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	75 454 148	3 370 951	2 098 880	2 021 005	1 542 097	1 357 388	6 560 465	36 435 434	128 840 369	53 386 221
October	74 472 965	3 258 846	2 607 077	1 868 080	2 057 055	1 119 185	6 631 181	35 654 819	127 669 207	53 196 243
September	76 524 362	2 860 127	2 388 115	2 391 709	1 275 636	1 681 529	6 547 645	34 961 995	128 631 118	52 106 757
Augustus	74 822 327	4 896 619	2 557 659	1 656 972	2 061 106	1 637 323	6 435 752	34 051 113	128 118 872	53 296 545
July	78 493 757	4 842 920	3 210 499	3 169 664	2 019 323	1 524 134	6 869 014	33 397 182	133 526 492	55 032 735

Government Debt

Overstrand Municipality as at 30/11/2020 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	2 444 738	1 260 576	1 154 678	29 484
WCED 2251	751 153	751 153	0	0
OTHER 2255	19 563	19 563	0	0
HEALTH 2252	103 889	91 215	11 747	927
TPW 2256	-95 341	-95 341	0	0
HUMAN SETTLE 2215	31 426	31 426	0	0
HOUSING 2253	4 218	4 218	0	0
OTHER MUNICIPALITIES 2276	28 626	28 626	0	0
TOTAL OUTSTANDING	3 288 271	2 091 435	1 166 425	30 411

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

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	5 904									5 904	5 217
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	2 811									2 811	3 686
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	8 716	-	-	-	-	-	-	-	-	8 716	8 903

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November								
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	57		17 294	125	17 476
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	106		30 612	260	30 979
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	190		3 299	30	3 519
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	1 574	4,6	100 000	(101 574)	-
ABSA 2079314583	182 days	FIXED DEP	20/01/2021		5,3	100 000		100 000
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		4,04	100 000		100 000
TOTAL INVESTMENTS AND INTEREST				1 953		661 446	(101 185)	562 214

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

Long term investments relate to the sinking fund investments.

Allocation and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

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	-	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	-	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.

Supporting Table SC7(1) – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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	246	772	772	-		2 500
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	52	273	273	-		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	26	26	26	-		2 676
Infrastructure		145	145	-	-	-	-		145
Libraries, Archives and Museums		7 651	5 335	1 156	3 730	3 730	-		5 335
District Municipality:		-	-	-	-	-	-		-
All Grants		-	-	-	-	-	-		-
Other grant providers:		44 267	33 534	1 842	12 273	19 090	(6 817)	-35,7%	33 534
Households		44 267	33 534	1 842	12 273	19 090	(6 817)	-35,7%	33 534
S4S		-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		58 789	45 740	3 322	17 073	23 890	(6 817)	-28,5%	45 740
Capital expenditure of Transfers and Grants									
National Government:		29 887	27 887	3 584	9 396	9 396	-		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	3 584	9 379	9 379	-		21 887
Provincial Government:		732	732	-	-	-	-		732
Capacity Building		-	-	-	-	-	-		-
Capacity Building and Other		732	732	-	-	-	-		732
Other grant providers:		45 956	39 896	4 611	16 999	16 999	-		39 896
Households		45 956	39 896	4 611	16 999	16 999	-		39 896
Total capital expenditure of Transfers and Grants		76 575	68 515	8 195	26 395	26 395	-		68 515
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		135 364	114 255	11 517	43 468	50 285	(6 817)	-13,6%	114 255

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 - M05 November

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. All unspent grants relating to the 2019/2020 financial year were granted. The request to roll over unspent Financial Management Capacity Building Grant to the 2018/2019 financial year was declined and returned to Provincial Treasury at the end of November.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

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	825	4 188	4 494	(306)	-7%	10 786
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		1 110	1 110	89	456	463	(7)	-1%	1 110
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	-	11 896	11 896	914	4 644	4 957	(313)	-6%	11 896
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages		12 506	12 486	1 005	5 047	5 202	(155)	-3%	12 486
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		260	260	-	-	-	-	-	260
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		187	187	15	78	78	(0)	0%	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	1 021	5 125	5 280	(155)	-3%	12 932
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		259 838	259 606	20 535	102 403	103 252	(848)	-1%	259 606
Pension and UIF Contributions		48 588	50 356	3 549	17 598	17 681	(83)	0%	50 356
Medical Aid Contributions		18 241	18 304	1 153	5 695	5 733	(38)	-1%	18 304
Overtime		32 190	33 220	3 405	13 557	13 642	(84)	-1%	33 220
Performance Bonus		462	462	39	193	193	0	0%	462
Motor Vehicle Allowance		8 032	8 256	687	3 425	3 440	(16)	0%	8 256
Cellphone Allowance		2 378	2 448	166	824	826	(2)	0%	2 448
Housing Allowances		2 870	2 994	228	1 146	1 147	(1)	0%	2 994
Other benefits and allowances		34 737	35 009	19 543	23 626	23 726	(100)	0%	35 009
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		15 035	15 035	1 253	6 265	6 265	0	0%	15 035
Sub Total - Other Municipal Staff	-	422 373	425 690	50 559	174 731	175 905	(1 173)	-1%	425 690
TOTAL SALARY, ALLOWANCES & BENEFITS	-	447 221	450 518	52 494	184 500	186 141	(1 642)	-1%	450 518
TOTAL MANAGERS AND STAFF	-	435 325	438 622	51 580	179 856	181 185	(1 329)	-1%	438 622

SDBIP

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

Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November						
Description of financial indicator	Basis of calculation	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0,0%	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%	26,7%	31,2%
<u>Safety of Capital</u>						
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%	12731,1%	12862,8%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0,0%	241,1%	243,4%	344,2%	241,1%
Liquidity Ratio	Monetary Assets/Current Liabilities	0,0%	190,7%	192,9%	284,8%	190,7%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0,0%	9,5%	9,5%	24,3%	9,5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		99,0%		Annual Indicator	99,0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		6,7%		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%	33,7%	35,0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0,0%	16,8%	0,0%	12,6%	16,9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0,0%	15,4%	15,5%	0,8%	5,1%
<u>IDP regulation financial viability indicators</u>						
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

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

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	17 152	54 989	60 852	5 863	9,6%	18%
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	54 989					

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	4 621 112	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	1 861 375	Deviation SCD 3175/2020 approved and construction well in progress.	Construction stage.	No delays experienced in November 2020.	Not applicable.
5	Masakhane	Ward 01	NEW 4ML RESERVOIR	9 881 744	9 881 744	4 194 664	Under construction.	Under construction.	Not applicable.	Not applicable.
6	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	9 440 000	9 440 000	4 437 516	Under construction.	Under construction.	Not applicable.	Not applicable.
7	Pringle Bay	Ward 10	NEW RESERVOIR FOR PRINGLE BAY	8 135 000	8 135 000	2 650 411	Tender SC 2018/2019 awarded and construction well	Construction stage.	No delays experienced in November 2020.	Not applicable.
8	Kleinmond	Ward 09	KLEINMOND - SEWER NETWORK E	8 000 000	8 000 000	1 636 359	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 delays during November 2020.	The possibility of controlled blasting is currently still 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	937 821	Under construction .	Under construction.	Not applicable.	Not applicable.
Totals				104 239 815	103 769 117	20 767 286				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November

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	6 349	22 290	23 495	1 205	5,1%	115 149
Roads Infrastructure	-	19 795	19 795	614	2 664	2 849	184	6,5%	19 795
<i>Roads</i>	-	19 795	19 795	614	2 664	2 849	184	6,5%	19 795
Storm water Infrastructure	-	16 384	16 384	770	2 580	2 788	208	7,5%	16 384
<i>Storm water Conveyance</i>	-	15 784	15 784	770	2 580	2 788	208	7,5%	15 784
Electrical Infrastructure	-	12 768	10 768	-	17	339	322	94,9%	10 768
<i>MV Substations</i>	-	696	696	-	-	-	-	-	696
<i>MV Networks</i>	-	12 072	10 072	-	17	339	322	94,9%	10 072
Water Supply Infrastructure	-	29 547	29 547	1 944	8 706	7 732	(974)	-12,6%	29 547
<i>Boreholes</i>	-	10 500	10 500	65	1 861	2 225	364	16,3%	10 500
<i>Reservoirs</i>	-	18 017	18 017	1 879	6 845	5 507	(1 338)	-24,3%	18 017
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	1 030	1 030	-	-	-	-	-	1 030
Sanitation Infrastructure	-	20 576	20 576	818	3 689	4 359	669	15,4%	20 576
<i>Pump Station</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	20 576	20 576	818	3 689	4 359	669	15,4%	20 576
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	18 479	18 079	2 203	4 632	5 427	795	14,6%	18 079
Community Assets	-	12 793	13 593	180	445	1 861	1 416	76,1%	13 593
Community Facilities	-	12 743	13 543	180	445	1 861	1 416	76,1%	13 543
<i>Halls</i>	-	26	26	-	22	9	(14)	-157,6%	26
<i>Crèches</i>	-	475	475	-	-	-	-	-	475
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	1 292	1 292	-	-	-	-	-	1 292
<i>Parks</i>	-	202	202	23	23	84	61	72,5%	202
<i>Public Open Space</i>	-	5 735	6 535	157	334	1 678	1 344	80,1%	6 535
<i>Nature Reserves</i>	-	2 100	2 100	-	-	-	-	-	2 100
<i>Public Ablution Facilities</i>	-	1 383	1 383	-	-	-	-	-	1 383
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	50	50	-	-	-	-	-	50
<i>Outdoor Facilities</i>	-	50	50	-	-	-	-	-	50
Unimproved Property	-	-	-	-	-	-	-	-	-
<i>Other assets</i>	-	52 970	49 269	4 611	20 326	18 518	(1 808)	-9,8%	49 269
<i>Depots</i>	-	-	-	-	-	-	-	-	-
<i>Housing</i>	-	48 144	44 443	4 611	20 326	18 518	(1 808)	-9,8%	44 443
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	7 896	7 896	1 766	1 855	1 974	119	6,0%	7 896
Computer Equipment	-	7 896	7 896	1 766	1 855	1 974	119	6,0%	7 896
Furniture and Office Equipment	-	1 025	1 025	8	74	369	294	79,9%	1 025
Furniture and Office Equipment	-	1 025	1 025	8	74	369	294	79,9%	1 025
Machinery and Equipment	-	760	760	26	26	317	291	91,8%	760
Machinery and Equipment	-	760	760	26	26	317	291	91,8%	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	12 940	45 016	46 533	1 517	3,3%	208 424

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November

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	995	2 582	3 607	1 025	28,4%	25 050
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1 000	1 000	-	52	333	282	84,5%	1 000
MV Networks	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	20 560	19 989	96	352	1 831	1 480	80,8%	19 989
Pump Stations	-	1 800	1 800	-	130	300	170	56,7%	1 800
Water Treatment Works	-	-	-	-	-	-	-	-	-
Distribution	-	18 760	18 189	96	222	1 531	1 309	85,5%	18 189
Sanitation Infrastructure	-	4 061	4 061	899	2 178	1 442	(736)	-51,0%	4 061
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	3 461	3 461	899	2 178	1 442	(736)	-51,0%	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	995	2 582	3 607	1 025	28,4%	25 050

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

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	12 664	43 264	58 910	15 646	26,6%	141 901
Roads Infrastructure	-	67 578	67 278	4 838	15 390	28 032	12 642	45,1%	67 578
Roads	-	63 837	63 537	4 723	14 932	26 474	11 542	43,6%	63 837
Road Structures	-	3 741	3 741	115	459	1 559	1 100	70,6%	3 741
Storm water Infrastructure	-	6 159	6 459	729	2 481	2 691	210	7,8%	6 159
Drainage Collection	-	2 811	2 811	308	1 170	1 171	2	0,1%	2 811
Storm water Conveyance	-	3 348	3 648	421	1 311	1 520	209	13,7%	3 348
Electrical Infrastructure	-	31 243	31 243	3 148	11 482	13 018	1 536	11,8%	31 243
MV Networks	-	28 758	28 758	2 970	10 952	11 982	1 031	8,6%	28 758
LV Networks	-	2 443	2 443	161	512	1 018	506	49,7%	2 443
Water Supply Infrastructure	-	19 710	19 710	2 226	7 218	8 212	995	12,1%	19 710
Sanitation Infrastructure	-	13 262	13 262	1 562	5 982	5 526	(456)	-8,3%	13 262
Waste Water Treatment Works	-	13 262	13 262	1 562	5 982	5 526	(456)	-8,3%	13 262
Solid Waste Infrastructure	-	3 691	3 691	160	711	1 431	719	50,3%	3 691
Landfill Sites	-	82	82	6	21	34	13	39,3%	82
Waste Transfer Stations	-	1 450	1 450	62	155	604	449	74,4%	1 450
Waste Processing Facilities	-	836	836	13	140	348	209	59,9%	836
Waste Drop-off Points	-	1 065	1 065	79	396	444	48	10,8%	1 065
Waste Separation Facilities	-	258	258	-	-	-	-	-	258
Coastal Infrastructure	-	216	216	-	-	-	-	-	216
Promenades	-	216	216	-	-	-	-	-	216
Information and Communication Infrastructure	-	42	42	-	-	-	-	-	42
Data Centres	-	42	42	-	-	-	-	-	42
Community Assets	-	44 758	45 992	4 683	16 843	19 163	2 320	12,1%	45 992
Community Facilities	-	37 242	38 388	4 126	14 738	15 995	1 257	7,9%	38 388
Halls	-	4 885	4 885	578	2 042	2 036	(7)	-0,3%	4 885
Fire/Ambulance Stations	-	385	385	89	128	161	33	20,4%	385
Testing Stations	-	124	124	1	31	52	21	40,8%	124
Libraries	-	191	191	5	6	79	73	91,9%	191
Cemeteries/Crematoria	-	1 047	1 047	99	369	436	67	15,5%	1 047
Police	-	518	515	25	67	214	147	68,7%	515
Parks	-	27 196	27 196	2 882	10 702	11 331	630	5,6%	27 196
Public Open Space	-	2 647	3 797	439	1 349	1 582	233	14,7%	3 797
Sport and Recreation Facilities	-	7 516	7 604	557	2 105	3 168	1 064	33,6%	7 604
Outdoor Facilities	-	7 516	7 604	557	2 105	3 168	1 064	33,6%	7 604
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	3 410	3 410	152	468	1 390	922	66,3%	3 410
Municipal Offices	-	3 206	3 206	148	449	1 336	887	66,4%	3 206
Workshops	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	5 925	5 925	397	1 410	2 469	1 059	42,9%	5 925
Computer Equipment	-	2 186	2 186	442	939	911	(29)	-3,1%	2 186
Computer Equipment	-	2 186	2 186	442	939	911	(29)	-3,1%	2 186
Furniture and Office Equipment	-	2 811	2 853	82	308	1 189	881	74,1%	2 853
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	9 914	9 914	281	4 310	4 131	(179)	-4,3%	9 914
Total Repairs and Maintenance Expenditure	-	210 905	212 182	18 702	67 542	88 163	20 621	23,4%	212 182

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

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	9 803	49 018	49 018	(0)	0,0%	117 641
Roads Infrastructure	-	33 352	33 352	2 779	13 897	13 897	-		33 352
<i>Roads</i>	-	33 352	33 352	2 779	13 897	13 897	-		33 352
Storm water Infrastructure	-	6 899	6 899	575	2 875	2 875	-		6 899
<i>Drainage Collection</i>	-	6 899	6 899	575	2 875	2 875	-		6 899
Electrical Infrastructure	-	26 537	26 537	2 211	11 057	11 057	-		26 537
<i>LV Networks</i>	-	26 537	26 537	2 211	11 057	11 057	-		26 537
<i>Capital Spares</i>	-	-	-	-	-	-	-		-
Water Supply Infrastructure	-	28 591	28 591	2 383	11 913	11 913	-		28 591
<i>Water Treatment Works</i>	-	-	-	-	-	-	-		-
<i>Distribution</i>	-	28 591	28 591	2 383	11 913	11 913	-		28 591
Sanitation Infrastructure	-	19 694	19 694	1 641	8 206	8 206	(0)	0,0%	19 694
<i>Reticulation</i>	-	-	-	-	-	-	-		-
<i>Waste Water Treatment Works</i>	-	19 694	19 694	1 641	8 206	8 206	(0)	0,0%	19 694
Solid Waste Infrastructure	-	2 569	2 569	214	1 070	1 070	0	0,0%	2 569
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-		-
Community Assets	-	15 899	15 899	1 325	6 624	6 624	(0)	0,0%	15 899
Community Facilities	-	15 899	15 899	1 325	6 624	6 624	(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	237	237	(0)	0,0%	570
<i>Effluent Licenses</i>	-	-	-	-	-	-	-		-
Unspecified	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	-	1 771	1 771	148	738	738	(0)	0,0%	1 771
Machinery and Equipment	-	663	663	42	263	263	-		663
Transport Assets	-	5 333	5 333	444	2 222	2 222	-		5 333
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Depreciation	-	141 877	141 877	11 809	59 102	59 102	(0)	0,0%	141 877

Supporting Table SC13e

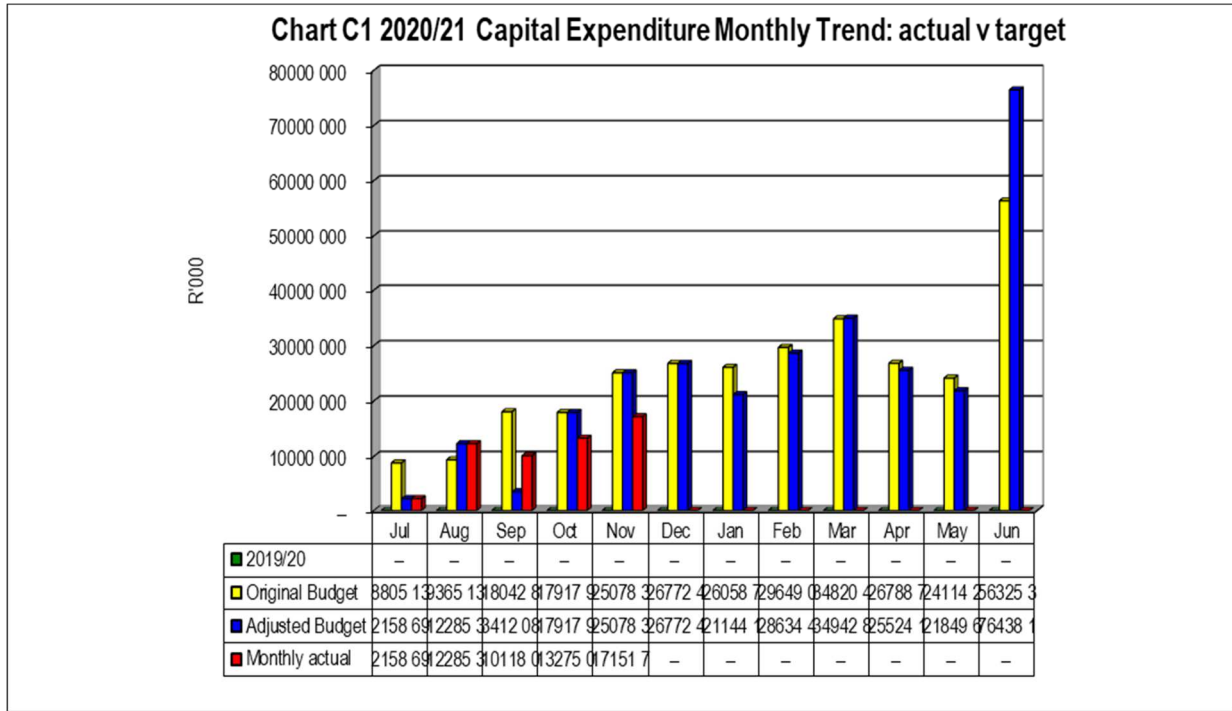
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05 November

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	1 280	2 492	5 800	3 308	57,0%	50 206
Roads Infrastructure	-	200	200	-	-	-	-		200
<i>Roads</i>	-	200	200	-	-	-	-		200
Storm water Infrastructure	-	13 057	13 057	1 203	1 819	2 720	901	33,1%	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	-	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	468	40	8,6%	9 218
<i>Waste Water Treatment Works</i>	-	5 400	5 400	-	59	900	841	93,4%	5 400
Solid Waste Infrastructure	-	3 960	3 960	77	177	1 042	865	83,0%	3 960
<i>Landfill Sites</i>	-	2 500	2 500	77	177	1 042	865	83,0%	2 500
<i>Waste Transfer Stations</i>	-	1 460	1 460	-	-	-	-		1 460
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-		-
Community Assets	-	12 479	12 479	1 937	4 899	4 912	13	0,3%	12 479
Community Facilities	-	976	976	9	452	119	(333)	-279,6%	976
<i>Halls</i>	-	-	-	-	-	-	-		-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-		-
<i>Libraries</i>	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	11 503	11 503	1 928	4 447	4 793	346	7,2%	11 503
<i>Outdoor Facilities</i>	-	11 503	11 503	1 928	4 447	4 793	346	7,2%	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	3 217	7 391	10 712	3 321	31,0%	62 684

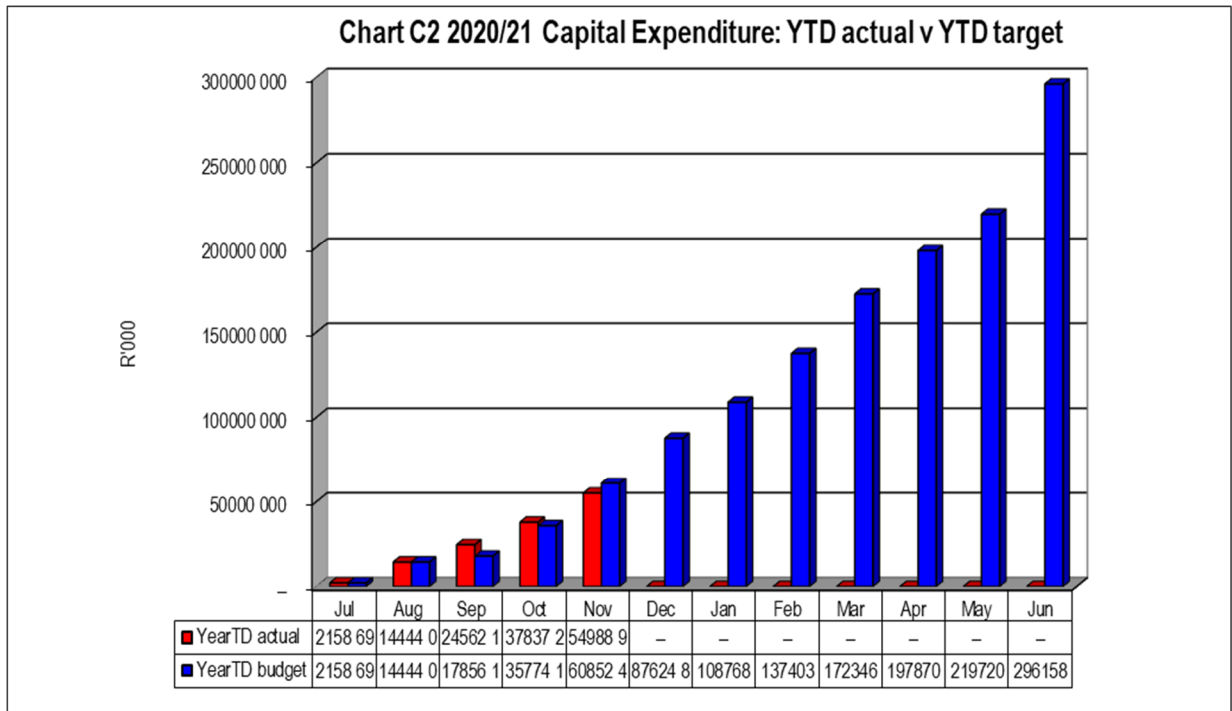
Other supporting documentation

Section 71 charts

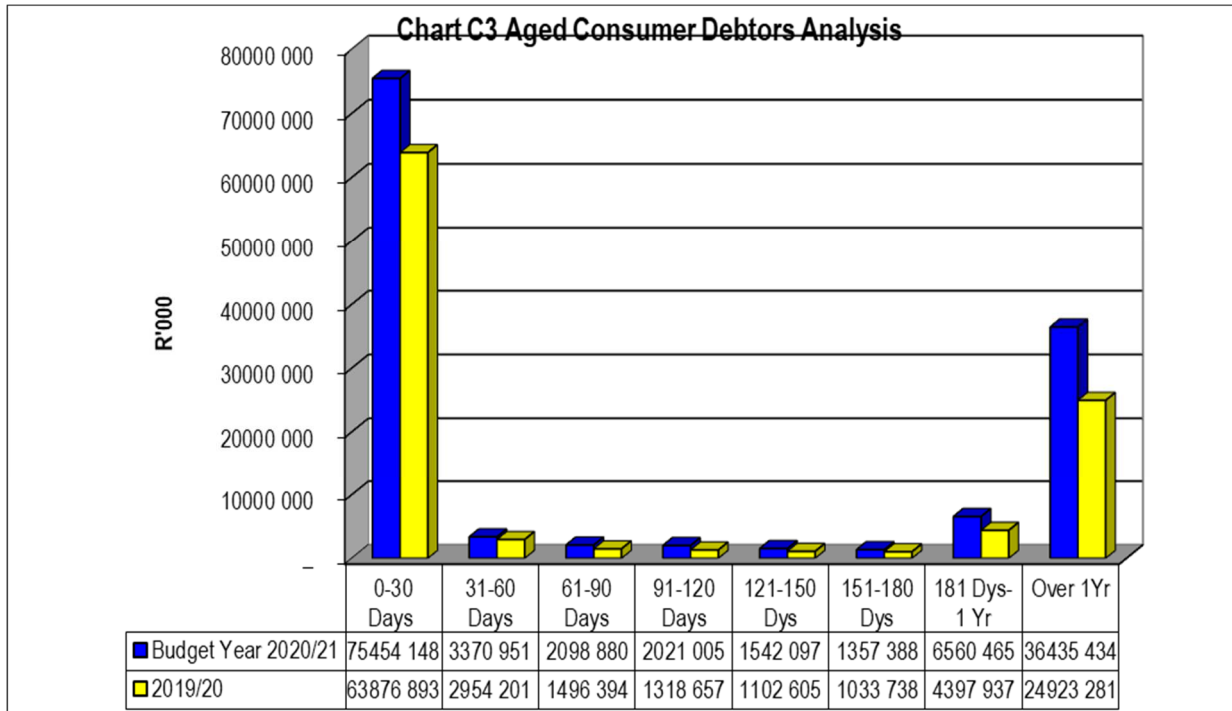
Capital expenditure monthly trend - actual vs target



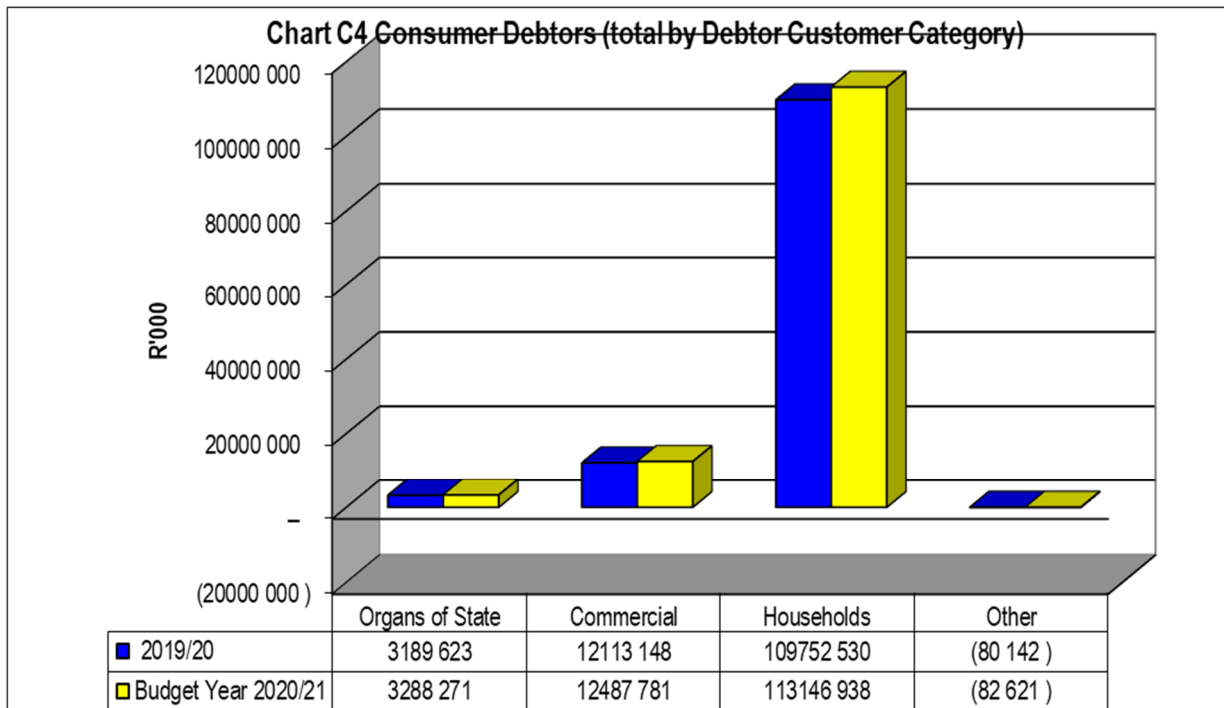
Capital expenditure – YTD actual vs YTD trend



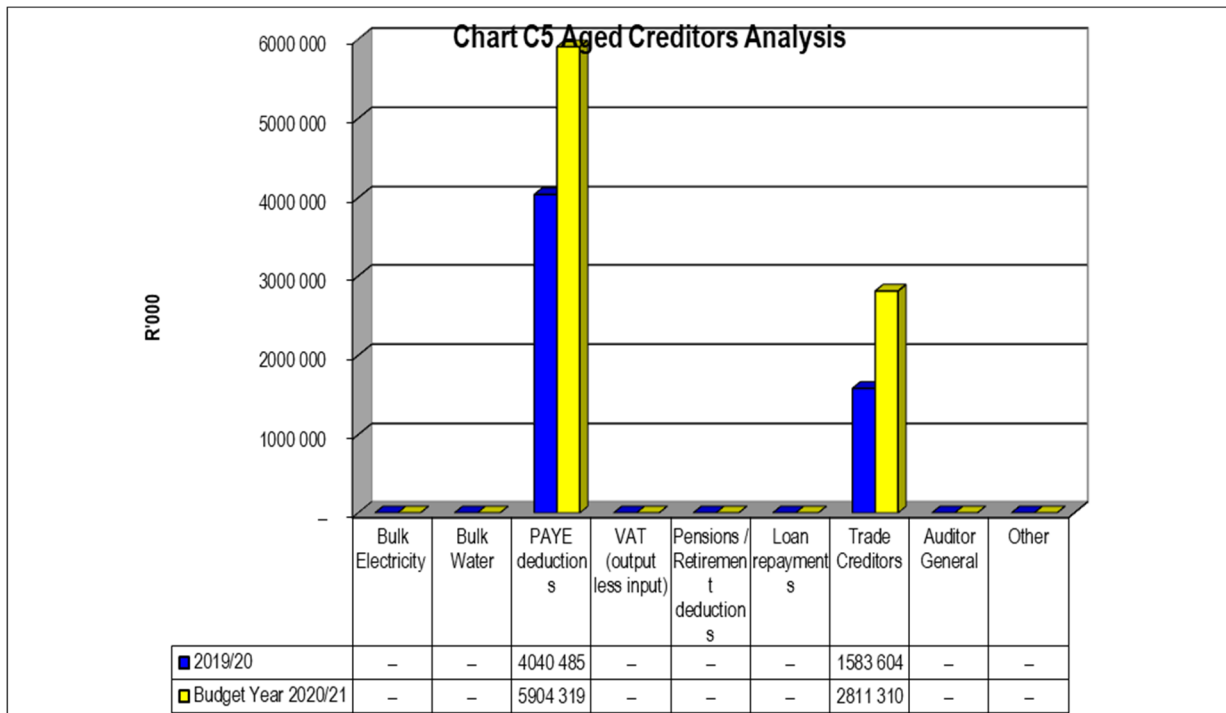
Debtors Age Analysis



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 November 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: 14 December 2020