

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

December 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

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Glossary

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

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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 and further more stringent lockdown measures could have a major impact on the 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 98,62% at the end of December 2020. The financial impact of COVID-19 is being closely monitored.

Revenue by Source

The Year-to-Date actual revenue is 1.01% above the YTD budget projections at the end of December 2020.

Borrowings

The balance of borrowings amounts to R454.7m at the end of December 2020.

Operating expenditure by vote & type

Current expenditure is 4.35% below YTD budget projections as at December 2020.

Capital expenditure

YTD Capital expenditure amounts to R83.7m or 28.28% of the adjusted budget of R296.1m. The current capital commitments of orders in progress amounts to R77.4m or 26.15% of the adjusted capital budget of R296.1m.

Allocations received (National & Provincial Grants)

Grants totaling R61.7m was received during December 2020.

Spending on Grants

Spending on grants amounts to R19.7m for December 2020 which includes FMG, EPWP, MIG, Provincial Library Grant, Fire Service Capacity Building Grant, CDW & 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 - M06 December

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Total	1.01%		
Interest earned - external investments	-17.39%	Drop in interest rates due to COVID	Review for General Adjustments Budget
Agency services	16.66%	Backlog of MVR due to previous lockdown	Review for General Adjustments Budget
Expenditure By Type			
Total	-4.35%		
Contracted Services	-16.65%	Reseal of Roads Project of R20m not yet started	In tender process
Other Materials	-20.91%	Underspending for Fuel	Review for General Adjustments Budget
Capital Expenditure			
Total	-4.43%	Capital Commitments= R77.4m (26.15%)	
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	704,420	55.0%
Expenditure	1,336,541	591,832	44.3%
Surplus / (Deficit)	(56,463)	112,587	
Capital	296,158	83,743	28.3%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,251,458	690,110	55.1%
Expenditure	1,336,541	591,832	44.3%
Surplus / (Deficit)	(85,082)	98,277	
Capital	296,158	83,743	28.3%

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 - M06 December

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	21,523	131,776	131,713	63	0%	259,241
Service charges	-	663,209	663,209	60,827	359,292	353,790	5,502	2%	663,209
Investment revenue	-	31,400	31,400	384	7,566	9,158	(1,592)	-17%	31,400
Transfers and subsidies	-	131,840	146,528	53,244	110,837	110,837	-		146,528
Other own revenue	-	167,873	151,080	19,982	80,638	77,716	2,922	4%	151,080
Total Revenue (excluding capital transfers and contributions)	-	1,256,873	1,251,458	155,961	690,110	683,215	6,895	1%	1,251,458
Employee costs	-	435,325	438,622	34,358	214,214	217,835	(3,620)	-2%	438,622
Remuneration of Councillors	-	11,896	11,896	932	5,576	5,948	(372)	-6%	11,896
Depreciation & asset impairment	-	141,877	141,877	11,823	70,925	70,925	-		141,877
Finance charges	-	51,482	51,482	16,357	20,543	20,543	-		51,482
Materials and bulk purchases	-	317,828	323,869	23,592	150,243	155,233	(4,990)	-3%	323,869
Transfers and subsidies	-	11,610	8,300	-	2,767	2,767	-		8,300
Other expenditure	-	371,993	360,494	25,993	127,564	145,472	(17,908)	-12%	360,494
Total Expenditure	-	1,342,010	1,336,541	113,056	591,832	618,723	(26,891)	-4%	1,336,541
Surplus/(Deficit)	-	(85,137)	(85,082)	42,905	98,277	64,492	33,786	52%	(85,082)
Transfers and subsidies - capital (monetary at	-	30,619	28,619	4,914	14,310	14,310	-		28,619
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	(54,518)	(56,463)	47,819	112,587	78,802	33,786	43%	(56,463)
Surplus/ (Deficit) for the year	-	(54,518)	(56,463)	47,819	112,587	78,802	33,786	43%	(56,463)
Capital expenditure & funds sources									
Capital expenditure	-	303,738	296,158	28,754	83,743	87,625	(3,881)	-4%	296,158
Capital transfers recognised	-	86,516	76,747	14,393	40,788	33,926	6,862	20%	76,747
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	92,949	92,478	6,327	21,035	21,966	(931)	-4%	92,478
Internally generated funds	-	124,274	126,933	8,035	21,921	31,733	(9,812)	-31%	126,933
Total sources of capital funds	-	303,738	296,158	28,754	83,743	87,625	(3,881)	-4%	296,158
Financial position									
Total current assets	-	614,227	619,862		814,836				614,227
Total non current assets	-	3,982,468	3,974,888		3,828,995				3,982,468
Total current liabilities	-	254,715	254,715		225,765				254,715
Total non current liabilities	-	687,245	687,245		621,991				687,245
Community wealth/Equity	-	3,654,735	3,652,789		3,796,074				3,654,735
Cash flows									
Net cash from (used) operating	-	198,066	196,120	60,890	142,290	123,641	(18,649)	-15%	198,066
Net cash from (used) investing	-	(304,307)	(296,727)	(29,230)	(89,677)	(89,681)	(4)	0%	(304,307)
Net cash from (used) financing	-	6,626	6,626	(8,874)	(21,731)	(21,731)	-		6,626
Cash/cash equivalents at the month/year end	-	485,812	491,446	-	684,695	597,655	(87,039)	-15%	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	3,739	2,239	1,617	1,309	1,440	6,653	37,330	126,655
Creditors Age Analysis									
Total Creditors	8,716	-	-	-	-	-	-	-	5,465

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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	38,591	172,604	174,132	(1,528)	-1%	338,101
Executive and council	-	17,821	18,071	10,931	18,762	18,762	-		18,071
Finance and administration	-	318,315	320,030	27,660	153,842	155,370	(1,528)	-1%	320,030
Internal audit	-	-	-	-	-	-	-		-
<i>Community and public safety</i>	-	148,846	138,468	23,252	79,757	76,427	3,330	4%	138,468
Community and social services	-	8,185	8,185	3,042	6,975	4,524	2,452	54%	8,185
Sport and recreation	-	10,262	10,262	2,253	9,970	6,521	3,449	53%	10,262
Public safety	-	39,830	46,245	4,170	19,565	22,136	(2,571)	-12%	46,245
Housing	-	90,568	73,775	13,788	43,247	43,247	-		73,775
<i>Economic and environmental services</i>	-	10,065	11,948	2,670	6,572	6,097	476	8%	11,948
Planning and development	-	9,788	11,671	2,656	6,433	5,959	474	8%	11,671
Road transport	-	245	245	14	107	123	(16)	-13%	245
Environmental protection	-	32	32	-	32	15	17	114%	32
<i>Trading services</i>	-	792,445	791,560	96,361	445,487	440,869	4,618	1%	791,560
Energy sources	-	436,955	435,401	50,148	253,884	250,667	3,217	1%	435,401
Water management	-	150,392	150,615	17,633	79,308	79,700	(393)	0%	150,615
Waste water management	-	114,335	114,558	16,355	60,269	59,022	1,247	2%	114,558
Waste management	-	90,764	90,986	12,227	52,026	51,480	546	1%	90,986
<i>Other</i>	-	-	-	-	-	-	-		-
Total Revenue - Functional	-	1,287,492	1,280,077	160,875	704,420	697,525	6,895	1%	1,280,077
Expenditure - Functional									
<i>Governance and administration</i>	-	270,009	273,474	17,801	116,022	126,197	(10,175)	-8%	273,474
Executive and council	-	62,707	62,957	4,297	29,526	29,823	(297)	-1%	62,957
Finance and administration	-	203,733	206,948	13,248	85,050	94,812	(9,761)	-10%	206,948
Internal audit	-	3,569	3,569	256	1,446	1,562	(116)	-7%	3,569
<i>Community and public safety</i>	-	251,675	241,857	20,181	104,755	107,103	(2,348)	-2%	241,857
Community and social services	-	23,502	23,502	1,955	11,306	11,419	(112)	-1%	23,502
Sport and recreation	-	56,586	56,586	5,298	23,860	24,884	(1,025)	-4%	56,586
Public safety	-	119,176	120,091	8,137	50,073	51,285	(1,211)	-2%	120,091
Housing	-	52,410	41,677	4,791	19,515	19,515	-		41,677
<i>Economic and environmental services</i>	-	176,095	176,678	11,683	67,708	78,869	(11,161)	-14%	176,678
Planning and development	-	51,179	52,062	3,468	21,825	23,115	(1,289)	-6%	52,062
Road transport	-	108,617	108,317	6,760	38,750	48,503	(9,752)	-20%	108,317
Environmental protection	-	16,298	16,298	1,455	7,133	7,252	(119)	-2%	16,298
<i>Trading services</i>	-	640,514	640,814	63,168	301,973	304,971	(2,998)	-1%	640,814
Energy sources	-	354,355	354,355	30,897	171,200	171,993	(793)	0%	354,355
Water management	-	124,167	124,167	14,710	52,066	53,192	(1,126)	-2%	124,167
Waste water management	-	88,633	88,933	11,171	45,848	46,683	(835)	-2%	88,933
Waste management	-	73,358	73,358	6,391	32,858	33,103	(245)	-1%	73,358
<i>Other</i>	-	3,719	3,719	223	1,374	1,584	(209)	-13%	3,719
Total Expenditure - Functional	-	1,342,010	1,336,541	113,056	591,832	618,723	(26,891)	-4%	1,336,541
Surplus/ (Deficit) for the year	-	(54,518)	(56,463)	47,819	112,587	78,802	33,786	43%	(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) - M06
December

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	5,357	13,150	13,150	-		17,932
Vote 2 - Municipal Manager & Internal Audit	-	-	50	5,550	5,550	5,550	-		50
Vote 3 - Management Services	-	1,416	1,621	758	931	877	54	6.2%	1,621
Vote 4 - Finance	-	309,162	306,477	22,664	148,369	152,103	(3,734)	-2.5%	306,477
Vote 5 - Infrastructure & Planning	-	539,510	522,163	65,376	301,503	297,098	4,406	1.5%	522,163
Vote 6 - Protection Services	-	39,830	48,245	6,170	21,565	21,894	(330)	-1.5%	48,245
Vote 7 - Economic and Social Development & Tourism	-	4,663	5,546	1,202	1,997	1,886	111	5.9%	5,546
Vote 8 - Community Services	-	375,179	378,043	53,800	211,355	204,968	6,387	3.1%	378,043
Total Revenue by Vote	-	1,287,492	1,280,077	160,875	704,420	697,525	6,895	1.0%	1,280,077
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	-	35,802	36,002	2,247	17,659	18,018	(359)	-2.0%	36,002
Vote 2 - Municipal Manager & Internal Audit	-	7,587	7,637	492	2,982	3,228	(246)	-7.6%	7,637
Vote 3 - Management Services	-	57,115	57,320	3,762	24,956	25,758	(802)	-3.1%	57,320
Vote 4 - Finance	-	91,935	89,250	5,534	37,221	40,535	(3,314)	-8.2%	89,250
Vote 5 - Infrastructure & Planning	-	551,359	541,626	47,592	252,981	255,521	(2,540)	-1.0%	541,626
Vote 6 - Protection Services	-	118,272	121,187	8,046	50,716	52,881	(2,165)	-4.1%	121,187
Vote 7 - Economic and Social Development & Tourism	-	19,065	19,948	1,271	6,314	7,006	(691)	-9.9%	19,948
Vote 8 - Community Services	-	460,876	463,571	44,112	199,002	215,777	(16,774)	-7.8%	463,571
Total Expenditure by Vote	-	1,342,010	1,336,541	113,056	591,832	618,723	(26,891)	-4.3%	1,336,541
Surplus/ (Deficit) for the year	-	(54,518)	(56,463)	47,819	112,587	78,802	33,786	42.9%	(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) - M06 December

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	21,523	131,776	131,713	63	0%	259,241
Service charges - electricity revenue		386,294	386,294	36,924	221,630	218,256	3,374	2%	386,294
Service charges - water revenue		128,520	128,520	10,934	60,845	61,047	(202)	0%	128,520
Service charges - sanitation revenue		78,913	78,913	7,331	40,940	39,457	1,483	4%	78,913
Service charges - refuse revenue		69,482	69,482	5,639	35,878	35,030	848	2%	69,482
Rental of facilities and equipment		3,627	3,627	362	1,731	1,814	(83)	-5%	3,627
Interest earned - external investments		31,400	31,400	384	7,566	9,158	(1,592)	-17%	31,400
Interest earned - outstanding debtors		4,673	4,673	282	2,399	2,337	62	3%	4,673
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		29,564	29,564	2,274	13,571	14,782	(1,211)	-8%	29,564
Licences and permits		2,385	2,385	151	1,082	1,193	(111)	-9%	2,385
Agency services		4,938	4,938	454	3,361	2,881	480	17%	4,938
Transfers and subsidies		131,840	146,528	53,244	110,837	110,837	-	-	146,528
Other revenue		115,686	105,892	16,458	58,495	54,711	3,784	7%	105,892
Gains on disposal of PPE		7,000	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	1,256,873	1,251,458	155,961	690,110	683,215	6,895	1%	1,251,458
Expenditure By Type									
Employee related costs		435,325	438,622	34,358	214,214	217,835	(3,620)	-2%	438,622
Remuneration of councillors		11,896	11,896	932	5,576	5,948	(372)	-6%	11,896
Debt impairment		26,263	26,263	2,189	13,132	13,132	-	-	26,263
Depreciation & asset impairment		141,877	141,877	11,823	70,925	70,925	-	-	141,877
Finance charges		51,482	51,482	16,357	20,543	20,543	-	-	51,482
Bulk purchases		270,260	270,260	20,793	134,344	135,130	(786)	-1%	270,260
Other materials		47,567	53,609	2,799	15,899	20,103	(4,204)	-21%	53,609
Contracted services		222,414	222,177	14,955	69,444	83,316	(13,872)	-17%	222,177
Transfers and subsidies		11,610	8,300	-	2,767	2,767	-	-	8,300
Other expenditure		123,315	112,054	8,850	44,987	49,023	(4,036)	-8%	112,054
Loss on disposal of PPE		-	-	-	-	-	-	-	-
Total Expenditure	-	1,342,010	1,336,541	113,056	591,832	618,723	(26,891)	-4%	1,336,541
Surplus/(Deficit)	-	(85,137)	(85,082)	42,905	98,277	64,492	33,786	0	(85,082)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		30,619	28,619	4,914	14,310	14,310	-	-	28,619
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(54,518)	(56,463)	47,819	112,587	78,802	-	-	(56,463)
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(54,518)	(56,463)	47,819	112,587	78,802	-	-	(56,463)
Attributable to minorities		-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(54,518)	(56,463)	47,819	112,587	78,802	-	-	(56,463)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 1.01% above the YTD budget projections.

Current expenditure is 4.35% below YTD budget projections for December 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) - M06 December

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	13,827	33,907	33,841	66	0%	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	13,827	33,907	33,841	66	0%	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	-	1,433	1,305	128	10%	3,015
Vote 4 - Finance	-	60	60	-	14	-	14	#DIV/0!	60
Vote 5 - Infrastructure & Planning	-	117,721	129,103	8,943	37,349	38,220	(871)	-2%	129,103
Vote 6 - Protection Services	-	13,981	12,323	1,460	1,916	3,443	(1,527)	-44%	12,323
Vote 7 - Economic and Social Development & Tourism	-	842	842	20	20	221	(201)	-91%	842
Vote 8 - Community Services	-	59,426	64,326	4,504	9,104	10,595	(1,491)	-14%	64,326
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	195,045	209,669	14,927	49,836	53,784	(3,948)	-7%	209,669
Total Capital Expenditure	-	303,738	296,158	28,754	83,743	87,625	(3,881)	-4%	296,158
Capital Expenditure - Functional Classification									
Governance and administration									
Executive and council	-	5	5	-	-	-	-	-	5
Finance and administration	-	3,070	3,070	-	1,447	1,535	(88)	-6%	3,070
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety									
Community and social services	-	18,638	19,438	1,725	1,858	2,989	(1,131)	-38%	19,438
Sport and recreation	-	12,731	12,731	524	5,446	5,304	141	3%	12,731
Public safety	-	14,181	12,473	1,460	1,916	4,158	(2,242)	-54%	12,473
Housing	-	48,144	44,443	9,479	29,805	18,518	11,287	61%	44,443
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services									
Planning and development	-	13,594	13,594	1,524	1,864	5,098	(3,233)	-63%	13,594
Road transport	-	19,995	19,995	1,861	4,525	6,044	(1,518)	-25%	19,995
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services									
Energy sources	-	21,119	19,119	330	399	6,466	(6,067)	-94%	19,119
Water management	-	52,606	52,036	5,347	14,406	14,145	260	2%	52,036
Waste water management	-	77,217	77,217	5,534	16,298	17,522	(1,224)	-7%	77,217
Waste management	-	22,439	22,039	970	5,779	5,846	(67)	-1%	22,039
Other									
	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	-	303,738	296,158	28,754	83,743	87,625	(3,881)	-4%	296,158

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M06 December

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	174,453	85,812
Call investment deposits		400,000	400,000	510,241	400,000
Consumer debtors		83,889	83,889	84,320	83,889
Other debtors		34,983	34,983	37,686	34,983
Current portion of long-term receivables		3	3	-	3
Inventory		9,540	9,540	8,135	9,540
Total current assets	-	614,227	619,862	814,836	614,227
Non current assets					
Long-term receivables		1	1	-	1
Investments		65,460	65,460	52,453	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	3,644,254	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	3,828,995	3,982,468
TOTAL ASSETS	-	4,596,695	4,594,750	4,643,831	4,596,695
LIABILITIES					
Current liabilities					
Bank overdraft		-	-	-	-
Borrowing		52,751	52,751	52,751	52,751
Consumer deposits		62,074	62,074	41,471	62,074
Trade and other payables		104,604	104,604	96,257	104,604
Provisions		35,286	35,286	35,286	35,286
Total current liabilities	-	254,715	254,715	225,765	254,715
Non current liabilities					
Borrowing		430,260	430,260	401,972	430,260
Provisions		256,985	256,985	220,020	256,985
Total non current liabilities	-	687,245	687,245	621,991	687,245
TOTAL LIABILITIES	-	941,960	941,960	847,756	941,960
NET ASSETS	-	3,654,735	3,652,789	3,796,074	3,654,735
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		3,651,390	3,649,444	3,792,847	3,651,390
Reserves		3,345	3,345	3,227	3,345
TOTAL COMMUNITY WEALTH/EQUITY	-	3,654,735	3,652,789	3,796,074	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 - M06 December

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	34,145	138,146	114,224	23,922	21%	259,513
Service charges		655,534	655,534	53,836	373,719	308,647	65,072	21%	655,534
Other revenue		131,331	114,537	22,544	80,289	60,132	20,157	34%	131,331
Government - operating		131,840	146,528	53,244	110,837	110,837	-		131,840
Government - capital		30,619	28,619	4,914	14,310	14,310	-		30,619
Interest		36,073	36,073	667	9,965	9,965	-		36,073
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(983,752)	(981,592)	(92,103)	(561,667)	(471,164)	90,503	-19%	(983,752)
Finance charges		(51,482)	(51,482)	(16,357)	(20,543)	(20,543)	-		(51,482)
Transfers and Grants		(11,610)	(8,300)	-	(2,767)	(2,767)	-		(11,610)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	198,066	196,120	60,890	142,290	123,641	(18,649)	-15%	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	4	4	-	4	0%	7
Decrease (increase) in non-current investments		(7,575)	(7,575)	(479)	(5,937)	(5,937)	-		(7,575)
Payments									
Capital assets		(303,738)	(296,158)	(28,754)	(83,743)	(83,743)	-		(303,738)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(304,307)	(296,727)	(29,230)	(89,677)	(89,681)	(4)	0%	(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)	20	480	480	-		(1,000)
Payments									
Repayment of borrowing		(46,374)	(46,374)	(8,893)	(22,210)	(22,210)	-		(46,374)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	6,626	6,626	(8,874)	(21,731)	(21,731)	-		6,626
NET INCREASE/ (DECREASE) IN CASH HELD	-	(99,615)	(93,980)	22,786	30,882	12,229			(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		684,695	597,655			554,198

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 684.7million.

The municipality started the year with a positive cash balance of R653.8 million. The December closing balance is R684.7 million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

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	34,145	-	-	-	-	-	121,367	259,513	274,775	287,860	
Service charges - electricity revenue	22,810	55,779	17,932	38,673	35,803	29,350	-	-	-	-	-	181,476	381,824	402,602	462,194	
Service charges - water revenue	55,873	(12,504)	10,591	16,477	14,763	12,886	-	-	-	-	-	28,946	127,033	134,698	141,372	
Service charges - sanitation revenue	2,205	15,112	2,122	7,494	6,645	6,427	-	-	-	-	-	37,996	78,000	82,722	86,837	
Service charges - refuse	2,609	12,928	2,052	6,735	5,784	5,173	-	-	-	-	-	33,396	68,678	72,835	76,458	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	(103)	815	293	183	298	445	-	-	-	-	-	1,654	3,585	3,797	3,983	
Interest earned - external investments	1,754	1,003	594	1,747	2,084	384	-	-	-	-	-	23,834	31,400	32,975	34,615	
Interest earned - outstanding debtors	459	454	391	402	411	282	-	-	-	-	-	2,274	4,673	4,906	5,145	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2,273	2,265	2,230	2,270	2,258	2,274	-	-	-	-	-	(9,374)	4,197	4,403	4,619	
Licences and permits	163	158	201	221	188	151	-	-	-	-	-	1,303	2,385	2,498	2,618	
Agency services	448	576	647	628	607	454	-	-	-	-	-	1,578	4,938	5,184	5,442	
Transfer receipts - operating	53,491	779	872	971	1,480	53,244	-	-	-	-	-	21,003	131,840	141,735	154,275	
Other revenue	1,958	10,459	12,852	7,237	8,621	19,219	-	-	-	-	-	55,880	116,226	137,399	129,446	
Cash Receipts by Source	147,132	115,685	90,016	100,949	94,738	164,436	-	-	-	-	-	501,334	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	4,914	-	-	-	-	-	16,309	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	20	-	-	-	-	-	(1,480)	(1,000)	3,724	3,948	
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables	-	7	(7)	-	-	4	-	-	-	-	-	3	7	3	1	
Change in non-current investments	(540)	(3,364)	(424)	(362)	(769)	(479)	-	-	-	-	-	(1,637)	(7,575)	(7,834)	(8,120)	
Total Cash Receipts by Source	146,756	118,406	87,873	102,198	97,686	168,894	-	-	-	-	-	575,529	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	33,741	-	-	-	-	-	199,323	422,456	442,816	468,539	
Remuneration of councillors	-	1,869	940	920	914	932	-	-	-	-	-	6,320	11,896	12,436	13,002	
Interest paid	68	506	857	1,950	804	16,357	-	-	-	-	-	30,939	51,482	52,210	52,352	
Bulk purchases - Electricity	3	35,083	34,661	21,670	22,133	20,793	-	-	-	-	-	135,916	270,260	290,978	313,126	
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials	1,008	2,893	3,500	3,549	2,151	2,799	-	-	-	-	-	31,668	47,567	43,347	45,265	
Contracted services	527	10,613	13,947	14,240	15,162	14,955	-	-	-	-	-	152,970	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	18,883	-	-	-	-	-	(104,112)	9,158	119,813	128,276	
Cash Payments by Type	100,862	94,167	84,040	87,013	110,435	108,460	-	-	-	-	-	461,867	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	28,754	-	-	-	-	-	219,995	303,738	197,162	154,378	
Repayment of borrowing	1,778	1,289	1,173	8,124	953	8,893	-	-	-	-	-	24,163	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	146,108	-	-	-	-	-	706,025	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)	22,786	-	-	-	-	-	(130,496)	(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	684,695	684,695	684,695	684,695	684,695	684,695	653,813	554,198	477,432	
Cash/cash equivalents at the month/year end:	695,769	706,434	698,975	692,762	661,908	684,695	684,695	684,695	684,695	684,695	684,695	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 - M06 December

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	15,040	589	393	309	251	264	1,451	4,971	23,268	7,246	-	8,686
Trade and Other Receivables from Exchange Transactions - Electricity	1300	18,902	1,394	370	331	247	233	1,181	4,942	27,599	6,933	-	9,397
Receivables from Non-exchange Transactions - Property Rates	1400	21,133	764	529	377	328	318	1,453	4,319	29,221	6,795	-	10,211
Receivables from Exchange Transactions - Waste Water Management	1500	7,897	371	243	197	185	179	924	3,219	13,217	4,705	-	4,543
Receivables from Exchange Transactions - Waste Management	1600	6,631	267	181	138	126	116	554	2,049	10,061	2,982	-	3,733
Receivables from Exchange Transactions - Property Rental Debtors	1700	315	8	6	8	6	4	25	239	611	282	-	388
Interest on Arrear Debtor Accounts	1810	208	48	48	51	47	58	428	10,857	11,746	11,441	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2,203	297	468	207	119	269	636	6,734	10,934	7,965	-	3,635
Total By Income Source	2000	72,329	3,739	2,239	1,617	1,309	1,440	6,653	37,330	126,655	48,349	-	40,593
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	1,300	90	49	43	39	37	189	1,905	3,653	2,214	-	486
Commercial	2300	8,697	1,081	257	270	173	225	356	1,628	12,687	2,652	-	1,469
Households	2400	62,576	2,562	1,929	1,299	1,092	1,174	6,095	33,697	110,425	43,358	-	38,634
Other	2500	(244)	5	4	4	5	4	13	100	(110)	125	-	4
Total By Customer Group	2600	72,329	3,739	2,239	1,617	1,309	1,440	6,653	37,330	126,655	48,349	-	40,593

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 98,62% at the end of December 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	7,353	NO VOTE for 2019/2020	28,061	35,414	20.76%
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)
7353			6KL	7353	0	7353	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	7229		50kWh	7353	0	7353	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	72,329,059	3,738,894	2,238,665	1,616,506	1,308,997	1,440,435	6,652,871	37,329,810	126,655,236	54,326,177
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 31/12/2020 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	2,461,870	1,327,886	1,107,634	26,350
WCED 2251	847,668	847,668	0	0
OTHER 2255	18,499	18,499	0	0
HEALTH 2252	243,188	230,514	11,747	927
TPW 2256	-93,593	-93,593	0	0
HUMAN SETTLE 2215	32,456	32,456	0	0
HOUSING 2253	4,232	4,232	0	0
OTHER MUNICIPALITIES 2276	138,284	138,284	0	0
TOTAL OUTSTANDING	3,652,603	2,505,946	1,119,381	27,277

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

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		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-									-	
Bulk Water	0200										-	
PAYE deductions	0300	4,650									4,650	4,189
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	815									815	477
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	5,465	-	-	-	-	-	-	-	-	5,465	4,665

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December								
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	19		17,476	125	17,620
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	(4)		30,979	260	31,234
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	49		3,519	30	3,599
ABSA 9331734880	DEP PLUS	DEP PLUS		26	3.3	10,241	(26)	10,241
ABSA 2079314583	182 days	FIXED DEP	18/01/2021		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				90		562,214	389	562,694

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 - M06 December

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	53,324	108,292	108,292	-		138,372
Operational Revenue:General Revenue:Equitable Share		117,318	134,322	52,199	104,992	104,992	-		134,322
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-		-
Expanded Public Works Prog Integrated Grant for Mun. [Schedule 5B]		2,500	2,500	1,125	1,750	1,750	-		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	-	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	53,324	113,627	113,627	-		146,528
Capital Transfers and Grants									
National Government:		29,887	27,887	8,332	21,342	20,342	1,000	4.9%	27,887
Integrated National Electrification Programme [Schedule 5B]		8,000	6,000	1,000	6,000	5,000	1,000	20.0%	6,000
Municipal Infrastructure Grant [Schedule 5B]		21,887	21,887	7,332	15,342	15,342	-		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	8,332	22,074	21,074	1,000	4.7%	28,619
TOTAL RECEIPTS OF TRANSFERS & GRANTS		162,459	175,147	61,656	135,701	134,701	1,000	0.7%	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 - M06 December

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	365	1,409	1,409	-		4,050
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities		2,500	2,500	308	1,080	1,080	-		2,500
Local Government Financial Management Grant [Schedule 5B]		1,550	1,550	57	329	329	-		1,550
Provincial Government:		10,472	8,156	681	4,436	4,436	1	0.0%	8,156
Capacity Building		-	-	-	-	-	-		-
Capacity Building and Other		2,676	2,676	1	26	26	-		2,676
Infrastructure		145	145	-	-	-	-		145
Libraries, Archives and Museums		7,651	5,335	680	4,410	4,410	-		5,335
District Municipality:		-	-	-	-	-	-		-
All Grants		-	-	-	-	-	-		-
Other grant providers:		44,267	33,534	4,284	16,557	16,557	-		33,534
Households		44,267	33,534	4,284	16,557	16,557	-		33,534
S4S		-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		58,789	45,740	5,329	22,402	22,402	-		45,740
Capital expenditure of Transfers and Grants									
National Government:		29,887	27,887	4,546	13,942	13,942	-		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	4,546	13,925	13,925	-		21,887
Provincial Government:		732	732	368	368	368	-		732
Capacity Building		-	-	-	-	-	-		-
Capacity Building and Other		732	732	368	368	368	-		732
Other grant providers:		45,956	39,896	9,479	26,478	26,478	-		39,896
Households		45,956	39,896	9,479	26,478	26,478	-		39,896
Total capital expenditure of Transfers and Grants		76,575	68,515	14,393	40,788	40,788	-		68,515
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		135,364	114,255	19,722	63,190	63,190	-		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 - M06 December

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 - M06 December

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	841	5,029	5,393	(364)	-7%	10,786
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		1,110	1,110	91	547	555	(8)	-1%	1,110
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	-	11,896	11,896	932	5,576	5,948	(372)	-6%	11,896
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages		12,506	12,486	996	6,044	6,243	(199)	-3%	12,486
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		260	260	-	-	-	-	-	260
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		187	187	15	93	93	(1)	-1%	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	1,011	6,136	6,336	(200)	-3%	12,932
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		259,838	259,606	21,710	124,114	126,208	(2,095)	-2%	259,606
Pension and UIF Contributions		48,588	50,356	3,551	21,149	21,421	(272)	-1%	50,356
Medical Aid Contributions		18,241	18,304	1,145	6,841	7,342	(501)	-7%	18,304
Overtime		32,190	33,220	3,459	17,016	17,096	(80)	0%	33,220
Performance Bonus		462	462	39	231	232	(0)	0%	462
Motor Vehicle Allowance		8,032	8,256	680	4,105	4,260	(155)	-4%	8,256
Cellphone Allowance		2,378	2,448	164	988	1,102	(113)	-10%	2,448
Housing Allowances		2,870	2,994	234	1,381	1,437	(56)	-4%	2,994
Other benefits and allowances		34,737	35,009	1,111	24,737	24,885	(149)	-1%	35,009
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		15,035	15,035	1,253	7,517	7,517	-	-	15,035
Sub Total - Other Municipal Staff	-	422,373	425,690	33,347	208,078	211,498	(3,421)	-2%	425,690
TOTAL SALARY, ALLOWANCES & BENEFITS	-	447,221	450,518	35,290	219,790	223,783	(3,992)	-2%	450,518
TOTAL MANAGERS AND STAFF	-	435,325	438,622	34,358	214,214	217,835	(3,620)	-2%	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 - M06 December						
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%	3.5%	4.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	30.6%	31.2%	25.1%	31.2%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	16.1%	16.1%	14.5%	16.1%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	12862.8%	12862.8%	12455.5%	12862.8%
Liquidity						
Current Ratio	Current assets/current liabilities	0.0%	241.1%	243.4%	360.9%	241.1%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	190.7%	192.9%	303.3%	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%	17.7%	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%	31.0%	35.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	16.8%	0.0%	11.8%	16.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	15.4%	15.5%	3.0%	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

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

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	28,754	83,743	87,625	3,881	4.4%	28%
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	83,743					

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	5,567,164	Under construction .	Construction stage. Construction started in July 2020.	Dismantling of old MRF stopped by local Community on 14th Dec 2020 and structural steel is required to be reused for new MRF.	Overstrand housing department to meet with local community in January to hear grievances and find way forward, so that dismantling can continue.
2	Overstrand	Overstrand	VEHICLES COMMUNITY SERVICES	13,429,959	13,429,959	1,672,834	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 was awarded on 15 December 2020.	Tender appeal stage.	An appeal was received from one of the unsuccessful bidders during the appeal period. The appeal firstly has to be evaluated and considered by the appeal committee.	Co-operation between SCM and the user department to speed up the appeal evaluation process.
4	Hermanus	Ward 04	UPGRADE HERMANUS WELL FIELDS	10,500,000	10,500,000	2,370,302	Deviation SCD 3175/2020 approved and construction well in progress.	Construction stage.	No delays experienced in December 2020.	Not applicable.
5	Masakhane	Ward 01	NEW 4ML RESERVOIR	9,881,744	9,881,744	5,704,536	Under construction.	Under construction.	Not applicable.	Not applicable.
6	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	9,440,000	9,440,000	4,935,835	Under construction.	Under construction.	Not applicable.	Not applicable.
7	Pringle Bay	Ward 10	NEW RESERVOIR FOR PRINGLE BAY	8,135,000	8,135,000	5,190,061	Tender SC 2018/2019 awarded and construction well in progress.	Construction stage.	No delays experienced in December 2020.	Not applicable.
8	Kleinmond	Ward 09	KLEINMOND - SEWER NETWORK E	8,000,000	8,000,000	1,783,668	Construction of phase 1 in progress (SC 1915/2019), and tenders for next phase closed on 18 Dec 2020 (SC 2159/2020).	Construction and tender evaluation.	No new delays during December 2020.	The possibility of controlled blasting of hard rock will be considered if necessary.
9	Zwelihle	Multi-ward HM Area	ZWELIHLE SEWER	7,756,483	7,756,483	428,029	Tender SC 2107/2020 was awarded on 4 December 2020.	Commencement of construction after the contractors holiday period.	None to date	Not applicable.
10	Hermanus	Ward 03	CBD REGENERATION PROGRAM	7,100,000	7,100,000	2,386,601	Under construction .	Under construction.	Not applicable.	Not applicable.
Totals				104,239,815	103,769,117	30,039,030				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

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	11,369	33,659	34,804	1,145	3.3%	115,149
Roads Infrastructure	-	19,795	19,795	1,861	4,525	4,923	398	8.1%	19,795
Roads	-	19,795	19,795	1,861	4,525	4,923	398	8.1%	19,795
Storm water Infrastructure	-	16,384	16,384	3,152	5,732	4,919	(813)	-16.5%	16,384
Storm water Conveyance	-	15,784	15,784	3,152	5,732	4,919	(813)	-16.5%	15,784
Electrical Infrastructure	-	12,768	10,768	330	347	4,597	4,250	92.4%	10,768
MV Substations	-	696	696	330	330	290	(40)	-13.9%	696
MV Networks	-	12,072	10,072	-	17	4,307	4,290	99.6%	10,072
Water Supply Infrastructure	-	29,547	29,547	4,558	13,265	9,897	(3,368)	-34.0%	29,547
Boreholes	-	10,500	10,500	509	2,370	1,875	(495)	-26.4%	10,500
Reservoirs	-	18,017	18,017	4,050	10,895	7,507	(3,388)	-45.1%	18,017
Water Treatment Works	-	-	-	-	-	-	-	-	-
Distribution	-	1,030	1,030	-	-	515	515	100.0%	1,030
Sanitation Infrastructure	-	20,576	20,576	522	4,212	5,573	1,362	24.4%	20,576
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	20,576	20,576	522	4,212	5,573	1,362	24.4%	20,576
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	18,479	18,079	946	5,578	4,894	(684)	-14.0%	18,079
Community Assets	-	12,793	13,593	533	978	3,214	2,236	69.6%	13,593
Community Facilities	-	12,743	13,543	533	978	3,214	2,236	69.6%	13,543
Halls	-	26	26	-	22	13	(9)	-71.8%	26
Crèches	-	475	475	-	-	237	237	100.0%	475
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	1,292	1,292	58	58	538	481	89.3%	1,292
Parks	-	202	202	-	23	152	129	84.8%	202
Public Open Space	-	5,735	6,535	475	810	1,223	413	33.8%	6,535
Nature Reserves	-	2,100	2,100	-	-	1,050	1,050	100.0%	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	9,542	29,868	13,772	(16,096)	-116.9%	49,269
Depots	-	-	-	-	-	-	-	-	-
Housing	-	48,144	44,443	9,479	29,805	12,963	(16,842)	-129.9%	44,443
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	7,896	7,896	-	1,855	2,610	755	28.9%	7,896
Computer Equipment	-	7,896	7,896	-	1,855	2,610	755	28.9%	7,896
Furniture and Office Equipment	-	1,025	1,025	20	94	427	333	78.0%	1,025
Furniture and Office Equipment	-	1,025	1,025	20	94	427	333	78.0%	1,025
Machinery and Equipment	-	760	760	(5)	21	380	359	94.6%	760
Machinery and Equipment	-	760	760	(5)	21	380	359	94.6%	760
Transport Assets	-	22,440	20,732	4,099	4,099	3,275	(824)	-25.2%	20,732
Transport Assets	-	22,440	20,732	4,099	4,099	3,275	(824)	-25.2%	20,732
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	215,433	208,424	25,558	70,574	58,482	(12,092)	-20.7%	208,424

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

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	949	3,531	11,775	8,244	70.0%	25,050
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1,000	1,000	-	52	500	448	89.7%	1,000
MV Networks	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	20,560	19,989	693	1,045	9,544	8,499	89.0%	19,989
Pump Stations	-	1,800	1,800	693	823	900	77	8.5%	1,800
Water Treatment Works	-	-	-	-	-	-	-	-	-
Distribution	-	18,760	18,189	-	222	8,644	8,422	97.4%	18,189
Sanitation Infrastructure	-	4,061	4,061	256	2,434	1,731	(703)	-40.6%	4,061
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	3,461	3,461	256	2,434	1,731	(703)	-40.6%	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	949	3,531	11,775	8,244	70.0%	25,050

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

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	8,678	51,942	71,000	19,059	26.8%	141,901
Roads Infrastructure	-	67,578	67,278	2,952	18,342	33,639	15,296	45.5%	67,578
Roads	-	63,837	63,537	2,868	17,799	31,768	13,969	44.0%	63,837
Road Structures	-	3,741	3,741	84	543	1,870	1,327	71.0%	3,741
Storm water Infrastructure	-	6,159	6,459	405	2,886	3,230	344	10.6%	6,159
Drainage Collection	-	2,811	2,811	234	1,404	1,406	2	0.1%	2,811
Storm water Conveyance	-	3,348	3,648	171	1,482	1,824	342	18.7%	3,348
Electrical Infrastructure	-	31,243	31,243	2,205	13,687	15,671	1,984	12.7%	31,243
MV Networks	-	28,758	28,758	2,130	13,082	14,379	1,297	9.0%	28,758
LV Networks	-	2,443	2,443	75	588	1,222	634	51.9%	2,443
Water Supply Infrastructure	-	19,710	19,710	1,700	8,918	9,855	937	9.5%	19,710
Sanitation Infrastructure	-	13,262	13,262	1,258	7,240	6,631	(609)	-9.2%	13,262
Waste Water Treatment Works	-	13,262	13,262	1,258	7,240	6,631	(609)	-9.2%	13,262
Solid Waste Infrastructure	-	3,691	3,691	154	865	1,846	981	53.1%	3,691
Landfill Sites	-	82	82	2	23	41	18	44.7%	82
Waste Transfer Stations	-	1,450	1,450	1	156	725	569	78.5%	1,450
Waste Processing Facilities	-	836	836	34	173	418	245	58.6%	836
Waste Drop-off Points	-	1,065	1,065	114	510	532	23	4.3%	1,065
Waste Separation Facilities	-	258	258	3	3	129	126	97.3%	258
Coastal Infrastructure	-	216	216	3	3	108	105	96.8%	216
Promenades	-	216	216	3	3	108	105	96.8%	216
Information and Communication Infrastructure	-	42	42	-	-	21	21	100.0%	42
Data Centres	-	42	42	-	-	21	21	100.0%	42
Community Assets	-	44,758	45,992	4,107	20,950	22,996	2,047	8.9%	45,992
Community Facilities	-	37,242	38,388	3,528	18,266	19,194	928	4.8%	38,388
Halls	-	4,885	4,885	442	2,484	2,443	(41)	-1.7%	4,885
Fire/Ambulance Stations	-	385	385	28	155	193	37	19.3%	385
Testing Stations	-	124	124	0	31	62	31	50.5%	124
Libraries	-	191	191	31	37	95	58	60.7%	191
Cemeteries/Crematoria	-	1,047	1,047	73	442	523	81	15.5%	1,047
Police	-	518	515	10	77	257	180	70.1%	515
Parks	-	27,196	27,196	2,305	13,007	13,598	591	4.3%	27,196
Public Open Space	-	2,647	3,797	621	1,970	1,899	(71)	-3.8%	3,797
Sport and Recreation Facilities	-	7,516	7,604	579	2,684	3,802	1,118	29.4%	7,604
Outdoor Facilities	-	7,516	7,604	579	2,684	3,802	1,118	29.4%	7,604
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	3,410	3,410	81	548	1,705	1,157	67.8%	3,410
Municipal Offices	-	3,206	3,206	76	525	1,603	1,077	67.2%	3,206
Workshops	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	5,925	5,925	14	1,424	2,963	1,539	51.9%	5,925
Computer Equipment	-	2,186	2,186	85	1,024	1,093	69	6.3%	2,186
Computer Equipment	-	2,186	2,186	85	1,024	1,093	69	6.3%	2,186
Furniture and Office Equipment	-	2,811	2,853	80	388	1,426	1,039	72.8%	2,853
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	9,914	9,914	1,077	5,387	4,957	(430)	-8.7%	9,914
Total Repairs and Maintenance Expenditure	-	210,905	212,182	14,120	81,662	106,141	24,479	23.1%	212,182

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

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	58,821	58,821	(0)	0.0%	117,641
Roads Infrastructure	-	33,352	33,352	2,779	16,676	16,676	(0)	0.0%	33,352
<i>Roads</i>	-	33,352	33,352	2,779	16,676	16,676	(0)	0.0%	33,352
Storm water Infrastructure	-	6,899	6,899	575	3,450	3,450	(0)	0.0%	6,899
<i>Drainage Collection</i>	-	6,899	6,899	575	3,450	3,450	(0)	0.0%	6,899
Electrical Infrastructure	-	26,537	26,537	2,211	13,268	13,268	(0)	0.0%	26,537
<i>LV Networks</i>	-	26,537	26,537	2,211	13,268	13,268	(0)	0.0%	26,537
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	28,591	28,591	2,383	14,296	14,296	-	-	28,591
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	28,591	28,591	2,383	14,296	14,296	-	-	28,591
Sanitation Infrastructure	-	19,694	19,694	1,641	9,847	9,847	(0)	0.0%	19,694
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	-	19,694	19,694	1,641	9,847	9,847	(0)	0.0%	19,694
Solid Waste Infrastructure	-	2,569	2,569	214	1,284	1,284	0	0.0%	2,569
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	15,899	15,899	1,325	7,949	7,949	(0)	0.0%	15,899
Community Facilities	-	15,899	15,899	1,325	7,949	7,949	(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	285	285	(0)	0.0%	570
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	1,771	1,771	148	886	886	-	-	1,771
Machinery and Equipment	-	663	663	55	318	318	-	-	663
Transport Assets	-	5,333	5,333	444	2,666	2,666	(0)	0.0%	5,333
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Depreciation	-	141,877	141,877	11,823	70,925	70,925	(0)	0.0%	141,877

Supporting Table SC13e

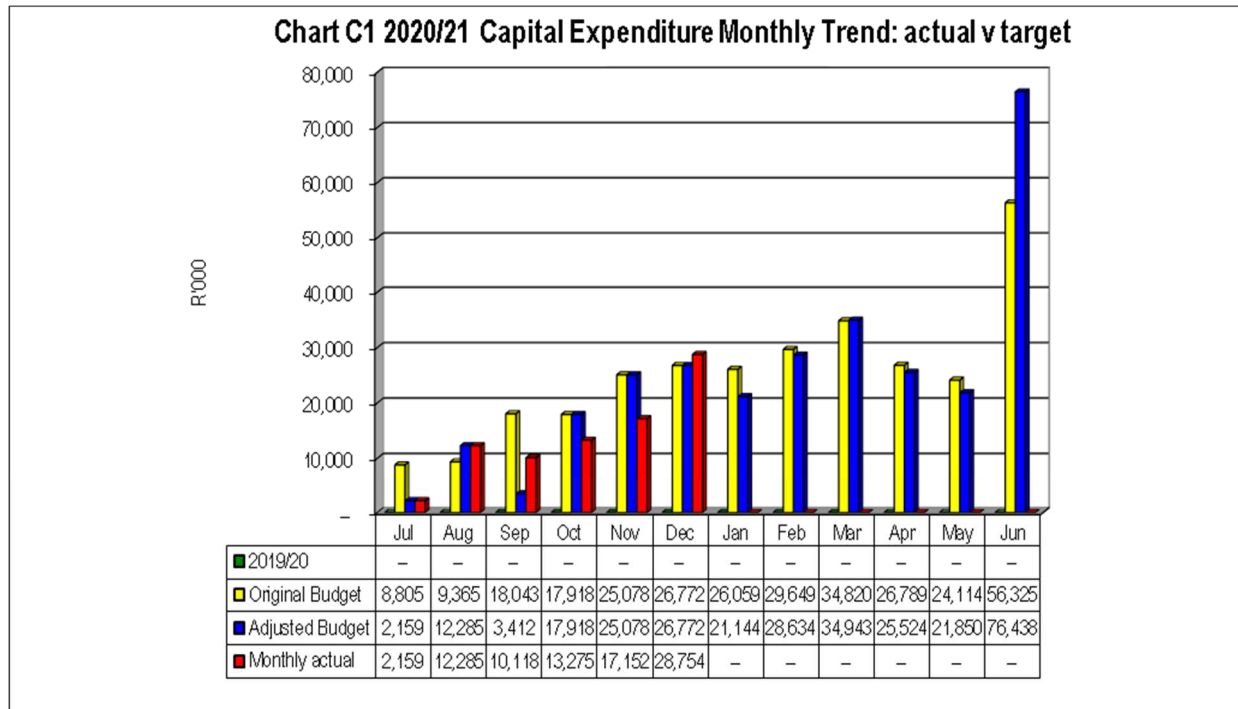
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

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	1,724	4,216	12,759	8,542	67.0%	50,206
Roads Infrastructure	-	200	200	-	-	24	24	100.0%	200
<i>Roads</i>	-	200	200	-	-	24	24	100.0%	200
Storm water Infrastructure	-	13,057	13,057	324	2,143	3,152	1,009	32.0%	13,057
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	7,350	7,350	-	-	3,675	3,675	100.0%	7,350
<i>MV Networks</i>	-	7,350	7,350	-	-	3,675	3,675	100.0%	7,350
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	2,500	2,500	95	95	833	738	88.6%	2,500
<i>Distribution</i>	-	2,500	2,500	95	95	833	738	88.6%	2,500
Sanitation Infrastructure	-	23,138	23,138	1,281	1,777	3,719	1,942	52.2%	23,138
<i>Pump Station</i>	-	8,520	8,520	1,189	1,198	1,485	287	19.4%	8,520
<i>Reticulation</i>	-	9,218	9,218	93	521	1,489	968	65.0%	9,218
<i>Waste Water Treatment Works</i>	-	5,400	5,400	-	59	745	686	92.1%	5,400
Solid Waste Infrastructure	-	3,960	3,960	24	201	1,355	1,154	85.2%	3,960
<i>Landfill Sites</i>	-	2,500	2,500	24	201	625	424	67.9%	2,500
<i>Waste Transfer Stations</i>	-	1,460	1,460	-	-	730	730	100.0%	1,460
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	12,479	12,479	524	5,423	4,610	(813)	-17.6%	12,479
Community Facilities	-	976	976	25	478	296	(182)	-61.4%	976
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	11,503	11,503	498	4,945	4,314	(631)	-14.6%	11,503
<i>Outdoor Facilities</i>	-	11,503	11,503	498	4,945	4,314	(631)	-14.6%	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	2,248	9,639	17,368	7,729	44.5%	62,684

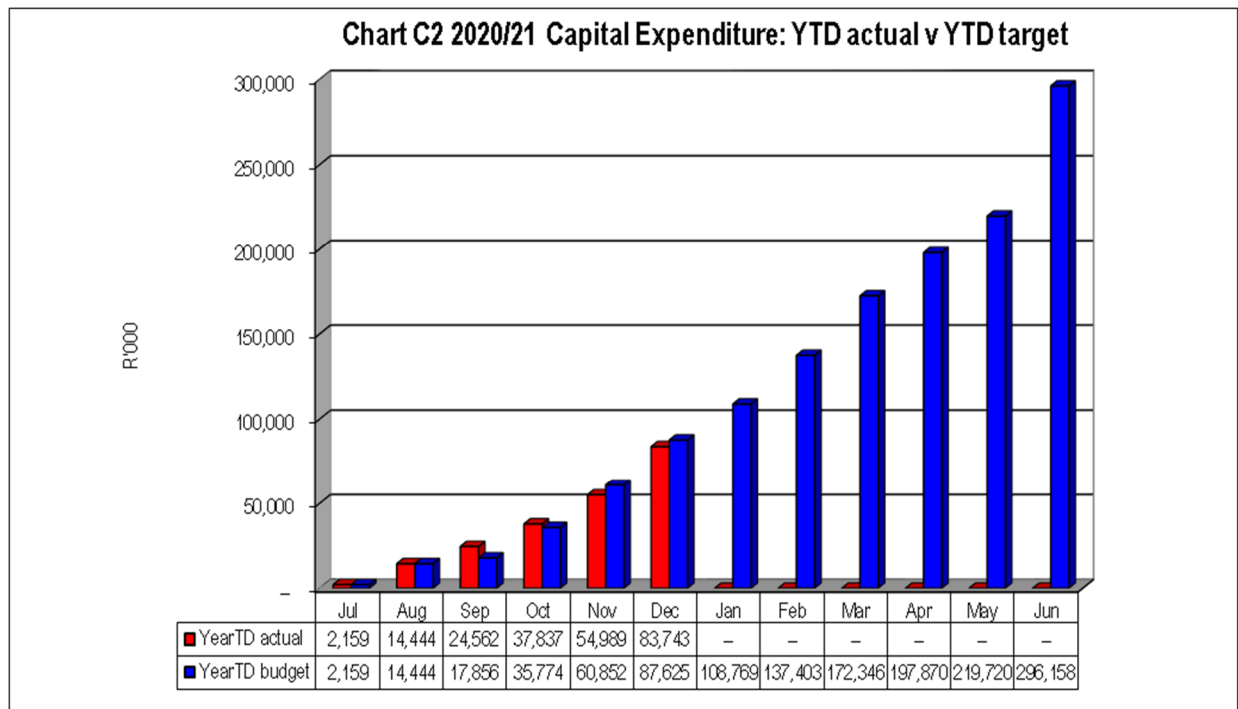
Other supporting documentation

Section 71 charts

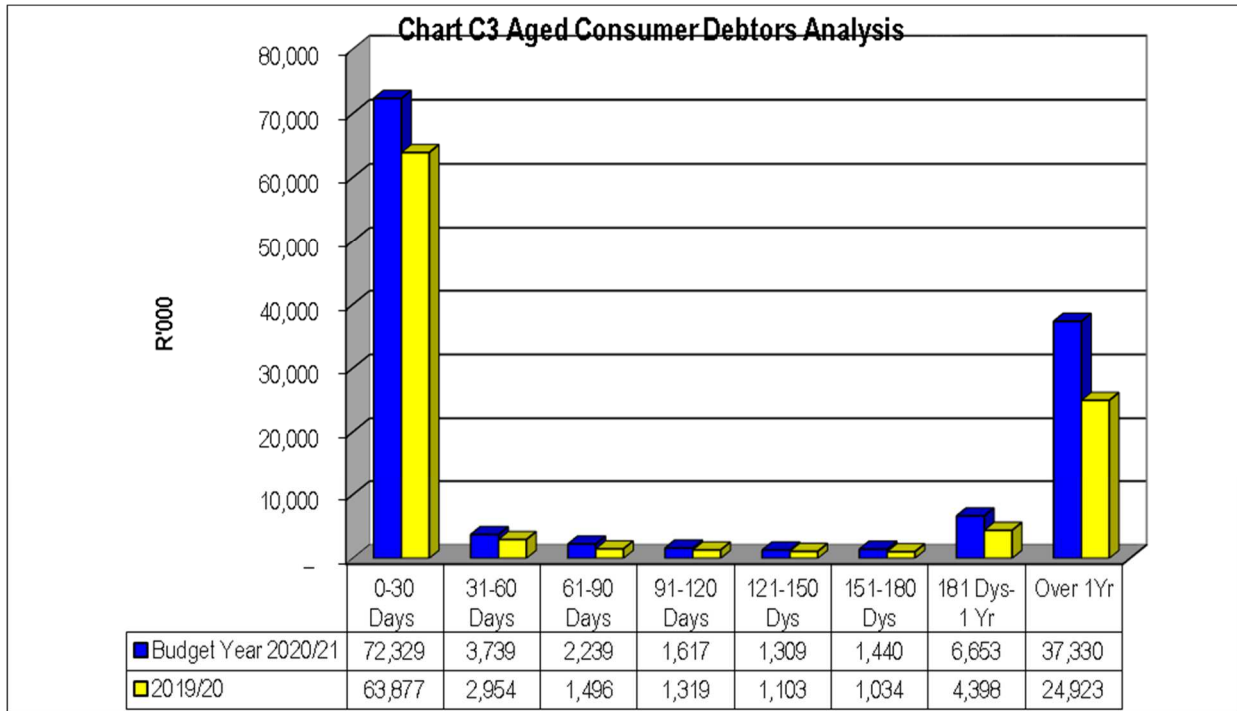
Capital expenditure monthly trend - actual vs target



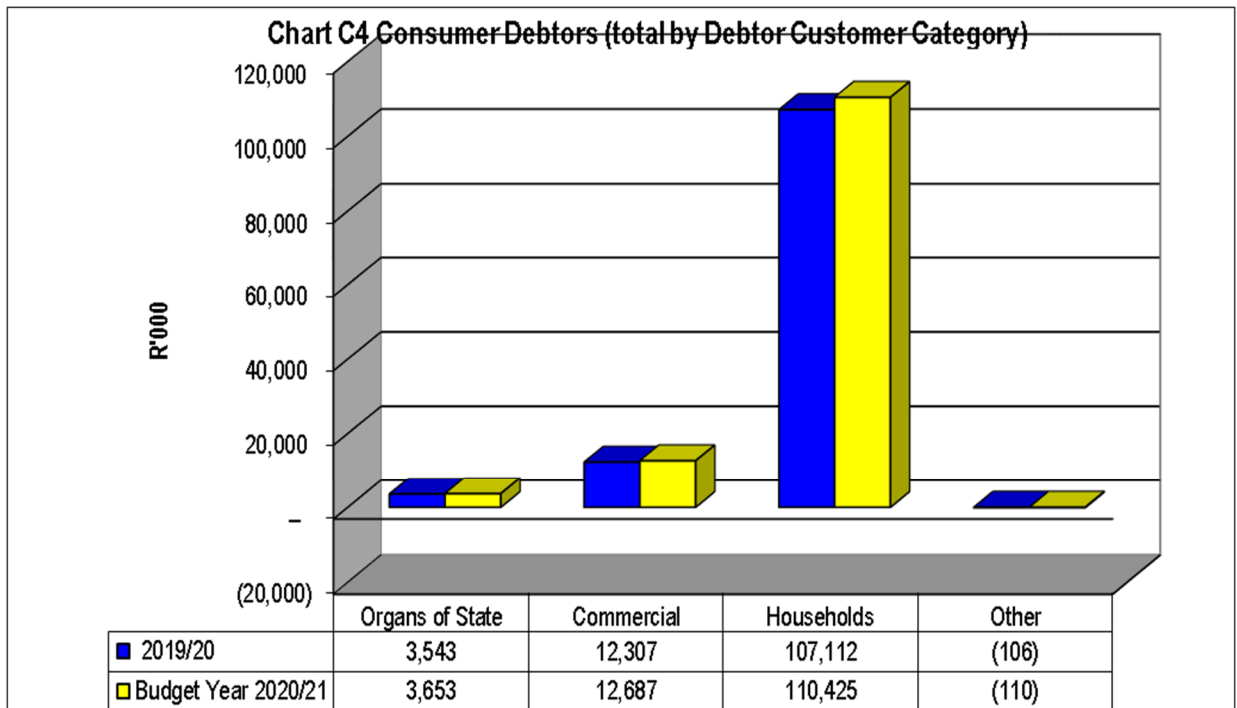
Capital expenditure – YTD actual vs YTD trend



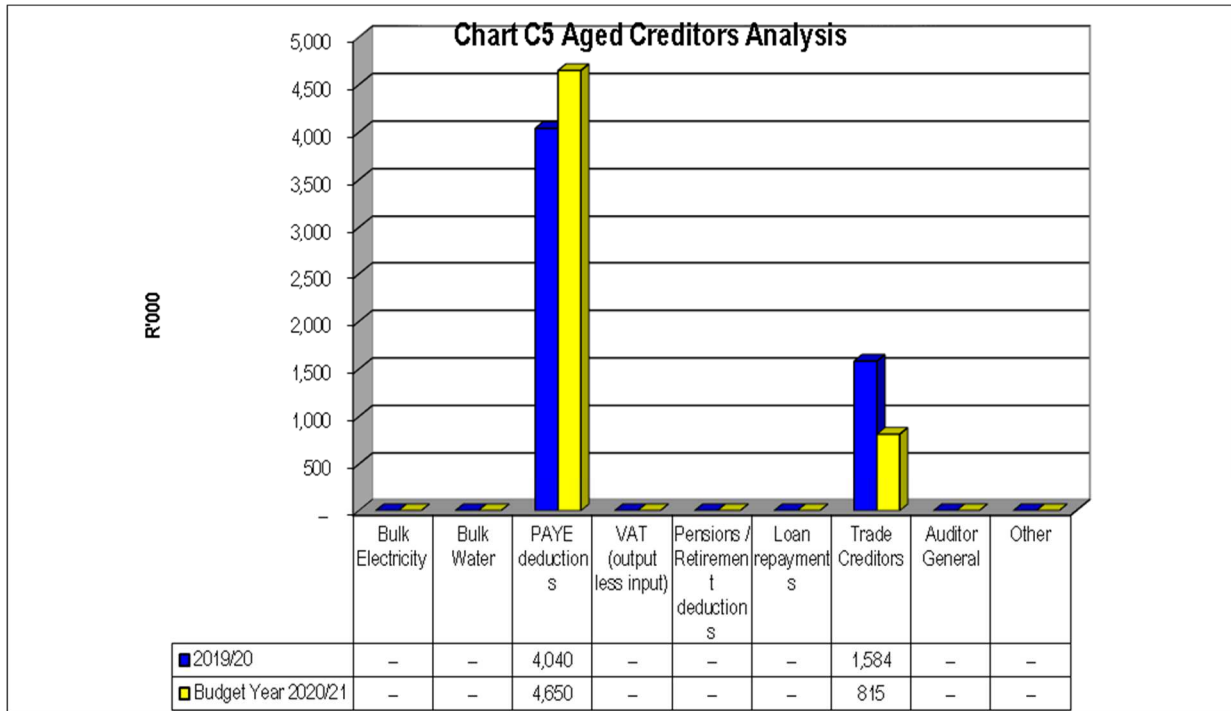
Debtors Age Analysis



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 December 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: 15 January 2021