

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

May 2021

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 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 intermittent international travel permitted. The resurgence of COVID-19 in November 2020 and the official announcement of the second wave and further more stringent lockdown measures had an impact on the holiday season. As of now it is evident that a 3rd wave is developing, based on the resurgence of Covid-19, also with new strains.

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 100,56% at the end of May 2021. The financial impact of COVID-19 is being closely monitored.

Revenue by Source

The Year-to-Date actual revenue is 0.57% above the YTD budget projections at the end of May 2021.

Borrowings

The balance of borrowings amounts to R494.7m at the end of May 2021.

Operating expenditure by vote & type

Current expenditure is 1.77% below YTD budget projections as at May 2021.

Capital expenditure

YTD Capital expenditure amounts to R162.2m or 57.92% of the adjusted budget of R280m. The current capital commitments of orders in progress amounts to R64.7m or 23,09% of the adjusted capital budget of R280m.

Allocations received (National & Provincial Grants)

Grants totaling R2.3m was received during May 2021.

Spending on Grants

Spending on grants amounts to R13.9m for May 2021 which includes FMG, EPWP, MIG, INEP, Provincial Library Grant, Main Road Subsidy, Public Transport Non-Motorised Infrastructure Grant, Resource funding for the establishment & support of K9 Unit, Provincial Housing Grant – Construction Contracts & DBSA Capital Grant.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M11 May

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Total	0.57%		
Expenditure By Type			
Total	-1.77%		
Other Materials	-10.00%	Orders in progress = R3,7m	Monitoring underspent items
Contracted Services	-2.78%	Orders in progress = R48,7m	Monitoring underspent items
Capital Expenditure			
Total	2.90%	Capital Commitments= R64,7m (23.09%)	
Financial Position			
In order			
Cash Flow			
In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1 347 308	1 245 600	92.5%
Expenditure	1 360 559	1 085 744	79.8%
Surplus / (Deficit)	(13 251)	159 856	
Capital	280 086	162 216	57.9%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1 300 392	1 213 292	93.3%
Expenditure	1 360 559	1 085 744	79.8%
Surplus / (Deficit)	(60 166)	127 548	
Capital	280 086	162 216	57.9%

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 - M11 May

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	240 914	262 551	259 241	21 641	239 553	238 718	835	0%	259 241
Service charges	699 549	663 209	710 209	62 751	673 701	663 521	10 180	2%	710 209
Investment revenue	48 146	31 400	26 400	3 093	24 736	24 200	536	2%	26 400
Transfers and subsidies	123 140	131 840	150 774	1 269	145 996	145 996	-		150 774
Other own revenue	178 526	166 185	153 768	14 583	129 307	133 936	(4 629)	-3%	153 768
Total Revenue (excluding capital transfers and contributions)	1 290 276	1 255 185	1 300 392	103 338	1 213 292	1 206 370	6 922	1%	1 300 392
Employee costs	382 527	435 325	429 242	34 228	385 500	385 809	(309)	-0%	429 242
Remuneration of Councillors	11 282	11 896	11 896	940	10 278	10 905	(627)	-6%	11 896
Depreciation & asset impairment	134 541	141 877	141 877	11 823	130 055	130 055	-		141 877
Finance charges	46 570	51 482	48 982	947	28 324	28 324	-		48 982
Materials and bulk purchases	320 786	317 828	352 347	24 415	274 235	285 259	(11 024)	-4%	352 347
Transfers and subsidies	560	11 610	8 680	692	7 959	7 959	-		8 680
Other expenditure	292 933	371 993	367 534	28 629	249 393	257 002	(7 609)	-3%	367 534
Total Expenditure	1 189 200	1 342 010	1 360 559	101 674	1 085 744	1 105 313	(19 569)	-2%	1 360 559
Surplus/(Deficit)	101 076	(86 825)	(60 166)	1 664	127 548	101 057	26 491	26%	(60 166)
Transfers and subsidies - capital (monetary at	37 392	30 619	37 228	3 181	27 099	27 099	-		37 228
Contributions & Contributed assets	3 730	1 688	9 688	2 318	5 209	5 209	-		9 688
Surplus/(Deficit) after capital transfers & contributions	142 197	(54 518)	(13 251)	7 163	159 856	133 364	26 491	20%	(13 251)
Surplus/ (Deficit) for the year	142 197	(54 518)	(13 251)	7 163	159 856	133 364	26 491	20%	(13 251)
Capital expenditure & funds sources									
Capital expenditure	211 056	303 738	280 086	21 761	162 216	157 650	4 567	3%	280 086
Capital transfers recognised	117 493	86 516	84 523	7 819	69 525	67 480	2 046	3%	84 523
Public contributions & donations	3 730	-	-	-	-	-	-		-
Borrowing	50 476	92 949	75 228	2 377	35 835	39 959	(4 124)	-10%	75 228
Internally generated funds	39 358	124 274	120 335	11 565	56 856	50 211	6 645	13%	120 335
Total sources of capital funds	211 056	303 738	280 086	21 761	162 216	157 650	4 567	3%	280 086
Financial position									
Total current assets	810 947	614 227	679 147		889 708				679 147
Total non current assets	3 798 429	3 982 468	3 954 561		3 837 861				3 954 561
Total current liabilities	294 941	254 715	250 272		228 986				250 272
Total non current liabilities	640 732	687 245	687 386		667 189				687 386
Community wealth/Equity	3 673 703	3 654 735	3 696 050		3 831 393				3 696 050
Cash flows									
Net cash from (used) operating	319 091	198 066	174 635	13 318	227 699	227 645	(54)	-0%	174 635
Net cash from (used) investing	(212 740)	(304 307)	(285 056)	(22 176)	(166 777)	(166 777)	-		(285 056)
Net cash from (used) financing	14 275	6 626	6 737	(802)	41 365	41 365	-		6 737
Cash/cash equivalents at the month/year end	653 813	485 812	550 129	-	756 100	756 046	(54)	-0%	550 129
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	69 925	3 464	1 920	1 513	1 408	1 531	6 574	40 511	126 845
Creditors Age Analysis									
Total Creditors	5 795	-	-	-	-	-	-	-	5 795

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
Governance and administration	347 612	336 136	358 170	26 396	325 612	322 365	3 247	1%	358 170
Executive and council	30 254	17 821	39 281	4	38 927	36 028	2 899	8%	39 281
Finance and administration	317 322	318 315	318 889	26 392	286 686	286 338	348	0%	318 889
Internal audit	36	-	-	-	-	-	-	-	-
Community and public safety	164 043	148 846	144 111	13 247	125 718	125 450	269	0%	144 111
Community and social services	8 071	8 185	8 217	753	7 829	7 535	294	4%	8 217
Sport and recreation	18 801	10 262	13 549	617	13 466	12 621	844	7%	13 549
Public safety	32 801	39 830	48 262	3 429	40 939	41 809	(870)	-2%	48 262
Housing	104 370	90 568	74 083	8 448	63 485	63 485	-	-	74 083
Economic and environmental services	15 503	10 065	17 195	1 565	14 564	14 846	(282)	-2%	17 195
Planning and development	8 315	9 788	13 182	878	12 524	11 498	1 026	9%	13 182
Road transport	7 166	245	3 982	688	2 008	3 321	(1 314)	-40%	3 982
Environmental protection	21	32	32	-	32	26	6	23%	32
Trading services	804 239	792 445	827 832	67 628	779 705	776 017	3 688	0%	827 832
Energy sources	459 980	436 955	472 813	39 541	441 472	439 322	2 150	0%	472 813
Water management	153 663	150 392	149 955	11 220	144 142	144 582	(440)	0%	149 955
Waste water management	103 934	114 335	109 827	8 530	107 996	106 548	1 449	1%	109 827
Waste management	86 662	90 764	95 237	8 337	86 095	85 565	529	1%	95 237
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	1 331 397	1 287 492	1 347 308	108 837	1 245 600	1 238 678	6 922	1%	1 347 308
Expenditure - Functional									
Governance and administration	216 164	270 009	266 859	18 212	214 642	220 619	(5 977)	-3%	266 859
Executive and council	39 624	62 707	61 403	4 305	51 475	52 203	(728)	-1%	61 403
Finance and administration	174 217	203 733	202 488	13 679	160 610	165 857	(5 248)	-3%	202 488
Internal audit	2 322	3 569	2 968	228	2 558	2 560	(2)	0%	2 968
Community and public safety	171 527	251 675	240 173	18 151	186 768	187 242	(474)	0%	240 173
Community and social services	15 216	23 502	25 871	1 784	20 064	21 074	(1 010)	-5%	25 871
Sport and recreation	44 289	56 586	56 189	3 947	46 103	46 836	(733)	-2%	56 189
Public safety	82 675	119 176	115 830	8 604	92 871	94 106	(1 235)	-1%	115 830
Housing	29 347	52 410	42 283	3 816	27 729	25 226	2 504	10%	42 283
Economic and environmental services	156 576	176 095	178 259	16 606	133 530	136 110	(2 580)	-2%	178 259
Planning and development	39 397	51 179	50 683	3 326	38 644	40 252	(1 608)	-4%	50 683
Road transport	107 277	108 617	111 418	11 762	81 164	82 077	(913)	-1%	111 418
Environmental protection	9 902	16 298	16 158	1 517	13 722	13 781	(59)	0%	16 158
Trading services	641 935	640 514	672 216	48 477	548 168	558 662	(10 494)	-2%	672 216
Energy sources	366 823	354 355	384 715	27 335	306 990	314 310	(7 320)	-2%	384 715
Water management	112 899	124 167	123 171	8 866	98 140	99 754	(1 615)	-2%	123 171
Waste water management	90 406	88 633	92 062	6 360	80 937	82 244	(1 307)	-2%	92 062
Waste management	71 808	73 358	72 268	5 916	62 101	62 354	(253)	0%	72 268
Other	2 998	3 719	3 051	228	2 636	2 680	(43)	-2%	3 051
Total Expenditure - Functional	1 189 200	1 342 010	1 360 559	101 674	1 085 744	1 105 313	(19 569)	-2%	1 360 559
Surplus/ (Deficit) for the year	142 197	(54 518)	(13 251)	7 163	159 856	133 364	26 491	20%	(13 251)

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) - M11 May

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	30 091	17 732	38 689	1	38 305	35 406	2 899	8.2%	38 689
Vote 2 - Municipal Manager & Internal Audit	36	-	-	-	-	-	-	-	-
Vote 3 - Management Services	1 189	1 416	3 157	238	3 109	2 939	170	5.8%	3 157
Vote 4 - Finance	300 506	309 162	305 004	25 784	279 728	278 602	1 125	0.4%	305 004
Vote 5 - Infrastructure & Planning	585 515	539 510	558 883	49 255	512 690	508 468	4 223	0.8%	558 883
Vote 6 - Protection Services	32 797	39 830	48 375	3 429	41 052	41 298	(246)	-0.6%	48 375
Vote 7 - Economic and Social Development & Tourism	2 914	4 663	7 930	182	5 521	7 181	(1 660)	-23.1%	7 930
Vote 8 - Community Services	378 350	375 179	385 270	29 947	365 195	364 783	411	0.1%	385 270
Total Revenue by Vote	1 331 397	1 287 492	1 347 308	108 837	1 245 600	1 238 678	6 922	0.6%	1 347 308
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	19 927	35 802	35 754	2 330	29 536	30 363	(827)	-2.7%	35 754
Vote 2 - Municipal Manager & Internal Audit	5 361	7 587	6 832	465	5 308	5 784	(476)	-8.2%	6 832
Vote 3 - Management Services	50 129	57 115	62 480	3 613	46 405	48 919	(2 514)	-5.1%	62 480
Vote 4 - Finance	69 425	91 935	82 193	5 386	68 236	70 029	(1 793)	-2.6%	82 193
Vote 5 - Infrastructure & Planning	527 810	551 359	571 808	43 292	455 652	463 090	(7 438)	-1.6%	571 808
Vote 6 - Protection Services	83 725	118 272	117 474	8 922	93 925	95 661	(1 736)	-1.8%	117 474
Vote 7 - Economic and Social Development & Tourism	12 042	19 065	18 369	953	11 773	12 724	(950)	-7.5%	18 369
Vote 8 - Community Services	420 782	460 876	465 647	36 713	374 908	378 743	(3 836)	-1.0%	465 647
Total Expenditure by Vote	1 189 200	1 342 010	1 360 559	101 674	1 085 744	1 105 313	(19 569)	-1.8%	1 360 559
Surplus/ (Deficit) for the year	142 197	(54 518)	(13 251)	7 163	159 856	133 364	26 491	19.9%	(13 251)

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

Unauthorised expenditure 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) - M11 May

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	240 914	262 551	259 241	21 641	239 553	238 718	835	0%	259 241
Service charges - electricity revenue	415 947	386 294	433 294	37 928	405 519	402 602	2 916	1%	433 294
Service charges - water revenue	133 628	128 520	128 520	11 193	122 101	121 023	1 078	1%	128 520
Service charges - sanitation revenue	80 871	78 913	78 913	7 555	79 969	75 625	4 344	6%	78 913
Service charges - refuse revenue	69 102	69 482	69 482	6 076	66 112	64 270	1 841	3%	69 482
Rental of facilities and equipment	5 738	3 627	3 627	408	3 662	3 325	337	10%	3 627
Interest earned - external investments	48 146	31 400	26 400	3 093	24 736	24 200	536	2%	26 400
Interest earned - outstanding debtors	5 040	4 673	4 650	159	3 703	4 165	(462)	-11%	4 650
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18 211	29 564	29 564	2 651	25 549	27 100	(1 552)	-6%	29 564
Licences and permits	1 975	2 385	2 385	202	2 055	2 186	(131)	-6%	2 385
Agency services	4 376	4 938	6 438	378	5 792	5 902	(110)	-2%	6 438
Transfers and subsidies	123 140	131 840	150 774	1 269	145 996	145 996	-	-	150 774
Other revenue	143 186	113 998	96 604	10 639	85 843	88 554	(2 711)	-3%	96 604
Gains on disposal of PPE	-	7 000	10 500	146	2 704	2 704	-	-	10 500
Total Revenue (excluding capital transfers and contributions)	1 290 276	1 255 185	1 300 392	103 338	1 213 292	1 206 370	6 922	1%	1 300 392
Expenditure By Type									
Employee related costs	382 527	435 325	429 242	34 228	385 500	385 809	(309)	0%	429 242
Remuneration of councillors	11 282	11 896	11 896	940	10 278	10 905	(627)	-6%	11 896
Debt impairment	23 453	26 263	26 263	2 189	24 075	24 075	-	-	26 263
Depreciation & asset impairment	134 541	141 877	141 877	11 823	130 055	130 055	-	-	141 877
Finance charges	46 570	51 482	48 982	947	28 324	28 324	-	-	48 982
Bulk purchases	278 485	270 260	302 260	21 486	241 705	249 113	(7 408)	-3%	302 260
Other materials	42 302	47 567	50 087	2 928	32 530	36 146	(3 616)	-10%	50 087
Contracted services	177 914	222 414	225 493	19 608	152 721	157 094	(4 373)	-3%	225 493
Transfers and subsidies	560	11 610	8 680	692	7 959	7 959	-	-	8 680
Other expenditure	90 183	123 315	115 777	6 832	72 598	75 834	(3 236)	-4%	115 777
Loss on disposal of PPE	1 384	-	-	-	-	-	-	-	-
Total Expenditure	1 189 200	1 342 010	1 360 559	101 674	1 085 744	1 105 313	(19 569)	-2%	1 360 559
Surplus/(Deficit)	101 076	(86 825)	(60 166)	1 664	127 548	101 057	26 491	0	(60 166)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	37 392	30 619	37 228	3 181	27 099	27 099	-	-	37 228
Transfers and subsidies - capital (in-kind - all)	3 730	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	142 197	(54 518)	(13 251)	7 163	159 856	133 364			(13 251)
Taxation	-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	142 197	(54 518)	(13 251)	7 163	159 856	133 364			(13 251)
Attributable to minorities	-	-	-	-	-	-			-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-			-
Surplus/ (Deficit) for the year	142 197	(54 518)	(13 251)	7 163	159 856	133 364			(13 251)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.57% above the YTD budget projections.

Current expenditure is 1.77% below YTD budget projections for May 2021.

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) - M11 May

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	15 575	108 693	80 703	9 758	62 025	56 718	5 307	9%	80 703
Vote 6 - Protection Services	-	-	-	-	-	-	-	-	-
Vote 7 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 8 - Community Services	58 300	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	73 875	108 693	80 703	9 758	62 025	56 718	5 307	9%	80 703
Single Year expenditure appropriation									
Vote 1 - Council & Mayor's Office	-	-	461	-	-	-	-	-	461
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	3 966	3 015	3 018	-	1 695	2 011	(316)	-16%	3 018
Vote 4 - Finance	22	60	57	-	57	50	7	14%	57
Vote 5 - Infrastructure & Planning	93 905	117 721	118 507	7 026	64 138	64 398	(259)	0%	118 507
Vote 6 - Protection Services	12 064	13 981	13 018	246	3 862	6 240	(2 378)	-38%	13 018
Vote 7 - Economic and Social Development & Tourism	375	842	842	48	295	543	(248)	-46%	842
Vote 8 - Community Services	26 849	59 426	63 481	4 683	30 145	27 691	2 454	9%	63 481
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	137 181	195 045	199 384	12 003	100 191	100 932	(740)	-1%	199 384
Total Capital Expenditure	211 056	303 738	280 086	21 761	162 216	157 650	4 567	3%	280 086
Capital Expenditure - Functional Classification									
Governance and administration									
Executive and council	2	5	466	-	2	311	(308)	-99%	466
Finance and administration	4 048	3 070	3 070	-	1 749	2 558	(809)	-32%	3 070
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	112 758	93 694	82 780	5 084	62 325	56 180	6 145	11%	82 780
Community and social services	1 330	18 638	18 084	14	8 564	9 570	(1 006)	-11%	18 084
Sport and recreation	9 981	12 731	8 588	968	6 824	7 372	(548)	-7%	8 588
Public safety	15 694	14 181	13 168	246	3 862	5 876	(2 014)	-34%	13 168
Housing	85 753	48 144	42 940	3 855	43 075	33 362	9 714	29%	42 940
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	6 865	33 589	32 958	3 460	16 544	20 647	(4 103)	-20%	32 958
Planning and development	1 220	13 594	10 372	738	3 376	4 707	(1 331)	-28%	10 372
Road transport	5 645	19 995	22 586	2 722	13 168	15 940	(2 771)	-17%	22 586
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	87 384	173 381	160 813	13 217	81 596	77 954	3 641	5%	160 813
Energy sources	21 428	21 119	19 119	4 238	5 307	4 525	782	17%	19 119
Water management	31 752	52 606	50 036	1 755	23 578	24 527	(949)	-4%	50 036
Waste water management	26 893	77 217	69 635	5 059	37 952	34 085	3 868	11%	69 635
Waste management	7 311	22 439	22 024	2 165	14 758	14 818	(59)	0%	22 024
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	211 056	303 738	280 086	21 761	162 216	157 650	4 567	3%	280 086

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	2019/20	Budget Year 2020/21			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	143 570	85 812	150 129	245 858	150 129
Call investment deposits	510 243	400 000	400 000	510 241	400 000
Consumer debtors	88 479	83 889	84 491	81 585	84 491
Other debtors	58 432	34 983	34 987	42 462	34 987
Current portion of long-term receivables	4	3	-	-	-
Inventory	10 219	9 540	9 540	9 561	9 540
Total current assets	810 947	614 227	679 147	889 708	679 147
Non current assets					
Long-term receivables	-	1	-	-	-
Investments	46 515	65 460	54 460	53 784	54 460
Investment property	123 121	121 846	121 846	123 121	121 846
Investments in Associate		-	-	-	-
Property, plant and equipment	3 488 698	3 790 408	3 642 574	3 520 860	3 642 574
Biological assets		-	-	-	-
Intangible assets	9 168	4 753	4 753	9 168	4 753
Other non-current assets	130 928		130 928	130 928	130 928
Total non current assets	3 798 429	3 982 468	3 954 561	3 837 861	3 954 561
TOTAL ASSETS	4 609 376	4 596 695	4 633 708	4 727 568	4 633 708
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	45 458	52 751	53 956	52 751	53 956
Consumer deposits	40 992	62 074	62 074	64 601	62 074
Trade and other payables	166 030	104 604	98 955	76 348	98 955
Provisions	42 460	35 286	35 286	35 286	35 286
Total current liabilities	294 941	254 715	250 272	228 986	250 272
Non current liabilities					
Borrowing	431 475	430 260	430 401	441 938	430 401
Provisions	209 257	256 985	256 985	225 251	256 985
Total non current liabilities	640 732	687 245	687 386	667 189	687 386
TOTAL LIABILITIES	935 673	941 960	937 658	896 175	937 658
NET ASSETS	3 673 703	3 654 735	3 696 050	3 831 393	3 696 050
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3 670 476	3 651 390	3 692 705	3 828 166	3 692 705
Reserves	3 227	3 345	3 345	3 227	3 345
TOTAL COMMUNITY WEALTH/EQUITY	3 673 703	3 654 735	3 696 050	3 831 393	3 696 050

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 - M11 May

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	238 449	259 513	255 713	19 678	245 987	245 911	76	0%	255 713
Service charges	689 210	655 534	702 430	71 023	687 067	687 094	(27)	0%	702 430
Other revenue	175 357	131 331	123 425	14 394	124 456	124 456	-		123 425
Government - operating	120 949	131 840	150 774	1 269	145 996	145 996	-		150 774
Government - capital	60 675	30 619	37 228	5 499	32 307	32 307	-		37 228
Interest	53 186	36 073	31 050	3 252	28 439	28 439	-		31 050
Dividends		-	-	-	-	-	-		
Payments									
Suppliers and employees	(971 606)	(983 752)	(1 065 822)	(100 157)	(1 000 270)	(1 000 274)	(4)	0%	(1 065 822)
Finance charges	(46 570)	(51 482)	(51 482)	(947)	(28 324)	(28 324)	-		(51 482)
Transfers and Grants	(560)	(11 610)	(8 680)	(692)	(7 959)	(7 959)	-		(8 680)
NET CASH FROM/(USED) OPERATING ACTIVITIES	319 091	198 066	174 635	13 318	227 699	227 645	(54)	0%	174 635
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	3 289	7 000	-	-	-	-	-		-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	7	7	10	-	4	4	-		10
Decrease (increase) in non-current investments	(4 980)	(7 575)	(4 980)	(415)	(4 565)	(4 565)	-		(4 980)
Payments									
Capital assets	(211 056)	(303 738)	(280 086)	(21 761)	(162 216)	(162 216)	-		(280 086)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(212 740)	(304 307)	(285 056)	(22 176)	(166 777)	(166 777)	-		(285 056)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing	54 000	54 000	54 000	-	54 000	54 000	-		54 000
Increase (decrease) in consumer deposits		(1 000)	(1 000)	210	23 610	23 610	-		(1 000)
Payments									
Repayment of borrowing	(39 725)	(46 374)	(46 263)	(1 012)	(36 245)	(36 245)	-		(46 263)
NET CASH FROM/(USED) FINANCING ACTIVITIES	14 275	6 626	6 737	(802)	41 365	41 365	-		6 737
NET INCREASE/ (DECREASE) IN CASH HELD	120 626	(99 615)	(103 684)	(9 660)	102 286	102 233			(103 684)
Cash/cash equivalents at beginning:	533 188	585 426	653 813		653 813	653 813			653 813
Cash/cash equivalents at month/year end:	653 813	485 812	550 129		756 100	756 046			550 129

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 756.1million.

The municipality started the year with a positive cash balance of R653.8 million. The May closing balance is R756.1 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 - M11 May

Description	Budget Year 2020/21												2020/21 medium term Revenue & Expenditure Framework			
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
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	15 743	17 730	20 876	17 687	19 678	29 653	259 513	274 775	287 860	
Service charges - electricity revenue	22 810	55 779	17 932	38 673	35 803	29 350	35 267	35 430	37 828	35 835	39 468	(2 351)	381 824	402 602	462 194	
Service charges - water revenue	55 873	(12 504)	10 591	16 477	14 763	12 886	14 141	14 373	17 530	14 781	16 609	(48 487)	127 033	134 698	141 372	
Service charges - sanitation revenue	2 205	15 112	2 122	7 494	6 645	6 427	7 071	7 362	8 342	7 258	8 215	(253)	78 000	82 722	86 837	
Service charges - refuse	2 609	12 928	2 052	6 735	5 784	5 173	5 363	5 466	6 464	5 718	6 731	3 654	68 678	72 835	76 458	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	(103)	815	293	183	298	445	270	348	413	444	361	(180)	3 585	3 797	3 983	
Interest earned - external investments	1 754	1 003	594	1 747	2 084	384	5 759	4 462	510	3 346	3 093	6 664	31 400	32 975	34 615	
Interest earned - outstanding debtors	459	454	391	402	411	282	279	287	293	286	159	970	4 673	4 906	5 145	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	2 273	2 265	2 230	2 270	2 258	2 274	2 240	2 369	2 383	2 334	2 651	(21 352)	4 197	4 403	4 619	
Licences and permits	163	158	201	2 221	188	151	146	196	216	213	202	330	2 385	2 498	2 618	
Agency services	448	576	647	628	607	454	432	657	577	387	378	(854)	4 938	5 184	5 442	
Transfer receipts - operating	53 491	779	872	971	1 480	53 244	965	933	30 333	1 658	1 269	(14 155)	131 840	141 735	154 275	
Other revenue	1 958	10 459	12 852	7 237	8 621	19 219	(405)	3 036	12 161	1 578	10 802	28 707	116 226	137 399	129 446	
Cash Receipts by Source	147 132	115 685	90 016	100 949	94 738	164 436	87 272	92 649	137 926	91 525	109 616	(17 654)	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	1 653	3 079	3 325	4 441	5 499	(1 688)	30 619	28 470	31 628	
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	125	2 949	(3 074)	-	-	-	-	183	(183)	-	-	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	70	22 078	346	425	210	(24 610)	(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)	864	(598)	1 936	(415)	(415)	(3 010)	(7 575)	(7 834)	(8 120)	
Total Cash Receipts by Source	146 756	118 406	87 873	102 198	97 686	168 894	89 859	117 391	197 352	95 977	114 910	(39 959)	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	35 590	32 922	33 006	32 613	33 533	31 659	422 456	442 816	468 539	
Remuneration of councillors	-	1 869	940	920	914	932	940	940	940	940	940	1 618	11 896	12 436	13 002	
Interest paid	68	506	857	1 950	804	16 357	806	-	3 056	2 971	947	23 158	51 482	52 210	52 352	
Bulk purchases - Electricity	3	35 083	34 661	21 670	22 133	20 793	22 699	21 627	19 838	21 711	21 486	28 555	270 260	290 978	313 126	
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials	1 008	2 893	3 500	3 549	2 151	2 799	2 653	4 025	2 565	4 459	2 928	15 037	47 567	43 347	45 265	
Contracted services	527	10 613	13 947	14 240	15 162	14 955	13 800	15 344	15 815	18 709	19 608	69 693	222 414	235 538	247 162	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	-	-	-	1 660	1 107	-	2 075	623	1 112	692	692	3 651	11 610	11 610	11 610	
General expenses	97 802	(27 594)	(3 366)	10 438	17 107	18 883	2 606	22 447	6 311	5 944	21 660	(163 081)	9 158	119 813	128 276	
Cash Payments by Type	100 862	94 167	84 040	87 013	110 435	108 460	81 169	97 928	82 643	88 039	101 796	10 291	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	5 630	13 775	20 929	16 377	21 761	141 522	303 738	197 162	154 378	
Repayment of borrowing	1 778	1 289	1 173	8 124	953	8 893	1 862	-	2 597	8 562	1 012	10 129	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	88 662	111 703	106 170	112 979	124 569	161 942	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	1 197	5 687	91 182	(17 002)	(9 660)	(201 901)	(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	685 892	691 579	782 761	765 759	756 100	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	685 892	691 579	782 761	765 759	756 100	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 - M11 May

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	14 282	466	353	272	277	295	1 362	5 628	22 935	7 834	-	8 308
Trade and Other Receivables from Exchange Transactions - Electricity	1300	18 358	1 476	304	283	283	233	1 168	5 406	27 510	7 373	-	9 445
Receivables from Non-exchange Transactions - Property Rates	1400	20 017	604	504	329	300	297	1 516	4 860	28 428	7 303	-	10 283
Receivables from Exchange Transactions - Waste Water Management	1500	7 993	295	227	202	198	173	939	3 714	13 742	5 227	-	4 610
Receivables from Exchange Transactions - Waste Management	1600	6 393	230	165	135	138	119	600	2 246	10 027	3 238	-	3 803
Receivables from Exchange Transactions - Property Rental Debtors	1700	469	14	8	5	9	5	26	248	783	292	-	388
Interest on Arrear Debtor Accounts	1810	178	42	31	34	38	46	352	11 397	12 116	11 866	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2 233	337	329	252	165	362	611	7 012	11 302	8 402	-	3 614
Total By Income Source	2000	69 925	3 464	1 920	1 513	1 408	1 531	6 574	40 511	126 845	51 536	-	40 451
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	948	75	44	40	37	39	225	2 085	3 493	2 426	-	485
Commercial	2300	8 491	1 221	184	166	158	170	409	1 622	12 421	2 526	-	1 463
Households	2400	61 187	2 164	1 686	1 302	1 212	1 317	5 932	36 702	111 503	46 465	-	38 499
Other	2500	(701)	5	6	5	0	4	7	102	(572)	119	-	4
Total By Customer Group	2600	69 925	3 464	1 920	1 513	1 408	1 531	6 574	40 511	126 845	51 536	-	40 451

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 100,56% at the end of May 2021.

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 2020-2021	27 959	35 414	21.05%
December	7 353	NO VOTE for 2020-2021	28 061	35 414	20.76%
2021					
January	7 354	NO VOTE for 2020-2021	28 060	35 414	20.77%
February	7 311	NO VOTE for 2020-2021	28 122	35 433	20.63%
March	7 265	NO VOTE for 2020-2021	28 166	35 431	20.50%
April	7 258	NO VOTE for 2020-2021	28 176	35 434	20.48%
May	7 245	NO VOTE for 2020-2021	28 200	35 445	20.44%
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)
7245			6KL	7245	0	7245	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)
121	7124		50kWh	7245	0	7245	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	69 924 852	3 464 094	1 920 213	1 512 629	1 407 818	1 530 761	6 573 619	40 510 785	126 844 771	56 919 919
April	74 809 006	3 089 171	1 978 842	1 774 046	1 759 929	1 333 878	6 613 723	40 038 003	131 396 598	56 587 592
March	75 645 506	2 930 700	2 111 840	1 956 267	1 498 624	1 647 422	6 877 240	39 491 487	132 159 088	56 513 581
February	84 402 630	3 230 157	2 500 786	1 692 455	1 842 482	1 417 739	6 808 254	38 930 072	140 824 575	56 421 945
January	82 175 572	4 605 732	2 814 537	1 975 239	1 501 362	1 259 598	7 007 046	38 107 578	139 446 663	57 271 091
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 31/05/2021 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	2 697 791	1 426 649	1 237 779	33 363
WCED 2251	751 907	751 907	0	0
OTHER 2255	19 760	19 760	0	0
HEALTH 2252	91 941	91 941	0	0
TPW 2256	-246 304	-258 978	11 747	927
HUMAN SETTLE 2215	37 678	37 678	0	0
HOUSING 2253	4 303	4 303	0	0
OTHER MUNICIPALITIES 2276	135 546	135 546	0	0
TOTAL OUTSTANDING	3 492 621	2 208 806	1 249 526	34 290

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

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	4 619									4 619	4 309
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700	1 176									1 176	443
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	5 795	-	-	-	-	-	-	-	-	5 795	4 752

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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	59		17 693	125	17 876
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	110		31 454	260	31 823
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	(22)		4 076	30	4 084
ABSA 9331734880	DEP PLUS	DEP PLUS		26	3.3	10 241	(26)	10 241
FNB 74884037927	120 days	FIXED DEP	25/05/2021	1 483	4.51	100 000	(101 483)	-
FNB 74884457414	152 DAYS	FIXED DEP	28/06/2021		4.54	100 000		100 000
ABSA 2079279937	90 days	FIXED DEP	04/05/2021	1 090	4.42	100 000	(101 090)	-
ABSA 2079725904	81 DAYS	FIXED DEP	21/06/2021		4.42	100 000		100 000
ABSA 2079778800	90 DAYS	FIXED DEP	27/07/2021		4.47	100 000		100 000
Nedbank 03/7881534451 ref: 260	90 DAYS	FIXED DEP	27/07/2021		4.5	100 000		100 000
Nedbank 03/7881534451 ref: 261	45 DAYS	FIXED DEP	18/06/2021		0	100 000		100 000
TOTAL INVESTMENTS AND INTEREST				2 745		763 463	(202 183)	564 025

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 - M11 May

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:	110 994	121 368	138 372	-	138 372	138 372	-		138 372
Operational Revenue:General Revenue:Equitable Share	106 697	117 318	134 322		134 322	134 322	-		134 322
Energy Efficiency and Demand-side [Schedule 5B]		-		-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipality	2 635	2 500	2 500		2 500	2 500	-		2 500
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	1 550		1 550	1 550	-		1 550
Municipal Disaster Grant [Schedule 5B]	112	-		-	-	-	-		-
	10 691	10 472	10 371	2 316	10 371	10 371	-		10 371
Provincial Government:									
Capacity Building	148	75	75		75	75	-		75
Capacity Building and Other	380	401	300		300	300	-		300
Disaster and Emergency Services		-			-	-	-		-
Health		-			-	-	-		-
Housing		-			-	-	-		-
Infrastructure	126	145	145		145	145	-		145
Libraries, Archives and Museums	7 287	7 651	7 651	2 316	7 651	7 651	-		7 651
Other	2 750	2 200	2 200		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		-	-	-	-	-	-		-
Non-profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Total Operating Transfers and Grants	121 685	131 840	148 743	2 316	148 743	148 743	-		148 743
Capital Transfers and Grants									
National Government:	39 077	29 887	27 618	-	27 618	27 618	-		27 618
Integrated National Electrification Programme [Schedule 5B]	7 000	8 000	6 000		6 000	6 000	-		6 000
Municipal Infrastructure Grant [Schedule 5B]	32 010	21 887	21 618		21 618	21 618	-		21 618
Municipal Disaster Relief Grant	67	-		-	-	-	-		-
	1 500	732	732	-	732	732	-		732
Provincial Government:									
Capacity Building		-		-	-	-	-		-
Capacity Building and Other		732	732		732	732	-		732
Road Infrastructure	1 500	-		-	-	-	-		-
Sports and Recreation		-		-	-	-	-		-
District Municipality:									
All Grants		-	-	-	-	-	-		-
Other grant providers:									
Transfer from Operational Revenue		-	-	-	-	-	-		-
Total Capital Transfers and Grants	40 577	30 619	28 350	-	28 350	28 350	-		28 350
TOTAL RECEIPTS OF TRANSFERS & GRANTS	162 262	162 459	177 093	2 316	177 093	177 093	-		177 093

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 - M11 May

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:	4 297	4 050	4 050	261	2 943	2 943	-		4 050
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities	2 635	2 500	2 500	172	2 215	2 215	-		2 500
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	1 550	90	728	728	-		1 550
Municipal Disaster Grant [Schedule 5B]	112	-	-	-	-	-	-		-
Provincial Government:	12 147	10 472	10 371	978	7 854	7 854	-		10 371
Capacity Building	18	-	-	-	-	-	-		-
Capacity Building and Other	4 716	2 676	2 575	127	382	382	-		2 575
Disaster and Emergency Services		-	-	-	-	-	-		-
Health		-	-	-	-	-	-		-
Housing		-	-	-	-	-	-		-
Infrastructure	126	145	145	144	144	144	-		145
Libraries, Archives and Museums	7 287	7 651	7 651	707	7 328	7 328	-		7 651
District Municipality:		-	-	-	-	-	-		-
All Grants		-	-	-	-	-	-		-
Other grant providers:	-	44 267	33 534	3 371	22 075	22 075	-		33 534
Households	-	44 267	33 534	3 371	22 075	22 075	-		33 534
S4S		-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	16 443	58 789	47 955	4 610	32 872	32 872	-		47 955
Capital expenditure of Transfers and Grants									
National Government:	31 595	29 887	27 618	2 872	18 404	18 404	-		27 618
Integrated National Electrification Programme (Municipal Grant)	7 000	8 000	6 000	1 644	2 304	2 304	-		6 000
Municipal Infrastructure Grant [Schedule 5B]	24 528	21 887	21 618	1 228	16 100	16 100	-		21 618
Municipal Disaster Relief Grant	67	-	-	-	-	-	-		-
Provincial Government:	5 797	732	732	-	732	732	-		732
Capacity Building		-	-	-	-	-	-		-
Capacity Building and Other	1 843	732	732	-	732	732	-		732
Housing		-	-	-	-	-	-		-
Infrastructure		-	-	-	-	-	-		-
Libraries, Archives and Museums		-	-	-	-	-	-		-
Other	3 204	-	-	-	-	-	-		-
Public Transport		-	-	-	-	-	-		-
Road Infrastructure	750	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-		-
All Grants		-	-	-	-	-	-		-
Other grant providers:	-	45 956	47 296	6 116	42 008	42 008	-		47 296
Households	-	45 956	39 296	3 855	39 748	39 748	-		39 296
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	8 000	2 260	2 260	2 260	-		8 000
Higher Educational Institutions	-	-	-	-	-	-	-		-
Transfer from Operational Revenue	-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	37 392	76 575	75 646	8 988	61 144	61 144	-		75 646
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	53 835	135 364	123 601	13 598	94 016	94 016	-		123 601

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 - M11 May

Description	Budget Year 2020/21				
	Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
<u>EXPENDITURE</u>					
<u>Operating expenditure of Approved Roll-overs</u>					
National Government:	-	-	-	-	
Operational Revenue:General Revenue:Equitable Share		-	-	-	
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	
Housing Top structure		-	-	-	
Provincial Government:	2 031	30	441	(1 590)	-78.3%
Capacity Building	2 031	30	441	(1 590)	-78.3%
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	2 031	30	441	(1 590)	-78.3%
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	7 482	46	7 328	(155)	-2.1%
Integrated National Electrification Programme (Municipal Grant)		-	-	-	
Municipal Infrastructure Grant [Schedule 5B]	7 482	46	7 328	(155)	-2.1%
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	
Provincial Government:	1 395	263	1 070	(325)	-23.3%
Capacity Building		-	-	-	
Capacity Building and Other	645		435	(210)	-32.5%
Infrastructure	750	263	635	(115)	-15.3%
District Municipality:	-	-	-	-	
All Grants		-	-	-	
Other grant providers:	-	-	-	-	
Transfer from Operational Revenue		-	-	-	
Total capital expenditure of Approved Roll-overs	8 878	309	8 398	(480)	-5.4%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	10 909	339	8 839	(2 070)	-19.0%

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 2020.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

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	10 174	10 786	10 786	848	9 269	9 888	(619)	-6%	10 786
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1 108	1 110	1 110	93	1 010	1 018	(8)	-1%	1 110
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	11 282	11 896	11 896	940	10 278	10 905	(627)	-6%	11 896
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages	11 569	12 506	12 018	992	11 012	11 019	(7)	0%	12 018
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	136	260	260	-	-	-	-	-	260
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	187	187	187	15	168	171	(3)	-2%	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	11 891	12 952	12 465	1 007	11 180	11 190	(10)	0%	12 465
<u>Other Municipal Staff</u>									
Basic Salaries and Wages	235 581	259 838	260 747	21 045	230 496	231 052	(556)	0%	260 747
Pension and UIF Contributions	39 697	48 588	43 822	3 580	38 977	39 136	(159)	0%	43 822
Medical Aid Contributions	13 141	18 241	14 097	1 177	12 781	12 850	(68)	-1%	14 097
Overtime	39 287	32 190	36 152	3 972	35 641	34 948	693	2%	36 152
Performance Bonus	1 752	462	462	39	424	424	-	-	462
Motor Vehicle Allowance	7 923	8 032	8 256	663	7 452	7 526	(74)	-1%	8 256
Cellphone Allowance	1 942	2 378	2 456	163	1 804	2 078	(274)	-13%	2 456
Housing Allowances	2 507	2 870	2 994	227	2 514	2 637	(123)	-5%	2 994
Other benefits and allowances	28 529	34 737	32 756	1 102	30 448	30 186	262	1%	32 756
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	277	15 035	15 035	1 253	13 782	13 782	-	-	15 035
Sub Total - Other Municipal Staff	370 636	422 373	416 777	33 221	374 320	374 619	(299)	0%	416 777
TOTAL SALARY, ALLOWANCES & BENEFITS	393 810	447 221	441 139	35 168	395 778	396 714	(936)	0%	441 139
TOTAL MANAGERS AND STAFF	382 527	435 325	429 242	34 228	385 500	385 809	(309)	0%	429 242

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 - M11 May						
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	0.6%	14.4%	14.0%	2.6%	4.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	23.9%	30.6%	26.9%	22.1%	26.9%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	17.5%	16.1%	15.8%	14.9%	15.8%
Gearing	Long Term Borrowing/ Funds & Reserves	13370.1%	12862.8%	12867.0%	13693.5%	12867.0%
Liquidity						
Current Ratio	Current assets/current liabilities	275.0%	241.1%	271.4%	388.5%	271.4%
Liquidity Ratio	Monetary Assets/Current Liabilities	221.7%	190.7%	219.8%	330.2%	219.8%
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	11.4%	9.5%	9.2%	10.2%	9.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.6%	99.0%	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	6.0%	6.7%	6.7%	Annual Indicator	6.7%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	25.9%	20.7%	20.7%	Annual Indicator	20.7%
Employee costs	Employee costs/Total Revenue - capital revenue	29.6%	34.7%	33.0%	31.8%	33.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	14.6%	16.8%	0.0%	13.4%	16.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	14.0%	15.4%	14.7%	2.3%	4.7%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	1415.6%	12.4		Annual Indicator	12.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.5%	12.8%		Annual Indicator	12.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	7.7	5.1		Annual Indicator	5.1

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

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	608	8 805	2 159	2 159	2 159	2 159	(0)	0.0%	1%
August	6 109	9 365	12 285	12 285	14 444	14 444	-	0.0%	5%
September	29 546	18 043	3 412	10 118	24 562	17 856	(6 706)	-37.6%	8%
October	13 218	17 918	17 918	13 275	37 837	35 774	(2 063)	-5.8%	12%
November	11 015	25 078	25 078	17 152	54 989	60 852	5 863	9.6%	18%
December	50 173	26 772	26 772	28 754	83 743	87 625	3 881	4.4%	28%
January	4 140	26 059	9 575	5 630	89 374	97 200	7 826	8.1%	29%
February	9 982	29 649	15 108	13 775	103 149	112 307	9 158	8.2%	34%
March	21 026	34 820	20 068	20 929	124 078	132 375	8 297	6.3%	41%
April	6 193	26 789	14 300	16 377	140 455	146 675	6 219	4.2%	46%
May	6 517	24 114	10 975	21 761	162 216	157 650	(4 567)	-2.9%	53%
June	52 528	56 325	122 437	-		280 086			
Total Capital expenditure	211 056	303 738	280 086	162 216					

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	LCH SERVICES CONSTRUCTION C	45 956 000	39 295 603	39 748 141	Under Construction.	Transit Camp - 70% , Masakhane UIISP Phase 1 - 100%, Masakhane UIISP Phase 2 - 71%, Stanford IRDP - 100%, Beverly Hills - 100%, Masakhane IRDP - 96%	Not applicable.	Not applicable.
2	Overstrand	Overstrand	HERMANUS NEW WASTE MANAGEMENT FACILITY	17 963 569	18 063 569	11 743 427	Under construction .	Construction stage. Construction started in July 2020.	Securing the replacement MRF structural steel resulted in delays due to long lead times with supply and delivery of the steel.	New replacement structural steel has been procured and will be delivered to the site by the 4th June 2021. Penalties have been applied on the contractor in terms of the contract.
3	Overstrand	Overstrand	VEHICLES COMMUNITY SERVICES	13 429 959	12 969 089	6 774 820	Approved Tender TR57.	In the process of compliance and ordering of the vehicles.	None.	None.
4	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	12 033 060	11 462 362	2 027 141	Tender SC 2108/2020 was awarded on 15 December 2020.	Construction stage.	No delays during May 2021	None at this stage.
5	Masakhane	Ward 01	NEW 4ML RESERVOIR	9 881 744	9 881 744	8 564 343	Practical completion	Practical completion	Not applicable.	Not applicable.
6	Hermanus	Ward 04	UPGRADE HERMANUS WELL FIELDS	10 500 000	8 500 000	3 519 196	Deviation SCD 3175/2020: Construction was completed. 12 Months defects liability period started. Tender SC 2170 for Iron Removal Plant being evaluated.	12 Months Defects Liability Period, and tender evaluation, and planning for next stage.	SCM compliance process is delaying the evaluation of Tender SC 2170/2020	Regular communication between user department and SCM to speed up the process.
7	Pringle Bay	Ward 10	NEW RESERVOIR FOR PRINGLE BAY	8 135 000	8 135 000	5 382 639	Tender SC 2018/2019 awarded and construction well in progress.	Construction stage.	No new challenges encountered during May 2021.	Pressure is exerted on the contractor to speed up completion of construction.
8	Kleinmond	Ward 09	KLEINMOND - SEWER NETWORK E	8 000 000	8 000 000	3 372 264	Construction of phase 1 in progress (SC 1915/2019), and tenders for next phase closed on 18 Dec 2020 (SC 2159/2020).	Construction	Tender SC 2159/2021 had to be cancelled as the only responsive bidder's price exceeded the available budget by a large margin.	Penalties are being charged to the contractor on SC 1915/2019. Funds to be rolled over after cancellation of SC 2159.
9	Zwelihle	Multi-ward HM Area	ZWELIHLE SEWER	7 756 483	7 756 483	3 731 817	Tender SC 2107/2020 was awarded on 4 December 2020.	Construction stage.	None to date	Not applicable.
10	Hermanus	Ward 03	CBD REGENERATION PROGRAM	7 100 000	6 700 000	5 347 998	Practical Completion inspection held 25 May 2021	Construction	Not applicable.	Not applicable.
Totals				140 755 815	130 763 850	90 211 786				

Low costing housing services:
Construction Contracts & Land

Note:

Due to change in accounting treatment of construction contracts relating to housing. The housing projects is consolidated for this template.

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

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	76 763	117 549	112 421	8 940	67 458	63 808	(3 650)	-5.7%	112 421
Roads Infrastructure	5 638	19 795	22 851	2 691	13 122	13 947	825	5.9%	22 851
Roads	5 638	19 795	22 851	2 691	13 122	13 947	825	5.9%	22 851
Storm water Infrastructure	7 918	16 384	14 655	552	12 426	12 934	507	3.9%	14 655
Storm water Conveyance	7 918	15 784	13 795	531	12 330	12 145	(185)	-1.5%	13 795
Electrical Infrastructure	13 557	12 768	10 768	3 874	4 892	5 871	979	16.7%	10 768
MV Substations	4 869	696	696	209	539	638	99	15.5%	696
MV Networks	8 688	12 072	10 072	3 665	4 352	5 233	881	16.8%	10 072
Water Supply Infrastructure	29 001	29 547	27 547	93	17 466	13 207	(4 259)	-32.2%	27 547
Boreholes	4 356	10 500	8 500	46	3 519	4 192	672	16.0%	8 500
Reservoirs	14 717	18 017	18 017	47	13 947	9 015	(4 932)	-54.7%	18 017
Water Treatment Works									
Distribution	9 928	1 030	1 030						1 030
Sanitation Infrastructure	13 339	20 576	18 536	920	7 809	7 792	(17)	-0.2%	18 536
Pump Station	169								
Reticulation	9 864	20 576	18 536	920	7 809	7 792	(17)	-0.2%	18 536
Waste Water Treatment Works	3 306								
Outfall Sewers									
Solid Waste Infrastructure	7 311	18 479	18 064	812	11 743	10 058	(1 685)	-16.8%	18 064
Community Assets	4 531	12 793	9 837	746	3 845	4 109	263	6.4%	9 837
Community Facilities	2 084	12 743	9 787	746	3 845	4 109	263	6.4%	9 787
Halls		26	26		22	17	(5)	-28.8%	26
Crèches	578	475							
Fire/Ambulance Stations									
Testing Stations	44								
Cemeteries/Crematoria	207	1 292	1 292		1 232	1 077	(156)	-14.4%	1 292
Parks	139	202	152	20	49	139	91	65.0%	152
Public Open Space	1 073	5 735	6 649	679	1 864	2 095	230	11.0%	6 649
Nature Reserves		2 100							
Public Ablution Facilities	44	1 383	140		140	116	(23)	-20.0%	140
Capital Spares									
Sport and Recreation Facilities	2 447	50	50						50
Outdoor Facilities	2 447	50	50						50
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	87 502	52 970	47 901	3 855	43 574	33 163	(10 411)	-31.4%	47 901
Depots									
Housing	85 753	48 144	42 940	3 855	43 075	32 205	(10 870)	-33.8%	42 940
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	3 345	7 896	6 907	105	2 245	2 831	586	20.7%	6 907
Computer Equipment	3 345	7 896	6 907	105	2 245	2 831	586	20.7%	6 907
Furniture and Office Equipment	246	1 025	1 064	153	551	976	424	43.5%	1 064
Furniture and Office Equipment	246	1 025	1 064	153	551	976	424	43.5%	1 064
Machinery and Equipment	533	760	860	14	63	788	725	92.0%	860
Machinery and Equipment	533	760	860	14	63	788	725	92.0%	860
Transport Assets	15 884	22 440	21 732		10 399	9 814	(585)	-6.0%	21 732
Transport Assets	15 884	22 440	21 732	-	10 399	9 814	(585)	-6.0%	21 732
Land									
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	188 804	215 433	200 722	13 815	128 136	115 489	(12 646)	-11.0%	200 722

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May

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	3 606	25 621	25 096	1 951	8 181	8 816	635	7.2%	25 096
Roads Infrastructure	8	-	-	-	-	-	-	-	-
<i>Roads</i>	8	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1 000	1 000	244	296	917	621	67.7%	1 000
<i>MV Networks</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	887	20 560	20 035	1 662	4 766	4 726	(40)	-0.8%	20 035
<i>Pump Stations</i>	-	1 800	1 846	-	1 327	1 500	173	11.5%	1 846
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	887	18 760	18 189	1 662	3 439	3 226	(213)	-6.6%	18 189
Sanitation Infrastructure	2 711	4 061	4 061	44	3 119	3 173	54	1.7%	4 061
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>	-	3 461	3 461	44	3 119	3 173	54	1.7%	3 461
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
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	3 606	25 621	25 096	1 951	8 181	8 816	635	7.2%	25 096

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

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	134 766	141 901	144 993	14 423	104 887	133 048	28 161	21.2%	144 993
Roads Infrastructure	65 691	67 578	69 625	8 532	43 307	63 823	20 516	32.1%	69 625
Roads	61 812	63 837	65 884	8 385	42 388	60 394	18 006	29.8%	65 884
Road Structures	3 879	3 741	3 741	147	919	3 429	2 510	73.2%	3 741
Storm water Infrastructure	4 749	6 159	6 142	317	4 943	5 630	687	12.2%	6 142
Drainage Collection	2 558	2 811	2 764	152	2 312	2 533	221	8.7%	2 764
Storm water Conveyance	2 192	3 348	3 378	165	2 631	3 097	465	15.0%	3 378
Electrical Infrastructure	36 812	31 243	31 656	2 826	25 595	28 991	3 396	11.7%	31 656
MV Networks	33 018	28 758	28 548	2 595	24 089	26 169	2 080	7.9%	28 548
LV Networks	3 411	2 443	2 963	232	1 484	2 716	1 232	45.4%	2 963
Water Supply Infrastructure	16 161	19 710	20 721	1 758	17 705	18 994	1 289	6.8%	20 721
Sanitation Infrastructure	10 072	13 262	13 663	809	11 721	12 524	803	6.4%	13 663
Waste Water Treatment Works	9 134	13 262	13 663	809	11 721	12 524	803	6.4%	13 663
Solid Waste Infrastructure	1 168	3 691	2 958	167	1 528	2 876	1 348	46.9%	2 958
Landfill Sites	36	82	62	9	61	57	(5)	-8.2%	62
Waste Transfer Stations	11	1 450	1 450	22	310	1 330	1 019	76.7%	1 450
Waste Processing Facilities	152	836	373	27	251	342	91	26.7%	373
Waste Drop-off Points	929	1 065	1 065	109	903	976	73	7.5%	1 065
Waste Separation Facilities	39	258	8	-	3	172	169	98.0%	8
Coastal Infrastructure	113	216	186	13	85	171	85	50.0%	186
Promenades	113	216	186	13	85	171	85	50.0%	186
Information and Communication Infrastructure	-	42	42	1	1	38	37	96.5%	42
Data Centres	-	42	42	1	1	38	37	96.5%	42
Community Assets	33 597	44 758	49 113	3 462	38 633	45 044	6 411	14.2%	49 113
Community Facilities	29 422	37 242	40 899	2 843	32 982	37 514	4 533	12.1%	40 899
Halls	3 502	4 885	5 590	402	4 342	5 124	782	15.3%	5 590
Fire/Ambulance Stations	344	385	530	21	305	486	181	37.3%	530
Testing Stations	-	124	65	-	54	83	29	34.8%	65
Libraries	93	191	201	10	86	184	98	53.4%	201
Cemeteries/Crematoria	693	1 047	885	61	897	812	(86)	-10.6%	885
Police	209	518	1 300	16	123	1 192	1 069	89.7%	1 300
Parks	20 368	27 196	27 312	1 871	22 898	25 036	2 137	8.5%	27 312
Public Open Space	4 213	2 647	4 686	410	4 081	4 296	215	5.0%	4 686
Sport and Recreation Facilities	4 176	7 516	8 214	619	5 651	7 529	1 878	24.9%	8 214
Outdoor Facilities	4 176	7 516	8 214	619	5 651	7 529	1 878	24.9%	8 214
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	1 582	3 410	3 176	182	1 493	2 828	1 335	47.2%	3 176
Municipal Offices	1 539	3 206	2 777	163	1 442	2 545	1 103	43.3%	2 777
Workshops	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	6 009	5 925	5 925	19	3 533	5 431	1 899	35.0%	5 925
Computer Equipment	766	2 186	2 446	123	1 521	2 242	721	32.2%	2 446
Computer Equipment	766	2 186	2 446	123	1 521	2 242	721	32.2%	2 446
Furniture and Office Equipment	242	2 811	1 940	197	914	1 778	864	48.6%	1 940
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	11 555	9 914	13 685	634	11 319	12 545	1 226	9.8%	13 685
Total Repairs and Maintenance Expenditure	188 517	210 905	221 278	19 041	162 298	202 915	40 617	20.0%	221 278

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

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	106 974	117 641	117 641	9 804	107 839	107 839	(0)	0.0%	117 641
Roads Infrastructure	33 574	33 352	33 352	2 779	30 573	30 573	(0)	0.0%	33 352
<i>Roads</i>	33 574	33 352	33 352	2 779	30 573	30 573	(0)	0.0%	33 352
Storm water Infrastructure	6 342	6 899	6 899	575	6 324	6 324	(0)	0.0%	6 899
<i>Drainage Collection</i>	6 342	6 899	6 899	575	6 324	6 324	(0)	0.0%	6 899
Electrical Infrastructure	26 300	26 537	26 537	2 211	24 325	24 325	(0)	0.0%	26 537
<i>LV Networks</i>	25 917	26 537	26 537	2 211	24 325	24 325	(0)	0.0%	26 537
<i>Capital Spares</i>	383	-	-	-	-	-	-	-	-
Water Supply Infrastructure	27 731	28 591	28 591	2 382	26 208	26 208	(0)	0.0%	28 591
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	27 731	28 591	28 591	2 382	26 208	26 208	(0)	0.0%	28 591
Sanitation Infrastructure	9 843	19 694	19 694	1 642	18 054	18 054	-	-	19 694
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	9 784	19 694	19 694	1 642	18 054	18 054	-	-	19 694
Solid Waste Infrastructure	3 184	2 569	2 569	214	2 354	2 354	-	-	2 569
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	15 899	15 899	1 325	14 574	14 574	(0)	0.0%	15 899
Community Facilities	-	15 899	15 899	1 325	14 574	14 574	(0)	0.0%	15 899
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<i>Other assets</i>	13 452	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	447	570	570	47	522	522	(0)	0.0%	570
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	8 921	1 771	1 771	147	1 623	1 623	(0)	0.0%	1 771
Machinery and Equipment	843	663	663	54	608	608	-	-	663
Transport Assets	3 903	5 333	5 333	444	4 888	4 888	(0)	0.0%	5 333
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Depreciation	134 541	141 877	141 877	11 823	130 055	130 054	(1)	0.0%	141 877

Supporting Table SC13e

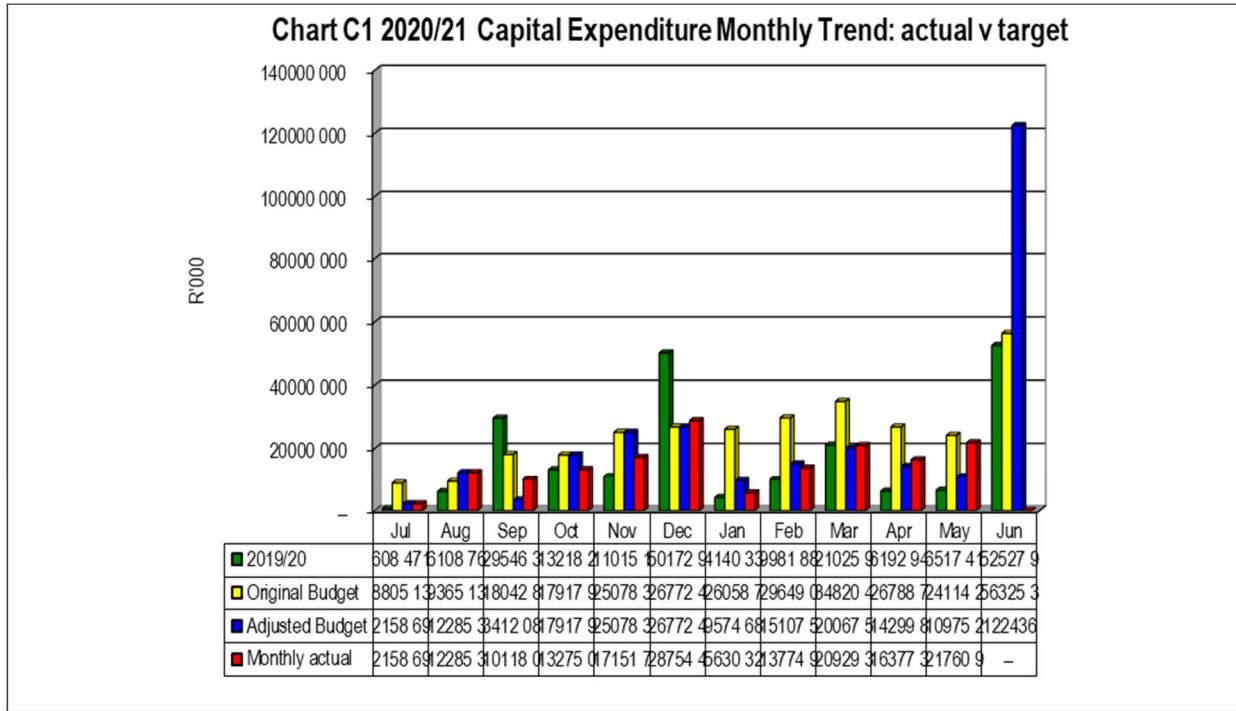
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M11 May

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	11 051	50 206	45 882	5 048	19 125	25 715	6 590	25.6%	45 882
Roads Infrastructure	-	200	200	31	46	183	137	74.9%	200
<i>Roads</i>	-	200	200	31	46	183	137	74.9%	200
Storm water Infrastructure	1 285	13 057	13 057	1 332	6 403	7 504	1 101	14.7%	13 057
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	7 871	7 350	7 350	120	120	2 146	2 026	94.4%	7 350
<i>MV Networks</i>	7 871	7 350	7 350	120	120	2 146	2 026	94.4%	7 350
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	1 863	2 500	2 454	-	1 346	2 083	737	35.4%	2 454
<i>Distribution</i>	1 863	2 500	2 454	-	1 346	2 083	737	35.4%	2 454
Sanitation Infrastructure	32	23 138	18 861	2 212	8 195	10 289	2 094	20.4%	18 861
<i>Pump Station</i>	-	8 520	6 951	797	3 027	3 872	844	21.8%	6 951
<i>Reticulation</i>	32	9 218	10 420	1 347	4 839	5 052	213	4.2%	10 420
<i>Waste Water Treatment Works</i>	-	5 400	1 490	69	329	1 366	1 037	75.9%	1 490
Solid Waste Infrastructure	-	3 960	3 960	1 353	3 015	3 508	493	14.1%	3 960
<i>Landfill Sites</i>	-	2 500	2 500	1 353	1 603	2 292	688	30.0%	2 500
<i>Waste Transfer Stations</i>	-	1 460	1 460	-	1 412	1 217	(195)	-16.0%	1 460
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-
Community Assets	7 534	12 479	8 386	948	6 775	7 630	855	11.2%	8 386
Community Facilities	-	976	906	40	806	774	(32)	-4.1%	906
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	7 534	11 503	7 480	908	5 969	6 856	887	12.9%	7 480
<i>Outdoor Facilities</i>	7 534	11 503	7 480	908	5 969	6 856	887	12.9%	7 480
							-		
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	18 646	62 684	54 268	5 996	25 900	33 345	7 445	22.3%	54 268

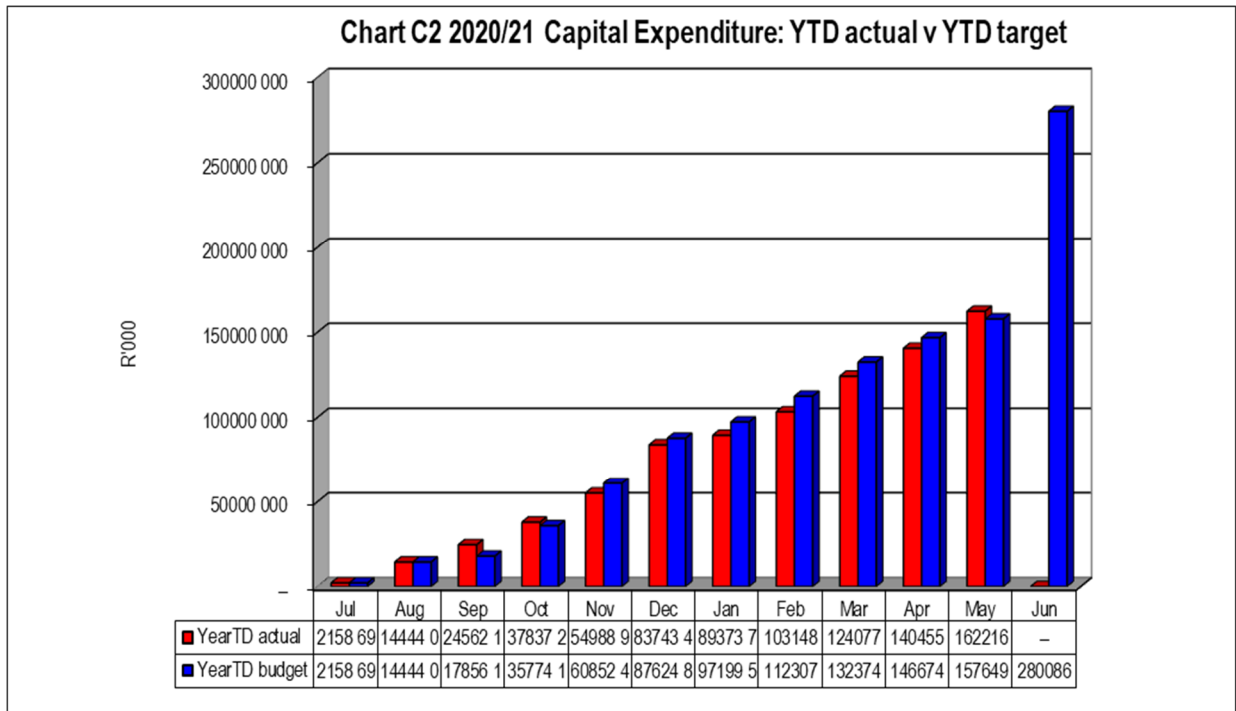
Other supporting documentation

Section 71 charts

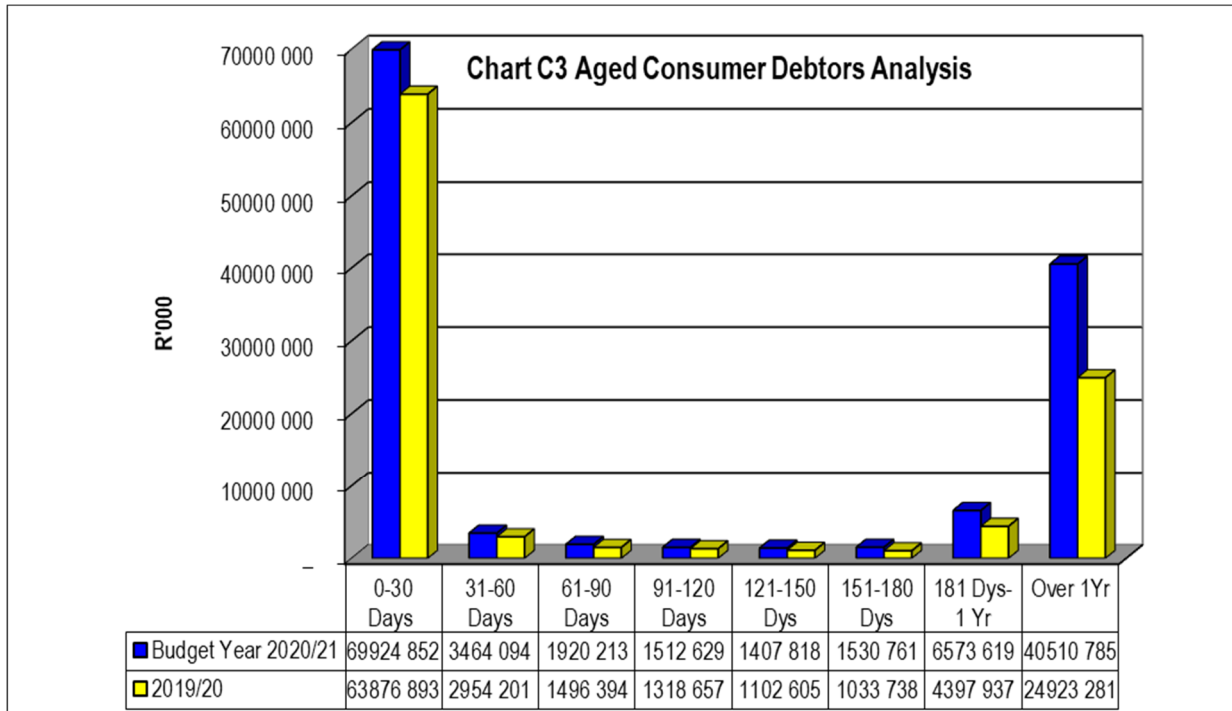
Capital expenditure monthly trend - actual vs target



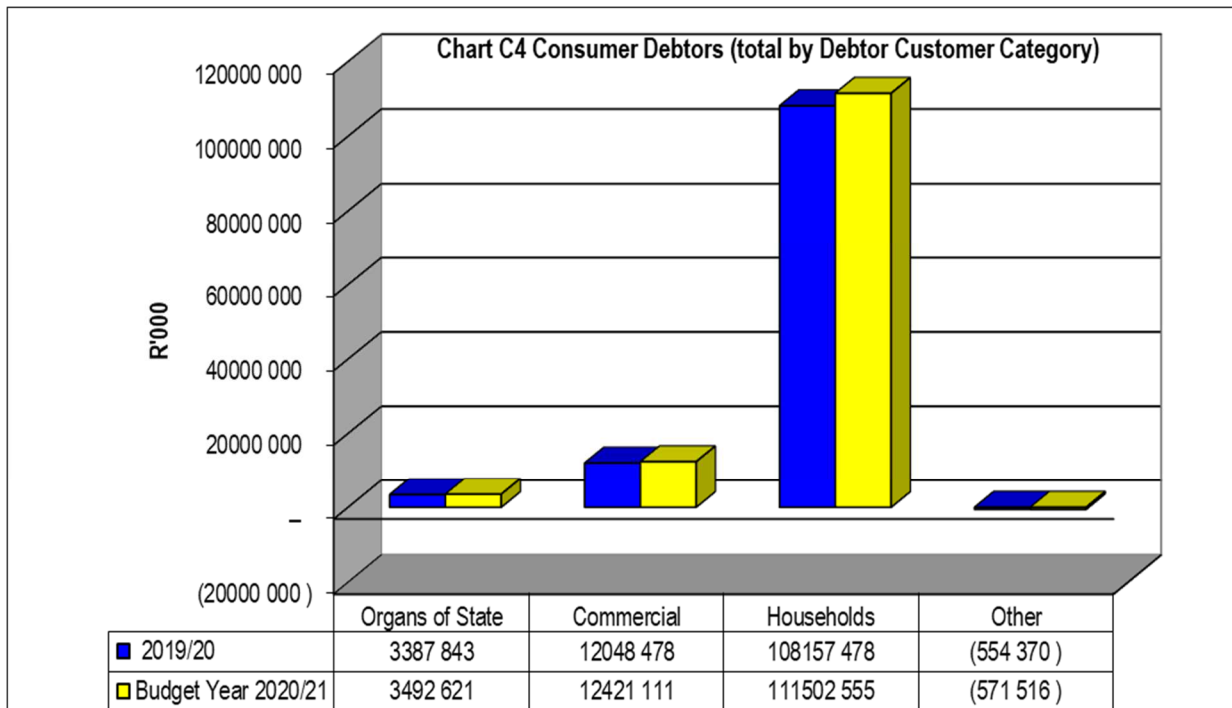
Capital expenditure – YTD actual vs YTD trend



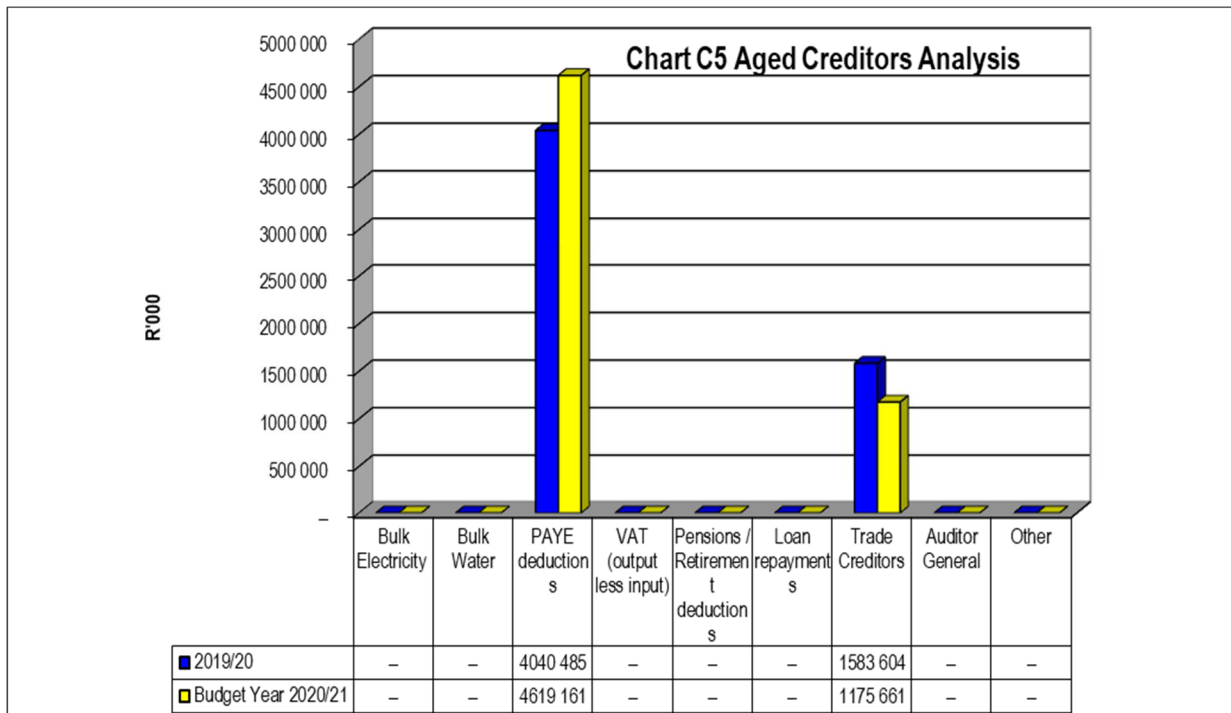
Debtors Age Analysis



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 May 2021 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: 10 June 2021