

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

June 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 we are amidst a 3rd wave resurgence of Covid-19.

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 100,41% at the end of June 2021. The financial impact of COVID-19 is being closely monitored.

It should be noted that all information contained in this report only reflects the day-to-day transactions posted till 30 June 2021. Certain accrual related month and year end transactions such as grant revenue and expenditure recognition, provisions, impairments and fair value adjustments, depreciation adjustments, prepaid electricity and unbilled revenue etc. and the finalisation of the bank reconciliation can only be calculated and processed after the last day of the month. Updated financial information with preliminary outcomes for 2020/2021 will be reflected in the Quarterly Budget Report to be tabled in Council at the end of July 2021. The final figures will be available after the completion and submission of the Annual Financial Statements for audit.

Revenue by Source

The Year-to-Date actual operating revenue is 99.42% of the budgeted revenue for 2020/2021. Revenue from Water and Sewerage reflects R3.3m and R7.9m above the projected budgeted revenue. Waste Management also reflects R2.7m above the projected budget revenue.

Borrowings

The balance of borrowings amounts to R484.4m at the end of June 2021.

Operating expenditure by vote & type

The Year-to-date current actual operating expenditure is 89.7% of the budgeted expenditure for 2020/2021. The Bulk purchases are directly informed by the purchase of electricity from Eskom. These figures are subject to change with the finalisation of year end processes.

Capital expenditure

The YTD Capital expenditure amounts to R217.8m or 77.8% of the adjusted budget of R280m. An amount of R37 458 302 was identified as roll over projects to the 2021/2022 financial year. These figures are subject to change with the finalisation of year end processes.

Allocations received (National & Provincial Grants)

No Grants received during June 2021.

Spending on Grants

Spending on grants amounts to R20.1m for June 2021 which includes FMG, EPWP, MIG, INEP, Provincial Library Grant, 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 - M12 June

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Total	-0.58%	Preliminary outcome for 2020/2021	
Expenditure By Type			
Total	-10.30%	Preliminary outcome for 2020/2021	
Capital Expenditure			
Total	-22.23%	Preliminary outcome for 2020/2021	
Financial Position			
In order			
Cash Flow			
In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual
Revenue	1,347,308	1,325,558
Expenditure	1,360,559	1,220,441
Surplus / (Deficit)	(13,251)	105,117
Capital	280,086	217,830

YTD Act
%

98.4%
89.7%
77.8%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual
Revenue	1,300,392	1,292,896
Expenditure	1,360,559	1,220,441
Surplus / (Deficit)	(60,166)	72,455
Capital	280,086	217,830

YTD Act
%

99.4%
89.7%
77.8%

Performance in relation to SDBIP targets

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

Remedial or corrective steps

No remedial or corrective steps are required at this stage.

In-year budget statement tables/

Table C1: s71 Monthly Budget Statement Summary

WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M12 June

Description	Budget Year 2020/21								
	2019/20 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	21,669	261,222	259,241	1,981	1%	259,241
Service charges	699,549	663,209	710,209	50,218	723,918	710,209	13,710	2%	710,209
Investment revenue	48,146	31,400	26,400	3,932	28,668	26,400	2,268	9%	26,400
Transfers and subsidies	123,140	131,840	150,774	-	145,996	150,774	(4,779)	-3%	150,774
Other own revenue	178,526	166,185	153,768	3,784	133,091	153,768	(20,677)	-13%	153,768
Total Revenue (excluding capital transfers and contributions)	1,290,276	1,255,185	1,300,392	79,603	1,292,896	1,300,392	(7,497)	-1%	1,300,392
Employee costs	382,527	435,325	429,242	34,148	419,648	429,242	(9,594)	-2%	429,242
Remuneration of Councillors	11,282	11,896	11,896	940	11,219	11,896	(678)	-6%	11,896
Depreciation & asset impairment	134,541	141,877	141,877	(1)	130,054	141,877	(11,823)	-8%	141,877
Finance charges	46,570	51,482	48,982	20,489	48,813	48,982	(169)	-0%	48,982
Materials and bulk purchases	320,786	317,828	352,347	32,716	306,951	352,347	(45,396)	-13%	352,347
Transfers and subsidies	560	11,610	8,680	623	8,582	8,680	(98)	-1%	8,680
Other expenditure	292,933	371,993	367,534	45,780	295,173	367,534	(72,361)	-20%	367,534
Total Expenditure	1,189,200	1,342,010	1,360,559	134,696	1,220,441	1,360,559	(140,118)	-10%	1,360,559
Surplus/(Deficit)	101,076	(86,825)	(60,166)	(55,093)	72,455	(60,166)	132,621	-220%	(60,166)
Transfers and subsidies - capital (monetary aid)	37,392	30,619	37,228	-	27,099	37,228	(10,129)	-27%	37,228
Contributions & Contributed assets	3,730	1,688	9,688	355	5,564	9,688	(4,124)	-43%	9,688
Surplus/(Deficit) after capital transfers & contributions	142,197	(54,518)	(13,251)	(54,738)	105,117	(13,251)	118,368	-893%	(13,251)
Surplus/ (Deficit) for the year	142,197	(54,518)	(13,251)	(54,738)	105,117	(13,251)	118,368	-893%	(13,251)
Capital expenditure & funds sources									
Capital expenditure	211,056	303,738	280,086	55,614	217,830	280,086	(62,256)	-22%	280,086
Capital transfers recognised	117,493	86,516	84,523	9,819	79,345	84,523	(5,179)	-6%	84,523
Public contributions & donations	3,730	-	-	-	-	-	-	-	-
Borrowing	50,476	92,949	75,228	6,524	42,359	75,228	(32,869)	-44%	75,228
Internally generated funds	39,358	124,274	120,335	39,271	96,127	120,335	(24,208)	-20%	120,335
Total sources of capital funds	211,056	303,738	280,086	55,614	217,830	280,086	(62,256)	-22%	280,086
Financial position									
Total current assets	810,947	614,227	679,147		757,097				679,147
Total non current assets	3,798,429	3,982,468	3,954,561		3,893,890				3,954,561
Total current liabilities	294,941	254,715	250,272		219,203				250,272
Total non current liabilities	640,732	687,245	687,386		655,056				687,386
Community wealth/Equity	3,673,703	3,654,735	3,696,050		3,776,728				3,696,050
Cash flows									
Net cash from (used) operating	319,091	198,066	174,635	(77,374)	150,325	150,325	-		174,635
Net cash from (used) investing	(212,740)	(304,307)	(285,056)	(56,029)	(222,806)	(222,806)	-		(285,056)
Net cash from (used) financing	14,275	6,626	6,737	(10,001)	31,364	31,364	-		6,737
Cash/cash equivalents at the month/year end	653,813	485,812	550,129	-	612,696	612,696	-		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	71,751	2,455	1,742	1,643	1,373	1,296	6,862	41,222	128,345
Creditors Age Analysis									
Total Creditors	4,759	-	-	-	-	-	-	-	4,759

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

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>	347,612	336,136	358,170	26,980	352,592	358,170	(5,577)	-2%	358,170
Executive and council	30,254	17,821	39,281	(14)	38,913	39,281	(368)	-1%	39,281
Finance and administration	317,322	318,315	318,889	26,994	313,680	318,889	(5,209)	-2%	318,889
Internal audit	36	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	164,043	148,846	144,111	1,461	127,180	144,111	(16,931)	-12%	144,111
Community and social services	8,071	8,185	8,217	102	7,931	8,217	(286)	-3%	8,217
Sport and recreation	18,801	10,262	13,549	516	13,982	13,549	433	3%	13,549
Public safety	32,801	39,830	48,262	818	41,757	48,262	(6,504)	-13%	48,262
Housing	104,370	90,568	74,083	25	63,510	74,083	(10,573)	-14%	74,083
<i>Economic and environmental services</i>	15,503	10,065	17,195	970	15,534	17,195	(1,662)	-10%	17,195
Planning and development	8,315	9,788	13,182	925	13,449	13,182	267	2%	13,182
Road transport	7,166	245	3,982	44	2,052	3,982	(1,930)	-48%	3,982
Environmental protection	21	32	32	-	32	32	1	3%	32
<i>Trading services</i>	804,239	792,445	827,832	50,547	830,252	827,832	2,420	0%	827,832
Energy sources	459,980	436,955	472,813	27,602	469,074	472,813	(3,739)	-1%	472,813
Water management	153,663	150,392	149,955	9,864	154,006	149,955	4,051	3%	149,955
Waste water management	103,934	114,335	109,827	6,989	114,985	109,827	5,157	5%	109,827
Waste management	86,662	90,764	95,237	6,093	92,188	95,237	(3,049)	-3%	95,237
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	1,331,397	1,287,492	1,347,308	79,958	1,325,558	1,347,308	(21,750)	-2%	1,347,308
Expenditure - Functional									
<i>Governance and administration</i>	216,164	270,009	266,859	25,259	239,901	266,859	(26,958)	-10%	266,859
Executive and council	39,624	62,707	61,403	6,246	57,721	61,403	(3,682)	-6%	61,403
Finance and administration	174,217	203,733	202,488	18,758	179,367	202,488	(23,120)	-11%	202,488
Internal audit	2,322	3,569	2,968	254	2,812	2,968	(155)	-5%	2,968
<i>Community and public safety</i>	171,527	251,675	240,173	20,140	206,907	240,173	(33,266)	-14%	240,173
Community and social services	15,216	23,502	25,871	2,012	22,076	25,871	(3,795)	-15%	25,871
Sport and recreation	44,289	56,586	56,189	5,428	51,531	56,189	(4,659)	-8%	56,189
Public safety	82,675	119,176	115,830	11,462	104,333	115,830	(11,497)	-10%	115,830
Housing	29,347	52,410	42,283	1,239	28,968	42,283	(13,315)	-31%	42,283
<i>Economic and environmental services</i>	156,576	176,095	178,259	21,302	154,832	178,259	(23,427)	-13%	178,259
Planning and development	39,397	51,179	50,683	4,417	43,061	50,683	(7,622)	-15%	50,683
Road transport	107,277	108,617	111,418	15,401	96,565	111,418	(14,853)	-13%	111,418
Environmental protection	9,902	16,298	16,158	1,485	15,206	16,158	(952)	-6%	16,158
<i>Trading services</i>	641,935	640,514	672,216	67,811	615,978	672,216	(56,238)	-8%	672,216
Energy sources	366,823	354,355	384,715	34,467	341,457	384,715	(43,258)	-11%	384,715
Water management	112,899	124,167	123,171	15,856	113,995	123,171	(9,176)	-7%	123,171
Waste water management	90,406	88,633	92,062	11,222	92,159	92,062	97	0%	92,062
Waste management	71,808	73,358	72,268	6,266	68,367	72,268	(3,900)	-5%	72,268
<i>Other</i>	2,998	3,719	3,051	185	2,822	3,051	(229)	-8%	3,051
Total Expenditure - Functional	1,189,200	1,342,010	1,360,559	134,696	1,220,441	1,360,559	(140,118)	-10%	1,360,559
Surplus/ (Deficit) for the year	142,197	(54,518)	(13,251)	(54,738)	105,117	(13,251)	118,368	-893%	(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) - M12 June

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	17	38,322	38,689	(367)	-0.9%	38,689
Vote 2 - Municipal Manager & Internal Audit	36	-	-	-	-	-	-	-	-
Vote 3 - Management Services	1,189	1,416	3,157	27	3,136	3,157	(21)	-0.7%	3,157
Vote 4 - Finance	300,506	309,162	305,004	26,917	306,645	305,004	1,641	0.5%	305,004
Vote 5 - Infrastructure & Planning	585,515	539,510	558,883	28,528	541,218	558,883	(17,665)	-3.2%	558,883
Vote 6 - Protection Services	32,797	39,830	48,375	818	41,870	48,375	(6,504)	-13.4%	48,375
Vote 7 - Economic and Social Development & Tourism	2,914	4,663	7,930	6	5,527	7,930	(2,403)	-30.3%	7,930
Vote 8 - Community Services	378,350	375,179	385,270	23,645	388,840	385,270	3,570	0.9%	385,270
Total Revenue by Vote	1,331,397	1,287,492	1,347,308	79,958	1,325,558	1,347,308	(21,750)	-1.6%	1,347,308
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	19,927	35,802	35,754	2,857	32,393	35,754	(3,361)	-9.4%	35,754
Vote 2 - Municipal Manager & Internal Audit	5,361	7,587	6,832	628	5,936	6,832	(896)	-13.1%	6,832
Vote 3 - Management Services	50,129	57,115	62,480	7,158	53,563	62,480	(8,917)	-14.3%	62,480
Vote 4 - Finance	69,425	91,935	82,193	5,272	73,508	82,193	(8,685)	-10.6%	82,193
Vote 5 - Infrastructure & Planning	527,810	551,359	571,808	47,160	502,812	571,808	(68,996)	-12.1%	571,808
Vote 6 - Protection Services	83,725	118,272	117,474	10,690	104,615	117,474	(12,859)	-10.9%	117,474
Vote 7 - Economic and Social Development & Tourism	12,042	19,065	18,369	1,388	13,162	18,369	(5,207)	-28.3%	18,369
Vote 8 - Community Services	420,782	460,876	465,647	59,543	434,451	465,647	(31,196)	-6.7%	465,647
Total Expenditure by Vote	1,189,200	1,342,010	1,360,559	134,696	1,220,441	1,360,559	(140,118)	-10.3%	1,360,559
Surplus/ (Deficit) for the year	142,197	(54,518)	(13,251)	(54,738)	105,117	(13,251)	118,368	-893.3%	(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) - M12 June

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	21,669	261,222	259,241	1,981	1%	259,241
Service charges - electricity revenue	415,947	386,294	433,294	27,553	433,072	433,294	(223)	0%	433,294
Service charges - water revenue	133,628	128,520	128,520	9,726	131,827	128,520	3,307	3%	128,520
Service charges - sanitation revenue	80,871	78,913	78,913	6,852	86,822	78,913	7,908	10%	78,913
Service charges - refuse revenue	69,102	69,482	69,482	6,087	72,198	69,482	2,717	4%	69,482
Rental of facilities and equipment	5,738	3,627	3,627	382	4,044	3,627	417	11%	3,627
Interest earned - external investments	48,146	31,400	26,400	3,932	28,668	26,400	2,268	9%	26,400
Interest earned - outstanding debtors	5,040	4,673	4,650	541	4,244	4,650	(406)	-9%	4,650
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18,211	29,564	29,564	442	25,991	29,564	(3,573)	-12%	29,564
Licences and permits	1,975	2,385	2,385	172	2,227	2,385	(158)	-7%	2,385
Agency services	4,376	4,938	6,438	397	6,189	6,438	(250)	-4%	6,438
Transfers and subsidies	123,140	131,840	150,774	-	145,996	150,774	(4,779)	-3%	150,774
Other revenue	143,186	113,998	96,604	1,851	87,694	96,604	(8,910)	-9%	96,604
Gains on disposal of PPE	-	7,000	10,500	-	2,704	10,500	(7,796)	-74%	10,500
Total Revenue (excluding capital transfers and contributions)	1,290,276	1,255,185	1,300,392	79,603	1,292,896	1,300,392	(7,497)	-1%	1,300,392
Expenditure By Type									
Employee related costs	382,527	435,325	429,242	34,148	419,648	429,242	(9,594)	-2%	429,242
Remuneration of councillors	11,282	11,896	11,896	940	11,219	11,896	(678)	-6%	11,896
Debt impairment	23,453	26,263	26,263	(102)	23,972	26,263	(2,291)	-9%	26,263
Depreciation & asset impairment	134,541	141,877	141,877	(1)	130,054	141,877	(11,823)	-8%	141,877
Finance charges	46,570	51,482	48,982	20,489	48,813	48,982	(169)	0%	48,982
Bulk purchases	278,485	270,260	302,260	22,598	264,303	302,260	(37,958)	-13%	302,260
Other materials	42,302	47,567	50,087	10,118	42,648	50,087	(7,438)	-15%	50,087
Contracted services	177,914	222,414	225,493	35,569	188,290	225,493	(37,203)	-16%	225,493
Transfers and subsidies	560	11,610	8,680	623	8,582	8,680	(98)	-1%	8,680
Other expenditure	90,183	123,315	115,777	10,313	82,911	115,777	(32,866)	-28%	115,777
Loss on disposal of PPE	1,384	-	-	-	-	-	-	-	-
Total Expenditure	1,189,200	1,342,010	1,360,559	134,696	1,220,441	1,360,559	(140,118)	-10%	1,360,559
Surplus/(Deficit)	101,076	(86,825)	(60,166)	(55,093)	72,455	(60,166)	132,621	(0)	(60,166)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	37,392	30,619	37,228	-	27,099	37,228	(10,129)	(0)	37,228
Transfers and subsidies - capital (in-kind - all)	3,730	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	142,197	(54,518)	(13,251)	(54,738)	105,117	(13,251)			(13,251)
Taxation	-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	142,197	(54,518)	(13,251)	(54,738)	105,117	(13,251)			(13,251)
Attributable to minorities	-	-	-	-	-	-			-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-			-
Surplus/ (Deficit) for the year	142,197	(54,518)	(13,251)	(54,738)	105,117	(13,251)			(13,251)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.58% below the YTD budget projections.

Current expenditure is 10.30% below YTD budget projections for June 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) - M12 June

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	11,688	73,712	80,703	(6,991)	-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	11,688	73,712	80,703	(6,991)	-9%	80,703
Single Year expenditure appropriation									
Vote 1 - Council & Mayor's Office	–	–	461	352	352	461	(108)	-24%	461
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–	–	–
Vote 3 - Management Services	3,966	3,015	3,018	593	2,288	3,018	(731)	-24%	3,018
Vote 4 - Finance	22	60	57	–	57	57	(0)	0%	57
Vote 5 - Infrastructure & Planning	93,905	117,721	118,507	16,083	80,221	118,507	(38,285)	-32%	118,507
Vote 6 - Protection Services	12,064	13,981	13,018	4,298	8,160	13,018	(4,859)	-37%	13,018
Vote 7 - Economic and Social Development & Tourism	375	842	842	204	498	842	(344)	-41%	842
Vote 8 - Community Services	26,849	59,426	63,481	22,397	52,542	63,481	(10,939)	-17%	63,481
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Total Capital single-year expenditure	137,181	195,045	199,384	43,927	144,118	199,384	(55,265)	-28%	199,384
Total Capital Expenditure	211,056	303,738	280,086	55,614	217,830	280,086	(62,256)	-22%	280,086
Capital Expenditure - Functional Classification									
Governance and administration									
Executive and council	2	5	466	352	355	466	(111)	-24%	466
Finance and administration	4,048	3,070	3,070	593	2,342	3,070	(728)	-24%	3,070
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	112,758	93,694	82,780	12,479	74,804	82,780	(7,976)	-10%	82,780
Community and social services	1,330	18,638	18,084	7,114	15,678	18,084	(2,406)	-13%	18,084
Sport and recreation	9,981	12,731	8,588	1,026	7,850	8,588	(738)	-9%	8,588
Public safety	15,694	14,181	13,168	4,339	8,201	13,168	(4,967)	-38%	13,168
Housing	85,753	48,144	42,940	–	43,075	42,940	135	0%	42,940
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	6,865	33,589	32,958	9,497	26,041	32,958	(6,917)	-21%	32,958
Planning and development	1,220	13,594	10,372	4,714	8,091	10,372	(2,281)	-22%	10,372
Road transport	5,645	19,995	22,586	4,782	17,950	22,586	(4,636)	-21%	22,586
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	87,384	173,381	160,813	32,694	114,289	160,813	(46,524)	-29%	160,813
Energy sources	21,428	21,119	19,119	5,120	10,427	19,119	(8,692)	-45%	19,119
Water management	31,752	52,606	50,036	9,680	33,258	50,036	(16,778)	-34%	50,036
Waste water management	26,893	77,217	69,635	17,135	55,087	69,635	(14,548)	-21%	69,635
Waste management	7,311	22,439	22,024	758	15,517	22,024	(6,507)	-30%	22,024
Other	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	211,056	303,738	280,086	55,614	217,830	280,086	(62,256)	-22%	280,086

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M12 June

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	202,481	150,129
Call investment deposits	510,243	400,000	400,000	410,215	400,000
Consumer debtors	88,479	83,889	84,491	87,863	84,491
Other debtors	58,432	34,983	34,987	45,627	34,987
Current portion of long-term receivables	4	3	-	-	-
Inventory	10,219	9,540	9,540	10,911	9,540
Total current assets	810,947	614,227	679,147	757,097	679,147
Non current assets					
Long-term receivables	-	1	-	-	-
Investments	46,515	65,460	54,460	54,199	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	3,576,474	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	3,893,890	3,954,561
TOTAL ASSETS	4,609,376	4,596,695	4,633,708	4,650,987	4,633,708
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	45,458	52,751	53,956	53,957	53,956
Consumer deposits	40,992	62,074	62,074	64,932	62,074
Trade and other payables	166,030	104,604	98,955	65,028	98,955
Provisions	42,460	35,286	35,286	35,286	35,286
Total current liabilities	294,941	254,715	250,272	219,203	250,272
Non current liabilities					
Borrowing	431,475	430,260	430,401	430,400	430,401
Provisions	209,257	256,985	256,985	224,655	256,985
Total non current liabilities	640,732	687,245	687,386	655,056	687,386
TOTAL LIABILITIES	935,673	941,960	937,658	874,259	937,658
NET ASSETS	3,673,703	3,654,735	3,696,050	3,776,728	3,696,050
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3,670,476	3,651,390	3,692,705	3,773,501	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	3,776,728	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 - M12 June

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	14,682	244,541	244,541	-		255,713
Service charges	689,210	655,534	702,430	48,512	751,483	751,483	-		702,430
Other revenue	175,357	131,331	123,425	2,564	127,243	127,243	-		123,425
Government - operating	120,949	131,840	150,774	-	145,996	145,996	-		150,774
Government - capital	60,675	30,619	37,228	355	32,662	32,662	-		37,228
Interest	53,186	36,073	31,050	4,473	32,912	32,912	-		31,050
Dividends		-					-		
Payments									
Suppliers and employees	(971,606)	(983,752)	(1,065,822)	(126,847)	(1,127,117)	(1,127,117)	-		(1,065,822)
Finance charges	(46,570)	(51,482)	(51,482)	(20,489)	(48,813)	(48,813)	-		(51,482)
Transfers and Grants	(560)	(11,610)	(8,680)	(623)	(8,582)	(8,582)	-		(8,680)
NET CASH FROM/(USED) OPERATING ACTIVITIES	319,091	198,066	174,635	(77,374)	150,325	150,325	-		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)	(4,980)	(4,980)	-		(4,980)
Payments									
Capital assets	(211,056)	(303,738)	(280,086)	(55,614)	(217,830)	(217,830)	-		(280,086)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(212,740)	(304,307)	(285,056)	(56,029)	(222,806)	(222,806)	-		(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)	331	23,940	23,940	-		(1,000)
Payments									
Repayment of borrowing	(39,725)	(46,374)	(46,263)	(10,332)	(46,576)	(46,576)	-		(46,263)
NET CASH FROM/(USED) FINANCING ACTIVITIES	14,275	6,626	6,737	(10,001)	31,364	31,364	-		6,737
NET INCREASE/ (DECREASE) IN CASH HELD	120,626	(99,615)	(103,684)	(143,404)	(41,117)	(41,117)			(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		612,696	612,696			550,129

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 612.7million.

The municipality started the year with a positive cash balance of R653.8 million. The June closing balance is R612.7 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 - M12 June

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	14,682	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	26,213	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	11,956	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	5,691	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	4,652	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	349	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	3,932	31,400	32,975	34,615
Interest earned - outstanding debtors	459	454	391	402	411	282	279	287	293	286	159	541	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	442	4,197	4,403	4,619
Licences and permits	163	158	201	2,211	188	151	146	196	216	213	202	172	2,385	2,498	2,618
Agency services	448	576	647	628	607	454	432	657	577	387	378	397	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	-	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	1,204	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	70,230	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	355	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
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	331	(1,000)	3,724	3,948
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	7	(7)	-	-	4	-	-	-	-	-	-	7	3	1
Change in non-current investments	(540)	(3,364)	(424)	(362)	(769)	(479)	864	(598)	1,936	(415)	(415)	(415)	(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	70,501	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	34,672	422,456	442,816	468,539
Remuneration of councillors	-	1,869	940	920	914	932	940	940	940	940	940	940	11,896	12,436	13,002
Interest paid	68	506	857	1,950	804	16,357	806	-	3,056	2,971	947	20,489	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	22,598	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	10,118	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	35,569	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	623	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	22,949	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	147,959	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	55,614	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	10,332	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	213,905	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)	(143,404)	(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	612,696	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 - M12 June

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	13,781	499	293	283	244	252	1,334	5,771	22,457	7,884	-	8,308
Trade and Other Receivables from Exchange Transactions - Electricity	1300	18,506	546	315	248	245	250	1,170	5,529	26,810	7,443	-	9,445
Receivables from Non-exchange Transactions - Property Rates	1400	21,803	616	404	431	291	272	1,493	4,889	30,200	7,376	-	10,283
Receivables from Exchange Transactions - Waste Water Management	1500	7,794	301	214	194	187	182	930	3,811	13,613	5,304	-	4,610
Receivables from Exchange Transactions - Waste Management	1600	6,878	225	160	130	119	128	591	2,290	10,521	3,258	-	3,803
Receivables from Exchange Transactions - Property Rental Debtors	1700	463	13	12	8	5	5	28	251	784	296	-	388
Interest on Arrear Debtor Accounts	1810	209	41	39	43	44	47	386	11,685	12,493	12,204	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2,318	214	304	306	238	161	930	6,996	11,467	8,631	-	3,614
Total By Income Source	2000	71,751	2,455	1,742	1,643	1,373	1,296	6,862	41,222	128,345	52,396	-	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	806	84	60	43	37	37	236	2,118	3,421	2,470	-	485
Commercial	2300	8,074	118	177	158	158	152	531	1,664	11,031	2,663	-	1,463
Households	2400	63,537	2,246	1,500	1,436	1,173	1,107	6,083	37,342	114,424	47,141	-	38,499
Other	2500	(666)	6	5	6	5	0	12	99	(532)	122	-	4
Total By Customer Group	2600	71,751	2,455	1,742	1,643	1,373	1,296	6,862	41,222	128,345	52,396	-	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 100,41% at the end of June 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	7,278	NO VOTE for 2020-2021	28,173	35,451	20.53%

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)
7278			6KL	7278	0	7278	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)
119	7159		50kWh	7278	0	7278	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	71,751,429	2,455,372	1,741,624	1,643,076	1,372,907	1,296,254	6,862,051	41,221,894	128,344,606	56,593,177
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 30/06/2021 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	2,773,421	1,467,360	1,272,127	33,934
WCED 2251	721,558	721,558	0	0
OTHER 2255	14,133	14,133	0	0
HEALTH 2252	91,547	91,547	0	0
TPW 2256	-251,648	-252,522	795	79
HUMAN SETTLE 2215	38,923	38,923	0	0
HOUSING 2253	4,333	4,333	0	0
OTHER MUNICIPALITIES 2276	29,111	29,111	0	0
TOTAL OUTSTANDING	3,421,377	2,114,442	1,272,922	34,013

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

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	4,759									4,759	4,296
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700										-	
Auditor General	0800										-	
Other	0900										-	
Total By Customer Type	1000	4,759	-	-	-	-	-	-	-	-	4,759	4,296

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

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	42		17,876	125	18,043
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	58		31,823	260	32,141
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	(20)		4,084	30	4,094
ABSA 9331734880	DEP PLUS	DEP PLUS		26	3.3	10,241	(26)	10,241
FNB 74884457414	152 DAYS	FIXED DEP	28/06/2021	1,891	4.54	100,000	(101,891)	-
ABSA 2079725904	81 DAYS	FIXED DEP	21/06/2021	981	4.42	100,000	(100,981)	-
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	533	4.32	100,000	(100,533)	-
Nedbank 03/7881534451 ref: 262	32 DAYS	FIXED DEP	23/07/2021				100,000	100,000
ABSA 2079725904	91 DAYS	FIXED DEP	20/09/2021				100,000	100,000
TOTAL INVESTMENTS AND INTEREST				3,509		564,025	(103,016)	464,519

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 - M12 June

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	-	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		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	-	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	-	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 - M12 June

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	305	3,248	4,050	(802)	-19.8%	4,050
Operational Revenue:General Revenue:Equitable Share	-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities	2,635	2,500	2,500	207	2,422	2,500	(78)	-3.1%	2,500
Local Government Financial Management Grant [Schedule 5B]	1,550	1,550	1,550	98	826	1,550	(724)	-46.7%	1,550
Municipal Disaster Grant [Schedule 5B]	112	-	-	-	-	-	-	-	-
Provincial Government:	12,147	10,472	10,371	519	8,373	8,373	-	-	10,371
Capacity Building	18	-	-	-	-	-	-	-	-
Capacity Building and Other	4,716	2,676	2,575	196	578	578	-	-	2,575
Disaster and Emergency Services	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Infrastructure	126	145	145	-	144	144	-	-	145
Libraries, Archives and Museums	7,287	7,651	7,651	323	7,651	7,651	-	-	7,651
District Municipality:	-	-	-	-	-	-	-	-	-
All Grants	-	-	-	-	-	-	-	-	-
Other grant providers:	-	44,267	33,534	1,934	24,009	24,009	-	-	33,534
Households	-	44,267	33,534	1,934	24,009	24,009	-	-	33,534
S4S	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	16,443	58,789	47,955	2,758	35,630	47,955	(12,325)	-25.7%	47,955
Capital expenditure of Transfers and Grants									
National Government:	31,595	29,887	27,618	9,214	27,618	27,618	-	-	27,618
Integrated National Electrification Programme (Municipal Grant)	7,000	8,000	6,000	3,696	6,000	6,000	-	-	6,000
Municipal Infrastructure Grant [Schedule 5B]	24,528	21,887	21,618	5,518	21,618	21,618	-	-	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	8,111	50,119	50,119	-	-	47,296
Households	-	45,956	39,296	6,523	46,271	46,271	-	-	39,296
Non-Profit Institutions	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	8,000	1,588	3,848	3,848	-	-	8,000
Higher Educational Institutions	-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	37,392	76,575	75,646	17,325	78,469	78,469	-	-	75,646
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	53,835	135,364	123,601	20,083	114,099	123,601	(9,501)	-7.7%	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 - M12 June

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	505	946	(1,085)	-53.4%
Capacity Building	2,031	505	946	(1,085)	-53.4%
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	505	946	(1,085)	-53.4%
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	7,482	155	7,482	-	
Integrated National Electrification Programme (Municipal Grant)		-	-	-	
Municipal Infrastructure Grant [Schedule 5B]	7,482	155	7,482	-	
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	
Provincial Government:	1,395	316	1,387	(9)	-0.6%
Capacity Building		-	-	-	
Capacity Building and Other	645	201	637	(9)	-1.4%
Infrastructure	750	115	750	-	
District Municipality:	-	-	-	-	
All Grants		-	-	-	
Other grant providers:	-	-	-	-	
Transfer from Operational Revenue		-	-	-	
Total capital expenditure of Approved Roll-overs	8,878	471	8,869	(9)	-0.1%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	10,909	976	9,815	(1,094)	-10.0%

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 - M12 June

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	10,116	10,786	(670)	-6%	10,786
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,108	1,110	1,110	93	1,102	1,110	(8)	-1%	1,110
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	11,282	11,896	11,896	940	11,219	11,896	(678)	-6%	11,896
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages	11,569	12,506	12,018	1,024	12,036	12,018	18	0%	12,018
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	136	260	260	139	139	260	(121)	-46%	260
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	187	187	187	15	183	187	(4)	-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	1,178	12,358	12,465	(107)	-1%	12,465
<u>Other Municipal Staff</u>									
Basic Salaries and Wages	235,581	259,838	260,747	22,645	253,141	260,747	(7,606)	-3%	260,747
Pension and UIF Contributions	39,697	48,588	43,822	3,620	42,597	43,822	(1,225)	-3%	43,822
Medical Aid Contributions	13,141	18,241	14,097	1,169	13,951	14,097	(146)	-1%	14,097
Overtime	39,287	32,190	36,152	3,422	39,064	36,152	2,912	8%	36,152
Performance Bonus	1,752	462	462	-	424	462	(39)	-8%	462
Motor Vehicle Allowance	7,923	8,032	8,256	663	8,115	8,256	(142)	-2%	8,256
Cellphone Allowance	1,942	2,378	2,456	163	1,967	2,456	(489)	-20%	2,456
Housing Allowances	2,507	2,870	2,994	227	2,741	2,994	(253)	-8%	2,994
Other benefits and allowances	28,529	34,737	32,756	1,061	31,509	32,756	(1,247)	-4%	32,756
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	277	15,035	15,035	-	13,782	15,035	(1,253)	-8%	15,035
Sub Total - Other Municipal Staff	370,636	422,373	416,777	32,970	407,290	416,777	(9,487)	-2%	416,777
TOTAL SALARY, ALLOWANCES & BENEFITS	393,810	447,221	441,139	35,089	430,867	441,139	(10,272)	-2%	441,139
TOTAL MANAGERS AND STAFF	382,527	435,325	429,242	34,148	419,648	429,242	(9,594)	-2%	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 - M12 June						
Description of financial indicator	Basis of calculation	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.6%	14.4%	14.0%	4.0%	4.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	23.9%	30.6%	26.9%	19.4%	26.9%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	17.5%	16.1%	15.8%	14.5%	15.8%
Gearing	Long Term Borrowing/ Funds & Reserves	13370.1%	12862.8%	12867.0%	13335.9%	12867.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	275.0%	241.1%	271.4%	345.4%	271.4%
Liquidity Ratio	Monetary Assets/Current Liabilities	221.7%	190.7%	219.8%	279.5%	219.8%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	11.4%	9.5%	9.2%	10.3%	9.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.6%	99.0%	99.0%	Annual Indicator	99.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	6.0%	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%	32.5%	33.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	14.6%	16.8%	0.0%	15.3%	16.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	14.0%	15.4%	14.7%	3.8%	4.7%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	1415.6%	12.4	12.4	23.5	12.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.5%	12.8%	12.8%	13.03%	12.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	7.7	5.1	5.1	6.9	5.1

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

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	55,614	217,830	280,086	62,256	22.2%	72%
Total Capital expenditure	211,056	303,738	280,086	217,830					

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	46,271,131	Under Construction.	Transit Camp - 90% , Masakhane UIISP Phase 1 - 100%, Masakhane UIISP Phase 2 - 90%, Stanford IRDP - 100%, Beverly Hills - 100%, Masakhane IRDP - 100%	Not applicable.	Not applicable.
2	Overstrand	Overstrand	HERMANUS NEW WASTE MANAGEMENT FACILITY	17,963,569	18,063,569	13,707,626	Under construction .	Construction stage. Construction started in July 2020.	New challenges. the replacement structural steel was delivered and installed, in June 2021.	Penalties are still been applied on the contractor in terms of the contract.
3	Overstrand	Overstrand	VEHICLES COMMUNITY SERVICES	13,429,959	12,969,089	12,956,185	Approved Tender TR57.	Current Financial year completed.	Challenges experienced due to world wide Covid related shutdown. Chassis could not be manufactured and certain vehicles could only be delivered at the end of the financial year.	The challenges were beyond the control of the municipality.
4	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	12,033,060	11,462,362	4,189,532	Tender SC 2108/2020 was awarded on 15 December 2020.	Construction stage.	No delays during June 2021	None at this stage.
5	Masakhane	Ward 01	NEW 4ML RESERVOIR	9,881,744	9,881,744	8,995,664	Completed	Completed	Not applicable.	Not applicable.
6	Hermanus	Ward 04	UPGRADE HERMANUS WELL FIELDS	10,500,000	8,500,000	3,808,238	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	7,071,014	Tender SC 2018/2019 awarded and construction well in progress.	Construction completed 30 June 2021 and started with 12 months defects liability period.	No new challenges encountered during June 2021.	Pressure was exerted on the contractor to speed up completion of construction.
8	Kleinmond	Ward 09	KLEINMOND - SEWER NETWORK E	8,000,000	8,000,000	3,621,556	Construction of phase 1 in progress (SC 1915/2019),	Construction	A shortage of bitumen in the Western Cape, combined with inclement weather prevented the reinstatement of roads where new sewers have	Penalties are being charged to the contractor on SC 1915/2019 for delays due to his negligence. Funds have been rolled over.
9	Zwelihle	Multi-ward HM Area	ZWELIHLE SEWER	7,756,483	7,756,483	7,307,277	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	6,009,827	Practical completion.	Practical completion.	Not applicable.	Not applicable.
Totals				140,755,815	130,763,850	113,938,050				

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.
Note: Please take note the YTD figures reflect the status as at 13 July 2021.

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12
June

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	17,302	84,760	112,421	27,661	24.6%	112,421
Roads Infrastructure	5,638	19,795	22,851	4,647	17,769	22,851	5,082	22.2%	22,851
Roads	5,638	19,795	22,851	4,647	17,769	22,851	5,082	22.2%	22,851
Storm water Infrastructure	7,918	16,384	14,655	1,743	14,169	14,655	486	3.3%	14,655
Storm water Conveyance	7,918	15,784	13,795	1,281	13,612	13,795	183	1.3%	13,795
Electrical Infrastructure	13,557	12,768	10,768	4,501	9,392	10,768	1,376	12.8%	10,768
MV Substations	4,869	696	696	154	693	696	3	0.4%	696
MV Networks	8,688	12,072	10,072	4,347	8,699	10,072	1,373	13.6%	10,072
Water Supply Infrastructure	29,001	29,547	27,547	2,622	20,089	27,547	7,458	27.1%	27,547
Boreholes	4,356	10,500	8,500	289	3,808	8,500	4,692	55.2%	8,500
Reservoirs	14,717	18,017	18,017	1,781	15,728	18,017	2,289	12.7%	18,017
Water Treatment Works									
Distribution	9,928	1,030	1,030	552	552	1,030	478	46.4%	1,030
Sanitation Infrastructure	13,339	20,576	18,536	3,279	11,087	18,536	7,449	40.2%	18,536
Pump Station	169								
Reticulation	9,864	20,576	18,536	3,279	11,087	18,536	7,449	40.2%	18,536
Waste Water Treatment Works	3,306								
Outfall Sewers									
Solid Waste Infrastructure	7,311	18,479	18,064	511	12,254	18,064	5,809	32.2%	18,064
Community Assets	4,531	12,793	9,837	2,417	6,262	9,837	3,575	36.3%	9,837
Community Facilities	2,084	12,743	9,787	2,417	6,262	9,787	3,525	36.0%	9,787
Halls		26	26		22	26	4	14.1%	26
Crèches	578	475							
Fire/Ambulance Stations									
Testing Stations	44								
Cemeteries/Crematoria	207	1,292	1,292		1,232	1,292	60	4.6%	1,292
Parks	139	202	152		49	152	103	67.9%	152
Public Open Space	1,073	5,735	6,649	2,038	3,902	6,649	2,747	41.3%	6,649
Nature Reserves		2,100							
Public Ablution Facilities	44	1,383	140		140	140			140
Capital Spares									
Sport and Recreation Facilities	2,447	50	50			50	50	100.0%	50
Outdoor Facilities	2,447	50	50			50	50	100.0%	50
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	87,502	52,970	47,901	324	43,899	47,901	4,003	8.4%	47,901
Depots									
Housing	85,753	48,144	42,940		43,075	42,940	(135)	-0.3%	42,940
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	3,345	7,896	6,907	2,907	5,152	6,907	1,755	25.4%	6,907
Computer Equipment	3,345	7,896	6,907	2,907	5,152	6,907	1,755	25.4%	6,907
Furniture and Office Equipment	246	1,025	1,064	251	802	1,064	262	24.6%	1,064
Furniture and Office Equipment	246	1,025	1,064	251	802	1,064	262	24.6%	1,064
Machinery and Equipment	533	760	860	423	486	860	374	43.5%	860
Machinery and Equipment	533	760	860	423	486	860	374	43.5%	860
Transport Assets	15,884	22,440	21,732	10,790	21,189	21,732	543	2.5%	21,732
Transport Assets	15,884	22,440	21,732	10,790	21,189	21,732	543	2.5%	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	34,414	162,550	200,722	38,173	19.0%	200,722

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June

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	7,318	15,499	25,096	9,597	38.2%	25,096
Roads Infrastructure	8	-	-	-	-	-	-	-	-
Roads	8	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1,000	1,000	619	915	1,000	85	8.5%	1,000
MV Networks	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	887	20,560	20,035	6,531	11,297	20,035	8,738	43.6%	20,035
Pump Stations	-	1,800	1,846	-	1,327	1,846	519	28.1%	1,846
Water Treatment Works	-	-	-	-	-	-	-	-	-
Distribution	887	18,760	18,189	6,531	9,970	18,189	8,219	45.2%	18,189
Sanitation Infrastructure	2,711	4,061	4,061	168	3,287	4,061	774	19.1%	4,061
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	3,461	3,461	168	3,287	3,461	174	5.0%	3,461
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existin	3,606	25,621	25,096	7,318	15,499	25,096	9,597	38.2%	25,096

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

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	23,864	128,751	144,993	16,242	11.2%	144,993
Roads Infrastructure	65,691	67,578	69,625	14,088	57,396	69,625	12,230	17.6%	69,625
Roads	61,812	63,837	65,884	13,865	56,253	65,884	9,631	14.6%	65,884
Road Structures	3,879	3,741	3,741	223	1,143	3,741	2,598	69.5%	3,741
Storm water Infrastructure	4,749	6,159	6,142	580	5,523	6,142	619	10.1%	6,142
Drainage Collection	2,558	2,811	2,764	193	2,505	2,764	259	9.4%	2,764
Storm water Conveyance	2,192	3,348	3,378	387	3,019	3,378	359	10.6%	3,378
Electrical Infrastructure	36,812	31,243	31,656	4,030	29,625	31,656	2,031	6.4%	31,656
MV Networks	33,018	28,758	28,548	3,304	27,393	28,548	1,155	4.0%	28,548
LV Networks	3,411	2,443	2,963	724	2,208	2,963	754	25.5%	2,963
Water Supply Infrastructure	16,161	19,710	20,721	3,079	20,784	20,721	(63)	-0.3%	20,721
Sanitation Infrastructure	10,072	13,262	13,663	1,075	12,796	13,663	866	6.3%	13,663
Waste Water Treatment Works	9,134	13,262	13,663	1,075	12,796	13,663	866	6.3%	13,663
Solid Waste Infrastructure	1,168	3,691	2,958	986	2,515	2,958	443	15.0%	2,958
Landfill Sites	36	82	62	-	61	62	1	0.8%	62
Waste Transfer Stations	11	1,450	1,450	876	1,186	1,450	264	18.2%	1,450
Waste Processing Facilities	152	836	373	22	272	373	100	27.0%	373
Waste Drop-off Points	929	1,065	1,065	85	988	1,065	77	7.2%	1,065
Waste Separation Facilities	39	258	8	3	7	8	1	14.7%	8
Coastal Infrastructure	113	216	186	25	110	186	76	40.7%	186
Promenades	113	216	186	25	110	186	76	40.7%	186
Information and Communication Infrastructure	-	42	42	-	1	42	40	96.8%	42
Data Centres	-	42	42	-	1	42	40	96.8%	42
Community Assets	33,597	44,758	49,113	5,437	44,070	49,113	5,043	10.3%	49,113
Community Facilities	29,422	37,242	40,899	4,166	37,148	40,899	3,752	9.2%	40,899
Halls	3,502	4,885	5,590	895	5,237	5,590	353	6.3%	5,590
Fire/Ambulance Stations	344	385	530	72	377	530	153	29.0%	530
Testing Stations	-	124	65	-	54	65	11	17.2%	65
Libraries	93	191	201	35	121	201	80	39.8%	201
Cemeteries/Crematoria	693	1,047	885	60	957	885	(72)	-8.1%	885
Police	209	518	1,300	203	326	1,300	974	74.9%	1,300
Parks	20,368	27,196	27,312	2,368	25,266	27,312	2,046	7.5%	27,312
Public Open Space	4,213	2,647	4,686	484	4,565	4,686	121	2.6%	4,686
Sport and Recreation Facilities	4,176	7,516	8,214	1,271	6,922	8,214	1,292	15.7%	8,214
Outdoor Facilities	4,176	7,516	8,214	1,271	6,922	8,214	1,292	15.7%	8,214
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	1,582	3,410	3,176	576	2,069	3,176	1,107	34.9%	3,176
Municipal Offices	1,539	3,206	2,777	574	2,017	2,777	760	27.4%	2,777
Workshops	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	6,009	5,925	5,925	1,642	5,175	5,925	750	12.7%	5,925
Computer Equipment	766	2,186	2,446	536	2,057	2,446	389	15.9%	2,446
Computer Equipment	766	2,186	2,446	536	2,057	2,446	389	15.9%	2,446
Furniture and Office Equipment	242	2,811	1,940	134	1,048	1,940	892	46.0%	1,940
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	11,555	9,914	13,685	2,720	14,039	13,685	(353)	-2.6%	13,685
Total Repairs and Maintenance Expenditure	188,517	210,905	221,278	34,909	197,208	221,278	24,071	10.9%	221,278

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

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	(1)	107,838	117,641	9,803	8.3%	117,641
Roads Infrastructure	33,574	33,352	33,352	-	30,573	33,352	2,779	8.3%	33,352
<i>Roads</i>	33,574	33,352	33,352	-	30,573	33,352	2,779	8.3%	33,352
Storm water Infrastructure	6,342	6,899	6,899	-	6,324	6,899	575	8.3%	6,899
<i>Drainage Collection</i>	6,342	6,899	6,899	-	6,324	6,899	575	8.3%	6,899
Electrical Infrastructure	26,300	26,537	26,537	-	24,325	26,537	2,211	8.3%	26,537
<i>LV Networks</i>	25,917	26,537	26,537	-	24,325	26,537	2,211	8.3%	26,537
<i>Capital Spares</i>	383	-	-	-	-	-	-	-	-
Water Supply Infrastructure	27,731	28,591	28,591	-	26,208	28,591	2,383	8.3%	28,591
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	27,731	28,591	28,591	-	26,208	28,591	2,383	8.3%	28,591
Sanitation Infrastructure	9,843	19,694	19,694	(1)	18,053	19,694	1,641	8.3%	19,694
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	9,784	19,694	19,694	(1)	18,053	19,694	1,641	8.3%	19,694
Solid Waste Infrastructure	3,184	2,569	2,569	-	2,354	2,569	214	8.3%	2,569
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	15,899	15,899	-	14,574	15,899	1,325	8.3%	15,899
Community Facilities	-	15,899	15,899	-	14,574	15,899	1,325	8.3%	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	-	522	570	47	8.3%	570
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	8,921	1,771	1,771	-	1,623	1,771	148	8.3%	1,771
Machinery and Equipment	843	663	663	-	608	663	55	8.3%	663
Transport Assets	3,903	5,333	5,333	-	4,888	5,333	444	8.3%	5,333
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Depreciation	134,541	141,877	141,877	(1)	130,054	141,877	11,823	8.3%	141,877

Supporting Table SC13e

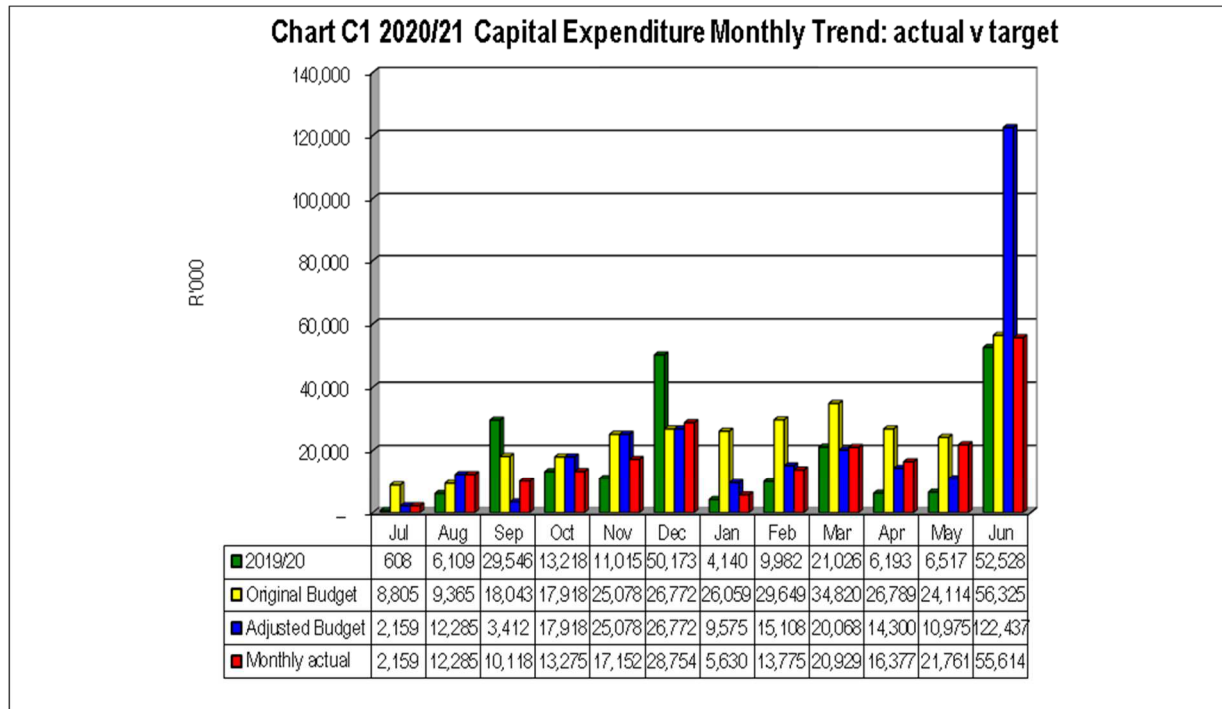
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 June

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	12,856	31,980	45,882	13,902	30.3%	45,882
Roads Infrastructure	-	200	200	135	181	200	19	9.5%	200
<i>Roads</i>	-	200	200	135	181	200	19	9.5%	200
Storm water Infrastructure	1,285	13,057	13,057	5,855	12,258	13,057	799	6.1%	13,057
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	7,871	7,350	7,350	-	120	7,350	7,231	98.4%	7,350
<i>MV Networks</i>	7,871	7,350	7,350	-	120	7,350	7,231	98.4%	7,350
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	1,863	2,500	2,454	527	1,873	2,454	581	23.7%	2,454
<i>Distribution</i>	1,863	2,500	2,454	527	1,873	2,454	581	23.7%	2,454
Sanitation Infrastructure	32	23,138	18,861	6,091	14,286	18,861	4,575	24.3%	18,861
<i>Pump Station</i>	-	8,520	6,951	2,046	5,074	6,951	1,877	27.0%	6,951
<i>Reticulation</i>	32	9,218	10,420	3,964	8,802	10,420	1,617	15.5%	10,420
<i>Waste Water Treatment Works</i>	-	5,400	1,490	81	410	1,490	1,080	72.5%	1,490
Solid Waste Infrastructure	-	3,960	3,960	247	3,262	3,960	698	17.6%	3,960
<i>Landfill Sites</i>	-	2,500	2,500	247	1,851	2,500	649	26.0%	2,500
<i>Waste Transfer Stations</i>	-	1,460	1,460	-	1,412	1,460	48	3.3%	1,460
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-
Community Assets	7,534	12,479	8,386	1,026	7,801	8,386	584	7.0%	8,386
Community Facilities	-	976	906	24	830	906	76	8.4%	906
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	7,534	11,503	7,480	1,002	6,971	7,480	508	6.8%	7,480
<i>Outdoor Facilities</i>	7,534	11,503	7,480	1,002	6,971	7,480	508	6.8%	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	13,882	39,781	54,268	14,486	26.7%	54,268

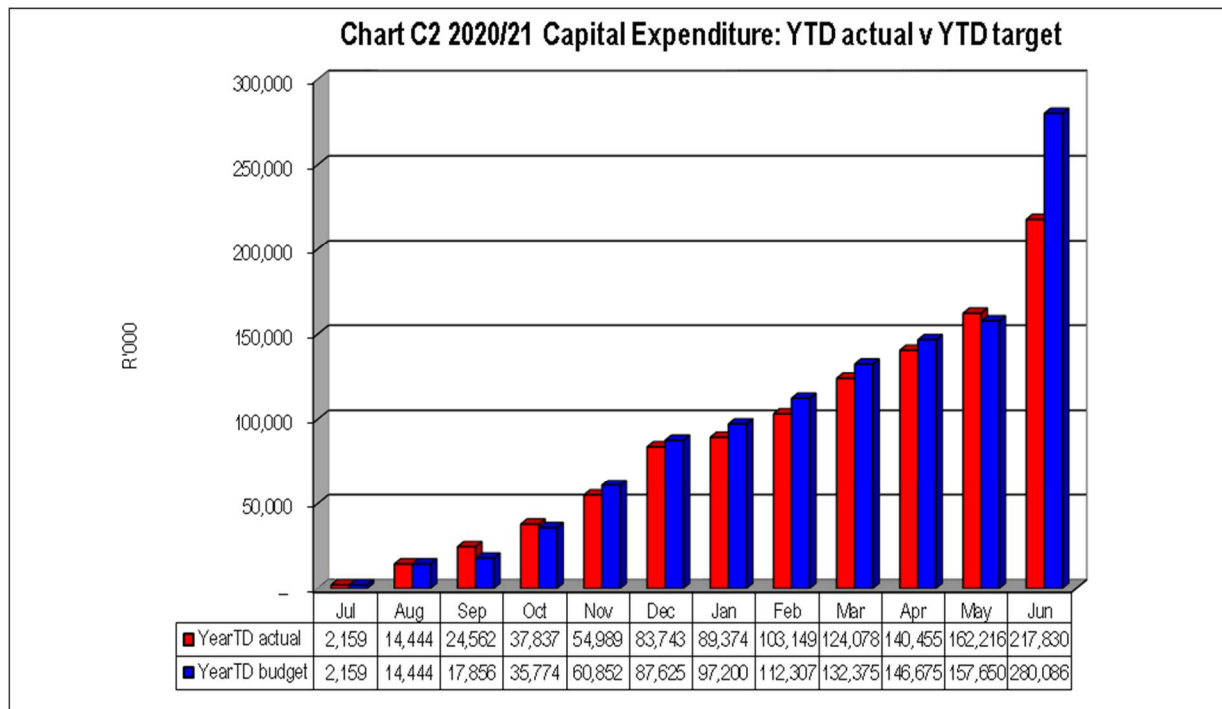
Other supporting documentation

Section 71 charts

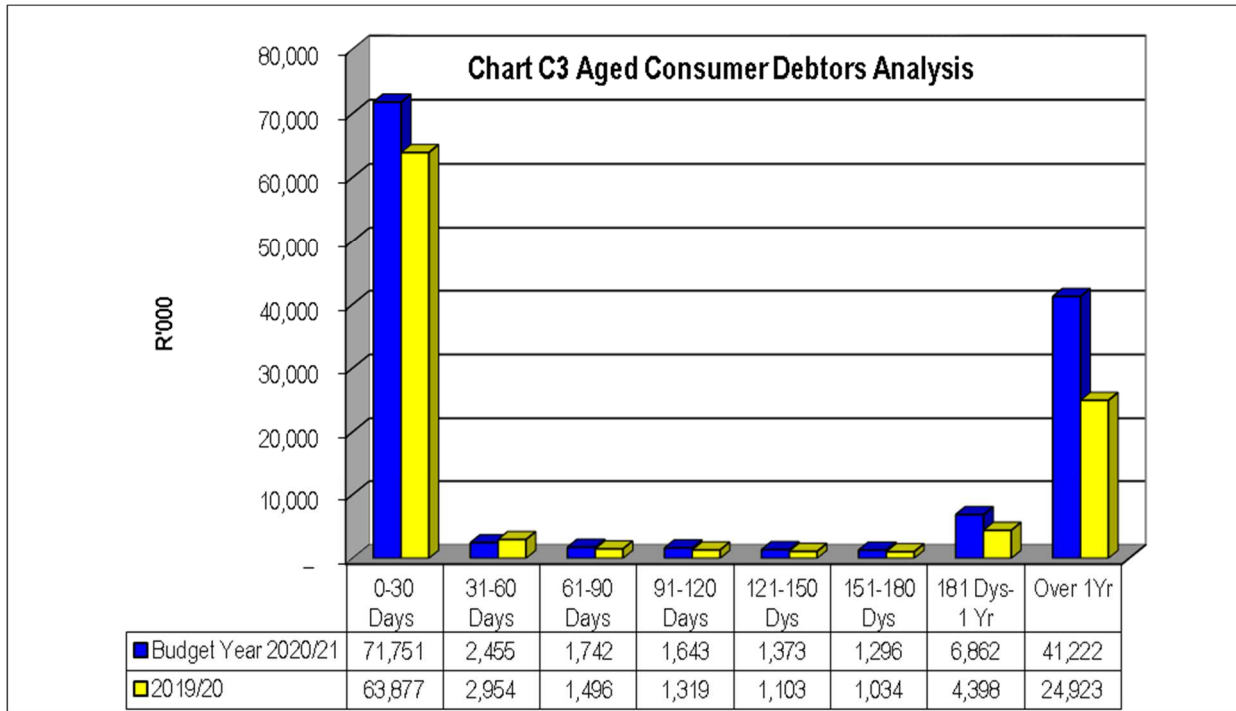
Capital expenditure monthly trend - actual vs target



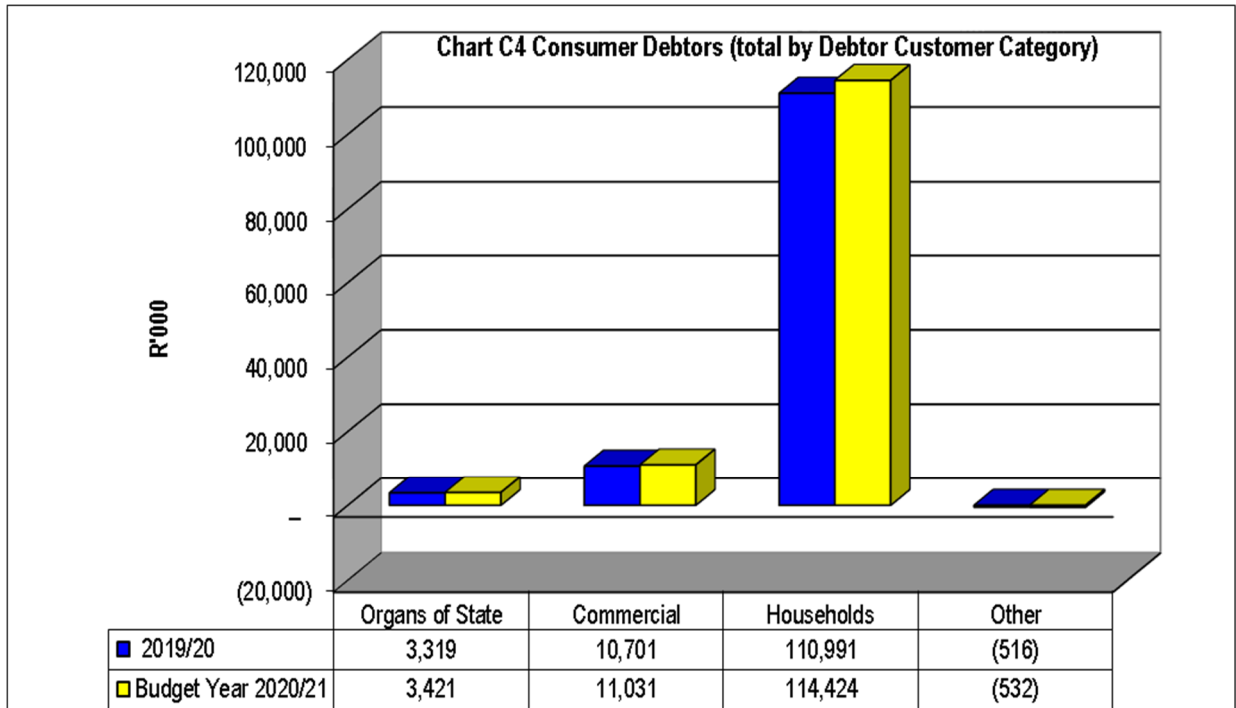
Capital expenditure – YTD actual vs YTD trend



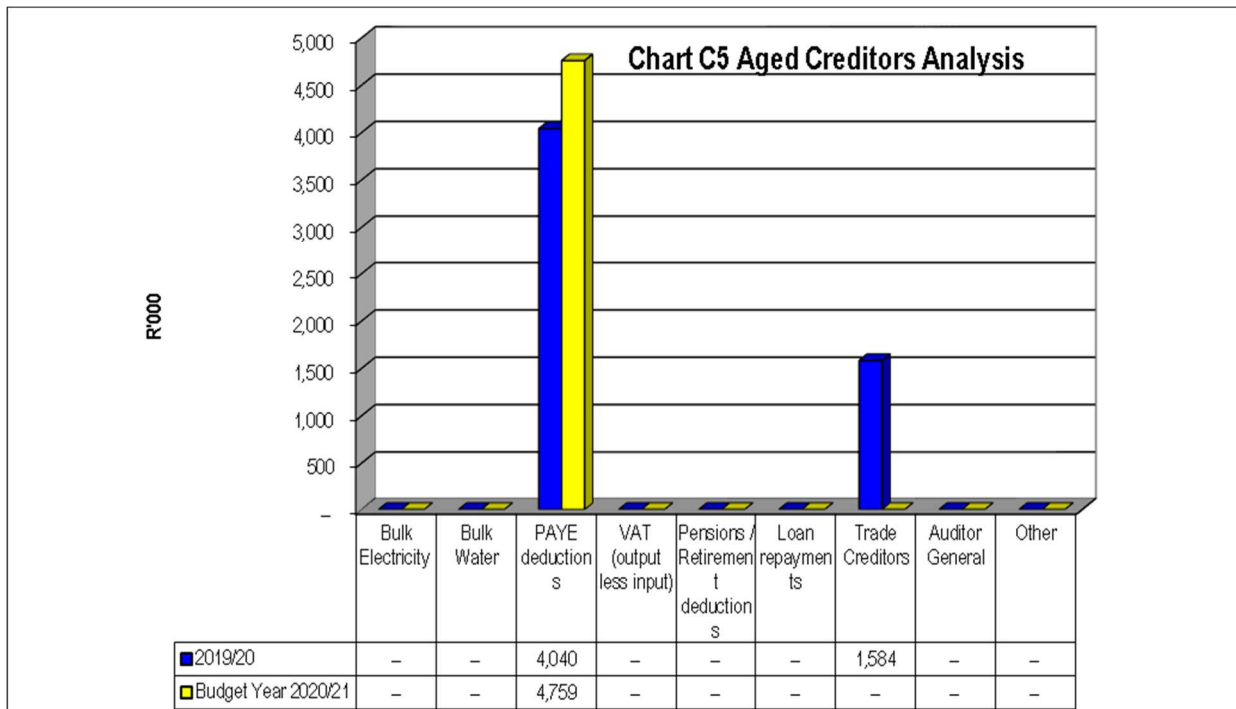
Debtors Age Analysis



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 June 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: 14 July 2021