

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

August 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. Now referred to as mSCOA Vote/Sub-Vote

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 past the 3rd wave peak of Covid-19 and downgraded to Adjusted Level 2 lockdown.

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 99,7% at the end of August 2021. The financial impact of COVID-19 is being closely monitored.

Revenue by Source

The Year-to-Date actual revenue is 0.17% above the YTD budget projections at the end of August 2021.

Borrowings

The balance of borrowings amounts to R480.9m at the end of August 2021.

Operating expenditure by vote & type

Current expenditure is 2.6% below YTD budget projections as at August 2021.

Capital expenditure

YTD Capital expenditure amounts to R4m or 1.48% of the adjusted budget of R270.3m. The current capital commitments of orders in progress amounts to R24.5m or 9.08% of the adjusted capital budget of R270.3m.

Allocations received (National & Provincial Grants)

Grants totaling R14.9m was received during August 2021.

Spending on Grants

Spending on grants amounts to R7.6m for August 2021 which includes FMG, EPWP, MIG, Resource funding for the establishment & support of K9 Unit, Maintenance of Transport Infrastructure, Provincial Library Grant & Provincial Housing Grant – Construction Contracts.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M02 August

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Total	0.17%		
Expenditure By Type			
Total	-2.60%		
Capital Expenditure			
Total	-57.97%	Capital Commitments = R24.5m (9.08%)	
Financial Position			
In order			
Cash Flow			
In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1 472 346	251 619	17.1%
Expenditure	1 495 096	172 105	11.5%
Surplus / (Deficit)	(22 750)	79 514	
Capital	270 324	4 005	1.5%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1 409 953	251 510	17.8%
Expenditure	1 495 096	172 105	11.5%
Surplus / (Deficit)	(85 143)	79 405	
Capital	270 324	4 005	1.5%

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 - M02 August

Description	2020/21	Budget Year 2021/22							
	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	-	275 637	275 637	22 746	48 639	48 466	173	0%	275 637
Service charges	-	793 858	793 858	66 959	129 823	128 889	934	1%	793 858
Investment revenue	-	27 456	27 456	703	2 174	2 174	-		27 456
Transfers and subsidies	-	139 692	139 782	1 379	53 701	53 701	-		139 782
Other own revenue	-	180 196	173 220	12 129	17 173	17 858	(684)	-4%	173 220
Total Revenue (excluding capital transfers and contributions)	-	1 416 839	1 409 953	103 915	251 510	251 088	422	0%	1 409 953
Employee costs	-	463 804	464 394	60 052	61 729	63 376	(1 647)	-3%	464 394
Remuneration of Councillors	-	12 401	12 401	1 881	1 881	2 067	(186)	-9%	12 401
Depreciation & asset impairment	-	145 663	145 663	12 139	24 277	24 277	-		145 663
Finance charges	-	51 804	51 804	463	517	517	-		51 804
Materials and bulk purchases	-	398 552	398 549	45 818	46 369	47 836	(1 466)	-3%	398 549
Transfers and subsidies	-	12 324	12 324	647	1 295	1 386	(92)	-7%	12 324
Other expenditure	-	410 460	409 962	22 141	36 037	37 243	(1 206)	-3%	409 962
Total Expenditure	-	1 495 006	1 495 096	143 140	172 105	176 702	(4 597)	-3%	1 495 096
Surplus/(Deficit)	-	(78 168)	(85 143)	(39 225)	79 405	74 386	5 019	7%	(85 143)
Transfers and subsidies - capital (monetary at	-	46 354	46 354	-	-	-	-		46 354
Contributions & Contributed assets	-	14 243	16 039	101	110	110	-		16 039
Surplus/(Deficit) after capital transfers & contributions	-	(17 571)	(22 750)	(39 124)	79 514	74 496	5 019	7%	(22 750)
Surplus/ (Deficit) for the year	-	(17 571)	(22 750)	(39 124)	79 514	74 496	5 019	7%	(22 750)
Capital expenditure & funds sources									
Capital expenditure	-	274 775	270 324	4 005	4 005	9 528	(5 523)	-58%	270 324
Capital transfers recognised	-	111 555	106 376	2 895	2 895	3 904	(1 009)	-26%	106 376
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	94 066	94 795	575	575	2 661	(2 086)	-78%	94 795
Internally generated funds	-	69 154	69 154	535	535	2 963	(2 428)	-82%	69 154
Total sources of capital funds	-	274 775	270 324	4 005	4 005	9 528	(5 523)	-58%	270 324
Financial position									
Total current assets	-	583 272	582 543		803 576				583 272
Total non current assets	-	4 096 878	4 092 428		3 902 462				4 096 878
Total current liabilities	-	341 312	341 312		242 934				341 312
Total non current liabilities	-	657 833	657 833		685 220				657 833
Community wealth/Equity	-	3 681 004	3 675 825		3 777 884				3 681 004
Cash flows									
Net cash from (used) operating	-	215 101	209 922	3 523	62 661	62 625	(36)	-0%	215 101
Net cash from (used) investing	-	(279 755)	(275 304)	(4 420)	(4 835)	(4 835)	-		(279 755)
Net cash from (used) financing	-	(2 646)	(2 646)	(1 323)	(3 128)	(3 128)	-		(2 646)
Cash/cash equivalents at the month/year end	-	450 829	450 100	-	667 420	572 791	(94 630)	-17%	545 423
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	74 355	2 386	2 010	1 498	1 392	1 459	7 138	42 987	133 225
Creditors Age Analysis									
Total Creditors	4 622	-	-	-	-	-	-	-	4 622

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	2020/21	Budget Year 2021/22							
	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>	-	357 072	357 072	25 080	66 464	67 167	(702)	-1%	357 072
Executive and council	-	31 359	31 359	26	12 919	12 919	-		31 359
Finance and administration	-	325 712	325 712	25 054	53 546	54 248	(702)	-1%	325 712
Internal audit	-	-	-	-	-	-	-		-
<i>Community and public safety</i>	-	164 655	157 769	10 528	14 469	14 852	(383)	-3%	157 769
Community and social services	-	7 145	7 145	672	1 355	1 197	159	13%	7 145
Sport and recreation	-	10 133	10 133	793	1 649	1 479	171	12%	10 133
Public safety	-	39 531	39 621	2 865	5 227	5 840	(613)	-10%	39 621
Housing	-	107 845	100 870	6 198	6 237	6 336	(100)	-2%	100 870
<i>Economic and environmental services</i>	-	16 227	16 227	1 368	2 062	2 159	(97)	-4%	16 227
Planning and development	-	9 362	9 362	1 001	1 685	1 526	160	10%	9 362
Road transport	-	6 828	6 828	332	341	597	(256)	-43%	6 828
Environmental protection	-	37	37	36	36	36	-		37
<i>Trading services</i>	-	939 483	941 279	67 039	168 624	167 020	1 604	1%	941 279
Energy sources	-	570 263	570 263	43 350	99 837	98 180	1 656	2%	570 263
Water management	-	157 061	157 061	10 432	26 295	26 439	(144)	-1%	157 061
Waste water management	-	116 972	116 972	6 888	21 698	21 928	(230)	-1%	116 972
Waste management	-	95 187	96 983	6 369	20 794	20 473	321	2%	96 983
<i>Other</i>	-	-	-	-	-	-	-		-
Total Revenue - Functional	-	1 477 435	1 472 346	104 016	251 619	251 198	422	0%	1 472 346
Expenditure - Functional									
<i>Governance and administration</i>	-	284 904	287 979	27 968	41 856	42 461	(605)	-1%	287 979
Executive and council	-	66 557	66 344	6 811	12 675	12 694	(19)	0%	66 344
Finance and administration	-	214 255	217 544	20 726	28 749	29 307	(558)	-2%	217 544
Internal audit	-	4 091	4 091	432	432	460	(28)	-6%	4 091
<i>Community and public safety</i>	-	257 893	258 196	22 199	24 233	24 996	(763)	-3%	258 196
Community and social services	-	19 164	19 277	2 046	2 090	2 296	(206)	-9%	19 277
Sport and recreation	-	59 600	59 700	4 864	5 100	5 353	(254)	-5%	59 700
Public safety	-	115 407	115 497	11 426	13 170	13 473	(304)	-2%	115 497
Housing	-	63 723	63 723	3 863	3 874	3 874	-		63 723
<i>Economic and environmental services</i>	-	187 466	187 466	16 641	20 050	20 844	(795)	-4%	187 466
Planning and development	-	51 373	51 373	5 732	5 806	6 256	(450)	-7%	51 373
Road transport	-	116 270	116 270	9 862	13 177	13 343	(166)	-1%	116 270
Environmental protection	-	19 823	19 823	1 047	1 066	1 245	(179)	-14%	19 823
<i>Trading services</i>	-	761 149	757 861	76 024	85 642	88 029	(2 387)	-3%	757 861
Energy sources	-	442 180	442 180	50 856	53 303	54 438	(1 135)	-2%	442 180
Water management	-	129 815	129 815	9 707	12 845	13 403	(558)	-4%	129 815
Waste water management	-	102 665	99 377	8 321	11 000	11 388	(388)	-3%	99 377
Waste management	-	86 489	86 489	7 141	8 493	8 800	(306)	-3%	86 489
<i>Other</i>	-	3 595	3 595	308	323	371	(47)	-13%	3 595
Total Expenditure - Functional	-	1 495 006	1 495 096	143 140	172 105	176 702	(4 597)	-3%	1 495 096
Surplus/ (Deficit) for the year	-	(17 571)	(22 750)	(39 124)	79 514	74 496	5 019	7%	(22 750)

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)

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02
August

Vote Description	2020/21	Budget Year 2021/22							
	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	-	31 285	31 285	26	12 918	12 918	-		31 285
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	-	869	869	194	216	146	71	48.7%	869
Vote 4 - Finance	-	318 650	318 650	24 784	53 222	53 736	(514)	-1.0%	318 650
Vote 5 - Infrastructure & Planning	-	691 845	684 869	50 744	107 933	105 921	2 012	1.9%	684 869
Vote 6 - Protection Services	-	39 531	39 621	2 865	5 227	5 823	(596)	-10.2%	39 621
Vote 7 - Economic and Social Development & Tourism	-	2 838	2 838	25	31	70	(40)	-56.4%	2 838
Vote 8 - Community Services	-	392 418	394 214	25 380	72 073	72 584	(511)	-0.7%	394 214
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Revenue by Vote	-	1 477 435	1 472 346	104 016	251 619	251 198	422	0.2%	1 472 346
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	-	37 047	37 047	3 191	8 690	8 789	(99)	-1.1%	37 047
Vote 2 - Municipal Manager & Internal Audit	-	8 040	8 040	904	906	1 049	(144)	-13.7%	8 040
Vote 3 - Management Services	-	60 741	60 741	5 880	6 990	7 247	(257)	-3.5%	60 741
Vote 4 - Finance	-	95 684	95 684	8 939	14 238	14 726	(488)	-3.3%	95 684
Vote 5 - Infrastructure & Planning	-	672 313	672 313	69 537	73 444	75 628	(2 183)	-2.9%	672 313
Vote 6 - Protection Services	-	115 502	115 592	11 850	13 598	14 117	(519)	-3.7%	115 592
Vote 7 - Economic and Social Development & Tourism	-	17 311	17 311	1 177	1 239	1 348	(108)	-8.0%	17 311
Vote 8 - Community Services	-	488 368	488 368	41 661	52 999	53 798	(799)	-1.5%	488 368
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Expenditure by Vote	-	1 495 006	1 495 096	143 140	172 105	176 702	(4 597)	-2.6%	1 495 096
Surplus/ (Deficit) for the year	-	(17 571)	(22 750)	(39 124)	79 514	74 496	5 019	6.7%	(22 750)

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) - M02 August

Description	2020/21	Budget Year 2021/22							
	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		275 637	275 637	22 746	48 639	48 466	173	0%	275 637
Service charges - electricity revenue		499 317	499 317	43 401	83 430	82 387	1 042	1%	499 317
Service charges - water revenue		132 168	132 168	10 349	19 942	20 046	(103)	-1%	132 168
Service charges - sanitation revenue		87 631	87 631	6 845	13 727	13 875	(148)	-1%	87 631
Service charges - refuse revenue		74 741	74 741	6 364	12 724	12 581	142	1%	74 741
Rental of facilities and equipment		3 440	3 440	389	774	717	57	8%	3 440
Interest earned - external investments		27 456	27 456	703	2 174	2 174	-	-	27 456
Interest earned - outstanding debtors		4 681	4 681	530	1 109	1 014	95	9%	4 681
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		28 223	28 223	1 727	3 426	3 763	(337)	-9%	28 223
Licences and permits		2 039	2 039	237	432	408	25	6%	2 039
Agency services		6 680	6 680	670	1 132	1 113	19	2%	6 680
Transfers and subsidies		139 692	139 782	1 379	53 701	53 701	-	-	139 782
Other revenue		126 909	119 934	8 324	9 951	10 494	(543)	-5%	119 934
Gains on disposal of PPE		8 225	8 225	252	349	349	-	-	8 225
Total Revenue (excluding capital transfers and contributions)	-	1 416 839	1 409 953	103 915	251 510	251 088	422	0%	1 409 953
Expenditure By Type									
Employee related costs		463 804	464 394	60 052	61 729	63 376	(1 647)	-3%	464 394
Remuneration of councillors		12 401	12 401	1 881	1 881	2 067	(186)	-9%	12 401
Debt impairment		21 500	21 500	1 667	3 458	3 458	-	-	21 500
Depreciation & asset impairment		145 663	145 663	12 139	24 277	24 277	-	-	145 663
Finance charges		51 804	51 804	463	517	517	-	-	51 804
Bulk purchases		353 707	353 707	44 345	44 350	45 687	(1 337)	-3%	353 707
Other materials		44 845	44 842	1 473	2 019	2 149	(129)	-6%	44 842
Contracted services		247 340	247 944	12 714	13 329	14 463	(1 134)	-8%	247 944
Transfers and subsidies		12 324	12 324	647	1 295	1 386	(92)	-7%	12 324
Other expenditure		141 620	140 518	7 760	19 249	19 321	(72)	0%	140 518
Loss on disposal of PPE		-	-	-	-	-	-	-	-
Total Expenditure	-	1 495 006	1 495 096	143 140	172 105	176 702	(4 597)	-3%	1 495 096
Surplus/(Deficit)	-	(78 168)	(85 143)	(39 225)	79 405	74 386	5 019	0	(85 143)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		46 354	46 354	-	-	-	-	-	46 354
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		14 243	16 039	101	110	110	-	-	16 039
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(17 571)	(22 750)	(39 124)	79 514	74 496	-	-	(22 750)
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(17 571)	(22 750)	(39 124)	79 514	74 496	-	-	(22 750)
Attributable to minorities		-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(17 571)	(22 750)	(39 124)	79 514	74 496	-	-	(22 750)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.17% above the YTD budget projections.

Current expenditure is 2.6% below YTD budget projections for August 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) - M02 August

Vote Description	2020/21	Budget Year 2021/22							
	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	-	3 715	3 715	-	-	-	-	-	3 715
Vote 4 - Finance	-	60	60	-	-	-	-	-	60
Vote 5 - Infrastructure & Planning	-	181 114	174 868	3 470	3 470	4 565	(1 095)	-24%	174 868
Vote 6 - Protection Services	-	354	354	-	-	-	-	-	354
Vote 7 - Economic and Social Development & Tourism	-	45	45	-	-	-	-	-	45
Vote 8 - Community Services	-	4 297	4 297	-	-	-	-	-	4 297
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	189 585	183 339	3 470	3 470	4 565	(1 095)	-24%	183 339
Single 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	-	50 206	52 002	458	458	3 697	(3 240)	-88%	52 002
Vote 6 - Protection Services	-	7 535	7 535	-	-	-	-	-	7 535
Vote 7 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 8 - Community Services	-	27 449	27 449	77	77	1 266	(1 188)	-94%	27 449
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	85 189	86 986	535	535	4 963	(4 428)	-89%	86 986
Total Capital Expenditure	-	274 775	270 324	4 005	4 005	9 528	(5 523)	-58%	270 324
Capital Expenditure - Functional Classification									
Governance and administration									
Executive and council	-	3 775	3 775	-	-	-	-	-	3 775
Finance and administration	-	5	5	-	-	-	-	-	5
Internal audit	-	3 770	3 770	-	-	-	-	-	3 770
Other	-	-	-	-	-	-	-	-	-
Community and public safety									
Community and social services	-	79 999	73 024	2 895	2 895	2 949	(54)	-2%	73 024
Sport and recreation	-	9 991	9 991	-	-	-	-	-	9 991
Public safety	-	7 752	7 752	-	-	-	-	-	7 752
Housing	-	7 897	7 897	-	-	-	-	-	7 897
Health	-	54 359	47 384	2 895	2 895	2 949	(54)	-2%	47 384
Other	-	-	-	-	-	-	-	-	-
Economic and environmental services									
Planning and development	-	19 511	19 511	178	178	1 331	(1 153)	-87%	19 511
Road transport	-	7 987	7 987	178	178	1 331	(1 153)	-87%	7 987
Environmental protection	-	11 524	11 524	-	-	-	-	-	11 524
Other	-	-	-	-	-	-	-	-	-
Trading services									
Energy sources	-	171 489	174 014	932	932	5 248	(4 316)	-82%	174 014
Water management	-	68 211	68 211	77	77	2 763	(2 685)	-97%	68 211
Waste water management	-	51 982	51 982	-	-	-	-	-	51 982
Waste management	-	47 481	48 210	776	776	2 017	(1 241)	-62%	48 210
Other	-	3 815	5 611	78	78	468	(389)	-83%	5 611
Total Capital Expenditure - Functional Classification	-	274 775	270 324	4 005	4 005	9 528	(5 523)	-58%	270 324

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	2020/21	Budget Year 2021/22			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash		50 829	50 100	257 179	50 829
Call investment deposits		400 000	400 000	410 241	400 000
Consumer debtors		84 475	84 475	85 658	84 475
Other debtors		38 027	38 027	39 342	38 027
Current portion of long-term receivables		-	-	-	-
Inventory		9 940	9 940	11 156	9 940
Total current assets	-	583 272	582 543	803 576	583 272
Non current assets					
Long-term receivables		-	-	-	-
Investments		62 165	62 165	55 457	62 165
Investment property		127 346	127 346	127 538	127 346
Investments in Associate		-	-	-	-
Property, plant and equipment		3 772 076	3 767 626	3 579 546	3 772 076
Biological assets		-	-	-	-
Intangible assets		4 363	4 363	8 993	4 363
Other non-current assets		130 928	130 928	130 928	130 928
Total non current assets	-	4 096 878	4 092 428	3 902 462	4 096 878
TOTAL ASSETS	-	4 680 150	4 674 970	4 706 038	4 680 150
LIABILITIES					
Current liabilities					
Bank overdraft		-	-	-	-
Borrowing		50 263	50 263	50 263	50 263
Consumer deposits		64 074	64 074	65 185	64 074
Trade and other payables		180 596	180 596	81 107	180 596
Provisions		46 378	46 378	46 378	46 378
Total current liabilities	-	341 312	341 312	242 934	341 312
Non current liabilities					
Borrowing		430 795	430 795	430 712	430 795
Provisions		227 039	227 039	254 508	227 039
Total non current liabilities	-	657 833	657 833	685 220	657 833
TOTAL LIABILITIES	-	999 146	999 146	928 153	999 146
NET ASSETS	-	3 681 004	3 675 825	3 777 884	3 681 004
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		3 677 777	3 672 597	3 774 657	3 677 777
Reserves		3 228	3 228	3 227	3 228
TOTAL COMMUNITY WEALTH/EQUITY	-	3 681 004	3 675 825	3 777 884	3 681 004

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 - M02 August

Description	2020/21	Budget 2021/22							
	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		279 664	279 664	15 542	51 314	51 272	42	0%	279 664
Service charges		792 663	792 663	73 199	138 991	138 980	11	0%	792 663
Other revenue		159 489	154 310	10 793	18 676	18 646	30	0%	159 489
Government - operating		139 692	139 782	1 379	53 701	53 701	-		139 692
Government - capital		46 354	46 354	101	110	110	-		46 354
Interest		27 456	27 456	1 233	3 282	3 282	-		27 456
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1 166 090)	(1 166 180)	(97 614)	(201 602)	(201 555)	47	0%	(1 166 090)
Finance charges		(51 804)	(51 804)	(463)	(517)	(517)	-		(51 804)
Transfers and Grants		(12 324)	(12 324)	(647)	(1 295)	(1 295)	-		(12 324)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	215 101	209 922	3 523	62 661	62 625	(36)	0%	215 101
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	(4 980)	(4 980)	(415)	(830)	(830)	-		(4 980)
Payments									
Capital assets	-	(274 775)	(270 324)	(4 005)	(4 005)	(4 005)	-		(274 775)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(279 755)	(275 304)	(4 420)	(4 835)	(4 835)	-		(279 755)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	50 000	50 000	-	-	-	-		50 000
Increase (decrease) in consumer deposits	-	2 000	2 000	87	253	253	-		2 000
Payments									
Repayment of borrowing	-	(54 646)	(54 646)	(1 410)	(3 382)	(3 382)	-		(54 646)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(2 646)	(2 646)	(1 323)	(3 128)	(3 128)	-		(2 646)
NET INCREASE/ (DECREASE) IN CASH HELD	-	(67 299)	(68 029)	(2 220)	54 698	54 662			(67 299)
Cash/cash equivalents at beginning:	-	518 129	518 129		612 723	518 129			612 723
Cash/cash equivalents at month/year end:	-	450 829	450 100		667 420	572 791			545 423

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 667.4million.

The municipality started the year with a positive cash balance of R612.7 million. The August closing balance is R667.4 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 - M02 August

Description	Budget Year 2021/22												2020/21 medium term Revenue & Expenditure Framework			
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget				
Cash Receipts By Source																
Property rates	23 734	15 542	-	-	-	-	-	-	-	-	-	240 387	279 664	290 510	301 791	
Service charges - electricity revenue	42 736	42 327	-	-	-	-	-	-	-	-	-	413 933	498 997	557 665	623 357	
Service charges - water revenue	18 366	17 251	-	-	-	-	-	-	-	-	-	96 924	132 541	137 723	143 112	
Service charges - sanitation revenue	9 951	7 151	-	-	-	-	-	-	-	-	-	69 778	86 879	90 314	93 887	
Service charges - refuse	9 179	6 469	-	-	-	-	-	-	-	-	-	58 598	74 246	77 176	80 223	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	275	479	-	-	-	-	-	-	-	-	-	2 685	3 440	3 148	3 273	
Interest earned - external investments	1 471	703	-	-	-	-	-	-	-	-	-	25 283	27 456	28 554	29 697	
Interest earned - outstanding debtors	579	530	-	-	-	-	-	-	-	-	-	(1 109)	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 699	1 727	-	-	-	-	-	-	-	-	-	4 796	8 223	9 348	10 519	
Licences and permits	195	237	-	-	-	-	-	-	-	-	-	1 606	2 039	2 097	2 164	
Agency services	463	670	-	-	-	-	-	-	-	-	-	5 548	6 680	6 930	7 189	
Transfer receipts - operating	52 323	1 379	-	-	-	-	-	-	-	-	-	85 991	139 692	144 977	148 209	
Other revenue	2 847	7 681	-	-	-	-	-	-	-	-	-	128 580	139 108	91 142	42 454	
Cash Receipts by Source	163 819	102 146	-	-	-	-	-	-	-	-	-	1 133 000	1 398 965	1 439 585	1 485 875	
Other Cash Flows by Source																
Transfer receipts - capital	8	101	-	-	-	-	-	-	-	-	-	46 244	46 354	40 828	32 568	
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	50 000	50 000	50 000	50 000	
Increase in consumer deposits	99	87	-	-	-	-	-	-	-	-	-	1 814	2 000	2 000	2 000	
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments	(415)	(415)	-	-	-	-	-	-	-	-	-	(4 150)	(4 980)	(4 980)	(4 980)	
Total Cash Receipts by Source	163 511	101 919	-	-	-	-	-	-	-	-	-	1 226 909	1 492 339	1 527 433	1 565 463	
Cash Payments by Type																
Employee related costs	836	59 502	-	-	-	-	-	-	-	-	-	424 756	485 095	477 359	498 450	
Remuneration of councillors	-	1 881	-	-	-	-	-	-	-	-	-	10 520	12 401	12 905	13 432	
Interest paid	54	463	-	-	-	-	-	-	-	-	-	51 287	51 804	51 923	52 180	
Bulk purchases - Electricity	5	44 345	-	-	-	-	-	-	-	-	-	309 357	353 707	385 187	419 468	
Bulk purchases - Water & Sewer	546	1 473	-	-	-	-	-	-	-	-	-	(2 019)	-	-	-	
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	44 845	47 274	48 918	
Contracted services	616	12 714	-	-	-	-	-	-	-	-	-	234 010	247 340	251 832	272 718	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	647	647	-	-	-	-	-	-	-	-	-	11 030	12 324	12 557	13 060	
General expenses	101 918	(22 301)	-	-	-	-	-	-	-	-	-	(56 914)	22 703	86 576	42 076	
Cash Payments by Type	104 622	98 724	-	-	-	-	-	-	-	-	-	982 027	1 230 218	1 325 612	1 360 301	
Other Cash Flows/Payments by Type																
Capital assets	-	4 005	-	-	-	-	-	-	-	-	-	270 770	274 775	142 286	95 835	
Repayment of borrowing	1 972	1 410	-	-	-	-	-	-	-	-	-	51 264	54 646	49 748	56 000	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	106 594	104 139	-	-	-	-	-	-	-	-	-	1 304 061	1 559 638	1 517 647	1 512 136	
NET INCREASE/(DECREASE) IN CASH HELD	56 917	(2 220)	-	-	-	-	-	-	-	-	-	(77 152)	(67 299)	9 786	53 326	
Cash/cash equivalents at the month/year beginning:	612 723	669 640	667 420	667 420	667 420	667 420	667 420	667 420	667 420	667 420	667 420	667 420	612 723	545 423	555 210	
Cash/cash equivalents at the month/year end:	669 640	667 420	667 420	667 420	667 420	667 420	667 420	667 420	667 420	667 420	667 420	590 268	545 423	555 210	608 536	

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 - M02 August

Description	NT Code	Budget Year 2021/22										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	13 575	443	319	290	222	249	1 319	6 114	22 531	8 195	-	8 480
Trade and Other Receivables from Exchange Transactions - Electricity	1300	20 569	475	306	268	223	211	1 247	5 768	29 067	7 717	-	10 260
Receivables from Non-exchange Transactions - Property Rates	1400	24 140	671	392	380	299	353	1 379	5 093	32 707	7 503	-	11 150
Receivables from Exchange Transactions - Waste Water Management	1500	6 920	289	215	195	176	172	940	4 043	12 950	5 526	-	5 365
Receivables from Exchange Transactions - Waste Management	1600	6 773	226	152	130	122	113	591	2 401	10 508	3 358	-	4 030
Receivables from Exchange Transactions - Property Rental Debtors	1700	475	18	19	11	11	6	28	258	826	314	-	445
Interest on Arrear Debtor Accounts	1810	182	50	57	56	61	68	458	12 297	13 229	12 940	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 722	214	551	167	278	286	1 176	7 013	11 408	8 921	-	4 895
Total By Income Source	2000	74 355	2 386	2 010	1 498	1 392	1 459	7 138	42 987	133 225	54 473	-	44 624
2020/21 - totals only		71 751	2 455	1 742	1 643	1 373	1 296	6 862	41 222	128 345	52 396	-	40 451
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 783	121	70	39	34	30	188	2 201	5 467	2 493	-	534
Commercial	2300	8 400	123	216	51	154	150	792	1 754	11 641	2 901	-	1 614
Households	2400	63 622	2 116	1 716	1 399	1 199	1 273	6 142	38 924	116 392	48 938	-	42 470
Other	2500	(450)	26	7	8	5	6	15	108	(275)	142	-	5
Total By Customer Group	2600	74 355	2 386	2 010	1 498	1 392	1 459	7 138	42 987	133 225	54 473	-	44 624

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 99,7% at the end of August 2021.

Summary of Indigent Households

Indigent Household Statistics					
	Indigent Households	Amount	Other Households	Total Households	
2021					
July	7 258	NO VOTE for 2021-2022	28 646	35 904	20.22%
August	7 225	NO VOTE for 2019/2020	28 666	35 891	20.13%
September		NO VOTE for 2021-2022			
October		NO VOTE for 2021-2022			
November		NO VOTE for 2021-2022			
December		NO VOTE for 2021-2022			
2022					
January		NO VOTE for 2021-2022			
February		NO VOTE for 2021-2022			
March		NO VOTE for 2021-2022			
April		NO VOTE for 2021-2022			
May		NO VOTE for 2021-2022			
June		NO VOTE for 2021-2022			

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)
7225			6KL	7225	0	7225	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	7104		50kWh	7225	0	7225	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
2021/2022										
June									0	0
May									0	0
April									0	0
March									0	0
February									0	0
January									0	0
December									0	0
November									0	0
October									0	0
September									0	0
Augustus	74 355 400	2 386 273	2 010 374	1 497 509	1 391 876	1 459 284	7 138 167	42 986 545	133 225 429	58 870 028
July	75 914 486	2 861 414	1 785 127	1 512 627	1 531 683	1 309 644	6 909 346	42 173 411	133 997 738	58 083 251

Government Debt

Overstrand Municipality as at 31/08/2021 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	3 050 220	1 553 267	1 440 157	56 796
WCED 2251	-20 654	-20 654	0	0
OTHER 2255	60 806	20 006	40 800	0
HEALTH 2252	101 458	101 458	0	0
TPW 2256	2 206 519	-56 009	2 261 518	1 010
HUMAN SETTLE 2215	41 595	41 595	0	0
HOUSING 2253	4 394	4 394	0	0
OTHER MUNICIPALITIES 2276	22 775	22 775	0	0
TOTAL OUTSTANDING	5 467 113	1 666 832	3 742 476	57 806

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2021/22									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	4 622	-	-	-	-	-	-	-	4 622	4 447
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	499
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	4 622	-	-	-	-	-	-	-	4 622	4 947

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

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	67		18 181	125	18 373
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	126		32 385	260	32 770
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	59		4 224	30	4 313
ABSA 9331734880	DEP PLUS	DEP PLUS		26	3.3	10 241	(26)	10 241
ABSA 2079725904	91 DAYS	FIXED DEP	20/09/2021		4.49	100 000		100 000
Nedbank 03/7881534451 ref: 263	123 DAYS	FIXED DEP	23/11/2021		4.7		100 000	100 000
ABSA 2079938535	185 DAYS	FIXED DEP	24/01/2022		5.01		100 000	100 000
Nedbank 03/7881534451 ref: 264	180 DAYS	FIXED DEP	27/01/2022		4.95		100 000	100 000
Nedbank 03/7881534451 ref: 263	123 DAYS	FIXED DEP	23/11/2021		4.7		100 000	100 000
ABSA 2079938535	185 DAYS	FIXED DEP	24/01/2022		5.01		100 000	100 000
Nedbank 03/7881534451 ref: 264	180 DAYS	FIXED DEP	27/01/2022		0		100 000	100 000
TOTAL INVESTMENTS AND INTEREST				279		165 031	300 389	465 699

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 - M02 August

Description	2020/21	Budget Year 2021/22							
	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:	-	127 977	127 977	2 183	53 807	53 807	-		127 977
Operational Revenue:General Revenue:Equitable Share		123 897	123 897		51 624	51 624	-		123 897
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities		2 530	2 530	633	633	633	-		2 530
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	1 550	1 550	-		1 550
Provincial Government:	-	10 715	-	-	-	-	-		10 715
Capacity Building		76	76	-	-	-	-		76
Capacity Building and Other	-	-	-	-	-	-	-	0.0%	-
Disaster and Emergency Services		-	-	-	-	-	-		-
Housing		-	-	-	-	-	-		-
Infrastructure	-	-	-	-	-	-	-	0.0%	-
Libraries, Archives and Museums		6 580	6 580	3 290	3 290	3 290	-		6 580
Other		3 914	3 914	244	244	244	-		3 914
Public Transport		-	-	-	-	-	-		-
Road Infrastructure - Maintenance		145	145	-	-	-	-		145
District Municipality:		-	-	-	-	-	-		-
All Grants		-	90	90	90	90	-		90
Other grant providers:	-	55 241	55 241	5 667	5 667	5 667	-		55 241
Departmental Agencies and Accounts		-	-	-	-	-	-		-
Foreign Government and international organisations		-	-	-	-	-	-		-
Households	-	55 241	55 241	5 667	5 667	5 667	-		55 241
Non-profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Total Operating Transfers and Grants	-	193 933	194 023	11 474	63 098	63 098	-		194 023
Capital Transfers and Grants									
National Government:	-	46 754	46 754	1 000	11 500	11 500	-		46 754
Integrated National Electrification Programme [Schedule 5B]		18 519	18 519		9 000	9 000	-		18 519
Municipal Infrastructure Grant [Schedule 5B]		23 053	23 053		1 500	1 500	-		23 053
Water Services Infrastructure Grant [Schedule 5B]		5 182	5 182	1 000	1 000	1 000	-		5 182
Provincial Government:	-	600	600	-	-	-	-		600
Capacity Building		-	-	-	-	-	-		-
Capacity Building and Other		-	-	-	-	-	-		-
Infrastructure		600	600	-	-	-	-		600
Libraries, Archives and Museums		-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-		-
All Grants		-	-	-	-	-	-		-
Other grant providers:	-	52 259	45 284	2 494	2 494	2 494	-		45 284
Households		52 259	45 284	2 494	2 494	2 494	-		45 284
Total Capital Transfers and Grants	-	99 613	92 638	3 494	13 994	13 994	-		92 638
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	293 546	286 660	14 968	77 092	77 092	-		286 660

Grant receipts are monitored according to the payment schedules. Year to date actuals only reflects actual receipts for 2021/2022.

Supporting Table SC7(1) – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	2020/21	Budget Year 2021/22							
	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:	-	4 080	4 080	191	269	269	-		4 080
Operational Revenue:General Revenue:Equitable Share	-	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities		2 530	2 530	19	19	19	-		2 530
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	173	250	250	-		1 550
Municipal Disaster Grant [Schedule 5B]	-	-	-	-	-	-	-		-
Provincial Government:	-	10 715	10 715	998	1 611	1 611	-		10 715
Capacity Building		76	76	-	-	-	-		76
Capacity Building and Other	-	-	-	-	-	-	-		-
Disaster and Emergency Services	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-		-
Infrastructure	-	-	-	-	-	-	-		-
Libraries, Archives and Museums		6 580	6 580	609	1 222	1 222	-		6 580
Other		3 914	3 914	259	259	259	-		3 914
Public Transport	-	-	-	-	-	-	-		-
Road Infrastructure - Maintenance		145	145	131	131	131	-		145
District Municipality:	-	90	90	-	-	-	-		90
All Grants	-	90	90	-	-	-	-		90
Other grant providers:	-	55 241	55 241	3 278	3 278	3 278	-		55 241
Households		55 241	55 241	3 278	3 278	3 278	-		55 241
S4S	-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	-	70 036	70 126	4 468	5 157	5 157	-		70 126
Capital expenditure of Transfers and Grants									
National Government:	-	46 754	46 754	189	198	198	-		46 754
Integrated National Electrification Programme (Municipal Grant)		18 519	18 519	-	-	-	-		18 519
Municipal Infrastructure Grant [Schedule 5B]		23 053	23 053	189	198	198	-		23 053
Water Services Infrastructure Grant [Schedule 5B]		5 182	5 182	-	-	-	-		5 182
Provincial Government:	-	600	600	-	-	-	-		600
Capacity Building		-	-	-	-	-	-		-
Capacity Building and Other	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-		-
Infrastructure		600	600	-	-	-	-		600
Libraries, Archives and Museums	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Public Transport	-	-	-	-	-	-	-		-
Road Infrastructure	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
All Grants	-	-	-	-	-	-	-		-
Other grant providers:	-	65 201	60 022	2 895	2 895	2 895	-		60 022
Households		52 259	45 284	2 895	2 895	2 895	-		45 284
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	12 942	14 738	-	-	-	-		14 738
Higher Educational Institutions	-	-	-	-	-	-	-		-
Transfer from Operational Revenue	-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	112 555	107 376	3 084	3 093	3 093	-		107 376
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	182 591	177 502	7 551	8 250	8 250	-		177 502

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 - M02 August

Description	Budget Year 2021/22				
	Approved Rollover 2020/21	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:	-	-	-	-	
Capacity Building		-	-	-	
Capacity Building and Other		-	-	-	
Disaster and Emergency Services		-	-	-	
Health		-	-	-	
Housing		-	-	-	
Infrastructure		-	-	-	
Libraries, Archives and Museums		-	-	-	
Other		-	-	-	
Public Transport		-	-	-	
Road Infrastructure - Maintenance		-	-	-	
Sports and Recreation		-	-	-	
District Municipality:	-	-	-	-	
All Grants		-	-	-	
Other grant providers:	-	-	-	-	
S4S		-	-	-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	-	-	-	-	
Integrated National Electrification Programme (Municipal Grant)		-	-	-	
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	
Provincial Government:	-	-	-	-	
Capacity Building		-	-	-	
Capacity Building and Other		-	-	-	
Infrastructure		-	-	-	
District Municipality:	-	-	-	-	
All Grants		-	-	-	
Other grant providers:	-	-	-	-	
Transfer from Operational Revenue		-	-	-	
Total capital expenditure of Approved Roll-overs	-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	-	-	-	-	

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	2020/21	Budget Year 2021/22							
	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		11 247	11 247	1 696	1 696	1 874	(179)	-10%	11 247
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		1 154	1 154	185	185	192	(7)	-4%	1 154
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Sub Total - Councillors	-	12 401	12 401	1 881	1 881	2 067	(186)	-9%	12 401
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages		12 600	12 600	2 004	2 004	2 048	(43)	-2%	12 600
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		143	143	-	-	24	(24)	-100%	143
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		187	187	30	30	31	(1)	-3%	187
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	-	12 930	12 930	2 034	2 034	2 102	(68)	-3%	12 930
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		276 642	276 784	39 333	39 747	40 595	(848)	-2%	276 784
Pension and UIF Contributions		48 870	48 880	7 214	7 217	7 373	(155)	-2%	48 880
Medical Aid Contributions		17 876	17 876	2 365	2 365	2 508	(143)	-6%	17 876
Overtime		40 311	40 561	3 567	3 583	3 684	(101)	-3%	40 561
Performance Bonus		500	500	42	83	83	-	-	500
Motor Vehicle Allowance		8 255	8 255	1 334	1 334	1 369	(35)	-3%	8 255
Cellphone Allowance		2 279	2 287	326	326	341	(15)	-4%	2 287
Housing Allowances		2 674	2 674	275	275	365	(91)	-25%	2 674
Other benefits and allowances		39 028	39 208	2 358	2 358	2 549	(191)	-7%	39 208
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		14 438	14 438	1 203	2 406	2 406	-	-	14 438
Sub Total - Other Municipal Staff	-	450 874	451 464	58 017	59 695	61 274	(1 579)	-3%	451 464
TOTAL SALARY, ALLOWANCES & BENEFITS	-	476 205	476 795	61 932	63 610	65 443	(1 833)	-3%	476 795
TOTAL MANAGERS AND STAFF	-	463 804	464 394	60 052	61 729	63 376	(1 647)	-3%	464 394

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 - M02 August						
Description of financial indicator	Basis of calculation	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	13.2%	13.2%	0.3%	4.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	34.2%	35.1%	14.4%	35.1%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	18.0%	18.0%	14.9%	18.0%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	13347.6%	13347.6%	13345.4%	13347.6%
Liquidity						
Current Ratio	Current assets/current liabilities	0.0%	170.9%	170.7%	330.8%	170.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	132.1%	131.9%	274.7%	132.1%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	8.6%	8.7%	49.7%	8.7%
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))		99.8%		Annual Indicator	99.8%
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%		Annual Indicator	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		24.5%		Annual Indicator	24.5%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	32.7%	32.9%	24.5%	32.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	13.9%	14.0%	0.2%	4.6%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		16.3		Annual Indicator	16.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		11.4%		Annual Indicator	11.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.6		Annual Indicator	4.6

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2020/21	Budget Year 2021/22							
	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		4 553	4 614	-	-	4 614	-	0.0%	0%
August		4 853	4 914	4 005	4 005	9 528	5 523	58.0%	1%
September		23 181	21 013	-	4 005	30 541	26 536	86.9%	1%
October		19 182	19 243	-	4 005	49 783	45 779	92.0%	1%
November		13 763	9 989	-	4 005	59 773	55 768	93.3%	1%
December		22 339	46 200	-	4 005	105 972	101 968	96.2%	1%
January		22 838	19 065	-	4 005	125 037	121 032	96.8%	1%
February		26 474	19 741	-	4 005	144 778	140 774	97.2%	1%
March		35 578	28 584	-	4 005	173 363	169 358	97.7%	1%
April		28 158	21 425	-	4 005	194 788	190 783	97.9%	1%
May		35 278	24 711	-	4 005	219 499	215 494	98.2%	1%
June		38 579	50 825	-	4 005	270 324	266 320	98.5%	1%
Total Capital expenditure	-	274 775	270 324	4 005					

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	Gansbaai	Multi-ward Gb Area	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	50 400 000	50 400 000	0	Tenders received are being opened.	Advertisement waiting period closed Friday, 6 August 2021. Busy with compliance checks and preparing report for BEC meeting.	Not applicable	Not applicable
2	Overstrand	Overstrand	LCH SERVICES CONSTRUCTION CONTRACTS	52 259 085	45 283 557	2 894 907	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - Finalising Contracts. Masakhane UISP Phase 4 - Finalising Contracts. Masakhane Phase 1 Wetcores - 70%, Mnt Pleasant IRDP - Approval received -	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - Finalising Contracts. Masakhane UISP Phase 4 - Finalising Contracts. Masakhane Phase 1 Wetcores - 70%, Mnt Pleasant IRDP - Approval received - contractor to be	Not applicable	Not applicable
3	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	21 622 580	21 622 580	0	Construction stage (Contract SC 2108/2020)	Construction stage.	None to date.	Not applicable
4	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS	16 059 317	16 059 317	0	Contract commencement (Contract SC 2171/2020)	Awaiting submission of contractual documentation by contractor.	None during August 2021	Not applicable
5	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION	7 348 170	7 348 170	0	Tender awarded (Tender SC 2185/2021)	Tender award appeal period.	Appeal period of 3 weeks.	None - compulsory regulated appeal period.
6	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	7 272 830	7 272 830	0	Tender evaluation stage (Tender SC 2192/2021)	Tender evaluation stage.	Lengthy tender evaluation process - SCM compliance process	Regular communication with SCM
7	Hermanus	Multi-ward Hermanus Area	UPGRADE HERMANUS WELL FIELDS PHASE 2	6 691 709	6 691 709	0	Tender evaluation stage (Tender SC 2223/2021) and environmental assessment stage.	Tender evaluation stage (drilling tender SC 2223/2021) and environmental assessment stage.	None to date.	Not applicable
8	Blompark	Ward 14	BLOMPARK HOUSING PROJECT BUS ROUTE	5 583 000	5 583 000	0	Tender advertised 30 July 2021.	Tender evaluation stage	Not applicable	Not applicable
9	Masakhane	Ward 02	UPGRADE BULK SEWER SUPPLY AREA A&B	4 834 000	4 834 000	0	Tender advertised 30 July 2021. Closing date 10 September 2021	Design/Tender stage	Not applicable	Not applicable
10	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	4 052 225	4 052 225	0	Busy with EIA process.	Design stage	Not applicable	Not applicable
Totals				176 122 916	169 147 388	2 894 907				

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 - M02
August

Description	2020/21	Budget Year 2021/22							
	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	-	98 618	101 143	624	624	2 419	1 795	74.2%	101 143
Roads Infrastructure	-	10 218	10 218	-	-	-	-		10 218
<i>Roads</i>	-	10 218	10 218	-	-	-	-		10 218
Storm water Infrastructure	-	6 590	6 590	-	-	-	-		6 590
<i>Storm water Conveyance</i>	-	5 480	5 480	-	-	-	-		5 480
Electrical Infrastructure	-	57 808	57 808	77	77	730	652	89.4%	57 808
<i>MV Substations</i>	-	50 430	50 430	-	-	-	-		50 430
<i>MV Networks</i>	-	7 378	7 378	77	77	730	652	89.4%	7 378
Water Supply Infrastructure	-	11 372	11 372	-	-	-	-		11 372
<i>Boreholes</i>	-	6 692	6 692	-	-	-	-		6 692
<i>Reservoirs</i>	-	-	-	-	-	-	-		-
<i>Water Treatment Works</i>	-	-	-	-	-	-	-		-
<i>Distribution</i>	-	680	680	-	-	-	-		680
Sanitation Infrastructure	-	9 368	10 097	468	468	1 183	714	60.4%	10 097
<i>Pump Station</i>	-	-	-	-	-	-	-		-
<i>Reticulation</i>	-	9 368	10 097	468	468	1 183	714	60.4%	10 097
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-		-
<i>Outfall Sewers</i>	-	-	-	-	-	-	-		-
Solid Waste Infrastructure	-	3 262	5 058	78	78	506	428	84.5%	5 058
Community Assets	-	22 833	22 833	178	178	586	408	69.6%	22 833
Community Facilities	-	15 352	15 352	178	178	586	408	69.6%	15 352
<i>Halls</i>	-	110	110	-	-	-	-		110
<i>Crèches</i>	-	475	475	-	-	-	-		475
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-		-
<i>Testing Stations</i>	-	1 052	1 052	-	-	-	-		1 052
<i>Libraries</i>	-	4 374	4 374	-	-	-	-		4 374
<i>Parks</i>	-	100	100	-	-	-	-		100
<i>Public Open Space</i>	-	3 517	3 517	178	178	586	408	69.6%	3 517
<i>Nature Reserves</i>	-	4 100	4 100	-	-	-	-		4 100
<i>Public Ablution Facilities</i>	-	1 244	1 244	-	-	-	-		1 244
<i>Taxi Ranks/Bus Terminals</i>	-	380	380	-	-	-	-		380
Sport and Recreation Facilities	-	7 481	7 481	-	-	-	-		7 481
<i>Outdoor Facilities</i>	-	7 481	7 481	-	-	-	-		7 481
Unimproved Property	-	-	-	-	-	-	-		-
<i>Other assets</i>	-	58 895	51 919	2 895	2 895	4 347	1 452	33.4%	51 919
<i>Operational Buildings</i>	-	6 636	6 636	-	-	-	-		6 636
<i>Municipal Offices</i>	-	6 636	6 636	-	-	-	-		6 636
<i>Housing</i>	-	52 259	45 284	2 895	2 895	4 347	1 452	33.4%	45 284
Capital Spares	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Unspecified	-	-	-	-	-	-	-		-
Computer Equipment	-	3 933	3 933	-	-	-	-		3 933
Computer Equipment	-	3 933	3 933	-	-	-	-		3 933
Furniture and Office Equipment	-	875	875	-	-	-	-		875
Furniture and Office Equipment	-	875	875	-	-	-	-		875
Machinery and Equipment	-	1 641	1 641	-	-	-	-		1 641
Machinery and Equipment	-	1 641	1 641	-	-	-	-		1 641
Transport Assets	-	5 000	5 000	-	-	-	-		5 000
Transport Assets	-	5 000	5 000	-	-	-	-		5 000
Land	-	-	-	-	-	-	-		-
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	-	191 795	187 344	3 697	3 697	7 352	3 655	49.7%	187 344

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August

Description	2020/21	Budget Year 2021/22							
	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	-	33 945	33 945	-	-	-	-		33 945
Roads Infrastructure	-	-	-	-	-	-	-		-
<i>Roads</i>	-	-	-	-	-	-	-		-
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	-	1 000	1 000	-	-	-	-		1 000
<i>MV Networks</i>	-	-	-	-	-	-	-		-
Water Supply Infrastructure	-	32 295	32 295	-	-	-	-		32 295
<i>Pump Stations</i>	-	400	400	-	-	-	-		400
<i>Water Treatment Works</i>	-	-	-	-	-	-	-		-
<i>Distribution</i>	-	31 895	31 895	-	-	-	-		31 895
Sanitation Infrastructure	-	650	650	-	-	-	-		650
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-		-
<i>Outfall Sewers</i>	-	-	-	-	-	-	-		-
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 existir	-	33 945	33 945	-	-	-	-		33 945

Supporting Table SC13c

Choose name from list - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August

Description	2020/21	Budget Year 2021/22							
	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	-	149 272	149 272	14 419	15 097	24 490	9 393	38.4%	149 272
Roads Infrastructure	-	67 503	67 503	6 512	6 684	11 250	4 567	40.6%	67 503
Roads	-	67 503	67 503	6 512	6 684	11 250	4 567	40.6%	67 503
Road Structures	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	7 712	7 712	578	586	1 285	700	54.4%	7 712
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	7 712	7 712	578	586	1 285	700	54.4%	7 712
Electrical Infrastructure	-	33 421	33 421	3 190	3 318	5 570	2 252	40.4%	33 421
MV Networks	-	-	-	-	-	-	-	-	-
LV Networks	-	33 421	33 421	3 190	3 318	5 570	2 252	40.4%	33 421
Water Supply Infrastructure	-	21 537	21 537	2 345	2 635	3 590	955	26.6%	21 537
Sanitation Infrastructure	-	12 162	12 162	1 242	1 279	2 027	748	36.9%	12 162
Waste Water Treatment Works	-	5 216	5 216	388	420	869	449	51.7%	5 216
Solid Waste Infrastructure	-	6 936	6 936	553	596	767	172	22.4%	6 936
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	2 332	2 332	-	-	-	-	-	2 332
Waste Drop-off Points	-	4 604	4 604	553	596	767	172	22.4%	4 604
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Community Assets	-	61 656	58 468	5 237	5 462	9 745	4 283	43.9%	58 468
Community Facilities	-	46 573	43 285	4 045	4 258	7 214	2 957	41.0%	43 285
Halls	-	5 069	5 069	495	504	845	341	40.3%	5 069
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	1 074	1 074	134	136	179	42	23.7%	1 074
Police	-	-	-	-	-	-	-	-	-
Parks	-	31 644	31 644	3 051	3 210	5 274	2 064	39.1%	31 644
Public Open Space	-	8 193	4 905	261	290	818	528	64.5%	4 905
Sport and Recreation Facilities	-	15 083	15 183	1 192	1 204	2 530	1 326	52.4%	15 183
Outdoor Facilities	-	15 083	15 183	1 192	1 204	2 530	1 326	52.4%	15 183
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	11 914	11 914	176	243	1 979	1 736	87.7%	11 914
Municipal Offices	-	11 876	11 876	176	243	1 979	1 736	87.7%	11 876
Workshops	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	6 528	6 528	21	790	1 088	298	27.4%	6 528
Computer Equipment	-	2 280	2 780	207	207	463	257	55.4%	2 780
Computer Equipment	-	2 280	2 780	207	207	463	257	55.4%	2 780
Furniture and Office Equipment	-	6 095	6 145	2	2	1 024	1 022	99.8%	6 145
Machinery and Equipment	-	5 548	5 548	138	252	925	673	72.7%	5 548
Transport Assets	-	10 940	10 940	95	237	1 823	1 586	87.0%	10 940
Total Repairs and Maintenance Expenditure	-	254 233	251 595	20 296	22 289	41 537	19 249	46.3%	251 595

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	2020/21	Budget Year 2021/22							
	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	-	115 534	115 534	9 628	19 256	19 256	0	0.0%	115 534
Roads Infrastructure	-	37 546	37 546	3 129	6 258	6 258	0	0.0%	37 546
<i>Roads</i>		37 546	37 546	3 129	6 258	6 258	0	0.0%	37 546
Storm water Infrastructure	-	7 720	7 720	643	1 287	1 287	0	0.0%	7 720
<i>Drainage Collection</i>		7 720	7 720	643	1 287	1 287	0	0.0%	7 720
Electrical Infrastructure	-	26 902	26 902	2 242	4 484	4 484	0	0.0%	26 902
<i>LV Networks</i>		26 902	26 902	2 242	4 484	4 484	0	0.0%	26 902
<i>Capital Spares</i>		-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	29 397	29 397	2 450	4 900	4 900	0	0.0%	29 397
<i>Water Treatment Works</i>		-	-	-	-	-	-	-	-
<i>Distribution</i>		29 397	29 397	2 450	4 900	4 900	0	0.0%	29 397
Sanitation Infrastructure	-	10 737	10 737	895	1 790	1 790	0	0.0%	10 737
<i>Reticulation</i>		-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>		10 737	10 737	895	1 790	1 790	0	0.0%	10 737
Solid Waste Infrastructure	-	3 231	3 231	269	538	538	0	0.0%	3 231
<i>Waste Transfer Stations</i>		-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	-	-	-	-	-	-	-
							-		
Unimproved Property	-	-	-	-	-	-	-	-	-
<i>Other assets</i>		14 720	14 720	1 227	2 453	2 453	0	0.0%	14 720
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	390	390	33	65	65	0	0.0%	390
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		10 233	10 233	853	1 705	1 706	0	0.0%	10 233
Machinery and Equipment		1 077	1 077	90	179	179	0	0.0%	1 077
Transport Assets		3 709	3 709	309	618	618	0	0.0%	3 709
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Depreciation	-	145 663	145 663	12 139	24 277	24 277	0	0.0%	145 663

Supporting Table SC13e

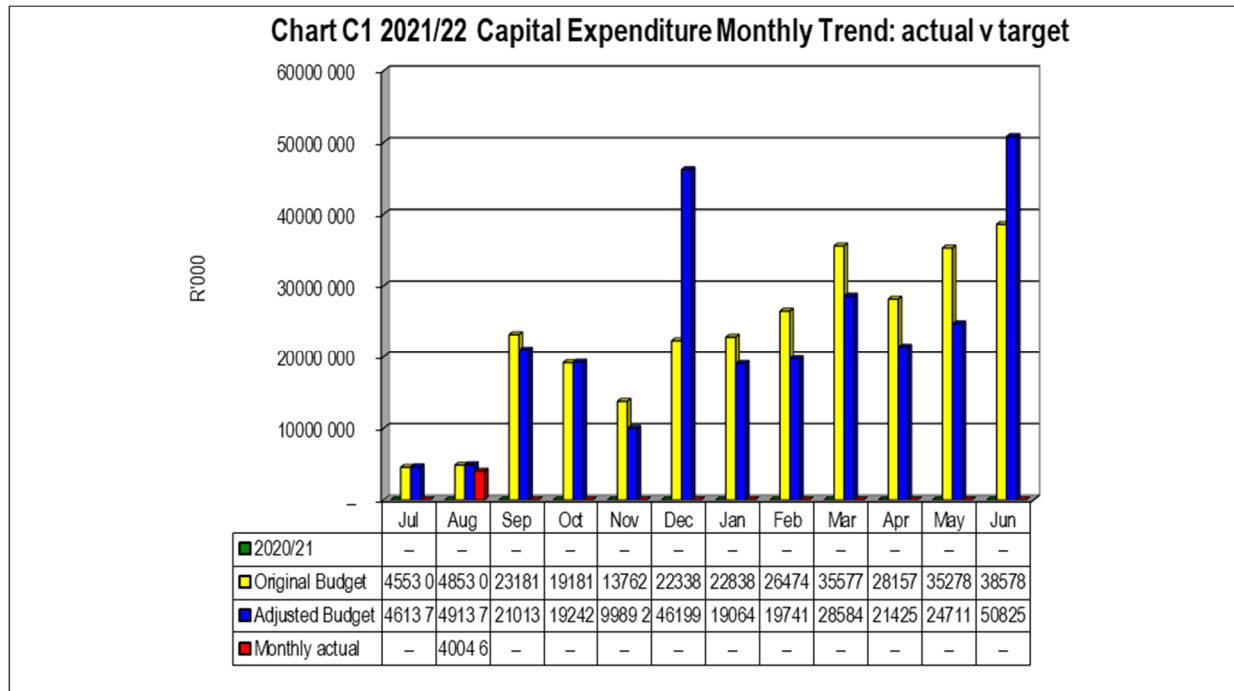
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02 August

Description	2020/21	Budget Year 2021/22							
	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	-	46 913	46 913	308	308	2 175	1 868	85.9%	46 913
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	7 173	7 173	-	-	-	-	-	7 173
<i>MV Networks</i>	-	7 173	7 173	-	-	-	-	-	7 173
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	8 315	8 315	-	-	-	-	-	8 315
<i>Distribution</i>	-	8 315	8 315	-	-	-	-	-	8 315
Sanitation Infrastructure	-	30 873	30 873	308	308	2 175	1 868	85.9%	30 873
<i>Pump Station</i>	-	16 059	16 059	-	-	-	-	-	16 059
<i>Reticulation</i>	-	7 283	7 283	201	201	1 214	1 013	83.4%	7 283
<i>Waste Water Treatment Works</i>	-	7 530	7 530	106	106	961	855	88.9%	7 530
Solid Waste Infrastructure	-	553	553	-	-	-	-	-	553
<i>Landfill Sites</i>	-	463	463	-	-	-	-	-	463
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	2 121	2 121	-	-	-	-	-	2 121
Community Facilities	-	100	100	-	-	-	-	-	100
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	2 021	2 021	-	-	-	-	-	2 021
<i>Outdoor Facilities</i>	-	2 021	2 021	-	-	-	-	-	2 021
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	-	49 034	49 034	308	308	2 175	1 868	85.9%	49 034

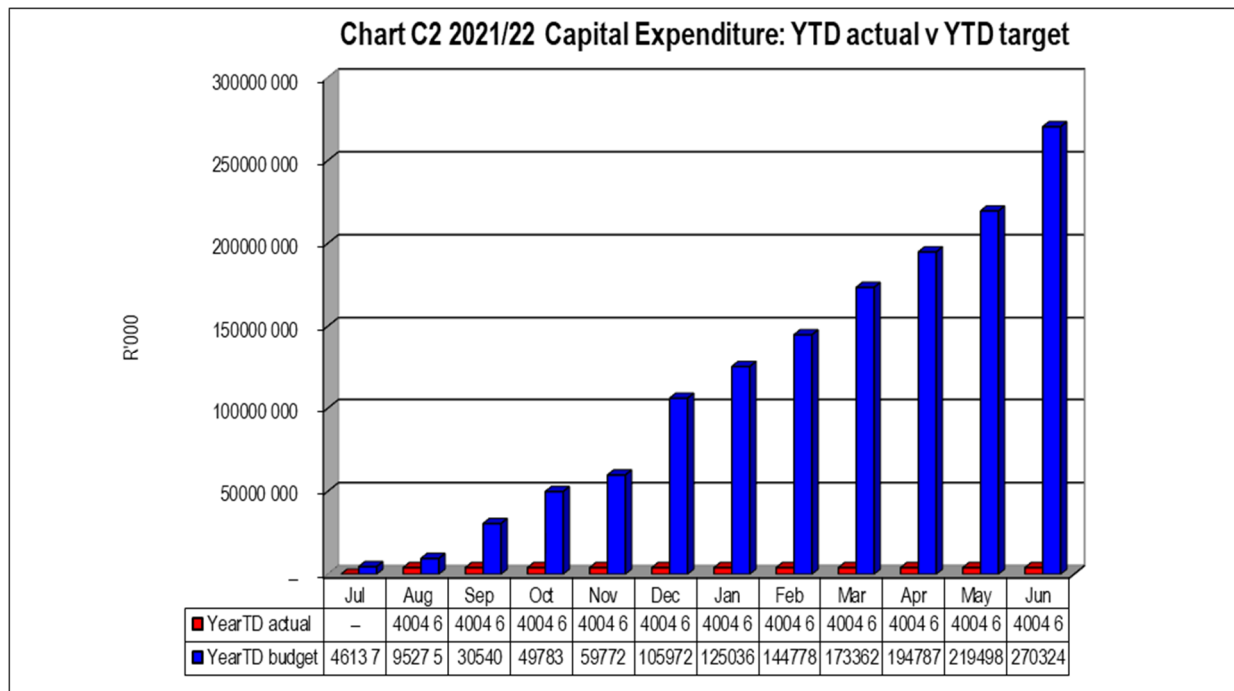
Other supporting documentation

Section 71 charts

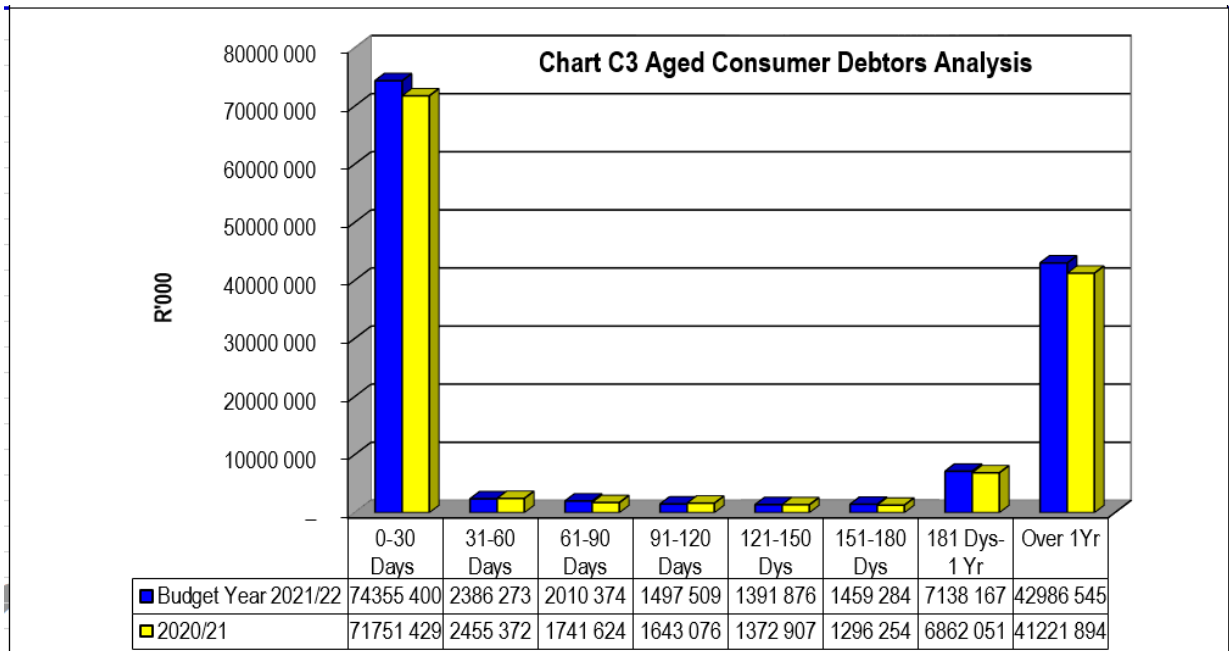
Capital expenditure monthly trend - actual vs target



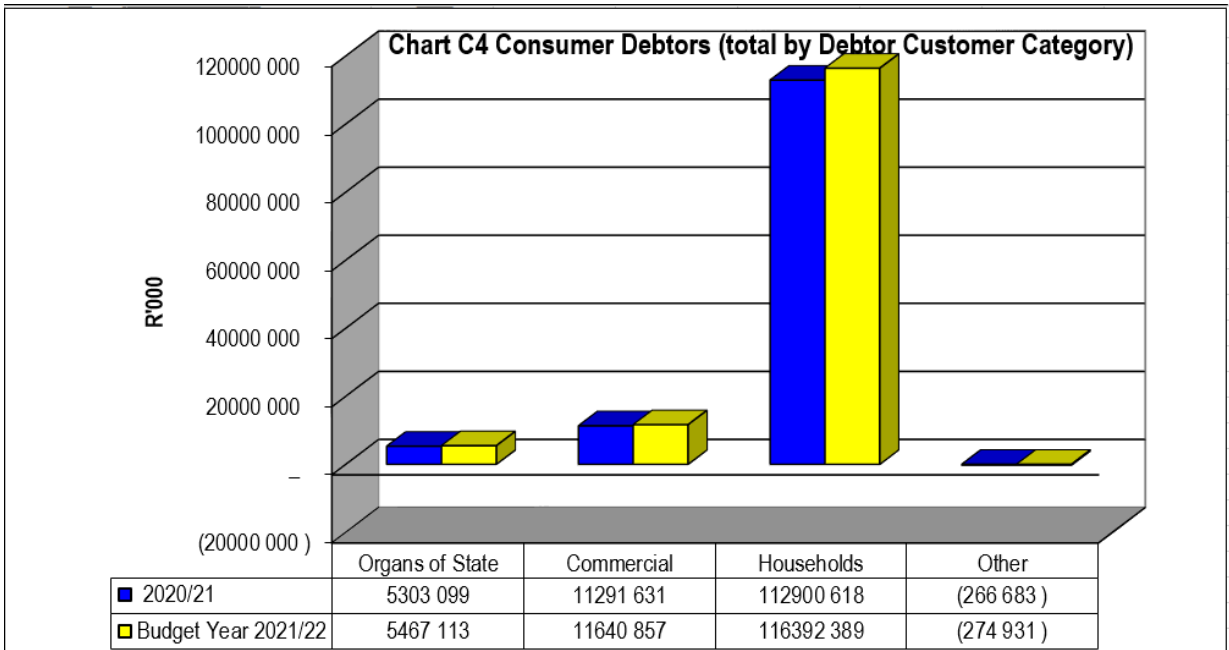
Capital expenditure – YTD actual vs YTD trend



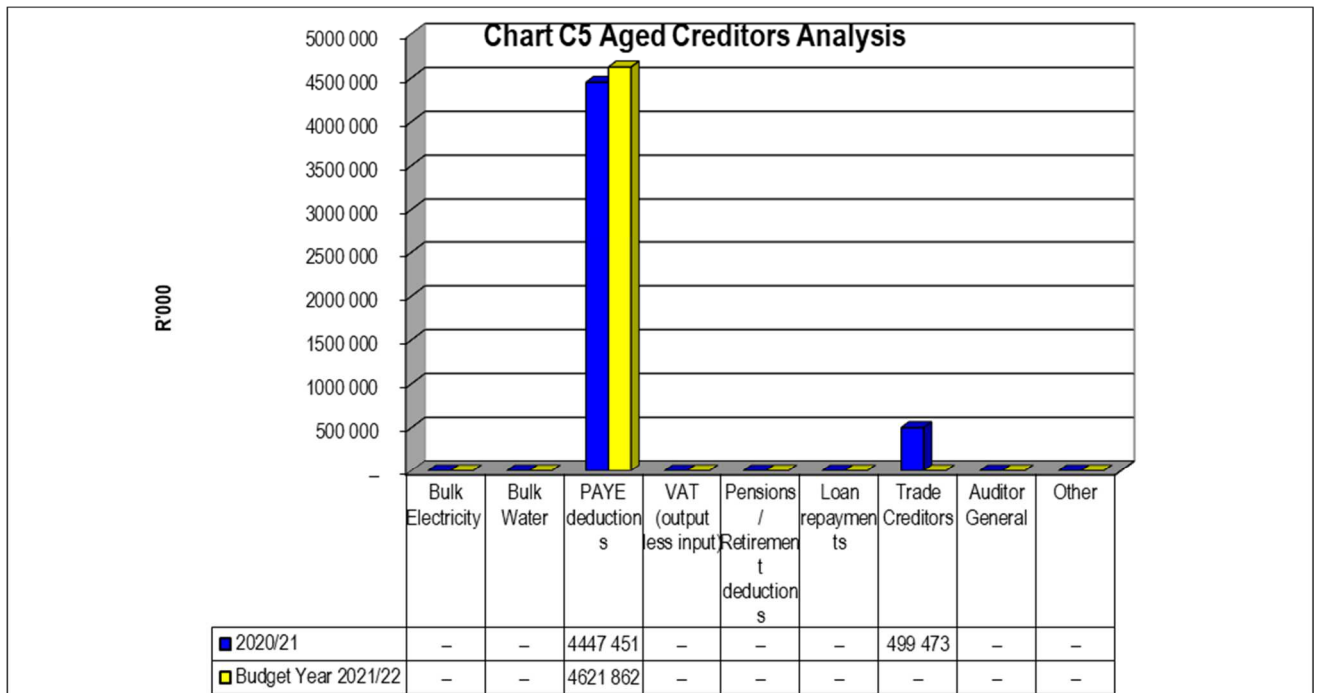
Debtors Age Analysis



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 August 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 September 2021