

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

October 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. 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 December 2020/January 2021 holiday season. As of now we are past the 3rd wave peak of Covid-19 and lockdown has been downgraded to Adjusted Level 1.

A larger increase in outstanding debt was observed in May 2020 to June 2020 and the 12-month rolling average payment rate had dropped to 96,95% by the end of June 2020. The collection rate gained traction during the 2020/2021 financial year and at the end of October 2021 this stood at 98,59%. The financial impact of COVID-19 is still being closely monitored.

Revenue by Source

The Year-to-Date actual revenue is 0.76% above the YTD budget projections at the end of October 2021.

Borrowings

The balance of borrowings amounts to R470.8m at the end of October 2021.

Operating expenditure by vote & type

Current expenditure is 2.15% below YTD budget projections as at October 2021.

Capital expenditure

YTD Capital expenditure amounts to R19.5m or 7.23% of the adjusted budget of R270.3m. The current capital commitments of orders in progress amounts to R57.1m or 21.13% of the adjusted capital budget of R270.3m.

Allocations received (National & Provincial Grants)

Grants totaling R18.6m was received during October 2021.

Spending on Grants

Spending on grants amounts to R9.8m for October 2021 which includes FMG, EPWP, MIG, Water Service Infrastructure Grant, Resource funding for the establishment & support of K9 Unit, Provincial Library Grant, MSDCBG, DBSA Capital 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 - M04 October

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>	0.76%		
<u>Expenditure By Type</u>	-2.15%		
<u>Capital Expenditure</u>	-60.70%	Capital Commitments = R57.1m (21.13%)	
<u>Financial Position</u>			
In order			
<u>Cash Flow</u>			
In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1 472 346	471 262	32.0%
Expenditure	1 495 096	399 780	26.7%
Surplus / (Deficit)	(22 750)	71 482	
Capital	270 324	19 556	7.2%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1 409 953	467 996	33.2%
Expenditure	1 495 096	399 780	26.7%
Surplus / (Deficit)	(85 143)	68 216	
Capital	270 324	19 556	7.2%

Performance in relation to SDBIP targets

A comprehensive report regarding the SDBIP performance is tabled quarterly in Council.

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 - M04 October

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	22 735	93 935	93 716	218	0%	275 637
Service charges	-	793 858	793 858	69 292	271 805	267 990	3 815	1%	793 858
Investment revenue	-	27 456	27 456	652	4 726	4 726	-		27 456
Transfers and subsidies	-	139 692	139 782	1 331	56 402	56 402	-		139 782
Other own revenue	-	180 196	173 220	13 188	41 128	41 652	(524)	-1%	173 220
Total Revenue (excluding capital transfers and contributions)	-	1 416 839	1 409 953	107 198	467 996	464 486	3 510	1%	1 409 953
Employee costs	-	463 804	464 394	34 432	132 777	134 037	(1 260)	-1%	464 394
Remuneration of Councillors	-	12 401	12 401	940	3 762	4 082	(320)	-8%	12 401
Depreciation & asset impairment	-	145 663	145 663	12 139	48 554	48 554	-		145 663
Finance charges	-	51 804	51 804	727	2 739	2 739	-		51 804
Materials and bulk purchases	-	398 552	397 723	28 739	119 688	122 622	(2 934)	-2%	397 723
Transfers and subsidies	-	12 324	12 324	1 724	3 930	4 108	(178)	-4%	12 324
Other expenditure	-	410 460	410 788	23 747	88 331	92 402	(4 071)	-4%	410 788
Total Expenditure	-	1 495 006	1 495 096	102 449	399 780	408 544	(8 764)	-2%	1 495 096
Surplus/(Deficit)	-	(78 168)	(85 143)	4 749	68 216	55 942	12 274	22%	(85 143)
Transfers and subsidies - capital (monetary)	-	46 354	46 354	667	1 365	1 365	-		46 354
Contributions & Contributed assets	-	14 243	16 039	962	1 902	1 902	-		16 039
Surplus/(Deficit) after capital transfers & contributions	-	(17 571)	(22 750)	6 378	71 482	59 209	12 274	21%	(22 750)
Surplus/ (Deficit) for the year	-	(17 571)	(22 750)	6 378	71 482	59 209	12 274	21%	(22 750)
Capital expenditure & funds sources									
Capital expenditure	-	274 775	270 324	10 044	19 556	49 760	(30 204)	-61%	270 324
Capital transfers recognised	-	111 555	106 376	6 392	11 271	20 332	(9 061)	-45%	106 376
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	94 066	94 795	2 527	6 020	16 377	(10 358)	-63%	94 795
Internally generated funds	-	69 154	69 154	1 125	2 266	13 051	(10 785)	-83%	69 154
Total sources of capital funds	-	274 775	270 324	10 044	19 556	49 760	(30 204)	-61%	270 324
Financial position									
Total current assets	-	583 272	582 543		814 323				583 272
Total non current assets	-	4 096 878	4 092 428		3 894 786				4 096 878
Total current liabilities	-	341 312	341 312		261 668				341 312
Total non current liabilities	-	657 833	657 833		678 030				657 833
Community wealth/Equity	-	3 681 004	3 675 825		3 769 412				3 681 004
Cash flows									
Net cash from (used) operating	-	215 101	209 922	53 763	96 695	96 611	(84)	-0%	215 101
Net cash from (used) investing	-	(279 755)	(275 304)	(10 459)	(21 216)	(21 216)	-		(279 755)
Net cash from (used) financing	-	(2 646)	(2 646)	(5 324)	(12 431)	(12 431)	-		(2 646)
Cash/cash equivalents at the month/year end	-	450 829	450 100	-	675 771	581 093	(94 678)	-16%	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	70 423	2 502	1 665	1 520	1 452	1 277	7 191	44 281	130 310
Creditors Age Analysis									
Total Creditors	4 819	-	-	-	-	-	-	-	4 819

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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									
Governance and administration	-	357 072	357 072	24 911	116 778	117 095	(317)	0%	357 072
Executive and council	-	31 359	31 359	40	13 001	12 977	24	0%	31 359
Finance and administration	-	325 712	325 712	24 871	103 777	104 118	(341)	0%	325 712
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	164 655	157 769	11 735	36 052	34 874	1 178	3%	157 769
Community and social services	-	7 145	7 145	717	2 830	2 382	449	19%	7 145
Sport and recreation	-	10 133	10 133	725	3 340	2 506	834	33%	10 133
Public safety	-	39 531	39 621	2 761	11 104	11 209	(105)	-1%	39 621
Housing	-	107 845	100 870	7 532	18 777	18 777	-	-	100 870
Economic and environmental services	-	16 227	16 227	1 314	4 756	3 771	984	26%	16 227
Planning and development	-	9 362	9 362	1 199	4 155	3 194	961	30%	9 362
Road transport	-	6 828	6 828	116	565	565	-	-	6 828
Environmental protection	-	37	37	-	36	12	23	192%	37
Trading services	-	939 483	941 279	70 866	313 677	312 012	1 665	1%	941 279
Energy sources	-	570 263	570 263	43 867	191 957	190 088	1 869	1%	570 263
Water management	-	157 061	157 061	11 888	49 482	50 071	(589)	-1%	157 061
Waste water management	-	116 972	116 972	8 404	37 695	38 114	(419)	-1%	116 972
Waste management	-	95 187	96 983	6 706	34 542	33 739	803	2%	96 983
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	-	1 477 435	1 472 346	108 826	471 262	467 753	3 510	1%	1 472 346
Expenditure - Functional									
Governance and administration	-	284 904	287 804	19 501	82 394	84 288	(1 894)	-2%	287 804
Executive and council	-	66 557	66 177	4 381	21 423	21 466	(43)	0%	66 177
Finance and administration	-	214 255	217 536	14 883	60 076	61 850	(1 774)	-3%	217 536
Internal audit	-	4 091	4 091	237	894	972	(77)	-8%	4 091
Community and public safety	-	257 893	258 568	14 911	56 788	57 864	(1 077)	-2%	258 568
Community and social services	-	19 164	19 234	1 231	4 624	4 716	(92)	-2%	19 234
Sport and recreation	-	59 600	60 115	3 354	11 818	12 378	(560)	-5%	60 115
Public safety	-	115 407	115 497	7 815	29 158	29 582	(425)	-1%	115 497
Housing	-	63 723	63 723	2 511	11 187	11 187	-	-	63 723
Economic and environmental services	-	187 466	187 261	14 711	49 882	50 463	(581)	-1%	187 261
Planning and development	-	51 373	51 358	3 376	12 673	12 983	(310)	-2%	51 358
Road transport	-	116 270	116 080	9 918	31 956	32 116	(160)	0%	116 080
Environmental protection	-	19 823	19 823	1 416	5 253	5 364	(111)	-2%	19 823
Trading services	-	761 149	757 868	53 174	209 954	215 018	(5 064)	-2%	757 868
Energy sources	-	442 180	442 180	31 547	132 942	135 303	(2 361)	-2%	442 180
Water management	-	129 815	129 815	8 730	31 187	32 510	(1 323)	-4%	129 815
Waste water management	-	102 665	99 384	7 123	25 622	26 639	(1 016)	-4%	99 384
Waste management	-	86 489	86 489	5 773	20 202	20 566	(364)	-2%	86 489
Other	-	3 595	3 595	153	763	911	(148)	-16%	3 595
Total Expenditure - Functional	-	1 495 006	1 495 096	102 449	399 780	408 544	(8 764)	-2%	1 495 096
Surplus/ (Deficit) for the year	-	(17 571)	(22 750)	6 378	71 482	59 209	12 274	21%	(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)

WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

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	8	12 952	12 952	-		31 285
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	-	869	869	25	267	290	(23)	-7.9%	869
Vote 4 - Finance	-	318 650	318 650	24 767	103 266	102 890	376	0.4%	318 650
Vote 5 - Infrastructure & Planning	-	691 845	684 869	52 501	214 908	211 516	3 391	1.6%	684 869
Vote 6 - Protection Services	-	39 531	39 621	2 761	11 104	11 467	(363)	-3.2%	39 621
Vote 7 - Economic and Social Development & Tourism	-	2 838	2 838	233	440	535	(95)	-17.8%	2 838
Vote 8 - Community Services	-	392 418	394 214	28 531	128 326	128 103	224	0.2%	394 214
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Revenue by Vote	-	1 477 435	1 472 346	108 826	471 262	467 753	3 510	0.8%	1 472 346
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	-	37 047	37 047	2 220	13 188	12 242	947	7.7%	37 047
Vote 2 - Municipal Manager & Internal Audit	-	8 040	8 040	486	1 863	2 199	(336)	-15.3%	8 040
Vote 3 - Management Services	-	60 741	60 741	4 142	17 470	18 257	(787)	-4.3%	60 741
Vote 4 - Finance	-	95 684	95 684	6 367	26 339	27 369	(1 031)	-3.8%	95 684
Vote 5 - Infrastructure & Planning	-	672 313	672 313	46 643	187 503	191 527	(4 024)	-2.1%	672 313
Vote 6 - Protection Services	-	115 502	115 592	8 263	30 439	32 108	(1 669)	-5.2%	115 592
Vote 7 - Economic and Social Development & Tourism	-	17 311	17 311	891	3 132	3 797	(665)	-17.5%	17 311
Vote 8 - Community Services	-	488 368	488 368	33 436	119 846	121 045	(1 198)	-1.0%	488 368
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Expenditure by Vote	-	1 495 006	1 495 096	102 449	399 780	408 544	(8 764)	-2.1%	1 495 096
Surplus/ (Deficit) for the year	-	(17 571)	(22 750)	6 378	71 482	59 209	12 274	20.7%	(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) - M04 October

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	22 735	93 935	93 716	218	0%	275 637
Service charges - electricity revenue		499 317	499 317	43 335	174 907	172 680	2 226	1%	499 317
Service charges - water revenue		132 168	132 168	11 853	42 381	41 853	528	1%	132 168
Service charges - sanitation revenue		87 631	87 631	7 724	29 043	28 480	563	2%	87 631
Service charges - refuse revenue		74 741	74 741	6 381	25 474	24 976	498	2%	74 741
Rental of facilities and equipment		3 440	3 440	242	1 415	1 405	10	1%	3 440
Interest earned - external investments		27 456	27 456	652	4 726	4 726	-	-	27 456
Interest earned - outstanding debtors		4 681	4 681	557	1 679	1 560	119	8%	4 681
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		28 223	28 223	1 759	6 923	7 291	(368)	-5%	28 223
Licences and permits		2 039	2 038	229	851	781	70	9%	2 038
Agency services		6 680	6 680	623	2 645	2 561	84	3%	6 680
Transfers and subsidies		139 692	139 782	1 331	56 402	56 402	-	-	139 782
Other revenue		126 909	119 934	9 590	27 046	27 485	(439)	-2%	119 934
Gains		8 225	8 225	189	569	569	-	-	8 225
Total Revenue (excluding capital transfers and contributions)	-	1 416 839	1 409 953	107 198	467 996	464 486	3 510	1%	1 409 953
Expenditure By Type									
Employee related costs		463 804	464 394	34 432	132 777	134 037	(1 260)	-1%	464 394
Remuneration of councillors		12 401	12 401	940	3 762	4 082	(320)	-8%	12 401
Debt impairment		21 500	21 544	1 835	7 210	7 210	-	-	21 544
Depreciation & asset impairment		145 663	145 663	12 139	48 554	48 554	-	-	145 663
Finance charges		51 804	51 804	727	2 739	2 739	-	-	51 804
Bulk purchases - electricity		353 707	353 707	25 947	112 795	115 249	(2 454)	-2%	353 707
Inventory consumed		44 845	44 017	2 793	6 893	7 373	(480)	-7%	44 017
Contracted services		247 340	248 564	15 897	45 475	48 263	(2 788)	-6%	248 564
Transfers and subsidies		12 324	12 324	1 724	3 930	4 108	(178)	-4%	12 324
Other expenditure		141 620	140 680	6 016	35 645	36 928	(1 283)	-3%	140 680
Losses		-	-	-	-	-	-	-	-
Total Expenditure	-	1 495 006	1 495 096	102 449	399 780	408 544	(8 764)	-2%	1 495 096
Surplus/(Deficit)	-	(78 168)	(85 143)	4 749	68 216	55 942	12 274	0	(85 143)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		46 354	46 354	667	1 365	1 365	-	-	46 354
Transfers and subsidies - capital (monetary allocations) (National / Pr		14 243	16 039	962	1 902	1 902	-	-	16 039
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(17 571)	(22 750)	6 378	71 482	59 209	-	-	(22 750)
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(17 571)	(22 750)	6 378	71 482	59 209	-	-	(22 750)
Attributable to minorities		-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(17 571)	(22 750)	6 378	71 482	59 209	-	-	(22 750)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.76% above the YTD budget projections.

Current expenditure is 2.15% below YTD budget projections for October 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) - M04 October

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	923	1 171	1 238	(67)	-5%	3 715
Vote 4 - Finance	-	60	60	-	27	20	7	33%	60
Vote 5 - Infrastructure & Planning	-	181 114	174 868	8 439	15 386	35 324	(19 938)	-56%	174 868
Vote 6 - Protection Services	-	354	354	-	16	89	(73)	-82%	354
Vote 7 - Economic and Social Development & Tourism	-	45	45	-	-	15	(15)	-100%	45
Vote 8 - Community Services	-	4 297	4 297	8	8	190	(182)	-96%	4 297
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	189 585	183 339	9 370	16 608	36 876	(20 268)	-55%	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	655	2 784	7 588	(4 804)	-63%	52 002
Vote 6 - Protection Services	-	7 535	7 535	-	68	1 861	(1 792)	-96%	7 535
Vote 7 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 8 - Community Services	-	27 449	27 449	18	96	3 435	(3 339)	-97%	27 449
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	85 189	86 986	674	2 948	12 884	(9 936)	-77%	86 986
Total Capital Expenditure	-	274 775	270 324	10 044	19 556	49 760	(30 204)	-61%	270 324
Capital Expenditure - Functional Classification									
Governance and administration									
Executive and council	-	5	5	-	-	-	-	-	5
Finance and administration	-	3 770	3 770	923	1 198	915	283	31%	3 770
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety									
Community and social services	-	9 991	9 991	8	8	1 431	(1 423)	-99%	9 991
Sport and recreation	-	7 752	7 752	-	-	584	(584)	-100%	7 752
Public safety	-	7 897	7 897	-	84	2 632	(2 548)	-97%	7 897
Housing	-	54 359	47 384	5 403	8 916	7 977	939	12%	47 384
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services									
Planning and development	-	7 987	7 987	135	486	692	(206)	-30%	7 987
Road transport	-	11 524	11 524	18	18	3 841	(3 823)	-100%	11 524
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services									
Energy sources	-	68 211	68 211	-	77	12 637	(12 560)	-99%	68 211
Water management	-	51 982	51 982	2 527	5 445	7 227	(1 783)	-25%	51 982
Waste water management	-	47 481	48 210	667	2 141	10 953	(8 812)	-80%	48 210
Waste management	-	3 815	5 611	362	1 182	870	311	36%	5 611
Other									
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	-	274 775	270 324	10 044	19 556	49 760	(30 204)	-61%	270 324

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M04 October

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	165 530	50 829
Call investment deposits		400 000	400 000	510 241	400 000
Consumer debtors		84 475	84 475	95 584	84 475
Other debtors		38 027	38 027	31 942	38 027
Current portion of long-term receivables		-	-	-	-
Inventory		9 940	9 940	11 026	9 940
Total current assets	-	583 272	582 543	814 323	583 272
Non current assets					
Long-term receivables		-	-	-	-
Investments		62 165	62 165	56 507	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	3 570 820	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	3 894 786	4 096 878
TOTAL ASSETS	-	4 680 150	4 674 970	4 709 109	4 680 150
LIABILITIES					
Current liabilities					
Bank overdraft		-	-	-	-
Borrowing		50 263	50 263	50 263	50 263
Consumer deposits		64 074	64 074	66 040	64 074
Trade and other payables		180 596	180 596	98 986	180 596
Provisions		46 378	46 378	46 378	46 378
Total current liabilities	-	341 312	341 312	261 668	341 312
Non current liabilities					
Borrowing		430 795	430 795	420 555	430 795
Provisions		227 039	227 039	257 475	227 039
Total non current liabilities	-	657 833	657 833	678 030	657 833
TOTAL LIABILITIES	-	999 146	999 146	939 697	999 146
NET ASSETS	-	3 681 004	3 675 825	3 769 412	3 681 004
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		3 677 777	3 672 597	3 766 185	3 677 777
Reserves		3 228	3 228	3 227	3 228
TOTAL COMMUNITY WEALTH/EQUITY	-	3 681 004	3 675 825	3 769 412	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 - M04 October

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	23 694	92 571	92 522	48	0%	279 664
Service charges		792 663	792 663	71 191	261 751	261 777	(26)	0%	792 663
Other revenue		159 489	154 310	18 935	62 135	62 110	26	0%	159 489
Government - operating		139 692	139 782	1 331	56 402	56 402	-		139 692
Government - capital		46 354	46 354	1 628	3 266	3 266	-		46 354
Interest		27 456	27 456	1 209	6 405	6 405	-		27 456
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1 166 090)	(1 166 180)	(61 774)	(379 167)	(379 203)	(36)	0%	(1 166 090)
Finance charges		(51 804)	(51 804)	(727)	(2 739)	(2 739)	-		(51 804)
Transfers and Grants		(12 324)	(12 324)	(1 724)	(3 930)	(3 930)	-		(12 324)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	215 101	209 922	53 763	96 695	96 611	(84)	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)	(1 660)	(1 660)	-		(4 980)
Payments									
Capital assets		(274 775)	(270 324)	(10 044)	(19 556)	(19 556)	-		(274 775)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(279 755)	(275 304)	(10 459)	(21 216)	(21 216)	-		(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	422	1 108	1 108	-		2 000
Payments									
Repayment of borrowing		(54 646)	(54 646)	(5 746)	(13 538)	(13 538)	-		(54 646)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(2 646)	(2 646)	(5 324)	(12 431)	(12 431)	-		(2 646)
NET INCREASE/ (DECREASE) IN CASH HELD	-	(67 299)	(68 029)	37 980	63 049	62 964			(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		675 771	581 093			545 423

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 675.8million.

The municipality started the year with a positive cash balance of R612.7 million. The October closing balance is R675.8 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 - M04 October

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	14 685	38 609	-	-	-	-	-	-	-	187 093	279 664	290 510	301 791	
Service charges - electricity revenue	42 736	42 327	42 172	42 449	-	-	-	-	-	-	-	329 313	498 997	557 665	623 357	
Service charges - water revenue	18 366	17 251	15 240	(11 647)	-	-	-	-	-	-	-	93 331	132 541	137 723	143 112	
Service charges - sanitation revenue	9 951	7 151	5 871	4 803	-	-	-	-	-	-	-	59 104	86 879	90 314	93 887	
Service charges - refuse	9 179	6 469	5 483	3 950	-	-	-	-	-	-	-	49 165	74 246	77 176	80 223	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	275	479	375	295	-	-	-	-	-	-	-	2 015	3 440	3 148	3 273	
Interest earned - external investments	1 471	703	1 900	652	-	-	-	-	-	-	-	22 730	27 456	28 554	29 697	
Interest earned - outstanding debtors	579	530	13	557	-	-	-	-	-	-	-	(1 679)	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 699	1 727	1 738	1 759	-	-	-	-	-	-	-	1 300	8 223	9 348	10 519	
Licences and permits	195	237	190	229	-	-	-	-	-	-	-	1 188	2 039	2 097	2 164	
Agency services	463	670	890	623	-	-	-	-	-	-	-	4 035	6 680	6 930	7 189	
Transfer receipts - operating	52 323	1 379	1 370	1 331	-	-	-	-	-	-	-	83 290	139 692	144 977	148 209	
Other revenue	2 847	7 681	7 013	32 750	-	-	-	-	-	-	-	88 817	139 108	91 142	42 454	
Cash Receipts by Source	163 819	102 146	96 940	116 360	-	-	-	-	-	-	-	919 701	1 398 965	1 439 585	1 485 875	
Other Cash Flows by Source																
Transfer receipts - capital	8	101	1 528	1 628	-	-	-	-	-	-	-	43 088	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	432	489	-	-	-	-	-	-	-	892	2 000	2 000	2 000	
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments	(415)	(415)	(415)	(415)	-	-	-	-	-	-	-	(3 320)	(4 980)	(4 980)	(4 980)	
Total Cash Receipts by Source	163 511	101 919	98 486	118 062	-	-	-	-	-	-	-	1 010 361	1 492 339	1 527 433	1 565 463	
Cash Payments by Type																
Employee related costs	836	59 502	35 945	33 825	-	-	-	-	-	-	-	354 987	485 095	477 359	498 450	
Remuneration of councillors	-	1 881	940	940	-	-	-	-	-	-	-	8 639	12 401	12 905	13 432	
Interest paid	54	463	1 495	727	-	-	-	-	-	-	-	49 065	51 804	51 923	52 180	
Bulk purchases - Electricity	5	44 345	42 499	25 947	-	-	-	-	-	-	-	240 911	353 707	385 187	419 468	
Bulk purchases - Water & Sewer	546	1 473	2 081	2 793	-	-	-	-	-	-	-	(6 893)	-	-	-	
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	44 845	47 274	48 918	
Contracted services	616	12 714	16 249	15 897	-	-	-	-	-	-	-	201 865	247 340	251 832	272 718	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	647	647	911	1 724	-	-	-	-	-	-	-	8 394	12 324	12 557	13 060	
General expenses	101 918	(22 301)	18 076	(17 559)	-	-	-	-	-	-	-	(57 431)	22 703	86 576	42 076	
Cash Payments by Type	104 622	98 724	118 196	64 293	-	-	-	-	-	-	-	799 538	1 230 218	1 325 612	1 360 301	
Other Cash Flows/Payments by Type																
Capital assets	-	4 005	5 508	10 044	-	-	-	-	-	-	-	255 219	274 775	142 286	95 835	
Repayment of borrowing	1 972	1 410	4 411	5 746	-	-	-	-	-	-	-	41 107	54 646	49 748	56 000	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	106 594	104 139	128 115	80 083	-	-	-	-	-	-	-	1 095 864	1 559 638	1 517 647	1 512 136	
NET INCREASE/(DECREASE) IN CASH HELD	56 917	(2 220)	(29 629)	37 980	-	-	-	-	-	-	-	(85 503)	(67 299)	9 786	53 326	
Cash/cash equivalents at the month/year beginning:	612 723	669 640	667 420	637 791	675 771	675 771	675 771	675 771	675 771	675 771	675 771	675 771	612 723	545 423	555 210	
Cash/cash equivalents at the month/year end:	669 640	667 420	637 791	675 771	675 771	675 771	675 771	675 771	675 771	675 771	675 771	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

(This table represents the debtors billing system representing the state of all debtors, including payments received in advance)

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

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	16 491	410	279	262	257	232	1 304	6 428	25 662	8 483	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24 072	687	370	262	227	215	1 085	5 839	32 757	7 629	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	23 587	659	496	440	298	325	1 404	5 235	32 444	7 701	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	8 938	261	214	189	177	175	940	4 249	15 144	5 731	-	-
Receivables from Exchange Transactions - Waste Management	1600	7 407	214	156	135	120	112	600	2 502	11 246	3 469	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	372	21	17	16	19	11	37	261	754	343	-	-
Interest on Arrear Debtor Accounts	1810	109	30	34	47	57	60	450	12 558	13 345	13 173	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(10 552)	220	99	169	297	148	1 370	7 208	(1 041)	9 192	-	-
Total By Income Source	2000	70 423	2 502	1 665	1 520	1 452	1 277	7 191	44 281	130 310	55 720	-	-
2020/21 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	576	166	150	105	66	37	188	2 286	3 573	2 681	-	-
Commercial	2300	8 444	178	97	67	53	42	877	1 951	11 709	2 990	-	-
Households	2400	62 021	2 144	1 413	1 323	1 326	1 189	6 099	39 937	115 452	49 875	-	-
Other	2500	(617)	15	4	26	7	8	27	107	(424)	174	-	-
Total By Customer Group	2600	70 423	2 502	1 665	1 520	1 452	1 277	7 191	44 281	130 310	55 720	-	-

The debtors' level increasing trend observed during May to June 2020 has stabilized and the 12-month rolling average payment rate has since increased from 96,95% in June 2020 to 98,59% at the end of October 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	7 231	NO VOTE for 2019/2020	28 641	35 872	20.16%
October	7 259	NO VOTE for 2019/2020	28 613	35 872	20.24%
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)
7259			6KL	7259	0	7259	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)
123	7136		50kWh	7259	0	7259	Total monthly levy

Summary of Debtors Age Analysis (This table represents gross debtors only)

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	83 016 839	2 501 876	1 664 173	1 519 324	1 450 070	1 275 681	7 184 732	44 280 725	142 893 418	59 876 580
September	84 261 708	2 433 845	1 779 373	1 804 745	1 387 287	1 330 111	7 314 575	43 787 676	144 099 319	59 837 611
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 31/10/2021 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	3 310 902	1 617 132	1 669 542	24 229
WCED 2251	274 286	274 286	0	0
OTHER 2255	26 121	26 121	0	0
HEALTH 2252	128 270	128 270	0	0
TPW 2256	-244 621	-249 806	5 185	0
HUMAN SETTLE 2215	44 268	44 268	0	0
HOUSING 2253	4 424	4 424	0	0
OTHER MUNICIPALITIES 2276	29 037	29 037	0	0
TOTAL OUTSTANDING	3 572 687	1 873 732	1 674 727	24 229

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

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	4 819	-	-	-	-	-	-	-	4 819	4 679
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	395
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	4 819	-	-	-	-	-	-	-	4 819	5 074

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

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	36		18 537	125	18 698
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	47		33 082	260	33 389
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	105		4 285	30	4 420
ABSA 9331734880	DEP PLUS	DEP PLUS		26	3.3	10 241	(26)	10 241
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: 265	183 DAYS	FIXED DEP	23/03/2022		4.93	100 000		100 000
ABSA 2080033748	62 DAYS	FIXED DEP	22/11/2021		4.32	100 000		100 000
TOTAL INVESTMENTS AND INTEREST				215		566 144	389	566 749

Surplus cash not immediately required is invested in call and short-term investments.

Long term investments relate to the sinking fund investments.

Allocations and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

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	-	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	-		2 530
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550		1 550	1 550	-		1 550
Provincial Government:	-	10 715	10 715	3 290	6 824	6 824	-		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	6 580	6 580	-		6 580
Other		3 914	3 914		244	244	-		3 914
Public Transport		-	-	-	-	-	-		-
Road Infrastructure - Maintenance		145	145	-	-	-	-		145
District Municipality:		-	90	-	90	90	-		90
All Grants		-	90		90	90	-		90
Other grant providers:	-	55 241	55 241	4 129	9 796	9 796	-		55 241
Departmental Agencies and Accounts Foreign Government and International Organisations		-	-	-	-	-	-		-
Households	-	55 241	55 241	4 129	9 796	9 796	-		55 241
Non-profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Total Operating Transfers and Grants	-	193 933	194 023	7 419	70 517	70 517	-		194 023
Capital Transfers and Grants									
National Government:	-	46 754	46 754	6 662	18 162	18 162	-		46 754
Integrated National Electrification Programme [Schedule 5B]		18 519	18 519	2 480	11 480	11 480	-		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	-		5 182
Provincial Government:	-	600	600	600	600	600	-		600
Capacity Building		-	-	-	-	-	-		-
Capacity Building and Other		-	-	-	-	-	-		-
Infrastructure		600	600	600	600	600	-		600
Libraries, Archives and Museums		-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-		-
All Grants		-	-	-	-	-	-		-
Other grant providers:	-	52 259	45 284	4 499	6 993	6 993	-		45 284
Households		52 259	45 284	4 499	6 993	6 993	-		45 284
Total Capital Transfers and Grants	-	99 613	92 638	11 161	25 755	25 755	-		92 638
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	293 546	286 660	18 580	96 272	96 272	-		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 - M04 October

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	340	891	891	-		4 080
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities		2 530	2 530	208	380	380	-		2 530
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	132	511	511	-		1 550
Municipal Disaster Grant [Schedule 5B]	-	-	-	-	-	-	-		-
Provincial Government:	-	10 715	10 715	886	3 477	3 477	-		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	645	2 547	2 547	-		6 580
Other		3 914	3 914	241	799	799	-		3 914
Public Transport	-	-	-	-	-	-	-		-
Road Infrastructure - Maintenance		145	145	-	131	131	-		145
District Municipality:		-	90	-	-	-	-		90
All Grants		-	90	-	-	-	-		90
Other grant providers:	-	55 241	55 241	2 104	9 747	9 747	-		55 241
Households		55 241	55 241	2 104	9 747	9 747	-		55 241
S4S		-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	-	70 036	70 126	3 330	14 114	14 114	-		70 126
Capital expenditure of Transfers and Grants									
National Government:	-	46 754	46 754	771	1 775	1 775	-		46 754
Integrated National Electrification Programme (Municipal Grant)		18 519	18 519	-	-	-	-		18 519
Municipal Infrastructure Grant [Schedule 5B]		23 053	23 053	104	1 108	1 108	-		23 053
Water Services Infrastructure Grant [Schedule 5B]		5 182	5 182	667	667	667	-		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	5 725	9 906	9 906	-		60 022
Households		52 259	45 284	5 403	8 916	8 916	-		45 284
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	12 942	14 738	322	989	989	-		14 738
Higher Educational Institutions		-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	112 555	107 376	6 496	11 680	11 680	-		107 376
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	182 591	177 502	9 827	25 795	25 795	-		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 - M04 October

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 - M04 October

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	848	3 392	3 702	(310)	-8%	11 247
Pension and UIF Contributions		-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-		-
Cellphone Allowance		1 154	1 154	93	370	380	(10)	-3%	1 154
Housing Allowances		-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-		-
Sub Total - Councillors	-	12 401	12 401	940	3 762	4 082	(320)	-8%	12 401
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages		12 600	12 600	1 039	4 107	4 200	(94)	-2%	12 600
Pension and UIF Contributions		-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-		-
Performance Bonus		143	143	-	-	48	(48)	-100%	143
Motor Vehicle Allowance		-	-	-	-	-	-		-
Cellphone Allowance		187	187	15	60	62	(2)	-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	1 054	4 167	4 310	(143)	-3%	12 930
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		276 642	276 473	21 490	84 219	84 785	(566)	-1%	276 473
Pension and UIF Contributions		48 870	49 120	3 763	14 982	15 063	(81)	-1%	49 120
Medical Aid Contributions		17 876	17 894	1 183	4 730	4 772	(42)	-1%	17 894
Overtime		40 311	40 437	3 392	10 780	10 815	(35)	0%	40 437
Performance Bonus		500	500	42	167	167	0	0%	500
Motor Vehicle Allowance		8 255	8 255	679	2 701	2 752	(51)	-2%	8 255
Cellphone Allowance		2 279	2 287	169	660	762	(102)	-13%	2 287
Housing Allowances		2 674	2 674	142	554	793	(239)	-30%	2 674
Other benefits and allowances		39 028	39 385	1 315	5 005	5 005	-		39 385
Payments in lieu of leave		-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-		-
Post-retirement benefit obligations		14 438	14 438	1 203	4 813	4 813	0	0%	14 438
Sub Total - Other Municipal Staff	-	450 874	451 464	33 378	128 610	129 727	(1 117)	-1%	451 464
TOTAL SALARY, ALLOWANCES & BENEFITS	-	476 205	476 795	35 372	136 538	138 119	(1 580)	-1%	476 795
TOTAL MANAGERS AND STAFF	-	463 804	464 394	34 432	132 777	134 037	(1 260)	-1%	464 394

SDBIP

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

Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October						
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%	0.7%	4.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	34.2%	35.1%	30.8%	35.1%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	18.0%	18.0%	15.1%	18.0%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	13347.6%	13347.6%	13030.6%	13347.6%
Liquidity						
Current Ratio	Current assets/current liabilities	0.0%	170.9%	170.7%	311.2%	170.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	132.1%	131.9%	258.3%	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%	27.2%	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%	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%	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%	24.5%	Annual Indicator	24.5%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	32.7%	32.9%	28.4%	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%	0.6%	4.6%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		16.3	16.3	Annual Indicator	16.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		11.4%	11.4%	Annual Indicator	11.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.6	4.6	Annual Indicator	4.6

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

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	5 508	9 512	30 541	21 029	68.9%	3%
October		19 182	19 243	10 044	19 556	49 783	30 227	60.7%	7%
November		13 763	9 989	-		59 773			
December		22 339	46 200	-		105 972			
January		22 838	19 065	-		125 037			
February		26 474	19 741	-		144 778			
March		35 578	28 584	-		173 363			
April		28 158	21 425	-		194 788			
May		35 278	24 711	-		219 499			
June		38 579	50 825	-		270 324			
Total Capital expenditure	-	274 775	270 324	19 556					

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 evaluated.	Busy with compliance checks and preparing report for BEC meeting. Waiting for BEC date from SCM	Not applicable	Not applicable
2	Overstrand	Overstrand	LCH SERVICES CONSTRUCTION CONTRACTS	52 259 085	45 283 557	8 916 423	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - Contractor on site. Masakhane UISP Phase 4 - Finalising Contracts. Masakhane Phase 1 Wetcores - 100%, Mnt Pleasant IRDP - Approval received - contractor to be	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - Construction Phase. Masakhane UISP Phase 4 - Finalising Contracts. Masakhane Phase 1 Wetcores - 100%, 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	5 207 205	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	666 846	Construction stage (Contract SC 2171/2020)	Construction stage.	None to date.	Not applicable
5	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION	7 348 170	7 348 170	0	Construction stage (Tender SC 2185/2021)	Construction stage.	None to date.	Not applicable
6	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	7 272 830	7 272 830	0	Construction stage (Tender SC 2192/2021)	Construction stage.	None to date.	Not applicable
7	Hermanus	Multi-ward Hermanus Area	UPGRADE HERMANUS WELL FIELDS PHASE 2	6 691 709	6 691 709	237 459	Drilling tender (Tender SC 2223/2021) cancelled; Environmental impact	Re-tender planning stage (drilling tender SC 2223/2021 cancelled); Environmental	Cancellation of Tender SC 2223/2021, necessitating a re-tender process; Lengthy.	Re-tender as soon as possible; Environmental process handled as quickly as
8	Blompark	Ward 14	BLOMPARK HOUSING PROJECT BUS ROUTE	5 583 000	5 583 000	0	Tender SC2233/2021- Awarded 29 October 2021	Tender appeal period	Not applicable	Not applicable
9	Masakhane	Ward 02	UPGRADE BULK SEWER SUPPLY AREA A&B	4 834 000	4 834 000	698 062	Tender evaluation stage (Tender SC2234/2021)	Tender evaluation 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	15 725 995				

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 - M04 October

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	560	1 984	9 496	7 512	79.1%	101 143
Roads Infrastructure	-	10 218	10 218	18	18	2 913	2 895	99.4%	10 218
<i>Roads</i>	-	10 218	10 218	18	18	2 913	2 895	99.4%	10 218
Storm water Infrastructure	-	6 590	6 590	-	-	365	365	100.0%	6 590
<i>Storm water Conveyance</i>	-	5 480	5 480	-	-	300	300	100.0%	5 480
Electrical Infrastructure	-	57 808	57 808	-	77	1 297	1 220	94.0%	57 808
<i>MV Substations</i>	-	50 430	50 430	-	-	-	-	-	50 430
<i>MV Networks</i>	-	7 378	7 378	-	77	1 297	1 220	94.0%	7 378
Water Supply Infrastructure	-	11 372	11 372	179	237	1 673	1 435	85.8%	11 372
<i>Boreholes</i>	-	6 692	6 692	179	237	1 673	1 435	85.8%	6 692
<i>Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	680	680	-	-	-	-	-	680
Sanitation Infrastructure	-	9 368	10 097	-	468	3 197	2 729	85.3%	10 097
<i>Pump Station</i>	-	-	-	-	-	-	-	-	-
<i>Reticalation</i>	-	9 368	10 097	-	468	3 197	2 729	85.3%	10 097
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	3 262	5 058	362	1 182	50	(1 132)	-2263.7%	5 058
Community Assets	-	22 833	22 833	114	465	3 099	2 634	85.0%	22 833
Community Facilities	-	15 352	15 352	114	465	1 835	1 369	74.6%	15 352
<i>Halls</i>	-	110	110	-	-	-	-	-	110
<i>Crèches</i>	-	475	475	-	-	119	119	100.0%	475
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	1 052	1 052	-	-	300	300	100.0%	1 052
<i>Libraries</i>	-	4 374	4 374	-	-	500	500	100.0%	4 374
<i>Parks</i>	-	100	100	-	-	25	25	100.0%	100
<i>Public Open Space</i>	-	3 517	3 517	114	465	540	75	13.8%	3 517
<i>Nature Reserves</i>	-	4 100	4 100	-	-	-	-	-	4 100
<i>Public Ablution Facilities</i>	-	1 244	1 244	-	-	311	311	100.0%	1 244
<i>Taxi Ranks/Bus Terminals</i>	-	380	380	-	-	40	40	100.0%	380
Sport and Recreation Facilities	-	7 481	7 481	-	-	1 264	1 264	100.0%	7 481
<i>Outdoor Facilities</i>	-	7 481	7 481	-	-	1 264	1 264	100.0%	7 481
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	58 895	51 919	5 403	8 916	15 095	6 179	40.9%	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	5 403	8 916	15 095	6 179	40.9%	45 284
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	3 933	3 933	923	1 174	973	(201)	-20.6%	3 933
Computer Equipment	-	3 933	3 933	923	1 174	973	(201)	-20.6%	3 933
Furniture and Office Equipment	-	875	875	21	65	104	39	37.6%	875
Furniture and Office Equipment	-	875	875	21	65	104	39	37.6%	875
Machinery and Equipment	-	1 641	1 641	8	73	350	278	79.2%	1 641
Machinery and Equipment	-	1 641	1 641	8	73	350	278	79.2%	1 641
Transport Assets	-	5 000	5 000	-	-	316	316	100.0%	5 000
Transport Assets	-	5 000	5 000	-	-	316	316	100.0%	5 000
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	191 795	187 344	7 029	12 676	29 433	16 757	56.9%	187 344

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October

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	2 348	5 207	9 438	4 231	44.8%	33 945
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1 000	1 000	-	-	250	250	100.0%	1 000
<i>MV Networks</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	32 295	32 295	2 348	5 207	9 026	3 819	42.3%	32 295
<i>Pump Stations</i>	-	400	400	-	-	-	-	-	400
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	31 895	31 895	2 348	5 207	9 026	3 819	42.3%	31 895
Sanitation Infrastructure	-	650	650	-	-	163	163	100.0%	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 existin	-	33 945	33 945	2 348	5 207	9 438	4 231	44.8%	33 945

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

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	149 136	12 160	37 477	40 098	2 621	6.5%	149 136
Roads Infrastructure	-	67 503	67 313	5 908	16 903	16 530	(373)	-2.3%	67 313
Roads	-	67 503	67 313	5 908	16 903	16 530	(373)	-2.3%	67 313
Road Structures	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	7 712	7 712	639	1 886	2 251	366	16.2%	7 712
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	7 712	7 712	639	1 886	2 251	366	16.2%	7 712
Electrical Infrastructure	-	33 421	33 421	2 605	8 138	11 140	3 002	26.9%	33 421
MV Networks	-	-	-	-	-	-	-	-	-
LV Networks	-	33 421	33 421	2 605	8 138	11 140	3 002	26.9%	33 421
Water Supply Infrastructure	-	21 537	21 537	1 719	6 171	4 900	(1 271)	-25.9%	21 537
Sanitation Infrastructure	-	12 162	12 362	955	3 069	3 079	10	0.3%	12 362
Waste Water Treatment Works	-	5 216	5 416	435	1 111	1 385	274	19.8%	5 416
Solid Waste Infrastructure	-	6 936	6 790	333	1 310	2 197	887	40.4%	6 790
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	2 332	2 332	-	-	777	777	100.0%	2 332
Waste Drop-off Points	-	4 604	4 458	333	1 310	1 420	109	7.7%	4 458
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Community Assets	-	61 656	58 290	3 254	12 047	15 750	3 703	23.5%	58 290
Community Facilities	-	46 573	42 033	2 495	9 304	10 967	1 663	15.2%	42 033
Halls	-	5 069	5 275	320	1 113	1 398	285	20.4%	5 275
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	1 074	516	86	375	134	(241)	-179.5%	516
Police	-	-	-	-	-	-	-	-	-
Parks	-	31 644	31 669	1 860	6 938	8 003	1 065	13.3%	31 669
Public Open Space	-	8 193	4 225	192	682	1 317	635	48.2%	4 225
Sport and Recreation Facilities	-	15 083	16 257	760	2 743	4 783	2 040	42.7%	16 257
Outdoor Facilities	-	15 083	16 257	760	2 743	4 783	2 040	42.7%	16 257
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	11 914	11 914	1 031	3 541	3 682	141	3.8%	11 914
Municipal Offices	-	11 876	11 876	1 031	3 541	3 663	122	3.3%	11 876
Workshops	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	6 528	6 471	14	2 456	1 618	(838)	-51.8%	6 471
Computer Equipment	-	2 280	2 680	205	496	670	174	25.9%	2 680
Computer Equipment	-	2 280	2 680	205	496	670	174	25.9%	2 680
Furniture and Office Equipment	-	6 095	6 170	756	1 958	1 651	(306)	-18.5%	6 170
Machinery and Equipment	-	5 548	5 348	69	696	1 403	707	50.4%	5 348
Transport Assets	-	10 940	10 940	189	839	3 647	2 807	77.0%	10 940
Total Repairs and Maintenance Expenditure	-	254 233	250 950	17 679	59 509	68 518	9 009	13.1%	250 950

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

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	38 511	38 511	0	0.0%	115 534
Roads Infrastructure	-	37 546	37 546	3 129	12 515	12 515	0	0.0%	37 546
<i>Roads</i>		37 546	37 546	3 129	12 515	12 515	0	0.0%	37 546
Storm water Infrastructure	-	7 720	7 720	643	2 573	2 573	0	0.0%	7 720
<i>Drainage Collection</i>		7 720	7 720	643	2 573	2 573	0	0.0%	7 720
Electrical Infrastructure	-	26 902	26 902	2 242	8 967	8 967	0	0.0%	26 902
<i>LV Networks</i>		26 902	26 902	2 242	8 967	8 967	0	0.0%	26 902
<i>Capital Spares</i>		-	-	-	-	-	-		-
Water Supply Infrastructure	-	29 397	29 397	2 450	9 799	9 799	0	0.0%	29 397
<i>Water Treatment Works</i>		-	-	-	-	-	-		-
<i>Distribution</i>		29 397	29 397	2 450	9 799	9 799	0	0.0%	29 397
Sanitation Infrastructure	-	10 737	10 737	895	3 579	3 579	0	0.0%	10 737
<i>Reticulation</i>		-	-	-	-	-	-		-
<i>Waste Water Treatment Works</i>		10 737	10 737	895	3 579	3 579	0	0.0%	10 737
Solid Waste Infrastructure	-	3 231	3 231	269	1 077	1 077	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	4 907	4 907	0	0.0%	14 720
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Intangible Assets	-	390	390	33	130	130	0	0.0%	390
<i>Effluent Licenses</i>		-	-	-	-	-	-		-
Unspecified	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment		10 233	10 233	853	3 411	3 411	0	0.0%	10 233
Machinery and Equipment		1 077	1 077	90	359	359	0	0.0%	1 077
Transport Assets		3 709	3 709	309	1 236	1 236	0	0.0%	3 709
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Depreciation	-	145 663	145 663	12 139	48 554	48 555	0	0.0%	145 663

Supporting Table SC13e

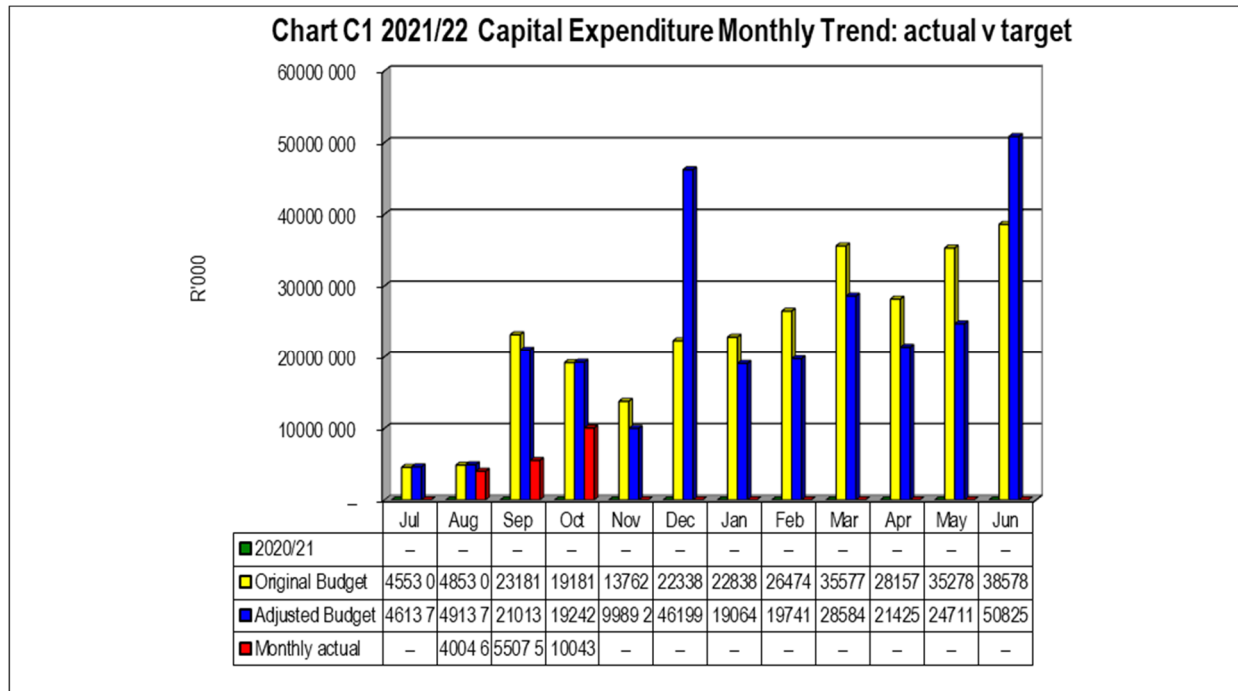
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04 October

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	667	1 672	10 689	9 017	84.4%	46 913
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	7 173	7 173	-	-	1 793	1 793	100.0%	7 173
<i>MV Networks</i>	-	7 173	7 173	-	-	1 793	1 793	100.0%	7 173
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	8 315	8 315	-	-	865	865	100.0%	8 315
<i>Distribution</i>	-	8 315	8 315	-	-	865	865	100.0%	8 315
Sanitation Infrastructure	-	30 873	30 873	667	1 672	7 915	6 243	78.9%	30 873
<i>Pump Station</i>	-	16 059	16 059	667	667	4 921	4 254	86.4%	16 059
<i>Reticulation</i>	-	7 283	7 283	-	899	1 484	585	39.4%	7 283
<i>Waste Water Treatment Works</i>	-	7 530	7 530	-	106	1 510	1 404	93.0%	7 530
Solid Waste Infrastructure	-	553	553	-	-	116	116	100.0%	553
<i>Landfill Sites</i>	-	463	463	-	-	116	116	100.0%	463
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	2 121	2 121	-	-	200	200	100.0%	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	-	-	200	200	100.0%	2 021
<i>Outdoor Facilities</i>	-	2 021	2 021	-	-	200	200	100.0%	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	667	1 672	10 889	9 217	84.6%	49 034

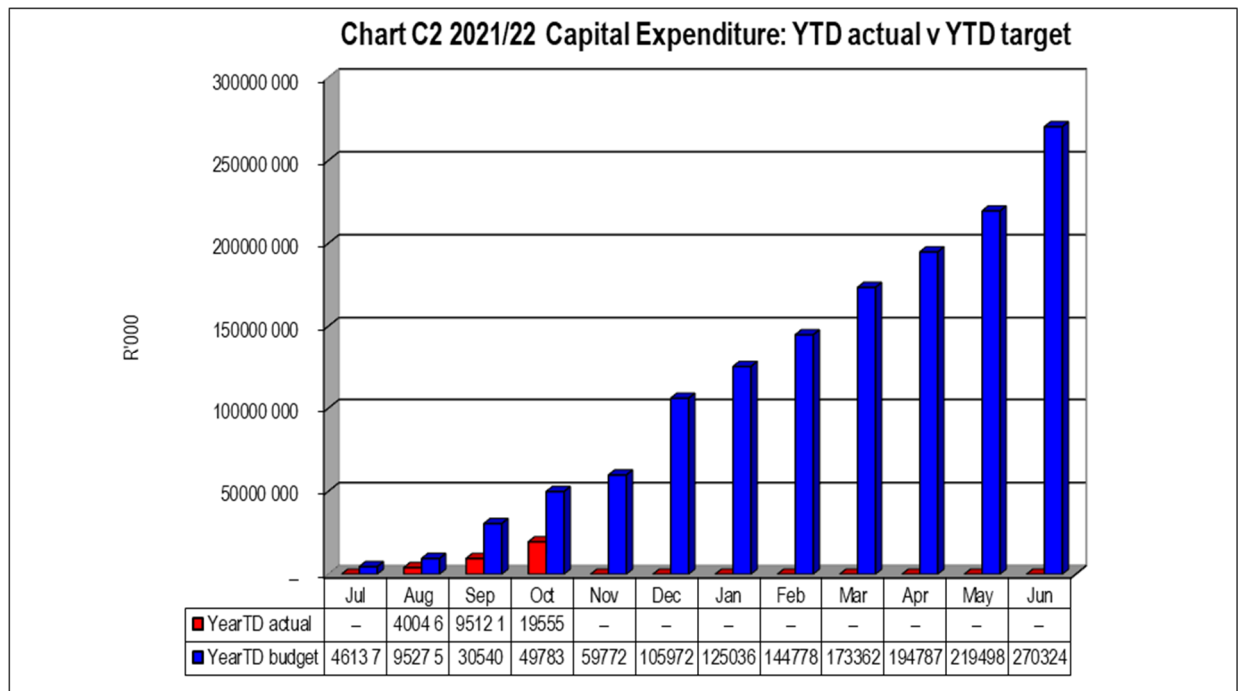
Other supporting documentation

Section 71 charts

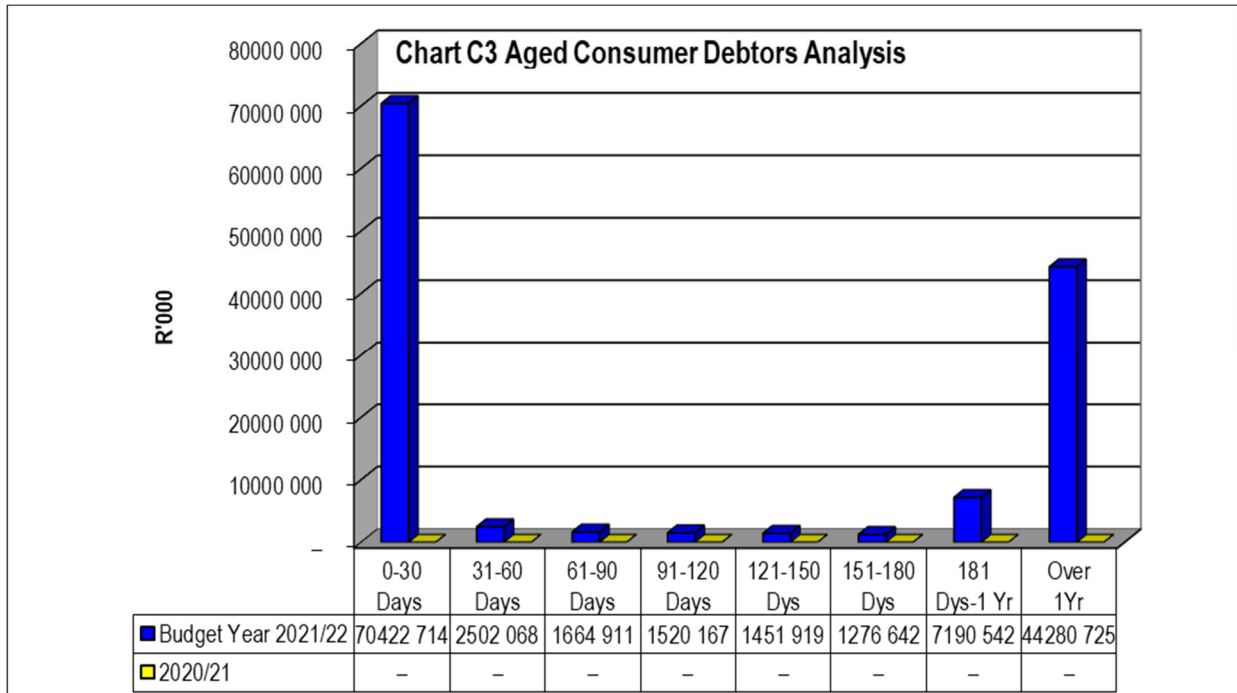
Capital expenditure monthly trend - actual vs target



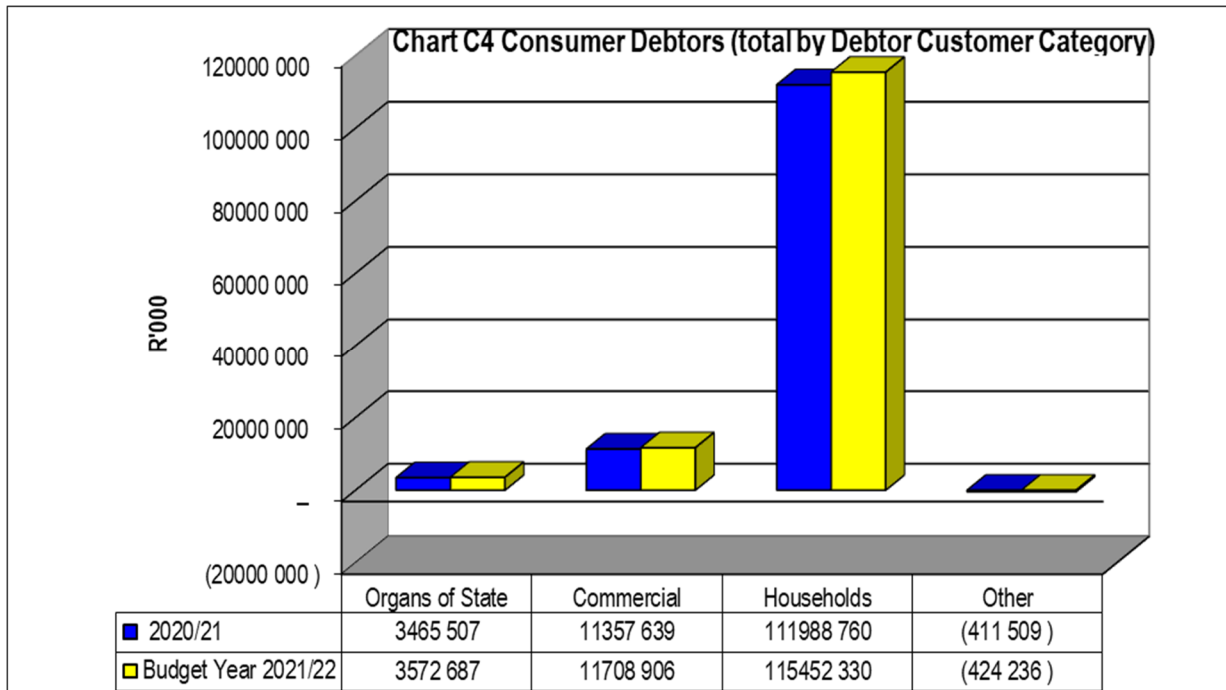
Capital expenditure – YTD actual vs YTD trend



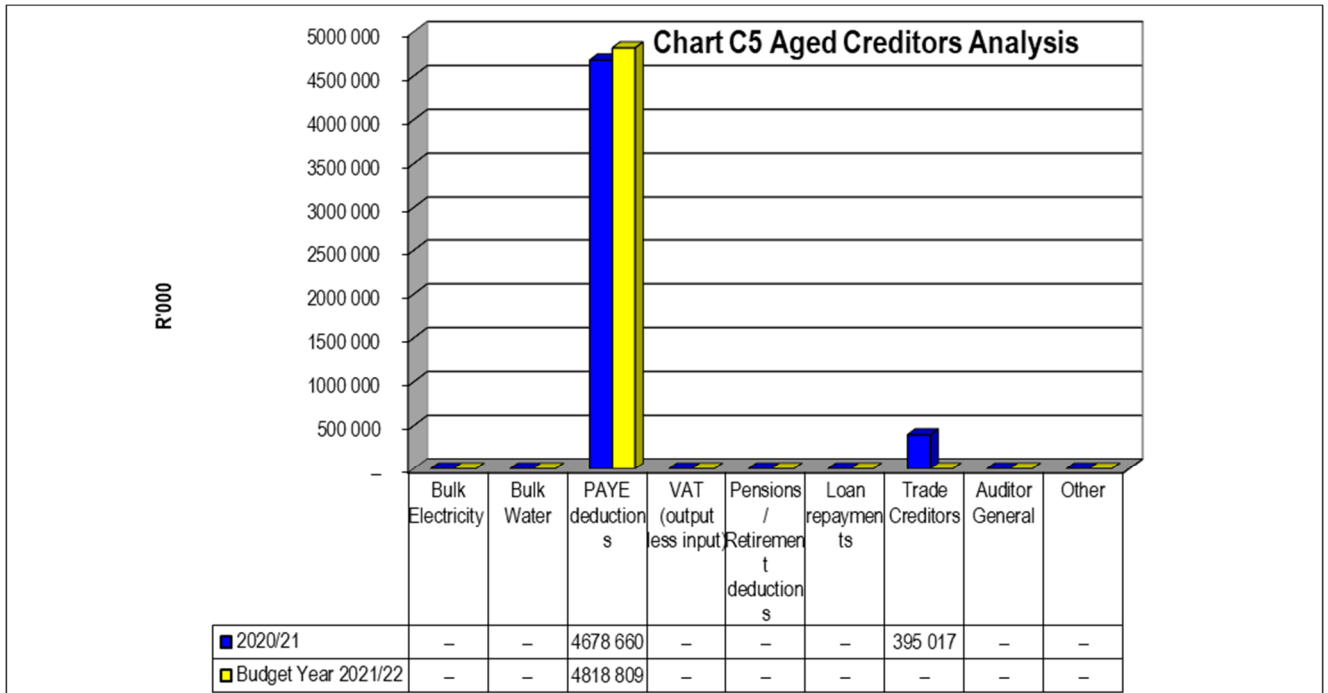
Debtors Age Analysis



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 October 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: 12 November 2021