

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

November 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 again in a resurgence of Covid-19 with the 4th wave as the holiday season looms. No official announcements have yet been made regarding further lockdowns.

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 2021/2022 financial year and at the end of November 2021 this stood at 99,57%. The financial impact of COVID-19 is still being closely monitored.

Revenue by Source

The Year-to-Date actual revenue is 0.42% above the YTD budget projections at the end of November 2021.

Borrowings

The balance of borrowings amounts to R469.8m at the end of November 2021.

Operating expenditure by vote & type

Current expenditure is 1.85% below YTD budget projections as at November 2021.

Capital expenditure

YTD Capital expenditure amounts to R36.6m or 13.49% of the adjusted budget of R271.5m. The current capital commitments of orders in progress amounts to R64.1m or 23.6% of the adjusted capital budget of R271.5m.

Allocations received (National & Provincial Grants)

Grants totaling R13.7m was received during November 2021.

Spending on Grants

Spending on grants amounts to R10.9m for November 2021 which includes FMG, EPWP, INEP, MIG, Water Service Infrastructure Grant, Resource funding for the establishment & support of K9 Unit, Provincial Library Grant, MSDCBG, CDW Grant, 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 - M05 November

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>	0.42%		
<u>Expenditure By Type</u>	-1.85%		
<u>Capital Expenditure</u>	-43.16%	Capital Commitments = R64.1m (23.61%)	
<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	1 481 924	581 467	39.2%
Expenditure	1 501 983	530 299	35.3%
Surplus / (Deficit)	(20 058)	51 168	
Capital	271 516	36 629	13.5%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1 418 339	575 539	40.6%
Expenditure	1 501 983	530 299	35.3%
Surplus / (Deficit)	(83 643)	45 240	
Capital	271 516	36 629	13.5%

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 - M05 November

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	22 831	116 766	116 571	194	0%	275 637
Service charges	-	793 858	793 858	64 261	336 066	334 094	1 972	1%	793 858
Investment revenue	-	27 456	27 456	2 785	7 511	7 511	-		27 456
Transfers and subsidies	-	139 692	148 168	2 001	58 403	58 403	-		148 168
Other own revenue	-	180 196	173 220	15 665	56 793	56 571	222	0%	173 220
Total Revenue (excluding capital transfers and contributions)	-	1 416 839	1 418 339	107 543	575 539	573 150	2 389	0%	1 418 339
Employee costs	-	463 804	466 312	54 494	187 271	189 268	(1 996)	-1%	466 312
Remuneration of Councillors	-	12 401	12 401	825	4 586	5 012	(426)	-8%	12 401
Depreciation & asset impairment	-	145 663	145 663	12 139	60 693	60 693	-		145 663
Finance charges	-	51 804	51 804	732	3 471	3 471	-		51 804
Materials and bulk purchases	-	398 552	401 891	30 474	150 162	152 081	(1 918)	-1%	401 891
Transfers and subsidies	-	12 324	12 624	1 107	5 037	5 260	(223)	-4%	12 624
Other expenditure	-	410 460	411 288	30 748	119 079	124 510	(5 431)	-4%	411 288
Total Expenditure	-	1 495 006	1 501 983	130 519	530 299	540 294	(9 995)	-2%	1 501 983
Surplus/(Deficit)	-	(78 168)	(83 643)	(22 976)	45 240	32 856	12 384	38%	(83 643)
Transfers and subsidies - capital (monetary a	-	46 354	47 546	2 154	3 519	3 519	-		47 546
Contributions & Contributed assets	-	14 243	16 039	507	2 409	2 409	-		16 039
Surplus/(Deficit) after capital transfers & contributions	-	(17 571)	(20 058)	(20 314)	51 168	38 784	12 384	32%	(20 058)
Surplus/ (Deficit) for the year	-	(17 571)	(20 058)	(20 314)	51 168	38 784	12 384	32%	(20 058)
Capital expenditure & funds sources									
Capital expenditure	-	274 775	271 516	17 073	36 629	64 440	(27 811)	-43%	271 516
Capital transfers recognised	-	111 555	107 568	6 258	17 529	26 759	(9 230)	-34%	107 568
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	94 066	94 795	9 610	15 629	19 630	(4 001)	-20%	94 795
Internally generated funds	-	69 154	69 154	1 205	3 471	18 051	(14 581)	-81%	69 154
Total sources of capital funds	-	274 775	271 516	17 073	36 629	64 440	(27 811)	-43%	271 516
Financial position									
Total current assets	-	583 272	582 543		780 051				582 543
Total non current assets	-	4 096 878	4 092 428		3 900 275				4 092 428
Total current liabilities	-	341 312	341 312		252 974				341 312
Total non current liabilities	-	657 833	657 833		678 199				657 833
Community wealth/Equity	-	3 681 004	3 675 825		3 749 153				3 675 825
Cash flows									
Net cash from (used) operating	-	215 101	209 922	(9 037)	87 659	87 560	(99)	-0%	209 922
Net cash from (used) investing	-	(279 755)	(275 304)	(17 488)	(38 704)	(38 704)	-		(275 304)
Net cash from (used) financing	-	(2 646)	(2 646)	(1 122)	(13 553)	(13 553)	-		(2 646)
Cash/cash equivalents at the month/year end	-	450 829	450 100	-	648 124	553 431	(94 693)	-17%	544 694
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	66 288	2 972	1 650	1 399	1 386	1 359	7 225	44 885	127 163
Creditors Age Analysis									
Total Creditors	6 389	-	-	-	-	-	-	-	6 389

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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	360 087	30 181	146 958	148 369	(1 411)	-1%	360 087
Executive and council	-	31 359	31 934	65	13 066	13 109	(44)	0%	31 934
Finance and administration	-	325 712	328 152	30 115	133 893	135 260	(1 367)	-1%	328 152
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	164 655	164 718	11 911	47 963	46 493	1 469	3%	164 718
Community and social services	-	7 145	7 145	1 265	4 095	2 977	1 118	38%	7 145
Sport and recreation	-	10 133	12 455	1 073	4 413	3 132	1 281	41%	12 455
Public safety	-	39 531	43 466	2 948	14 051	14 981	(930)	-6%	43 466
Housing	-	107 845	101 652	6 626	25 403	25 403	-	-	101 652
Economic and environmental services	-	16 227	17 437	1 272	6 027	5 871	156	3%	17 437
Planning and development	-	9 362	11 298	1 130	5 285	4 284	1 001	23%	11 298
Road transport	-	6 828	6 103	142	707	1 551	(844)	-54%	6 103
Environmental protection	-	37	37	-	36	36	-	-	37
Trading services	-	939 483	939 682	66 841	380 518	378 345	2 174	1%	939 682
Energy sources	-	570 263	570 263	41 518	233 475	232 857	618	0%	570 263
Water management	-	157 061	147 446	9 987	59 469	59 347	122	0%	147 446
Waste water management	-	116 972	124 991	8 799	46 494	45 731	763	2%	124 991
Waste management	-	95 187	96 983	6 538	41 080	40 410	670	2%	96 983
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	-	1 477 435	1 481 924	110 204	581 467	579 078	2 389	0%	1 481 924
Expenditure - Functional									
Governance and administration	-	284 904	290 858	27 962	110 356	112 842	(2 487)	-2%	290 858
Executive and council	-	66 557	65 915	4 997	26 420	26 680	(260)	-1%	65 915
Finance and administration	-	214 255	220 851	22 599	82 675	84 713	(2 039)	-2%	220 851
Internal audit	-	4 091	4 091	367	1 261	1 449	(188)	-13%	4 091
Community and public safety	-	257 893	260 747	23 911	80 698	82 778	(2 080)	-3%	260 747
Community and social services	-	19 164	19 234	2 155	6 779	6 857	(78)	-1%	19 234
Sport and recreation	-	59 600	60 370	5 230	17 049	18 174	(1 126)	-6%	60 370
Public safety	-	115 407	116 638	13 302	42 459	43 336	(876)	-2%	116 638
Housing	-	63 723	64 505	3 224	14 411	14 411	-	-	64 505
Economic and environmental services	-	187 466	189 165	17 413	67 295	68 413	(1 118)	-2%	189 165
Planning and development	-	51 373	53 294	5 082	17 754	18 560	(806)	-4%	53 294
Road transport	-	116 270	116 048	10 405	42 361	42 426	(65)	0%	116 048
Environmental protection	-	19 823	19 823	1 926	7 180	7 427	(247)	-3%	19 823
Trading services	-	761 149	757 618	60 963	270 916	275 137	(4 221)	-2%	757 618
Energy sources	-	442 180	442 180	31 850	164 792	166 207	(1 415)	-1%	442 180
Water management	-	129 815	129 565	10 380	41 567	43 179	(1 612)	-4%	129 565
Waste water management	-	102 665	99 384	10 536	36 159	36 690	(531)	-1%	99 384
Waste management	-	86 489	86 489	8 196	28 398	29 061	(662)	-2%	86 489
Other	-	3 595	3 595	271	1 034	1 123	(89)	-8%	3 595
Total Expenditure - Functional	-	1 495 006	1 501 983	130 519	530 299	540 294	(9 995)	-2%	1 501 983
Surplus/ (Deficit) for the year	-	(17 571)	(20 058)	(20 314)	51 168	38 784	12 384	32%	(20 058)

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) - M05
November

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	31 585	12	12 964	13 160	(197)	-1.5%	31 585
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	869	2 934	193	460	1 223	(763)	-62.4%	2 934
Vote 4 - Finance	-	318 650	318 650	29 853	133 118	133 395	(276)	-0.2%	318 650
Vote 5 - Infrastructure & Planning	-	691 845	684 869	49 145	264 053	261 570	2 483	0.9%	684 869
Vote 6 - Protection Services	-	39 531	43 466	2 948	14 051	14 136	(85)	-0.6%	43 466
Vote 7 - Economic and Social Development & Tourism	-	2 838	4 773	235	675	1 111	(436)	-39.2%	4 773
Vote 8 - Community Services	-	392 418	395 646	27 819	156 146	154 483	1 663	1.1%	395 646
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	-	1 477 435	1 481 924	110 204	581 467	579 078	2 389	0.4%	1 481 924
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	-	37 047	37 347	2 105	15 294	15 347	(53)	-0.3%	37 347
Vote 2 - Municipal Manager & Internal Audit	-	8 040	8 040	686	2 549	3 195	(646)	-20.2%	8 040
Vote 3 - Management Services	-	60 741	62 806	6 506	23 976	20 841	3 134	15.0%	62 806
Vote 4 - Finance	-	95 684	95 684	10 499	36 838	40 248	(3 410)	-8.5%	95 684
Vote 5 - Infrastructure & Planning	-	672 313	672 313	49 877	237 380	240 410	(3 030)	-1.3%	672 313
Vote 6 - Protection Services	-	115 502	116 745	12 095	42 534	44 126	(1 592)	-3.6%	116 745
Vote 7 - Economic and Social Development & Tourism	-	17 311	19 247	1 225	4 357	5 814	(1 456)	-25.0%	19 247
Vote 8 - Community Services	-	488 368	489 800	47 526	167 372	170 315	(2 942)	-1.7%	489 800
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	-	1 495 006	1 501 983	130 519	530 299	540 294	(9 995)	-1.8%	1 501 983
Surplus/ (Deficit) for the year	-	(17 571)	(20 058)	(20 314)	51 168	38 784	12 384	31.9%	(20 058)

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) - M05 November

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	22 831	116 766	116 571	194	0%	275 637
Service charges - electricity revenue		499 317	499 317	39 680	214 586	213 874	712	0%	499 317
Service charges - water revenue		132 168	132 168	10 569	52 950	52 867	83	0%	132 168
Service charges - sanitation revenue		87 631	87 631	7 643	36 687	36 148	539	1%	87 631
Service charges - refuse revenue		74 741	74 741	6 369	31 843	31 204	638	2%	74 741
Rental of facilities and equipment		3 440	3 440	355	1 770	1 712	58	3%	3 440
Interest earned - external investments		27 456	27 456	2 785	7 511	7 511	-	-	27 456
Interest earned - outstanding debtors		4 681	4 681	572	2 251	2 145	106	5%	4 681
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		28 223	28 223	1 727	8 650	9 408	(757)	-8%	28 223
Licences and permits		2 039	2 038	234	1 084	1 002	82	8%	2 038
Agency services		6 680	6 680	695	3 340	3 117	222	7%	6 680
Transfers and subsidies		139 692	148 168	2 001	58 403	58 403	-	-	148 168
Other revenue		126 909	119 934	11 944	38 990	38 479	511	1%	119 934
Gains		8 225	8 225	139	708	708	-	-	8 225
Total Revenue (excluding capital transfers and contributions)	-	1 416 839	1 418 339	107 543	575 539	573 150	2 389	0%	1 418 339
Expenditure By Type									
Employee related costs		463 804	466 312	54 494	187 271	189 268	(1 996)	-1%	466 312
Remuneration of councillors		12 401	12 401	825	4 586	5 012	(426)	-8%	12 401
Debt impairment		21 500	21 544	1 792	9 002	9 002	-	-	21 544
Depreciation & asset impairment		145 663	145 663	12 139	60 693	60 693	-	-	145 663
Finance charges		51 804	51 804	732	3 471	3 471	-	-	51 804
Bulk purchases - electricity		353 707	353 707	24 894	137 689	138 830	(1 141)	-1%	353 707
Inventory consumed		44 845	48 184	5 581	12 473	13 251	(777)	-6%	48 184
Contracted services		247 340	248 994	20 173	65 648	68 473	(2 826)	-4%	248 994
Transfers and subsidies		12 324	12 624	1 107	5 037	5 260	(223)	-4%	12 624
Other expenditure		141 620	140 751	8 784	44 429	47 034	(2 605)	-6%	140 751
Losses		-	-	-	-	-	-	-	-
Total Expenditure	-	1 495 006	1 501 983	130 519	530 299	540 294	(9 995)	-2%	1 501 983
Surplus/(Deficit)	-	(78 168)	(83 643)	(22 976)	45 240	32 856	12 384	0	(83 643)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		46 354	47 546	2 154	3 519	3 519	-	-	47 546
Transfers and subsidies - capital (monetary allocations) (National / Pr		14 243	16 039	507	2 409	2 409	-	-	16 039
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(17 571)	(20 058)	(20 314)	51 168	38 784			(20 058)
Taxation		-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(17 571)	(20 058)	(20 314)	51 168	38 784			(20 058)
Attributable to minorities		-	-	-	-	-			-
Share of surplus/ (deficit) of associate		-	-	-	-	-			-
Surplus/ (Deficit) for the year	-	(17 571)	(20 058)	(20 314)	51 168	38 784			(20 058)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.42% above the YTD budget projections.

Current expenditure is 1.85% below YTD budget projections for November 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) - M05 November

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	80	1 251	1 543	(292)	-19%	3 715
Vote 4 - Finance	-	60	60	16	43	25	18	72%	60
Vote 5 - Infrastructure & Planning	-	181 114	174 142	15 409	30 795	38 299	(7 504)	-20%	174 142
Vote 6 - Protection Services	-	354	354	102	118	146	(28)	-19%	354
Vote 7 - Economic and Social Development & Tourism	-	45	45	-	-	-	-	-	45
Vote 8 - Community Services	-	4 297	4 297	142	150	1 790	(1 640)	-92%	4 297
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	189 585	182 613	15 750	32 358	41 803	(9 445)	-23%	182 613
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	(0)	50 206	52 727	936	3 720	20 270	(16 550)	-82%	52 727
Vote 6 - Protection Services	0	7 535	8 727	-	68	931	(862)	-93%	8 727
Vote 7 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 8 - Community Services	-	27 449	27 449	388	483	1 437	(954)	-66%	27 449
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	85 189	88 903	1 323	4 271	22 637	(18 366)	-81%	88 903
Total Capital Expenditure	-	274 775	271 516	17 073	36 629	64 440	(27 811)	-43%	271 516
Capital Expenditure - Functional Classification									
Governance and administration									
Executive and council	-	5	5	-	-	-	-	-	5
Finance and administration	-	3 770	3 770	96	1 294	1 571	(277)	-18%	3 770
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety									
Community and social services	-	9 991	9 991	163	171	4 163	(3 992)	-96%	9 991
Sport and recreation	-	7 752	10 074	-	-	-	-	-	10 074
Public safety	-	7 897	9 089	102	186	3 030	(2 843)	-94%	9 089
Housing	-	54 359	47 384	3 946	12 862	13 395	(532)	-4%	47 384
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services									
Planning and development	-	7 987	7 987	20	506	3 328	(2 822)	-85%	7 987
Road transport	-	11 524	10 799	147	165	3 600	(3 434)	-95%	10 799
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services									
Energy sources	-	68 211	68 211	5 743	5 820	11 737	(5 917)	-50%	68 211
Water management	-	51 982	42 367	5 480	10 924	13 122	(2 198)	-17%	42 367
Waste water management	-	47 481	56 228	1 211	3 352	8 157	(4 805)	-59%	56 228
Waste management	-	3 815	5 611	166	1 348	2 338	(990)	-42%	5 611
Other									
-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	-	274 775	271 516	17 073	36 629	64 440	(27 811)	-43%	271 516

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M05 November

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	237 882	50 100
Call investment deposits	–	400 000	400 000	410 241	400 000
Consumer debtors	–	84 475	84 475	90 117	84 475
Other debtors	–	38 027	38 027	30 914	38 027
Current portion of long-term receivables	–	–	–	–	–
Inventory	–	9 940	9 940	10 896	9 940
Total current assets	–	583 272	582 543	780 051	582 543
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	62 165	62 165	57 062	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	3 575 755	3 767 626
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	3 900 275	4 092 428
TOTAL ASSETS	–	4 680 150	4 674 970	4 680 327	4 674 970
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	–	50 263	50 263	50 263	50 263
Consumer deposits	–	64 074	64 074	65 961	64 074
Trade and other payables	–	180 596	180 596	90 371	180 596
Provisions	–	46 378	46 378	46 378	46 378
Total current liabilities	–	341 312	341 312	252 974	341 312
Non current liabilities					
Borrowing	–	430 795	430 795	419 512	430 795
Provisions	–	227 039	227 039	258 688	227 039
Total non current liabilities	–	657 833	657 833	678 199	657 833
TOTAL LIABILITIES	–	999 146	999 146	931 173	999 146
NET ASSETS	–	3 681 004	3 675 825	3 749 153	3 675 825
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	–	3 677 777	3 672 597	3 745 926	3 672 597
Reserves	–	3 228	3 228	3 227	3 228
TOTAL COMMUNITY WEALTH/EQUITY	–	3 681 004	3 675 825	3 749 153	3 675 825

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 - M05 November

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	24 154	116 725	116 527	198	0%	279 664
Service charges	-	792 663	792 663	68 380	330 132	330 276	(145)	0%	792 663
Other revenue	-	159 489	154 310	16 061	78 197	78 184	13	0%	154 310
Government - operating	-	139 692	139 782	2 001	58 403	58 403	-		139 782
Government - capital	-	46 354	46 354	2 661	5 928	5 928	-		46 354
Interest	-	27 456	27 456	3 357	9 762	9 762	-		27 456
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	-	(1 166 090)	(1 166 180)	(123 813)	(502 980)	(503 012)	(33)	0%	(1 166 180)
Finance charges	-	(51 804)	(51 804)	(732)	(3 471)	(3 471)	-		(51 804)
Transfers and Grants	-	(12 324)	(12 324)	(1 107)	(5 037)	(5 037)	-		(12 324)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	215 101	209 922	(9 037)	87 659	87 560	(99)	0%	209 922
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)	(2 075)	(2 075)	-		(4 980)
Payments									
Capital assets	-	(274 775)	(270 324)	(17 073)	(36 629)	(36 629)	-		(270 324)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(279 755)	(275 304)	(17 488)	(38 704)	(38 704)	-		(275 304)
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	(79)	1 028	1 028	-		2 000
Payments									
Repayment of borrowing	-	(54 646)	(54 646)	(1 043)	(14 582)	(14 582)	-		(54 646)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(2 646)	(2 646)	(1 122)	(13 553)	(13 553)	-		(2 646)
NET INCREASE/ (DECREASE) IN CASH HELD	-	(67 299)	(68 029)	(27 647)	35 401	35 302			(68 029)
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		648 124	553 431			544 694

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 648.1million.

The municipality started the year with a positive cash balance of R612.7 million. The November closing balance is R648.1 million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November

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	24 154	-	-	-	-	-	-	162 939	279 664	290 510	301 791	
Service charges - electricity revenue	42 736	42 327	42 172	42 449	42 664	-	-	-	-	-	-	286 649	498 997	557 665	623 357	
Service charges - water revenue	18 366	17 251	15 240	(11 647)	11 194	-	-	-	-	-	-	82 138	132 541	137 723	143 112	
Service charges - sanitation revenue	9 951	7 151	5 871	4 803	7 976	-	-	-	-	-	-	51 128	86 879	90 314	93 887	
Service charges - refuse	9 179	6 469	5 483	3 950	6 547	-	-	-	-	-	-	42 618	74 246	77 176	80 223	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	275	479	375	295	305	-	-	-	-	-	-	1 710	3 440	3 148	3 273	
Interest earned - external investments	1 471	703	1 900	652	2 785	-	-	-	-	-	-	19 945	27 456	28 554	29 697	
Interest earned - outstanding debtors	579	530	13	557	572	-	-	-	-	-	-	(2 251)	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 699	1 727	1 738	1 759	1 727	-	-	-	-	-	-	(428)	8 223	9 348	10 519	
Licences and permits	195	237	190	229	234	-	-	-	-	-	-	954	2 039	2 097	2 164	
Agency services	463	670	890	623	695	-	-	-	-	-	-	3 340	6 680	6 930	7 189	
Transfer receipts - operating	52 323	1 379	1 370	1 331	2 001	-	-	-	-	-	-	81 289	139 692	144 977	148 209	
Other revenue	2 847	7 681	7 013	32 750	13 101	-	-	-	-	-	-	75 716	139 108	91 142	42 454	
Cash Receipts by Source	163 819	102 146	96 940	116 360	113 954	-	-	-	-	-	-	805 747	1 398 965	1 439 585	1 485 875	
Other Cash Flows by Source																
Transfer receipts - capital	8	101	1 528	1 628	2 661	-	-	-	-	-	-	40 426	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	(79)	-	-	-	-	-	-	972	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)	(415)	-	-	-	-	-	-	(2 905)	(4 980)	(4 980)	(4 980)	
Total Cash Receipts by Source	163 511	101 919	98 486	118 062	116 121	-	-	-	-	-	-	894 240	1 492 339	1 527 433	1 565 463	
Cash Payments by Type																
Employee related costs	836	59 502	35 945	33 825	54 117	-	-	-	-	-	-	300 870	485 095	477 359	498 450	
Remuneration of councillors	-	1 881	940	940	825	-	-	-	-	-	-	7 815	12 401	12 905	13 432	
Interest paid	54	463	1 495	727	732	-	-	-	-	-	-	48 333	51 804	51 923	52 180	
Bulk purchases - Electricity	5	44 345	42 499	25 947	24 894	-	-	-	-	-	-	216 018	353 707	385 187	419 468	
Bulk purchases - Water & Sewer	546	1 473	2 081	2 793	5 581	-	-	-	-	-	-	(12 473)	-	-	-	
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	44 845	47 274	48 918	
Contracted services	616	12 714	16 249	15 897	20 173	-	-	-	-	-	-	181 692	247 340	251 832	272 718	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	647	647	911	1 724	1 107	-	-	-	-	-	-	7 288	12 324	12 557	13 060	
General expenses	101 918	(22 301)	18 076	(17 559)	18 225	-	-	-	-	-	-	(75 656)	22 703	86 576	42 076	
Cash Payments by Type	104 622	98 724	118 196	64 293	125 652	-	-	-	-	-	-	673 886	1 230 218	1 325 612	1 360 301	
Other Cash Flows/Payments by Type																
Capital assets	-	4 005	5 508	10 044	17 073	-	-	-	-	-	-	238 146	274 775	142 286	95 835	
Repayment of borrowing	1 972	1 410	4 411	5 746	1 043	-	-	-	-	-	-	40 064	54 646	49 748	56 000	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	106 594	104 139	128 115	80 083	143 768	-	-	-	-	-	-	952 095	1 559 638	1 517 647	1 512 136	
NET INCREASE/(DECREASE) IN CASH HELD	56 917	(2 220)	(29 629)	37 980	(27 647)	-	-	-	-	-	-	(57 856)	(67 299)	9 786	53 326	
Cash/cash equivalents at the month/year beginning:	612 723	669 640	667 420	637 791	675 771	648 124	648 124	648 124	648 124	648 124	648 124	648 124	612 723	545 423	555 210	
Cash/cash equivalents at the month/year end:	669 640	667 420	637 791	675 771	648 124	648 124	648 124	648 124	648 124	648 124	648 124	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 - M05 November

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	15 958	604	272	243	246	227	1 310	6 522	25 382	8 548	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21 313	803	384	317	240	220	1 098	5 879	30 255	7 754	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	23 538	721	412	365	374	272	1 395	5 262	32 339	7 668	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	8 753	350	182	191	177	168	944	4 343	15 107	5 822	-	-
Receivables from Exchange Transactions - Waste Management	1600	7 438	252	154	136	122	109	591	2 550	11 351	3 508	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	410	19	20	17	11	14	43	265	800	351	-	-
Interest on Arrear Debtor Accounts	1810	154	24	36	42	56	66	487	12 805	13 670	13 456	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(11 276)	197	190	89	158	284	1 357	7 259	(1 741)	9 148	-	-
Total By Income Source	2000	66 288	2 972	1 650	1 399	1 386	1 359	7 225	44 885	127 163	56 254	-	-
2020/21 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	466	66	71	67	62	54	186	2 314	3 287	2 684	-	-
Commercial	2300	8 288	203	99	88	66	54	819	1 894	11 511	2 921	-	-
Households	2400	58 169	2 694	1 474	1 239	1 242	1 245	6 196	40 567	112 827	50 489	-	-
Other	2500	(636)	8	6	4	16	6	24	109	(462)	160	-	-
Total By Customer Group	2600	66 288	2 972	1 650	1 399	1 386	1 359	7 225	44 885	127 163	56 254	-	-

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 99,57% at the end of November 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	7 294	NO VOTE for 2019/2020	28 581	35 875	20.33%
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)
7294			6KL	7294	0	7294	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)
125	7169		50kWh	7294	0	7294	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	79 808 469	2 971 532	1 650 149	1 398 746	1 386 080	1 359 277	7 225 254	44 884 546	140 684 053	60 875 584
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 30/11/2021 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	2 964 521	1 585 216	1 342 065	37 239
WCED 2251	354 152	354 152	0	0
OTHER 2255	16 073	16 073	0	0
HEALTH 2252	104 379	104 379	0	0
TPW 2256	-241 912	-247 994	5 239	844
HUMAN SETTLE 2215	45 633	45 633	0	0
HOUSING 2253	4 454	4 454	0	0
OTHER MUNICIPALITIES 2276	39 791	39 791	0	0
TOTAL OUTSTANDING	3 287 092	1 901 704	1 347 304	38 083

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

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	6 389	-	-	-	-	-	-	-	6 389	5 904
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	2 811
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	6 389	-	-	-	-	-	-	-	6 389	8 716

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

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	44		18 698	125	18 868
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	61		33 389	260	33 710
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	34		4 420	30	4 484
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	1 584	4.7	100 000	(101 584)	-
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	734	4.32	100 000	(100 734)	-
Nedbank 03/7881534451 ref: 266	181 DAYS	FIXED DEP	23/05/2022				100 000	100 000
TOTAL INVESTMENTS AND INTEREST				2 483		566 749	(101 929)	467 303

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 - M05 November

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		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	2 496	9 320	10 715	(1 395)	-13.0%	10 715
Prov Library Grant		6 580	6 580		6 580	6 580	-		6 580
Maintenance of Transport Infrastructure Grant	-	145	145			145	(145)	-100.0%	145
Fin Man Capacity Building Grant		250	250			250	(250)	-100.0%	250
CDW Grant		76	76	76	76	76	-		76
Municipal Service Delivery & Capacity Building Grant		244	244		244	244	-		244
Resource funding for the establish & support of K9 Unit	-	2 420	2 420	2 420	2 420	2 420	-		2 420
Municipal Electrical Master Plan Grant		1 000	1 000			1 000	(1 000)	-100.0%	1 000
District Municipality:		-	90	-	90	90	-		90
ODM SAFETY FORUM OPEX GRANT		-	90		90	90	-		90
Other grant providers:	-	55 241	55 241	4 485	14 281	14 281	-		55 241
Households	-	55 241	55 241	4 485	14 281	14 281	-		55 241
Total Operating Transfers and Grants	-	193 933	194 023	6 981	77 498	78 893	(1 395)	-1.8%	151 724
Capital Transfers and Grants									
National Government:	-	46 754	46 754	-	18 162	18 162	-		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		3 980	3 980	-		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
Development of Sport and Recreation Facilities		600	600	600	600	600	-		600
Libraries, Archives and Museums		-	-	-	-	-	-		-
Other grant providers:	-	52 259	45 284	6 742	13 735	13 735	-		45 284
Households	-	52 259	45 284	6 742	13 735	13 735	-		45 284
Total Capital Transfers and Grants	-	99 613	92 638	6 742	32 497	32 497	-		92 638
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	293 546	286 660	13 723	109 996	111 391	(1 395)	-1.3%	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 - M05 November

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	336	1 227	1 227	-		4 080
Operational Revenue:General Revenue:Equitable Share		-		-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities		2 530	2 530	214	594	594	-		2 530
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	122	633	633	-		1 550
Municipal Disaster Grant [Schedule 5B]		-		-	-	-	-		-
Provincial Government:	-	10 715	10 715	1 561	5 038	5 038	-		10 715
Prov Library Grant		10 715	10 715	1 561	5 038	5 038	-		10 715
Maintenance of Transport Infrastructure Grant		6 580	6 580	1 191	3 738	3 738	-		6 580
Fin Man Capacity Building Grant		145	145		131	131	-		145
CDW Grant		250	250		6	6	-		250
Municipal Service Delivery & Capacity Building Grant		76	76	18	18	18	-		76
Resource funding for the establish & support of K9 Unit		244	244	14	49	49	-		244
Municipal Electrical Master Plan Grant		2 420	2 420	338	1 097	1 097	-		2 420
		1 000	1 000			-	-		1 000
District Municipality:		-	90	-	-	-	-		90
ODM SAFETY FORUM OPEX GRANT		-	90	-	-	-	-		90
Other grant providers:		-	55 241	55 241	2 655	12 402	12 402	-	55 241
Households		55 241	55 241	2 655	12 402	12 402	-		55 241
		-		-	-	-	-		-
Total operating expenditure of Transfers and Grants:	-	70 036	70 126	4 552	18 666	18 666	-		70 126
Capital expenditure of Transfers and Grants									
National Government:	-	46 754	46 754	2 258	4 033	4 033	-		46 754
Integrated National Electrification Programme (Municipal Grant)		18 519	18 519	1 809	1 809	1 809	-		18 519
Municipal Infrastructure Grant [Schedule 5B]		23 053	23 053	104	1 212	1 212	-		23 053
Water Services Infrastructure Grant [Schedule 5B]		5 182	5 182	667	667	667	-		5 182
Provincial Government:	-	600	600	-	-	-	-		600
Development of Sport and Recreation Facilities		600	600	-	-	-	-		600
District Municipality:		-	-	-	-	-	-		-
All Grants		-	-	-	-	-	-		-
Other grant providers:		-	65 021	60 022	4 104	14 010	14 010	-	60 022
Households		52 259	45 284	3 946	12 862	12 862	-		45 284
Public Corporations		12 942	14 738	158	1 148	1 148	-		14 738
Total capital expenditure of Transfers and Grants	-	112 555	107 376	6 363	18 043	18 043	-		107 376
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	182 591	177 502	10 915	36 709	36 709	-		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 - M05 November

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:	6 870	–	–	(6 870)	-100.0%
Operational Revenue:General Revenue:Equitable Share	6 870	–	–	(6 870)	-100.0%
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	
Housing Top structure		–	–	–	
Provincial Government:	1 516	–	–	(1 516)	-100.0%
Fin Man Capacity Building Grant	300	–	–	(300)	-100.0%
Resource funding for the establish & support of K9 Unit	434	–	–	(434)	
Title Deeds Restoration Grant	782	–	–	(782)	
Specify (Add grant description)		–	–	–	
Specify (Add grant description)		–	–	–	
Specify (Add grant description)		–	–	–	
Specify (Add grant description)		–	–	–	
Specify (Add grant description)		–	–	–	
Specify (Add grant description)		–	–	–	
Specify (Add grant description)		–	–	–	
Specify (Add grant description)		–	–	–	
District Municipality:	–	–	–	–	
All Grants		–	–	–	
Other grant providers:	–	–	–	–	
S4S		–	–	–	
Total operating expenditure of Approved Roll-overs	8 386	–	–	(8 386)	-100.0%
<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:	1 192	–	–	(1 192)	-100.0%
Resource funding for the establish & support of K9 Unit	1 192	–	–	(1 192)	-100.0%
Specify (Add grant description)		–	–	–	
Specify (Add grant description)		–	–	–	
District Municipality:	–	–	–	–	
All Grants		–	–	–	
Other grant providers:	–	–	–	–	
Transfer from Operational Revenue		–	–	–	
Total capital expenditure of Approved Roll-overs	1 192	–	–	(1 192)	-100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	9 578	–	–	(9 578)	-100.0%

A Roll over application was submitted to Provincial and National Treasury in August 2021 for the unspent grant funds. All unspent grants relating to the 2020/2021 financial year were granted.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

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										
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		11 247	11 247	732	4 124	4 686	(562)	-12%	11 247	
Pension and UIF Contributions		-	-	-	-	-	-	-	-	
Medical Aid Contributions		-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	
Cellphone Allowance		1 154	1 154	93	463	481	(19)	-4%	1 154	
Housing Allowances		-	-	-	-	-	-	-	-	
Other benefits and allowances		-	-	-	-	-	-	-	-	
Sub Total - Councillors		-	12 401	12 401	825	4 586	5 167	(581)	-11%	12 401
Senior Managers of the Municipality										
Basic Salaries and Wages		12 600	12 600	1 034	5 140	5 250	(110)	-2%	12 600	
Pension and UIF Contributions		-	-	-	-	-	-	-	-	
Medical Aid Contributions		-	-	-	-	-	-	-	-	
Overtime		-	-	-	-	-	-	-	-	
Performance Bonus		143	143	-	-	60	(60)	-100%	143	
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	
Cellphone Allowance		187	187	15	75	78	(3)	-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	1 049	5 216	5 387	(172)	-3%	12 930
Other Municipal Staff										
Basic Salaries and Wages		276 642	278 104	21 488	105 707	106 688	(982)	-1%	278 104	
Pension and UIF Contributions		48 870	49 238	3 777	18 759	18 875	(116)	-1%	49 238	
Medical Aid Contributions		17 876	17 894	1 189	5 919	6 039	(121)	-2%	17 894	
Overtime		40 311	40 437	3 915	14 695	14 861	(166)	-1%	40 437	
Performance Bonus		500	549	90	256	229	28	12%	549	
Motor Vehicle Allowance		8 255	8 318	679	3 380	3 466	(86)	-2%	8 318	
Cellphone Allowance		2 279	2 311	169	829	963	(134)	-14%	2 311	
Housing Allowances		2 674	2 701	145	699	844	(145)	-17%	2 701	
Other benefits and allowances		39 028	39 392	20 791	25 796	25 900	(104)	0%	39 392	
Payments in lieu of leave		-	-	-	-	-	-	-	-	
Long service awards		-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		14 438	14 438	1 203	6 016	6 016	0	0%	14 438	
Sub Total - Other Municipal Staff		-	450 874	453 382	53 445	182 055	183 880	(1 825)	-1%	453 382
TOTAL SALARY, ALLOWANCES & BENEFITS		-	476 205	478 713	55 319	191 857	194 435	(2 577)	-1%	478 713
TOTAL MANAGERS AND STAFF		-	463 804	466 312	54 494	187 271	189 268	(1 996)	-1%	466 312

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 - M05 November						
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%	13.1%	0.7%	4.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	34.2%	34.9%	42.7%	34.9%
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%	12998.2%	13347.6%
Liquidity						
Current Ratio	Current assets/current liabilities	0.0%	170.9%	170.7%	308.4%	170.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	132.1%	131.9%	256.2%	131.9%
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%	8.6%	21.0%	8.6%
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%	32.5%	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%	13.9%	0.6%	4.5%
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 - M05 November

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	5 963	-	-	5 963	-	0.0%	0%
August		4 853	6 063	4 005	4 005	12 027	8 022	66.7%	1%
September		23 181	21 932	5 508	9 512	33 958	24 446	72.0%	3%
October		19 182	19 143	10 044	19 556	53 101	33 545	63.2%	7%
November		13 763	11 339	17 073	36 629	64 440	27 811	43.2%	13%
December		22 339	47 118	-	-	111 558	-	-	-
January		22 838	16 914	-	-	128 472	-	-	-
February		26 474	19 091	-	-	147 563	-	-	-
March		35 578	28 182	-	-	175 745	-	-	-
April		28 158	21 275	-	-	197 020	-	-	-
May		35 278	23 061	-	-	220 080	-	-	-
June		38 579	51 436	-	-	271 516	-	-	-
Total Capital expenditure	-	274 775	271 516	36 629					

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	393 931	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	12 862 390	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - 25%, Masakhane UISP Phase 4 - Contractor established on site. Masakhane Phase 1 Wetcores - 100%, Mnt Pleasant IRDP - Contractor Appointed - Site Handed Over; Transit Camp	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - Construction Phase. Masakhane UISP Phase 4 - Construction Phase. Masakhane Phase 1 Wetcores - 100%, Mnt Pleasant IRDP - Construction Phase: Transit	Transit Camp Wetcores on hold.	Transit Camp Wetcores will resume in January.
3	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	21 622 580	21 622 580	9 805 036	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	1 011 880	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	588 390	Construction stage (Contract 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 (Contract 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	972 569	Drilling tender (Tender SC 2223/2021) cancelled. New drilling tender BSC	New drilling tender to be advertised on 14/01/2022 (Tender SC 2282/2021). 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	4 857 571	0	Tender SC2233/2021- Awarded 29 October 2021	Construction stage.	Not applicable	Not applicable
9	Masakhane	Ward 02	UPGRADE BULK SEWER SUPPLY AREA A&B	4 834 000	12 852 404	698 062	Tender awarded 26 November 2021 (Tender SC2234/2021)	Tender appeal period	Not applicable	Not applicable
10	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	4 052 225	6 374 250	0	Design stage	Design stage	Not applicable	Not applicable
Totals				176 122 916	178 762 388	26 332 257				

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 - M05 November

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	96 417	4 115	6 098	24 219	18 121	74.8%	96 417
Roads Infrastructure	-	10 218	9 493	147	165	955	790	82.7%	9 493
<i>Roads</i>	-	10 218	9 493	147	165	955	790	82.7%	9 493
Storm water Infrastructure	-	6 590	6 590	220	220	2 746	2 525	92.0%	6 590
<i>Storm water Conveyance</i>	-	5 480	5 480	173	173	2 283	2 110	92.4%	5 480
Electrical Infrastructure	-	57 808	57 808	2 258	2 335	14 587	12 251	84.0%	57 808
<i>MV Substations</i>	-	50 430	50 430	424	424	11 513	11 089	96.3%	50 430
<i>MV Networks</i>	-	7 378	7 378	1 834	1 911	3 074	1 163	37.8%	7 378
Water Supply Infrastructure	-	11 372	7 372	735	973	2 958	1 986	67.1%	7 372
<i>Boreholes</i>	-	6 692	6 692	735	973	2 788	1 816	65.1%	6 692
<i>Reservoirs</i>	-	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	680	680	-	-	170	170	100.0%	680
Sanitation Infrastructure	-	9 368	10 097	588	1 057	1 707	650	38.1%	10 097
<i>Pump Station</i>	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	9 368	10 097	588	1 057	1 707	650	38.1%	10 097
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	3 262	5 058	166	1 348	1 266	(82)	-6.5%	5 058
Community Assets	-	22 833	22 833	20	486	4 122	3 637	88.2%	22 833
Community Facilities	-	15 352	15 352	20	486	2 701	2 215	82.0%	15 352
<i>Halls</i>	-	110	110	-	-	50	50	100.0%	110
<i>Crèches</i>	-	475	475	-	-	119	119	100.0%	475
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	1 052	1 052	-	-	500	500	100.0%	1 052
<i>Libraries</i>	-	4 374	4 374	-	-	750	750	100.0%	4 374
<i>Parks</i>	-	100	100	-	-	25	25	100.0%	100
<i>Public Open Space</i>	-	3 517	3 517	-	465	630	164	26.1%	3 517
<i>Nature Reserves</i>	-	4 100	4 100	-	-	-	-	-	4 100
<i>Public Ablution Facilities</i>	-	1 244	1 244	-	-	469	469	100.0%	1 244
<i>Taxi Ranks/Bus Terminals</i>	-	380	380	20	20	158	138	87.2%	380
Sport and Recreation Facilities	-	7 481	7 481	-	-	1 421	1 421	100.0%	7 481
<i>Outdoor Facilities</i>	-	7 481	7 481	-	-	1 421	1 421	100.0%	7 481
Unimproved Property	-	-	-	-	-	-	-	-	-
<i>Other assets</i>	-	58 895	51 919	3 946	12 862	14 439	1 576	10.9%	51 919
<i>Operational Buildings</i>	-	6 636	6 636	-	-	1 571	1 571	100.0%	6 636
<i>Municipal Offices</i>	-	6 636	6 636	-	-	1 571	1 571	100.0%	6 636
<i>Housing</i>	-	52 259	45 284	3 946	12 862	12 868	6	0.0%	45 284
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	226	-	-	-	-	-	226
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	3 933	3 933	80	1 253	1 639	385	23.5%	3 933
Computer Equipment	-	3 933	3 933	80	1 253	1 639	385	23.5%	3 933
Furniture and Office Equipment	-	875	875	139	203	365	161	44.2%	875
Furniture and Office Equipment	-	875	875	139	203	365	161	44.2%	875
Machinery and Equipment	-	1 641	1 641	142	215	684	469	68.5%	1 641
Machinery and Equipment	-	1 641	1 641	142	215	684	469	68.5%	1 641
Transport Assets	-	5 000	5 966	-	-	1 266	1 266	100.0%	5 966
Transport Assets	-	5 000	5 966	-	-	1 266	1 266	100.0%	5 966
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	191 795	183 811	8 442	21 118	46 733	25 615	54.8%	183 811

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November

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	4 745	9 952	1 704	(8 248)	-483.9%	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	4 745	9 952	1 292	(8 660)	-670.4%	32 295
<i>Pump Stations</i>	-	400	400	147	147	16	(131)	-817.8%	400
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	31 895	31 895	4 598	9 805	1 276	(8 529)	-668.5%	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	4 745	9 952	1 704	(8 248)	-483.9%	33 945

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November

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	149 104	14 970	52 447	62 127	9 679	15.6%	149 104
Roads Infrastructure	-	67 503	67 281	5 827	22 730	28 034	5 304	18.9%	67 281
Roads	-	67 503	67 281	5 827	22 730	28 034	5 304	18.9%	67 281
Road Structures	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	7 712	7 712	1 189	3 074	3 213	139	4.3%	7 712
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	7 712	7 712	1 189	3 074	3 213	139	4.3%	7 712
Electrical Infrastructure	-	33 421	33 421	3 513	11 651	13 925	2 275	16.3%	33 421
MV Networks	-	-	-	-	-	-	-	-	-
LV Networks	-	33 421	33 421	3 513	11 651	13 925	2 275	16.3%	33 421
Water Supply Infrastructure	-	21 537	21 537	2 610	8 781	8 974	193	2.1%	21 537
Sanitation Infrastructure	-	12 162	12 362	1 261	4 330	5 151	820	15.9%	12 362
Waste Water Treatment Works	-	5 216	5 416	434	1 545	2 257	711	31.5%	5 416
Solid Waste Infrastructure	-	6 936	6 790	570	1 881	2 829	949	33.5%	6 790
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	2 332	2 332	-	-	972	972	100.0%	2 332
Waste Drop-off Points	-	4 604	4 458	570	1 881	1 858	(23)	-1.2%	4 458
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Community Assets	-	61 656	58 098	5 108	17 155	24 208	7 052	29.1%	58 098
Community Facilities	-	46 573	42 283	3 978	13 282	17 618	4 336	24.6%	42 283
Halls	-	5 069	5 275	487	1 600	2 198	598	27.2%	5 275
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	1 074	516	124	499	215	(283)	-131.8%	516
Police	-	-	-	-	-	-	-	-	-
Parks	-	31 644	31 919	2 988	9 926	13 299	3 373	25.4%	31 919
Public Open Space	-	8 193	4 225	320	1 002	1 760	758	43.1%	4 225
Sport and Recreation Facilities	-	15 083	15 815	1 130	3 873	6 590	2 717	41.2%	15 815
Outdoor Facilities	-	15 083	15 815	1 130	3 873	6 590	2 717	41.2%	15 815
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	11 914	11 946	1 027	4 568	4 981	413	8.3%	11 946
Municipal Offices	-	11 876	11 908	1 027	4 568	4 962	394	7.9%	11 908
Workshops	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	6 528	6 471	15	2 471	2 696	225	8.3%	6 471
Computer Equipment	-	2 280	2 680	231	727	1 117	390	34.9%	2 680
Computer Equipment	-	2 280	2 680	231	727	1 117	390	34.9%	2 680
Furniture and Office Equipment	-	6 095	5 931	793	2 751	2 471	(279)	-11.3%	5 931
Machinery and Equipment	-	5 548	5 348	146	842	2 228	1 386	62.2%	5 348
Transport Assets	-	10 940	10 890	3 021	3 860	4 537	678	14.9%	10 890
Total Repairs and Maintenance Expenditure	-	254 233	250 468	25 311	84 821	104 365	19 544	18.7%	250 468

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

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	48 139	48 139	0	0.0%	115 534
Roads Infrastructure	-	37 546	37 546	3 129	15 644	15 644	0	0.0%	37 546
<i>Roads</i>		37 546	37 546	3 129	15 644	15 644	0	0.0%	37 546
Storm water Infrastructure	-	7 720	7 720	643	3 217	3 217	0	0.0%	7 720
<i>Drainage Collection</i>		7 720	7 720	643	3 217	3 217	0	0.0%	7 720
Electrical Infrastructure	-	26 902	26 902	2 242	11 209	11 209	0	0.0%	26 902
<i>LV Networks</i>		26 902	26 902	2 242	11 209	11 209	0	0.0%	26 902
<i>Capital Spares</i>		-	-	-	-	-	-		-
Water Supply Infrastructure	-	29 397	29 397	2 450	12 249	12 249	0	0.0%	29 397
<i>Water Treatment Works</i>	-	-	-	-	-	-	-		-
<i>Distribution</i>		29 397	29 397	2 450	12 249	12 249	0	0.0%	29 397
Sanitation Infrastructure	-	10 737	10 737	895	4 474	4 474	0	0.0%	10 737
<i>Reticulation</i>	-	-	-	-	-	-	-		-
<i>Waste Water Treatment Works</i>		10 737	10 737	895	4 474	4 474	0	0.0%	10 737
Solid Waste Infrastructure	-	3 231	3 231	269	1 346	1 346	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	6 133	6 133	0	0.0%	14 720
Biological or Cultivated Assets	-	-	-	-	-	-	-		-
Intangible Assets	-	390	390	33	163	163	0	0.0%	390
<i>Effluent Licenses</i>	-	-	-	-	-	-	-		-
Unspecified	-	-	-	-	-	-	-		-
Computer Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment		10 233	10 233	853	4 264	4 264	0	0.0%	10 233
Machinery and Equipment		1 077	1 077	90	449	449	0	0.0%	1 077
Transport Assets		3 709	3 709	309	1 545	1 545	0	0.0%	3 709
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Depreciation	-	145 663	145 663	12 139	60 693	60 693	0	0.0%	145 663

Supporting Table SC13e

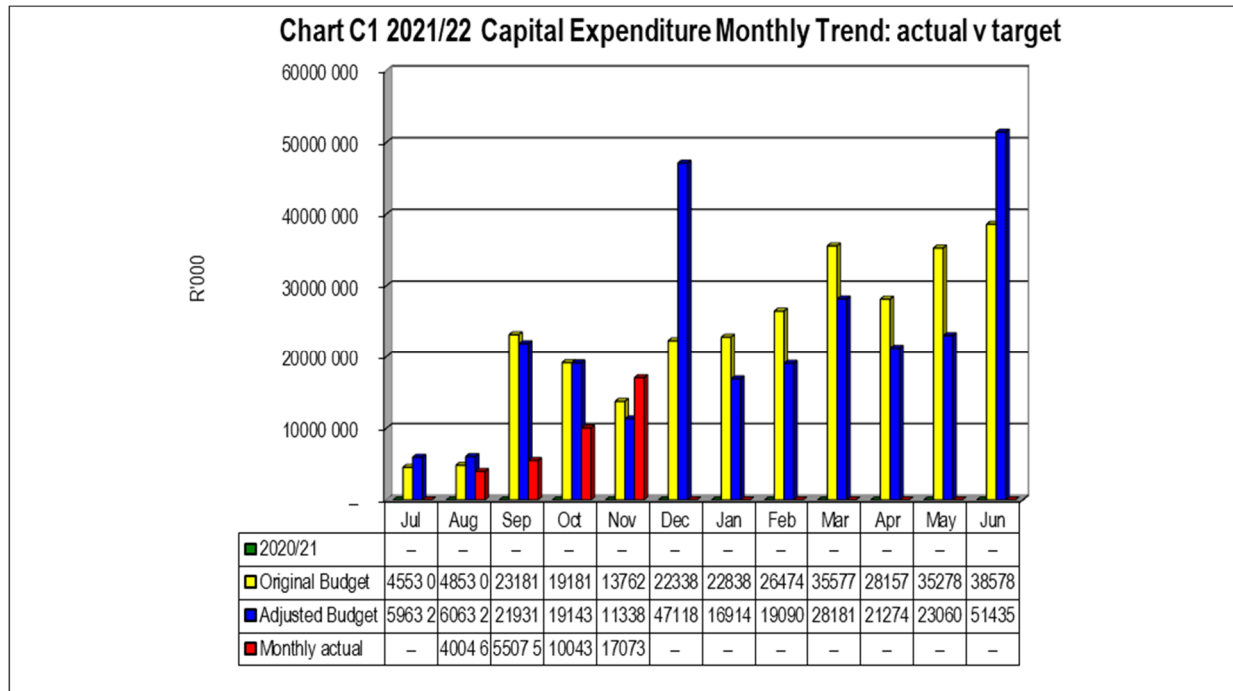
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M05 November

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	49 317	3 887	5 559	14 193	8 634	60.8%	49 317
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	7 173	7 173	3 485	3 485	2 989	(496)	-16.6%	7 173
<i>MV Networks</i>	-	7 173	7 173	3 485	3 485	2 989	(496)	-16.6%	7 173
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	8 315	2 700	-	-	750	750	100.0%	2 700
<i>Distribution</i>	-	8 315	2 700	-	-	750	750	100.0%	2 700
Sanitation Infrastructure	-	30 873	38 891	402	2 074	10 338	8 264	79.9%	38 891
<i>Pump Station</i>	-	16 059	16 059	345	1 012	1 158	146	12.6%	16 059
<i>Reticulation</i>	-	7 283	15 302	-	899	6 042	5 143	85.1%	15 302
<i>Waste Water Treatment Works</i>	-	7 530	7 530	57	163	3 138	2 974	94.8%	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	4 443	-	-	1 810	1 810	100.0%	4 443
Community Facilities	-	100	100	-	-	-	-	-	100
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	2 021	4 343	-	-	1 810	1 810	100.0%	4 343
<i>Outdoor Facilities</i>	-	2 021	4 343	-	-	1 810	1 810	100.0%	4 343
							-		
Unimproved Property	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading	-	49 034	53 760	3 887	5 559	16 002	10 443	65.3%	53 760

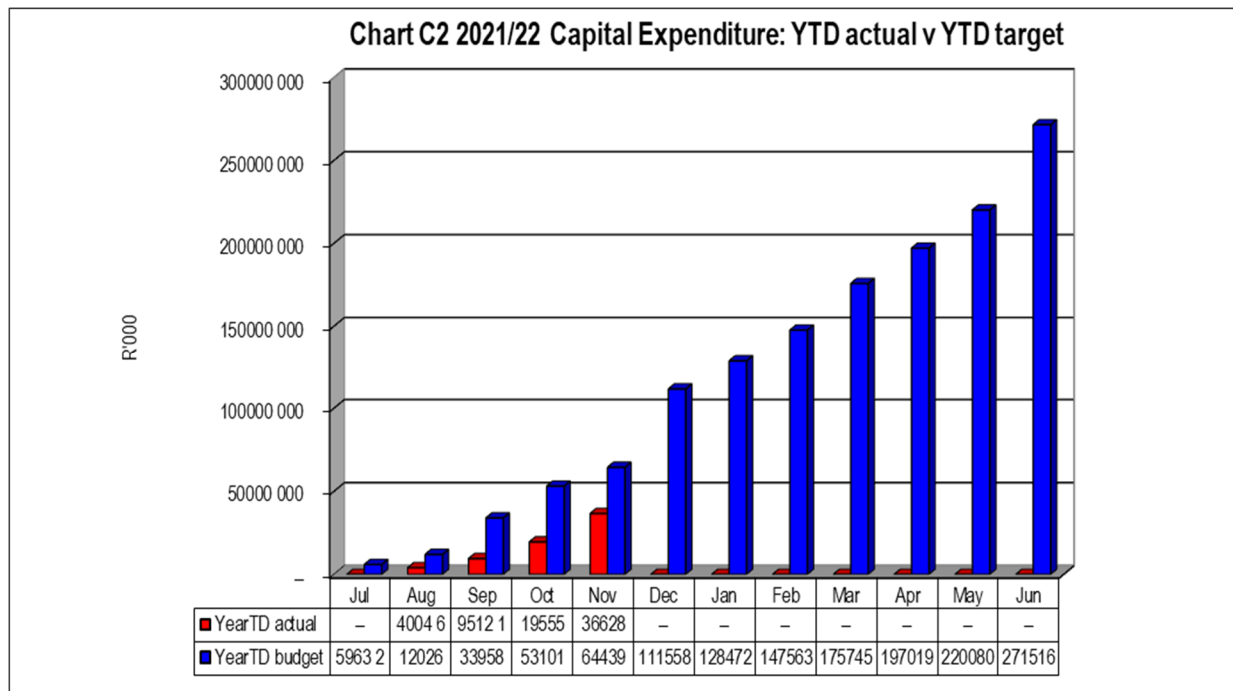
Other supporting documentation

Section 71 charts

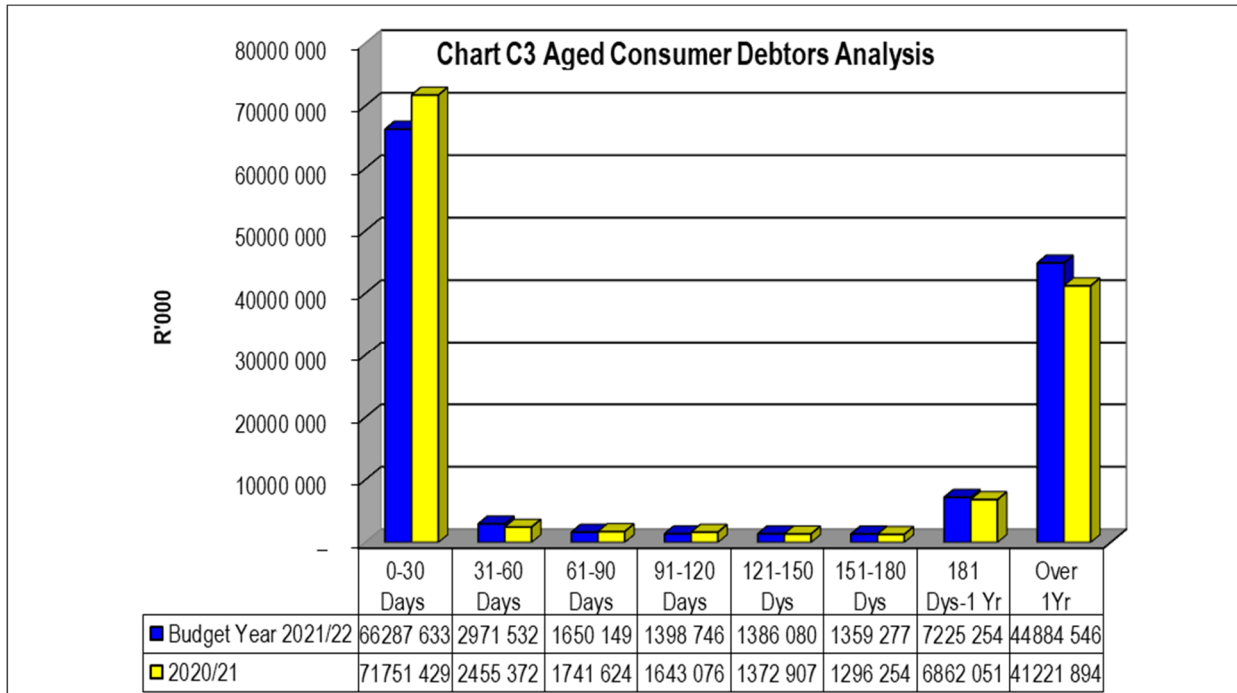
Capital expenditure monthly trend - actual vs target



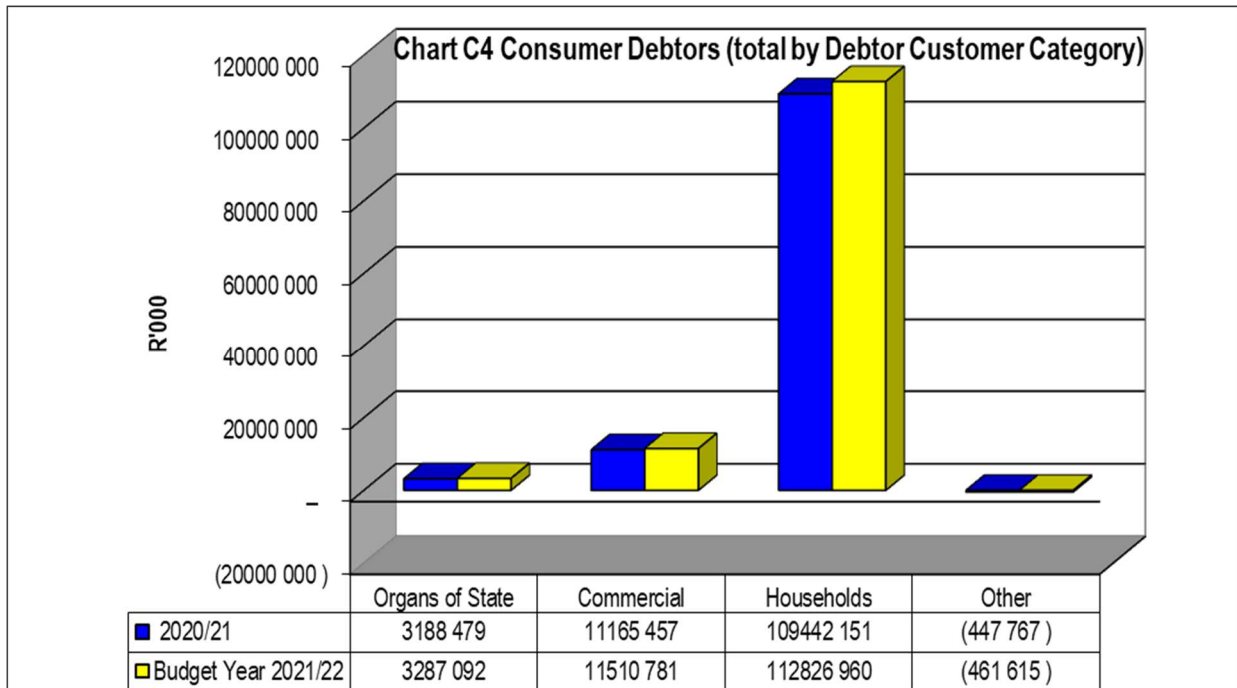
Capital expenditure – YTD actual vs YTD trend



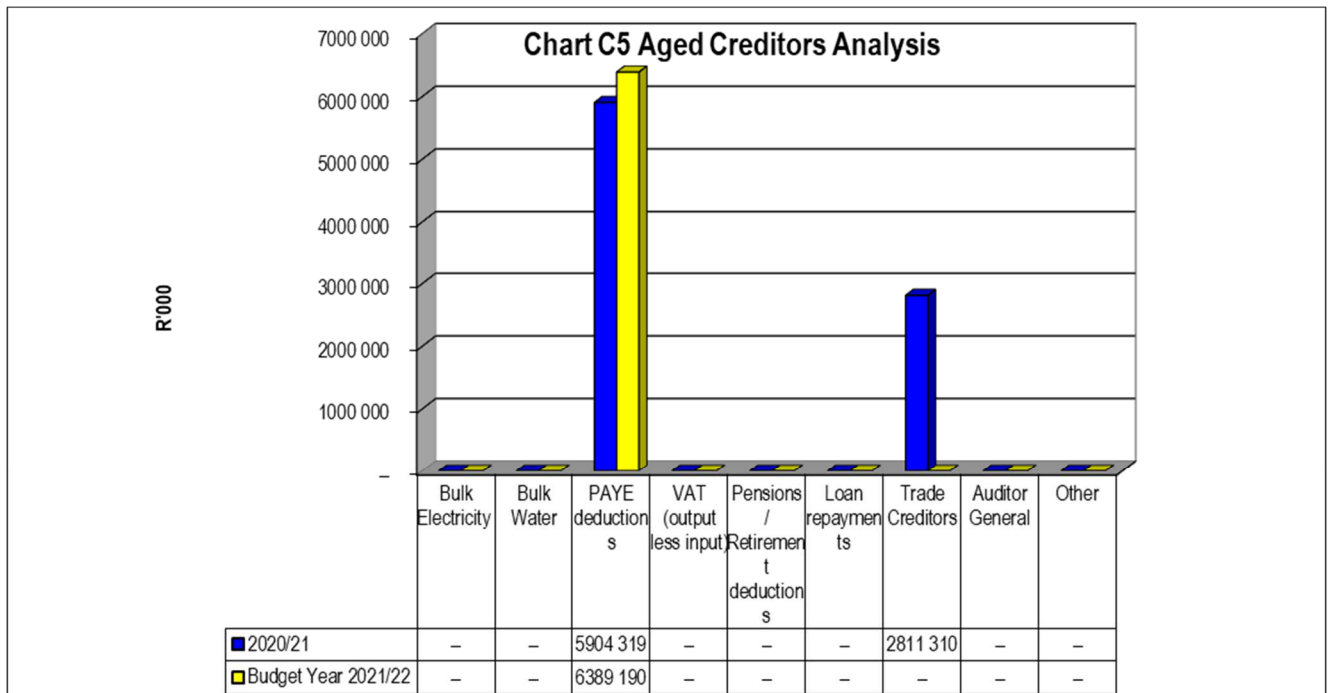
Debtors Age Analysis



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 November 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 December 2021