

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

February 2022

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.

MSDCBG – Municipal Service Delivery and Capacity Building Grant.

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 ratable values are 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 Dec 2020/Jan 2021-holiday season. The impact on basic services revenue streams over the past holiday season were closely monitored with the resurgence of the Covid-19 4th wave at the beginning of December 2021. Some relief measures, in the form of the lifting of curfew, were announced on 31 December 2021, which benefitted tourism as a whole.

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 has gained traction during the 2021/2022 financial year and at the end of February 2022 this stood at 99,42%. The financial impact of COVID-19 is still being closely monitored.

Revenue by Source

The Year-to-Date actual revenue is 0.47% above the YTD budget projections at the end of February 2022.

Borrowings

The balance of borrowings amounts to R454.5m at the end of February 2022.

Operating expenditure by vote & type

Current expenditure is 2.46% below YTD budget projections as at February 2022.

Capital expenditure

YTD Capital expenditure amounts to R77.8m or 32.42% of the adjusted budget of R239.9m. The current capital commitments of orders in progress amounts to R72.9m or 30.37% of the adjusted capital budget of R239.9m.

Allocations received (National & Provincial Grants)

Grants totaling R25.9m was received during February 2022.

Spending on Grants

Spending on grants amounts to R15.3m for February 2022 which includes FMG, EPWP, INEP, 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 - M08 February

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>	0.47%		
<u>Expenditure By Type</u>	-2.46%		
<u>Capital Expenditure</u>	-47.57%	Capital Commitments = R72.9m (30.37%)	
<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	1 491 212	964 251	64.7%
Expenditure	1 520 918	888 593	58.4%
Surplus / (Deficit)	(29 706)	75 657	
Capital	239 979	77 806	32.4%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1 438 553	945 756	65.7%
Expenditure	1 520 918	888 593	58.4%
Surplus / (Deficit)	(82 365)	57 163	
Capital	239 979	77 806	32.4%

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 - M08 February

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	261 222	275 637	275 637	22 833	185 268	184 906	362	0%	275 637
Service charges	733 197	793 858	793 858	68 869	550 117	542 119	7 998	1%	793 858
Investment revenue	30 504	27 456	27 456	521	14 358	14 358	-		27 456
Transfers and subsidies	140 895	139 692	157 281	1 965	106 158	106 158	-		157 281
Other own revenue	121 523	180 196	184 321	12 787	89 856	93 768	(3 912)	-4%	184 321
Total Revenue (excluding capital transfers and contributions)	1 287 342	1 416 839	1 438 553	106 975	945 756	941 309	4 448	0%	1 438 553
Employee costs	436 029	463 804	478 334	36 897	304 619	307 634	(3 016)	-1%	478 334
Remuneration of Councillors	11 219	12 401	12 401	963	7 465	8 061	(596)	-7%	12 401
Depreciation & asset impairment	138 195	145 663	145 663	12 139	97 108	97 108	-		145 663
Finance charges	48 805	51 804	51 804	1 283	23 265	23 265	-		51 804
Materials and bulk purchases	343 314	398 552	401 301	30 060	242 739	246 676	(3 937)	-2%	401 301
Transfers and subsidies	8 651	12 324	12 774	1 220	8 269	8 410	(141)	-2%	12 774
Other expenditure	334 722	410 460	418 642	25 341	205 129	219 827	(14 698)	-7%	418 642
Total Expenditure	1 320 935	1 495 006	1 520 918	107 902	888 593	910 981	(22 387)	-2%	1 520 918
Surplus/(Deficit)	(33 593)	(78 168)	(82 365)	(927)	57 163	30 328	26 835	88%	(82 365)
Transfers and subsidies - capital (monetary a	37 219	46 354	49 062	7 103	14 621	14 621	-		49 062
Contributions & Contributed assets	27 223	14 243	3 597	304	3 873	3 873	-		3 597
Surplus/(Deficit) after capital transfers & contributions	30 848	(17 571)	(29 706)	6 479	75 657	48 822	26 835	55%	(29 706)
Surplus/ (Deficit) for the year	30 848	(17 571)	(29 706)	6 479	75 657	48 822	26 835	55%	(29 706)
Capital expenditure & funds sources									
Capital expenditure	254 800	274 775	239 979	16 159	77 806	148 406	(70 600)	-48%	239 979
Capital transfers recognised	83 490	111 555	113 123	8 890	38 219	68 210	(29 992)	-44%	113 123
Public contributions & donations	23 919	-	-	-	-	-	-		-
Borrowing	45 443	94 066	72 761	5 254	29 477	45 508	(16 031)	-35%	72 761
Internally generated funds	101 949	69 154	54 094	2 015	10 111	34 689	(24 577)	-71%	54 094
Total sources of capital funds	254 800	274 775	239 979	16 159	77 806	148 406	(70 600)	-48%	239 979
Financial position									
Total current assets	765 709	583 272	707 463		813 211				707 463
Total non current assets	3 921 556	4 096 878	4 062 082		3 906 738				4 062 082
Total current liabilities	310 222	341 312	382 500		269 990				382 500
Total non current liabilities	678 212	657 833	695 824		675 306				695 824
Community wealth/Equity	3 698 830	3 681 004	3 691 222		3 774 653				3 691 222
Cash flows									
Net cash from (used) operating	208 963	215 101	201 184	26 560	160 355	159 944	(411)	-0%	201 184
Net cash from (used) investing	(258 734)	(279 755)	(244 959)	(16 574)	(81 126)	(81 126)	-		(244 959)
Net cash from (used) financing	8 680	(2 646)	(2 646)	(1 594)	(29 685)	(29 685)	-		(2 646)
Cash/cash equivalents at the month/year end	612 723	450 829	566 302	-	662 266	661 855	(411)	-0%	566 302
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	75 831	3 426	2 014	1 788	1 477	1 230	7 138	47 225	140 129
Creditors Age Analysis									
Total Creditors	5 302	-	-	-	-	-	-	-	5 302

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

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	362 831	357 072	360 937	25 760	237 922	239 863	(1 941)	-1%	360 937
Executive and council	38 681	31 359	32 134	242	23 728	23 795	(66)	0%	32 134
Finance and administration	324 150	325 712	328 802	25 518	214 194	216 068	(1 875)	-1%	328 802
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	125 463	164 655	184 498	11 173	78 803	78 170	633	1%	184 498
Community and social services	8 291	7 145	9 367	715	6 341	6 245	97	2%	9 367
Sport and recreation	29 089	10 133	12 855	1 271	9 345	9 335	10	0%	12 855
Public safety	16 193	39 531	42 023	2 902	22 689	22 162	526	2%	42 023
Housing	71 891	107 845	120 253	6 286	40 428	40 428	-	-	120 253
Economic and environmental services	16 035	16 227	17 887	3 318	12 987	13 236	(249)	-2%	17 887
Planning and development	11 638	9 362	11 298	1 156	8 526	8 510	16	0%	11 298
Road transport	4 365	6 828	6 103	2 162	4 425	4 402	23	1%	6 103
Environmental protection	32	37	487	-	36	324	(289)	-89%	487
Trading services	847 454	939 483	927 890	74 130	634 539	628 534	6 005	1%	927 890
Energy sources	481 695	570 263	559 013	41 825	377 870	375 848	2 022	1%	559 013
Water management	153 115	157 061	147 446	12 697	104 803	103 297	1 506	1%	147 446
Waste water management	117 987	116 972	124 991	13 130	84 526	83 095	1 431	2%	124 991
Waste management	94 657	95 187	96 441	6 478	67 340	66 294	1 046	2%	96 441
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	1 351 784	1 477 435	1 491 212	114 381	964 251	959 803	4 448	0%	1 491 212
Expenditure - Functional									
Governance and administration	258 657	284 904	296 880	22 090	177 426	182 499	(5 073)	-3%	296 880
Executive and council	69 529	66 557	71 341	4 744	43 289	43 309	(19)	0%	71 341
Finance and administration	186 367	214 255	221 448	17 116	132 197	136 698	(4 501)	-3%	221 448
Internal audit	2 761	4 091	4 091	230	1 939	2 492	(553)	-22%	4 091
Community and public safety	192 423	257 893	264 025	20 016	133 425	140 550	(7 125)	-5%	264 025
Community and social services	22 122	19 164	21 684	1 452	11 309	13 170	(1 861)	-14%	21 684
Sport and recreation	52 169	59 600	60 673	4 186	32 458	35 544	(3 086)	-9%	60 673
Public safety	87 169	115 407	115 132	9 379	67 948	70 126	(2 178)	-3%	115 132
Housing	30 963	63 723	66 537	4 999	21 709	21 709	-	-	66 537
Economic and environmental services	170 202	187 466	190 361	13 517	114 561	116 987	(2 426)	-2%	190 361
Planning and development	43 396	51 373	53 194	3 345	28 313	32 808	(4 496)	-14%	53 194
Road transport	110 465	116 270	115 946	8 649	74 288	71 383	2 904	4%	115 946
Environmental protection	16 340	19 823	21 221	1 523	11 961	12 795	(834)	-7%	21 221
Trading services	696 761	761 149	766 057	52 111	461 452	468 802	(7 350)	-2%	766 057
Energy sources	384 141	442 180	442 780	31 866	264 551	266 941	(2 390)	-1%	442 780
Water management	120 612	129 815	130 367	5 952	74 131	76 621	(2 490)	-3%	130 367
Waste water management	95 785	102 665	99 684	6 986	67 455	68 609	(1 154)	-2%	99 684
Waste management	96 223	86 489	93 226	7 307	55 314	56 630	(1 316)	-2%	93 226
Other	2 893	3 595	3 595	168	1 729	2 142	(413)	-19%	3 595
Total Expenditure - Functional	1 320 935	1 495 006	1 520 918	107 902	888 593	910 981	(22 387)	-2%	1 520 918
Surplus/ (Deficit) for the year	30 848	(17 571)	(29 706)	6 479	75 657	48 822	26 835	55%	(29 706)

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) - M08
February

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	38 321	31 285	31 735	226	23 528	23 528	-		31 735
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	2 564	869	2 934	588	2 520	1 956	563	28.8%	2 934
Vote 4 - Finance	309 284	318 650	318 650	24 747	211 070	209 950	1 120	0.5%	318 650
Vote 5 - Infrastructure & Planning	585 823	691 845	692 670	49 129	426 245	423 451	2 794	0.7%	692 670
Vote 6 - Protection Services	16 193	39 531	42 673	2 902	22 689	27 205	(4 517)	-16.6%	42 673
Vote 7 - Economic and Social Development & Tourism	3 860	2 838	4 773	250	1 536	1 761	(224)	-12.7%	4 773
Vote 8 - Community Services	395 739	392 418	397 776	36 539	276 664	271 952	4 712	1.7%	397 776
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Revenue by Vote	1 351 784	1 477 435	1 491 212	114 381	964 251	959 803	4 448	0.5%	1 491 212
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	44 089	37 047	42 989	2 982	25 943	26 396	(453)	-1.7%	42 989
Vote 2 - Municipal Manager & Internal Audit	5 885	8 040	8 040	491	3 982	4 983	(1 001)	-20.1%	8 040
Vote 3 - Management Services	54 639	60 741	62 976	5 855	38 083	37 834	249	0.7%	62 976
Vote 4 - Finance	77 490	95 684	95 289	6 413	56 964	59 554	(2 591)	-4.3%	95 289
Vote 5 - Infrastructure & Planning	577 727	672 313	684 869	45 498	385 097	395 485	(10 388)	-2.6%	684 869
Vote 6 - Protection Services	91 326	115 502	115 586	8 958	65 946	70 765	(4 818)	-6.8%	115 586
Vote 7 - Economic and Social Development & Tourism	13 558	17 311	19 247	855	7 436	10 370	(2 934)	-28.3%	19 247
Vote 8 - Community Services	456 221	488 368	491 922	36 851	305 143	305 594	(451)	-0.1%	491 922
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Expenditure by Vote	1 320 935	1 495 006	1 520 918	107 902	888 593	910 981	(22 387)	-2.5%	1 520 918
Surplus/ (Deficit) for the year	30 848	(17 571)	(29 706)	6 479	75 657	48 822	26 835	55.0%	(29 706)

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 at year-end would occur 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) - M08 February

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	261 222	275 637	275 637	22 833	185 268	184 906	362	0%	275 637
Service charges - electricity revenue	442 792	499 317	499 317	41 311	343 580	339 952	3 628	1%	499 317
Service charges - water revenue	131 113	132 168	132 168	12 581	92 942	91 416	1 526	2%	132 168
Service charges - sanitation revenue	87 094	87 631	87 631	8 548	62 478	60 612	1 867	3%	87 631
Service charges - refuse revenue	72 198	74 741	74 741	6 429	51 117	50 139	978	2%	74 741
Rental of facilities and equipment	4 068	3 440	3 440	528	3 146	2 939	207	7%	3 440
Interest earned - external investments	30 504	27 456	27 456	521	14 358	14 358	-		27 456
Interest earned - outstanding debtors	4 244	4 681	4 681	435	2 694	2 867	(173)	-6%	4 681
Dividends received	-	-	-	-	-	-	-		-
Fines, penalties and forfeits	1 095	28 223	20 223	1 881	13 958	13 482	476	4%	20 223
Licences and permits	2 227	2 039	2 538	258	1 840	1 713	127	7%	2 538
Agency services	6 189	6 680	6 680	577	5 090	4 732	358	8%	6 680
Transfers and subsidies	140 895	139 692	157 281	1 965	106 158	106 158	-		157 281
Other revenue	96 156	126 909	138 535	8 984	62 051	66 959	(4 908)	-7%	138 535
Gains	7 545	8 225	8 225	124	1 078	1 078	-		8 225
Total Revenue (excluding capital transfers and contributions)	1 287 342	1 416 839	1 438 553	106 975	945 756	941 309	4 448	0%	1 438 553
Expenditure By Type									
Employee related costs	436 029	463 804	478 334	36 897	304 619	307 634	(3 016)	-1%	478 334
Remuneration of councillors	11 219	12 401	12 401	963	7 465	8 061	(596)	-7%	12 401
Debt impairment	14 053	21 500	13 544	1 125	9 044	9 044	-		13 544
Depreciation & asset impairment	138 195	145 663	145 663	12 139	97 108	97 108	-		145 663
Finance charges	48 805	51 804	51 804	1 283	23 265	23 265	-		51 804
Bulk purchases - electricity	298 272	353 707	353 707	26 236	215 337	218 119	(2 782)	-1%	353 707
Inventory consumed	45 042	44 845	47 594	3 824	27 402	28 557	(1 155)	-4%	47 594
Contracted services	208 095	247 340	253 675	12 715	124 532	133 179	(8 647)	-6%	253 675
Transfers and subsidies	8 651	12 324	12 774	1 220	8 269	8 410	(141)	-2%	12 774
Other expenditure	112 270	141 620	151 423	11 501	71 553	77 604	(6 051)	-8%	151 423
Losses	303	-	-	-	-	-	-		-
Total Expenditure	1 320 935	1 495 006	1 520 918	107 902	888 593	910 981	(22 387)	-2%	1 520 918
Surplus/(Deficit)	(33 593)	(78 168)	(82 365)	(927)	57 163	30 328	26 835	0	(82 365)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	37 219	46 354	49 062	7 103	14 621	14 621	-		49 062
Transfers and subsidies - capital (monetary allocations)	8 465	14 243	3 597	304	3 873	3 873	-		3 597
Transfers and subsidies - capital (in-kind - all)	18 757	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	30 848	(17 571)	(29 706)	6 479	75 657	48 822			(29 706)
Taxation	-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	30 848	(17 571)	(29 706)	6 479	75 657	48 822			(29 706)
Attributable to minorities	-	-	-	-	-	-	-		-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	30 848	(17 571)	(29 706)	6 479	75 657	48 822			(29 706)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.47% above the YTD budget projections.

Current expenditure is 2.46% below YTD budget projections for February 2022.

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) - M08 February

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Council & Mayor's Office	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	3 715	3 715	3	2 317	2 168	148	7%	3 715
Vote 4 - Finance	-	60	60	-	43	25	18	72%	60
Vote 5 - Infrastructure & Planning	73 712	181 114	134 277	10 190	59 079	87 573	(28 493)	-33%	134 277
Vote 6 - Protection Services	-	354	700	8	221	467	(246)	-53%	700
Vote 7 - Economic and Social Development & Tourism	-	45	45	-	-	-	-	-	45
Vote 8 - Community Services	36 053	4 297	4 547	15	166	3 031	(2 865)	-95%	4 547
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	109 765	189 585	143 344	10 216	61 825	93 264	(31 438)	-34%	143 344
Single Year expenditure appropriation									
Vote 1 - Council & Mayor's Office	352	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	2 288	-	-	-	-	-	-	-	-
Vote 4 - Finance	57	-	-	-	-	-	-	-	-
Vote 5 - Infrastructure & Planning	80 221	50 206	64 912	5 415	11 923	36 424	(24 500)	-67%	64 912
Vote 6 - Protection Services	8 160	7 535	8 898	400	1 359	3 546	(2 186)	-62%	8 898
Vote 7 - Economic and Social Development & Tourism	498	-	-	-	-	-	-	-	-
Vote 8 - Community Services	53 459	27 449	22 825	128	2 698	15 173	(12 475)	-82%	22 825
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	145 035	85 189	96 635	5 943	15 981	55 143	(39 162)	-71%	96 635
Total Capital Expenditure	254 800	274 775	239 979	16 159	77 806	148 406	(70 600)	-48%	239 979
Capital Expenditure - Functional Classification									
Governance and administration	7 054	3 775	3 775	3	2 360	2 513	(154)	-6%	3 775
Executive and council	355	5	5	-	-	-	-	-	5
Finance and administration	6 699	3 770	3 770	3	2 360	2 513	(154)	-6%	3 770
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	96 981	79 999	88 762	2 208	23 841	51 884	(28 043)	-54%	88 762
Community and social services	16 072	9 991	5 617	15	239	3 745	(3 505)	-94%	5 617
Sport and recreation	22 886	7 752	9 674	47	47	6 450	(6 403)	-99%	9 674
Public safety	8 425	7 897	9 605	408	1 580	6 404	(4 823)	-75%	9 605
Housing	49 598	54 359	63 865	1 738	21 975	35 286	(13 311)	-38%	63 865
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	29 200	19 511	14 211	2 125	5 156	9 189	(4 033)	-44%	14 211
Planning and development	8 466	7 987	3 412	-	767	1 990	(1 223)	-61%	3 412
Road transport	20 734	11 524	10 799	2 125	4 389	7 198	(2 809)	-39%	10 799
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	121 565	171 489	133 231	11 823	46 450	84 821	(38 371)	-45%	133 231
Energy sources	10 436	68 211	35 311	1 750	10 666	21 541	(10 875)	-50%	35 311
Water management	35 574	51 982	37 334	3 712	18 793	24 889	(6 097)	-24%	37 334
Waste water management	57 190	47 481	55 980	6 311	15 168	35 320	(20 152)	-57%	55 980
Waste management	18 365	3 815	4 606	50	1 823	3 071	(1 248)	-41%	4 606
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	254 800	274 775	239 979	16 159	77 806	148 406	(70 600)	-48%	239 979

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	2020/21	Budget Year 2021/22			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash	202 482	50 829	166 302	152 023	166 302
Call investment deposits	410 241	400 000	400 000	510 243	400 000
Consumer debtors	83 846	84 475	84 475	104 569	84 475
Other debtors	56 404	38 027	46 027	35 275	46 027
Current portion of long-term receivables	-	-	-	-	-
Inventory	12 736	9 940	10 659	11 102	10 659
Total current assets	765 709	583 272	707 463	813 211	707 463
Non current assets					
Long-term receivables	-	-	-	-	-
Investments	54 278	62 165	62 165	58 676	62 165
Investment property	127 538	127 346	127 346	127 538	127 346
Investments in Associate	-	-	-	-	-
Property, plant and equipment	3 599 818	3 772 076	3 733 041	3 580 603	3 733 041
Biological assets	-	-	-	-	-
Intangible assets	8 993	4 363	8 603	8 993	8 603
Other non-current assets	130 928	130 928	130 928	130 928	130 928
Total non current assets	3 921 556	4 096 878	4 062 082	3 906 738	4 062 082
TOTAL ASSETS	4 687 265	4 680 150	4 769 546	4 719 949	4 769 546
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	53 957	50 263	50 263	50 263	50 263
Consumer deposits	42 248	64 074	64 074	65 057	64 074
Trade and other payables	164 032	180 596	215 812	108 291	215 812
Provisions	49 986	46 378	52 351	46 378	52 351
Total current liabilities	310 222	341 312	382 500	269 990	382 500
Non current liabilities					
Borrowing	430 400	430 795	430 795	404 283	430 795
Provisions	247 812	227 039	265 029	271 023	265 029
Total non current liabilities	678 212	657 833	695 824	675 306	695 824
TOTAL LIABILITIES	988 434	999 146	1 078 323	945 296	1 078 323
NET ASSETS	3 698 830	3 681 004	3 691 222	3 774 653	3 691 222
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3 695 603	3 677 777	3 687 995	3 771 425	3 687 995
Reserves	3 227	3 228	3 228	3 228	3 228
TOTAL COMMUNITY WEALTH/EQUITY	3 698 830	3 681 004	3 691 222	3 774 653	3 691 222

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 - M08 February

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	262 672	279 664	279 664	22 089	182 821	182 714	107	0%	279 664
Service charges	735 955	792 663	792 663	67 618	533 164	533 066	98	0%	792 663
Other revenue	131 492	159 489	152 925	11 780	107 255	107 047	207	0%	152 925
Government - operating	147 186	139 692	157 281	1 965	106 158	106 158	-		157 281
Government - capital	23 825	46 354	49 062	7 406	18 494	18 494	-		49 062
Interest	34 748	27 456	27 456	955	17 051	17 051	-		27 456
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(1 069 400)	(1 166 090)	(1 193 289)	(82 752)	(773 055)	(773 053)	2	0%	(1 193 289)
Finance charges	(48 805)	(51 804)	(51 804)	(1 283)	(23 265)	(23 265)	-		(51 804)
Transfers and Grants	(8 710)	(12 324)	(12 774)	(1 220)	(8 269)	(8 269)	-		(12 774)
NET CASH FROM/(USED) OPERATING ACTIVITIES	208 963	215 101	201 184	26 560	160 355	159 944	(411)	0%	201 184
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	940	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	4	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	(4 878)	(4 980)	(4 980)	(415)	(3 320)	(3 320)	-		(4 980)
Payments									
Capital assets	(254 800)	(274 775)	(239 979)	(16 159)	(77 806)	(77 806)	-		(239 979)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(258 734)	(279 755)	(244 959)	(16 574)	(81 126)	(81 126)	-		(244 959)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	54 000	50 000	50 000	-	-	-	-		50 000
Increase (decrease) in consumer deposits	1 256	2 000	2 000	(101)	125	125	-		2 000
Payments									
Repayment of borrowing	(46 576)	(54 646)	(54 646)	(1 493)	(29 810)	(29 810)	-		(54 646)
NET CASH FROM/(USED) FINANCING ACTIVITIES	8 680	(2 646)	(2 646)	(1 594)	(29 685)	(29 685)	-		(2 646)
NET INCREASE/ (DECREASE) IN CASH HELD	(41 091)	(67 299)	(46 421)	8 393	49 543	49 133			(46 421)
Cash/cash equivalents at beginning:	653 813	518 129	612 723		612 723	612 723			612 723
Cash/cash equivalents at month/year end:	612 723	450 829	566 302		662 266	661 855			566 302

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 662.3million.

The municipality started the year with a positive cash balance of R612.7 million. The February closing balance is R662.3 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 - M08 February

Description	Budget Year 2021/22												2021/22 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	21 639	22 368	22 089	-	-	-	96 843	279 664	290 510	301 791	
Service charges - electricity revenue	42 736	42 327	42 172	42 449	42 664	40 869	43 084	42 072	-	-	-	160 623	498 997	557 665	623 357	
Service charges - water revenue	18 366	17 251	15 240	(11 647)	11 194	10 705	11 955	12 148	-	-	-	47 329	132 541	137 723	143 112	
Service charges - sanitation revenue	9 951	7 151	5 871	4 803	7 976	7 487	8 549	7 600	-	-	-	27 493	86 879	90 314	93 887	
Service charges - refuse	9 179	6 469	5 483	3 950	6 547	6 179	6 587	5 798	-	-	-	24 054	74 246	77 176	80 223	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	275	479	375	295	305	427	(68)	247	-	-	-	1 104	3 440	3 148	3 273	
Interest earned - external investments	1 471	703	1 900	652	2 785	605	5 720	521	-	-	-	13 098	27 456	28 554	29 697	
Interest earned - outstanding debtors	579	530	13	557	572	(189)	197	435	-	-	-	(2 694)	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 699	1 727	1 738	1 759	1 727	1 688	1 738	1 881	-	-	-	(5 779)	8 179	9 348	10 519	
Licences and permits	195	237	190	229	234	216	282	258	-	-	-	698	2 538	2 097	2 164	
Agency services	463	670	890	623	695	570	603	577	-	-	-	1 590	6 680	6 930	7 189	
Transfer receipts - operating	52 323	1 379	1 370	1 331	2 001	43 653	2 137	1 965	-	-	-	51 124	157 281	144 977	148 209	
Other revenue	2 847	7 681	7 013	32 750	13 101	11 355	467	8 817	-	-	-	48 056	132 087	91 142	42 454	
Cash Receipts by Source	163 819	102 146	96 940	116 360	113 954	145 205	103 618	104 408	-	-	-	463 540	1 409 989	1 439 585	1 485 875	
Other Cash Flows by Source																
Transfer receipts - capital	8	101	1 528	1 628	2 661	3 819	1 341	7 406	-	-	-	30 568	49 062	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)	(628)	(175)	(101)	-	-	-	1 875	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)	(415)	(415)	(415)	-	-	-	(1 660)	(4 980)	(4 980)	(4 980)	
Total Cash Receipts by Source	163 511	101 919	98 486	118 062	116 121	147 981	104 369	111 299	-	-	-	544 323	1 506 071	1 527 433	1 565 463	
Cash Payments by Type																
Employee related costs	836	59 502	35 945	33 825	54 117	39 192	37 023	35 837	-	-	-	195 440	491 718	476 744	497 804	
Remuneration of councillors	-	1 881	940	940	825	960	956	963	-	-	-	4 936	12 401	12 905	13 432	
Interest paid	54	463	1 495	727	732	17 907	604	1 283	-	-	-	28 539	51 804	51 923	52 180	
Bulk purchases - Electricity	5	44 345	42 499	25 947	24 894	24 185	27 226	26 236	-	-	-	138 370	353 707	385 187	419 468	
Bulk purchases - Water & Sewer	546	1 473	2 081	2 793	5 581	7 585	3 520	3 824	-	-	-	19 340	46 742	47 274	48 918	
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	616	12 714	16 249	15 897	20 173	28 449	17 720	12 715	-	-	-	129 716	254 248	260 422	264 128	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	647	647	911	1 724	1 107	1 006	1 006	1 220	-	-	-	4 506	12 774	12 557	13 060	
General expenses	101 918	(22 301)	18 076	(17 559)	18 225	3 684	(3 177)	3 175	-	-	-	(67 568)	34 473	113 352	33 962	
Cash Payments by Type	104 622	98 724	118 196	64 293	125 652	122 968	84 879	85 254	-	-	-	453 279	1 257 867	1 360 363	1 342 951	
Other Cash Flows/Payments by Type																
Capital assets	-	4 005	5 508	10 044	17 073	20 532	4 487	16 159	-	-	-	162 173	239 979	142 286	95 835	
Repayment of borrowing	1 972	1 410	4 411	5 746	1 043	11 672	2 064	1 493	-	-	-	24 836	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	155 171	91 430	102 906	-	-	-	640 287	1 552 492	1 552 398	1 494 786	
NET INCREASE/(DECREASE) IN CASH HELD	56 917	(2 220)	(29 629)	37 980	(27 647)	(7 190)	12 940	8 393	-	-	-	(95 964)	(46 421)	(24 965)	70 676	
Cash/cash equivalents at the month/year beginning:	612 723	669 640	667 420	637 791	675 771	648 124	640 934	653 873	662 266	662 266	662 266	662 266	612 723	566 302	541 337	
Cash/cash equivalents at the month/year end:	669 640	667 420	637 791	675 771	648 124	640 934	653 873	662 266	662 266	662 266	662 266	566 302	566 302	541 337	612 013	

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 - M08 February

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	20 201	806	391	348	276	194	1 270	7 002	30 490	9 091	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	22 923	905	504	375	332	276	1 164	6 221	32 700	8 367	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	24 830	712	453	378	348	307	1 560	5 559	34 147	8 153	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	10 353	479	235	200	183	135	930	4 686	17 201	6 134	-	-
Receivables from Exchange Transactions - Waste Management	1600	7 759	296	195	155	137	108	596	2 726	11 973	3 721	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 210	19	19	18	17	18	69	278	1 649	401	-	-
Interest on Arrear Debtor Accounts	1810	146	50	50	57	36	40	415	12 941	13 734	13 488	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(11 591)	157	167	258	148	152	1 134	7 812	(1 765)	9 503	-	-
Total By Income Source	2000	75 831	3 426	2 014	1 788	1 477	1 230	7 138	47 225	140 129	58 858	-	-
2020/21 - totals only		71 751	2 455	1 742	1 643	1 373	1 296	6 862	41 222	128 345	52 396		40 451
Debtors Age Analysis By Customer Group													
Organs of State	2200	553	161	56	62	44	46	253	2 420	3 595	2 825	-	-
Commercial	2300	9 761	272	133	131	101	96	554	2 206	13 254	3 088	-	-
Households	2400	66 333	2 985	1 820	1 591	1 329	1 083	6 302	42 492	123 935	52 797	-	-
Other	2500	(816)	8	5	4	4	4	29	108	(655)	148	-	-
Total By Customer Group	2600	75 831	3 426	2 014	1 788	1 477	1 230	7 138	47 225	140 129	58 858	-	-

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 99,42% at the end of February 2022.

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 2021-2022	28 666	35 891	20.13%
September	7 231	NO VOTE for 2021-2022	28 641	35 872	20.16%
October	7 259	NO VOTE for 2021-2022	28 613	35 872	20.24%
November	7 294	NO VOTE for 2021-2022	28 581	35 875	20.33%
December	7 300	NO VOTE for 2021-2022	28 575	35 875	20.35%
2022					
January	7 304	NO VOTE for 2021-2022	28 575	35 879	20.36%
February	7 328	NO VOTE for 2021-2022	28 551	35 879	20.42%
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)
7328			6KL	7328	0	7328	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)
124	7204		50kWh	7328	0	7328	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	89 241 950	3 426 264	2 013 997	1 788 286	1 476 708	1 229 958	7 137 944	47 224 814	153 539 922	64 297 972
January	91 693 639	2 902 905	2 062 329	1 588 988	1 290 922	1 222 154	7 150 456	46 350 003	154 261 396	62 567 756
December	76 857 821	3 040 431	1 985 831	1 414 686	1 294 742	1 313 737	7 164 110	45 719 056	138 790 415	61 932 594
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 28/02/2022 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	3 133 684	1 714 412	1 381 428	37 844
WCED 2251	470 569	470 569	0	0
OTHER 2255	18 948	18 948	0	0
HEALTH 2252	99 409	99 409	0	0
TPW 2256	-222 145	-244 866	21 827	893
HUMAN SETTLE 2215	48 995	48 995	0	0
HOUSING 2253	4 482	4 482	0	0
OTHER MUNICIPALITIES 2276	41 230	41 230	0	0
TOTAL OUTSTANDING	3 595 172	2 153 180	1 403 255	38 737

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

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	5 302	-	-	-	-	-	-	-	5 302	4 715
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	508
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5 302	-	-	-	-	-	-	-	5 302	5 223

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

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	35		19 197	125	19 358
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	45		34 337	260	34 642
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	43		4 603	30	4 676
ABSA 9331734880	DEP PLUS	DEP PLUS		28	3.3	10 244	(29)	10 243
Nedbank 03/7881534451 ref: 265	183 DAYS	FIXED DEP	23/03/2022		4.93	100 000		100 000
Nedbank 03/7881534451 ref: 266	181 DAYS	FIXED DEP	23/05/2022		5.2	100 000		100 000
Standard Bank 288343005-030	121 days	FIXED DEP	15/04/2021		4.975	100 000		100 000
Nedbank 03/7881534451 ref: 267	181 DAYS	FIXED DEP	27/07/2022		5.5	100 000		100 000
Standard Bank 288343005-031	151 DAYS	FIXED DEP	27/06/2022		5.35	100 000		100 000
TOTAL INVESTMENTS AND INTEREST				151		568 381	386	568 919

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 - M08 February

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:	138 372	127 977	127 977	-	96 244	96 244	-		127 977
Operational Revenue:General Revenue:Equitable Share	134 322	123 897	123 897		92 923	92 923	-		123 897
Energy Efficiency and Demand-side [Schedule 5B]		-		-	-	-	-		-
Expanded Public Works Programme Integrated Grant	2 500	2 530	2 530		1 771	1 771	-		2 530
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	1 550		1 550	1 550	-		1 550
Provincial Government:	10 371	10 715	19 828	7 313	17 633	18 178	(545)	-3.0%	19 828
Prov Library Grant	7 651	6 580	6 580		6 580	6 580	-		6 580
Maintenance of Transport Infrastructure Grant	145	145	145			145	(145)	-100.0%	145
Fin Man Capacity Building Grant	300	250	400			400	(400)	-100.0%	400
CDW Grant	75	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	2 200	2 420	2 420		2 420	2 420	-		2 420
Municipal Electrical Master Plan Grant		1 000	1 000		1 000	1 000	-		1 000
Resource funding for the establish Law Enforcement Reaction Unit			4 791	4 791	4 791	4 791	-		4 791
WC Municipal Ennergy Resilience Grant (WC MER GRANT)			650	300	300	300	-		650
Municipal Library Support Grant			2 222	2 222	2 222	2 222	-		2 222
LG Public Employment Support Grant			1 300				-		1 300
District Municipality:	-	-	90	-	90	90	-		90
ODM SAFETY FORUM OPEX GRANT	-	-	90	-	90	90	-		90
Other grant providers:	66 268	55 241	57 360	5 740	21 461	21 461	-		57 360
Households	66 268	55 241	57 360	5 740	21 461	21 461	-		57 360
Total Operating Transfers and Grants	215 011	193 933	205 255	13 053	135 428	135 973	(545)	-0.4%	205 255
Capital Transfers and Grants									
National Government:	27 618	46 754	46 754	5 241	31 403	31 403	-		46 754
Integrated National Electrification Programme [Schedule 5B]	6 000	18 519	18 519		17 000	17 000	-		18 519
Municipal Infrastructure Grant [Schedule 5B]	21 618	23 053	23 053	5 241	9 221	9 221	-		23 053
Water Services Infrastructure Grant [Schedule 5B]	-	5 182	5 182	-	5 182	5 182	-		5 182
Provincial Government:	732	600	2 116	1 509	2 109	2 109	-		2 116
Development of Sport and Recreation Facilities	-	600	600	-	600	600	-		600
Fire Service Capapcity Building Grant	732	-	-	-	-	-	-		-
Resource funding for the establish Law Enforcement Reaction Unit		-	1 516	1 509	1 509	1 509	-		1 516
Other grant providers:	-	52 259	61 765	6 173	30 145	30 145	-		61 765
Households	-	52 259	61 765	6 173	30 145	30 145	-		61 765
Total Capital Transfers and Grants	28 350	99 613	110 635	12 923	63 657	63 657	-		110 635
TOTAL RECEIPTS OF TRANSFERS & GRANTS	243 361	293 546	315 890	25 977	199 085	199 630	(545)	-0.3%	315 890

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 - M08 February

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:	14 184	4 080	4 080	380	2 288	2 288	-		4 080
Operational Revenue:General Revenue:Equitable Share	10 134	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities	2 500	2 530	2 530	229	1 325	1 325	-	-	2 530
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	1 550	151	963	963	-	-	1 550
Municipal Disaster Grant [Schedule 5B]	-	-	-	-	-	-	-	-	-
Provincial Government:	9 393	10 715	19 828	948	8 076	8 076	-		19 828
Prov Library Grant	7 651	6 580	6 580	657	5 756	5 756	-	-	6 580
Maintenance of Transport Infrastructure Grant	145	145	145		131	131	-	-	145
Fin Man Capacity Building Grant	376	250	400	(6)	-	-	-	-	400
CDW Grant	188	76	76		18	18	-	-	76
Municipal Service Delivery & Capacity Building Grant		244	244	19	166	166	-	-	244
Resource funding for the establish & support of K9 Unit	1 002	2 420	2 420	278	2 006	2 006	-	-	2 420
Municipal Electrical Master Plan Grant	-	1 000	1 000		-	-	-	-	1 000
Provincial Thusong Service Centre Grant	32	-	-		-	-	-	-	-
Resource funding for the establish Law Enforcement Reaction Unit		-	4 791		-	-	-	-	4 791
WC Municipal Ennergy Resilience Grant (WC MER GRANT)		-	650		-	-	-	-	650
Municipal Library Support Grant	-	-	2 222		-	-	-	-	2 222
LG Public Employment Support Grant		-	1 300		-	-	-	-	1 300
		-	-		-	-	-	-	-
District Municipality:			90	-	-	-	-		90
ODM SAFETY FORUM OPEX GRANT		-	90	-	-	-	-	-	90
Other grant providers:	24 009	55 241	57 360	4 523	18 240	18 240	-		57 360
Households	24 009	55 241	57 360	4 523	18 240	18 240	-	-	57 360
		-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	47 586	70 036	81 358	5 851	28 604	28 604	-		81 358
Capital expenditure of Transfers and Grants									
National Government:	35 100	46 754	46 754	7 207	15 452	15 452	-		46 754
Integrated National Electrification Programme (Municipal Grant)	6 000	18 519	18 519	532	3 953	3 953	-	-	18 519
Municipal Infrastructure Grant [Schedule 5B]	29 100	23 053	23 053	6 383	9 651	9 651	-	-	23 053
Water Services Infrastructure Grant [Schedule 5B]	-	5 182	5 182	293	1 848	1 848	-	-	5 182
Provincial Government:	2 119	600	2 116	-	-	-	-		2 116
Development of Sport and Recreation Facilities	-	600	600	-	-	-	-	-	600
Provincial Fire Service Capacity Building Grant	732	-	-	-	-	-	-	-	-
Provincial Public Transport Non-motorised Infrastructure Grant	750	-	-	-	-	-	-	-	-
Provincial Establishment and Support of K9 Unit Grant	637	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
District Municipality:									
All Grants		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Other grant providers:	46 271	65 201	64 061	1 788	23 598	23 598	-		64 061
Households	46 271	52 259	61 765	1 738	21 975	21 975	-	-	61 765
Public Corporations		12 942	2 296	50	1 623	1 623	-	-	2 296
Total capital expenditure of Transfers and Grants	83 490	112 555	112 931	8 995	39 049	39 049	-		112 931
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	131 076	182 591	194 289	14 846	67 653	67 653	-		194 289

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 - M08 February

Description	Budget Year 2021/22				
	Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	6 870	255	1 763	(5 107)	-74.3%
Operational Revenue:General Revenue:Equitable Share	6 870	255	1 763	(5 107)	-74.3%
Operational:Revenue:General Revenue:Fuel Levy	-	-	-	-	
Housing Top structure	-	-	-	-	
Provincial Government:	1 516	277	277	(1 239)	-81.7%
Fin Man Capacity Building Grant	300	219	219	(81)	-26.9%
Resource funding for the establish & support of K9 Unit	434	58	58	(376)	
Title Deeds Restoration Grant	782	-	-	(782)	
	-	-	-	-	
District Municipality:	-	-	-	-	
All Grants	-	-	-	-	
Other grant providers:	-	-	-	-	
S4S	-	-	-	-	
Total operating expenditure of Approved Roll-overs	8 386	532	2 040	(6 346)	-75.7%
Capital expenditure of Approved Roll-overs					
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%
	-	-	-	-	
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	532	2 040	(7 538)	-78.7%

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 - M08 February

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	10 116	11 247	11 247	863	6 702	7 498	(796)	-11%	11 247
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1 102	1 154	1 154	100	763	770	(7)	-1%	1 154
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	11 219	12 401	12 401	963	7 465	8 267	(802)	-10%	12 401
Senior Managers of the Municipality									
Basic Salaries and Wages	12 036	12 600	12 600	1 020	8 213	8 400	(187)	-2%	12 600
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	139	143	143	-	-	95	(95)	-100%	143
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	183	187	187	15	120	124	(4)	-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	12 358	12 930	12 930	1 035	8 333	8 620	(287)	-3%	12 930
Other Municipal Staff									
Basic Salaries and Wages	254 435	276 642	284 514	21 713	176 203	177 339	(1 136)	-1%	284 603
Pension and UIF Contributions	42 603	48 870	49 249	3 754	30 054	30 288	(234)	-1%	49 249
Medical Aid Contributions	13 951	17 876	17 905	1 242	9 562	9 863	(301)	-3%	17 905
Overtime	42 338	40 311	40 826	5 048	28 834	29 122	(288)	-1%	40 826
Performance Bonus	402	500	500	42	381	381	-	-	549
Motor Vehicle Allowance	8 115	8 255	8 515	677	5 427	5 570	(143)	-3%	8 515
Cellphone Allowance	1 967	2 279	2 311	166	1 338	1 441	(103)	-7%	2 311
Housing Allowances	2 741	2 674	2 701	143	1 132	1 373	(241)	-18%	2 701
Other benefits and allowances	31 623	39 028	38 952	1 416	30 066	30 350	(284)	-1%	38 815
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	25 495	14 438	19 930	1 661	13 287	13 287	-	-	19 930
Sub Total - Other Municipal Staff	423 671	450 874	465 404	35 862	296 285	299 014	(2 729)	-1%	465 404
TOTAL SALARY, ALLOWANCES & BENEFITS	447 248	476 205	490 735	37 860	312 083	315 901	(3 818)	-1%	490 735
TOTAL MANAGERS AND STAFF	436 029	463 804	478 334	36 897	304 619	307 634	(3 016)	-1%	478 334

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 - M08 February						
Description of financial indicator	Basis of calculation	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.2%	13.2%	13.0%	2.6%	4.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	17.8%	34.2%	30.3%	37.9%	30.3%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	17.5%	18.0%	18.9%	14.9%	18.9%
Gearing	Long Term Borrowing/ Funds & Reserves	13335.9%	13347.6%	13347.6%	12526.1%	13347.6%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	246.8%	170.9%	185.0%	301.2%	185.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	197.5%	132.1%	148.1%	245.3%	148.1%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.9%	8.6%	9.1%	14.8%	9.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.5%	99.8%	99.8%	Annual Indicator	99.8%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	7.4%	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	28.3%	24.5%	24.5%	Annual Indicator	24.5%
Employee costs	Employee costs/Total Revenue - capital revenue	33.9%	32.7%	33.3%	32.2%	33.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	16.4%	17.9%	17.4%	3.2%	8.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	14.5%	13.9%	13.7%	2.5%	4.5%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	23.6	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%	11.4%	Annual Indicator	11.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6.3	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 - M08 February

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	2 159	4 553	5 963	-	-	5 963	-	0.0%	0%
August	12 285	4 853	6 063	4 005	4 005	12 027	8 022	66.7%	1%
September	10 118	23 181	21 932	5 508	9 512	33 958	24 446	72.0%	3%
October	13 275	19 182	19 143	10 044	19 556	53 101	33 545	63.2%	7%
November	17 152	13 763	11 339	17 073	36 629	64 440	27 811	43.2%	13%
December	28 754	22 339	47 118	20 532	57 160	111 558	54 398	48.8%	21%
January	5 630	22 838	16 061	4 487	61 647	127 619	65 972	51.7%	22%
February	13 775	26 474	20 787	16 159	77 806	148 406	70 600	47.6%	28%
March	20 929	35 578	29 346	-	-	177 752	-	-	-
April	16 377	28 158	19 571	-	-	197 323	-	-	-
May	21 761	35 278	19 534	-	-	216 857	-	-	-
June	92 584	38 579	23 122	-	-	239 979	-	-	-
Total Capital expenditure	254 800	274 775	239 979	77 806					

Top 10 Capital Projects

Nu	Local Area	Ward	Project description	Original Budget R'000	Adjusted budget R'000	YTD Expenditure R'000	Status of the project	At what stage is each project currently	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Overstrand	Overstrand	LCH SERVICES CONSTRUCTION CONTRACTS	52 259 085	61 765 472	21 974 592	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - 60%, Masakhane UISP Phase 4 - 31%, Masakhane Phase 1 Wetcores - 100%, Mnt Pleasant IRDP - 35%; Transit Camp Wetcores - Contractor on site; Masakhane Phase 2 Wetcores - 100%	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 Camp Wetcores - Construction Phase; Masakhane Phase 2 Wetcores - Construction Phase		
2	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	21 622 580	18 792 580	14 947 586	Construction stage (Contract SC 2108/2020)	Construction stage.	None to date.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS	16 059 317	16 059 317	2 384 639	Construction stage (Contract SC 2171/2020)	Construction stage.	None to date.	Not applicable.
4	Gansbaai	Multi-ward Gb Area	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	50 400 000	15 000 000	433 531	Tender was awarded and contractor appointed 11 February 2022.	Site hand-over meeting held 28 February 2022.	Not applicable.	Not applicable.
5	Masakhane	Ward 02	UPGRADE BULK SEWER SUPPLY AREA A&B	4 834 000	12 852 404	5 465 146	Construction stage.	Construction stage.	Not applicable.	Not applicable.
6	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION	7 348 170	7 348 170	1 979 651	Construction stage (Contract SC 2185/2021)	Construction stage.	None to date.	Not applicable.
7	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	7 272 830	7 272 830	1 664 905	Construction stage.	None to date.	Not applicable.	Not applicable.
8	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	4 052 225	6 374 250	46 602	Tender advertised 04 February 2022.	Tender stage	Not applicable.	Not applicable.
9	Blompark	Ward 14	BLOMPARK HOUSING PROJECT BUS ROUTE	5 583 000	4 857 571	3 308 690	Construction 79%	Construction stage.	Not applicable.	Not applicable.
10	Hermanus	Multi-ward Hermanus Area	UPGRADE HERMANUS WELL FIELDS PHASE 2	6 691 709	3 788 508	1 477 266	New drilling tender closed on 18/02/2022 (Tender SC 2223/2021). Environmental impact assessment stage (Hemel & Aarde well field expansion).	Cancellation of Tender SC 2223/2021, necessitating a re-tender process; Lengthy environmental process	Re-tender evaluation to be done as soon as possible; Environmental process handled as quickly as practically possible.	Re-tender as soon as possible; Environmental process handled as quickly as practically possible.
Totals				176 122 916	154 111 102	53 682 608				

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 - M08 February

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	91 712	98 618	60 072	3 402	16 672	36 903	20 231	54.8%	60 072
Roads Infrastructure	20 553	10 218	9 493	2 125	4 389	6 328	1 940	30.6%	9 493
<i>Roads</i>	20 553	10 218	9 493	2 125	4 389	6 328	1 940	30.6%	9 493
Storm water Infrastructure	14 169	6 590	6 590	33	1 244	4 301	3 057	71.1%	6 590
<i>Storm water Conveyance</i>	13 612	5 480	5 480	33	984	3 653	2 669	73.1%	5 480
Electrical Infrastructure	9 392	57 808	24 908	891	5 290	15 353	10 062	65.5%	24 908
<i>MV Substations</i>	693	50 430	15 030	–	463	8 768	8 304	94.7%	15 030
<i>MV Networks</i>	8 699	7 378	9 878	891	4 827	6 585	1 758	26.7%	9 878
Water Supply Infrastructure	22 404	11 372	4 469	94	1 477	2 526	1 048	41.5%	4 469
<i>Boreholes</i>	3 808	6 692	3 789	94	1 477	2 526	1 048	41.5%	3 789
<i>Reservoirs</i>	15 728	–	–	–	–	–	–	–	–
<i>Water Treatment Works</i>	–	–	–	–	–	–	–	–	–
<i>Distribution</i>	2 868	680	680	–	–	–	–	–	680
Sanitation Infrastructure	12 940	9 368	10 097	209	2 448	6 731	4 283	63.6%	10 097
<i>Pump Station</i>	–	–	–	–	–	–	–	–	–
<i>Reticulation</i>	12 940	9 368	10 097	209	2 448	6 731	4 283	63.6%	10 097
<i>Waste Water Treatment Works</i>	–	–	–	–	–	–	–	–	–
<i>Outfall Sewers</i>	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	12 254	3 262	4 516	50	1 823	1 664	(159)	-9.6%	4 516
Community Assets	25 999	22 833	13 485	–	564	2 594	2 030	78.2%	13 485
Community Facilities	10 999	15 352	6 403	–	564	2 594	2 030	78.2%	6 403
<i>Halls</i>	4 759	110	5	–	–	–	–	–	5
<i>Crèches</i>	–	475	–	–	–	–	–	–	–
<i>Fire/Ambulance Stations</i>	–	–	–	–	–	–	–	–	–
<i>Testing Stations</i>	–	1 052	1 052	–	25	614	589	95.9%	1 052
<i>Libraries</i>	295	4 374	–	–	–	–	–	–	–
<i>Parks</i>	49	100	205	–	–	–	–	–	205
<i>Public Open Space</i>	3 902	3 517	3 517	–	498	1 759	1 261	71.7%	3 517
<i>Nature Reserves</i>	–	4 100	–	–	–	–	–	–	–
<i>Public Ablution Facilities</i>	140	1 244	1 244	–	–	–	–	–	1 244
<i>Taxi Ranks/Bus Terminals</i>	345	380	380	–	41	222	180	81.4%	380
Sport and Recreation Facilities	15 000	7 481	7 081	–	–	–	–	–	7 081
<i>Outdoor Facilities</i>	15 000	7 481	7 081	–	–	–	–	–	7 081
Unimproved Property	–	–	–	–	–	–	–	–	–
<i>Other assets</i>	54 179	58 895	67 401	2 138	22 571	47 012	24 441	52.0%	67 401
<i>Operational Buildings</i>	4 581	6 636	5 636	400	596	3 757	3 161	84.1%	5 636
<i>Municipal Offices</i>	4 581	6 636	5 636	400	596	3 757	3 161	84.1%	5 636
<i>Housing</i>	49 598	52 259	61 765	1 738	21 975	43 255	21 280	49.2%	61 765
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	226	–	–	–	–	–	226
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	5 152	3 933	3 933	–	2 316	2 294	(21)	-0.9%	3 933
Computer Equipment	5 152	3 933	3 933	–	2 316	2 294	(21)	-0.9%	3 933
Furniture and Office Equipment	802	875	1 225	11	347	817	470	57.5%	1 225
Furniture and Office Equipment	802	875	1 225	11	347	817	470	57.5%	1 225
Machinery and Equipment	486	1 641	1 641	15	230	1 094	864	78.9%	1 641
Machinery and Equipment	486	1 641	1 641	15	230	1 094	864	78.9%	1 641
Transport Assets	21 189	5 000	7 132	–	892	4 160	3 268	78.5%	7 132
Transport Assets	21 189	5 000	7 132	–	892	4 160	3 268	78.5%	7 132
Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	199 520	191 795	155 115	5 566	43 592	94 874	51 282	54.1%	155 115

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February

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	15 499	33 945	31 515	3 989	17 130	20 510	3 380	16.5%	31 515
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	915	1 000	1 000	371	371	667	296	44.4%	1 000
<i>MV Networks</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	11 297	32 295	29 865	3 618	16 759	19 844	3 084	15.5%	29 865
<i>Pump Stations</i>	1 327	400	800	-	147	467	320	68.5%	800
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	9 970	31 895	29 065	3 618	16 612	19 377	2 764	14.3%	29 065
Sanitation Infrastructure	3 287	650	650	-	-	-	-	-	650
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>	3 287	-	-	-	-	-	-	-	-
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	15 499	33 945	31 515	3 989	17 130	20 510	3 380	16.5%	31 515

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February

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	140 742	149 272	149 025	10 950	89 150	99 350	10 200	10.3%	149 025
Roads Infrastructure	67 439	67 503	67 165	4 807	40 956	44 777	3 821	8.5%	67 165
Roads	64 190	67 503	67 165	4 807	40 956	44 777	3 821	8.5%	67 165
Road Structures	3 249	-	-	-	-	-	-	-	-
Storm water Infrastructure	5 584	7 712	7 712	389	4 346	5 141	796	15.5%	7 712
Drainage Collection	2 515	-	-	-	-	-	-	-	-
Storm water Conveyance	3 069	7 712	7 712	389	4 346	5 141	796	15.5%	7 712
Electrical Infrastructure	31 045	33 421	33 471	2 237	18 518	22 314	3 796	17.0%	33 471
MV Networks	28 149	-	-	-	-	-	-	-	-
LV Networks	2 435	33 421	33 471	2 237	18 518	22 314	3 796	17.0%	33 471
Water Supply Infrastructure	21 046	21 537	21 537	1 952	14 269	14 358	90	0.6%	21 537
Sanitation Infrastructure	12 980	12 162	12 348	993	7 484	8 232	749	9.1%	12 348
Waste Water Treatment Works	12 980	5 216	5 402	450	3 064	3 602	537	14.9%	5 402
Solid Waste Infrastructure	2 535	6 936	6 790	572	3 578	4 527	949	21.0%	6 790
Landfill Sites	61	-	-	-	-	-	-	-	-
Waste Transfer Stations	1 186	-	-	-	-	-	-	-	-
Waste Processing Facilities	272	2 332	2 332	190	504	1 555	1 051	67.6%	2 332
Waste Drop-off Points	1 009	4 604	4 458	381	3 074	2 972	(102)	-3.4%	4 458
Waste Separation Facilities	7	-	-	-	-	-	-	-	-
Coastal Infrastructure	110	-	-	-	-	-	-	-	-
Promenades	110	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	1	-	-	-	-	-	-	-	-
Data Centres	1	-	-	-	-	-	-	-	-
Community Assets	44 371	61 656	57 931	3 787	30 588	38 621	8 033	20.8%	57 931
Community Facilities	37 364	46 573	42 125	2 866	22 841	28 084	5 242	18.7%	42 125
Halls	5 332	5 069	5 015	301	2 688	3 343	656	19.6%	5 015
Fire/Ambulance Stations	440	-	-	-	-	-	-	-	-
Testing Stations	54	-	-	-	-	-	-	-	-
Libraries	121	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	967	1 074	516	101	755	344	(411)	-119.3%	516
Police	358	-	-	-	-	-	-	-	-
Parks	25 542	31 644	32 021	2 043	16 429	21 348	4 919	23.0%	32 021
Public Open Space	4 304	8 193	4 225	388	2 585	2 817	232	8.2%	4 225
Sport and Recreation Facilities	7 007	15 083	15 805	920	7 746	10 537	2 791	26.5%	15 805
Outdoor Facilities	7 007	15 083	15 805	920	7 746	10 537	2 791	26.5%	15 805
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	2 137	11 914	15 387	1 144	7 810	10 233	2 423	23.7%	15 387
Municipal Offices	2 086	11 876	15 349	1 144	7 810	10 233	2 423	23.7%	15 349
Workshops	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	5 672	6 528	6 471	2 186	4 917	4 314	(603)	-14.0%	6 471
Computer Equipment	1 947	2 280	2 680	129	1 382	1 787	405	22.7%	2 680
Computer Equipment	1 947	2 280	2 680	129	1 382	1 787	405	22.7%	2 680
Furniture and Office Equipment	1 128	6 095	6 503	30	3 536	4 336	799	18.4%	6 503
Machinery and Equipment	-	5 548	5 261	589	2 541	3 508	967	27.6%	5 261
Transport Assets	14 904	10 940	12 090	2 145	12 761	8 060	(4 701)	-58.3%	12 090
Total Repairs and Maintenance Expenditure	210 901	254 233	255 349	20 959	152 685	170 207	17 522	10.3%	255 349

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

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	102 449	115 534	115 534	9 628	77 023	77 023	0	0.0%	115 534
Roads Infrastructure	34 090	37 546	37 546	3 129	25 031	25 031	0	0.0%	37 546
<i>Roads</i>	34 090	37 546	37 546	3 129	25 031	25 031	0	0.0%	37 546
Storm water Infrastructure	6 781	7 720	7 720	643	5 146	5 146	0	0.0%	7 720
<i>Drainage Collection</i>	6 781	7 720	7 720	643	5 146	5 146	0	0.0%	7 720
Electrical Infrastructure	12 375	26 902	26 902	2 242	17 935	17 935	0	0.0%	26 902
<i>LV Networks</i>	11 939	26 902	26 902	2 242	17 935	17 935	0	0.0%	26 902
<i>Capital Spares</i>	436	-	-	-	-	-	-	-	-
Water Supply Infrastructure	28 367	29 397	29 397	2 450	19 598	19 598	0	0.0%	29 397
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	28 367	29 397	29 397	2 450	19 598	19 598	0	0.0%	29 397
Sanitation Infrastructure	17 989	10 737	10 737	895	7 158	7 158	0	0.0%	10 737
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	17 989	10 737	10 737	895	7 158	7 158	0	0.0%	10 737
Solid Waste Infrastructure	2 846	3 231	3 231	269	2 154	2 154	0	0.0%	3 231
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
Community Assets	10 055	-	-	-	-	-	-	-	-
Community Facilities	10 055	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-
							-		
Unimproved Property	-	-	-	-	-	-	-	-	-
<i>Other assets</i>	3 628	14 720	14 720	1 227	9 813	9 813	0	0.0%	14 720
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	431	390	390	33	260	260	0	0.0%	390
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	2 060	10 233	10 233	853	6 822	6 822	0	0.0%	10 233
Machinery and Equipment	15 524	1 077	1 077	90	718	718	0	0.0%	1 077
Transport Assets	4 049	3 709	3 709	309	2 473	2 473	0	0.0%	3 709
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Depreciation	138 195	145 663	145 663	12 139	97 108	97 109	1	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 - M08 February

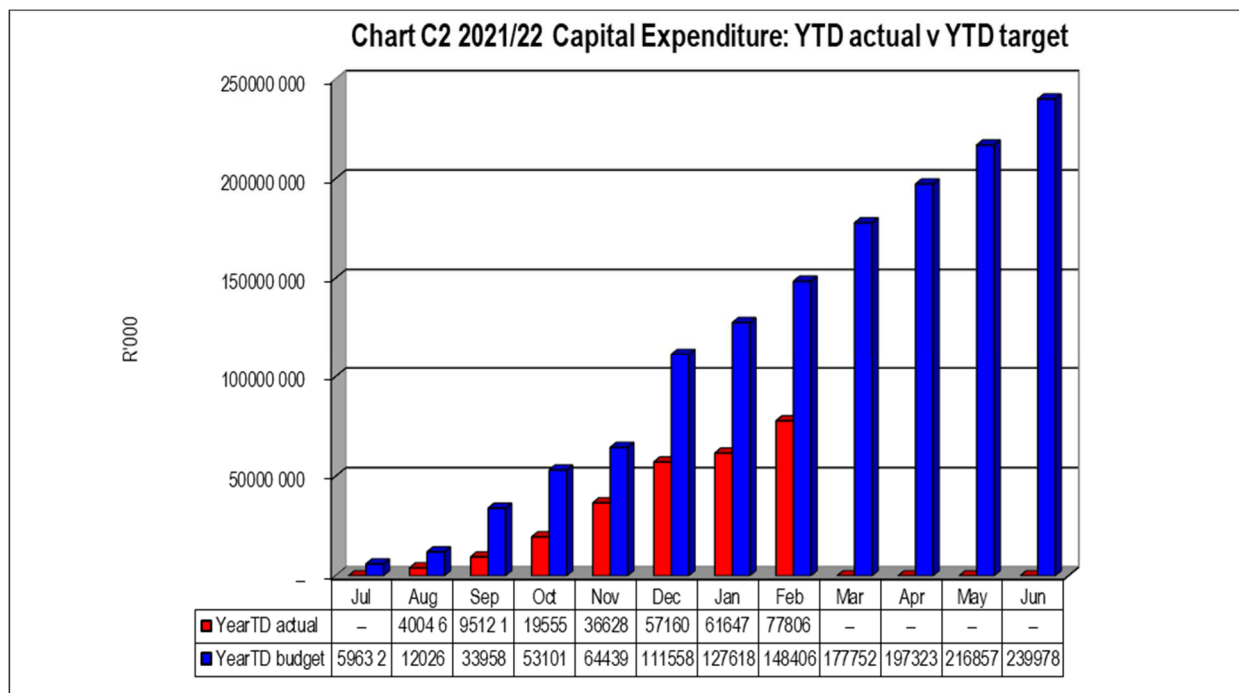
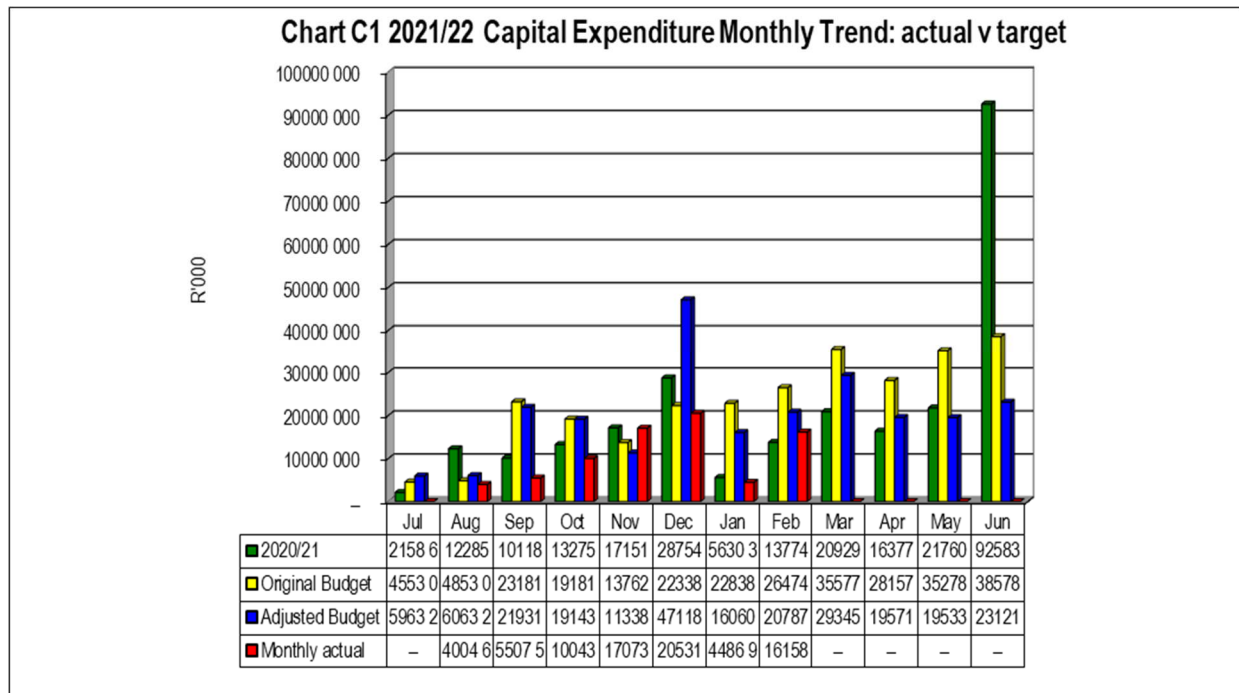
Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	31 980	46 913	48 906	6 557	17 037	30 126	13 089	43.4%	48 906
Roads Infrastructure	181	-	-	-	-	-	-	-	-
<i>Roads</i>	181	-	-	-	-	-	-	-	-
Storm water Infrastructure	12 258	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	120	7 173	7 173	489	5 005	4 782	(223)	-4.7%	7 173
<i>MV Networks</i>	120	7 173	7 173	489	5 005	4 782	(223)	-4.7%	7 173
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	1 873	8 315	3 000	-	556	1 750	1 194	68.2%	3 000
<i>Distribution</i>	1 873	8 315	3 000	-	556	1 750	1 194	68.2%	3 000
Sanitation Infrastructure	14 286	30 873	38 643	6 069	11 476	23 595	12 118	51.4%	38 643
<i>Pump Station</i>	5 074	16 059	16 059	294	2 385	10 706	8 322	77.7%	16 059
<i>Reticulation</i>	8 802	7 283	15 054	5 775	7 240	10 036	2 795	27.9%	15 054
<i>Waste Water Treatment Works</i>	410	7 530	7 530	-	1 851	2 853	1 001	35.1%	7 530
Solid Waste Infrastructure	3 262	553	90	-	-	-	-	-	90
<i>Landfill Sites</i>	1 851	463	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	1 412	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-
Community Assets	7 801	2 121	4 443	47	47	2 895	2 849	98.4%	4 443
Community Facilities	830	100	100	-	-	-	-	-	100
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	6 971	2 021	4 343	47	47	2 895	2 849	98.4%	4 343
<i>Outdoor Facilities</i>	6 971	2 021	4 343	47	47	2 895	2 849	98.4%	4 343
							-		
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	39 781	49 034	53 349	6 604	17 084	33 022	15 938	48.3%	53 349

Other supporting documentation

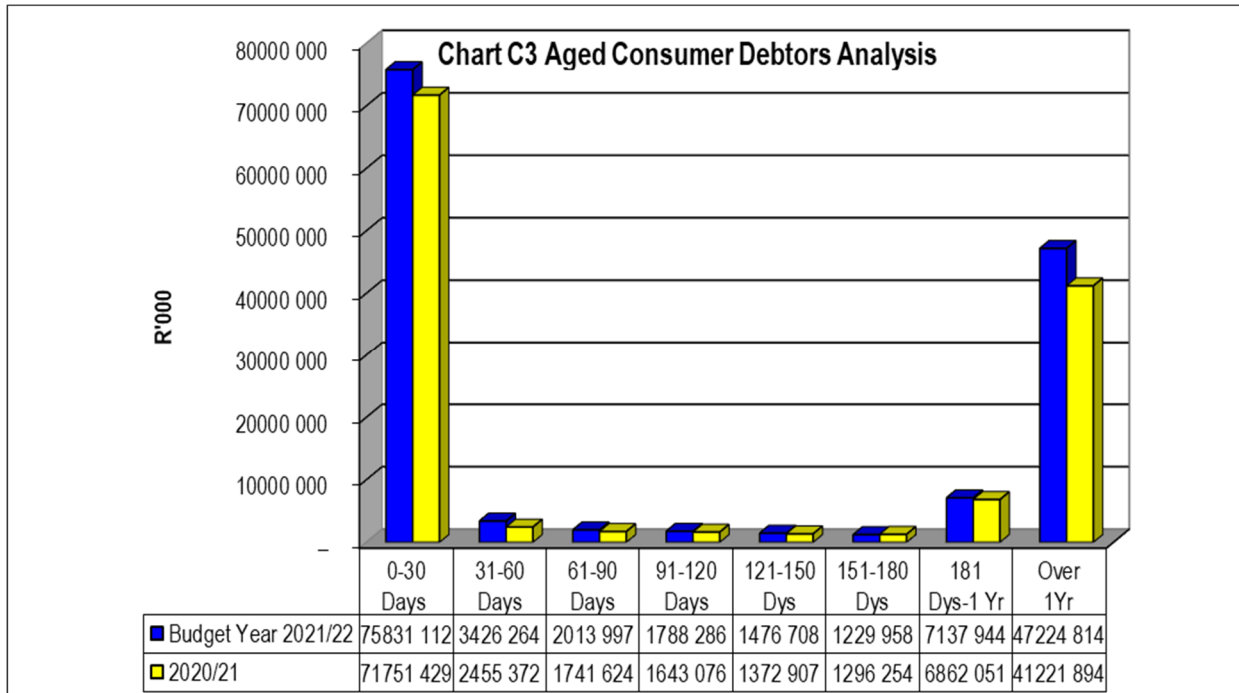
Section 71 charts

Capital expenditure monthly trend - actual vs target

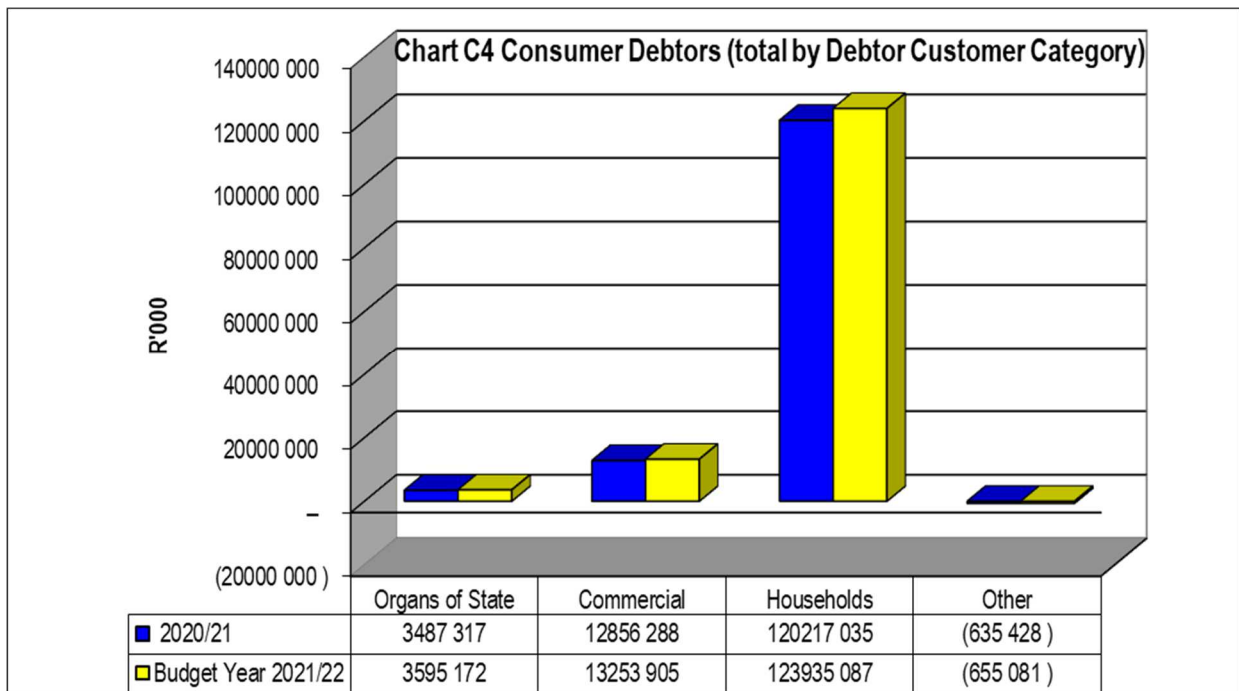
Capital expenditure – YTD actual vs YTD trend



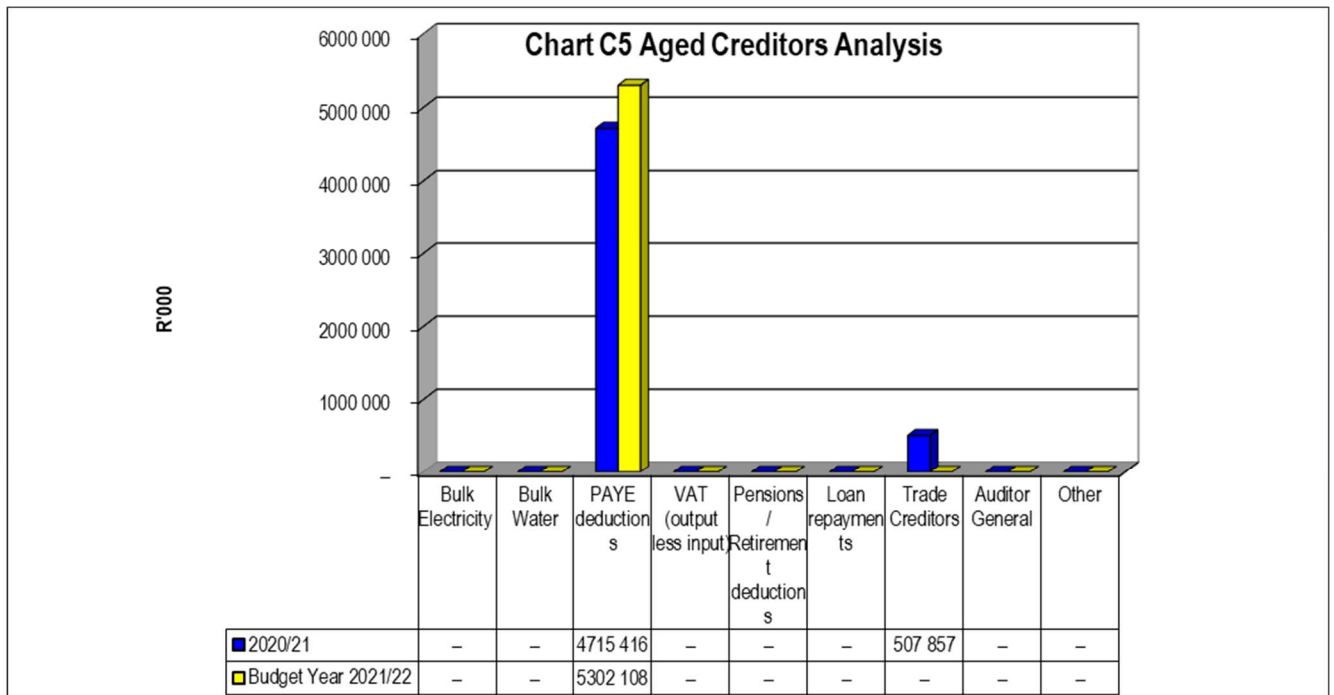
Debtors Age Analysis



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 February 2022 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 March 2022
