

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

March 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 State of Disaster has been terminated as from 5 April 2022.

The overall impact of COVID-19, relating to the municipality's finances, is still being closely monitored.

Revenue by Source

The Year-to-Date actual revenue is 0.68% above the YTD budget projections at the end of March 2022.

Borrowings

The balance of borrowings amounts to R453.3m at the end of March 2022.

Operating expenditure by vote & type

Current expenditure is 2.08% below YTD budget projections as at March 2022.

Capital expenditure

YTD Capital expenditure amounts to R94.8m or 39.49% of the adjusted budget of R239.9m. The current capital commitments of orders in progress amounts to R62.6m or 26.09% of the adjusted capital budget of R239.9m.

Allocations received (National & Provincial Grants)

Grants totaling R63m was received during March 2022.

Spending on Grants

Spending on grants amounts to R12.1m for March 2022 which includes FMG, EPWP, MIG, Water Service Infrastructure Grant, Resource funding for the establishment & support of K9 Unit, Provincial Library Grant, MSDCBG, DBSA Capital Grant & Provincial Housing Grant – Construction Contracts.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M09 March

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>	0.68%		
<u>Expenditure By Type</u>	-2.08%		
<u>Capital Expenditure</u>	-46.69%	Capital Commitments = R62.6m (26.09%)	
<u>Financial Position</u> In order			
<u>Cash Flow</u> In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual
Revenue	1 491 212	1 108 324
Expenditure	1 520 918	1 003 202
Surplus / (Deficit)	(29 706)	105 122
Capital	239 979	94 760

YTD Act %

74.3%
66.0%
39.5%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual
Revenue	1 438 553	1 085 404
Expenditure	1 520 918	1 003 202
Surplus / (Deficit)	(82 365)	82 202
Capital	239 979	94 760

YTD Act %

75.5%
66.0%
39.5%

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 - M09 March

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	22 917	208 185	207 646	539	0%	275 637
Service charges	733 197	793 858	793 858	68 082	618 199	610 321	7 879	1%	793 858
Investment revenue	30 504	27 456	27 456	3 003	17 360	17 360	-		27 456
Transfers and subsidies	140 895	139 692	157 281	33 730	139 888	139 888	-		157 281
Other own revenue	121 523	180 196	184 321	11 915	101 771	102 871	(1 100)	-1%	184 321
Total Revenue (excluding capital transfers and contributions)	1 287 342	1 416 839	1 438 553	139 647	1 085 404	1 078 086	7 318	1%	1 438 553
Employee costs	436 029	463 804	478 179	36 046	340 665	344 775	(4 110)	-1%	478 334
Remuneration of Councillors	11 219	12 401	12 401	962	8 427	8 784	(357)	-4%	12 401
Depreciation & asset impairment	138 195	145 663	145 663	12 139	109 247	109 247	-		145 663
Finance charges	48 805	51 804	51 804	1 502	24 766	24 766	-		51 804
Materials and bulk purchases	343 314	398 552	402 386	27 667	270 405	274 222	(3 817)	-1%	401 301
Transfers and subsidies	8 651	12 324	12 774	1 330	9 599	9 602	(3)	-0%	12 774
Other expenditure	334 722	410 460	417 712	34 964	240 093	253 134	(13 041)	-5%	418 642
Total Expenditure	1 320 935	1 495 006	1 520 918	114 609	1 003 202	1 024 531	(21 329)	-2%	1 520 918
Surplus/(Deficit)	(33 593)	(78 168)	(82 365)	25 038	82 202	53 555	28 647	53%	(82 365)
Transfers and subsidies - capital (monetary allocations)	37 219	46 354	49 062	3 849	18 470	18 470	-		49 062
Contributions & Contributed assets	27 223	14 243	3 597	577	4 451	4 451	-		3 597
Surplus/(Deficit) after capital transfers & contributions	30 848	(17 571)	(29 706)	29 465	105 122	76 475	28 647	37%	(29 706)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	30 848	(17 571)	(29 706)	29 465	105 122	76 475	28 647	37%	(29 706)
Capital expenditure & funds sources									
Capital expenditure	254 800	274 775	239 979	16 954	94 760	177 752	(82 992)	-47%	239 979
Capital transfers recognised	83 490	111 555	113 123	8 067	46 286	82 361	(36 076)	-44%	113 123
Public contributions & donations	23 919	-	-	-	-	-	-		-
Borrowing	45 443	94 066	72 761	5 335	34 811	54 571	(19 760)	-36%	72 761
Internally generated funds	101 949	69 154	54 094	3 552	13 663	40 820	(27 157)	-67%	54 094
Total sources of capital funds	254 800	274 775	239 979	16 954	94 760	177 752	(82 992)	-47%	239 979
Financial position									
Total current assets	765 709	583 272	707 463		856 660				707 463
Total non current assets	3 921 556	4 096 878	4 062 082		3 912 088				4 062 082
Total current liabilities	310 222	341 312	382 500		287 494				382 500
Total non current liabilities	678 212	657 833	695 824		676 531				695 824
Community wealth/Equity	3 698 830	3 681 004	3 691 222		3 804 724				3 691 222
Cash flows									
Net cash from (used) operating	208 963	215 101	201 184	71 160	231 515	231 113	(402)	-0%	201 184
Net cash from (used) investing	(258 734)	(279 755)	(244 959)	(17 369)	(98 495)	(98 495)	-		(244 959)
Net cash from (used) financing	8 680	(2 646)	(2 646)	(1 264)	(30 949)	(30 949)	-		(2 646)
Cash/cash equivalents at the month/year end	612 723	450 829	566 302	-	714 794	714 392	(402)	-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	65 653	3 357	2 343	1 631	1 498	1 316	6 838	48 266	130 901
Creditors Age Analysis									
Total Creditors	4 787	-	-	-	-	-	-	-	4 787

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Revenue - Functional									
<i>Governance and administration</i>	362 831	357 072	360 937	35 585	273 507	274 778	(1 270)	0%	360 937
Executive and council	38 681	31 359	32 134	8 095	31 823	31 898	(75)	0%	32 134
Finance and administration	324 150	325 712	328 802	27 490	241 684	242 879	(1 195)	0%	328 802
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	125 463	164 655	184 498	10 562	89 364	90 721	(1 357)	-1%	184 498
Community and social services	8 291	7 145	9 367	981	7 322	7 025	297	4%	9 367
Sport and recreation	29 089	10 133	12 855	1 173	10 518	8 428	2 090	25%	12 855
Public safety	16 193	39 531	42 023	2 886	25 575	29 317	(3 743)	-13%	42 023
Housing	71 891	107 845	120 253	5 522	45 950	45 950	-	-	120 253
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	16 035	16 227	17 887	2 898	15 885	15 365	520	3%	17 887
Planning and development	11 638	9 362	11 298	1 774	10 300	10 173	127	1%	11 298
Road transport	4 365	6 828	6 103	1 042	5 467	4 827	640	13%	6 103
Environmental protection	32	37	487	82	117	365	(248)	-68%	487
<i>Trading services</i>	847 454	939 483	927 890	95 029	729 568	720 143	9 425	1%	927 890
Energy sources	481 695	570 263	559 013	50 774	428 644	424 889	3 755	1%	559 013
Water management	153 115	157 061	147 446	17 181	121 985	119 584	2 400	2%	147 446
Waste water management	117 987	116 972	124 991	15 749	100 275	98 038	2 237	2%	124 991
Waste management	94 657	95 187	96 441	11 324	78 663	77 630	1 033	1%	96 441
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	1 351 784	1 477 435	1 491 212	144 074	1 108 324	1 101 006	7 318	1%	1 491 212
Expenditure - Functional									
<i>Governance and administration</i>	258 657	284 904	296 970	20 062	197 488	205 429	(7 940)	-4%	296 880
Executive and council	69 529	66 557	71 271	5 279	48 568	49 439	(870)	-2%	71 341
Finance and administration	186 367	214 255	221 607	14 548	146 745	152 921	(6 176)	-4%	221 448
Internal audit	2 761	4 091	4 091	235	2 174	3 068	(894)	-29%	4 091
<i>Community and public safety</i>	192 423	257 893	262 846	17 046	150 471	153 832	(3 361)	-2%	264 025
Community and social services	22 122	19 164	21 254	1 925	13 234	13 833	(599)	-4%	21 684
Sport and recreation	52 169	59 600	60 909	4 988	37 446	38 523	(1 077)	-3%	60 673
Public safety	87 169	115 407	114 146	8 374	76 323	78 008	(1 686)	-2%	115 132
Housing	30 963	63 723	66 537	1 758	23 468	23 468	-	-	66 537
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	170 202	187 466	191 051	15 795	130 356	133 945	(3 589)	-3%	190 361
Planning and development	43 396	51 373	53 124	3 647	31 959	34 078	(2 118)	-6%	53 194
Road transport	110 465	116 270	116 706	10 080	84 368	84 952	(584)	-1%	115 946
Environmental protection	16 340	19 823	21 221	2 067	14 029	14 916	(887)	-6%	21 221
<i>Trading services</i>	696 761	761 149	766 457	61 495	522 947	528 779	(5 832)	-1%	766 057
Energy sources	384 141	442 180	442 480	30 777	295 328	298 597	(3 269)	-1%	442 780
Water management	120 612	129 815	131 067	13 947	88 078	88 883	(805)	-1%	130 367
Waste water management	95 785	102 665	99 684	8 548	76 003	76 512	(509)	-1%	99 684
Waste management	96 223	86 489	93 226	8 223	63 538	64 787	(1 250)	-2%	93 226
<i>Other</i>	2 893	3 595	3 595	212	1 941	2 546	(605)	-24%	3 595
Total Expenditure - Functional	1 320 935	1 495 006	1 520 918	114 609	1 003 202	1 024 531	(21 329)	-2%	1 520 918
Surplus/ (Deficit) for the year	30 848	(17 571)	(29 706)	29 465	105 122	76 475	28 647	37%	(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) - M09 March

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	8 070	31 598	31 598	-		31 735
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	2 564	869	2 934	178	2 698	2 201	497	22.6%	2 934
Vote 4 - Finance	309 284	318 650	318 650	27 121	238 191	238 375	(185)	-0.1%	318 650
Vote 5 - Infrastructure & Planning	585 823	691 845	692 670	57 937	484 182	483 122	1 059	0.2%	692 670
Vote 6 - Protection Services	16 193	39 531	42 673	3 006	25 694	26 502	(807)	-3.0%	42 673
Vote 7 - Economic and Social Development & Tourism	3 860	2 838	4 773	336	1 872	2 280	(408)	-17.9%	4 773
Vote 8 - Community Services	395 739	392 418	397 776	47 426	324 090	316 928	7 162	2.3%	397 776
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Revenue by Vote	1 351 784	1 477 435	1 491 212	144 074	1 108 324	1 101 006	7 318	0.7%	1 491 212
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	44 089	37 047	42 989	3 061	29 004	29 271	(267)	-0.9%	42 989
Vote 2 - Municipal Manager & Internal Audit	5 885	8 040	8 040	484	4 466	4 791	(324)	-6.8%	8 040
Vote 3 - Management Services	54 639	60 741	62 976	4 207	42 290	44 063	(1 773)	-4.0%	62 976
Vote 4 - Finance	77 490	95 684	95 289	5 700	62 664	66 123	(3 459)	-5.2%	95 289
Vote 5 - Infrastructure & Planning	577 727	672 313	684 869	52 490	437 586	444 690	(7 104)	-1.6%	684 869
Vote 6 - Protection Services	91 326	115 502	115 586	8 259	74 206	75 569	(1 364)	-1.8%	115 586
Vote 7 - Economic and Social Development & Tourism	13 558	17 311	19 247	1 140	8 576	10 534	(1 959)	-18.6%	19 247
Vote 8 - Community Services	456 221	488 368	491 922	39 268	344 411	349 490	(5 079)	-1.5%	491 922
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Expenditure by Vote	1 320 935	1 495 006	1 520 918	114 609	1 003 202	1 024 531	(21 329)	-2.1%	1 520 918
Surplus/ (Deficit) for the year	30 848	(17 571)	(29 706)	29 465	105 122	76 475	28 647	37.5%	(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) - M09 March

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	22 917	208 185	207 646	539	0%	275 637
Service charges - electricity revenue	442 792	499 317	499 317	40 295	383 875	380 729	3 145	1%	499 317
Service charges - water revenue	131 113	132 168	132 168	13 356	106 298	104 633	1 665	2%	132 168
Service charges - sanitation revenue	87 094	87 631	87 631	7 994	70 472	68 279	2 193	3%	87 631
Service charges - refuse revenue	72 198	74 741	74 741	6 438	57 554	56 679	876	2%	74 741
Rental of facilities and equipment	4 068	3 440	3 440	381	3 527	3 225	301	9%	3 440
Interest earned - external investments	30 504	27 456	27 456	3 003	17 360	17 360	-	-	27 456
Interest earned - outstanding debtors	4 244	4 681	4 681	513	3 207	3 315	(109)	-3%	4 681
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 095	28 223	20 223	1 735	15 693	15 167	526	3%	20 223
Licences and permits	2 227	2 039	2 538	270	2 110	1 946	164	8%	2 538
Agency services	6 189	6 680	6 680	574	5 664	5 288	376	7%	6 680
Transfers and subsidies	140 895	139 692	157 281	33 730	139 888	139 888	-	-	157 281
Other revenue	96 156	126 909	138 535	8 322	70 373	72 731	(2 358)	-3%	138 535
Gains	7 545	8 225	8 225	120	1 198	1 198	-	-	8 225
Total Revenue (excluding capital transfers and contributions)	1 287 342	1 416 839	1 438 553	139 647	1 085 404	1 078 086	7 318	1%	1 438 553
Expenditure By Type									
Employee related costs	436 029	463 804	478 179	36 046	340 665	344 775	(4 110)	-1%	478 334
Remuneration of councillors	11 219	12 401	12 401	962	8 427	8 784	(357)	-4%	12 401
Debt impairment	14 053	21 500	13 544	1 125	10 169	10 169	-	-	13 544
Depreciation & asset impairment	138 195	145 663	145 663	12 139	109 247	109 247	-	-	145 663
Finance charges	48 805	51 804	51 804	1 502	24 766	24 766	-	-	51 804
Bulk purchases - electricity	298 272	353 707	353 707	23 602	238 938	241 700	(2 761)	-1%	353 707
Inventory consumed	45 042	44 845	48 679	4 065	31 467	32 523	(1 056)	-3%	47 594
Contracted services	208 095	247 340	252 419	27 473	152 005	158 547	(6 542)	-4%	253 675
Transfers and subsidies	8 651	12 324	12 774	1 330	9 599	9 602	(3)	0%	12 774
Other expenditure	112 270	141 620	151 749	6 366	77 920	84 418	(6 499)	-8%	151 423
Losses	303	-	-	-	-	-	-	-	-
Total Expenditure	1 320 935	1 495 006	1 520 918	114 609	1 003 202	1 024 531	(21 329)	-2%	1 520 918
Surplus/(Deficit)	(33 593)	(78 168)	(82 365)	25 038	82 202	53 555	28 647	0	(82 365)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	37 219	46 354	49 062	3 849	18 470	18 470	-	-	49 062
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	8 465	14 243	3 597	577	4 451	4 451	-	-	3 597
Transfers and subsidies - capital (in-kind - all)	18 757	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	30 848	(17 571)	(29 706)	29 465	105 122	76 475			(29 706)
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	30 848	(17 571)	(29 706)	29 465	105 122	76 475			(29 706)
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 848	(17 571)	(29 706)	29 465	105 122	76 475			(29 706)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	30 848	(17 571)	(29 706)	29 465	105 122	76 475			(29 706)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.68% above the YTD budget projections.

Current expenditure is 2.08% below YTD budget projections for March 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) - M09 March

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	-	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	10 998	72 299	100 708	(28 409)	-28%	134 277
Vote 6 - Protection Services	-	354	700	-	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	-	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	10 998	75 045	106 399	(31 354)	-29%	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	5 138	14 839	47 559	(32 721)	-69%	64 912
Vote 6 - Protection Services	8 160	7 535	8 898	269	1 628	6 136	(4 508)	-73%	8 898
Vote 7 - Economic and Social Development & Tourism	498	-	-	-	-	-	-	-	-
Vote 8 - Community Services	53 459	27 449	22 825	549	3 248	17 658	(14 410)	-82%	22 825
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	145 035	85 189	96 635	5 956	19 715	71 353	(51 638)	-72%	96 635
Total Capital Expenditure	254 800	274 775	239 979	16 954	94 760	177 752	(82 992)	-47%	239 979
Capital Expenditure - Functional Classification									
Governance and administration	7 054	3 775	3 775	-	2 360	2 513	(154)	-6%	3 775
Executive and council	355	5	5	-	-	-	-	-	5
Finance and administration	6 699	3 770	3 770	-	2 360	2 513	(154)	-6%	3 770
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	96 981	79 999	88 762	4 499	28 340	64 658	(36 318)	-56%	88 762
Community and social services	16 072	9 991	5 617	1	240	4 213	(3 973)	-94%	5 617
Sport and recreation	22 886	7 752	9 674	52	98	7 256	(7 157)	-99%	9 674
Public safety	8 425	7 897	9 605	269	1 849	7 204	(5 355)	-74%	9 605
Housing	49 598	54 359	63 865	4 177	26 152	45 985	(19 833)	-43%	63 865
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	29 200	19 511	14 211	1 459	6 615	10 658	(4 043)	-38%	14 211
Planning and development	8 466	7 987	3 412	342	1 109	2 559	(1 450)	-57%	3 412
Road transport	20 734	11 524	10 799	1 117	5 505	8 099	(2 594)	-32%	10 799
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	121 565	171 489	133 231	10 996	57 446	99 923	(42 477)	-43%	133 231
Energy sources	10 436	68 211	35 311	2 656	13 321	26 483	(13 162)	-50%	35 311
Water management	35 574	51 982	37 334	4 144	22 937	28 000	(5 063)	-18%	37 334
Waste water management	57 190	47 481	55 980	4 155	19 323	41 985	(22 662)	-54%	55 980
Waste management	18 365	3 815	4 606	41	1 864	3 455	(1 590)	-46%	4 606
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	254 800	274 775	239 979	16 954	94 760	177 752	(82 992)	-47%	239 979
Funded by:									
National Government	35 100	45 754	45 754	3 849	18 470	34 316	(15 846)	-46%	45 754
Provincial Government	48 390	600	3 308	-	-	-	-	-	3 308
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	65 201	64 061	4 218	27 816	48 046	(20 230)	-42%	64 061
Transfers recognised - capital	83 490	111 555	113 123	8 067	46 286	82 361	(36 076)	-44%	113 123
Public contributions & donations	23 919	-	-	-	-	-	-	-	-
Borrowing	45 443	94 066	72 761	5 335	34 811	54 571	(19 760)	-36%	72 761
Internally generated funds	101 949	69 154	54 094	3 552	13 663	40 820	(27 157)	-67%	54 094
Total Capital Funding	254 800	274 775	239 979	16 954	94 760	177 752	(82 992)	-47%	239 979

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	104 547	166 302
Call investment deposits	410 241	400 000	400 000	610 246	400 000
Consumer debtors	83 846	84 475	84 475	95 198	84 475
Other debtors	56 404	38 027	46 027	35 667	46 027
Current portion of long-term receivables	-	-	-	-	-
Inventory	12 736	9 940	10 659	11 002	10 659
Total current assets	765 709	583 272	707 463	856 660	707 463
Non current assets					
Long-term receivables	-	-	-	-	-
Investments	54 278	62 165	62 165	59 211	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	3 585 418	3 733 041
Agricultural	-	-	-	-	-
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	3 912 088	4 062 082
TOTAL ASSETS	4 687 265	4 680 150	4 769 546	4 768 749	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	65 030	64 074
Trade and other payables	164 032	180 596	215 812	125 823	215 812
Provisions	49 986	46 378	52 351	46 378	52 351
Total current liabilities	310 222	341 312	382 500	287 494	382 500
Non current liabilities					
Borrowing	430 400	430 795	430 795	403 047	430 795
Provisions	247 812	227 039	265 029	273 484	265 029
Total non current liabilities	678 212	657 833	695 824	676 531	695 824
TOTAL LIABILITIES	988 434	999 146	1 078 323	964 025	1 078 323
NET ASSETS	3 698 830	3 681 004	3 691 222	3 804 724	3 691 222
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3 695 603	3 677 777	3 687 995	3 801 496	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	3 804 724	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 - M09 March

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									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	262 672	279 664	279 664	25 594	208 415	208 583	(168)	0%	279 664
Service charges	735 955	792 663	792 663	74 634	607 798	607 709	89	0%	792 663
Other revenue	131 492	159 489	152 925	11 666	118 921	118 517	404	0%	152 925
Government - operating	147 186	139 692	157 281	41 877	172 803	172 803	-		157 281
Government - capital	23 825	46 354	49 062	4 426	22 920	22 920	-		49 062
Interest	34 748	27 456	27 456	3 516	20 567	20 567	-		27 456
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(1 069 400)	(1 166 090)	(1 193 289)	(87 720)	(885 543)	(885 620)	(76)	0%	(1 193 289)
Finance charges	(48 805)	(51 804)	(51 804)	(1 502)	(24 766)	(24 766)	-		(51 804)
Transfers and Grants	(8 710)	(12 324)	(12 774)	(1 330)	(9 599)	(9 599)	-		(12 774)
NET CASH FROM/(USED) OPERATING ACTIVITIES	208 963	215 101	201 184	71 160	231 515	231 113	(402)	0%	201 184
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	940	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	4	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	(4 878)	(4 980)	(4 980)	(415)	(3 735)	(3 735)	-		(4 980)
Payments									
Capital assets	(254 800)	(274 775)	(239 979)	(16 954)	(94 760)	(94 760)	-		(239 979)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(258 734)	(279 755)	(244 959)	(17 369)	(98 495)	(98 495)	-		(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	(28)	97	97	-		2 000
Payments									
Repayment of borrowing	(46 576)	(54 646)	(54 646)	(1 236)	(31 046)	(31 046)	-		(54 646)
NET CASH FROM/(USED) FINANCING ACTIVITIES	8 680	(2 646)	(2 646)	(1 264)	(30 949)	(30 949)	-		(2 646)
NET INCREASE/ (DECREASE) IN CASH HELD	(41 091)	(67 299)	(46 421)	52 528	102 071	101 669			(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		714 794	714 392			566 302

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 714.8million.

The municipality started the year with a positive cash balance of R612.7 million. The March closing balance is R714.8 million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

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	Budget	Budget	Budget	Budget	Budget	Budget				
Cash Receipts By Source																
Property rates	23 734	15 542	14 685	38 609	24 154	21 639	22 368	22 089	25 594	-	-	71 249	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	42 741	-	-	117 883	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	15 801	-	-	31 529	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	9 113	-	-	18 380	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	6 980	-	-	17 074	74 246	77 176	80 223	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	275	479	375	295	305	427	(68)	247	470	-	-	635	3 440	3 148	3 273	
Interest earned - external investments	1 471	703	1 900	652	2 785	605	5 720	521	3 003	-	-	10 096	27 456	28 554	29 697	
Interest earned - outstanding debtors	579	530	13	557	572	(189)	197	435	513	-	-	(3 207)	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 699	1 727	1 738	1 759	1 727	1 688	1 738	1 881	1 735	-	-	(7 514)	8 179	9 348	10 519	
Licences and permits	195	237	190	229	234	216	282	258	270	-	-	428	2 538	2 097	2 164	
Agency services	463	670	890	623	695	570	603	577	574	-	-	1 016	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	66 645	-	-	(15 521)	157 281	144 977	148 209	
Other revenue	2 847	7 681	7 013	32 750	13 101	11 355	467	8 817	8 617	-	-	39 439	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	182 054	-	-	281 487	1 409 989	1 439 585	1 485 875	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National /	8	101	1 528	1 628	2 661	3 819	1 341	7 406	4 426	-	-	26 142	49 062	40 828	32 568	
Transfers and subsidies - capital (monetary allocations) (National /	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	50 000	50 000	50 000	50 000	
Increase (decrease) in consumer deposits	99	87	432	489	(79)	(628)	(175)	(101)	(28)	-	-	1 903	2 000	2 000	2 000	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	-	-	(1 245)	(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	186 037	-	-	358 286	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	34 993	-	-	160 447	491 718	476 744	497 804	
Remuneration of councillors	-	1 881	940	940	825	960	966	963	962	-	-	3 974	12 401	12 905	13 432	
Interest paid	54	463	1 495	727	732	17 907	604	1 283	1 502	-	-	27 037	51 804	51 923	52 180	
Bulk purchases - Electricity	5	44 345	42 499	25 947	24 894	24 185	27 226	26 236	23 602	-	-	114 768	353 707	385 187	419 468	
Acquisitions - water & other inventory	546	1 473	2 081	2 793	5 581	7 585	3 520	3 824	4 065	-	-	15 275	46 742	47 274	48 918	
Contracted services	616	12 714	16 249	15 897	20 173	28 449	17 720	12 715	27 473	-	-	102 244	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	1 330	-	-	3 176	12 774	12 557	13 060	
General expenses	101 918	(22 301)	18 076	(17 559)	18 225	3 684	(3 177)	3 175	21 394	-	-	(88 962)	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	115 320	-	-	337 959	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	16 954	-	-	145 219	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	1 236	-	-	23 600	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	133 509	-	-	506 778	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	52 528	-	-	(148 492)	(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	714 794	714 794	714 794	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	714 794	714 794	714 794	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 - M09 March

Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-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	17 749	670	551	308	288	255	1 200	7 152	28 174	9 204	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	20 487	840	549	399	307	287	1 213	6 286	30 368	8 491	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	22 248	844	459	343	288	288	1 476	5 746	31 693	8 141	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	9 206	366	376	199	172	165	880	4 796	16 160	6 213	-	-
Receivables from Exchange Transactions - Waste Management	1600	7 149	296	205	162	132	123	583	2 790	11 439	3 789	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	933	111	18	18	17	80	284	1 478	4 478	416	-	-
Interest on Arrear Debtor Accounts	1810	185	39	56	55	61	42	405	13 204	14 048	13 768	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(12 304)	192	128	146	233	138	1 001	8 008	(2 458)	9 526	-	-
Total By Income Source	2000	65 653	3 357	2 343	1 631	1 498	1 316	6 838	48 266	130 901	59 548	-	-
2020/21 - totals only		71 751 429	2 455 372	1 741 624	1 643 076	1 372 907	1 296 254	6 862 051	41 221 894	128 345	52 396	-	40 450 979
Debtors Age Analysis By Customer Group													
Organs of State	2200	632	94	139	45	61	43	275	2 461	3 749	2 885	-	-
Commercial	2300	9 435	295	99	71	58	50	355	2 263	12 628	2 799	-	-
Households	2400	56 434	2 956	2 098	1 510	1 375	1 219	6 184	43 433	115 208	53 721	-	-
Other	2500	(849)	13	7	5	4	4	24	108	(685)	145	-	-
Total By Customer Group	2600	65 653	3 357	2 343	1 631	1 498	1 316	6 838	48 266	130 901	59 548	-	-

The debtors' 12-month rolling average payment rate has increased from 96,95% in June 2020 to 99,04% at the end of March 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	7 349	NO VOTE for 2021-2022	28 723	36 072	20.37%

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)
7349			6KL	7349	0	7349	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	7224		50kWh	7349	0	7349	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	79 617 603	3 356 639	2 343 001	1 630 511	1 498 031	1 315 595	6 838 414	48 265 846	144 865 639	65 248 036
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
August	74 355 400	2 386 273	2 010 374	1 497 509	1 391 876	1 459 284	7 138 167	42 986 545	133 225 429	58 870 028
July	75 914 486	2 861 414	1 785 127	1 512 627	1 531 683	1 309 644	6 909 346	42 173 411	133 997 738	58 083 251

Government Debt

Overstrand Municipality as at 31/03/2022 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	3 260 959	1 739 868	1 480 842	40 250
WCED 2251	480 466	480 466	0	0
OTHER 2255	30 553	30 553	0	0
HEALTH 2252	102 609	102 609	0	0
TPW 2256	-222 881	-245 678	21 896	900
HUMAN SETTLE 2215	54 851	50 560	3 733	558
HOUSING 2253	4 505	4 505	0	0
OTHER MUNICIPALITIES 2276	37 934	37 934	0	0
TOTAL OUTSTANDING	3 748 996	2 200 817	1 506 471	41 708

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	4 787	-	-	-	-	-	-	-	4 787	4 350
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	323
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	4 787	-	-	-	-	-	-	-	4 787	4 673

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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
	Yrs/Months							
R thousands								
Municipality								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	48		19 358	125	19 531
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	68		34 642	260	34 970
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	4		4 676	30	4 710
ABSA 9331734880	DEP PLUS	DEP PLUS		31	3.3	10 243	(28)	10 246
Nedbank 03/7881534451 ref. 265	183 DAYS	FIXED DEP	23/03/2022	2 472	4.93	100 000	(102 472)	0
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
Nedbank 03/7881534451 ref. 268	92 DAYS	FIXED DEP	23/03/2022		5.2		100 000	100 000
ABSA 2080318950	121 DAYS	FIXED DEP	22/07/2022		5.56		100 000	100 000
Municipality sub-total				2 623		568 919	97 915	669 458
Entities								
Entities sub-total				-		-	-	-
TOTAL INVESTMENTS AND INTEREST				2 623		568 919	97 915	669 458

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 - M09 March

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	31 733	127 977	127 977	-		127 977
Operational Revenue:General Revenue:Equitable Share	134 322	123 897	123 897	30 974	123 897	123 897	-		123 897
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2 500	2 530	2 530	759	2 530	2 530	-		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	2 195	19 828	19 828	-		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	145	-		145
Fin Man Capacity Building Grant	300	250	400	400	400	400	-		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
WC Municipal Energy Resilience Grant (WC MER GRANT)			650	350	650	650	-		650
Municipal Library Support Grant			2 222		2 222	2 222	-		2 222
LG Public Employment Support Grant			1 300	1 300	1 300	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	1 315	22 776	22 776	-		57 360
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	66 268	55 241	57 360	1 315	22 776	22 776	-		57 360
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Higher Educational Institutions	-	-	-	-	-	-	-		-
Parent Municipality / Entity	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	215 011	193 933	205 255	35 243	170 671	170 671	-		205 255
Capital Transfers and Grants									
National Government:	27 618	46 754	46 754	11 832	43 235	43 235	-		46 754
Integrated National Electrification Programme (Municipal Grant) [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	11 832	21 053	21 053	-		23 053
Water Services Infrastructure Grant [Schedule 5B]	-	5 182	5 182	-	5 182	5 182	-		5 182
Provincial Government:	732	600	2 116	7	2 116	2 116	-		2 116
Development of Sport and Recreation Facilities	-	600	600	-	600	600	-		600
Fire Service Capacity Building Grant	732	-	-	-	-	-	-		-
Resource funding for the establish Law Enforcement Reaction Unit	-	-	1 516	7	1 516	1 516	-		1 516
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	52 259	61 765	15 950	46 095	46 095	-		61 765
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	52 259	61 765	15 950	46 095	46 095	-		61 765
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Higher Educational Institutions	-	-	-	-	-	-	-		-
Parent Municipality / Entity	-	-	-	-	-	-	-		-
Transfer from Operational Revenue	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	28 350	99 613	110 635	27 789	91 446	91 446	-		110 635
TOTAL RECEIPTS OF TRANSFERS & GRANTS	243 361	293 546	315 890	63 033	262 117	262 117	-		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 - M09 March

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	383	2 671	2 671	-		4 080
Operational Revenue:General Revenue:Equitable Share	10 134	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2 500	2 530	2 530	306	1 631	1 631	-		2 530
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	1 550	78	1 041	1 041	-		1 550
Provincial Government:	9 393	10 715	19 828	1 969	10 045	10 045	-		19 828
Prov Library Grant	7 651	6 580	6 580	647	6 403	6 403	-		6 580
Maintenance of Transport Infrastructure Grant	145	145	145		131	131	-		145
Fin Man Capacity Building Grant	376	250	400	243	243	243	-		400
CDW Grant	188	76	76	13	31	31	-		76
Municipal Service Delivery & Capacity Building Grant		244	244	27	193	193	-		244
Resource funding for the establish & support of K9 Unit	1 002	2 420	2 420	289	2 295	2 295	-		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	275	275	275	-		650
Municipal Library Support Grant	-	-	2 222	273	273	273	-		2 222
LG Public Employment Support Grant		-	1 300	201	201	201	-		1 300
District Municipality:	-	-	90	-	-	-	-		90
ODM SAFETY FORUM OPEX GRANT	-	-	90	-	-	-	-		90
Other grant providers:	24 009	55 241	57 360	1 320	19 560	19 560	-		57 360
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	24 009	55 241	57 360	1 320	19 560	19 560	-		57 360
Non-profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Higher Educational Institutions	-	-	-	-	-	-	-		-
Parent Municipality / Entity	-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	47 586	70 036	81 358	3 672	32 276	32 276	-		81 358
Capital expenditure of Transfers and Grants									
National Government:	35 100	46 754	46 754	3 956	19 408	19 408	-		46 754
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	6 000	18 519	18 519		3 953	3 953	-		18 519
Municipal Infrastructure Grant [Schedule 5B]	29 100	23 053	23 053	3 302	12 953	12 953	-		23 053
Water Services Infrastructure Grant [Schedule 5B]	-	5 182	5 182	654	2 502	2 502	-		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	-	-	-	-	-	-		-
Resource funding for the establish Law Enforcement Reaction Unit	-	-	1 516	-	-	-	-		1 516
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	46 271	65 201	64 061	4 218	27 816	27 816	-		64 061
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	46 271	52 259	61 765	4 177	26 152	26 152	-		61 765
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	12 942	2 296	41	1 664	1 664	-		2 296
Higher Educational Institutions	-	-	-	-	-	-	-		-
Parent Municipality / Entity	-	-	-	-	-	-	-		-
Transfer from Operational Revenue	-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	83 490	112 555	112 931	8 175	47 224	47 224	-		112 931
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	131 076	182 591	194 289	11 846	79 500	79 500	-		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 - M09 March

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	192	1 954	(4 915)	-71.6%
Operational Revenue:General Revenue:Equitable Share	6 870	192	1 954	(4 915)	-71.6%
Provincial Government:	1 516	105	382	(1 134)	-74.8%
Fin Man Capacity Building Grant	300	81	300	-	
Resource funding for the establish & support of K9 Unit	434	24	82	(352)	
Title Deeds Restoration Grant	782	-	-	(782)	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Departmental Agencies and Accounts	-	-	-	-	
Foreign Government and International Organisations	-	-	-	-	
Households	-	-	-	-	
Non-profit Institutions	-	-	-	-	
Private Enterprises	-	-	-	-	
Public Corporations	-	-	-	-	
Higher Educational Institutions	-	-	-	-	
Parent Municipality / Entity	-	-	-	-	
Total operating expenditure of Approved Roll-overs	8 386	297	2 337	(6 050)	-72.1%
Capital expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	-	-	-	
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	
Municipal Water Infrastructure Grant [Schedule 5B]	-	-	-	-	
Neighbourhood Development Partnership Grant [Schedule 5B]	-	-	-	-	
Public Transport Infrastructure Grant [Schedule 5B]	-	-	-	-	
Rural Household Infrastructure Grant [Schedule 5B]	-	-	-	-	
Rural Road Asset Management Systems Grant [Schedule 5B]	-	-	-	-	
Urban Settlement Development Grant [Schedule 4B]	-	-	-	-	
Municipal Human Settlement	-	-	-	-	
Community Library	-	-	-	-	
Integrated City Development Grant [Schedule 4B]	-	-	-	-	
Municipal Disaster Recovery Grant [Schedule 4B]	-	-	-	-	
Energy Efficiency and Demand Side Management Grant	-	-	-	-	
Khayelitsha Urban Renewal	-	-	-	-	
Local Government Financial Management Grant [Schedule 5B]	-	-	-	-	
Municipal Systems Improvement Grant [Schedule 5B]	-	-	-	-	
Public Transport Network 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:	-	-	-	-	
Other grant providers:	-	-	-	-	
Departmental Agencies and Accounts	-	-	-	-	
Foreign Government and International Organisations	-	-	-	-	
Households	-	-	-	-	
Non-Profit Institutions	-	-	-	-	
Private Enterprises	-	-	-	-	
Public Corporations	-	-	-	-	
Higher Educational Institutions	-	-	-	-	
Parent Municipality / Entity	-	-	-	-	
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	297	2 337	(7 242)	-75.6%

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 - M09 March

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	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	10 116	11 247	11 247	862	7 564	8 435	(871)	-10%	11 247
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1 102	1 154	1 154	100	863	866	(3)	0%	1 154
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	11 219	12 401	12 401	962	8 427	9 301	(874)	-9%	12 401
Senior Managers of the Municipality									
Basic Salaries and Wages	12 036	12 600	12 600	1 023	9 236	9 450	(214)	-2%	12 600
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	139	143	143	-	-	107	(107)	-100%	143
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	183	187	187	15	135	140	(5)	-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	1 038	9 371	9 697	(326)	-3%	12 930
Other Municipal Staff									
Basic Salaries and Wages	254 435	276 642	284 359	22 304	198 507	200 465	(1 958)	-1%	284 603
Pension and UIF Contributions	42 603	48 870	49 249	3 747	33 801	34 269	(468)	-1%	49 249
Medical Aid Contributions	13 951	17 876	17 905	1 228	10 790	11 206	(416)	-4%	17 905
Overtime	42 338	40 311	40 826	3 691	32 525	33 035	(510)	-2%	40 826
Performance Bonus	402	500	500	(6)	375	375	-	-	549
Motor Vehicle Allowance	8 115	8 255	8 515	674	6 102	6 280	(178)	-3%	8 515
Cellphone Allowance	1 967	2 279	2 311	166	1 504	1 633	(129)	-8%	2 311
Housing Allowances	2 741	2 674	2 701	143	1 275	1 598	(323)	-20%	2 701
Other benefits and allowances	31 623	39 028	38 952	1 401	31 468	31 270	198	1%	38 815
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	25 495	14 438	19 930	1 661	14 947	14 947	-	-	19 930
Sub Total - Other Municipal Staff	423 671	450 874	465 249	35 008	331 294	335 078	(3 784)	-1%	465 404
Total Parent Municipality	447 248	476 205	490 580	37 008	349 092	354 076	(4 984)	-1%	490 735
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	447 248	476 205	490 580	37 008	349 092	354 076	(4 984)	-1%	490 735
TOTAL MANAGERS AND STAFF	436 029	463 804	478 179	36 046	340 665	344 775	(4 110)	-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 - M09 March

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	0.2%	13.2%	13.0%	2.5%	4.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	17.8%	34.2%	30.3%	36.7%	30.3%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	17.5%	18.0%	18.9%	15.2%	18.9%
Gearing	Long Term Borrowing/ Funds & Reserves	13335.9%	13347.6%	13347.6%	12487.8%	13347.6%
Liquidity						
Current Ratio	Current assets/current liabilities	246.8%	170.9%	185.0%	298.0%	185.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	197.5%	132.1%	148.1%	248.6%	148.1%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.9%	8.6%	9.1%	12.1%	9.1%
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))	99.5%	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	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%	33.2%	31.4%	33.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	16.4%	17.9%	17.4%	2.8%	8.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	14.5%	13.9%	13.7%	2.3%	4.5%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	23.56	16.3	16.3	Annual Indicator	16.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	11.37%	11.4%	11.4%	Annual Indicator	11.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6.27	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 - M09 March

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	16 954	94 760	177 752	82 992	46.7%	34%
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	94 760					

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	26 151 679	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - 80%, Masakhane UISP Phase 4 - 47%, Masakhane Phase 1 Wetcores - 100%, Mt Pleasant IRDP - 83%; Transit Camp Wetcores - 40%; 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%, Mt Pleasant IRDP - Construction Phase; Transit Camp Wetcores - Construction Phase; Masakhane Phase 2 Wetcores - Construction Phase	Not applicable.	Not applicable.
2	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	21 622 580	18 792 580	15 753 778	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	3 038 734	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 hold 28 February 2022.	Not applicable.	Not applicable.
5	Masakhane	Ward 02	UPGRADE BULK SEWER SUPPLY AREA A&B	4 834 000	12 852 404	7 744 446	Construction stage.	Construction stage.	Not applicable.	Not applicable.
6	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION	7 348 170	7 348 170	2 697 587	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	3 786 049	Construction stage (Contract SC 2192/2021).	Construction stage.	Not applicable.	Not applicable.
8	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	4 052 225	6 374 250	46 602	Tender evaluation.	Tender evaluation stage	Not applicable.	Not applicable.
9	Blompark	Ward 14	BLOMPARK HOUSING PROJECT BUS ROUTE	5 583 000	4 857 571	4 223 975	Construction 98%	Construction stage.	Not applicable.	Not applicable.
10	Hermanus	Multi-ward Hermanus Area	UPGRADE HERMANUS WELL FIELDS PHASE 2	6 691 709	3 788 508	1 944 178	New drilling tender closed on 18/02/2022 (Tender SC 2282/2021). Environmental impact assessment stage (Hemel & Aarde well field expansion).	(1) Tender evaluation stage (SC 2282/2021); and (2) environmental impact assessment stage	None to date.	Not applicable.
Totals				176 122 916	154 111 102	65 820 557				

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 - M09 March

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	5 029	21 701	41 524	19 823	47.7%	60 072
Roads Infrastructure	20 553	10 218	9 493	1 117	5 505	8 119	2 614	32.2%	9 493
Roads	20 553	10 218	9 493	1 117	5 505	8 119	2 614	32.2%	9 493
Storm water Infrastructure	14 169	6 590	6 590	277	1 521	4 943	3 422	69.2%	6 590
Drainage Collection	557	1 110	1 110	75	335	833	497	59.7%	1 110
Storm water Conveyance	13 612	5 480	5 480	202	1 186	4 110	2 924	71.2%	5 480
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	9 392	57 808	24 908	2 410	7 700	16 176	8 476	52.4%	24 908
MV Substations	693	50 430	15 030	-	463	8 768	8 304	94.7%	15 030
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	8 699	7 378	9 878	2 410	7 237	7 408	172	2.3%	9 878
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	22 404	11 372	4 469	467	1 944	2 841	897	31.6%	4 469
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	3 808	6 692	3 789	467	1 944	2 841	897	31.6%	3 789
Reservoirs	15 728	-	-	-	-	-	-	-	-
Pump Stations	-	4 000	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	2 868	680	680	-	-	-	-	-	680
Sanitation Infrastructure	12 940	9 368	10 097	718	3 166	7 573	4 407	58.2%	10 097
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	12 940	9 368	10 097	718	3 166	7 573	4 407	58.2%	10 097
Solid Waste Infrastructure	12 254	3 262	4 516	41	1 864	1 872	7	0.4%	4 516
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	2 020	2 020	-	-	-	-	-	2 020
Waste Processing Facilities	12 254	1 242	2 496	41	1 864	1 872	7	0.4%	2 496
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	25 999	22 833	13 485	53	617	7 968	7 351	92.3%	13 485
Community Facilities	10 999	15 352	6 403	1	565	2 657	2 092	78.7%	6 403
Halls	4 759	110	5	-	-	-	-	-	5
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	475	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	1 052	1 052	-	25	614	589	95.9%	1 052
Libraries	295	4 374	-	-	-	-	-	-	-
Cemeteries/Crematoria	1 232	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	49	100	205	-	-	-	-	-	205
Public Open Space	3 902	3 517	3 517	-	498	1 759	1 261	71.7%	3 517
Nature Reserves	-	4 100	-	-	-	-	-	-	-
Public Ablution Facilities	140	1 244	1 244	-	-	-	-	-	1 244
Markets	-	-	-	-	-	-	-	-	-
Stalls	278	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	345	380	380	1	42	285	243	85.2%	380
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	15 000	7 481	7 081	52	52	5 311	5 259	99.0%	7 081
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	15 000	7 481	7 081	52	52	5 311	5 259	99.0%	7 081
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	54 179	58 895	67 401	4 501	27 073	52 551	25 478	48.5%	67 401
Operational Buildings	4 581	6 636	5 636	324	921	4 227	3 306	78.2%	5 636
Municipal Offices	4 581	6 636	5 636	324	921	4 227	3 306	78.2%	5 636
Housing	49 598	52 259	61 765	4 177	26 152	48 324	22 172	45.9%	61 765
Social Housing	49 598	52 259	61 765	4 177	26 152	48 324	22 172	45.9%	61 765
Biological or Cultivated Assets	-	-	226	-	-	-	-	-	226
Biological or Cultivated Assets	-	-	226	-	-	-	-	-	226
Intangible Assets	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Computer Equipment	5 152	3 933	3 933	23	2 339	2 950	611	20.7%	3 933
Computer Equipment	5 152	3 933	3 933	23	2 339	2 950	611	20.7%	3 933
Furniture and Office Equipment	802	875	1 225	18	365	919	554	60.3%	1 225
Furniture and Office Equipment	802	875	1 225	18	365	919	554	60.3%	1 225
Machinery and Equipment	486	1 641	1 641	23	253	1 231	977	79.4%	1 641
Machinery and Equipment	486	1 641	1 641	23	253	1 231	977	79.4%	1 641
Transport Assets	21 189	5 000	7 132	223	1 116	5 349	4 233	79.1%	7 132
Transport Assets	21 189	5 000	7 132	223	1 116	5 349	4 233	79.1%	7 132
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	199 520	191 795	155 115	9 871	53 463	112 491	59 028	52.5%	155 115

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -									
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	3 100	20 230	25 754	5 524	21.4%	31 515
Electrical Infrastructure	915	1 000	1 000	-	371	667	296	44.4%	1 000
MV Switching Stations	915	1 000	1 000	-	371	667	296	44.4%	1 000
Water Supply Infrastructure	11 297	32 295	29 865	3 100	19 859	25 087	5 228	20.8%	29 865
Pump Stations	1 327	400	800	-	147	467	320	68.5%	800
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	9 970	31 895	29 065	3 100	19 712	24 621	4 908	19.9%	29 065
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	3 287	650	650	-	-	-	-	-	650
Pump Station	-	650	650	-	-	-	-	-	650
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	3 287	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
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 existing assets	15 499	33 945	31 515	3 100	20 230	25 754	5 524	21.4%	31 515

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09

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	11 615	100 765	111 768	11 003	9.8%	149 025
Roads Infrastructure	67 439	67 503	67 165	5 363	46 318	50 374	4 056	8.1%	67 165
Roads	64 190	67 503	67 165	5 363	46 318	50 374	4 056	8.1%	67 165
Road Structures	3 249	-	-	-	-	-	-	-	-
Storm water Infrastructure	5 584	7 712	7 712	480	4 825	5 784	959	16.6%	7 712
Drainage Collection	2 515	-	-	-	-	-	-	-	-
Storm water Conveyance	3 069	7 712	7 712	480	4 825	5 784	959	16.6%	7 712
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	31 045	33 421	33 471	2 530	21 048	25 103	4 055	16.2%	33 471
Power Plants	436	-	-	-	-	-	-	-	-
HV Transmission Conductors	25	-	-	-	-	-	-	-	-
MV Networks	28 149	-	-	-	-	-	-	-	-
LV Networks	2 435	33 421	33 471	2 530	21 048	25 103	4 055	16.2%	33 471
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	21 046	21 537	21 537	1 615	15 884	16 153	269	1.7%	21 537
Water Treatment Works	-	577	577	10	243	433	190	44.0%	577
Distribution	21 046	18 350	18 350	1 502	14 298	13 763	(535)	-3.9%	18 350
Distribution Points	-	2 610	2 610	104	1 343	1 957	614	31.4%	2 610
Sanitation Infrastructure	12 980	12 162	12 348	1 054	8 538	9 261	724	7.8%	12 348
Reticulation	-	6 946	6 946	504	4 924	5 209	286	5.5%	6 946
Waste Water Treatment Works	12 980	5 216	5 402	550	3 614	4 052	438	10.8%	5 402
Solid Waste Infrastructure	2 535	6 936	6 790	574	4 152	5 093	941	18.5%	6 790
Landfill Sites	61	-	-	-	-	-	-	-	-
Waste Transfer Stations	1 186	-	-	-	-	-	-	-	-
Waste Processing Facilities	272	2 332	2 332	196	700	1 749	1 050	60.0%	2 332
Waste Drop-off Points	1 009	4 604	4 458	378	3 452	3 344	(109)	-3.2%	4 458
Waste Separation Facilities	7	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	110	-	-	-	-	-	-	-	-
Promenades	110	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	1	-	-	-	-	-	-	-	-
Community Assets	44 371	61 656	57 931	4 589	35 177	43 448	8 272	19.0%	57 931
Community Facilities	37 364	46 573	42 125	3 591	26 432	31 594	5 162	16.3%	42 125
Halls	5 332	5 069	5 015	398	3 086	3 761	676	18.0%	5 015
Centres	67	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	440	-	-	-	-	-	-	-	-
Testing Stations	54	-	-	-	-	-	-	-	-
Libraries	121	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	967	1 074	516	105	860	387	(473)	-122.1%	516
Police	358	-	-	-	-	-	-	-	-
Parks	25 542	31 644	32 021	2 718	19 147	24 016	4 869	20.3%	32 021
Public Open Space	4 304	8 193	4 225	337	2 922	3 169	247	7.8%	4 225
Public Ablution Facilities	178	594	348	33	418	261	(157)	-60.4%	348
Sport and Recreation Facilities	7 007	15 083	15 805	998	8 744	11 854	3 110	26.2%	15 805
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	7 007	15 083	15 805	998	8 744	11 854	3 110	26.2%	15 805
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	2 137	11 914	15 387	1 413	9 223	11 541	2 318	20.1%	15 387
Operational Buildings	2 136	11 914	15 387	1 413	9 223	11 541	2 318	20.1%	15 387
Municipal Offices	2 086	11 876	15 349	1 411	9 221	11 512	2 291	19.9%	15 349
Building Plan Offices	35	-	-	-	-	-	-	-	-
Depots	16	38	38	2	2	29	27	93.7%	38
Housing	1	-	-	-	-	-	-	-	-
Social Housing	1	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	5 672	6 528	6 471	15	4 933	4 853	(79)	-1.6%	6 471
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	5 672	6 528	6 471	15	4 933	4 853	(79)	-1.6%	6 471
Computer Software and Applications	5 672	6 528	6 471	15	4 933	4 853	(79)	-1.6%	6 471
Computer Equipment	1 947	2 280	2 680	152	1 534	2 010	476	23.7%	2 680
Computer Equipment	1 947	2 280	2 680	152	1 534	2 010	476	23.7%	2 680
Furniture and Office Equipment	1 128	6 095	6 503	1 096	4 633	4 878	245	5.0%	6 503
Furniture and Office Equipment	1 128	6 095	6 503	1 096	4 633	4 878	245	5.0%	6 503
Machinery and Equipment	-	5 548	5 261	179	2 720	3 946	1 226	31.1%	5 261
Machinery and Equipment	-	5 548	5 261	179	2 720	3 946	1 226	31.1%	5 261
Transport Assets	14 904	10 940	12 090	1 918	14 678	9 067	(5 611)	-61.9%	12 090
Transport Assets	14 904	10 940	12 090	1 918	14 678	9 067	(5 611)	-61.9%	12 090
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	210 901	254 233	255 349	20 977	173 662	191 512	17 849	9.3%	255 349

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March

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	86 650	86 651	0	0.0%	115 534
Roads Infrastructure	34 090	37 546	37 546	3 129	28 160	28 160	0	0.0%	37 546
Roads	34 090	37 546	37 546	3 129	28 160	28 160	0	0.0%	37 546
Storm water Infrastructure	6 781	7 720	7 720	643	5 790	5 790	0	0.0%	7 720
Drainage Collection	6 781	7 720	7 720	643	5 790	5 790	0	0.0%	7 720
Electrical Infrastructure	12 375	26 902	26 902	2 242	20 177	20 177	0	0.0%	26 902
LV Networks	11 939	26 902	26 902	2 242	20 177	20 177	0	0.0%	26 902
Capital Spares	436	-	-	-	-	-	-	-	-
Water Supply Infrastructure	28 367	29 397	29 397	2 450	22 048	22 048	0	0.0%	29 397
Distribution	28 367	29 397	29 397	2 450	22 048	22 048	0	0.0%	29 397
Sanitation Infrastructure	17 989	10 737	10 737	895	8 053	8 053	0	0.0%	10 737
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	17 989	10 737	10 737	895	8 053	8 053	0	0.0%	10 737
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	2 846	3 231	3 231	269	2 423	2 423	0	0.0%	3 231
Landfill Sites	2 846	3 231	3 231	269	2 423	2 423	0	0.0%	3 231
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	10 055	-	-	-	-	-	-	-	-
Community Facilities	10 055	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	10 055	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	3 628	14 720	14 720	1 227	11 040	11 040	0	0.0%	14 720
Operational Buildings	3 628	14 720	14 720	1 227	11 040	11 040	0	0.0%	14 720
Municipal Offices	3 628	14 720	14 720	1 227	11 040	11 040	0	0.0%	14 720
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	431	390	390	33	293	293	0	0.0%	390
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	431	390	390	33	293	293	0	0.0%	390
Computer Software and Applications	431	390	390	33	293	293	0	0.0%	390
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	2 060	10 233	10 233	853	7 675	7 675	0	0.0%	10 233
Furniture and Office Equipment	2 060	10 233	10 233	853	7 675	7 675	0	0.0%	10 233
Machinery and Equipment	15 524	1 077	1 077	90	808	808	0	0.0%	1 077
Machinery and Equipment	15 524	1 077	1 077	90	808	808	0	0.0%	1 077
Transport Assets	4 049	3 709	3 709	309	2 782	2 782	0	0.0%	3 709
Transport Assets	4 049	3 709	3 709	309	2 782	2 782	0	0.0%	3 709
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Depreciation	138 195	145 663	145 663	12 139	109 247	109 248	1	0.0%	145 663

Supporting Table SC13e

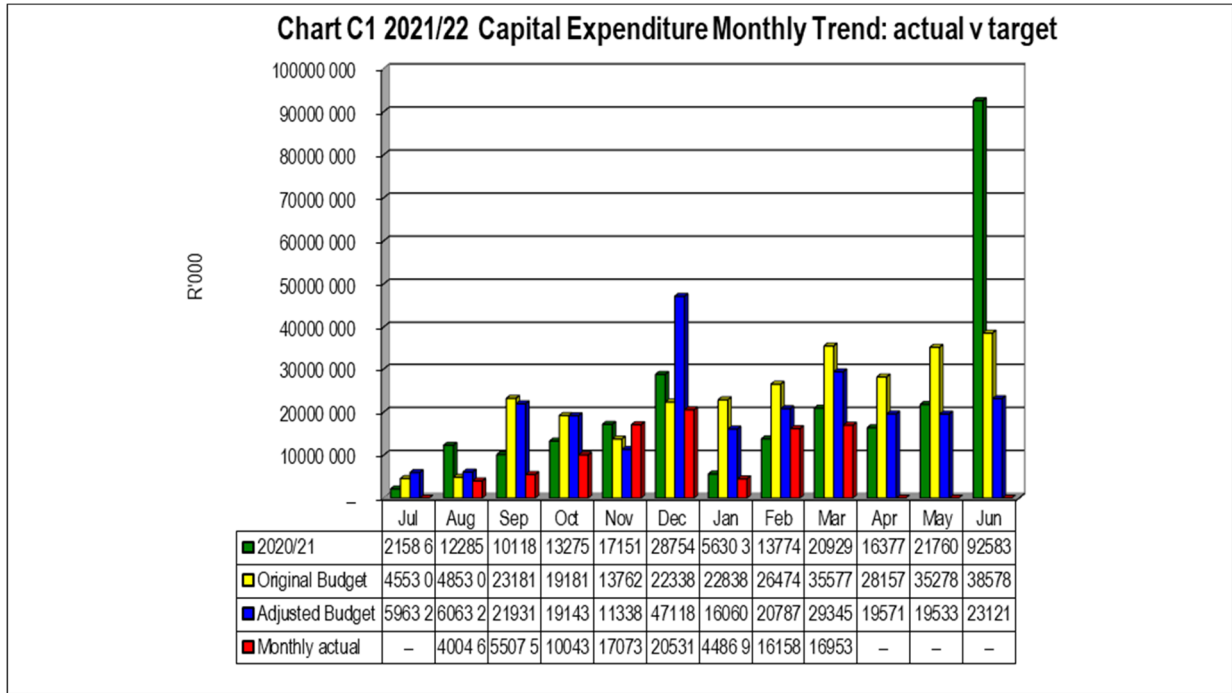
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

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	3 983	21 020	36 612	15 591	42.6%	48 906
Roads Infrastructure	181	-	-	-	-	-	-	-	-
Roads	181	-	-	-	-	-	-	-	-
Storm water Infrastructure	12 258	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	12 258	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	120	7 173	7 173	246	5 250	5 380	129	2.4%	7 173
MV Networks	120	7 173	7 173	246	5 250	5 380	129	2.4%	7 173
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	1 873	8 315	3 000	578	1 134	2 250	1 116	49.6%	3 000
Distribution	1 873	8 315	3 000	578	1 134	2 250	1 116	49.6%	3 000
Sanitation Infrastructure	14 286	30 873	38 643	3 160	14 636	28 982	14 346	49.5%	38 643
Pump Station	5 074	16 059	16 059	654	3 039	12 044	9 006	74.8%	16 059
Reticulation	8 802	7 283	15 054	2 506	9 746	11 290	1 544	13.7%	15 054
Waste Water Treatment Works	410	7 530	7 530	-	1 851	5 648	3 796	67.2%	7 530
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	3 262	553	90	-	-	-	-	-	90
Landfill Sites	1 851	463	-	-	-	-	-	-	-
Waste Transfer Stations	1 412	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	90	90	-	-	-	-	-	90
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	7 801	2 121	4 443	-	47	2 895	2 849	98.4%	4 443
Community Facilities	830	100	100	-	-	-	-	-	100
Parks	322	-	-	-	-	-	-	-	-
Public Open Space	482	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	100	100	-	-	-	-	-	100
Taxi Ranks/Bus Terminals	26	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	6 971	2 021	4 343	-	47	2 895	2 849	98.4%	4 343
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	6 971	2 021	4 343	-	47	2 895	2 849	98.4%	4 343
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	39 781	49 034	53 349	3 983	21 067	39 507	18 440	46.7%	53 349

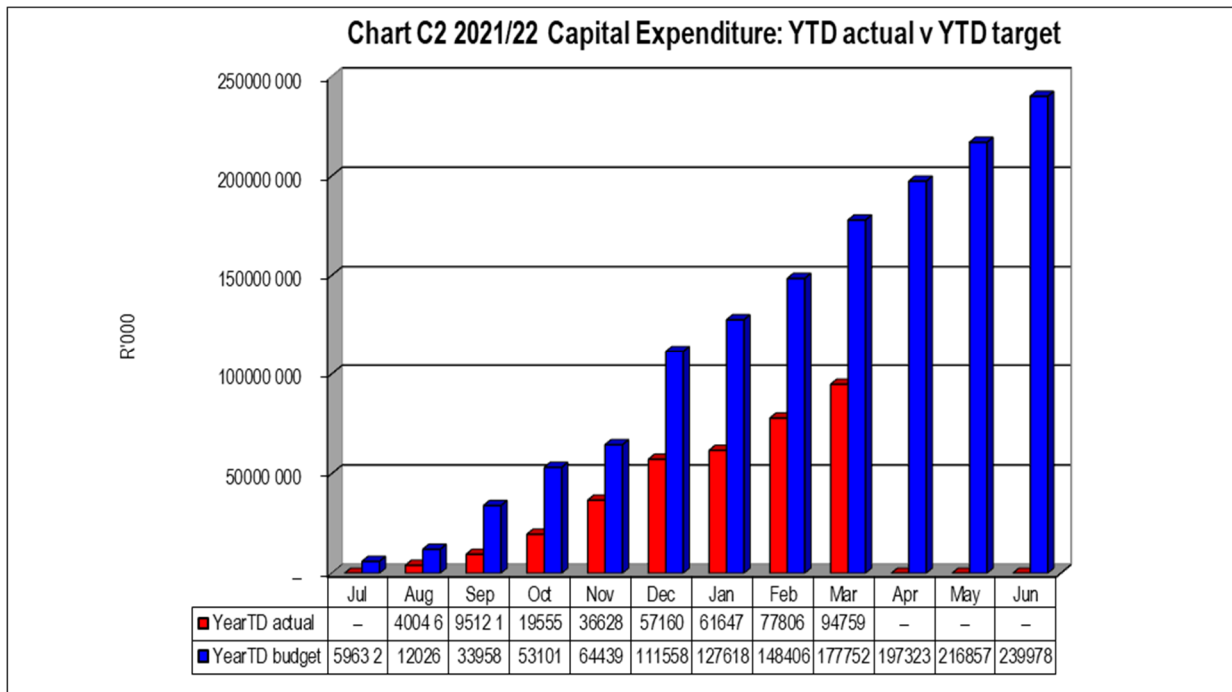
Other supporting documentation

Section 71 charts

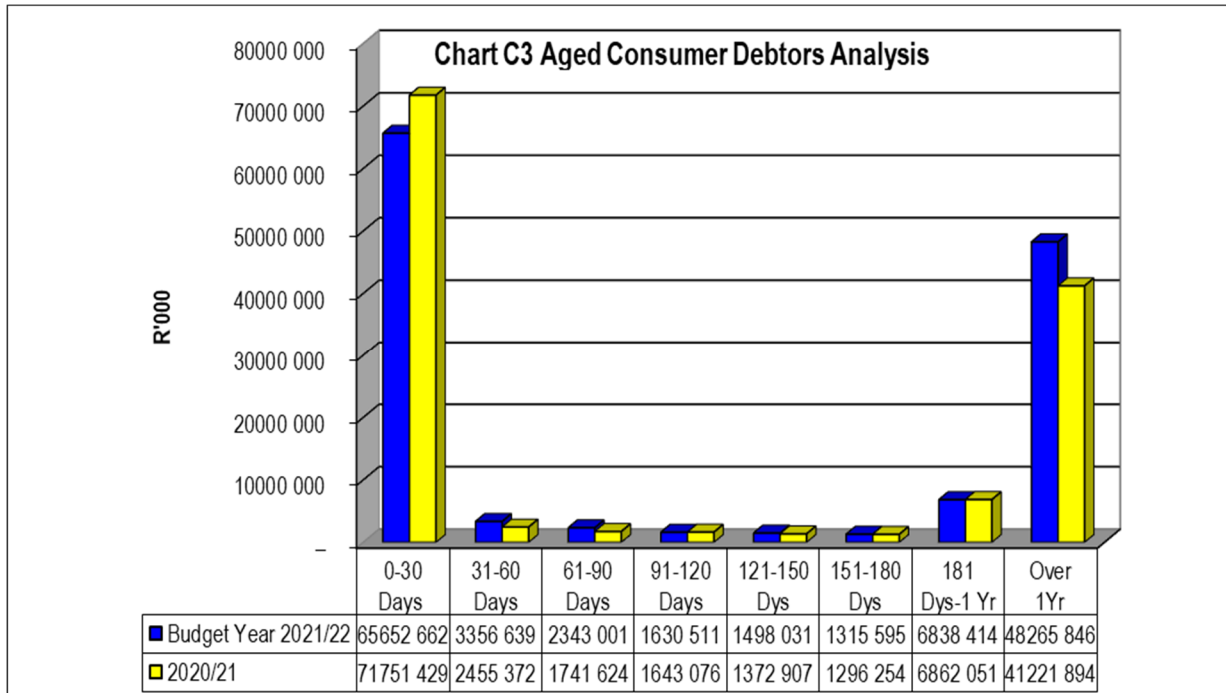
Capital expenditure monthly trend - actual vs target



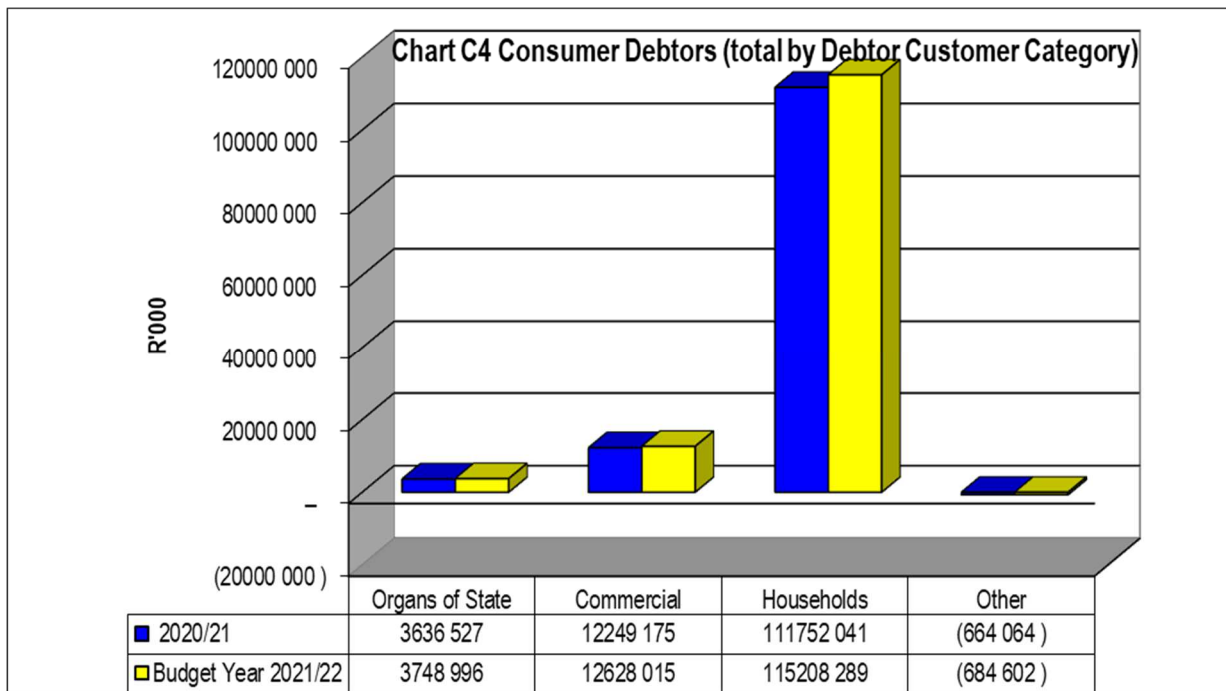
Capital expenditure – YTD actual vs YTD trend



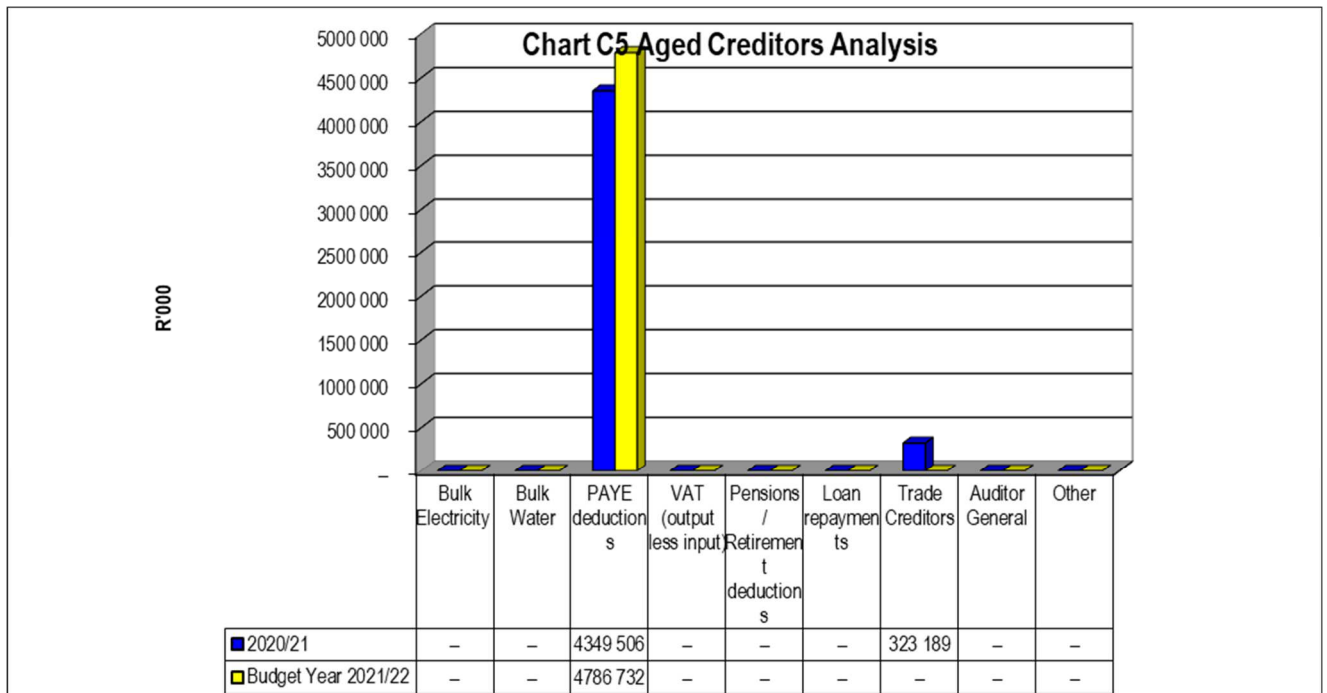
Debtors Age Analysis



Debtors by Type



Creditor Payments



Municipal manager's quality certification

I, DGI O'Neill, the Municipal Manager of Overstrand Municipality, hereby certify that the

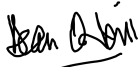
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- Monthly Budget Statement

for the month of March 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: 12 April 2022
