

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

April 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 0.80% above the YTD budget projections at the end of April 2022.

Borrowings

The balance of borrowings amounts to R443.8m at the end of April 2022.

Operating expenditure by vote & type

Current expenditure is 1.96% below YTD budget projections as at April 2022.

Capital expenditure

YTD Capital expenditure amounts to R110m or 46.22% of the adjusted budget of R237.9m. The current capital commitments of orders in progress amounts to R56.9m or 23.92% of the adjusted capital budget of R237.9m.

Allocations received (National & Provincial Grants)

Grants totaling R4.3m was received during April 2022.

Spending on Grants

Spending on grants amounts to R11.9m for April 2022 which includes FMG, EPWP, MIG, Water Service Infrastructure Grant, Resource funding for the establishment & support of K9 Unit, Provincial Library Grant, CDW, Financial Management Capacity Building Grant, MSDCBG, Municipal Library Support Grant, LG Employment Support Grant, DBSA Capital Grant & Provincial Housing Grant – Construction Contracts.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M10 April

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>	0.80%		
<u>Expenditure By Type</u>	-1.96%		
<u>Capital Expenditure</u>	-43.68%	Capital Commitments = R56.9m (23.92%)	
<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	1 489 212	1 220 807	82.0%
Expenditure	1 520 918	1 114 859	73.3%
Surplus / (Deficit)	(31 706)	105 948	
Capital	237 979	110 002	46.2%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1 438 553	1 194 865	83.1%
Expenditure	1 520 918	1 114 859	73.3%
Surplus / (Deficit)	(82 365)	80 006	
Capital	237 979	110 002	46.2%

Performance in relation to SDBIP targets

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

Remedial or corrective steps

No remedial or corrective steps are required at this stage.

In-year budget statement tables/

Table C1: s71 Monthly Budget Statement Summary

WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M10 April

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	22 954	231 139	230 616	523	0%	275 637
Service charges	733 197	793 858	793 858	68 525	686 725	676 475	10 249	2%	793 858
Investment revenue	30 504	27 456	27 456	2 306	19 666	19 666	-		27 456
Transfers and subsidies	140 895	139 692	157 281	1 968	141 856	141 856	-		157 281
Other own revenue	121 523	180 196	184 321	13 707	115 478	116 766	(1 288)	-1%	184 321
Total Revenue (excluding capital transfers and contributions)	1 287 342	1 416 839	1 438 553	109 461	1 194 865	1 185 380	9 485	1%	1 438 553
Employee costs	436 029	463 804	478 179	36 405	377 070	381 418	(4 348)	-1%	478 179
Remuneration of Councillors	11 219	12 401	12 216	962	9 389	9 925	(536)	-5%	12 216
Depreciation & asset impairment	138 195	145 663	145 663	12 139	121 386	121 386	-		145 663
Finance charges	48 805	51 804	51 804	2 064	26 831	26 831	-		51 804
Materials and bulk purchases	343 314	398 552	402 457	30 718	301 123	306 009	(4 886)	-2%	402 457
Transfers and subsidies	8 651	12 324	12 774	1 132	10 731	10 730	0	0%	12 774
Other expenditure	334 722	410 460	417 826	28 237	268 330	280 817	(12 487)	-4%	417 826
Total Expenditure	1 320 935	1 495 006	1 520 918	111 657	1 114 859	1 137 116	(22 257)	-2%	1 520 918
Surplus/(Deficit)	(33 593)	(78 168)	(82 365)	(2 196)	80 006	48 264	31 742	66%	(82 365)
Transfers and subsidies - capital (monetary allocations)	37 219	46 354	47 062	2 568	21 037	21 037	-		47 062
Contributions & Contributed assets	27 223	14 243	3 597	454	4 905	4 905	-		3 597
Surplus/(Deficit) after capital transfers & contributions	30 848	(17 571)	(31 706)	826	105 948	74 206	31 742	43%	(31 706)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	30 848	(17 571)	(31 706)	826	105 948	74 206	31 742	43%	(31 706)
Capital expenditure & funds sources									
Capital expenditure	254 800	274 775	237 979	15 242	110 002	195 323	(85 322)	-44%	237 979
Capital transfers recognised	83 490	111 555	111 123	7 352	53 637	89 610	(35 973)	-40%	111 123
Public contributions & donations	23 919	-	-	-	-	-	-		-
Borrowing	45 443	94 066	72 761	6 441	41 252	60 635	(19 382)	-32%	72 761
Internally generated funds	101 949	69 154	54 094	1 449	15 112	45 079	(29 966)	-66%	54 094
Total sources of capital funds	254 800	274 775	237 979	15 242	110 002	195 323	(85 322)	-44%	237 979
Financial position									
Total current assets	765 709	583 272	707 463		835 849				707 463
Total non current assets	3 921 556	4 096 878	4 060 082		3 915 527				4 060 082
Total current liabilities	310 222	341 312	382 500		276 370				382 500
Total non current liabilities	678 212	657 833	695 824		669 439				695 824
Community wealth/Equity	3 698 830	3 681 004	3 689 222		3 805 566				3 689 222
Cash flows									
Net cash from (used) operating	208 963	215 101	199 184	(3 620)	227 895	227 591	(304)	-0%	199 184
Net cash from (used) investing	(258 734)	(279 755)	(242 959)	(15 657)	(114 152)	(114 152)	-		(242 959)
Net cash from (used) financing	8 680	(2 646)	(2 646)	(9 577)	(40 526)	(40 526)	-		(2 646)
Cash/cash equivalents at the month/year end	612 723	450 829	566 302	-	685 940	685 636	(304)	-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	68 161	2 991	2 229	1 953	1 448	1 410	6 690	49 215	134 095
Creditors Age Analysis									
Total Creditors	4 927	-	-	-	-	-	-	-	4 927

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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	27 377	300 885	301 773	(888)	0%	360 937
Executive and council	38 681	31 359	32 134	169	31 992	32 071	(79)	0%	32 134
Finance and administration	324 150	325 712	328 802	27 209	268 893	269 702	(809)	0%	328 802
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	125 463	164 655	182 498	12 023	101 387	101 011	376	0%	182 498
Community and social services	8 291	7 145	9 367	778	8 100	7 806	294	4%	9 367
Sport and recreation	29 089	10 133	10 855	1 123	11 640	9 336	2 305	25%	10 855
Public safety	16 193	39 531	42 023	2 719	28 293	30 516	(2 223)	-7%	42 023
Housing	71 891	107 845	120 253	7 403	53 354	53 354	-	-	120 253
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	16 035	16 227	17 887	1 662	17 547	18 866	(1 319)	-7%	17 887
Planning and development	11 638	9 362	11 298	1 445	11 745	12 508	(762)	-6%	11 298
Road transport	4 365	6 828	6 103	108	5 575	5 952	(377)	-6%	6 103
Environmental protection	32	37	487	109	226	406	(179)	-44%	487
<i>Trading services</i>	847 454	939 483	927 890	71 421	800 988	789 673	11 316	1%	927 890
Energy sources	481 695	570 263	559 013	41 857	470 502	466 930	3 571	1%	559 013
Water management	153 115	157 061	147 446	12 425	134 410	130 872	3 538	3%	147 446
Waste water management	117 987	116 972	124 991	10 635	110 910	108 023	2 887	3%	124 991
Waste management	94 657	95 187	96 441	6 503	85 167	83 848	1 319	2%	96 441
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	1 351 784	1 477 435	1 489 212	112 483	1 220 807	1 211 322	9 485	1%	1 489 212
Expenditure - Functional									
<i>Governance and administration</i>	258 657	284 904	297 314	21 009	218 497	225 484	(6 987)	-3%	297 314
Executive and council	69 529	66 557	70 747	4 880	53 449	53 756	(307)	-1%	70 747
Finance and administration	186 367	214 255	222 476	15 907	162 652	168 325	(5 673)	-3%	222 476
Internal audit	2 761	4 091	4 091	222	2 397	3 403	(1 006)	-30%	4 091
<i>Community and public safety</i>	192 423	257 893	262 596	19 860	170 331	172 936	(2 605)	-2%	262 596
Community and social services	22 122	19 164	21 039	1 687	14 921	15 450	(529)	-3%	21 039
Sport and recreation	52 169	59 600	60 939	4 479	41 925	42 715	(790)	-2%	60 939
Public safety	87 169	115 407	113 989	10 349	86 671	87 957	(1 286)	-1%	113 989
Housing	30 963	63 723	66 629	3 345	26 813	26 813	-	-	66 629
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	170 202	187 466	190 956	13 207	143 563	146 312	(2 749)	-2%	190 956
Planning and development	43 396	51 373	53 029	4 012	35 971	38 002	(2 031)	-5%	53 029
Road transport	110 465	116 270	116 706	7 346	91 714	92 018	(304)	0%	116 706
Environmental protection	16 340	19 823	21 221	1 850	15 878	16 292	(414)	-3%	21 221
<i>Trading services</i>	696 761	761 149	766 457	57 271	580 218	589 788	(9 570)	-2%	766 457
Energy sources	384 141	442 180	442 480	32 518	327 846	334 255	(6 409)	-2%	442 480
Water management	120 612	129 815	131 067	9 198	97 276	98 474	(1 198)	-1%	131 067
Waste water management	95 785	102 665	100 134	8 463	84 466	85 468	(1 002)	-1%	100 134
Waste management	96 223	86 489	92 776	7 093	70 630	71 592	(962)	-1%	92 776
<i>Other</i>	2 893	3 595	3 595	309	2 250	2 596	(346)	-13%	3 595
Total Expenditure - Functional	1 320 935	1 495 006	1 520 918	111 657	1 114 859	1 137 116	(22 257)	-2%	1 520 918
Surplus/ (Deficit) for the year	30 848	(17 571)	(31 706)	826	105 948	74 206	31 742	43%	(31 706)

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) - M10 April

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	139	31 738	31 738	-		31 735
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	2 564	869	2 934	135	2 833	2 445	387	15.8%	2 934
Vote 4 - Finance	309 284	318 650	318 650	26 724	264 914	265 800	(886)	-0.3%	318 650
Vote 5 - Infrastructure & Planning	585 823	691 845	692 670	50 603	534 784	530 188	4 596	0.9%	692 670
Vote 6 - Protection Services	16 193	39 531	42 673	2 861	28 555	30 353	(1 799)	-5.9%	42 673
Vote 7 - Economic and Social Development & Tourism	3 860	2 838	4 773	234	2 106	2 767	(661)	-23.9%	4 773
Vote 8 - Community Services	395 739	392 418	395 776	31 789	355 878	348 030	7 848	2.3%	395 776
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Revenue by Vote	1 351 784	1 477 435	1 489 212	112 483	1 220 807	1 211 322	9 485	0.8%	1 489 212
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	44 089	37 047	42 989	2 873	31 877	32 138	(262)	-0.8%	42 989
Vote 2 - Municipal Manager & Internal Audit	5 885	8 040	8 040	472	4 938	5 859	(920)	-15.7%	8 040
Vote 3 - Management Services	54 639	60 741	62 976	4 714	47 004	48 440	(1 436)	-3.0%	62 976
Vote 4 - Finance	77 490	95 684	95 289	6 066	68 730	70 500	(1 770)	-2.5%	95 289
Vote 5 - Infrastructure & Planning	577 727	672 313	684 869	50 037	487 623	497 032	(9 409)	-1.9%	684 869
Vote 6 - Protection Services	91 326	115 502	115 586	9 861	84 066	86 809	(2 743)	-3.2%	115 586
Vote 7 - Economic and Social Development & Tourism	13 558	17 311	19 247	1 109	9 684	10 704	(1 019)	-9.5%	19 247
Vote 8 - Community Services	456 221	488 368	491 922	36 526	380 937	385 633	(4 696)	-1.2%	491 922
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Expenditure by Vote	1 320 935	1 495 006	1 520 918	111 657	1 114 859	1 137 116	(22 257)	-2.0%	1 520 918
Surplus/ (Deficit) for the year	30 848	(17 571)	(31 706)	826	105 948	74 206	31 742	42.8%	(31 706)

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) - M10 April

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	22 954	231 139	230 616	523	0%	275 637
Service charges - electricity revenue	442 792	499 317	499 317	41 803	425 677	422 339	3 339	1%	499 317
Service charges - water revenue	131 113	132 168	132 168	12 289	118 588	115 647	2 940	3%	132 168
Service charges - sanitation revenue	87 094	87 631	87 631	7 997	78 469	75 582	2 887	4%	87 631
Service charges - refuse revenue	72 198	74 741	74 741	6 436	63 991	62 907	1 084	2%	74 741
Rental of facilities and equipment	4 068	3 440	3 440	577	4 103	3 369	735	22%	3 440
Interest earned - external investments	30 504	27 456	27 456	2 306	19 666	19 666	-	-	27 456
Interest earned - outstanding debtors	4 244	4 681	4 681	470	3 677	3 705	(29)	-1%	4 681
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 095	28 223	20 223	1 718	17 410	16 852	558	3%	20 223
Licences and permits	2 227	2 039	2 538	200	2 310	2 179	132	6%	2 538
Agency services	6 189	6 680	6 680	356	6 020	5 845	175	3%	6 680
Transfers and subsidies	140 895	139 692	157 281	1 968	141 856	141 856	-	-	157 281
Other revenue	96 156	126 909	138 535	10 466	80 839	83 698	(2 859)	-3%	138 535
Gains	7 545	8 225	8 225	(80)	1 118	1 118	-	-	8 225
Total Revenue (excluding capital transfers and contributions)	1 287 342	1 416 839	1 438 553	109 461	1 194 865	1 185 380	9 485	1%	1 438 553
Expenditure By Type									
Employee related costs	436 029	463 804	478 179	36 405	377 070	381 418	(4 348)	-1%	478 179
Remuneration of councillors	11 219	12 401	12 216	962	9 389	9 925	(536)	-5%	12 216
Debt impairment	14 053	21 500	13 544	1 125	11 294	11 294	-	-	13 544
Depreciation & asset impairment	138 195	145 663	145 663	12 139	121 386	121 386	-	-	145 663
Finance charges	48 805	51 804	51 804	2 064	26 831	26 831	-	-	51 804
Bulk purchases - electricity	298 272	353 707	353 707	25 781	264 720	268 228	(3 508)	-1%	353 707
Inventory consumed	45 042	44 845	48 750	4 936	36 403	37 781	(1 378)	-4%	48 750
Contracted services	208 095	247 340	252 689	19 206	171 211	177 935	(6 724)	-4%	252 689
Transfers and subsidies	8 651	12 324	12 774	1 132	10 731	10 730	0	0%	12 774
Other expenditure	112 270	141 620	151 593	7 905	85 825	91 588	(5 763)	-6%	151 593
Losses	303	-	-	-	-	-	-	-	-
Total Expenditure	1 320 935	1 495 006	1 520 918	111 657	1 114 859	1 137 116	(22 257)	-2%	1 520 918
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	37 219	46 354	47 062	2 568	21 037	21 037	-	-	47 062
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	454	4 905	4 905	-	-	3 597
Transfers and subsidies - capital (in-kind - all)	18 757	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	30 848	(17 571)	(31 706)	826	105 948	74 206			(31 706)
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	30 848	(17 571)	(31 706)	826	105 948	74 206			(31 706)
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 848	(17 571)	(31 706)	826	105 948	74 206			(31 706)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	30 848	(17 571)	(31 706)	826	105 948	74 206			(31 706)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.80% above the YTD budget projections.

Current expenditure is 1.96% below YTD budget projections for April 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) - M10 April

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	3 245	76	2 393	2 702	(309)	-11%	3 245
Vote 4 - Finance	-	60	60	12	55	50	5	9%	60
Vote 5 - Infrastructure & Planning	73 712	181 114	162 435	11 689	83 989	133 950	(49 962)	-37%	162 435
Vote 6 - Protection Services	-	354	704	-	221	467	(246)	-53%	704
Vote 7 - Economic and Social Development & Tourism	-	45	45	-	-	-	-	-	45
Vote 8 - Community Services	36 053	4 297	6 267	8	173	5 222	(5 049)	-97%	6 267
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	109 765	189 585	172 756	11 785	86 830	142 391	(55 560)	-39%	172 756
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	34 755	2 990	17 829	27 713	(9 884)	-36%	34 755
Vote 6 - Protection Services	8 160	7 535	8 893	255	1 884	7 328	(5 444)	-74%	8 893
Vote 7 - Economic and Social Development & Tourism	498	-	-	-	-	-	-	-	-
Vote 8 - Community Services	53 459	27 449	21 575	212	3 459	17 893	(14 433)	-81%	21 575
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	145 035	85 189	65 223	3 457	23 172	52 933	(29 761)	-56%	65 223
Total Capital Expenditure	254 800	274 775	237 979	15 242	110 002	195 323	(85 322)	-44%	237 979
Capital Expenditure - Functional Classification									
Governance and administration	7 054	3 775	3 775	88	2 448	3 142	(694)	-22%	3 775
Executive and council	355	5	5	-	-	-	-	-	5
Finance and administration	6 699	3 770	3 770	88	2 448	3 142	(694)	-22%	3 770
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	96 981	79 999	85 262	5 183	33 522	69 064	(35 541)	-51%	85 262
Community and social services	16 072	9 991	4 117	141	381	3 431	(3 050)	-89%	4 117
Sport and recreation	22 886	7 752	7 674	56	154	6 395	(6 241)	-98%	7 674
Public safety	8 425	7 897	9 605	255	2 105	8 004	(5 900)	-74%	9 605
Housing	49 598	54 359	63 865	4 731	30 882	51 233	(20 351)	-40%	63 865
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	29 200	19 511	14 211	299	6 913	11 842	(4 929)	-42%	14 211
Planning and development	8 466	7 987	3 412	248	1 357	2 843	(1 486)	-52%	3 412
Road transport	20 734	11 524	10 799	50	5 556	8 999	(3 443)	-38%	10 799
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	121 565	171 489	134 731	9 673	67 119	111 276	(44 157)	-40%	134 731
Energy sources	10 436	68 211	35 311	1 092	14 413	29 426	(15 012)	-51%	35 311
Water management	35 574	51 982	37 334	4 184	27 121	31 112	(3 990)	-13%	37 334
Waste water management	57 190	47 481	57 480	4 343	23 666	46 900	(23 234)	-50%	57 480
Waste management	18 365	3 815	4 606	54	1 918	3 838	(1 920)	-50%	4 606
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	254 800	274 775	237 979	15 242	110 002	195 323	(85 322)	-44%	237 979
Funded by:									
National Government	35 100	45 754	43 754	2 568	21 037	36 462	(15 425)	-42%	43 754
Provincial Government	48 390	600	3 308	-	-	-	-	-	3 308
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	65 201	64 061	4 784	32 600	53 149	(20 548)	-39%	64 061
Transfers recognised - capital	83 490	111 555	111 123	7 352	53 637	89 610	(35 973)	-40%	111 123
Public contributions & donations	23 919	-	-	-	-	-	-	-	-
Borrowing	45 443	94 066	72 761	6 441	41 252	60 635	(19 382)	-32%	72 761
Internally generated funds	101 949	69 154	54 094	1 449	15 112	45 079	(29 966)	-66%	54 094
Total Capital Funding	254 800	274 775	237 979	15 242	110 002	195 323	(85 322)	-44%	237 979

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M10 April

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	75 693	166 302
Call investment deposits	410 241	400 000	400 000	610 247	400 000
Consumer debtors	83 846	84 475	84 475	96 359	84 475
Other debtors	56 404	38 027	46 027	41 437	46 027
Current portion of long-term receivables	-	-	-	-	-
Inventory	12 736	9 940	10 659	12 112	10 659
Total current assets	765 709	583 272	707 463	835 849	707 463
Non current assets					
Long-term receivables	-	-	-	-	-
Investments	54 278	62 165	62 165	59 546	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	3 730 815	3 588 521	3 730 815
Agricultural	-	-	-	-	-
Biological assets	-	-	226	-	226
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	4 060 082	3 915 527	4 060 082
TOTAL ASSETS	4 687 265	4 680 150	4 767 546	4 751 376	4 767 546
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	53 957	50 263	50 263	50 263	50 263
Consumer deposits	42 248	64 074	64 074	64 922	64 074
Trade and other payables	164 032	180 596	215 812	114 807	215 812
Provisions	49 986	46 378	52 351	46 378	52 351
Total current liabilities	310 222	341 312	382 500	276 370	382 500
Non current liabilities					
Borrowing	430 400	430 795	430 795	393 578	430 795
Provisions	247 812	227 039	265 029	275 861	265 029
Total non current liabilities	678 212	657 833	695 824	669 439	695 824
TOTAL LIABILITIES	988 434	999 146	1 078 323	945 809	1 078 323
NET ASSETS	3 698 830	3 681 004	3 689 222	3 805 566	3 689 222
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3 695 603	3 677 777	3 685 995	3 802 339	3 685 995
Reserves	3 227	3 228	3 228	3 228	3 228
TOTAL COMMUNITY WEALTH/EQUITY	3 698 830	3 681 004	3 689 222	3 805 566	3 689 222

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 - M10 April

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	22 356	230 770	230 723	48	0%	279 664
Service charges	735 955	792 663	792 663	67 644	675 442	675 085	357	0%	792 663
Other revenue	131 492	159 489	152 925	7 878	126 799	126 800	(1)	0%	152 925
Government - operating	147 186	139 692	157 281	11	150 651	150 651	-		157 281
Government - capital	23 825	46 354	47 062	1 909	46 992	46 992	-		47 062
Interest	34 748	27 456	27 456	2 776	23 343	23 343	-		27 456
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(1 069 400)	(1 166 090)	(1 193 289)	(102 997)	(988 541)	(988 441)	99	0%	(1 193 289)
Finance charges	(48 805)	(51 804)	(51 804)	(2 064)	(26 831)	(26 831)	-		(51 804)
Transfers and Grants	(8 710)	(12 324)	(12 774)	(1 132)	(10 731)	(10 731)	-		(12 774)
NET CASH FROM/(USED) OPERATING ACTIVITIES	208 963	215 101	199 184	(3 620)	227 895	227 591	(304)	0%	199 184
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)	(4 150)	(4 150)	-		(4 980)
Payments									
Capital assets	(254 800)	(274 775)	(237 979)	(15 242)	(110 002)	(110 002)	-		(237 979)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(258 734)	(279 755)	(242 959)	(15 657)	(114 152)	(114 152)	-		(242 959)
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	(107)	(10)	(10)	-		2 000
Payments									
Repayment of borrowing	(46 576)	(54 646)	(54 646)	(9 470)	(40 516)	(40 516)	-		(54 646)
NET CASH FROM/(USED) FINANCING ACTIVITIES	8 680	(2 646)	(2 646)	(9 577)	(40 526)	(40 526)	-		(2 646)
NET INCREASE/ (DECREASE) IN CASH HELD	(41 091)	(67 299)	(46 421)	(28 853)	73 218	72 914			(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		685 940	685 636			566 302

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 685.9million.

The municipality started the year with a positive cash balance of R612.7 million. The April closing balance is R685.9 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 - M10 April

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	22 356	-	48 893	279 664	290 510	301 791	
Service charges - electricity revenue	42 736	42 327	42 172	42 449	42 664	40 669	43 084	42 072	42 741	41 176	-	76 706	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	12 513	-	19 015	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	7 821	-	10 559	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	6 134	-	10 940	74 246	77 176	80 223	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	275	479	375	295	305	427	(68)	247	470	1 167	-	(532)	3 440	3 148	3 273	
Interest earned - external investments	1 471	703	1 900	652	2 785	605	5 720	521	3 003	2 306	-	7 790	27 456	28 554	29 697	
Interest earned - outstanding debtors	579	530	13	557	572	(189)	197	435	513	470	-	(3 677)	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 699	1 727	1 738	1 759	1 727	1 688	1 738	1 881	1 735	1 718	-	(9 232)	8 179	9 348	10 519	
Licences and permits	195	237	190	229	234	216	282	258	270	200	-	228	2 538	2 097	2 164	
Agency services	463	670	890	623	695	570	603	577	574	356	-	660	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	11	-	(15 533)	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	4 437	-	35 002	132 087	91 142	42 454	
Cash Receipts by Source	163 819	102 146	96 940	116 360	113 954	145 205	103 818	104 408	182 054	100 665	-	180 822	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	1 909	-	24 233	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)	(107)	-	2 010	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)	(415)	-	(830)	(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	102 052	-	256 234	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	35 637	34 993	35 439	-	125 008	491 718	476 744	497 804	
Remuneration of councillors	-	1 881	940	940	825	960	956	963	962	962	-	3 012	12 401	12 905	13 432	
Interest paid	54	463	1 495	727	732	17 907	604	1 283	1 502	2 064	-	24 973	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	25 781	-	88 987	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	4 936	-	10 338	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	19 206	-	83 038	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	1 132	-	2 044	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	16 672	-	(105 634)	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	106 193	-	231 766	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	15 242	-	129 977	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	9 470	-	14 130	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	130 905	-	375 873	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	(28 853)	-	(119 638)	(46 421)	(24 965)	70 676	
Cash/cash equivalents at the monthly year beginning:	612 723	669 640	667 420	637 791	675 771	648 124	640 934	653 873	662 266	714 794	685 940	685 940	612 723	566 302	541 337	
Cash/cash equivalents at the monthly year end:	669 640	667 420	637 791	675 771	648 124	640 934	653 873	662 266	714 794	685 940	685 940	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 - M10 April

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 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	17 381	699	457	490	273	288	1 234	7 281	28 105	9 567	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21 391	725	438	385	347	275	1 287	6 411	31 259	8 705	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	23 559	614	618	377	300	263	1 411	5 794	32 937	8 145	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	9 313	396	269	340	182	160	867	4 896	16 424	6 445	-	-
Receivables from Exchange Transactions - Waste Management	1600	7 550	290	218	172	143	122	586	2 848	11 928	3 870	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	529	16	10	10	10	9	46	290	920	365	-	-
Interest on Arrear Debtor Accounts	1810	174	39	46	63	61	69	396	13 463	14 311	14 052	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(11 736)	212	171	115	132	222	863	8 233	(1 788)	9 566	-	-
Total By Income Source	2000	68 161	2 991	2 229	1 953	1 448	1 410	6 690	49 215	134 095	60 715	-	-
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	685	115	79	129	43	59	267	2 378	3 756	2 876	-	-
Commercial	2300	9 156	146	67	57	45	41	208	2 406	12 126	2 757	-	-
Households	2400	59 100	2 718	2 076	1 761	1 365	1 305	6 191	44 319	118 825	54 931	-	-
Other	2500	(780)	12	5	6	5	4	24	112	(612)	151	-	-
Total By Customer Group	2600	68 161	2 991	2 229	1 953	1 448	1 410	6 690	49 215	134 095	60 715	-	-

The debtors' 12-month rolling average payment rate is 98,90% at the end of April 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%
April	7 373	NO VOTE for 2021-2022	28 693	36 066	20.44%
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)
7373			6KL	7373	0	7373	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)
126	7247		50kWh	7373	0	7373	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	82 144 105	2 991 448	2 228 517	1 952 680	1 447 639	1 409 736	6 690 098	49 214 633	148 078 856	65 934 751
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 30/04/2022 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	3 156 500	1 772 903	1 362 683	0
WCED 2251	601 720	601 720	0	0
OTHER 2255	32 174	32 174	0	0
HEALTH 2252	97 448	97 448	0	0
TPW 2256	-220 723	-243 605	21 967	915
HUMAN SETTLE 2215	46 009	46 009	0	0
HOUSING 2253	4 529	4 529	0	0
OTHER MUNICIPALITIES 2276	38 008	38 008	0	0
TOTAL OUTSTANDING	3 755 665	2 349 185	1 384 650	915

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	4 927	-	-	-	-	-	-	-	4 927	4 415
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	420
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	4 927	-	-	-	-	-	-	-	4 927	4 835

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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	12		19 531	125	19 668
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	(21)		34 970	260	35 208
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	(71)		4 710	30	4 669
ABSA 9331734880	DEP PLUS	DEP PLUS		32	3.3	10 246	(31)	10 247
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	1 718	4.975	100 000	(101 718)	-
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
Nedbank 03/7881534451 ref. 269	62 DAYS	FIXED DEP	20/06/2022		5.18		100 000	100 000
Municipality sub-total				1 670		669 458	(1 335)	669 793
TOTAL INVESTMENTS AND INTEREST				1 670		669 458	(1 335)	669 793

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 - M10 April

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	-	127 977	127 977	-		127 977
Operational Revenue:General Revenue:Equitable Share	134 322	123 897	123 897		123 897	123 897	-		123 897
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2 500	2 530	2 530		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	-	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
Fin Man Capacity Building Grant	300	250	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		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
District Municipality:	-	-	90	-	90	90	-		90
ODM SAFETY FORUM OPEX GRANT	-	-	90	-	90	90	-		90
Other grant providers:	66 268	55 241	57 360	1 043	23 819	23 819	-		57 360
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	66 268	55 241	57 360	1 043	23 819	23 819	-		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	1 043	171 714	171 714	-		205 255
Capital Transfers and Grants									
National Government:	27 618	46 754	44 754	1 519	44 754	44 754	-		44 754
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	6 000	18 519	18 519	1 519	18 519	18 519	-		18 519
Municipal Infrastructure Grant [Schedule 5B]	21 618	23 053	21 053		21 053	21 053	-		21 053
Water Services Infrastructure Grant [Schedule 5B]	-	5 182	5 182	-	5 182	5 182	-		5 182
Provincial Government:	732	600	2 116	-	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	-	1 516	1 516	-		1 516
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	52 259	61 765	1 708	47 803	47 803	-		61 765
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	52 259	61 765	1 708	47 803	47 803	-		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	108 635	3 227	94 673	94 673	-		108 635
TOTAL RECEIPTS OF TRANSFERS & GRANTS	243 361	293 546	313 890	4 271	266 388	266 388	-		313 890

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 - M10 April

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	252	2 923	2 923	-		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	218	1 849	1 849	-		2 530
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	1 550	34	1 074	1 074	-		1 550
Provincial Government:	9 393	10 715	19 828	1 257	11 301	11 301	-		19 828
Prov Library Grant	7 651	6 580	6 580	177	6 580	6 580	-		6 580
Maintenance of Transport Infrastructure Grant	145	145	145	131	131	131	-		145
Fin Man Capacity Building Grant	376	250	400	126	369	369	-		400
CDW Grant	188	76	76	4	35	35	-		76
Municipal Service Delivery & Capacity Building Grant	-	244	244	16	208	208	-		244
Resource funding for the establish & support of K9 Unit	1 002	2 420	2 420	125	2 420	2 420	-		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	-		650
Municipal Library Support Grant	-	-	2 222	558	831	831	-		2 222
LG Public Employment Support Grant	-	-	1 300	251	452	452	-		1 300
District Municipality:	-	-	90	-	-	-	-		90
ODM SAFETY FORUM OPEX GRANT	-	-	90	-	-	-	-		90
Other grant providers:	24 009	55 241	57 360	2 647	22 207	22 207	-		57 360
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	24 009	55 241	57 360	2 647	22 207	22 207	-		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	4 156	36 432	36 432	-		81 358
Capital expenditure of Transfers and Grants									
National Government:	35 100	46 754	44 754	2 579	21 986	21 986	-		44 754
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	6 000	18 519	18 519	3 953	3 953	3 953	-		18 519
Municipal Infrastructure Grant [Schedule 5B]	29 100	23 053	21 053	1 402	14 355	14 355	-		21 053
Water Services Infrastructure Grant [Schedule 5B]	-	5 182	5 182	1 177	3 679	3 679	-		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	4 784	32 600	32 600	-		64 061
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	46 271	52 259	61 765	4 731	30 882	30 882	-		61 765
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	12 942	2 296	54	1 718	1 718	-		2 296
Higher Educational Institutions	-	-	-	-	-	-	-		-
Parent Municipality / Entity	-	-	-	-	-	-	-		-
Transfer from Operational Revenue	-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	83 490	112 555	110 931	7 363	54 587	54 587	-		110 931
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	131 076	182 591	192 289	11 519	91 019	91 019	-		192 289

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 - M10 April

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	268	2 223	(4 647)	-67.6%
Operational Revenue:General Revenue:Equitable Share	6 870	268	2 223	(4 647)	-67.6%
Provincial Government:	1 516	180	562	(954)	-62.9%
Fin Man Capacity Building Grant	300	-	300	-	
Resource funding for the establish & support of K9 Unit	434	180	262	(172)	
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	448	2 785	(5 601)	-66.8%
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]	-	-	-	-	
Public Transport Network Operations Grant [Schedule 5B]	-	-	-	-	
Regional Bulk Infrastructure Grant (Schedule 5B)	-	-	-	-	
Water Services Infrastructure Grant [Schedule 5B]	-	-	-	-	
WiFi Connectivity	-	-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	-	-	-	
Aquaponic Project	-	-	-	-	
Restition Settlement	-	-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]	-	-	-	-	
Restructuring Seed Funding	-	-	-	-	
Municipal Disaster Relief Grant	-	-	-	-	
Municipal Emergency Housing Grant	-	-	-	-	
Metro Informal Settlements Partnership Grant	-	-	-	-	
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	448	2 785	(6 793)	-70.9%

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

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

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	11 062	862	8 427	9 218	(791)	-9%	11 062
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1 102	1 154	1 154	100	963	962	1	0%	1 154
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	11 219	12 401	12 216	962	9 389	10 180	(791)	-8%	12 216
% increase		10.5%	8.9%						8.9%
Senior Managers of the Municipality									
Basic Salaries and Wages	12 036	12 600	12 600	1 049	10 284	10 500	(216)	-2%	12 600
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	139	143	143	-	-	119	(119)	-100%	143
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	183	187	187	17	152	156	(3)	-2%	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	1 065	10 437	10 775	(338)	-3%	12 930
% increase		4.6%	4.6%						4.6%
Other Municipal Staff									
Basic Salaries and Wages	254 435	276 642	284 359	22 115	220 622	223 451	(2 828)	-1%	284 359
Pension and UIF Contributions	42 603	48 870	49 249	3 765	37 566	37 717	(151)	0%	49 249
Medical Aid Contributions	13 951	17 876	17 905	1 229	12 018	12 134	(116)	-1%	17 905
Overtime	42 338	40 311	40 826	4 212	36 737	36 913	(177)	0%	40 826
Performance Bonus	402	500	500	42	417	417	-	-	500
Motor Vehicle Allowance	8 115	8 255	8 515	670	6 772	6 961	(190)	-3%	8 515
Cellphone Allowance	1 967	2 279	2 311	164	1 668	1 822	(154)	-8%	2 311
Housing Allowances	2 741	2 674	2 701	145	1 420	1 803	(383)	-21%	2 701
Other benefits and allowances	31 623	39 028	38 952	1 338	32 805	32 817	(12)	0%	38 952
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	25 495	14 438	19 930	1 661	16 608	16 608	-	-	19 930
Sub Total - Other Municipal Staff	423 671	450 874	465 249	35 340	366 633	370 643	(4 010)	-1%	465 249
% increase		6.4%	9.8%						9.8%
Total Parent Municipality	447 248	476 205	490 395	37 367	386 459	391 598	(5 139)	-1%	490 395
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	447 248	476 205	490 395	37 367	386 459	391 598	(5 139)	-1%	490 395
% increase		6.5%	9.6%						9.6%
TOTAL MANAGERS AND STAFF	436 029	463 804	478 179	36 405	377 070	381 418	(4 348)	-1%	478 179

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 - M10 April

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%	2.4%	4.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	17.8%	34.2%	30.6%	37.5%	30.6%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	17.5%	18.0%	18.9%	14.7%	18.9%
Gearing	Long Term Borrowing/ Funds & Reserves	13335.9%	13347.6%	13347.6%	12194.3%	13347.6%
Liquidity						
Current Ratio	Current assets/current liabilities	246.8%	170.9%	185.0%	302.4%	185.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	197.5%	132.1%	148.1%	248.2%	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%	11.5%	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%	31.6%	33.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	16.4%	17.9%	17.4%	2.6%	8.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	14.5%	13.9%	13.7%	2.2%	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 - M10 April

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	17 571	15 242	110 002	195 323	85 322	43.7%	40%
May	21 761	35 278	19 534	–					
June	92 584	38 579	23 122	–					
Total Capital expenditure	254 800	274 775	237 979	110 002					

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	30 882 446	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - 90%, Masakhane UISP Phase 4 - 60%, Masakhane Phase 1 Wetcores - 100%, Mt Pleasant IRDP - 85%, Transit Camp Wetcores - 100%, 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 - 100%, Mt Pleasant IRDP - Construction Phase; Transit Camp Wetcores - 100%; Masakhane Phase 2 Wetcores - 100%	Not applicable.	Not applicable.
2	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	21 622 580	18 671 580	17 194 930	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	4 699 285	Construction stage (Contract SC 2171/2020)	Construction stage.	Delays in delivery of mechanical and electrical equipment.	Regular communication with the contractor, and between the contractor and his suppliers to enhance the process. Roll-over of unspent funds to 2022/23 requested.
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	9 085 021	Under construction.	Construction stage.	Not applicable	Not applicable.
6	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION	7 348 170	7 348 170	3 391 269	Construction stage (Contract SC 2185/2021).	Construction stage.	Hard rock and concrete slabs were encountered in the Gansbaai Harbour area, resulting in delays with excavation work.	The contractor deployed additional equipment, and roll-over of unspent funds to 2022/23 has been requested.
7	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	7 272 830	7 220 830	5 105 306	Construction stage (Contract SC 2192/2021).	Construction stage.	Not applicable.	Not applicable.
8	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	4 052 225	4 374 250	46 602	Under construction	Construction stage.	Not applicable.	Not applicable.
9	Blompark	Ward 14	BLOMPARK HOUSING PROJECT BUS ROUTE	5 583 000	4 857 571	4 274 341	Practical completion.	Practical completion.	Not applicable.	Not applicable.
10	Hermanus	Multi-ward Hermanus Area	UPGRADE HERMANUS WELL FIELDS PHASE 2	6 691 709	3 589 508	2 618 816	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	151 739 102	77 731 548				

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 - M10 April

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	59 873	2 041	23 742	44 635	20 893	46.8%	59 873
Roads Infrastructure	20 553	10 218	9 493	50	5 556	7 910	2 355	29.8%	9 493
Roads	20 553	10 218	9 493	50	5 556	7 910	2 355	29.8%	9 493
Storm water Infrastructure	14 169	6 590	6 590	23	1 543	5 399	3 856	71.4%	6 590
Drainage Collection	557	1 110	1 110	-	335	833	497	59.7%	1 110
Storm water Conveyance	13 612	5 480	5 480	23	1 208	4 567	3 359	73.5%	5 480
Electrical Infrastructure	9 392	57 808	24 908	547	8 247	16 999	8 752	51.5%	24 908
MV Substations	693	50 430	15 030	-	463	8 768	8 304	94.7%	15 030
MV Networks	8 699	7 378	9 878	547	7 783	8 231	448	5.4%	9 878
Water Supply Infrastructure	22 404	11 372	4 270	675	2 619	2 991	372	12.5%	4 270
Boreholes	3 808	6 692	3 590	675	2 619	2 991	372	12.5%	3 590
Reservoirs	15 728	-	-	-	-	-	-	-	-
Pump Stations	-	4 000	-	-	-	-	-	-	-
Distribution	2 868	680	680	-	-	-	-	-	680
Sanitation Infrastructure	12 940	9 368	10 097	694	3 860	9 256	5 396	58.3%	10 097
Reticulation	12 940	9 368	10 097	694	3 860	9 256	5 396	58.3%	10 097
Solid Waste Infrastructure	12 254	3 262	4 516	54	1 918	2 080	162	7.8%	4 516
Waste Transfer Stations	-	2 020	2 020	-	-	-	-	-	2 020
Waste Processing Facilities	12 254	1 242	2 496	54	1 918	2 080	162	7.8%	2 496
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	25 999	22 833	11 824	109	726	8 821	8 096	91.8%	11 824
Community Facilities	10 999	15 352	4 743	63	629	2 920	2 292	78.5%	4 743
Halls	4 759	110	5	-	-	-	-	-	5
Crèches	-	475	-	-	-	-	-	-	-
Testing Stations	-	1 052	1 052	41	66	877	810	92.4%	1 052
Libraries	295	4 374	-	-	-	-	-	-	-
Cemeteries/Crematoria	1 232	-	-	-	-	-	-	-	-
Parks	49	100	205	-	-	-	-	-	205
Public Open Space	3 902	3 517	1 857	-	498	1 759	1 261	71.7%	1 857
Nature Reserves	-	4 100	-	-	-	-	-	-	-
Public Ablution Facilities	140	1 244	1 244	-	-	-	-	-	1 244
Stalls	278	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	345	380	380	22	64	285	221	77.5%	380
Sport and Recreation Facilities	15 000	7 481	7 081	45	97	5 901	5 804	98.4%	7 081
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	15 000	7 481	7 081	45	97	5 901	5 804	98.4%	7 081
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	54 179	58 895	67 383	5 261	32 333	61 299	28 966	47.3%	67 383
Operational Buildings	4 581	6 636	5 617	530	1 451	4 681	3 230	69.0%	5 617
Municipal Offices	4 581	6 636	5 617	530	1 451	4 681	3 230	69.0%	5 617
Housing	49 598	52 259	61 765	4 731	30 882	56 618	25 736	45.5%	61 765
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	49 598	52 259	61 765	4 731	30 882	56 618	25 736	45.5%	61 765
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	226	-	-	-	-	-	226
Biological or Cultivated Assets	-	-	226	-	-	-	-	-	226
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	5 152	3 933	3 463	76	2 415	2 886	471	16.3%	3 463
Computer Equipment	5 152	3 933	3 463	76	2 415	2 886	471	16.3%	3 463
Furniture and Office Equipment	802	875	1 225	18	384	1 021	637	62.4%	1 225
Furniture and Office Equipment	802	875	1 225	18	384	1 021	637	62.4%	1 225
Machinery and Equipment	486	1 641	1 791	44	298	1 492	1 195	80.1%	1 791
Machinery and Equipment	486	1 641	1 791	44	298	1 492	1 195	80.1%	1 791
Transport Assets	21 189	5 000	9 131	-	1 116	5 349	4 233	79.1%	9 131
Transport Assets	21 189	5 000	9 131	-	1 116	5 349	4 233	79.1%	9 131
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	199 520	191 795	154 916	7 550	61 013	125 504	64 491	51.4%	154 916

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	32 154	2 995	23 225	26 527	3 303	12.4%	32 154
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
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
MV Networks	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	11 297	32 295	30 064	2 995	22 854	25 861	3 007	11.6%	30 064
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	1 327	400	2 184	-	147	467	320	68.5%	2 184
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	9 970	31 895	27 880	2 995	22 707	25 394	2 687	10.6%	27 880
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	3 287	650	1 090	-	-	-	-	-	1 090
Pump Station	-	650	1 090	-	-	-	-	-	1 090
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	3 287	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
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	32 154	2 995	23 225	26 527	3 303	12.4%	32 154

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10

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	149 240	8 919	109 684	124 367	14 682	11.8%	149 240
Roads Infrastructure	67 439	67 503	67 114	2 828	49 146	55 928	6 782	12.1%	67 114
Roads	64 190	67 503	67 114	2 828	49 146	55 928	6 782	12.1%	67 114
Road Structures	3 249	-	-	-	-	-	-	-	-
Storm water Infrastructure	5 584	7 712	7 712	481	5 306	6 427	1 120	17.4%	7 712
Drainage Collection	2 515	-	-	-	-	-	-	-	-
Storm water Conveyance	3 069	7 712	7 712	481	5 306	6 427	1 120	17.4%	7 712
Electrical Infrastructure	31 045	33 421	34 047	2 739	23 787	28 373	4 586	16.2%	34 047
Power Plants	436	-	-	-	-	-	-	-	-
HV Transmission Conductors	25	-	-	-	-	-	-	-	-
MV Networks	28 149	-	-	-	-	-	-	-	-
LV Networks	2 435	33 421	34 047	2 739	23 787	28 373	4 586	16.2%	34 047
Water Supply Infrastructure	21 046	21 537	21 537	1 494	17 378	17 948	570	3.2%	21 537
Water Treatment Works	-	577	577	10	252	481	229	47.6%	577
Distribution	21 046	18 350	18 477	1 242	15 540	15 397	(143)	-0.9%	18 477
Distribution Points	-	2 610	2 483	242	1 585	2 069	484	23.4%	2 483
Sanitation Infrastructure	12 980	12 162	12 346	809	9 346	10 289	942	9.2%	12 346
Reticulation	-	6 946	6 946	551	5 474	5 788	314	5.4%	6 946
Waste Water Treatment Works	12 980	5 216	5 401	258	3 872	4 501	628	14.0%	5 401
Solid Waste Infrastructure	2 535	6 936	6 483	570	4 721	5 403	682	12.6%	6 483
Landfill Sites	61	-	-	-	-	-	-	-	-
Waste Transfer Stations	1 186	-	-	-	-	-	-	-	-
Waste Processing Facilities	272	2 332	2 048	197	897	1 707	810	47.5%	2 048
Waste Drop-off Points	1 009	4 604	4 435	372	3 824	3 696	(128)	-3.5%	4 435
Waste Separation Facilities	7	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	110	-	-	-	-	-	-	-	-
Promenades	110	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	1	-	-	-	-	-	-	-	-
Data Centres	1	-	-	-	-	-	-	-	-
Community Assets	44 371	61 656	57 657	4 136	39 313	48 048	8 735	18.2%	57 657
Community Facilities	37 364	46 573	42 090	3 193	29 626	35 075	5 449	15.5%	42 090
Halls	5 332	5 069	4 981	363	3 449	4 151	702	16.9%	4 981
Centres	67	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	440	-	-	-	-	-	-	-	-
Testing Stations	54	-	-	-	-	-	-	-	-
Libraries	121	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	967	1 074	316	88	948	264	(685)	-259.9%	316
Police	358	-	-	-	-	-	-	-	-
Parks	25 542	31 644	32 020	2 368	21 515	26 684	5 169	19.4%	32 020
Public Open Space	4 304	8 193	4 424	327	3 249	3 687	438	11.9%	4 424
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	178	594	348	47	465	290	(175)	-60.5%	348
Sport and Recreation Facilities	7 007	15 083	15 567	943	9 687	12 973	3 285	25.3%	15 567
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	7 007	15 083	15 567	943	9 687	12 973	3 285	25.3%	15 567
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	2 137	11 914	16 901	1 228	10 451	14 084	3 633	25.8%	16 901
Operational Buildings	2 136	11 914	16 901	1 228	10 451	14 084	3 633	25.8%	16 901
Municipal Offices	2 086	11 876	16 863	1 228	10 449	14 053	3 603	25.6%	16 863
Building Plan Offices	35	-	-	-	-	-	-	-	-
Depots	16	38	38	-	2	32	30	94.3%	38
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	1	-	-	-	-	-	-	-	-
Social Housing	1	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	5 672	6 528	6 413	433	5 365	5 344	(21)	-0.4%	6 413
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	5 672	6 528	6 413	433	5 365	5 344	(21)	-0.4%	6 413
Computer Software and Applications	5 672	6 528	6 413	433	5 365	5 344	(21)	-0.4%	6 413
Computer Equipment	1 947	2 280	2 806	320	1 854	2 338	485	20.7%	2 806
Computer Equipment	1 947	2 280	2 806	320	1 854	2 338	485	20.7%	2 806
Furniture and Office Equipment	1 128	6 095	6 074	62	4 695	5 062	367	7.3%	6 074
Furniture and Office Equipment	1 128	6 095	6 074	62	4 695	5 062	367	7.3%	6 074
Machinery and Equipment	-	5 548	5 379	298	3 018	4 483	1 465	32.7%	5 379
Machinery and Equipment	-	5 548	5 379	298	3 018	4 483	1 465	32.7%	5 379
Transport Assets	14 904	10 940	13 990	2 550	17 228	11 658	(5 570)	-47.8%	13 990
Transport Assets	14 904	10 940	13 990	2 550	17 228	11 658	(5 570)	-47.8%	13 990
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	210 901	254 233	258 461	17 947	191 609	215 384	23 776	11.0%	258 461

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

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	96 278	96 278	0	0.0%	115 534
Roads Infrastructure	34 090	37 546	37 546	3 129	31 289	31 289	0	0.0%	37 546
<i>Roads</i>	34 090	37 546	37 546	3 129	31 289	31 289	0	0.0%	37 546
Storm water Infrastructure	6 781	7 720	7 720	643	6 433	6 433	0	0.0%	7 720
<i>Drainage Collection</i>	6 781	7 720	7 720	643	6 433	6 433	0	0.0%	7 720
Electrical Infrastructure	12 375	26 902	26 902	2 242	22 419	22 419	0	0.0%	26 902
<i>LV Networks</i>	11 939	26 902	26 902	2 242	22 419	22 419	0	0.0%	26 902
<i>Capital Spares</i>	436	-	-	-	-	-	-	-	-
Water Supply Infrastructure	28 367	29 397	29 397	2 450	24 498	24 498	0	0.0%	29 397
<i>Distribution</i>	28 367	29 397	29 397	2 450	24 498	24 498	0	0.0%	29 397
Sanitation Infrastructure	17 989	10 737	10 737	895	8 948	8 948	0	0.0%	10 737
<i>Waste Water Treatment Works</i>	17 989	10 737	10 737	895	8 948	8 948	0	0.0%	10 737
Solid Waste Infrastructure	2 846	3 231	3 231	269	2 692	2 692	0	0.0%	3 231
<i>Landfill Sites</i>	2 846	3 231	3 231	269	2 692	2 692	0	0.0%	3 231
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	10 055	-	-	-	-	-	-	-	-
Community Facilities	10 055	-	-	-	-	-	-	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Centres</i>	10 055	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	3 628	14 720	14 720	1 227	12 267	12 267	0	0.0%	14 720
Operational Buildings	3 628	14 720	14 720	1 227	12 267	12 267	0	0.0%	14 720
<i>Municipal Offices</i>	3 628	14 720	14 720	1 227	12 267	12 267	0	0.0%	14 720
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	431	390	390	33	325	325	0	0.0%	390
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	431	390	390	33	325	325	0	0.0%	390
<i>Computer Software and Applications</i>	431	390	390	33	325	325	0	0.0%	390
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	2 060	10 233	10 233	853	8 528	8 528	(0)	0.0%	10 233
Furniture and Office Equipment	2 060	10 233	10 233	853	8 528	8 528	(0)	0.0%	10 233
Machinery and Equipment	15 524	1 077	1 077	90	897	897	0	0.0%	1 077
Machinery and Equipment	15 524	1 077	1 077	90	897	897	0	0.0%	1 077
Transport Assets	4 049	3 709	3 709	309	3 091	3 091	0	0.0%	3 709
Transport Assets	4 049	3 709	3 709	309	3 091	3 091	0	0.0%	3 709
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Depreciation	138 195	145 663	145 663	12 139	121 386	121 386	0	0.0%	145 663

Supporting Table SC13e

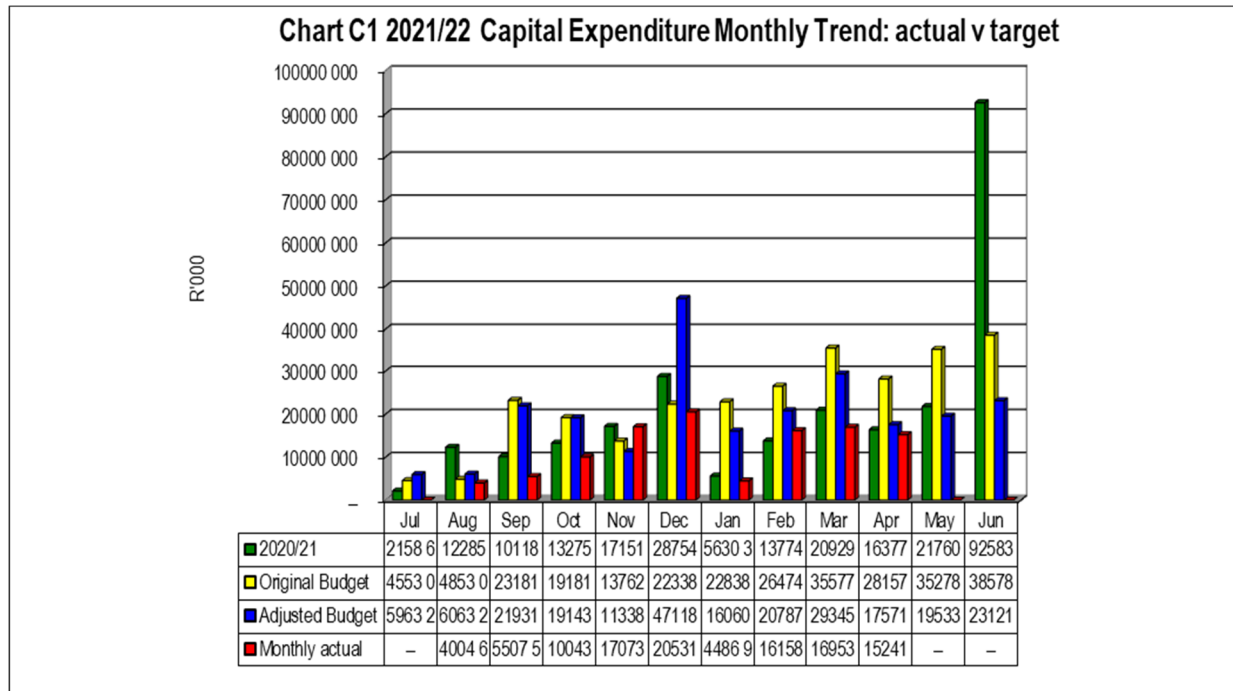
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

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	48 466	4 687	25 708	40 313	14 606	36.2%	48 466
Roads Infrastructure	181	-	-	-	-	-	-	-	-
Roads	181	-	-	-	-	-	-	-	-
Storm water Infrastructure	12 258	-	-	-	-	-	-	-	-
Storm water Conveyance	12 258	-	-	-	-	-	-	-	-
Electrical Infrastructure	120	7 173	7 173	546	5 796	5 977	182	3.0%	7 173
MV Networks	120	7 173	7 173	546	5 796	5 977	182	3.0%	7 173
Water Supply Infrastructure	1 873	8 315	3 000	515	1 649	2 500	851	34.1%	3 000
Distribution	1 873	8 315	3 000	515	1 649	2 500	851	34.1%	3 000
Sanitation Infrastructure	14 286	30 873	38 203	3 627	18 263	31 836	13 573	42.6%	38 203
Pump Station	5 074	16 059	16 059	1 661	4 699	13 383	8 683	64.9%	16 059
Reticulation	8 802	7 283	15 054	1 504	11 250	12 545	1 294	10.3%	15 054
Waste Water Treatment Works	410	7 530	7 090	462	2 313	5 908	3 595	60.8%	7 090
Solid Waste Infrastructure	3 262	553	90	-	-	-	-	-	90
Landfill Sites	1 851	463	-	-	-	-	-	-	-
Waste Transfer Stations	1 412	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	90	90	-	-	-	-	-	90
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	7 801	2 121	2 443	10	57	2 979	2 922	98.1%	2 443
Community Facilities	830	100	100	10	10	83	73	87.8%	100
Parks	322	-	-	-	-	-	-	-	-
Public Open Space	482	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	100	100	10	10	83	73	87.8%	100
Taxi Ranks/Bus Terminals	26	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	6 971	2 021	2 343	-	47	2 895	2 849	98.4%	2 343
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	6 971	2 021	2 343	-	47	2 895	2 849	98.4%	2 343
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	39 781	49 034	50 909	4 697	25 764	43 292	17 528	40.5%	50 909

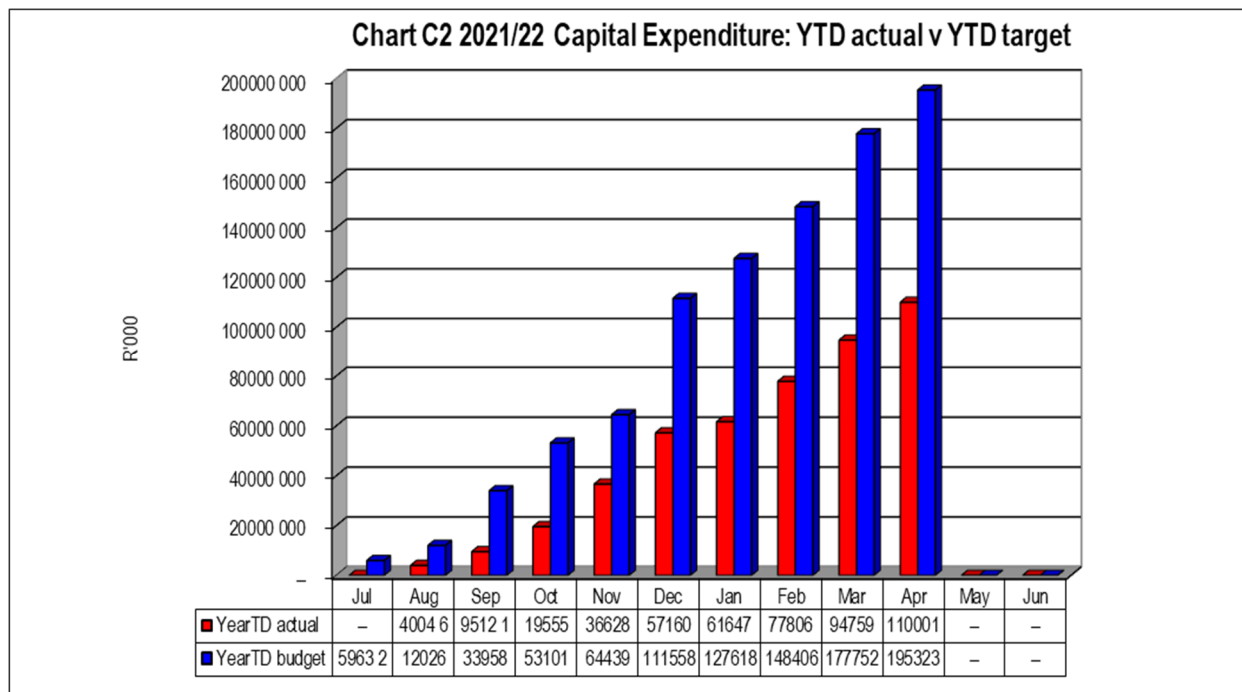
Other supporting documentation

Section 71 charts

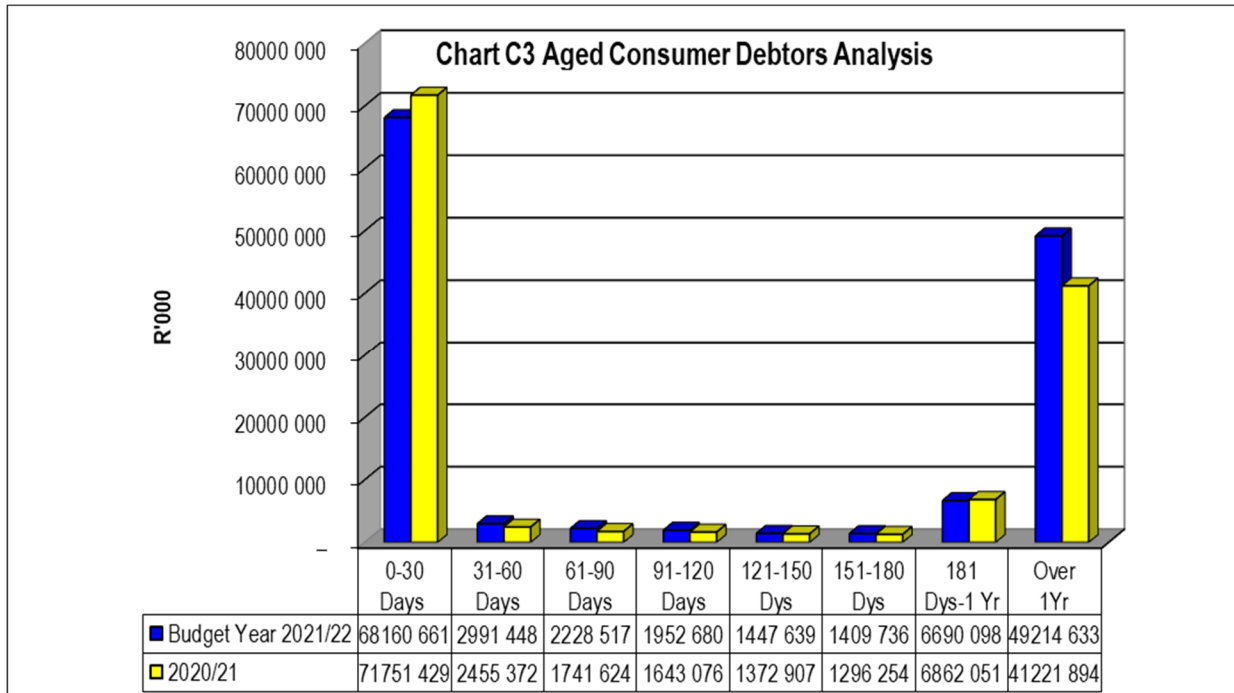
Capital expenditure monthly trend - actual vs target



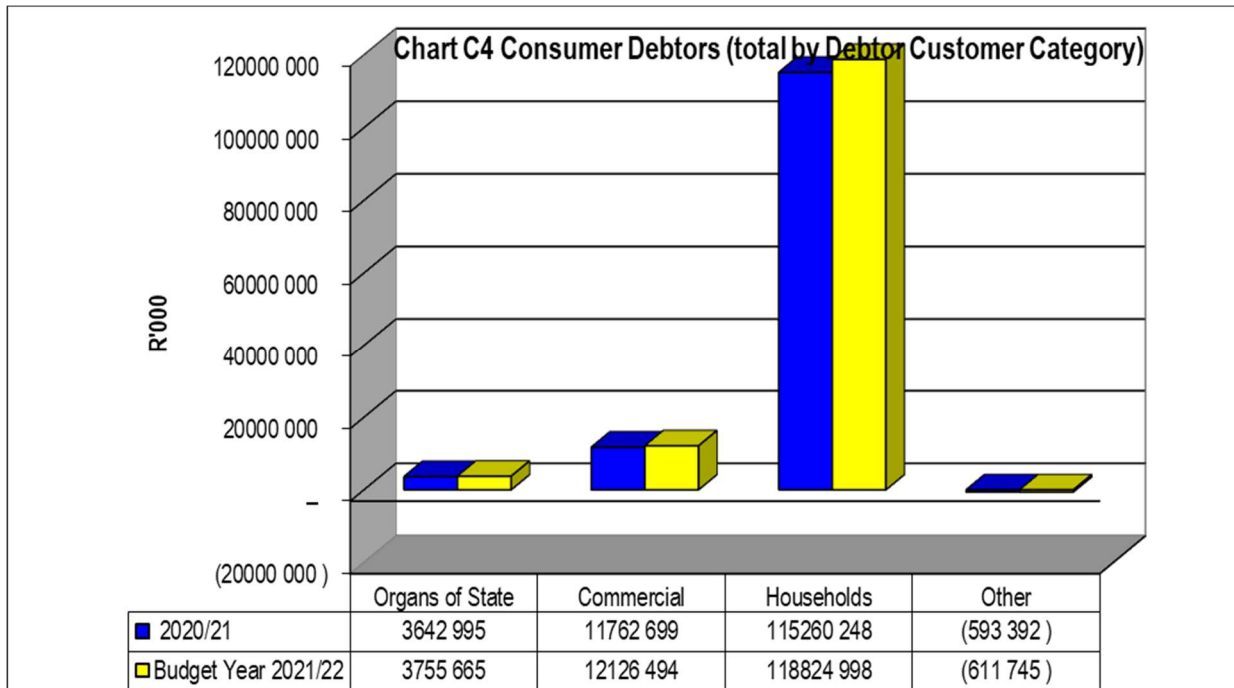
Capital expenditure – YTD actual vs YTD trend



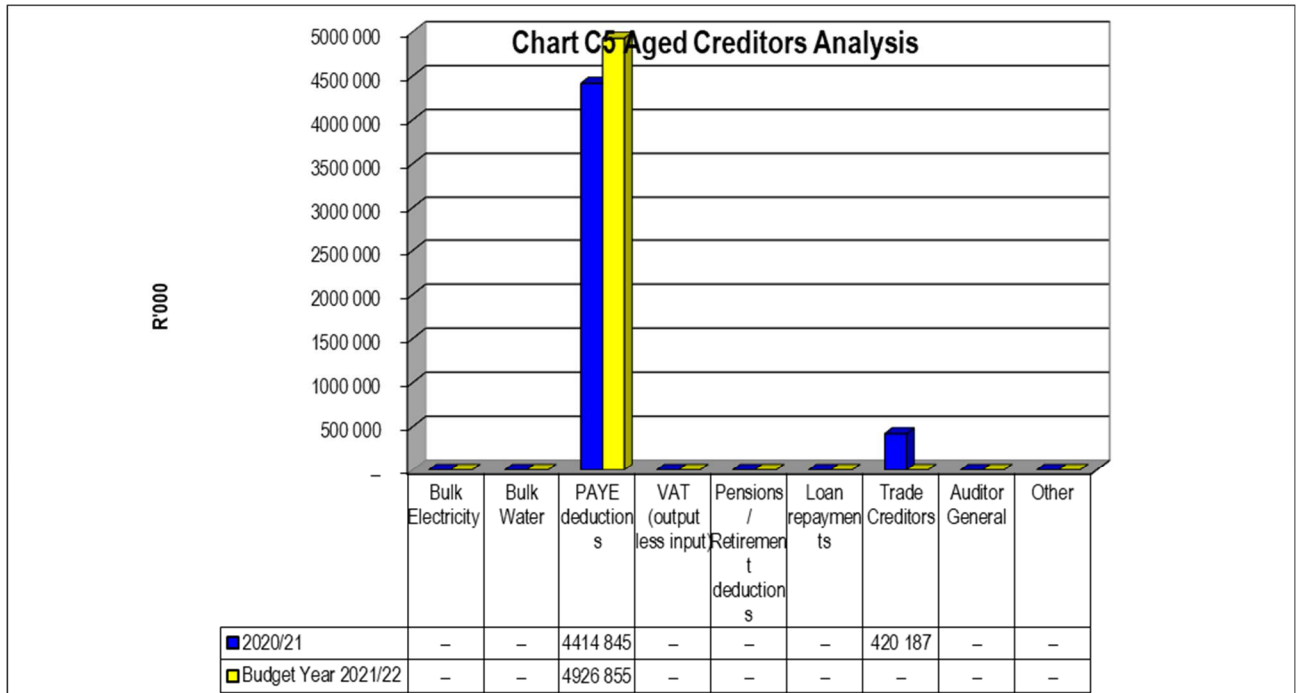
Debtors Age Analysis



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 April 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: 13 May 2022