

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

May 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 0.34% above the YTD budget projections at the end of May 2022.

Borrowings

The balance of borrowings amounts to R442.7m at the end of May 2022.

Operating expenditure by vote & type

Current expenditure is 3.20% below YTD budget projections as at May 2022.

Capital expenditure

YTD Capital expenditure amounts to R129.1m or 54.25% of the adjusted budget of R237.9m. The current capital commitments of orders in progress amounts to R43.9m or 18.44% of the adjusted capital budget of R237.9m.

Allocations received (National & Provincial Grants)

Grants totaling R5.3m was received during May 2022.

Spending on Grants

Spending on grants amounts to R16.08m for May 2022 which includes FMG, EPWP, MIG, INEP, Water Service Infrastructure Grant, Resource funding for the establishment & support of K9 Unit, CDW, MSDCBG, Municipal Library Support Grant, LG Employment Support Grant, Municipal Electrical Master Plan 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 - M11 May

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>	0.34%		
<u>Expenditure By Type</u>	-3.20%		
<u>Capital Expenditure</u>	-39.91%	Capital Commitments = R43.9m (18.44%)	
<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	1,339,694	89.96%
Expenditure	1,520,918	1,231,058	80.94%
Surplus / (Deficit)	(31,706)	108,636	
Capital	237,979	129,113	54.25%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,438,553	1,306,516	90.82%
Expenditure	1,520,918	1,231,058	80.94%
Surplus / (Deficit)	(82,365)	75,458	
Capital	237,979	129,113	54.25%

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 - M11 May

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	24,022	255,161	253,241	1,920	1%	275,637
Service charges	733,197	793,858	793,858	69,659	756,384	739,447	16,937	2%	793,858
Investment revenue	30,504	27,456	27,456	2,972	22,638	22,638	-		27,456
Transfers and subsidies	140,895	139,692	157,281	2,572	144,428	144,428	-		157,281
Other own revenue	121,523	180,196	184,321	12,426	127,904	142,388	(14,484)	-10%	184,321
Total Revenue (excluding capital transfers and contributions)	1,287,342	1,416,839	1,438,553	111,651	1,306,516	1,302,142	4,373	0%	1,438,553
Employee costs	436,029	463,804	478,301	37,144	414,214	422,530	(8,317)	-2%	478,301
Remuneration of Councillors	11,219	12,401	12,216	962	10,351	11,045	(694)	-6%	12,216
Depreciation & asset impairment	138,195	145,663	145,663	12,139	133,525	133,525	-		145,663
Finance charges	48,805	51,804	51,804	854	27,685	27,685	-		51,804
Materials and bulk purchases	343,314	398,552	404,078	30,234	331,357	336,302	(4,946)	-1%	404,078
Transfers and subsidies	8,651	12,324	12,774	1,006	11,737	11,710	27	0%	12,774
Other expenditure	334,722	410,460	416,083	33,860	302,190	328,936	(26,746)	-8%	416,083
Total Expenditure	1,320,935	1,495,006	1,520,918	116,199	1,231,058	1,271,734	(40,676)	-3%	1,520,918
Surplus/(Deficit)	(33,593)	(78,168)	(82,365)	(4,548)	75,458	30,408	45,049	148%	(82,365)
Transfers and subsidies - capital (monetary allocations)	37,219	46,354	47,062	6,730	27,767	27,767	-		47,062
Contributions & Contributed assets	27,223	14,243	3,597	506	5,411	5,411	-		3,597
Surplus/(Deficit) after capital transfers & contributions	30,848	(17,571)	(31,706)	2,688	108,636	63,587	45,049	71%	(31,706)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	30,848	(17,571)	(31,706)	2,688	108,636	63,587	45,049	71%	(31,706)
Capital expenditure & funds sources									
Capital expenditure	254,800	274,775	237,979	19,111	129,113	214,857	(85,744)	-40%	237,979
Capital transfers recognised	83,490	111,555	111,123	10,966	64,603	101,863	(37,260)	-37%	111,123
Public contributions & donations	23,919	-	-	-	-	-	-		-
Borrowing	45,443	94,066	72,761	5,033	46,285	63,408	(17,122)	-27%	72,761
Internally generated funds	101,949	69,154	54,094	3,112	18,224	49,586	(31,362)	-63%	54,094
Total sources of capital funds	254,800	274,775	237,979	19,111	129,113	214,857	(85,744)	-40%	237,979
Financial position									
Total current assets	765,709	583,272	707,463		822,674				707,463
Total non current assets	3,921,556	4,096,878	4,060,082		3,923,399				4,060,082
Total current liabilities	310,222	341,312	382,500		265,205				382,500
Total non current liabilities	678,212	657,833	695,824		670,823				695,824
Community wealth/Equity	3,698,830	3,681,004	3,689,222		3,810,045				3,689,222
Cash flows									
Net cash from (used) operating	208,963	215,101	199,184	5,851	233,746	233,232	(514)	-0%	199,184
Net cash from (used) investing	(258,734)	(279,755)	(242,959)	(19,526)	(133,678)	(133,678)	-		(242,959)
Net cash from (used) financing	8,680	(2,646)	(2,646)	(1,424)	(41,950)	(41,950)	-		(2,646)
Cash/cash equivalents at the month/year end	612,723	450,829	566,302	-	670,841	670,328	(514)	-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	63,161	2,875	2,033	1,868	1,799	1,326	6,813	49,828	129,703
Creditors Age Analysis									
Total Creditors	5,089	-	-	-	-	-	-	-	5,089

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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	29,277	330,162	332,483	(2,322)	-1%	360,937
Executive and council	38,681	31,359	32,134	61	32,053	32,121	(69)	0%	32,134
Finance and administration	324,150	325,712	328,802	29,216	298,109	300,362	(2,253)	-1%	328,802
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	125,463	164,655	182,498	11,359	112,746	127,938	(15,191)	-12%	182,498
Community and social services	8,291	7,145	9,367	692	8,792	8,586	206	2%	9,367
Sport and recreation	29,089	10,133	10,855	1,416	13,056	10,395	2,661	26%	10,855
Public safety	16,193	39,531	42,023	2,646	30,940	39,445	(8,506)	-22%	42,023
Housing	71,891	107,845	120,253	6,605	59,959	69,511	(9,553)	-14%	120,253
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	16,035	16,227	17,887	2,342	19,888	16,627	3,261	20%	17,887
Planning and development	11,638	9,362	11,298	1,674	13,420	10,504	2,916	28%	11,298
Road transport	4,365	6,828	6,103	549	6,124	5,678	446	8%	6,103
Environmental protection	32	37	487	119	345	446	(101)	-23%	487
<i>Trading services</i>	847,454	939,483	927,890	75,909	876,898	858,272	18,625	2%	927,890
Energy sources	481,695	570,263	559,013	47,640	518,142	512,428	5,714	1%	559,013
Water management	153,115	157,061	147,446	12,582	146,992	141,179	5,812	4%	147,446
Waste water management	117,987	116,972	124,991	9,036	119,946	114,575	5,371	5%	124,991
Waste management	94,657	95,187	96,441	6,651	91,818	90,090	1,728	2%	96,441
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	1,351,784	1,477,435	1,489,212	118,888	1,339,694	1,335,321	4,373	0%	1,489,212
Expenditure - Functional									
<i>Governance and administration</i>	258,657	284,904	297,012	21,865	240,362	253,856	(13,494)	-5%	297,314
Executive and council	69,529	66,557	70,747	6,805	60,254	62,148	(1,894)	-3%	70,747
Finance and administration	186,367	214,255	222,174	14,809	177,461	188,971	(11,510)	-6%	222,476
Internal audit	2,761	4,091	4,091	250	2,647	2,738	(91)	-3%	4,091
<i>Community and public safety</i>	192,423	257,893	262,648	18,929	189,260	199,156	(9,896)	-5%	262,596
Community and social services	22,122	19,164	21,044	1,532	16,453	18,333	(1,880)	-10%	21,039
Sport and recreation	52,169	59,600	60,939	4,740	46,665	48,286	(1,621)	-3%	60,939
Public safety	87,169	115,407	114,036	9,523	96,195	101,018	(4,824)	-5%	113,989
Housing	30,963	63,723	66,629	3,134	29,947	31,519	(1,572)	-5%	66,629
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	170,202	187,466	191,206	18,813	162,377	167,368	(4,991)	-3%	190,956
Planning and development	43,396	51,373	53,160	4,151	40,122	43,565	(3,443)	-8%	53,029
Road transport	110,465	116,270	116,956	12,429	104,143	105,210	(1,067)	-1%	116,706
Environmental protection	16,340	19,823	21,090	2,233	18,111	18,592	(481)	-3%	21,221
<i>Trading services</i>	696,761	761,149	766,457	56,362	636,580	648,120	(11,540)	-2%	766,457
Energy sources	384,141	442,180	442,480	30,941	358,786	363,862	(5,076)	-1%	442,480
Water management	120,612	129,815	130,196	9,807	107,084	110,711	(3,627)	-3%	131,067
Waste water management	95,785	102,665	101,005	7,913	92,379	93,513	(1,135)	-1%	100,134
Waste management	96,223	86,489	92,776	7,701	78,332	80,033	(1,702)	-2%	92,776
<i>Other</i>	2,893	3,595	3,595	230	2,480	3,234	(754)	-23%	3,595
Total Expenditure - Functional	1,320,935	1,495,006	1,520,918	116,199	1,231,058	1,271,734	(40,676)	-3%	1,520,918
Surplus/ (Deficit) for the year	30,848	(17,571)	(31,706)	2,688	108,636	63,587	45,049	71%	(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) - M11 May

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	18	31,755	31,755	-		31,735
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	2,564	869	2,934	420	3,253	2,690	563	20.9%	2,934
Vote 4 - Finance	309,284	318,650	318,650	28,539	293,453	294,691	(1,238)	-0.4%	318,650
Vote 5 - Infrastructure & Planning	585,823	691,845	692,670	55,357	590,141	588,744	1,397	0.2%	692,670
Vote 6 - Protection Services	16,193	39,531	42,673	2,786	31,341	38,602	(7,261)	-18.8%	42,673
Vote 7 - Economic and Social Development & Tourism	3,860	2,838	4,773	694	2,799	3,954	(1,155)	-29.2%	4,773
Vote 8 - Community Services	395,739	392,418	395,776	31,075	386,953	374,885	12,068	3.2%	395,776
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-		-
Total Revenue by Vote	1,351,784	1,477,435	1,489,212	118,888	1,339,694	1,335,321	4,373	0.3%	1,489,212
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	44,089	37,047	42,989	4,714	36,590	38,193	(1,603)	-4.2%	42,989
Vote 2 - Municipal Manager & Internal Audit	5,885	8,040	8,040	599	5,538	6,204	(666)	-10.7%	8,040
Vote 3 - Management Services	54,639	60,741	62,976	4,384	51,388	54,307	(2,919)	-5.4%	62,976
Vote 4 - Finance	77,490	95,684	95,289	5,457	74,187	82,977	(8,790)	-10.6%	95,289
Vote 5 - Infrastructure & Planning	577,727	672,313	684,869	48,976	536,599	549,470	(12,871)	-2.3%	684,869
Vote 6 - Protection Services	91,326	115,502	115,586	9,153	93,219	97,523	(4,304)	-4.4%	115,586
Vote 7 - Economic and Social Development & Tourism	13,558	17,311	19,247	1,487	11,171	13,080	(1,909)	-14.6%	19,247
Vote 8 - Community Services	456,221	488,368	491,922	41,430	422,366	429,979	(7,613)	-1.8%	491,922
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-		-
Total Expenditure by Vote	1,320,935	1,495,006	1,520,918	116,199	1,231,058	1,271,734	(40,676)	-3.2%	1,520,918
Surplus/ (Deficit) for the year	30,848	(17,571)	(31,706)	2,688	108,636	63,587	45,049	70.8%	(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) - M11 May

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	24,022	255,161	253,241	1,920	1%	275,637
Service charges - electricity revenue	442,792	499,317	499,317	43,035	468,712	462,908	5,804	1%	499,317
Service charges - water revenue	131,113	132,168	132,168	12,558	131,145	125,560	5,585	4%	132,168
Service charges - sanitation revenue	87,094	87,631	87,631	7,610	86,079	82,154	3,924	5%	87,631
Service charges - refuse revenue	72,198	74,741	74,741	6,457	70,448	68,824	1,624	2%	74,741
Rental of facilities and equipment	4,068	3,440	3,440	390	4,493	3,297	1,196	36%	3,440
Interest earned - external investments	30,504	27,456	27,456	2,972	22,638	22,638	-	-	27,456
Interest earned - outstanding debtors	4,244	4,681	4,681	458	4,135	4,193	(58)	-1%	4,681
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,095	28,223	20,223	1,613	19,023	18,537	486	3%	20,223
Licences and permits	2,227	2,039	2,538	222	2,532	2,369	163	7%	2,538
Agency services	6,189	6,680	6,680	445	6,465	6,179	286	5%	6,680
Transfers and subsidies	140,895	139,692	157,281	2,572	144,428	144,428	-	-	157,281
Other revenue	96,156	126,909	138,535	8,815	89,654	106,210	(16,556)	-16%	138,535
Gains	7,545	8,225	8,225	485	1,603	1,603	-	-	8,225
Total Revenue (excluding capital transfers and contributions)	1,287,342	1,416,839	1,438,553	111,651	1,306,516	1,302,142	4,373	0%	1,438,553
Expenditure By Type									
Employee related costs	436,029	463,804	478,301	37,144	414,214	422,530	(8,317)	-2%	478,301
Remuneration of councillors	11,219	12,401	12,216	962	10,351	11,045	(694)	-6%	12,216
Debt impairment	14,053	21,500	13,544	1,125	12,419	12,419	-	-	13,544
Depreciation & asset impairment	138,195	145,663	145,663	12,139	133,525	133,525	-	-	145,663
Finance charges	48,805	51,804	51,804	854	27,685	27,685	-	-	51,804
Bulk purchases - electricity	298,272	353,707	353,707	24,650	289,370	291,808	(2,438)	-1%	353,707
Inventory consumed	45,042	44,845	50,371	5,583	41,987	44,494	(2,508)	-6%	50,371
Contracted services	208,095	247,340	250,903	23,204	194,415	205,950	(11,535)	-6%	250,903
Transfers and subsidies	8,651	12,324	12,774	1,006	11,737	11,710	27	0%	12,774
Other expenditure	112,270	141,620	151,636	9,531	95,356	110,568	(15,212)	-14%	151,636
Losses	303	-	-	-	-	-	-	-	-
Total Expenditure	1,320,935	1,495,006	1,520,918	116,199	1,231,058	1,271,734	(40,676)	-3%	1,520,918
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	37,219	46,354	47,062	6,730	27,767	27,767	-	-	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	506	5,411	5,411	-	-	3,597
Transfers and subsidies - capital (in-kind - all)	18,757	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	30,848	(17,571)	(31,706)	2,688	108,636	63,587			(31,706)
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	30,848	(17,571)	(31,706)	2,688	108,636	63,587			(31,706)
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30,848	(17,571)	(31,706)	2,688	108,636	63,587			(31,706)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	30,848	(17,571)	(31,706)	2,688	108,636	63,587			(31,706)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.34% above the YTD budget projections.

Current expenditure is 3.20% below YTD budget projections for May 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) - M11 May

Vote Description	2020/21	Budget Year 2021/22							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
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	61	2,454	2,971	(517)	-17%	3,245
Vote 4 - Finance	-	60	60	-	55	55	(0)	-1%	60
Vote 5 - Infrastructure & Planning	73,712	181,114	162,435	13,612	97,601	147,407	(49,806)	-34%	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	4	177	5,744	(5,568)	-97%	6,267
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	109,765	189,585	172,756	13,677	100,507	156,644	(56,137)	-36%	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	3,194	21,022	30,484	(9,461)	-31%	34,755
Vote 6 - Protection Services	8,160	7,535	8,893	686	2,569	8,060	(5,491)	-68%	8,893
Vote 7 - Economic and Social Development & Tourism	498	-	-	-	-	-	-	-	-
Vote 8 - Community Services	53,459	27,449	21,575	1,555	5,014	19,669	(14,655)	-75%	21,575
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	145,035	85,189	65,223	5,434	28,606	58,213	(29,607)	-51%	65,223
Total Capital Expenditure	254,800	274,775	237,979	19,111	129,113	214,857	(85,744)	-40%	237,979
Capital Expenditure - Functional Classification									
Governance and administration	7,054	3,775	3,775	61	2,509	3,456	(947)	-27%	3,775
Executive and council	355	5	5	-	-	-	-	-	5
Finance and administration	6,699	3,770	3,770	61	2,509	3,456	(947)	-27%	3,770
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	96,981	79,999	85,262	5,543	39,065	74,871	(35,806)	-48%	85,262
Community and social services	16,072	9,991	4,117	6	387	3,774	(3,387)	-90%	4,117
Sport and recreation	22,886	7,752	7,674	806	960	7,035	(6,075)	-86%	7,674
Public safety	8,425	7,897	9,605	686	2,790	8,805	(6,015)	-68%	9,605
Housing	49,598	54,359	63,865	4,045	34,928	55,258	(20,330)	-37%	63,865
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	29,200	19,511	14,211	1,758	8,671	13,027	(4,356)	-33%	14,211
Planning and development	8,466	7,987	3,412	347	1,704	3,128	(1,423)	-46%	3,412
Road transport	20,734	11,524	10,799	1,411	6,967	9,899	(2,932)	-30%	10,799
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	121,565	171,489	134,731	11,749	78,868	123,503	(44,636)	-36%	134,731
Energy sources	10,436	68,211	35,311	5,188	19,601	32,368	(12,767)	-39%	35,311
Water management	35,574	51,982	37,334	3,345	30,466	34,223	(3,756)	-11%	37,334
Waste water management	57,190	47,481	57,480	3,026	26,692	52,690	(25,998)	-49%	57,480
Waste management	18,365	3,815	4,606	190	2,108	4,222	(2,114)	-50%	4,606
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	254,800	274,775	237,979	19,111	129,113	214,857	(85,744)	-40%	237,979
Funded by:									
National Government	35,100	45,754	43,754	6,709	27,746	40,108	(12,362)	-31%	43,754
Provincial Government	48,390	600	3,308	21	21	3,032	(3,011)	-99%	3,308
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	65,201	64,061	4,235	36,836	58,723	(21,887)	-37%	64,061
Transfers recognised - capital	83,490	111,555	111,123	10,966	64,603	101,863	(37,260)	-37%	111,123
Public contributions & donations	23,919	-	-	-	-	-	-	-	-
Borrowing	45,443	94,066	72,761	5,033	46,285	63,408	(17,122)	-27%	72,761
Internally generated funds	101,949	69,154	54,094	3,112	18,224	49,586	(31,362)	-63%	54,094
Total Capital Funding	254,800	274,775	237,979	19,111	129,113	214,857	(85,744)	-40%	237,979

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	60,592	166,302
Call investment deposits	410,241	400,000	400,000	610,250	400,000
Consumer debtors	83,846	84,475	84,475	96,190	84,475
Other debtors	56,404	38,027	46,027	43,208	46,027
Current portion of long-term receivables	-	-	-	-	-
Inventory	12,736	9,940	10,659	12,434	10,659
Total current assets	765,709	583,272	707,463	822,674	707,463
Non current assets					
Long-term receivables	-	-	-	-	-
Investments	54,278	62,165	62,165	60,446	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	3,595,494	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	3,923,399	4,060,082
TOTAL ASSETS	4,687,265	4,680,150	4,767,546	4,746,073	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	64,604	64,074
Trade and other payables	164,032	180,596	215,812	103,959	215,812
Provisions	49,986	46,378	52,351	46,378	52,351
Total current liabilities	310,222	341,312	382,500	265,205	382,500
Non current liabilities					
Borrowing	430,400	430,795	430,795	392,472	430,795
Provisions	247,812	227,039	265,029	278,350	265,029
Total non current liabilities	678,212	657,833	695,824	670,823	695,824
TOTAL LIABILITIES	988,434	999,146	1,078,323	936,027	1,078,323
NET ASSETS	3,698,830	3,681,004	3,689,222	3,810,045	3,689,222
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3,695,603	3,677,777	3,685,995	3,806,818	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	3,810,045	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 - M11 May

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	23,567	254,337	254,028	309	0%	279,664
Service charges	735,955	792,663	792,663	70,378	745,820	746,425	(605)	0%	792,663
Other revenue	131,492	159,489	152,925	10,072	136,871	136,358	513	0%	152,925
Government - operating	147,186	139,692	157,281	(22)	150,629	150,629	-		157,281
Government - capital	23,825	46,354	47,062	326	47,318	47,318	-		47,062
Interest	34,748	27,456	27,456	3,429	26,773	26,773	-		27,456
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(1,069,400)	(1,166,090)	(1,193,289)	(100,040)	(1,088,580)	(1,088,876)	(296)	0%	(1,193,289)
Finance charges	(48,805)	(51,804)	(51,804)	(854)	(27,685)	(27,685)	-		(51,804)
Transfers and Grants	(8,710)	(12,324)	(12,774)	(1,006)	(11,737)	(11,737)	-		(12,774)
NET CASH FROM/(USED) OPERATING ACTIVITIES	208,963	215,101	199,184	5,851	233,746	233,232	(514)	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)	(4,565)	(4,565)	-		(4,980)
Payments									
Capital assets	(254,800)	(274,775)	(237,979)	(19,111)	(129,113)	(129,113)	-		(237,979)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(258,734)	(279,755)	(242,959)	(19,526)	(133,678)	(133,678)	-		(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	(319)	(328)	(328)	-		2,000
Payments									
Repayment of borrowing	(46,576)	(54,646)	(54,646)	(1,105)	(41,621)	(41,621)	-		(54,646)
NET CASH FROM/(USED) FINANCING ACTIVITIES	8,680	(2,646)	(2,646)	(1,424)	(41,950)	(41,950)	-		(2,646)
NET INCREASE/ (DECREASE) IN CASH HELD	(41,091)	(67,299)	(46,421)	(15,099)	58,119	57,605			(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		670,841	670,328			566,302

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 670.8million.

The municipality started the year with a positive cash balance of R612.7 million. The April closing balance is R670.8 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 - M11 May

Description	Ref	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	1	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	23,567	25,326	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	41,176	42,800	33,906	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	12,841	6,174	132,541	137,723	143,112
Service charges - sanitation revenue		9,951	7,151	5,871	4,803	7,976	7,487	8,549	7,800	9,113	7,821	8,044	2,516	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	6,693	4,247	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	451	(984)	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	2,972	4,818	27,456	28,554	29,697
Interest earned - outstanding debtors		579	530	13	557	572	(189)	197	435	513	470	458	(4,135)	-	-	-
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	1,613	(10,844)	8,179	9,348	10,519
Licences and permits		195	237	190	229	234	216	282	258	270	200	222	6	2,538	2,097	2,164
Agency services		463	670	890	623	695	570	603	577	574	356	445	215	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	(22)	(15,511)	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	7,342	27,660	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	100,665	107,425	73,397	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	326	23,907	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)	(319)	2,328	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)	(415)	(415)	(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	107,017	149,217	1,506,071	1,527,433	1,585,463
Cash Payments by Type																
Employee related costs		836	59,502	35,945	33,825	54,117	39,192	37,023	35,837	34,993	35,439	36,057	88,951	491,718	476,744	497,804
Remuneration of councillors		-	1,881	940	940	825	960	956	963	962	962	962	2,050	12,401	12,905	13,432
Interest paid		54	463	1,495	727	732	17,907	604	1,283	1,502	2,064	854	24,119	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	24,650	64,337	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	5,583	4,755	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	23,204	59,833	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	1,006	1,038	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	9,583	(115,217)	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	101,900	129,865	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	19,111	110,866	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	1,105	13,025	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	122,116	253,756	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)	(15,099)	(104,539)	(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	685,940	670,841	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	685,940	670,841	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 - M11 May

Description	NT Code	Budget Year 2021/22									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.O Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	16,119	711	445	371	461	245	1,236	7,395	26,983	9,707	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	20,961	672	413	334	332	312	1,345	6,465	30,834	8,787	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	22,653	560	433	541	338	272	1,384	5,861	32,043	8,396	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	8,368	390	294	229	322	165	848	4,975	15,591	6,539	-	-	
Receivables from Exchange Transactions - Waste Management	1600	6,892	298	205	182	155	131	594	2,865	11,323	3,927	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	472	8	6	10	10	9	50	281	846	360	-	-	
Interest on Arrear Debtor Accounts	1810	168	40	46	53	72	67	423	13,696	14,565	14,311	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(12,474)	196	189	148	109	125	934	8,291	(2,482)	9,607	-	-	
Total By Income Source	2000	63,161	2,875	2,033	1,868	1,799	1,326	6,813	49,828	129,703	61,634	-	-	
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	857	130	96	69	128	42	279	2,423	4,025	2,941	-	-	
Commercial	2300	9,563	144	60	50	53	38	222	2,450	12,580	2,813	-	-	
Households	2400	53,569	2,585	1,869	1,744	1,613	1,241	6,288	43,212	112,122	54,099	-	-	
Other	2500	(828)	15	8	4	5	4	24	1,744	977	1,782	-	-	
Total By Customer Group	2600	63,161	2,875	2,033	1,868	1,799	1,326	6,813	49,828	129,703	61,634	-	-	

The debtors' 12-month rolling average payment rate is 98,39% 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	7,374	NO VOTE for 2020-2021	28,702	36,076	20.44%
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)
7374			6KL	7374	0	7374	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	7248		50kWh	7374	0	7374	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	77,430,913	2,875,229	2,032,522	1,868,190	1,798,692	1,325,653	6,813,468	49,828,380	143,973,047	66,542,134
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
Augustus	74,355,400	2,386,273	2,010,374	1,497,509	1,391,876	1,459,284	7,138,167	42,986,545	133,225,429	58,870,028
July	75,914,486	2,861,414	1,785,127	1,512,627	1,531,683	1,309,644	6,909,346	42,173,411	133,997,738	58,083,251

Government Debt

Overstrand Municipality as at 31/05/2022 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	3,128,683	1,712,371	1,387,013	0
WCED 2251	750,449	750,449	0	0
OTHER 2255	28,449	28,449	0	0
HEALTH 2252	84,066	84,066	0	0
TPW 2256	-181,203	-221,319	40,114	2
HUMAN SETTLE 2215	47,602	47,602	0	0
HOUSING 2253	4,553	4,553	0	0
OTHER MUNICIPALITIES 2276	161,904	161,904	0	0
TOTAL OUTSTANDING	4,024,504	2,568,076	1,427,127	2

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	5,089	-	-	-	-	-	-	-	5,089	4,619
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	1,176
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,089	-	-	-	-	-	-	-	5,089	5,795

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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	167		19,668	125	19,960
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	321		35,208	260	35,790
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	(3)		4,669	30	4,696
ABSA 9331734880	DEP PLUS	DEP PLUS		35	3.3	10,247	(32)	10,250
Nedbank 03/7881534451 ref. 266	181 DAYS	FIXED DEP	23/05/2022	2,579	5.2	100,000	(102,579)	-
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
Standard Bank 288343005-032	60 DAYS	FIXED DEP	22/07/2022		5.65		100,000	100,000
Municipality sub-total				3,098		669,793	(2,196)	670,696
TOTAL INVESTMENTS AND INTEREST				3,098		669,793	(2,196)	670,696

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 - M11 May

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	5,349	29,169	29,169	-		57,360
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	66,268	55,241	57,360	5,349	29,169	29,169	-		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	5,349	177,064	177,064	-		205,255
Capital Transfers and Grants									
National Government:	27,618	46,754	44,754	-	44,754	44,754	-		44,754
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	6,000	18,519	18,519		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
Other grant providers:	-	52,259	61,765	-	47,803	47,803	-		61,765
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	52,259	61,765		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	-	94,673	94,673	-		108,635
TOTAL RECEIPTS OF TRANSFERS & GRANTS	243,361	293,546	313,890	5,349	271,737	271,737	-		313,890

Grant receipts are monitored according to the payment schedules. Year to date actuals only reflects actual receipts for 2021/2022.

No notifications received from project managers of any funds withheld.

Supporting Table SC7(1) – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

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	347	3,270	3,270	-		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	248	2,097	2,097	-		2,530
Local Government Financial Management Grant [Schedule 5B]	1,550	1,550	1,550	99	1,173	1,173	-		1,550
Provincial Government:	9,393	10,715	19,828	1,263	12,564	12,564	-		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	-	131	131	-		145
Fin Man Capacity Building Grant	376	250	400	-	369	369	-		400
CDW Grant	188	76	76	2	37	37	-		76
Municipal Service Delivery & Capacity Building Grant	-	244	244	14	222	222	-		244
Resource funding for the establish & support of K9 Unit	1,002	2,420	2,420	-	2,420	2,420	-		2,420
Municipal Electrical Master Plan Grant	-	1,000	1,000	350	350	350	-		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	639	1,470	1,470	-		2,222
LG Public Employment Support Grant	-	-	1,300	258	710	710	-		1,300
District Municipality:	-	-	90	-	-	-	-		90
ODM SAFETY FORUM OPEX GRANT	-	-	90	-	-	-	-		90
Other grant providers:	24,009	55,241	57,360	2,535	24,742	24,742	-		57,360
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	24,009	55,241	57,360	2,535	24,742	24,742	-		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	4,145	40,576	40,576	-		81,358
Capital expenditure of Transfers and Grants									
National Government:	35,100	46,754	44,754	6,720	28,707	28,707	-		44,754
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	6,000	18,519	18,519	4,058	8,010	8,010	-		18,519
Municipal Infrastructure Grant [Schedule 5B]	29,100	23,053	21,053	1,947	16,302	16,302	-		21,053
Water Services Infrastructure Grant [Schedule 5B]	-	5,182	5,182	716	4,394	4,394	-		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
Other grant providers:	46,271	65,201	64,061	4,235	36,836	36,836	-		64,061
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	46,271	52,259	61,765	4,045	34,928	34,928	-		61,765
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	12,942	2,296	190	1,908	1,908	-		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	10,956	65,543	65,543	-		110,931
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	131,076	182,591	192,289	15,100	106,119	106,119	-		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 - M11 May

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	631	2,853	(4,017)	-58.5%
Operational Revenue:General Revenue:Equitable Share	6,870	631	2,853	(4,017)	-58.5%
Provincial Government:	1,516	332	895	(622)	-41.0%
Fin Man Capacity Building Grant	300	-	300	-	
Resource funding for the establish & support of K9 Unit	434	332	595	161	
Title Deeds Restoration Grant	782	-	-	(782)	
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	963	3,748	(4,638)	-55.3%
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]	-	-	-	-	
Aquaonic Project	-	-	-	-	
Restion 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	21	21	(1,171)	-98.2%
Resource funding for the establish & support of K9 Unit	1,192	21	21	(1,171)	-98.2%
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	21	21	(1,171)	-98.2%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	9,578	984	3,769	(5,809)	-60.7%

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 - M11 May

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	9,289	10,140	(851)	-8%	11,062
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,102	1,154	1,154	100	1,062	1,058	4	0%	1,154
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	11,219	12,401	12,216	962	10,351	11,198	(847)	-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	1,031	11,315	11,550	(235)	-2%	12,600
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	139	143	143	96	96	131	(35)	-27%	143
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	183	187	187	15	167	171	(4)	-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	1,142	11,578	11,852	(274)	-2%	12,930
% increase		4.6%	4.6%						4.6%
Other Municipal Staff									
Basic Salaries and Wages	254,435	276,642	284,245	22,192	242,814	247,736	(4,922)	-2%	284,245
Pension and UIF Contributions	42,603	48,870	49,249	3,766	41,332	43,145	(1,813)	-4%	49,249
Medical Aid Contributions	13,951	17,876	17,905	1,243	13,261	14,413	(1,152)	-8%	17,905
Overtime	42,338	40,311	41,158	4,754	41,491	39,728	1,763	4%	41,158
Performance Bonus	402	500	500	42	458	458	0	0%	500
Motor Vehicle Allowance	8,115	8,255	8,515	686	7,458	7,806	(348)	-4%	8,515
Cellphone Allowance	1,967	2,279	2,311	168	1,837	2,119	(282)	-13%	2,311
Housing Allowances	2,741	2,674	2,701	144	1,564	2,431	(867)	-36%	2,701
Other benefits and allowances	31,623	39,028	38,856	1,347	34,152	34,573	(421)	-1%	38,856
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	25,495	14,438	19,930	1,661	18,269	18,269	0	0%	19,930
Sub Total - Other Municipal Staff	423,671	450,874	465,371	36,002	402,635	410,678	(8,043)	-2%	465,371
% increase		6.4%	9.8%						9.8%
Total Parent Municipality	447,248	476,205	490,517	38,106	424,565	433,728	(9,163)	-2%	490,517
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	447,248	476,205	490,517	38,106	424,565	433,728	(9,163)	-2%	490,517
% increase		6.5%	9.7%						9.7%
TOTAL MANAGERS AND STAFF	436,029	463,804	478,301	37,144	414,214	422,530	(8,317)	-2%	478,301

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 - M11 May

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%	2.2%	4.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	17.8%	34.2%	30.6%	35.8%	30.6%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	17.5%	18.0%	18.9%	14.3%	18.9%
Gearing	Long Term Borrowing/ Funds & Reserves	13335.9%	13347.6%	13347.6%	12160.0%	13347.6%
Liquidity						
Current Ratio	Current assets/current liabilities	246.8%	170.9%	185.0%	310.2%	185.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	197.5%	132.1%	148.1%	253.0%	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%	10.7%	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%	31.7%	33.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	16.4%	17.9%	17.4%	2.3%	8.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	14.5%	13.9%	13.7%	2.1%	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 - M11 May

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	19,111	129,113	214,857	85,744	39.9%	47%
June	92,584	38,579	23,122	-					
Total Capital expenditure	254,800	274,775	237,979	129,113					

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	34,927,930	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - 100%, Masakhane UISP Phase 4 - 80%, Masakhane Phase 1 Wetcores - 100%, Mnt Pleasant IRDP - 95%; Transit Camp Wetcores - 100%; Masakhane Phase 2 Wetcores - 100%	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - 100%, Masakhane UISP Phase 4 - Construction Phase. Masakhane Phase 1 Wetcores - 100%, Mnt 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	18,379,993	Completed (Contract SC 2108/2020)	Construction completed. In defects liability period.	None to date.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS	16,059,317	16,059,317	5,555,883	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	4,491,357	Tender was awarded and contractor appointed 11 February 2022.	Site hand-over meeting held 28 February 2022 and contractor on site.	Not applicable.	Not applicable.
5	Masakhane	Ward 02	UPGRADE BULK SEWER SUPPLY AREA A&B	4,834,000	12,852,404	9,767,254	Under construction.	Construction stage.	Not applicable.	Not applicable.
6	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION	7,348,170	7,348,170	3,885,267	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	5,886,085	Completed (Contract SC 2192/2021).	Construction completed. In defects liability period.	Not applicable.	Not applicable.
8	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	4,052,225	4,374,250	781,254	Under construction.	Construction stage.	Not applicable.	Not applicable.
9	Blompark	Ward 14	BLOMPARK HOUSING PROJECT BUS ROUTE	5,583,000	4,857,571	4,792,990	Completed.	Completed.	Not applicable.	Not applicable.
10	Hermanus	Multi-ward Hermanus Area	UPGRADE HERMANUS WELL FIELDS PHASE 2	6,691,709	3,589,508	2,637,230	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 2262/2021); and (2) Environmental impact assessment stage.	None to date.	Not applicable.
Totals				176,122,916	151,739,102	91,105,244				

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 - M11 May

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	7,241	30,983	52,408	21,425	40.9%	59,873
Roads Infrastructure	20,553	10,218	9,493	1,411	6,967	8,702	1,735	19.9%	9,493
Roads	20,553	10,218	9,493	1,411	6,967	8,702	1,735	19.9%	9,493
Storm water Infrastructure	14,169	6,590	6,590	570	2,113	6,041	3,927	65.0%	6,590
Drainage Collection	557	1,110	1,110	425	760	1,018	258	25.3%	1,110
Storm water Conveyance	13,612	5,480	5,480	145	1,353	5,023	3,670	73.1%	5,480
Electrical Infrastructure	9,392	57,808	24,908	4,557	12,804	22,832	10,028	43.9%	24,908
MV Substations	693	50,430	15,030	4,058	4,521	13,778	9,256	67.2%	15,030
MV Networks	8,699	7,378	9,878	500	8,283	9,054	772	8.5%	9,878
Water Supply Infrastructure	22,404	11,372	4,270	18	2,637	3,290	653	19.9%	4,270
Boreholes	3,808	6,692	3,590	18	2,637	3,290	653	19.9%	3,590
Reservoirs	15,728	-	-	-	-	-	-	-	-
Pump Stations	-	4,000	-	-	-	-	-	-	-
Distribution	2,868	680	680	-	-	-	-	-	680
Sanitation Infrastructure	12,940	9,368	10,097	494	4,354	9,256	4,902	53.0%	10,097
Reticulation	12,940	9,368	10,097	494	4,354	9,256	4,902	53.0%	10,097
Solid Waste Infrastructure	12,254	3,262	4,516	190	2,108	2,288	180	7.9%	4,516
Waste Transfer Stations	-	2,020	2,020	-	-	-	-	-	2,020
Waste Processing Facilities	12,254	1,242	2,496	190	2,108	2,288	180	7.9%	2,496
Community Assets	25,999	22,833	11,824	134	860	9,489	8,629	90.9%	11,824
Community Facilities	10,999	15,352	4,743	134	763	2,927	2,164	73.9%	4,743
Halls	4,759	110	5	-	-	-	-	-	5
Crèches	-	475	-	-	-	-	-	-	-
Testing Stations	-	1,052	1,052	-	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	134	631	1,702	1,071	62.9%	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	1	65	348	283	81.3%	380
Sport and Recreation Facilities	15,000	7,481	7,081	-	97	6,562	6,465	98.5%	7,081
Outdoor Facilities	15,000	7,481	7,081	-	97	6,562	6,465	98.5%	7,081
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	54,179	58,895	67,383	4,746	37,079	65,999	28,920	43.8%	67,383
Operational Buildings	4,581	6,636	5,617	700	2,151	5,149	2,998	58.2%	5,617
Municipal Offices	4,581	6,636	5,617	700	2,151	5,149	2,998	58.2%	5,617
Housing	49,598	52,259	61,765	4,045	34,928	60,850	25,922	42.6%	61,765
Social Housing	49,598	52,259	61,765	4,045	34,928	60,850	25,922	42.6%	61,765
Biological or Cultivated Assets	-	-	226	21	21	207	186	89.9%	226
Biological or Cultivated Assets	-	-	226	21	21	207	186	89.9%	226
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	5,152	3,933	3,463	106	2,520	3,174	654	20.6%	3,463
Computer Equipment	5,152	3,933	3,463	106	2,520	3,174	654	20.6%	3,463
Furniture and Office Equipment	802	875	1,225	23	407	1,123	716	63.8%	1,225
Furniture and Office Equipment	802	875	1,225	23	407	1,123	716	63.8%	1,225
Machinery and Equipment	486	1,641	1,791	115	413	1,642	1,229	74.9%	1,791
Machinery and Equipment	486	1,641	1,791	115	413	1,642	1,229	74.9%	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	12,386	73,399	139,392	65,993	47.3%	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	2,889	26,113	29,308	3,195	10.9%	32,154
Electrical Infrastructure	915	1,000	1,000	-	371	750	379	50.5%	1,000
<i>MV Switching Stations</i>	915	1,000	1,000	-	371	750	379	50.5%	1,000
Water Supply Infrastructure	11,297	32,295	30,064	2,465	25,319	27,559	2,240	8.1%	30,064
<i>Pump Stations</i>	1,327	400	2,184	500	646	2,002	1,355	67.7%	2,184
<i>Distribution</i>	9,970	31,895	27,880	1,966	24,673	25,557	884	3.5%	27,880
Sanitation Infrastructure	3,287	650	1,090	423	423	999	576	57.6%	1,090
<i>Pump Station</i>	-	650	1,090	423	423	999	576	57.6%	1,090
<i>Outfall Sewers</i>	3,287	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Centres</i>	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-
<i>Museums</i>	-	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-
<i>Police</i>	-	-	-	-	-	-	-	-	-
<i>Parks</i>	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
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 renewal of existing assets	15,499	33,945	32,154	2,889	26,113	29,308	3,195	10.9%	32,154

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

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	15,728	125,412	136,803	11,391	8.3%	149,240
Roads Infrastructure	67,439	67,503	67,114	8,674	57,820	61,521	3,701	6.0%	67,114
Roads	64,190	67,503	67,114	8,674	57,820	61,521	3,701	6.0%	67,114
Road Structures	3,249	-	-	-	-	-	-	-	-
Storm water Infrastructure	5,584	7,712	7,712	532	5,838	7,069	1,231	17.4%	7,712
Drainage Collection	2,515	-	-	-	-	-	-	-	-
Storm water Conveyance	3,069	7,712	7,712	532	5,838	7,069	1,231	17.4%	7,712
Electrical Infrastructure	31,045	33,421	34,047	3,013	26,800	31,210	4,410	14.1%	34,047
Power Plants	436	-	-	-	-	-	-	-	-
HV Transmission Conductors	25	-	-	-	-	-	-	-	-
MV Networks	28,149	-	-	-	-	-	-	-	-
LV Networks	2,435	33,421	34,047	3,013	26,800	31,210	4,410	14.1%	34,047
Water Supply Infrastructure	21,046	21,537	21,537	2,118	19,495	19,742	247	1.3%	21,537
Water Treatment Works	-	577	577	10	262	529	267	50.5%	577
Distribution	21,046	18,350	18,477	1,938	17,478	16,937	(541)	-3.2%	18,477
Distribution Points	-	2,610	2,483	170	1,755	2,276	521	22.9%	2,483
Sanitation Infrastructure	12,980	12,162	12,346	718	10,064	11,318	1,254	11.1%	12,346
Reticulation	-	6,946	6,946	556	6,030	6,367	337	5.3%	6,946
Waste Water Treatment Works	12,980	5,216	5,401	162	4,034	4,951	916	18.5%	5,401
Solid Waste Infrastructure	2,535	6,936	6,483	673	5,394	5,943	549	9.2%	6,483
Landfill Sites	61	-	-	-	-	-	-	-	-
Waste Transfer Stations	1,186	-	-	-	-	-	-	-	-
Waste Processing Facilities	272	2,332	2,048	215	1,112	1,878	765	40.8%	2,048
Waste Drop-off Points	1,009	4,604	4,435	458	4,282	4,066	(216)	-5.3%	4,435
Waste Separation Facilities	7	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	110	-	-	-	-	-	-	-	-
Promenades	110	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	1	-	-	-	-	-	-	-	-
Data Centres	1	-	-	-	-	-	-	-	-
Community Assets	44,371	61,656	57,657	4,805	44,118	52,852	8,734	16.5%	57,657
Community Facilities	37,364	46,573	42,090	3,697	33,323	38,582	5,260	13.6%	42,090
Halls	5,332	5,069	4,981	422	3,871	4,566	695	15.2%	4,981
Centres	67	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	440	-	-	-	-	-	-	-	-
Testing Stations	54	-	-	-	-	-	-	-	-
Libraries	121	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	967	1,074	316	120	1,069	290	(779)	-268.6%	316
Police	358	-	-	-	-	-	-	-	-
Parks	25,542	31,644	32,020	2,820	24,335	29,352	5,017	17.1%	32,020
Public Open Space	4,304	8,193	4,424	302	3,550	4,056	505	12.5%	4,424
Public Ablution Facilities	178	594	348	33	498	319	(179)	-56.3%	348
Sport and Recreation Facilities	7,007	15,083	15,567	1,108	10,795	14,270	3,475	24.4%	15,567
Outdoor Facilities	7,007	15,083	15,567	1,108	10,795	14,270	3,475	24.4%	15,567
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	2,137	11,914	16,901	1,470	11,921	15,493	3,572	23.1%	16,901
Operational Buildings	2,136	11,914	16,901	1,470	11,921	15,493	3,572	23.1%	16,901
Municipal Offices	2,086	11,876	16,863	1,467	11,916	15,458	3,542	22.9%	16,863
Building Plan Offices	35	-	-	-	-	-	-	-	-
Depots	16	38	38	3	5	35	30	86.8%	38
Housing	1	-	-	-	-	-	-	-	-
Social Housing	1	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	5,672	6,528	6,413	37	5,402	5,879	477	8.1%	6,413
Licences and Rights	5,672	6,528	6,413	37	5,402	5,879	477	8.1%	6,413
Computer Software and Applications	5,672	6,528	6,413	37	5,402	5,879	477	8.1%	6,413
Computer Equipment	1,947	2,280	2,806	412	2,266	2,572	306	11.9%	2,806
Computer Equipment	1,947	2,280	2,806	412	2,266	2,572	306	11.9%	2,806
Furniture and Office Equipment	1,128	6,095	6,074	86	4,781	5,568	787	14.1%	6,074
Furniture and Office Equipment	1,128	6,095	6,074	86	4,781	5,568	787	14.1%	6,074
Machinery and Equipment	-	5,548	5,379	175	3,193	4,931	1,738	35.3%	5,379
Machinery and Equipment	-	5,548	5,379	175	3,193	4,931	1,738	35.3%	5,379
Transport Assets	14,904	10,940	13,990	1,633	18,861	12,824	(6,037)	-47.1%	13,990
Transport Assets	14,904	10,940	13,990	1,633	18,861	12,824	(6,037)	-47.1%	13,990
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	210,901	254,233	258,461	24,345	215,954	236,923	20,969	8.9%	258,461

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

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	105,906	105,906	0	0.0%	115,534
Roads Infrastructure	34,090	37,546	37,546	3,129	34,418	34,418	0	0.0%	37,546
<i>Roads</i>	34,090	37,546	37,546	3,129	34,418	34,418	0	0.0%	37,546
Storm water Infrastructure	6,781	7,720	7,720	643	7,076	7,076	0	0.0%	7,720
<i>Drainage Collection</i>	6,781	7,720	7,720	643	7,076	7,076	0	0.0%	7,720
Electrical Infrastructure	12,375	26,902	26,902	2,242	24,661	24,661	0	0.0%	26,902
<i>LV Networks</i>	11,939	26,902	26,902	2,242	24,661	24,661	0	0.0%	26,902
<i>Capital Spares</i>	436	-	-	-	-	-	-	-	-
Water Supply Infrastructure	28,367	29,397	29,397	2,450	26,948	26,948	0	0.0%	29,397
<i>Distribution</i>	28,367	29,397	29,397	2,450	26,948	26,948	0	0.0%	29,397
Sanitation Infrastructure	17,989	10,737	10,737	895	9,842	9,842	0	0.0%	10,737
<i>Waste Water Treatment Works</i>	17,989	10,737	10,737	895	9,842	9,842	0	0.0%	10,737
Solid Waste Infrastructure	2,846	3,231	3,231	269	2,962	2,962	0	0.0%	3,231
<i>Landfill Sites</i>	2,846	3,231	3,231	269	2,962	2,962	0	0.0%	3,231
Community Assets	10,055	-	-	-	-	-	-	-	-
Community Facilities	10,055	-	-	-	-	-	-	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Centres</i>	10,055	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-
<i>Museums</i>	-	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	3,628	14,720	14,720	1,227	13,493	13,494	0	0.0%	14,720
Operational Buildings	3,628	14,720	14,720	1,227	13,493	13,494	0	0.0%	14,720
<i>Municipal Offices</i>	3,628	14,720	14,720	1,227	13,493	13,494	0	0.0%	14,720
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	431	390	390	33	358	358	0	0.0%	390
Licences and Rights	431	390	390	33	358	358	0	0.0%	390
<i>Computer Software and Applications</i>	431	390	390	33	358	358	0	0.0%	390
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	2,060	10,233	10,233	853	9,381	9,380	(0)	0.0%	10,233
Furniture and Office Equipment	2,060	10,233	10,233	853	9,381	9,380	(0)	0.0%	10,233
Machinery and Equipment	15,524	1,077	1,077	90	987	987	0	0.0%	1,077
Machinery and Equipment	15,524	1,077	1,077	90	987	987	0	0.0%	1,077
Transport Assets	4,049	3,709	3,709	309	3,400	3,400	0	0.0%	3,709
Transport Assets	4,049	3,709	3,709	309	3,400	3,400	0	0.0%	3,709
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Depreciation	138,195	145,663	145,663	12,139	133,525	133,525	0	0.0%	145,663

Supporting Table SC13e

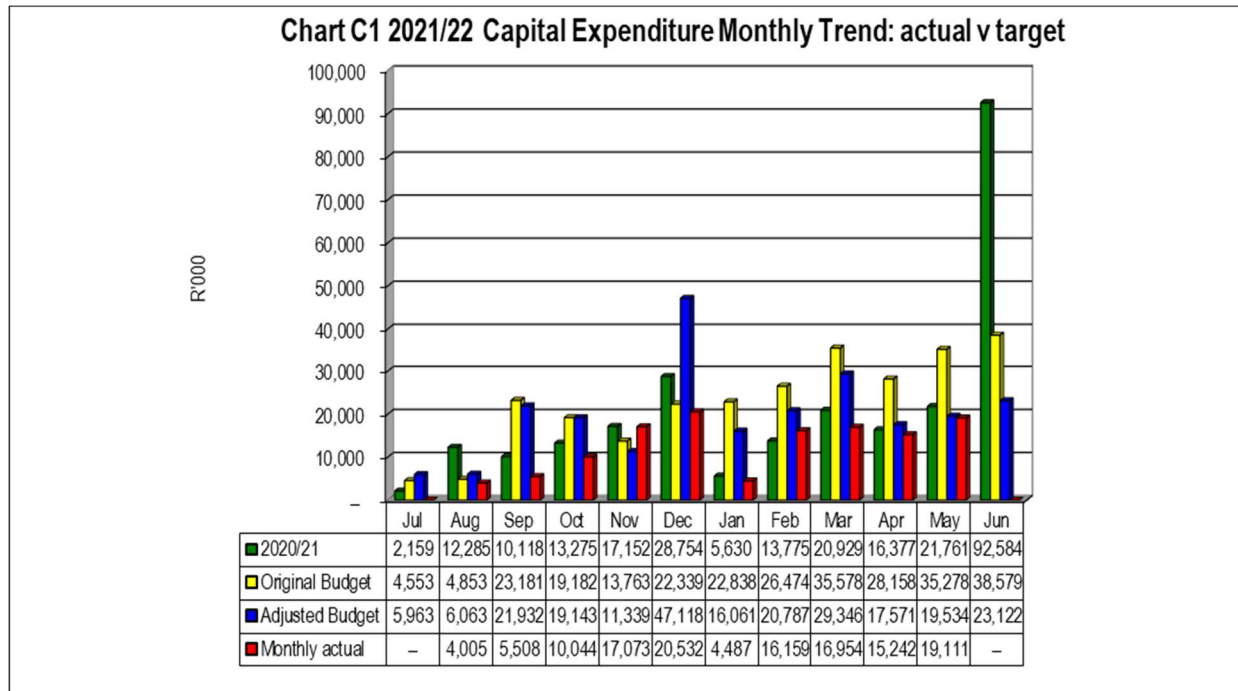
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

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	3,030	28,738	43,918	15,180	34.6%	48,466
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	630	6,426	6,575	149	2.3%	7,173
MV Networks	120	7,173	7,173	630	6,426	6,575	149	2.3%	7,173
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	1,873	8,315	3,000	861	2,510	2,750	240	8.7%	3,000
Distribution	1,873	8,315	3,000	861	2,510	2,750	240	8.7%	3,000
Sanitation Infrastructure	14,286	30,873	38,203	1,539	19,802	34,593	14,791	42.8%	38,203
Pump Station	5,074	16,059	16,059	857	5,556	14,721	9,165	62.3%	16,059
Reticulation	8,802	7,283	15,054	682	11,933	13,799	1,866	13.5%	15,054
Waste Water Treatment Works	410	7,530	7,090	-	2,313	6,073	3,759	61.9%	7,090
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
Community Assets	7,801	2,121	2,443	806	863	2,239	1,377	61.5%	2,443
Community Facilities	830	100	100	71	82	92	10	11.0%	100
Halls	-	-	-	-	-	-	-	-	-
Parks	322	-	-	-	-	-	-	-	-
Public Open Space	482	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	100	100	71	82	92	10	11.0%	100
Markets	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	26	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	6,971	2,021	2,343	735	781	2,148	1,367	63.6%	2,343
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	6,971	2,021	2,343	735	781	2,148	1,367	63.6%	2,343
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
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	3,836	29,601	46,157	16,557	35.9%	50,909

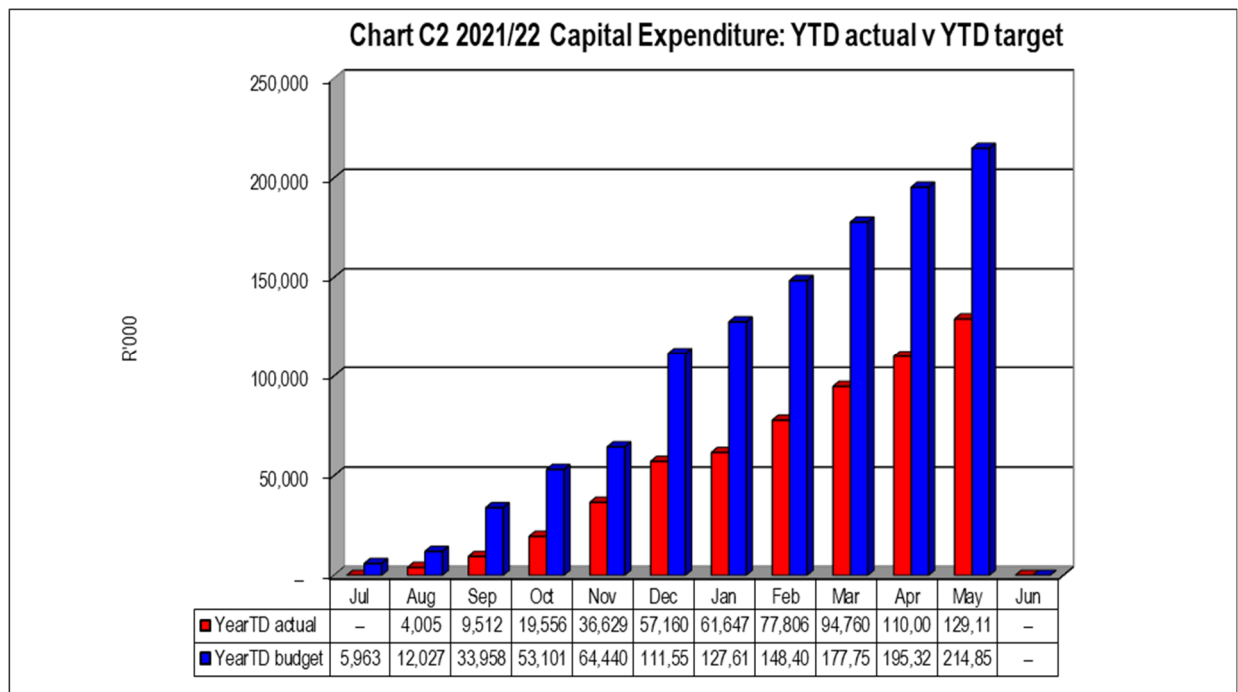
Other supporting documentation

Section 71 charts

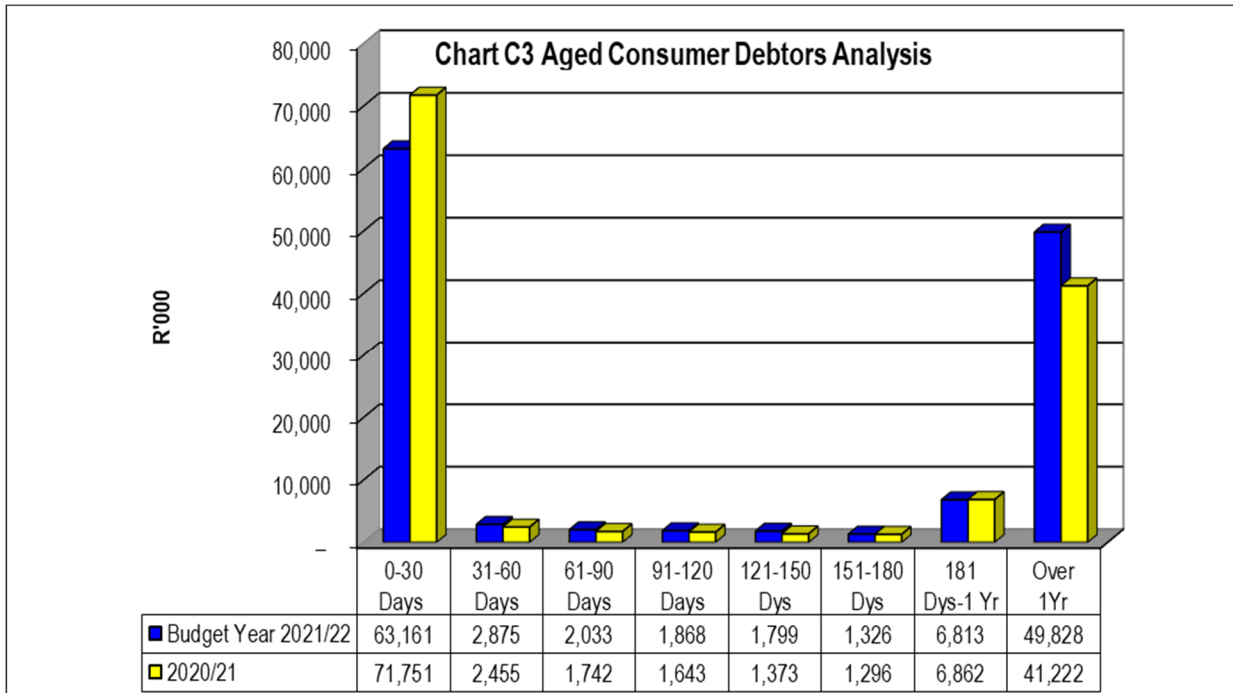
Capital expenditure monthly trend - actual vs target



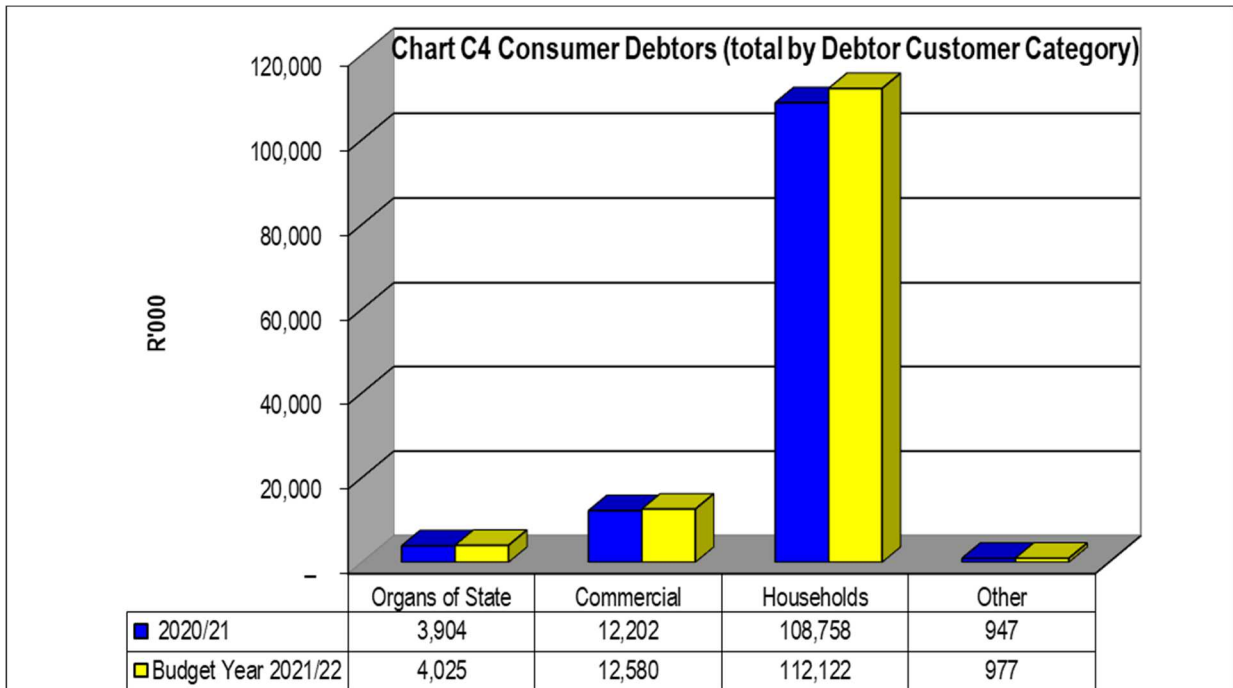
Capital expenditure – YTD actual vs YTD trend



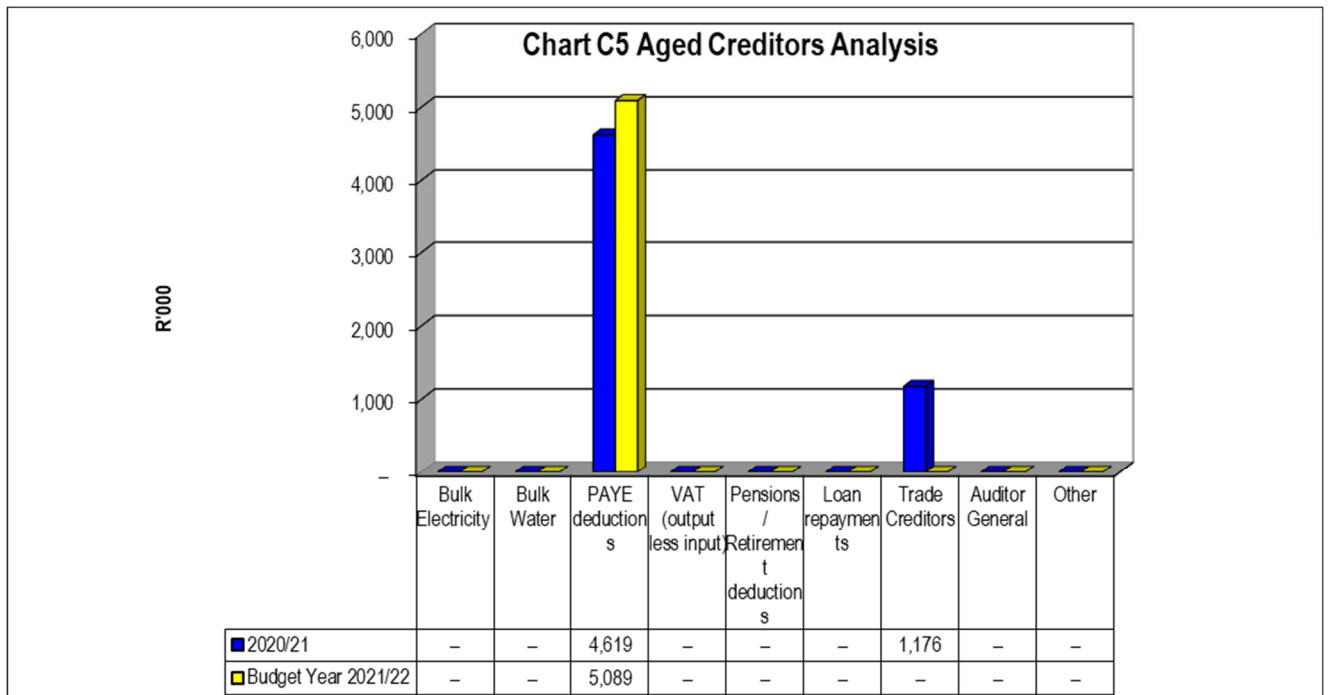
Debtors Age Analysis



Debtors by Type



Creditor Payments



Municipal manager's quality certification

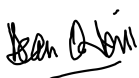
I, DGI O'Neill, the Municipal Manager of Overstrand Municipality, hereby certify that the –

- Monthly Budget Statement

for the month of May 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 Junie 2022
