

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

June 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 was terminated as from 5 April 2022. The overall impact of COVID-19, relating to the municipality's finances, is still being closely monitored.

This preliminary outcomes report for 2021/2022 reflects YTD M12 and year-end financial transactions up until 15:00 on 11 July 2022. It should further be noted that updated financial information with updated preliminary outcomes for 2021/2022 will be reflected in the Quarterly Budget Report to be tabled in Council at the end of July 2022. The final figures will be available with the completion and submission of the Annual Financial Statements for audit.

Revenue by Source

The Year-to-Date actual operating revenue is 100.55% of the budgeted revenue for 2021/2022. Revenue from Electricity reflects R11.2m, Water and Sewerage reflects R9.4m and R5.5m above the projected budgeted revenue. Waste Management also reflects R2.2m above the projected budget revenue.

Borrowings

The balance of borrowings amounts to R480.4m at the end of June 2022.

Operating expenditure by vote & type

The Year-to-date current actual operating expenditure is 94.8% of the budgeted expenditure for 2021/2022. The Bulk purchases are directly informed by the purchase of electricity from Eskom. These figures are subject to change with the finalisation of year end processes.

Capital expenditure

The YTD Capital expenditure amounts to R187.8m or 78.9% of the adjusted budget of R237.8m. Further projects amounting to R23 313 167 were identified as roll over projects during the 2022/2023 budget finalisation, over and above the projects amounting to R46 206 812 that was already identified during the 2021/2022 general adjustments budget process.

Allocations received (National & Provincial Grants)

Grants totaling R7.5m was received during June 2022.

Spending on Grants

Spending on grants amounts to R46.22m for June 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, Resource funding for the establish Law Enforcement Reaction Unit, 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 - M12 June

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source	0.55%	Preliminary outcome for 2021/2022	
Expenditure By Type	-5.22%	Preliminary outcome for 2021/2022	
Capital Expenditure	-21.03%	Preliminary outcome for 2021/2022	
Financial Position In order			
Cash Flow In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,489,212	1,490,343	100.08%
Expenditure	1,519,568	1,440,220	94.78%
Surplus / (Deficit)	(30,356)	50,123	
Capital	237,837	187,819	78.97%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,438,695	1,446,634	100.55%
Expenditure	1,519,568	1,440,220	94.78%
Surplus / (Deficit)	(80,873)	6,414	
Capital	237,837	187,819	78.97%

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 - M12 June

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	22,993	278,154	275,637	2,518	1%	275,637
Service charges	733,197	793,858	793,858	65,813	822,197	793,858	28,339	4%	793,858
Investment revenue	30,504	27,456	27,456	9,270	31,908	27,456	4,452	16%	27,456
Transfers and subsidies	140,895	139,692	157,423	5,773	150,201	157,423	(7,222)	-5%	157,423
Other own revenue	121,523	180,196	184,321	36,268	164,173	184,321	(20,149)	-11%	184,321
Total Revenue (excluding capital transfers and contributions)	1,287,342	1,416,839	1,438,695	140,118	1,446,634	1,438,695	7,939	1%	1,438,695
Employee costs	436,029	463,804	465,005	37,848	452,062	465,005	(12,943)	-3%	465,005
Remuneration of Councillors	11,219	12,401	12,216	1,009	11,361	12,216	(855)	-7%	12,216
Depreciation & asset impairment	138,195	145,663	145,663	12,138	145,663	145,663	-	-	145,663
Finance charges	48,805	51,804	48,590	19,899	47,584	48,590	(1,006)	-2%	48,590
Materials and bulk purchases	343,314	398,552	411,604	72,707	404,064	411,604	(7,540)	-2%	411,604
Transfers and subsidies	8,651	12,324	12,774	1,013	12,750	12,774	(24)	-0%	12,774
Other expenditure	334,722	410,460	423,716	64,547	366,737	423,716	(56,979)	-13%	423,716
Total Expenditure	1,320,935	1,495,006	1,519,568	209,162	1,440,220	1,519,568	(79,348)	-5%	1,519,568
Surplus/(Deficit)	(33,593)	(78,168)	(80,873)	(69,044)	6,414	(80,873)	87,286	-108%	(80,873)
Transfers and subsidies - capital (monetary allocations)	37,219	46,354	46,920	10,116	37,883	46,920	(9,037)	-19%	46,920
Contributions & Contributed assets	27,223	14,243	3,597	415	5,826	3,597	2,230	62%	3,597
Surplus/(Deficit) after capital transfers & contributions	30,848	(17,571)	(30,356)	(58,513)	50,123	(30,356)	80,479	-265%	(30,356)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	30,848	(17,571)	(30,356)	(58,513)	50,123	(30,356)	80,479	-265%	(30,356)
Capital expenditure & funds sources									
Capital expenditure	254,800	274,775	237,837	58,706	187,819	237,837	(50,018)	-21%	237,837
Capital transfers recognised	83,490	111,555	110,981	24,233	88,836	110,981	(22,145)	-20%	110,981
Public contributions & donations	23,919	-	-	-	-	-	-	-	-
Borrowing	45,443	94,066	72,761	17,949	64,234	72,761	(8,527)	-12%	72,761
Internally generated funds	101,949	69,154	54,094	16,524	34,749	54,094	(19,346)	-36%	54,094
Total sources of capital funds	254,800	274,775	237,837	58,706	187,819	237,837	(50,018)	-21%	237,837
Financial position									
Total current assets	765,709	583,272	708,929		789,940				708,929
Total non current assets	3,921,556	4,096,878	4,059,940		3,970,166				4,059,940
Total current liabilities	310,222	341,312	382,500		301,774				382,500
Total non current liabilities	678,212	657,833	695,824		706,888				695,824
Community wealth/Equity	3,698,830	3,681,004	3,690,546		3,751,444				3,690,546
Cash flows									
Net cash from (used) operating	208,963	215,101	200,508	(33,182)	200,564	200,508	(57)	-0%	199,184
Net cash from (used) investing	(258,734)	(279,755)	(242,817)	(59,121)	(192,799)	(242,817)	(50,018)	21%	(242,959)
Net cash from (used) financing	8,680	(2,646)	(2,646)	37,741	(4,208)	(2,646)	1,562	-59%	(2,646)
Cash/cash equivalents at the month/year end	612,723	450,829	567,767	-	616,280	567,767	(48,513)	-9%	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	64,586	2,677	1,970	1,643	1,648	1,568	6,530	45,072	125,694
Creditors Age Analysis									
Total Creditors	4,857	-	-	-	-	-	-	-	4,857

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

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	33,697	363,859	360,937	2,923	1%	360,937
Executive and council	38,681	31,359	32,134	95	32,148	32,134	14	0%	32,134
Finance and administration	324,150	325,712	328,802	33,602	331,711	328,802	2,909	1%	328,802
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	125,463	164,655	182,498	39,169	151,915	182,498	(30,583)	-17%	182,498
Community and social services	8,291	7,145	9,367	862	9,655	9,367	288	3%	9,367
Sport and recreation	29,089	10,133	10,855	2,496	15,552	10,855	4,697	43%	10,855
Public safety	16,193	39,531	42,023	4,382	35,322	42,023	(6,701)	-16%	42,023
Housing	71,891	107,845	120,253	31,428	91,387	120,253	(28,867)	-24%	120,253
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	16,035	16,227	17,887	3,446	23,334	17,887	5,447	30%	17,887
Planning and development	11,638	9,362	11,298	3,093	16,512	11,298	5,215	46%	11,298
Road transport	4,365	6,828	6,103	203	6,327	6,103	225	4%	6,103
Environmental protection	32	37	487	150	495	487	8	2%	487
<i>Trading services</i>	847,454	939,483	927,890	74,336	951,234	927,890	23,344	3%	927,890
Energy sources	481,695	570,263	559,013	46,296	564,438	559,013	5,425	1%	559,013
Water management	153,115	157,061	147,446	10,535	157,527	147,446	10,081	7%	147,446
Waste water management	117,987	116,972	124,991	10,978	130,923	124,991	5,933	5%	124,991
Waste management	94,657	95,187	96,441	6,527	98,346	96,441	1,905	2%	96,441
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	1,351,784	1,477,435	1,489,212	150,648	1,490,343	1,489,212	1,131	0%	1,489,212
Expenditure - Functional									
<i>Governance and administration</i>	258,657	284,904	285,617	26,500	266,862	285,617	(18,755)	-7%	285,617
Executive and council	69,529	66,557	69,178	5,380	65,634	69,178	(3,543)	-5%	69,178
Finance and administration	186,367	214,255	213,379	20,870	198,331	213,379	(15,048)	-7%	213,379
Internal audit	2,761	4,091	3,061	250	2,897	3,061	(164)	-5%	3,061
<i>Community and public safety</i>	192,423	257,893	263,097	37,942	227,202	263,097	(35,895)	-14%	263,097
Community and social services	22,122	19,164	20,499	1,624	18,077	20,499	(2,422)	-12%	20,499
Sport and recreation	52,169	59,600	57,259	6,679	53,344	57,259	(3,915)	-7%	57,259
Public safety	87,169	115,407	120,205	12,909	109,104	120,205	(11,101)	-9%	120,205
Housing	30,963	63,723	65,133	16,730	46,677	65,133	(18,456)	-28%	65,133
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	170,202	187,466	190,999	20,265	182,641	190,999	(8,358)	-4%	190,999
Planning and development	43,396	51,373	51,498	6,958	47,080	51,498	(4,418)	-9%	51,498
Road transport	110,465	116,270	118,040	10,354	114,497	118,040	(3,542)	-3%	118,040
Environmental protection	16,340	19,823	21,462	2,953	21,064	21,462	(398)	-2%	21,462
<i>Trading services</i>	696,761	761,149	776,422	124,005	760,585	776,422	(15,838)	-2%	776,422
Energy sources	384,141	442,180	440,753	76,721	435,508	440,753	(5,245)	-1%	440,753
Water management	120,612	129,815	131,697	23,843	130,926	131,697	(771)	-1%	131,697
Waste water management	95,785	102,665	111,509	16,994	109,373	111,509	(2,136)	-2%	111,509
Waste management	96,223	86,489	92,463	6,447	84,778	92,463	(7,685)	-8%	92,463
<i>Other</i>	2,893	3,595	3,432	450	2,930	3,432	(502)	-15%	3,432
Total Expenditure - Functional	1,320,935	1,495,006	1,519,568	209,162	1,440,220	1,519,568	(79,348)	-5%	1,519,568
Surplus/ (Deficit) for the year	30,848	(17,571)	(30,356)	(58,513)	50,123	(30,356)	80,479	-265%	(30,356)

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) - M12 June

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	39	31,794	31,735	60	0.2%	31,735
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	2,564	869	2,934	240	3,492	2,934	558	19.0%	2,934
Vote 4 - Finance	309,284	318,650	318,650	33,023	326,476	318,650	7,826	2.5%	318,650
Vote 5 - Infrastructure & Planning	585,823	691,845	692,670	79,025	669,166	692,670	(23,504)	-3.4%	692,670
Vote 6 - Protection Services	16,193	39,531	42,673	4,622	35,963	42,673	(6,710)	-15.7%	42,673
Vote 7 - Economic and Social Development & Tourism	3,860	2,838	4,773	2,006	4,806	4,773	32	0.7%	4,773
Vote 8 - Community Services	395,739	392,418	395,776	31,693	418,646	395,776	22,870	5.8%	395,776
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	1,351,784	1,477,435	1,489,212	150,648	1,490,343	1,489,212	1,131	0.1%	1,489,212
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	44,089	37,047	41,635	2,899	39,489	41,635	(2,146)	-5.2%	41,635
Vote 2 - Municipal Manager & Internal Audit	5,885	8,040	7,038	502	6,039	7,038	(999)	-14.2%	7,038
Vote 3 - Management Services	54,639	60,741	61,432	5,987	57,375	61,432	(4,057)	-6.6%	61,432
Vote 4 - Finance	77,490	95,684	89,074	6,999	81,186	89,074	(7,888)	-8.9%	89,074
Vote 5 - Infrastructure & Planning	577,727	672,313	682,825	116,069	652,668	682,825	(30,157)	-4.4%	682,825
Vote 6 - Protection Services	91,326	115,502	117,013	12,182	105,401	117,013	(11,611)	-9.9%	117,013
Vote 7 - Economic and Social Development & Tourism	13,558	17,311	17,942	3,844	15,015	17,942	(2,926)	-16.3%	17,942
Vote 8 - Community Services	456,221	488,368	502,608	60,679	483,046	502,608	(19,562)	-3.9%	502,608
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	1,320,935	1,495,006	1,519,568	209,162	1,440,220	1,519,568	(79,348)	-5.2%	1,519,568
Surplus/ (Deficit) for the year	30,848	(17,571)	(30,356)	(58,513)	50,123	(30,356)	80,479	-265.1%	(30,356)

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) - M12 June

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	22,993	278,154	275,637	2,518	1%	275,637
Service charges - electricity revenue	442,792	499,317	499,317	41,820	510,532	499,317	11,215	2%	499,317
Service charges - water revenue	131,113	132,168	132,168	10,401	141,547	132,168	9,378	7%	132,168
Service charges - sanitation revenue	87,094	87,631	87,631	7,089	93,168	87,631	5,536	6%	87,631
Service charges - refuse revenue	72,198	74,741	74,741	6,503	76,951	74,741	2,209	3%	74,741
Rental of facilities and equipment	4,068	3,440	3,440	536	5,029	3,440	1,589	46%	3,440
Interest earned - external investments	30,504	27,456	27,456	9,270	31,908	27,456	4,452	16%	27,456
Interest earned - outstanding debtors	4,244	4,681	4,681	86	4,220	4,681	(460)	-10%	4,681
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,095	28,223	20,223	1,768	20,791	20,223	568	3%	20,223
Licences and permits	2,227	2,039	2,538	248	2,780	2,538	242	10%	2,538
Agency services	6,189	6,680	6,680	415	6,880	6,680	200	3%	6,680
Transfers and subsidies	140,895	139,692	157,423	5,773	150,201	157,423	(7,222)	-5%	157,423
Other revenue	96,156	126,909	138,535	33,565	123,219	138,535	(15,316)	-11%	138,535
Gains	7,545	8,225	8,225	(349)	1,254	8,225	(6,971)	-85%	8,225
Total Revenue (excluding capital transfers and contributions)	1,287,342	1,416,839	1,438,695	140,118	1,446,634	1,438,695	7,939	1%	1,438,695
Expenditure By Type									
Employee related costs	436,029	463,804	465,005	37,848	452,062	465,005	(12,943)	-3%	465,005
Remuneration of councillors	11,219	12,401	12,216	1,009	11,361	12,216	(855)	-7%	12,216
Debt impairment	14,053	21,500	13,544	1,153	13,572	13,544	28	0%	13,544
Depreciation & asset impairment	138,195	145,663	145,663	12,138	145,663	145,663	-	-	145,663
Finance charges	48,805	51,804	48,590	19,899	47,584	48,590	(1,006)	-2%	48,590
Bulk purchases - electricity	298,272	353,707	353,707	62,230	351,600	353,707	(2,107)	-1%	353,707
Inventory consumed	45,042	44,845	57,897	10,477	52,464	57,897	(5,433)	-9%	57,897
Contracted services	208,095	247,340	259,686	40,545	234,960	259,686	(24,726)	-10%	259,686
Transfers and subsidies	8,651	12,324	12,774	1,013	12,750	12,774	(24)	0%	12,774
Other expenditure	112,270	141,620	150,486	22,849	118,205	150,486	(32,280)	-21%	150,486
Losses	303	-	-	-	-	-	-	-	-
Total Expenditure	1,320,935	1,495,006	1,519,568	209,162	1,440,220	1,519,568	(79,348)	-5%	1,519,568
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	37,219	46,354	46,920	10,116	37,883	46,920	(9,037)	(0)	46,920
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)	8,465	14,243	3,597	415	5,826	3,597	2,230	0	3,597
Transfers and subsidies - capital (in-kind - all)	18,757	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	30,848	(17,571)	(30,356)	(58,513)	50,123	(30,356)			(30,356)
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	30,848	(17,571)	(30,356)	(58,513)	50,123	(30,356)			(30,356)
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30,848	(17,571)	(30,356)	(58,513)	50,123	(30,356)			(30,356)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	30,848	(17,571)	(30,356)	(58,513)	50,123	(30,356)			(30,356)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.55% above the YTD budget projections.

Current expenditure is 5.22% below YTD budget projections for June 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) - M12 June

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	3,250	792	3,247	3,250	(4)	0%	3,250
Vote 4 - Finance	-	60	55	-	55	55	(0)	0%	55
Vote 5 - Infrastructure & Planning	73,712	181,114	162,435	36,214	133,815	162,435	(28,620)	-18%	162,435
Vote 6 - Protection Services	-	354	704	84	305	704	(400)	-57%	704
Vote 7 - Economic and Social Development & Tourism	-	45	108	100	100	108	(8)	-7%	108
Vote 8 - Community Services	36,053	4,297	6,267	4,995	5,172	6,267	(1,095)	-17%	6,267
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	109,765	189,585	172,819	42,185	142,693	172,819	(30,126)	-17%	172,819
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	8,321	29,343	34,755	(5,412)	-16%	34,755
Vote 6 - Protection Services	8,160	7,535	8,688	3,759	6,328	8,688	(2,360)	-27%	8,688
Vote 7 - Economic and Social Development & Tourism	498	-	-	-	-	-	-	-	-
Vote 8 - Community Services	53,459	27,449	21,575	4,442	9,456	21,575	(12,119)	-56%	21,575
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	145,035	85,189	65,018	16,521	45,126	65,018	(19,892)	-31%	65,018
Total Capital Expenditure	254,800	274,775	237,837	58,706	187,819	237,837	(50,018)	-21%	237,837
Capital Expenditure - Functional Classification									
Governance and administration	7,054	3,775	3,775	1,262	3,771	3,775	(4)	0%	3,775
Executive and council	355	5	5	3	3	5	(2)	-50%	5
Finance and administration	6,699	3,770	3,770	1,260	3,769	3,770	(1)	0%	3,770
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	96,981	79,999	85,057	22,946	62,012	85,057	(23,045)	-27%	85,057
Community and social services	16,072	9,991	4,117	1,013	1,400	4,117	(2,717)	-66%	4,117
Sport and recreation	22,886	7,752	7,674	3,982	4,942	7,674	(2,733)	-36%	7,674
Public safety	8,425	7,897	9,400	3,849	6,640	9,400	(2,761)	-29%	9,400
Housing	49,598	54,359	63,865	14,103	49,031	63,865	(14,835)	-23%	63,865
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	29,200	19,511	14,274	2,156	10,827	14,274	(3,447)	-24%	14,274
Planning and development	8,466	7,987	3,475	374	2,079	3,475	(1,397)	-40%	3,475
Road transport	20,734	11,524	10,799	1,782	8,748	10,799	(2,050)	-19%	10,799
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	121,565	171,489	134,731	32,342	111,209	134,731	(23,522)	-17%	134,731
Energy sources	10,436	68,211	35,311	8,221	27,822	35,311	(7,489)	-21%	35,311
Water management	35,574	51,982	37,334	6,164	36,630	37,334	(704)	-2%	37,334
Waste water management	57,190	47,481	57,480	17,942	44,634	57,480	(12,846)	-22%	57,480
Waste management	18,365	3,815	4,606	15	2,123	4,606	(2,483)	-54%	4,606
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	254,800	274,775	237,837	58,706	187,819	237,837	(50,018)	-21%	237,837
Funded by:									
National Government	35,100	45,754	43,754	8,847	36,593	43,754	(7,161)	-16%	43,754
Provincial Government	48,390	600	3,166	1,269	1,290	3,166	(1,876)	-59%	3,166
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	65,201	64,061	14,118	50,954	64,061	(13,108)	-20%	64,061
Transfers recognised - capital	83,490	111,555	110,981	24,233	88,836	110,981	(22,145)	-20%	110,981
Public contributions & donations	23,919	-	-	-	-	-	-	-	-
Borrowing	45,443	94,066	72,761	17,949	64,234	72,761	(8,527)	-12%	72,761
Internally generated funds	101,949	69,154	54,094	16,524	34,749	54,094	(19,346)	-36%	54,094
Total Capital Funding	254,800	274,775	237,837	58,706	187,819	237,837	(50,018)	-21%	237,837

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M12 June

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	167,767	206,029	167,767
Call investment deposits	410,241	400,000	400,000	410,251	400,000
Consumer debtors	83,846	84,475	84,475	100,135	84,475
Other debtors	56,404	38,027	46,027	60,799	46,027
Current portion of long-term receivables	-	-	-	-	-
Inventory	12,736	9,940	10,659	12,727	10,659
Total current assets	765,709	583,272	708,929	789,940	708,929
Non current assets					
Long-term receivables	-	-	-	-	-
Investments	54,278	62,165	62,165	60,512	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	3,730,899	3,642,195	3,730,899
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	8,993	4,363	8,603	8,993	8,603
Other non-current assets	130,928	130,928	130,928	130,928	130,928
Total non current assets	3,921,556	4,096,878	4,059,940	3,970,166	4,059,940
TOTAL ASSETS	4,687,265	4,680,150	4,768,869	4,760,107	4,768,869
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	53,957	50,263	50,263	50,494	50,263
Consumer deposits	42,248	64,074	64,074	64,681	64,074
Trade and other payables	164,032	180,596	215,812	140,221	215,812
Provisions	49,986	46,378	52,351	46,378	52,351
Total current liabilities	310,222	341,312	382,500	301,774	382,500
Non current liabilities					
Borrowing	430,400	430,795	430,795	429,906	430,795
Provisions	247,812	227,039	265,029	276,982	265,029
Total non current liabilities	678,212	657,833	695,824	706,888	695,824
TOTAL LIABILITIES	988,434	999,146	1,078,323	1,008,662	1,078,323
NET ASSETS	3,698,830	3,681,004	3,690,546	3,751,444	3,690,546
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	3,695,603	3,677,777	3,687,318	3,748,217	3,687,318
Reserves	3,227	3,228	3,228	3,228	3,228
TOTAL COMMUNITY WEALTH/EQUITY	3,698,830	3,681,004	3,690,546	3,751,444	3,690,546

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 - M12 June

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	20,796	275,133	279,664	(4,531)	-2%	279,664
Service charges	735,955	792,663	792,663	64,023	809,843	792,663	17,180	2%	792,663
Other revenue	131,492	159,489	152,925	18,980	155,851	152,925	2,926	2%	152,925
Government - operating	147,186	139,692	157,423	(1,218)	149,412	157,423	(8,011)	-5%	157,281
Government - capital	23,825	46,354	46,920	1,629	48,947	46,920	2,027	4%	47,062
Interest	34,748	27,456	27,456	9,356	36,128	27,456	8,672	32%	27,456
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(1,069,400)	(1,166,090)	(1,188,779)	(125,836)	(1,214,416)	(1,188,779)	25,636	-2%	(1,193,289)
Finance charges	(48,805)	(51,804)	(54,990)	(19,899)	(47,584)	(54,990)	(7,406)	13%	(51,804)
Transfers and Grants	(8,710)	(12,324)	(12,774)	(1,013)	(12,750)	(12,774)	(24)	0%	(12,774)
NET CASH FROM/(USED) OPERATING ACTIVITIES	208,963	215,101	200,508	(33,182)	200,564	200,508	(57)	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)	(4,980)	(4,980)	0	0%	(4,980)
Payments									
Capital assets	(254,800)	(274,775)	(237,837)	(58,706)	(187,819)	(237,837)	(50,018)	21%	(237,979)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(258,734)	(279,755)	(242,817)	(59,121)	(192,799)	(242,817)	(50,018)	21%	(242,959)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	54,000	50,000	50,000	50,000	50,000	50,000	-	-	50,000
Increase (decrease) in consumer deposits	1,256	2,000	2,000	77	(252)	2,000	(2,252)	-113%	2,000
Payments									
Repayment of borrowing	(46,576)	(54,646)	(54,646)	(12,335)	(53,957)	(54,646)	(689)	1%	(54,646)
NET CASH FROM/(USED) FINANCING ACTIVITIES	8,680	(2,646)	(2,646)	37,741	(4,208)	(2,646)	1,562	-59%	(2,646)
NET INCREASE/ (DECREASE) IN CASH HELD	(41,091)	(67,299)	(44,955)	(54,562)	3,557	(44,955)			(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	567,767		616,280	567,767			566,302

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 616.3million.

The municipality started the year with a positive cash balance of R612.7 million. The June closing balance is R616.3 million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June

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	23,567	20,796	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	41,369	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	10,707	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	8,044	6,478	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	5,470	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	394	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	9,270	27,456	28,554	29,697	
Interest earned - outstanding debtors	579	530	13	557	572	(189)	197	435	513	470	458	86	-	-	-	
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	1,768	8,179	9,348	10,519	
Licences and permits	195	237	190	229	234	216	282	258	270	200	222	248	2,538	2,097	2,164	
Agency services	463	670	890	623	695	570	603	577	574	356	445	415	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)	(1,218)	157,423	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	16,155	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	111,937	1,410,131	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	1,629	46,920	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)	77	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	163,228	1,504,071	1,527,433	1,565,463	
Cash Payments by Type																
Employee related costs	836	59,502	35,945	33,825	54,117	39,192	37,023	35,837	34,993	35,439	36,057	36,851	478,457	476,744	497,804	
Remuneration of councillors	-	1,881	940	940	825	960	956	963	962	962	962	1,009	12,401	12,905	13,432	
Interest paid	54	463	1,495	727	732	17,907	604	1,283	1,502	2,064	854	19,899	48,617	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	62,230	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	10,477	54,297	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	40,545	262,623	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	1,013	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	(25,277)	33,668	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	146,748	1,256,544	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	58,706	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	12,335	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	217,790	1,551,169	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)	(54,562)	(47,099)	(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	565,625	540,660	
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	616,280	565,625	540,660	611,337	

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 - M12 June

Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	15,388	636	461	336	328	369	1,226	6,844	25,588	9,103	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21,533	626	397	316	284	287	1,338	5,523	30,306	7,749	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	24,323	589	375	344	464	287	1,304	5,388	33,074	7,787	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	8,633	326	290	248	203	291	826	4,664	15,482	6,232	-	-
Receivables from Exchange Transactions - Waste Management	1600	7,628	277	220	176	161	141	606	2,573	11,782	3,657	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	572	11	6	5	10	10	52	287	953	364	-	-
Interest on Arrear Debtor Accounts	1810	168	41	46	52	59	77	428	11,923	12,795	12,539	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(13,661)	171	176	166	139	105	751	7,869	(4,284)	9,030	-	-
Total By Income Source	2000	64,586	2,677	1,970	1,643	1,648	1,568	6,530	45,072	125,694	56,461	-	-
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	726	49	34	23	41	19	141	1,440	2,473	1,663	-	-
Commercial	2300	8,524	182	82	47	49	46	212	2,438	11,581	2,792	-	-
Households	2400	56,230	2,435	1,851	1,567	1,554	1,498	6,153	39,598	110,885	50,370	-	-
Other	2500	(894)	11	3	5	4	5	25	1,596	756	1,636	-	-
Total By Customer Group	2600	64,586	2,677	1,970	1,643	1,648	1,568	6,530	45,072	125,694	56,461	-	-

The debtors' 12-month rolling average payment rate is 99,07% at the end of June 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	7,367	NO VOTE for 2021-2022	28,709	36,076	20.42%

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)
7367			6KL	7367	0	7367	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	7241		50kWh	7367	0	7367	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	79,838,719	2,676,752	1,970,202	1,642,992	1,648,495	1,567,503	6,530,469	45,071,966	140,947,096	61,108,378
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
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 30/06/2022 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	1,797,433	767,195	1,009,447	20,791
WCED 2251	645,341	645,341	0	0
OTHER 2255	21,014	21,014	0	0
HEALTH 2252	151,912	101,688	49,938	286
TPW 2256	-231,591	-239,225	7,632	2
HUMAN SETTLE 2215	48,960	48,960	0	0
HOUSING 2253	4,578	4,578	0	0
OTHER MUNICIPALITIES 2276	35,000	35,000	0	0
TOTAL OUTSTANDING	2,472,648	1,384,551	1,067,017	21,080

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	4,866	-	-	-	-	-	-	-	4,866	4,759
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	(10)	-	-	-	-	-	-	-	(10)	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	4,857	-	-	-	-	-	-	-	4,857	4,759

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

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	(51)		19,960	125	20,034
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	(128)		35,790	260	35,922
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	(170)		4,696	30	4,556
ABSA 9331734880	DEP PLUS	DEP PLUS		36	4.3	10,250	(35)	10,251
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	2,213	5.35	100,000	(102,213)	-
Nedbank 03/7881534451 ref. 268	92 DAYS	FIXED DEP	23/03/2022	1,311	5.2	100,000	(101,311)	-
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	880	5.18	100,000	(100,880)	-
Standard Bank 288343005-032	60 DAYS	FIXED DEP	22/07/2022		5.65	100,000		100,000
ABSA 2080500660	92 DAYS	FIXED DEP	30/09/2022		6.07		100,000	100,000
Municipality sub-total				4,091		670,696	(204,024)	470,763
TOTAL INVESTMENTS AND INTEREST				4,091		670,696	(204,024)	470,763

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 - M12 June

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	7,454	36,623	57,360	(20,737)	-36.2%	57,360
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	66,268	55,241	57,360	7,454	36,623	57,360	(20,737)	-36.2%	57,360
Non-profit Institutions	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	215,011	193,933	205,255	7,454	184,518	205,255	(20,737)	-10.1%	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
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	52,259	61,765	16	47,819	61,765	(13,946)	-22.6%	61,765
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	52,259	61,765	16	47,819	61,765	(13,946)	-22.6%	61,765
Non-Profit Institutions	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	28,350	99,613	108,635	16	94,689	108,635	(13,946)	-12.8%	108,635
TOTAL RECEIPTS OF TRANSFERS & GRANTS	243,361	293,546	313,890	7,469	279,207	313,890	(34,684)	-11.0%	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 - M12 June

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	810	4,080	4,080	-		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	433	2,530	2,530	-		2,530
Local Government Financial Management Grant [Schedule 5B]	1,550	1,550	1,550	377	1,550	1,550	-		1,550
Provincial Government:	9,393	10,715	19,828	2,834	15,398	19,828	(4,430)	-22.3%	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	145	(15)	-10.0%	145
Fin Man Capacity Building Grant	376	250	400	7	376	400	(24)	-6.0%	400
CDW Grant	188	76	76	39	76	76	-		76
Municipal Service Delivery & Capacity Building Grant	-	244	244	22	244	244	-		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	650	1,000	1,000	-		1,000
Provincial Thusong Service Centre Grant	32	-	-	-	-	-	-		-
Resource funding for the establish Law Enforcement Reaction Unit	-	-	4,791	400	400	4,791	(4,391)	-91.7%	4,791
WC Municipal Ennergy Resilience Grant (WC MER GRANT)	-	-	650	375	650	650	-		650
Municipal Library Support Grant	-	-	2,222	752	2,222	2,222	-		2,222
LG Public Employment Support Grant	-	-	1,300	590	1,300	1,300	-		1,300
District Municipality:	-	-	90	90	90	90	-		90
ODM SAFETY FORUM OPEX GRANT	-	-	90	90	90	90	-		90
Other grant providers:	24,009	55,241	57,360	15,971	40,713	57,360	(16,647)	-29.0%	57,360
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	24,009	55,241	57,360	15,971	40,713	57,360	(16,647)	-29.0%	57,360
Total operating expenditure of Transfers and Grants:	47,586	70,036	81,358	19,705	60,281	81,358	(21,077)	-25.9%	81,358
Capital expenditure of Transfers and Grants									
National Government:	35,100	46,754	44,754	8,886	37,593	44,754	(7,161)	-16.0%	44,754
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	6,000	18,519	18,519	3,443	11,453	18,519	(7,066)	-38.2%	18,519
Municipal Infrastructure Grant [Schedule 5B]	29,100	23,053	21,053	4,751	21,053	21,053	-		21,053
Water Services Infrastructure Grant [Schedule 5B]	-	5,182	5,182	692	5,086	5,182	(96)	-1.8%	5,182
Provincial Government:	2,119	600	2,116	603	603	2,116	(1,513)	-71.5%	2,116
Development of Sport and Recreation Facilities	-	600	600	-	-	600	(600)	-100.0%	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	603	603	1,516	(913)	-60.2%	1,516
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	46,271	65,201	64,061	14,379	51,214	64,061	(12,847)	-20.1%	64,061
Households	46,271	52,259	61,765	14,364	49,292	61,765	(12,474)	-20.2%	61,765
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	12,942	2,296	15	1,923	2,296	(373)	-16.2%	2,296
Total capital expenditure of Transfers and Grants	83,490	112,555	110,931	23,868	89,410	110,931	(21,521)	-19.4%	110,931
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	131,076	182,591	192,289	43,572	149,691	192,289	(42,598)	-22.2%	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 - M12 June

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	2,007	4,860	(2,009)	-29.2%
Operational Revenue:General Revenue:Equitable Share	6,870	2,007	4,860	(2,009)	-29.2%
Provincial Government:	1,722	45	939	(782)	-45.4%
Fin Man Capacity Building Grant	300	-	300	-	
Resource funding for the establish & support of K9 Unit	639	45	639	-	
Title Deeds Restoration Grant	782	-	-	(782)	
Specify (Add grant description)	-	-	-	-	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Total operating expenditure of Approved Roll-overs	8,591	2,052	5,800	(2,792)	-32.5%
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:	987	603	624	(363)	-36.8%
Resource funding for the establish & support of K9 Unit	987	603	624	(363)	-36.8%
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	987	603	624	(363)	-36.8%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	9,578	2,655	6,423	(3,155)	-32.9%

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 - M12 June

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	910	10,198	10,140	59	1%	11,062
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,102	1,154	1,154	100	1,162	1,058	104	10%	1,154
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	11,219	12,401	12,216	1,009	11,361	11,198	163	1%	12,216
% increase		10.5%	8.9%						8.9%
Senior Managers of the Municipality									
Basic Salaries and Wages	12,036	12,600	12,600	1,029	12,344	12,600	(256)	-2%	12,600
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	139	143	143	-	96	143	(47)	-33%	143
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	183	187	187	15	182	187	(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	1,044	12,622	12,930	(307)	-2%	12,930
% increase		4.6%	4.6%						4.6%
Other Municipal Staff									
Basic Salaries and Wages	254,435	276,642	271,511	23,828	266,642	271,511	(4,869)	-2%	271,511
Pension and UIF Contributions	42,603	48,870	45,564	3,785	45,117	45,564	(447)	-1%	45,564
Medical Aid Contributions	13,951	17,876	14,747	1,249	14,510	14,747	(237)	-2%	14,747
Overtime	42,338	40,311	51,672	3,769	45,259	51,672	(6,413)	-12%	51,672
Performance Bonus	402	500	500	42	500	500	-	-	500
Motor Vehicle Allowance	8,115	8,255	8,279	679	8,136	8,279	(143)	-2%	8,279
Cellphone Allowance	1,967	2,279	2,022	166	2,003	2,022	(19)	-1%	2,022
Housing Allowances	2,741	2,674	1,748	144	1,708	1,748	(40)	-2%	1,748
Other benefits and allowances	31,623	39,028	36,103	1,483	35,635	36,103	(468)	-1%	36,103
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	25,495	14,438	19,930	1,661	19,930	19,930	-	-	19,930
Sub Total - Other Municipal Staff	423,671	450,874	452,075	36,804	439,439	452,075	(12,636)	-3%	452,075
% increase		6.4%	6.7%						6.7%
Total Parent Municipality	447,248	476,205	477,221	38,857	463,422	476,203	(12,781)	-3%	477,221
Unpaid salary, allowances & benefits in arrears:									
Total Municipal Entities	-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS	447,248	476,205	477,221	38,857	463,422	476,203	(12,781)	-3%	477,221
% increase		6.5%	6.7%						6.7%
TOTAL MANAGERS AND STAFF	436,029	463,804	465,005	37,848	452,062	465,005	(12,943)	-3%	465,005

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 - M12 June

Description of financial indicator	Basis of calculation	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.2%	13.2%	12.8%	13.4%	12.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	17.8%	34.2%	30.6%	34.2%	30.6%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	17.5%	18.0%	18.9%	16.5%	18.9%
Gearing	Long Term Borrowing/ Funds & Reserves	13335.9%	13347.6%	13347.6%	13319.7%	13347.6%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	246.8%	170.9%	185.3%	261.8%	185.3%
Liquidity Ratio	Monetary Assets/Current Liabilities	197.5%	132.1%	148.4%	204.2%	148.4%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.9%	8.6%	9.1%	11.1%	9.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.5%	99.8%	99.8%	99.9%	99.8%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	7.4%	6.0%	6.0%	7.1%	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%	24.0%	24.5%
Employee costs	Employee costs/Total Revenue - capital revenue	33.9%	32.7%	32.3%	31.2%	32.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	16.4%	17.9%	17.4%	2.1%	8.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	14.5%	13.9%	13.5%	13.4%	13.5%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	23.56	16.3	16.3	27.3%	16.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	11.37%	11.4%	11.4%	11.4%	11.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6.27	4.6	4.6	5.8%	4.6

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

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	22,980	58,706	187,819	237,837	50,018	21.0%	68%
Total Capital expenditure	254,800	274,775	237,837	187,819					

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	49,030,714	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - 100%, Masakhane UISP Phase 4 - 95%, Masakhane Phase 1 Wetcores - 100%, Mt Pleasant IRDP Phase 1 - 100%; 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%, 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	18,668,990	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	12,056,097	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	7,934,493	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	12,852,404	Practical completion-27 June 2022	Practical completion-27 June 2022	Not applicable	Not applicable.
6	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION	7,348,170	7,348,170	5,348,075	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	7,220,490	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	4,124,248	Practical completion-28 June 2022.	Practical completion-28 June 2022.	Not applicable.	Not applicable.
9	Blompark	Ward 14	BLOMPARK HOUSING PROJECT BUS ROUTE	5,583,000	4,857,571	4,857,571	Completed.	Completed.	Not applicable.	Not applicable.
10	Hermanus	Multi-ward Hermanus Area	UPGRADE HERMANUS WELL FIELDS PHASE 2	6,691,709	3,589,508	3,586,015	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) - BAC on 08/07/2022; and (2) Environmental impact assessment stage.	None to date.	Not applicable.
Totals				176,122,916	151,739,102	125,679,097				

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 - M12 June

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	10,794	41,777	59,873	18,095	30.2%	59,873
Roads Infrastructure	20,553	10,218	9,493	748	7,714	9,493	1,778	18.7%	9,493
Roads	20,553	10,218	9,493	748	7,714	9,493	1,778	18.7%	9,493
Storm water Infrastructure	14,169	6,590	6,590	2,611	4,724	6,590	1,866	28.3%	6,590
Drainage Collection	557	1,110	1,110	350	1,110	1,110	-		1,110
Storm water Conveyance	13,612	5,480	5,480	2,261	3,614	5,480	1,866	34.0%	5,480
Electrical Infrastructure	9,392	57,808	24,908	5,010	17,814	24,908	7,094	28.5%	24,908
MV Substations	693	50,430	15,030	3,443	7,964	15,030	7,066	47.0%	15,030
MV Networks	8,699	7,378	9,878	1,566	9,849	9,878	28	0.3%	9,878
Water Supply Infrastructure	22,404	11,372	4,270	949	3,586	4,270	683	16.0%	4,270
Boreholes	3,808	6,692	3,590	949	3,586	3,590	3	0.1%	3,590
Reservoirs	15,728	-	-	-	-	-	-		-
Pump Stations	-	4,000	-	-	-	-	-		-
Distribution	2,868	680	680	-	-	680	680	100.0%	680
Sanitation Infrastructure	12,940	9,368	10,097	1,463	5,817	10,097	4,281	42.4%	10,097
Reticulation	12,940	9,368	10,097	1,463	5,817	10,097	4,281	42.4%	10,097
Solid Waste Infrastructure	12,254	3,262	4,516	15	2,123	4,516	2,393	53.0%	4,516
Landfill Sites	-	-	-	-	-	-	-		-
Waste Transfer Stations	-	2,020	2,020	-	-	2,020	2,020	100.0%	2,020
Waste Processing Facilities	12,254	1,242	2,496	15	2,123	2,496	373	14.9%	2,496
Community Assets	25,999	22,833	11,824	3,745	4,605	11,824	7,219	61.1%	11,824
Community Facilities	10,999	15,352	4,743	1,328	2,091	4,743	2,652	55.9%	4,743
Halls	4,759	110	5	-	-	5	5	100.0%	5
Crèches	-	475	-	-	-	-	-		-
Testing Stations	-	1,052	1,052	979	1,046	1,052	6	0.6%	1,052
Libraries	295	4,374	-	-	-	-	-		-
Cemeteries/Crematoria	1,232	-	-	-	-	-	-		-
Parks	49	100	205	18	18	205	187	91.2%	205
Public Open Space	3,902	3,517	1,857	-	631	1,857	1,226	66.0%	1,857
Nature Reserves	-	4,100	-	-	-	-	-		-
Public Ablution Facilities	140	1,244	1,244	23	23	1,244	1,221	98.2%	1,244
Stalls	278	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals	345	380	380	308	373	380	7	1.7%	380
Capital Spares	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	15,000	7,481	7,081	2,417	2,514	7,081	4,567	64.5%	7,081
Indoor Facilities	-	-	-	-	-	-	-		-
Outdoor Facilities	15,000	7,481	7,081	2,417	2,514	7,081	4,567	64.5%	7,081
Heritage assets	-	-	-	-	-	-	-		-
Other assets	54,179	58,895	67,383	15,543	52,622	67,383	14,761	21.9%	67,383
Operational Buildings	4,581	6,636	5,617	1,440	3,591	5,617	2,026	36.1%	5,617
Municipal Offices	4,581	6,636	5,617	1,440	3,591	5,617	2,026	36.1%	5,617
Housing	49,598	52,259	61,765	14,103	49,031	61,765	12,735	20.6%	61,765
Staff Housing	-	-	-	-	-	-	-		-
Social Housing	49,598	52,259	61,765	14,103	49,031	61,765	12,735	20.6%	61,765
Capital Spares	-	-	-	-	-	-	-		-
Biological or Cultivated Assets	-	-	21	-	21	21	0	0.0%	21
Biological or Cultivated Assets	-	-	21	-	21	21	0	0.0%	21
Computer Equipment	5,152	3,933	3,471	943	3,463	3,471	7	0.2%	3,471
Computer Equipment	5,152	3,933	3,471	943	3,463	3,471	7	0.2%	3,471
Furniture and Office Equipment	802	875	1,280	263	670	1,280	611	47.7%	1,280
Furniture and Office Equipment	802	875	1,280	263	670	1,280	611	47.7%	1,280
Machinery and Equipment	486	1,641	1,791	849	1,261	1,791	529	29.6%	1,791
Machinery and Equipment	486	1,641	1,791	849	1,261	1,791	529	29.6%	1,791
Transport Assets	21,189	5,000	9,131	5,690	6,806	9,131	2,325	25.5%	9,131
Transport Assets	21,189	5,000	9,131	5,690	6,806	9,131	2,325	25.5%	9,131
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	199,520	191,795	154,774	37,827	111,226	154,774	43,548	28.1%	154,774

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	6,026	32,139	32,154	15	0.0%	32,154
Electrical Infrastructure	915	1,000	1,000	629	1,000	1,000	-		1,000
<i>MV Switching Stations</i>	915	1,000	1,000	629	1,000	1,000	-		1,000
Water Supply Infrastructure	11,297	32,295	30,064	4,736	30,055	30,064	9	0.0%	30,064
<i>Pump Stations</i>	1,327	400	2,184	1,533	2,180	2,184	4	0.2%	2,184
<i>Distribution</i>	9,970	31,895	27,880	3,202	27,875	27,880	5	0.0%	27,880
Sanitation Infrastructure	3,287	650	1,090	661	1,084	1,090	6	0.5%	1,090
<i>Pump Station</i>	-	650	1,090	661	1,084	1,090	6	0.5%	1,090
<i>Reticulation</i>	-	-	-	-	-	-	-		-
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-		-
<i>Outfall Sewers</i>	3,287	-	-	-	-	-	-		-
<i>Toilet Facilities</i>	-	-	-	-	-	-	-		-
<i>Capital Spares</i>	-	-	-	-	-	-	-		-
Solid Waste Infrastructure	-	-	-	-	-	-	-		-
Coastal Infrastructure	-	-	-	-	-	-	-		-
Information and Communication 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	-	-	-	-	-	-	-		-
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	6,026	32,139	32,154	15	0.0%	32,154

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12

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	146,308	14,040	139,452	146,308	6,857	4.7%	146,308
Roads Infrastructure	67,439	67,503	65,946	5,292	63,112	65,946	2,834	4.3%	65,946
Roads	64,190	67,503	65,946	5,292	63,112	65,946	2,834	4.3%	65,946
Road Structures	3,249	-	-	-	-	-	-	-	-
Storm water Infrastructure	5,584	7,712	7,155	1,027	6,865	7,155	290	4.1%	7,155
Drainage Collection	2,515	-	-	-	-	-	-	-	-
Storm water Conveyance	3,069	7,712	7,155	1,027	6,865	7,155	290	4.1%	7,155
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	31,045	33,421	32,333	3,630	30,430	32,333	1,903	5.9%	32,333
Power Plants	436	-	-	-	-	-	-	-	-
HV Transmission Conductors	25	-	-	-	-	-	-	-	-
MV Networks	28,149	-	-	-	-	-	-	-	-
LV Networks	2,435	33,421	32,333	3,630	30,430	32,333	1,903	5.9%	32,333
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	21,046	21,537	21,710	1,370	20,865	21,710	845	3.9%	21,710
Water Treatment Works	-	577	277	10	272	277	5	1.8%	277
Distribution	21,046	18,350	19,383	1,211	18,689	19,383	694	3.6%	19,383
Distribution Points	-	2,610	2,050	149	1,904	2,050	146	7.1%	2,050
Sanitation Infrastructure	12,980	12,162	12,170	1,775	11,839	12,170	331	2.7%	12,170
Pump Station	-	-	-	-	-	-	-	-	-
Reticalation	-	6,946	6,769	550	6,580	6,769	190	2.8%	6,769
Waste Water Treatment Works	12,980	5,216	5,401	1,225	5,259	5,401	141	2.6%	5,401
Solid Waste Infrastructure	2,535	6,936	6,995	946	6,341	6,995	654	9.4%	6,995
Landfill Sites	61	-	-	-	-	-	-	-	-
Waste Transfer Stations	1,186	-	-	-	-	-	-	-	-
Waste Processing Facilities	272	2,332	1,608	462	1,574	1,608	34	2.1%	1,608
Waste Drop-off Points	1,009	4,604	5,387	485	4,767	5,387	620	11.5%	5,387
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	54,680	6,654	50,772	54,680	3,908	7.1%	54,680
Community Facilities	37,364	46,573	40,392	4,543	37,866	40,392	2,526	6.3%	40,392
Halls	5,332	5,069	4,936	569	4,440	4,936	496	10.1%	4,936
Centres	67	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	440	-	-	-	-	-	-	-	-
Testing Stations	54	-	-	-	-	-	-	-	-
Libraries	121	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	967	1,074	1,487	190	1,259	1,487	229	15.4%	1,487
Police	358	-	-	-	-	-	-	-	-
Parks	25,542	31,644	28,852	3,298	27,633	28,852	1,219	4.2%	28,852
Public Open Space	4,304	8,193	4,546	456	4,006	4,546	540	11.9%	4,546
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	178	594	571	31	529	571	42	7.3%	571
Sport and Recreation Facilities	7,007	15,083	14,288	2,111	12,906	14,288	1,382	9.7%	14,288
Outdoor Facilities	7,007	15,083	14,288	2,111	12,906	14,288	1,382	9.7%	14,288
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Other assets	2,137	11,914	16,360	3,156	15,077	16,360	1,283	7.8%	16,360
Operational Buildings	2,136	11,914	16,360	3,156	15,077	16,360	1,283	7.8%	16,360
Municipal Offices	2,086	11,876	16,322	3,152	15,069	16,322	1,253	7.7%	16,322
Building Plan Offices	35	-	-	-	-	-	-	-	-
Depots	16	38	38	3	8	38	30	78.8%	38
Housing	1	-	-	-	-	-	-	-	-
Social Housing	1	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	5,672	6,528	6,413	514	5,915	6,413	498	7.8%	6,413
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	5,672	6,528	6,413	514	5,915	6,413	498	7.8%	6,413
Computer Software and Applications	5,672	6,528	6,413	514	5,915	6,413	498	7.8%	6,413
Computer Equipment	1,947	2,280	2,806	263	2,529	2,806	277	9.9%	2,806
Computer Equipment	1,947	2,280	2,806	263	2,529	2,806	277	9.9%	2,806
Furniture and Office Equipment	1,128	6,095	5,796	225	5,006	5,796	790	13.6%	5,796
Furniture and Office Equipment	1,128	6,095	5,796	225	5,006	5,796	790	13.6%	5,796
Machinery and Equipment	-	5,548	4,913	913	4,106	4,913	807	16.4%	4,913
Machinery and Equipment	-	5,548	4,913	913	4,106	4,913	807	16.4%	4,913
Transport Assets	14,904	10,940	23,207	3,105	21,966	23,207	1,241	5.3%	23,207
Transport Assets	14,904	10,940	23,207	3,105	21,966	23,207	1,241	5.3%	23,207
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	210,901	254,233	260,484	28,869	244,823	260,484	15,661	6.0%	260,484

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

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	115,534	115,534	-		115,534
Roads Infrastructure	34,090	37,546	37,546	3,129	37,546	37,546	-		37,546
<i>Roads</i>	34,090	37,546	37,546	3,129	37,546	37,546	-		37,546
Storm water Infrastructure	6,781	7,720	7,720	643	7,720	7,720	-		7,720
<i>Drainage Collection</i>	6,781	7,720	7,720	643	7,720	7,720	-		7,720
Electrical Infrastructure	12,375	26,902	26,902	2,242	26,902	26,902	-		26,902
<i>LV Networks</i>	11,939	26,902	26,902	2,242	26,902	26,902	-		26,902
<i>Capital Spares</i>	436	-	-	-	-	-	-		-
Water Supply Infrastructure	28,367	29,397	29,397	2,450	29,397	29,397	-		29,397
<i>Distribution</i>	28,367	29,397	29,397	2,450	29,397	29,397	-		29,397
Sanitation Infrastructure	17,989	10,737	10,737	895	10,737	10,737	-		10,737
<i>Waste Water Treatment Works</i>	17,989	10,737	10,737	895	10,737	10,737	-		10,737
Solid Waste Infrastructure	2,846	3,231	3,231	269	3,231	3,231	-		3,231
<i>Landfill Sites</i>	2,846	3,231	3,231	269	3,231	3,231	-		3,231
Community Assets	10,055	-	-	-	-	-	-		-
Community Facilities	10,055	-	-	-	-	-	-		-
<i>Centres</i>	10,055	-	-	-	-	-	-		-
Investment properties	-	-	-	-	-	-	-		-
Other assets	3,628	14,720	14,720	1,227	14,720	14,720	-		14,720
Operational Buildings	3,628	14,720	14,720	1,227	14,720	14,720	-		14,720
<i>Municipal Offices</i>	3,628	14,720	14,720	1,227	14,720	14,720	-		14,720
Housing	-	-	-	-	-	-	-		-
Intangible Assets	431	390	390	33	390	390	-		390
Servitudes	-	-	-	-	-	-	-		-
Licences and Rights	431	390	390	33	390	390	-		390
<i>Computer Software and Applications</i>	431	390	390	33	390	390	-		390
Computer Equipment	-	-	-	-	-	-	-		-
Furniture and Office Equipment	2,060	10,233	10,233	853	10,233	10,233	-		10,233
Furniture and Office Equipment	2,060	10,233	10,233	853	10,233	10,233	-		10,233
Machinery and Equipment	15,524	1,077	1,077	90	1,077	1,077	-		1,077
Machinery and Equipment	15,524	1,077	1,077	90	1,077	1,077	-		1,077
Transport Assets	4,049	3,709	3,709	309	3,709	3,709	-		3,709
Transport Assets	4,049	3,709	3,709	309	3,709	3,709	-		3,709
Land	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
Total Depreciation	138,195	145,663	145,663	12,139	145,663	145,663	-		145,663

Supporting Table SC13e

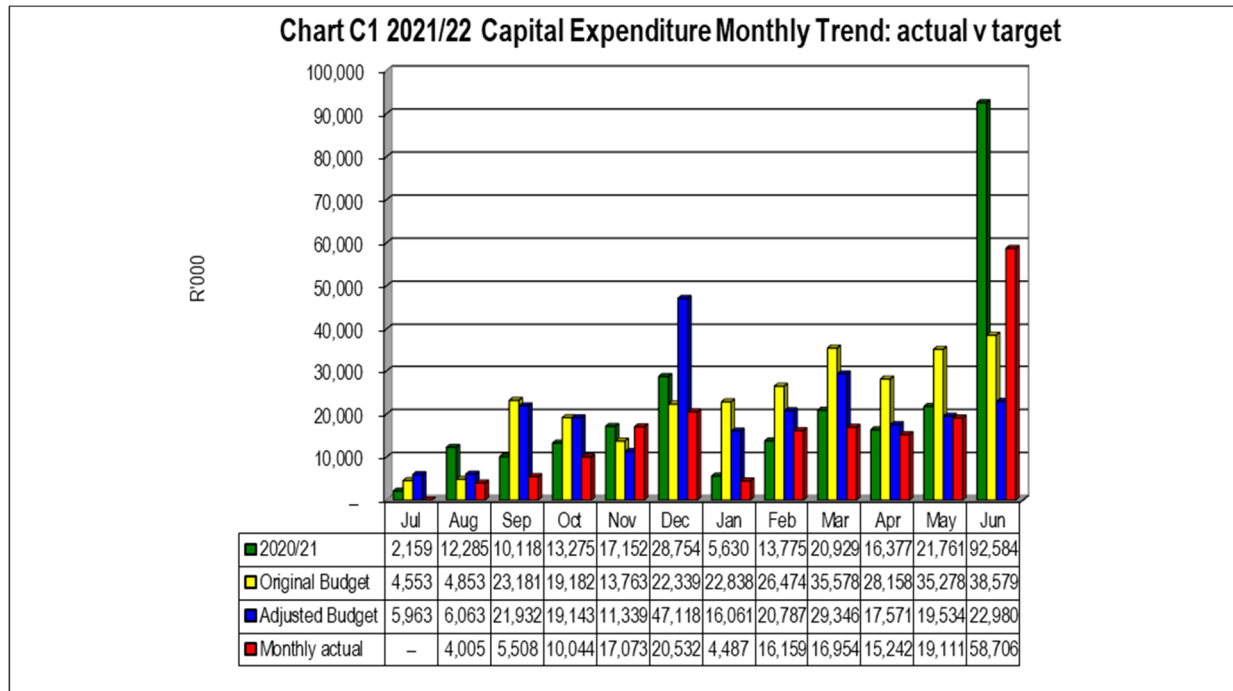
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

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	13,288	42,026	48,466	6,440	13.3%	48,466
Roads Infrastructure	181	-	-	-	-	-	-	-	-
Roads	181	-	-	-	-	-	-	-	-
Road Structures	-	-	-	-	-	-	-	-	-
Road Furniture	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	12,258	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	12,258	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	120	7,173	7,173	747	7,173	7,173	0	0.0%	7,173
Power Plants	-	-	-	-	-	-	-	-	-
HV Substations	-	-	-	-	-	-	-	-	-
HV Switching Station	-	-	-	-	-	-	-	-	-
HV Transmission Conductors	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	120	7,173	7,173	747	7,173	7,173	0	0.0%	7,173
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	1,873	8,315	3,000	479	2,989	3,000	11	0.4%	3,000
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	1,873	8,315	3,000	479	2,989	3,000	11	0.4%	3,000
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	14,286	30,873	38,203	12,062	31,864	38,203	6,339	16.6%	38,203
Pump Station	5,074	16,059	16,059	6,500	12,056	16,059	4,003	24.9%	16,059
Reticulation	8,802	7,283	15,054	3,085	15,018	15,054	36	0.2%	15,054
Waste Water Treatment Works	410	7,530	7,090	2,477	4,790	7,090	2,300	32.4%	7,090
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	3,262	553	90	-	-	90	90	100.0%	90
Landfill Sites	1,851	463	-	-	-	-	-	-	-
Waste Transfer Stations	1,412	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	90	90	-	-	90	90	100.0%	90
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Community Assets	7,801	2,121	2,443	1,565	2,428	2,443	15	0.6%	2,443
Community Facilities	830	100	100	3	85	100	15	15.4%	100
Parks	322	-	-	-	-	-	-	-	-
Public Open Space	482	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	100	100	3	85	100	15	15.4%	100
Taxi Ranks/Bus Terminals	26	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	6,971	2,021	2,343	1,562	2,343	2,343	(0)	0.0%	2,343
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	6,971	2,021	2,343	1,562	2,343	2,343	(0)	0.0%	2,343
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	39,781	49,034	50,909	14,853	44,454	50,909	6,455	12.7%	50,909

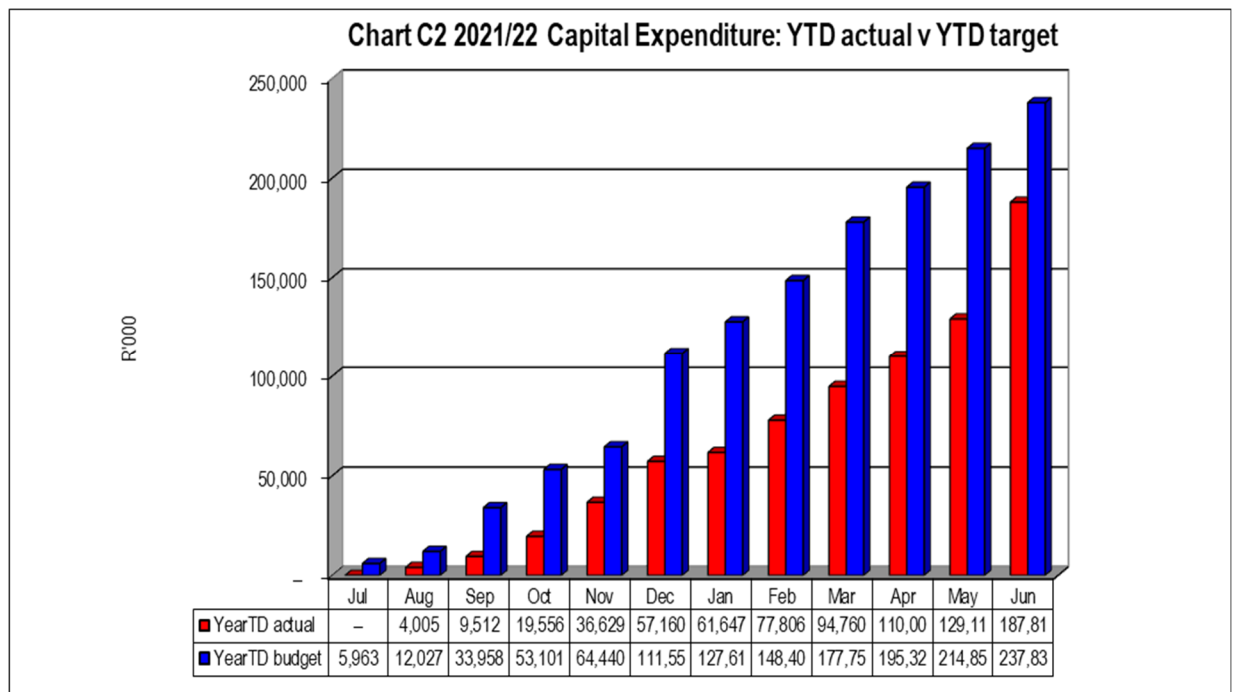
Other supporting documentation

Section 71 charts

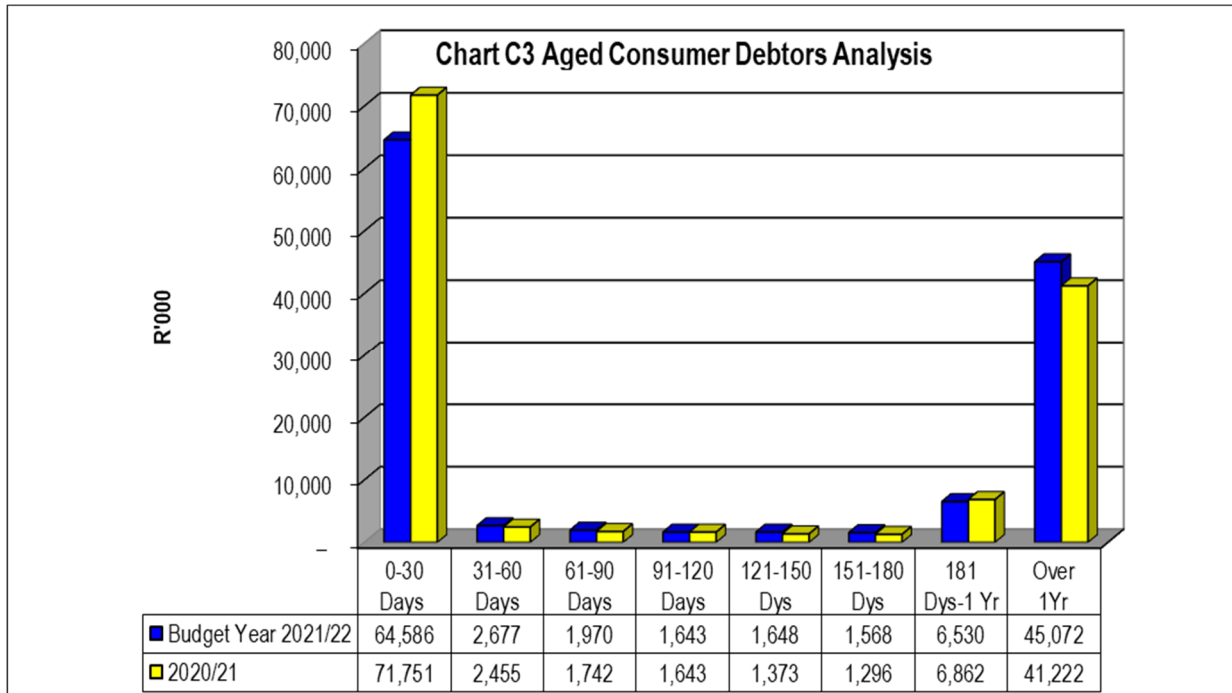
Capital expenditure monthly trend - actual vs target



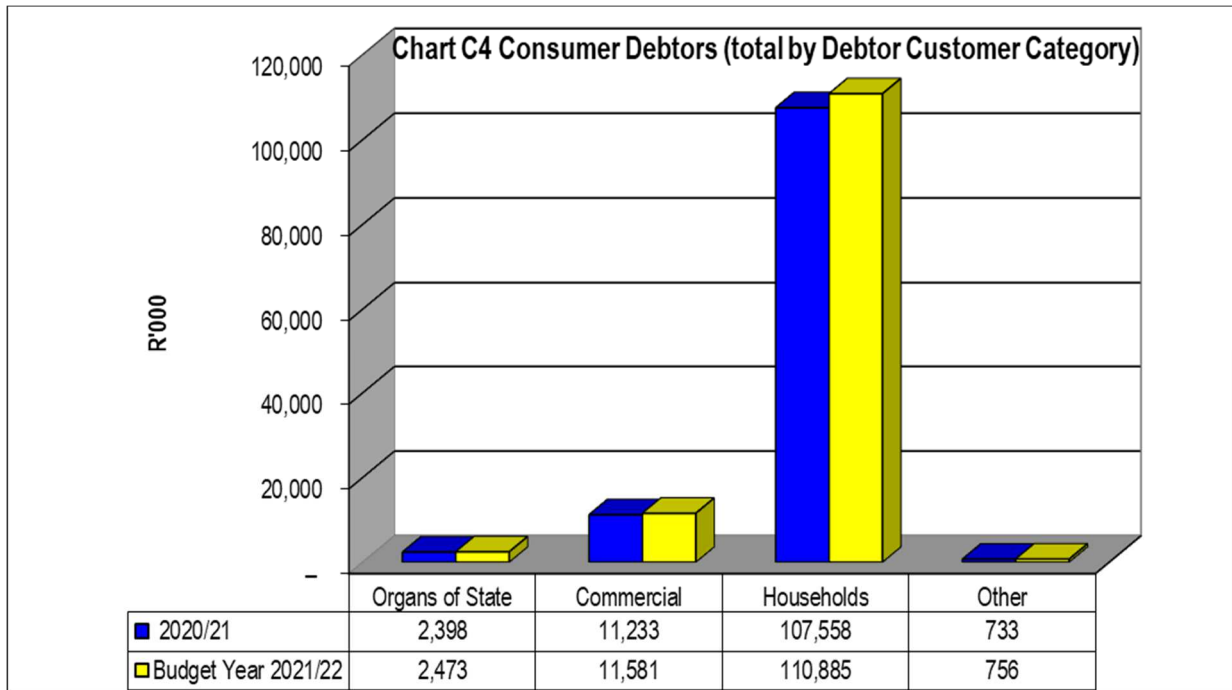
Capital expenditure – YTD actual vs YTD trend



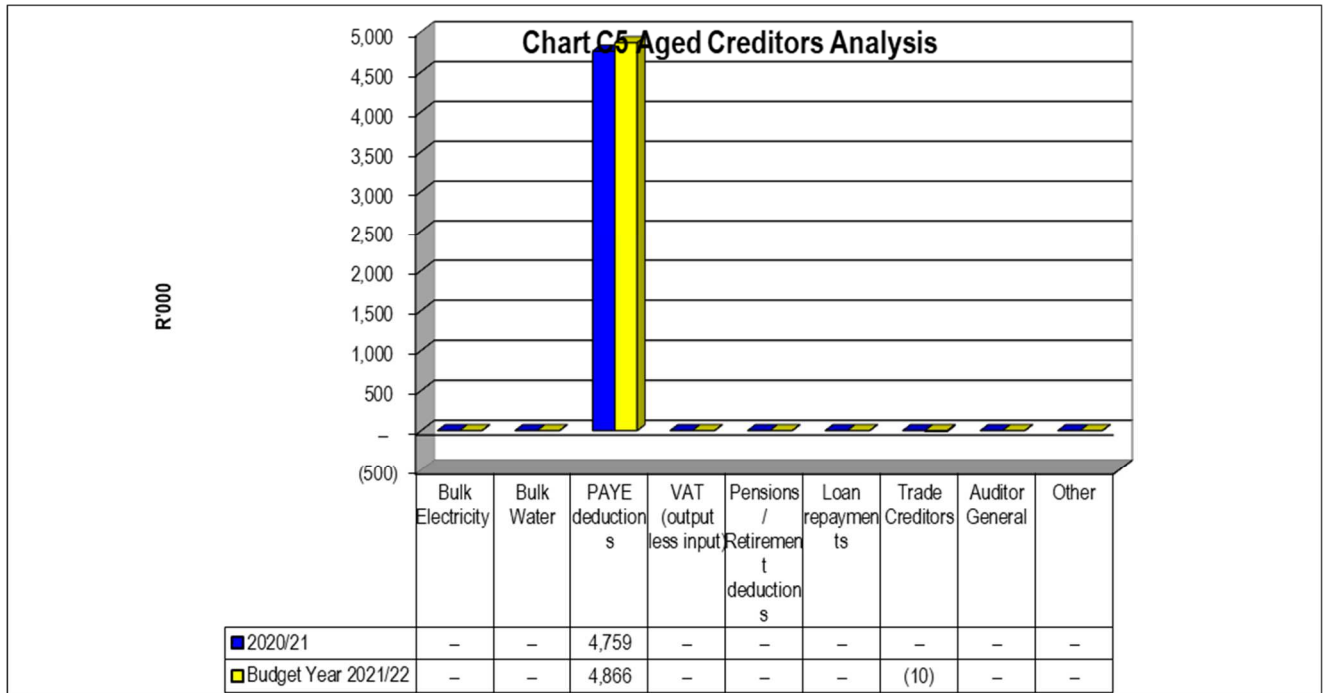
Debtors Age Analysis



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 June 2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature:  _____

Date: 14 July 2022 _____