

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

February 2021

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.

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.

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 rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan (SDBIP). A detailed plan comprising annual and quarterly performance information.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Vote – A main appropriation segment of the budget. In Overstrand Municipality this relates to the directorate level for operating expenditure and the Function/Sub-function for capital expenditure.

YTD – Year-to-date

PART 1 – IN-YEAR REPORT

Executive Summary

COVID-19

The national lockdown announced on 23 March 2020 by the President, became effective from midnight on 26 March 2020. The initial three-week lockdown was extended and thereafter reverted to further lockdown levels. By the end of September 2020 economic activity, with special reference to the international tourism sector was still restricted and impacted on consumers and businesses ability to pay municipal accounts. The economy has since been opened up with intermittent international travel permitted. The resurgence of COVID-19 in November 2020 and the official announcement of the second wave and further more stringent lockdown measures had an impact on the holiday season.

A larger increase in outstanding debt, compared to March 2020 and April 2020 was observed for May 2020 to June 2020. However, the 12-month rolling average payment rate has since increased from 96,95% in June 2020 to 97,07% at the end of February 2021. The financial impact of COVID-19 is being closely monitored.

Revenue by Source

The Year-to-Date actual revenue is 0.71% above the YTD budget projections at the end of February 2021.

Borrowings

The balance of borrowings amounts to R452.8m at the end of February 2021.

Operating expenditure by vote & type

Current expenditure is 4.04% below YTD budget projections as at February 2021.

Capital expenditure

YTD Capital expenditure amounts to R103.1m or 36.83% of the adjusted budget of R280m. The current capital commitments of orders in progress amounts to R83.9m or 29,96% of the adjusted capital budget of R280m.

Allocations received (National & Provincial Grants)

Grants totaling R2.3m was received during February 2021.

Spending on Grants

Spending on grants amounts to R3.7m for February 2021 which includes FMG, EPWP, MIG, Provincial Library Grant, Fire Service Capacity Building Grant & Provincial Housing Grant – Construction Contracts.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M08 February

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Total	0,71%		
Expenditure By Type			
Total	-4,04%		
Other Materials	-13,99%	Orders in progress = R3.3m	Monitoring underspent items
Contracted Services	-16,80%	Reseal of Roads Project of R20m not yet started	Progressed to Order Issued
Capital Expenditure			
Total	-8,15%	Capital Commitments= R83.9m (29.96%)	
Financial Position			
In order			
Cash Flow			
In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1 297 992	904 182	69,7%
Expenditure	1 344 123	784 872	58,4%
Surplus / (Deficit)	(46 131)	119 310	
Capital	280 086	103 149	36,8%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1 251 076	884 037	70,7%
Expenditure	1 344 123	784 872	58,4%
Surplus / (Deficit)	(93 046)	99 165	
Capital	280 086	103 149	36,8%

Performance in relation to SDBIP targets

SDBIP performance is tabled quarterly in Council in a separate comprehensive report.

Remedial or corrective steps

No remedial or corrective steps are required at this stage.

In-year budget statement tables/

Table C1: s71 Monthly Budget Statement Summary

WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M08 February

Description	2019/20	Budget Year 2020/21							
	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	–	262 551	259 241	21 594	174 902	174 772	130	0%	259 241
Service charges	–	663 209	663 209	62 313	488 565	478 725	9 840	2%	663 209
Investment revenue	–	31 400	26 400	4 462	17 787	17 600	187	1%	26 400
Transfers and subsidies	–	131 840	148 458	933	112 736	112 736	–		148 458
Other own revenue	–	166 185	153 768	6 952	90 047	93 978	(3 931)	-4%	155 456
Total Revenue (excluding capital transfers and contributions)	–	1 255 185	1 251 076	96 255	884 037	877 810	6 227	1%	1 252 764
Employee costs	–	435 325	440 972	33 738	284 165	287 591	(3 425)	-1%	440 972
Remuneration of Councillors	–	11 896	11 896	940	7 457	7 931	(474)	-6%	11 896
Depreciation & asset impairment	–	141 877	141 877	11 823	94 571	94 571	–		141 877
Finance charges	–	51 482	51 482	–	21 349	21 349	–		51 482
Materials and bulk purchases	–	317 828	321 066	25 652	201 247	206 648	(5 401)	-3%	321 066
Transfers and subsidies	–	11 610	8 300	623	5 464	5 464	–		8 300
Other expenditure	–	371 993	368 529	21 381	170 618	194 346	(23 728)	-12%	368 529
Total Expenditure	–	1 342 010	1 344 123	94 156	784 872	817 901	(33 029)	-4%	1 344 123
Surplus/(Deficit)	–	(86 825)	(93 046)	2 099	99 165	59 909	39 256	66%	(91 358)
Transfers and subsidies - capital (monetary a	–	30 619	37 228	2 773	18 737	18 737	–		37 228
Contributions & Contributed assets	–	1 688	9 688	306	1 408	1 408	–		8 000
Surplus/(Deficit) after capital transfers & contributions	–	(54 518)	(46 131)	5 178	119 310	80 054	39 256	49%	(46 131)
Surplus/ (Deficit) for the year	–	(54 518)	(46 131)	5 178	119 310	80 054	39 256	49%	(46 131)
Capital expenditure & funds sources									
Capital expenditure	–	303 738	280 086	13 775	103 149	112 307	(9 158)	-8%	280 086
Capital transfers recognised	–	86 516	84 523	3 659	46 100	42 312	3 787	9%	84 523
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	92 949	75 228	4 215	27 212	33 883	(6 672)	-20%	75 228
Internally generated funds	–	124 274	120 335	5 901	29 837	36 112	(6 274)	-17%	120 335
Total sources of capital funds	–	303 738	280 086	13 775	103 149	112 307	(9 158)	-8%	280 086
Financial position									
Total current assets	–	614 227	646 267		836 951				646 267
Total non current assets	–	3 982 468	3 947 815		3 812 665				3 947 815
Total current liabilities	–	254 715	249 067		235 883				249 067
Total non current liabilities	–	687 245	687 245		622 254				687 245
Community wealth/Equity	–	3 654 735	3 657 771		3 791 479				3 657 771
Cash flows									
Net cash from (used) operating	–	198 066	201 847	(2 201)	145 676	145 178	(498)	-0%	201 847
Net cash from (used) investing	–	(304 307)	(276 651)	(14 190)	(106 465)	(106 465)	–		(276 651)
Net cash from (used) financing	–	6 626	6 626	22 078	(1 445)	(1 445)	–		6 626
Cash/cash equivalents at the month/year end	–	485 812	517 249	–	691 579	622 695	(68 884)	-11%	585 635
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	84 403	3 230	2 501	1 692	1 842	1 418	6 808	38 930	140 825
Creditors Age Analysis									
Total Creditors	5 223	–	–	–	–	–	–	–	5 223

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

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

Description	2019/20	Budget Year 2020/21							
	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>	–	336 136	337 425	27 956	221 855	221 526	329	0%	337 425
Executive and council	–	17 821	18 105	(229)	13 045	13 225	(180)	-1%	18 105
Finance and administration	–	318 315	319 320	28 185	208 811	208 301	510	0%	319 320
Internal audit	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	–	148 846	144 898	6 133	95 676	97 079	(1 403)	-1%	144 898
Community and social services	–	8 185	8 217	684	8 364	8 319	45	1%	8 217
Sport and recreation	–	10 262	13 424	770	11 447	10 471	976	9%	13 424
Public safety	–	39 830	49 300	3 769	31 681	32 096	(415)	-1%	49 300
Housing	–	90 568	73 957	911	44 184	46 193	(2 009)	-4%	73 957
<i>Economic and environmental services</i>	–	10 065	14 578	245	7 549	9 658	(2 109)	-22%	14 578
Planning and development	–	9 788	11 030	214	7 378	7 439	(61)	-1%	11 030
Road transport	–	245	3 516	31	138	2 198	(2 060)	-94%	3 516
Environmental protection	–	32	32	–	32	21	11	54%	32
<i>Trading services</i>	–	792 445	801 091	64 999	579 101	569 692	9 410	2%	801 091
Energy sources	–	436 955	435 401	35 215	327 664	322 197	5 467	2%	435 401
Water management	–	150 392	152 915	14 057	107 265	106 276	989	1%	152 915
Waste water management	–	114 335	113 789	9 680	80 068	78 098	1 970	3%	113 789
Waste management	–	90 764	98 986	6 047	64 104	63 121	984	2%	98 986
<i>Other</i>	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	–	1 287 492	1 297 992	99 334	904 182	897 955	6 227	1%	1 297 992
Expenditure - Functional									
<i>Governance and administration</i>	–	270 009	272 905	18 202	155 845	162 408	(6 563)	-4%	272 905
Executive and council	–	62 707	62 415	4 218	37 986	38 567	(581)	-2%	62 415
Finance and administration	–	203 733	206 921	13 769	115 983	121 714	(5 731)	-5%	206 921
Internal audit	–	3 569	3 569	215	1 875	2 127	(251)	-12%	3 569
<i>Community and public safety</i>	–	251 675	247 028	15 289	137 346	144 984	(7 638)	-5%	247 028
Community and social services	–	23 502	23 534	1 719	14 750	15 689	(939)	-6%	23 534
Sport and recreation	–	56 586	58 412	3 587	33 592	35 593	(2 001)	-6%	58 412
Public safety	–	119 176	122 500	9 186	68 168	70 246	(2 078)	-3%	122 500
Housing	–	52 410	42 583	797	20 836	23 456	(2 620)	-11%	42 583
<i>Economic and environmental services</i>	–	176 095	176 952	11 072	90 015	94 443	(4 427)	-5%	176 952
Planning and development	–	51 179	51 862	3 215	28 562	30 943	(2 381)	-8%	51 862
Road transport	–	108 617	108 691	6 432	51 793	53 471	(1 678)	-3%	108 691
Environmental protection	–	16 298	16 398	1 426	9 661	10 029	(369)	-4%	16 398
<i>Trading services</i>	–	640 514	643 219	49 483	399 829	413 774	(13 945)	-3%	643 219
Energy sources	–	354 355	355 355	26 364	225 054	229 343	(4 289)	-2%	355 355
Water management	–	124 167	125 367	8 881	69 191	76 165	(6 975)	-9%	125 367
Waste water management	–	88 633	89 138	7 578	60 383	62 497	(2 114)	-3%	89 138
Waste management	–	73 358	73 358	6 660	45 202	45 769	(567)	-1%	73 358
<i>Other</i>	–	3 719	4 019	110	1 837	2 292	(456)	-20%	4 019
Total Expenditure - Functional	–	1 342 010	1 344 123	94 156	784 872	817 901	(33 029)	-4%	1 344 123
Surplus/ (Deficit) for the year	–	(54 518)	(46 131)	5 178	119 310	80 054	39 256	49%	(46 131)

This table reflects the operating budget (Financial Performance) in the standard classifications which are Functions and Sub-functions. These are used by National Treasury to assist in the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functional areas are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

It is for this reason that Financial Performance is reported in functional classification, Table C2, and by municipal vote, Table C3.

Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

WC032 Overstrand - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

Vote Description	2019/20	Budget Year 2020/21							
	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	-	17 732	18 016	(194)	12 956	13 225	(269)	-2,0%	18 016
Vote 2 - Municipal Manager & Internal Audit	-	-	-	(50)	-	-	-		-
Vote 3 - Management Services	-	1 416	2 272	945	1 915	1 609	306	19,0%	2 272
Vote 4 - Finance	-	309 162	305 004	27 183	202 252	202 638	(386)	-0,2%	305 004
Vote 5 - Infrastructure & Planning	-	539 510	521 472	35 901	376 451	370 438	6 013	1,6%	521 472
Vote 6 - Protection Services	-	39 830	51 300	3 769	33 681	33 683	(1)	0,0%	51 300
Vote 7 - Economic and Social Development & Tourism	-	4 663	5 778	435	2 690	3 595	(905)	-25,2%	5 778
Vote 8 - Community Services	-	375 179	394 151	31 345	274 237	272 767	1 470	0,5%	394 151
Total Revenue by Vote	-	1 287 492	1 297 992	99 334	904 182	897 955	6 227	0,7%	1 297 992
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	-	35 802	36 086	2 299	22 204	22 826	(622)	-2,7%	36 086
Vote 2 - Municipal Manager & Internal Audit	-	7 587	7 587	463	3 895	4 495	(600)	-13,4%	7 587
Vote 3 - Management Services	-	57 115	57 864	3 509	34 071	33 659	412	1,2%	57 864
Vote 4 - Finance	-	91 935	88 609	5 497	49 452	52 904	(3 451)	-6,5%	88 609
Vote 5 - Infrastructure & Planning	-	551 359	542 786	39 264	330 846	340 359	(9 513)	-2,8%	542 786
Vote 6 - Protection Services	-	118 272	124 866	8 705	68 277	73 448	(5 170)	-7,0%	124 866
Vote 7 - Economic and Social Development & Tourism	-	19 065	20 180	873	8 650	10 357	(1 707)	-16,5%	20 180
Vote 8 - Community Services	-	460 876	466 145	33 546	267 478	279 854	(12 377)	-4,4%	466 145
Total Expenditure by Vote	-	1 342 010	1 344 123	94 156	784 872	817 901	(33 029)	-4,0%	1 344 123
Surplus/ (Deficit) for the year	-	(54 518)	(46 131)	5 178	119 310	80 054	39 256	49,0%	(46 131)

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Council; Municipal Manager; Management Services; Finance; Community Services; Economic and Social Development & Tourism; Infrastructure & Planning and Protection Services.

Unauthorised expenditure by year end would occur either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific vote/s were overspent. During the financial year some of the figures are influenced by transactions that occur annually only.

Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	2019/20	Budget Year 2020/21							
	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		262 551	259 241	21 594	174 902	174 772	130	0%	259 241
Service charges - electricity revenue		386 294	386 294	35 181	295 372	289 399	5 974	2%	386 294
Service charges - water revenue		128 520	128 520	13 302	87 836	86 858	978	1%	128 520
Service charges - sanitation revenue		78 913	78 913	7 787	57 407	55 568	1 839	3%	78 913
Service charges - refuse revenue		69 482	69 482	6 042	47 950	46 900	1 050	2%	69 482
Rental of facilities and equipment		3 627	3 627	397	2 476	2 418	58	2%	3 627
Interest earned - external investments		31 400	26 400	4 462	17 787	17 600	187	1%	26 400
Interest earned - outstanding debtors		4 673	4 650	287	2 965	3 100	(135)	-4%	4 650
Dividends received		-	-	-	-	-	-		-
Fines, penalties and forfeits		29 564	29 564	2 369	18 180	19 093	(913)	-5%	29 564
Licences and permits		2 385	2 385	196	1 423	1 540	(117)	-8%	2 385
Agency services		4 938	6 438	657	4 449	4 292	157	4%	6 438
Transfers and subsidies		131 840	148 458	933	112 736	112 736	-		148 458
Other revenue		113 998	96 604	2 864	58 201	61 183	(2 982)	-5%	108 792
Gains on disposal of PPE		7 000	10 500	183	2 351	2 351	-		
Total Revenue (excluding capital transfers and contributions)	-	1 255 185	1 251 076	96 255	884 037	877 810	6 227	1%	1 252 764
Expenditure By Type									
Employee related costs		435 325	440 972	33 738	284 165	287 591	(3 425)	-1%	440 972
Remuneration of councillors		11 896	11 896	940	7 457	7 931	(474)	-6%	11 896
Debt impairment		26 263	26 263	2 189	17 509	17 509	-		26 263
Depreciation & asset impairment		141 877	141 877	11 823	94 571	94 571	-		141 877
Finance charges		51 482	51 482	-	21 349	21 349	-		51 482
Bulk purchases		270 260	270 260	21 627	178 670	180 399	(1 729)	-1%	270 260
Other materials		47 567	50 806	4 025	22 577	26 250	(3 672)	-14%	50 806
Contracted services		222 414	229 349	15 344	98 588	118 497	(19 908)	-17%	229 349
Transfers and subsidies		11 610	8 300	623	5 464	5 464	-		8 300
Other expenditure		123 315	112 917	3 848	54 520	58 340	(3 820)	-7%	112 917
Loss on disposal of PPE		-	-	-	-	-	-		-
Total Expenditure	-	1 342 010	1 344 123	94 156	784 872	817 901	(33 029)	-4%	1 344 123
Surplus/(Deficit)	-	(86 825)	(93 046)	2 099	99 165	59 909	39 256	0	(91 358)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		30 619	37 228	2 773	18 737	18 737	-		37 228
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	(54 518)	(46 131)	5 178	119 310	80 054			(46 131)
Taxation	-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	-	(54 518)	(46 131)	5 178	119 310	80 054			(46 131)
Attributable to minorities	-	-	-	-	-	-			-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-			-
Surplus/ (Deficit) for the year	-	(54 518)	(46 131)	5 178	119 310	80 054			(46 131)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.71% above the YTD budget projections.

Current expenditure is 4.04% below YTD budget projections for February 2021.

Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Multi-Year expenditure appropriation</u>									
Vote 1 - Council & Mayor's Office	—	—	—	—	—	—	—		—
Vote 2 - Municipal Manager & Internal Audit	—	—	—	—	—	—	—		—
Vote 3 - Management Services	—	—	—	—	—	—	—		—
Vote 4 - Finance	—	—	—	—	—	—	—		—
Vote 5 - Infrastructure & Planning	—	108 693	82 050	3 282	39 587	41 160	(1 574)	-4%	82 050
Vote 6 - Protection Services	—	—	—	—	—	—	—		—
Vote 7 - Economic and Social Development & Tourism	—	—	—	—	—	—	—		—
Vote 8 - Community Services	—	—	—	—	—	—	—		—
Vote 9 - Costing Services	—	—	—	—	—	—	—		—
Vote 10 - Main Ledger Services	—	—	—	—	—	—	—		—
Total Capital Multi-year expenditure	—	108 693	82 050	3 282	39 587	41 160	(1 574)	-4%	82 050
<u>Single Year expenditure appropriation</u>									
Vote 1 - Council & Mayor's Office	—	—	461	—	—	—	—		461
Vote 2 - Municipal Manager & Internal Audit	—	—	—	—	—	—	—		—
Vote 3 - Management Services	—	3 015	3 015	10	1 503	2 010	(507)	-25%	3 015
Vote 4 - Finance	—	60	60	41	56	40	16	40%	60
Vote 5 - Infrastructure & Planning	—	117 721	117 560	5 384	43 986	44 651	(665)	-1%	117 560
Vote 6 - Protection Services	—	13 981	13 018	1 198	3 129	6 463	(3 334)	-52%	13 018
Vote 7 - Economic and Social Development & Tourism	—	842	842	—	20	295	(275)	-93%	842
Vote 8 - Community Services	—	59 426	63 081	3 860	14 868	17 688	(2 820)	-16%	63 081
Vote 9 - Costing Services	—	—	—	—	—	—	—		—
Vote 10 - Main Ledger Services	—	—	—	—	—	—	—		—
Total Capital single-year expenditure	—	195 045	198 037	10 493	63 562	71 147	(7 585)	-11%	198 037
Total Capital Expenditure	—	303 738	280 086	13 775	103 149	112 307	(9 158)	-8%	280 086
<u>Capital Expenditure - Functional Classification</u>									
<i>Governance and administration</i>	—	3 075	3 536	51	1 559	2 101	(542)	-26%	3 536
Executive and council		5	466	2	2	311	(308)	-99%	466
Finance and administration		3 070	3 070	49	1 557	1 791	(234)	-13%	3 070
Internal audit		—	—	—	—	—	—		—
<i>Community and public safety</i>	—	93 694	82 780	4 883	44 903	44 571	332	1%	82 780
Community and social services		18 638	18 084	2 800	5 423	6 035	(612)	-10%	18 084
Sport and recreation		12 731	8 588	—	5 661	5 725	(65)	-1%	8 588
Public safety		14 181	13 168	1 198	3 129	4 184	(1 055)	-25%	13 168
Housing		48 144	42 940	886	30 690	28 627	2 064	7%	42 940
Health	—	—	—	—	—	—	—		—
<i>Economic and environmental services</i>	—	33 589	32 958	1 112	7 650	10 460	(2 810)	-27%	32 958
Planning and development		13 594	10 372	243	2 107	4 549	(2 442)	-54%	10 372
Road transport		19 995	22 586	869	5 543	5 911	(368)	-6%	22 586
Environmental protection		—	—	—	—	—	—		—
<i>Trading services</i>	—	173 381	160 813	7 729	49 037	55 175	(6 138)	-11%	160 813
Energy sources		21 119	19 119	—	399	6 966	(6 567)	-94%	19 119
Water management		52 606	50 036	2 920	18 244	19 018	(774)	-4%	50 036
Waste water management		77 217	69 635	3 567	22 321	20 015	2 306	12%	69 635
Waste management		22 439	22 024	1 242	8 073	9 176	(1 104)	-12%	22 024
<i>Other</i>		—	—	—	—	—	—		—
Total Capital Expenditure - Functional Classification	—	303 738	280 086	13 775	103 149	112 307	(9 158)	-8%	280 086

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

Description	2019/20	Budget Year 2020/21			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash		85 812	117 249	181 341	117 249
Call investment deposits		400 000	400 000	510 239	400 000
Consumer debtors		83 889	84 491	99 628	84 491
Other debtors		34 983	34 987	37 825	34 987
Current portion of long-term receivables		3	–	–	–
Inventory		9 540	9 540	7 918	9 540
Total current assets	–	614 227	646 267	836 951	646 267
Non current assets					
Long-term receivables		1	–	–	–
Investments		65 460	54 460	52 187	54 460
Investment property		121 846	121 846	123 121	121 846
Investments in Associate		–	–	–	–
Property, plant and equipment		3 790 408	3 766 756	3 628 190	3 766 756
Biological assets		–	–	–	–
Intangible assets		4 753	4 753	9 168	4 753
Other non-current assets		–	–	–	–
Total non current assets	–	3 982 468	3 947 815	3 812 665	3 947 815
TOTAL ASSETS	–	4 596 695	4 594 082	4 649 616	4 594 082
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft		–	–	–	–
Borrowing		52 751	52 751	52 751	52 751
Consumer deposits		62 074	62 074	63 619	62 074
Trade and other payables		104 604	98 955	84 226	98 955
Provisions		35 286	35 286	35 286	35 286
Total current liabilities	–	254 715	249 067	235 883	249 067
Non current liabilities					
Borrowing		430 260	430 260	400 110	430 260
Provisions		256 985	256 985	222 144	256 985
Total non current liabilities	–	687 245	687 245	622 254	687 245
TOTAL LIABILITIES	–	941 960	936 312	858 136	936 312
NET ASSETS	–	3 654 735	3 657 771	3 791 479	3 657 771
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		3 651 390	3 654 426	3 788 252	3 654 426
Reserves		3 345	3 345	3 227	3 345
TOTAL COMMUNITY WEALTH/EQUITY	–	3 654 735	3 657 771	3 791 479	3 657 771

The statement of financial position is in line with expectations for the financial year.

Table C7: Monthly Budget Statement - Cash Flow

WC032 Overstrand - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	2019/20	Budget Year 2020/21							
	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		259 513	255 713	17 730	177 914	177 934	(20)	0%	255 713
Service charges		655 534	655 430	62 631	492 402	492 119	283	0%	655 430
Other revenue		131 331	133 925	6 605	85 802	85 935	(133)	0%	133 925
Government - operating		131 840	148 458	933	112 736	112 736	–		148 458
Government - capital		30 619	37 228	3 079	20 145	20 145	–		37 228
Interest		36 073	31 050	4 750	20 752	20 752	–		31 050
Dividends		–	–	–	–	–	–		–
Payments									
Suppliers and employees		(983 752)	(1 000 174)	(97 306)	(737 261)	(737 629)	(367)	0%	(1 000 174)
Finance charges		(51 482)	(51 482)	–	(21 349)	(21 349)	–		(51 482)
Transfers and Grants		(11 610)	(8 300)	(623)	(5 464)	(5 464)	–		(8 300)
NET CASH FROM/(USED) OPERATING ACTIVITIES	–	198 066	201 847	(2 201)	145 676	145 178	(498)	0%	201 847
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		7 000	–	183	2 351	2 351	–		–
Decrease (Increase) in non-current debtors		–	–	–	–	–	–		–
Decrease (increase) other non-current receivables		7	10	–	4	4	–		10
Decrease (increase) in non-current investments		(7 575)	3 425	(598)	(5 671)	(5 671)	–		3 425
Payments									
Capital assets		(303 738)	(280 086)	(13 775)	(103 149)	(103 149)	–		(280 086)
NET CASH FROM/(USED) INVESTING ACTIVITIES	–	(304 307)	(276 651)	(14 190)	(106 465)	(106 465)	–		(276 651)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		–	–	–	–	–	–		–
Borrowing long term/refinancing		54 000	54 000	–	–	–	–		54 000
Increase (decrease) in consumer deposits		(1 000)	(1 000)	22 078	22 628	22 628	–		(1 000)
Payments									
Repayment of borrowing		(46 374)	(46 374)	–	(24 073)	(24 073)	–		(46 374)
NET CASH FROM/(USED) FINANCING ACTIVITIES	–	6 626	6 626	22 078	(1 445)	(1 445)	–		6 626
NET INCREASE/ (DECREASE) IN CASH HELD	–	(99 615)	(68 178)	5 687	37 766	37 269			(68 178)
Cash/cash equivalents at beginning:	–	585 426	585 426		653 813	585 426			653 813
Cash/cash equivalents at month/year end:	–	485 812	517 249		691 579	622 695			585 635

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 691.6million.

The municipality started the year with a positive cash balance of R653.8 million. The February closing balance is R691.6 million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

Description	Budget Year 2020/21												2019/20 medium term Revenue & Expenditure Framework		
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget			
Cash Receipts By Source															
Property rates	3 193	27 861	39 239	17 911	15 797	34 145	15 743	17 730	-	-	-	87 894	259 513	274 775	287 860
Service charges - electricity revenue	22 810	55 779	17 932	38 673	35 803	29 350	35 267	35 430	-	-	-	110 779	381 824	402 602	462 194
Service charges - water revenue	55 873	(12 504)	10 591	16 477	14 763	12 886	14 141	14 373	-	-	-	432	127 033	134 698	141 372
Service charges - sanitation revenue	2 205	15 112	2 122	7 494	6 645	6 427	7 071	7 362	-	-	-	23 562	78 000	82 722	86 837
Service charges - refuse	2 609	12 928	2 052	6 735	5 784	5 173	5 363	5 466	-	-	-	22 567	68 678	72 835	76 458
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	(103)	815	293	183	298	445	270	348	-	-	-	1 037	3 585	3 797	3 983
Interest earned - external investments	1 754	1 003	594	1 747	2 084	384	5 759	4 462	-	-	-	13 613	31 400	32 975	34 615
Interest earned - outstanding debtors	459	454	391	402	411	282	279	287	-	-	-	1 708	4 673	4 906	5 145
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 273	2 265	2 230	2 270	2 258	2 274	2 240	2 369	-	-	-	(13 983)	4 197	4 403	4 619
Licences and permits	163	158	201	221	188	151	146	196	-	-	-	962	2 385	2 498	2 618
Agency services	448	576	647	628	607	454	432	657	-	-	-	489	4 938	5 184	5 442
Transfer receipts - operating	53 491	779	872	971	1 480	53 244	965	933	-	-	-	19 104	131 840	141 735	154 275
Other revenue	1 958	10 459	12 852	7 237	8 621	19 219	(405)	3 036	-	-	-	53 249	116 226	137 399	129 446
Cash Receipts by Source	147 132	115 685	90 016	100 949	94 738	164 436	87 272	92 649	-	-	-	321 413	1 214 291	1 300 530	1 394 863
Other Cash Flows by Source															
Transfer receipts - capital	-	3 033	1 194	1 584	3 584	4 914	1 653	3 079	-	-	-	11 577	30 619	28 470	31 628
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	125	2 949	(3 074)	-	-	-	-	183	-	-	-	6 817	7 000	7 000	7 000
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	54 000	54 000	50 000	50 000
Increase in consumer deposits	38	95	167	27	132	20	70	22 078	-	-	-	(23 628)	(1 000)	3 724	3 948
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	7	(7)	-	-	4	-	-	-	-	-	3	7	3	1
Change in non-current investments	(540)	(3 364)	(424)	(362)	(769)	(479)	864	(598)	-	-	-	(1 903)	(7 575)	(7 834)	(8 120)
Total Cash Receipts by Source	146 756	118 406	87 873	102 198	97 686	168 894	89 859	117 391	-	-	-	368 279	1 297 341	1 381 894	1 479 320
Cash Payments by Type															
Employee related costs	1 455	70 796	33 500	32 585	51 056	33 741	35 590	32 922	-	-	-	130 811	422 456	442 816	468 539
Remuneration of councillors	-	1 869	940	920	914	932	940	940	-	-	-	4 439	11 896	12 436	13 002
Interest paid	68	506	857	1 950	804	16 357	806	-	-	-	-	30 133	51 482	52 210	52 352
Bulk purchases - Electricity	3	35 083	34 661	21 670	22 133	20 793	22 699	21 627	-	-	-	91 590	270 260	290 978	313 126
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	1 008	2 893	3 500	3 549	2 151	2 799	2 653	4 025	-	-	-	24 990	47 567	43 347	45 265
Contracted services	527	10 613	13 947	14 240	15 162	14 955	13 800	15 344	-	-	-	123 826	222 414	235 538	247 162
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	-	-	-	1 660	1 107	-	2 075	623	-	-	-	6 146	11 610	11 610	11 610
General expenses	97 802	(27 594)	(3 366)	10 438	17 107	18 883	2 606	22 447	-	-	-	(129 166)	9 158	119 813	128 276
Cash Payments by Type	100 862	94 167	84 040	87 013	110 435	108 460	81 169	97 928	-	-	-	282 789	1 046 844	1 208 747	1 279 331
Other Cash Flows/Payments by Type															
Capital assets	2 159	12 285	10 118	13 275	17 152	28 754	5 630	13 775	-	-	-	200 590	303 738	197 162	154 378
Repayment of borrowing	1 778	1 289	1 173	8 124	953	8 893	1 862	-	-	-	-	22 301	46 374	52 751	47 751
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	104 799	107 741	95 331	108 412	128 540	146 108	88 662	111 703	-	-	-	505 660	1 396 956	1 458 660	1 481 460
NET INCREASE/(DECREASE) IN CASH HELD	41 956	10 664	(7 458)	(6 213)	(30 854)	22 786	1 197	5 687	-	-	-	(137 381)	(99 615)	(76 767)	(2 140)
Cash/cash equivalents at the month/year beginning:	653 813	695 769	706 434	698 975	692 762	661 908	684 695	685 892	691 579	691 579	691 579	691 579	653 813	554 198	477 432
Cash/cash equivalents at the month/year end:	695 769	706 434	698 975	692 762	661 908	684 695	685 892	691 579	691 579	691 579	691 579	554 198	554 198	477 432	475 292

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

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description		NT Code	Budget Year 2020/21											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 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	19 646	663	411	323	334	253	1 467	5 249	28 347	7 626	-	8 701		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21 440	822	571	316	311	295	1 129	5 167	30 051	7 219	-	9 412		
Receivables from Non-exchange Transactions - Property Rates	1400	23 545	815	507	384	381	319	1 519	4 604	32 073	7 207	-	10 226		
Receivables from Exchange Transactions - Waste Water Management	1500	9 475	380	252	223	195	174	951	3 438	15 088	4 981	-	4 558		
Receivables from Exchange Transactions - Waste Management	1600	7 363	288	194	158	142	111	591	2 151	10 999	3 154	-	3 748		
Receivables from Exchange Transactions - Property Rental Debtors	1700	442	20	11	6	5	7	23	242	756	282	-	388		
Interest on Arrear Debtor Accounts	1810	220	37	42	41	55	58	402	11 162	12 016	11 717	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	2 273	204	512	242	419	201	725	6 917	11 494	8 505	-	3 635		
Total By Income Source	2000	84 403	3 230	2 501	1 692	1 842	1 418	6 808	38 930	140 825	50 691	-	40 668		
2019/20 - totals only		63 877	2 954	1 496	1 319	1 103	1 034	4 398	24 923	101 104	32 776	0	26 108		
Debtors Age Analysis By Customer Group															
Organs of State	2200	914	127	66	41	42	39	193	1 983	3 406	2 298	-	487		
Commercial	2300	11 872	427	271	186	221	261	533	1 691	15 461	2 892	-	1 471		
Households	2400	72 106	2 671	2 154	1 461	1 576	1 114	6 067	35 154	122 303	45 372	-	38 705		
Other	2500	(489)	6	10	4	4	4	16	101	(345)	129	-	4		
Total By Customer Group	2600	84 403	3 230	2 501	1 692	1 842	1 418	6 808	38 930	140 825	50 691	-	40 668		

The debtors' level increasing trend observed during May to June 2020 has stabilized and the 12-month rolling average payment rate has since increased from 96,95% in June 2020 to 97,07% at the end of February 2021.

Summary of Indigent Households

Summary of Margent Households

Indigent Household Statistics				
	Indigent Households	Amount	Other Households	Total Households
2020				
July	7 589	NO VOTE for 2020-2021	27 849	35 438
August	7 587	NO VOTE for 2020-2021	27 839	35 426
September	7 532	NO VOTE for 2020-2021	27 882	35 414
October	7 509	NO VOTE for 2020-2021	27 905	35 414
November	7 455	NO VOTE for 2020-2021	27 959	35 414
December	7 353	NO VOTE for 2020-2021	28 061	35 414
2021				
January	7 354	NO VOTE for 2020-2021	28 060	35 414
February	7 311	NO VOTE for 2020-2021	28 122	35 433
March		NO VOTE for 2020-2021		
April		NO VOTE for 2020-2021		
May		NO VOTE for 2020-2021		
June		NO VOTE for 2020-2021		

21,41%

21,42%

21,27%

21,20%

21,05%

20,76%

20,77%

20,63%

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)
7311			6KL	7311	0	7311	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)
122	7189		50kWh	7311	0	7311	Total monthly levy

Summary of Debtors Age Analysis

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total	Older than 30 Days
2020/2021										
June									0	0
May									0	0
April									0	0
March									0	0
February	84 402 630	3 230 157	2 500 786	1 692 455	1 842 482	1 417 739	6 808 254	38 930 072	140 824 575	56 421 945
January	82 175 572	4 605 732	2 814 537	1 975 239	1 501 362	1 259 598	7 007 046	38 107 578	139 446 663	57 271 091
December	72 329 059	3 738 894	2 238 665	1 616 506	1 308 997	1 440 435	6 652 871	37 329 810	126 655 236	54 326 177
November	75 454 148	3 370 951	2 098 880	2 021 005	1 542 097	1 357 388	6 560 465	36 435 434	128 840 369	53 386 221
October	74 472 965	3 258 846	2 607 077	1 868 080	2 057 055	1 119 185	6 631 181	35 654 819	127 669 207	53 196 243
September	76 524 362	2 860 127	2 388 115	2 391 709	1 275 636	1 681 529	6 547 645	34 961 995	128 631 118	52 106 757
Augustus	74 822 327	4 896 619	2 557 659	1 656 972	2 061 106	1 637 323	6 435 752	34 051 113	128 118 872	53 296 545
July	78 493 757	4 842 920	3 210 499	3 169 664	2 019 323	1 524 134	6 869 014	33 397 182	133 526 492	55 032 735

Government Debt

Overstrand Municipality as at 28/02/2021 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	2 451 292	1 264 391	1 160 101	26 800
WCED 2251	844 655	844 655	0	0
OTHER 2255	32 508	32 508	0	0
HEALTH 2252	102 311	89 637	11 747	927
TPW 2256	-95 444	-95 444	0	0
HUMAN SETTLE 2215	34 531	34 531	0	0
HOUSING 2253	4 260	4 260	0	0
OTHER MUNICIPALITIES 2276	32 053	32 053	0	0
TOTAL OUTSTANDING	3 406 167	2 206 592	1 171 848	27 727

Creditors' analysis

Supporting Table SC4

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

2020/2021 Budget Statement - Age Creditors - R thousands											
Description R thousands	NT Code	Budget Year 2020/21									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	4 715								4 715	4 407
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	508								508	3 669
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	5 223	-	-	-	-	-	-	-	5 223	8 076

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February								
Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Yrs/Months							
Municipality								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	31		17 231	125	17 388
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	39		30 590	260	30 890
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	112		3 767	30	3 909
ABSA 9331734880	DEP PLUS	DEP PLUS		24	3,3	10 241	(26)	10 239
ABSA 2079279937	184 days	FIXED DEP	03/02/2021	2 546	5,05	100 000	(102 546)	-
Nedbank 03/7881534451 ref: 259	181 days	FIXED DEP	26/04/2021		3,966	100 000		100 000
ABSA 2079481114	121 days	FIXED DEP	25/02/2021	1 339	4,04	100 000	(101 339)	-
FNB 74884037927	120 days	FIXED DEP	25/05/2021		4,51	100 000		100 000
FNB 74884457414	152 DAYS	FIXED DEP	28/06/2021		4,54	100 000		100 000
ABSA 2079279937	90 days	FIXED DEP	04/05/2021		4,42		100 000	100 000
ABSA 2079481114	60 DAYS	FIXED DEP	25/02/2021		0		100 000	100 000
TOTAL INVESTMENTS AND INTEREST				4 091		561 830	(3 497)	562 425

Surplus cash not immediately required is invested in call and monthly deposits.

Long term investments relate to the sinking fund investments.

Allocation and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description	2019/20	Budget Year 2020/21							
	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:	-	121 368	138 372	-	108 292	108 292	-		138 372
Operational Revenue:General Revenue:Equitable Share	-	117 318	134 322		104 992	104 992	-		134 322
Energy Efficiency and Demand-side [Schedule 5B]	-	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipality	-	2 500	2 500		1 750	1 750	-		2 500
Local Government Financial Management Grant [Schedule 5B]	-	1 550	1 550		1 550	1 550	-		1 550
Provincial Government:	-	10 472	8 055	2 275	7 610	7 610	-		8 055
Capacity Building	-	75	75	75	75	75	-		75
Capacity Building and Other	-	401	300				-		300
Disaster and Emergency Services	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-		-
Infrastructure	-	145	145	-	-	-	-		145
Libraries, Archives and Museums	-	7 651	5 335		5 335	5 335	-		5 335
Other	-	2 200	2 200	2 200	2 200	2 200	-		2 200
District Municipality:		-	-	-	-	-	-		-
All Grants		-	-	-	-	-	-		-
Other grant providers:		0	-	-	-	-	-		0
Departmental Agencies and Accounts		-	-	-	-	-	-		-
Foreign Government and international Organisations		-	-	-	-	-	-		-
Households		-	-	-	-	-	-		-
Non-profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Total Operating Transfers and Grants	-	131 840	146 427	2 275	115 902	115 902	-		146 427
Capital Transfers and Grants									
National Government:		29 887	27 618	-	21 342	20 342	1 000	4,9%	27 618
Integrated National Electrification Programme [Schedule 5B]		8 000	6 000		6 000	5 000	1 000	20,0%	6 000
Municipal Infrastructure Grant [Schedule 5B]		21 887	21 618		15 342	15 342	-		21 618
Provincial Government:		732	732	-	732	732	-		732
Capacity Building		-	-	-	-	-	-		-
Capacity Building and Other		732	732		732	732	-		732
Disaster and Emergency Services		-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-		-
All Grants		-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-		-
Total Capital Transfers and Grants		30 619	28 350	-	22 074	21 074	1 000	4,7%	28 350
TOTAL RECEIPTS OF TRANSFERS & GRANTS		162 459	174 777	2 275	137 976	136 976	1 000	0,7%	174 777

Grant receipts are monitored according to the payment schedules. Year to date actuals only reflects actual receipts for 2020/2021.

Supporting Table SC7(1) – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>EXPENDITURE</u>									
<u>Operating expenditure of Transfers and Grants</u>									
National Government:	-	4 050	4 050	299	2 024	2 024	-		4 050
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities		2 500	2 500	230	1 563	1 563	-		2 500
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	68	462	462	-		1 550
Provincial Government:	-	10 472	8 055	635	5 719	5 719	-		8 055
Capacity Building		-	-	-	-	-	-		-
Capacity Building and Other		2 676	2 575		30	30	-		2 575
Infrastructure	-	145	145	-	-	-	-		145
Libraries, Archives and Museums	-	7 651	5 335	635	5 689	5 689	-		5 335
District Municipality:		-	-	-	-	-	-		-
All Grants		-	-	-	-	-	-		-
Other grant providers:	-	44 267	33 534	-	16 557	16 557	-		33 534
Households	-	44 267	33 534		16 557	16 557	-		33 534
S4S		-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	-	58 789	45 639	933	24 301	24 301	-		45 639
<u>Capital expenditure of Transfers and Grants</u>									
National Government:	-	29 887	27 618	1 787	17 382	17 382	-		27 618
Integrated National Electrification Programme (Municipal Grant)		8 000	6 000		17	17	-		6 000
Municipal Infrastructure Grant [Schedule 5B]		21 887	21 618	1 787	17 365	17 365	-		21 618
Provincial Government:	-	732	732	347	715	715	-		732
Capacity Building		-	-	-	-	-	-		-
Capacity Building and Other		732	732	347	715	715	-		732
Other grant providers:	-	45 956	47 296	886	27 363	27 363	-		47 296
Households	-	45 956	39 296	886	27 363	27 363	-		39 296
Non-Profit Institutions		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Public Corporations		-	8 000	-	-	-	-		8 000
Higher Educational Institutions		-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	76 575	75 646	3 019	45 460	45 460	-		75 646
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	135 364	121 285	3 953	69 761	69 761	-		121 285

Grant expenditure is monitored against grant receipts.

Supporting Table SC7(2) – Expenditure against approved rollovers

WC032 Overstrand - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February

Description	Budget Year 2020/21				
	Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
<u>EXPENDITURE</u>					
<u>Operating expenditure of Approved Roll-overs</u>					
National Government:	-	-	-	-	
Operational Revenue:General Revenue:Equitable Share		-	-	-	
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	
Housing Top structure		-	-	-	
Provincial Government:	2 031	-	-	(2 031)	-100,0%
Capacity Building	2 031	-	-	(2 031)	-100,0%
Capacity Building and Other		-	-	-	
Disaster and Emergency Services		-	-	-	
Health		-	-	-	
Housing		-	-	-	
Infrastructure		-	-	-	
Libraries, Archives and Museums		-	-	-	
Other		-	-	-	
Public Transport		-	-	-	
Road Infrastructure - Maintenance		-	-	-	
Sports and Recreation		-	-	-	
District Municipality:	-	-	-	-	
All Grants		-	-	-	
Other grant providers:	-	-	-	-	
S4S		-	-	-	
Total operating expenditure of Approved Roll-overs	2 031	-	-	(2 031)	-100,0%
<u>Capital expenditure of Approved Roll-overs</u>					
National Government:	7 482	640	640	(6 843)	-91,5%
Integrated National Electrification Programme (Municipal Grant)		-	-	-	
Municipal Infrastructure Grant [Schedule 5B]	7 482	640	640	(6 843)	-91,5%
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	
Provincial Government:	1 395	-	-	(1 395)	-100,0%
Capacity Building		-	-	-	
Capacity Building and Other	645	-	-	(645)	-100,0%
Infrastructure	750	-	-	(750)	-100,0%
District Municipality:	-	-	-	-	
All Grants		-	-	-	
Other grant providers:	-	-	-	-	
Transfer from Operational Revenue		-	-	-	
Total capital expenditure of Approved Roll-overs	8 878	640	640	(8 238)	-92,8%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	10 909	640	640	(10 269)	-94,1%

A Roll over application was submitted to Provincial and National Treasury in August 2020 for the unspent grant funds. All unspent grants relating to the 2019/2020 financial year were granted. The request to roll over unspent Financial Management Capacity Building Grant to the 2018/2019 financial year was declined and returned to Provincial Treasury at the end of November.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Councillors (Political Office Bearers plus Other)</u>									
Basic Salaries and Wages		10 786	10 786	848	6 725	7 191	(466)	-6%	10 786
Pension and UIF Contributions		-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-		-
Cellphone Allowance		1 110	1 110	93	732	740	(8)	-1%	1 110
Housing Allowances	-	-	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-	-	-		-
Sub Total - Councillors	-	11 896	11 896	940	7 457	7 931	(474)	-6%	11 896
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages		12 506	12 486	992	8 028	8 324	(295)	-4%	12 486
Pension and UIF Contributions		-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-		-
Performance Bonus		260	260	-	-	-	-		260
Motor Vehicle Allowance		-	-	-	-	-	-		-
Cellphone Allowance		187	187	15	123	124	(2)	-1%	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	-	12 952	12 932	1 007	8 151	8 448	(297)	-4%	12 932
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		259 838	257 583	20 647	167 225	169 146	(1 921)	-1%	257 583
Pension and UIF Contributions		48 588	50 375	3 547	28 267	28 840	(572)	-2%	50 375
Medical Aid Contributions		18 241	18 320	1 202	9 238	9 740	(502)	-5%	18 320
Overtime		32 190	36 390	3 829	25 221	26 079	(858)	-3%	36 390
Performance Bonus		462	462	39	308	316	(8)	-3%	462
Motor Vehicle Allowance		8 032	8 256	674	5 457	5 504	(48)	-1%	8 256
Cellphone Allowance		2 378	2 456	162	1 314	1 620	(306)	-19%	2 456
Housing Allowances		2 870	2 994	228	1 830	1 996	(165)	-8%	2 994
Other benefits and allowances		34 737	36 169	1 149	27 131	27 131	-		36 169
Payments in lieu of leave		-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-		-
Post-retirement benefit obligations		15 035	15 035	1 253	10 023	8 770	1 253	14%	15 035
Sub Total - Other Municipal Staff	-	422 373	428 040	32 730	276 014	279 143	(3 128)	-1%	428 040
TOTAL SALARY, ALLOWANCES & BENEFITS	-	447 221	452 869	34 678	291 622	295 522	(3 899)	-1%	452 869
TOTAL MANAGERS AND STAFF	-	435 325	440 972	33 738	284 165	287 591	(3 425)	-1%	440 972

SDBIP

The results of the SDBIP are included in a separate comprehensive report that is tabled quarterly in Council.

Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February						
Description of financial indicator	Basis of calculation	2019/20	Budget Year 2020/21			
		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	0,0%	14,4%	14,4%	2,7%	4,7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0,0%	30,6%	26,9%	26,4%	26,9%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0,0%	16,1%	15,9%	14,2%	15,9%
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	12862,8%	12862,8%	12397,6%	12862,8%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0,0%	241,1%	259,5%	354,8%	259,5%
Liquidity Ratio	Monetary Assets/Current Liabilities	0,0%	190,7%	207,7%	293,2%	207,7%
<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	0,0%	9,5%	9,6%	15,5%	9,5%
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))		99,0%	99,0%	Annual Indicator	99,0%
<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		6,7%	6,7%	Annual Indicator	6,7%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		20,7%	20,7%	Annual Indicator	20,7%
Employee costs	Employee costs/Total Revenue - capital revenue	0,0%	34,7%	35,2%	32,1%	35,2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0,0%	16,8%	0,0%	12,5%	16,8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0,0%	15,4%	15,5%	2,4%	5,1%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		12,4		Annual Indicator	12,4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		12,8%		Annual Indicator	12,8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		5,1		Annual Indicator	5,1

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	-	8 805	2 159	2 159	2 159	2 159	(0)	0,0%	1%
August	-	9 365	12 285	12 285	14 444	14 444	-	0,0%	5%
September	-	18 043	3 412	10 118	24 562	17 856	(6 706)	-37,6%	8%
October	-	17 918	17 918	13 275	37 837	35 774	(2 063)	-5,8%	12%
November	-	25 078	25 078	17 152	54 989	60 852	5 863	9,6%	18%
December	-	26 772	26 772	28 754	83 743	87 625	3 881	4,4%	28%
January	-	26 059	9 575	5 630	89 374	97 200	7 826	8,1%	29%
February	-	29 649	15 108	13 775	103 149	112 307	9 158	8,2%	34%
March	-	34 820	20 068	-		132 375			
April	-	26 789	14 300	-		146 675			
May	-	24 114	10 975	-		157 650			
June	-	56 325	122 437	-		280 086			
Total Capital expenditure	-	303 738	280 086	103 149					

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 C	45 956 000	39 295 603	27 363 196	Under Construction.	Transit Camp - 50%, Masakhane UISP Phase 1 - 100%, Masakhane UISP Phase 2 - 30%, Stanford IRDP - 100%, Beverly Hills - 100%, Masakhane IRDP - Contractor Established	Not applicable.	Not applicable.
2	Overstrand	Overstrand	HERMANUS NEW WASTE MANAGEMENT FACILITY	17 963 569	18 063 569	6 999 042	Under construction .	Construction stage. Construction started in July 2020.	No New challenges.	Previous challenge resolved.
3	Overstrand	Overstrand	VEHICLES COMMUNITY SERVICES	13 429 959	12 969 089	4 059 803	Approved Tender TR57.	In the process of compliance and ordering of the vehicles.	None.	None.
4	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	12 033 060	11 462 362	1 554 129	Tender SC 2108/2020 was awarded on 15 December 2020.	Appeal process completed. Construction to commence soon.	The appeal evaluation process took 2 months to complete. Site handover meeting to be held early in March 2021.	None at this stage.
5	Masakhane	Ward 01	NEW 4ML RESERVOIR	9 881 744	9 881 744	6 558 780	Under construction.	Under construction.	Not applicable.	Not applicable.
6	Hermanus	Ward 04	UPGRADE HERMANUS WELL FIELDS	10 500 000	8 500 000	3 198 002	Deviation SCD 3175/2020: Construction was completed. 12 Months defects liability period started. Tender SC 2170 for Iron Removal Plant being evaluated.	12 Months Defects Liability Period, and tender evaluation, and planning for next stage.	None during February 2021	Not applicable.
7	Pringle Bay	Ward 10	NEW RESERVOIR FOR PRINGLE BAY	8 135 000	8 135 000	5 277 693	Tender SC 2018/2019 awarded and construction well in progress.	Construction stage.	Delays experienced as a result of a dispute between the contractor and one of his sub-	Pressure is exerted on the contractor to resolve the dispute and to continue
8	Kleinmond	Ward 09	KLEINMOND - SEWER NETWORK E	8 000 000	8 000 000	2 239 327	Construction of phase 1 in progress (SC 1915/2019), and tenders for next phase closed on 18 Dec 2020 (SC 2159/2020).	Construction and tender evaluation.	No new delays during February 2021.	Penalties are being charged to the contractor on SC 1915/2019.
9	Zwelihle	Multi-ward HM Area	ZWELIHLE SEWER	7 756 483	7 756 483	428 029	Tender SC 2107/2020 was awarded on 4 December 2020.	Construction commenced during February 2021	None to date	Not applicable.
10	Hermanus	Ward 03	CBD REGENERATION PROGRAM	7 100 000	7 100 000	2 904 184	Under construction .	Under construction.	Not applicable.	Not applicable.
Totals				140 755 815	131 163 850	60 582 185				

Low costing housing services:
Construction Contracts & Land

Note:

Due to change in accounting treatment of construction contracts relating to housing.
The housing projects is consolidated for this template.

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February

Description	2019/20	Budget Year 2020/21							
	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	–	117 549	113 622	5 546	42 114	43 185	1 071	2,5%	113 622
Roads Infrastructure	–	19 795	22 386	864	5 538	5 062	(476)	-9,4%	22 386
Roads	–	19 795	22 386	864	5 538	5 062	(476)	-9,4%	22 386
Storm water Infrastructure	–	16 384	16 322	1 965	9 292	7 861	(1 432)	-18,2%	16 322
Storm water Conveyance	–	15 784	15 722	1 965	9 292	7 861	(1 432)	-18,2%	15 722
Electrical Infrastructure	–	12 768	10 768	–	347	3 996	3 649	91,3%	10 768
MV Substations	–	696	696	–	330	464	134	28,8%	696
MV Networks	–	12 072	10 072	–	17	3 532	3 515	99,5%	10 072
Water Supply Infrastructure	–	29 547	27 547	1 334	15 034	15 061	27	0,2%	27 547
Boreholes	–	10 500	8 500	607	3 198	4 250	1 052	24,8%	8 500
Reservoirs	–	18 017	18 017	727	11 836	10 811	(1 025)	-9,5%	18 017
Water Treatment Works	–	–	–	–	–	–	–	–	–
Distribution	–	1 030	1 030	–	–	–	–	–	1 030
Sanitation Infrastructure	–	20 576	18 536	578	4 903	4 179	(725)	-17,3%	18 536
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	20 576	18 536	578	4 903	4 179	(725)	-17,3%	18 536
Waste Water Treatment Works	–	–	–	–	–	–	–	–	–
Outfall Sewers	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	–	18 479	18 064	806	6 999	7 026	27	0,4%	18 064
Community Assets	–	12 793	9 837	526	2 246	2 437	191	7,8%	9 837
Community Facilities	–	12 743	9 787	526	2 246	2 437	191	7,8%	9 787
Halls	–	26	26	–	22	17	(5)	-28,8%	26
Crèches	–	475	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	1 292	1 292	401	1 197	861	(335)	-38,9%	1 292
Parks	–	202	152	–	27	101	74	73,4%	152
Public Open Space	–	5 735	6 649	114	924	1 216	293	24,1%	6 649
Nature Reserves	–	2 100	–	–	–	–	–	–	–
Public Ablution Facilities	–	1 383	140	–	–	–	–	–	140
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	50	50	–	–	–	–	–	50
Outdoor Facilities	–	50	50	–	–	–	–	–	50
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	–	52 970	47 951	886	30 754	24 467	(6 286)	-25,7%	47 951
Depots	–	–	–	–	–	–	–	–	–
Housing	–	48 144	42 940	886	30 690	23 127	(7 564)	-32,7%	42 940
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	–	7 896	7 896	7	1 935	2 748	813	29,6%	7 896
Computer Equipment	–	7 896	7 896	7	1 935	2 748	813	29,6%	7 896
Furniture and Office Equipment	–	1 025	1 025	173	269	683	414	60,6%	1 025
Furniture and Office Equipment	–	1 025	1 025	173	269	683	414	60,6%	1 025
Machinery and Equipment	–	760	860	–	48	573	525	91,6%	860
Machinery and Equipment	–	760	860	–	48	573	525	91,6%	860
Transport Assets	–	22 440	20 732	3 585	7 684	7 566	(118)	-1,6%	20 732
Transport Assets	–	22 440	20 732	3 585	7 684	7 566	(118)	-1,6%	20 732
Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	–	215 433	201 924	10 723	85 050	81 660	(3 390)	-4,2%	201 924

Supporting Table SC13b

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

Description	2019/20	Budget Year 2020/21							
	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	-	25 621	25 050	2 194	5 725	6 269	543	8,7%	25 050
Roads Infrastructure	-	-	-	-	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1 000	1 000	-	52	667	615	92,2%	1 000
<i>MV Networks</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	20 560	19 989	1 586	2 632	3 294	663	20,1%	19 989
<i>Pump Stations</i>	-	1 800	1 800	32	855	1 200	345	28,7%	1 800
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	18 760	18 189	1 554	1 776	2 094	318	15,2%	18 189
Sanitation Infrastructure	-	4 061	4 061	608	3 042	2 308	(735)	-31,8%	4 061
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>	-	3 461	3 461	608	3 042	2 308	(735)	-31,8%	3 461
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existin	-	25 621	25 050	2 194	5 725	6 269	543	8,7%	25 050

Supporting Table SC13c

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

Description	2019/20	Budget Year 2020/21							
	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	–	141 901	143 636	7 881	67 379	95 751	28 371	29,6%	143 636
Roads Infrastructure	–	67 578	67 622	2 874	24 142	45 081	20 939	46,4%	67 622
Roads	–	63 837	63 881	2 842	23 504	42 587	19 083	44,8%	63 881
Road Structures	–	3 741	3 741	32	638	2 494	1 856	74,4%	3 741
Storm water Infrastructure	–	6 159	6 189	307	3 471	4 126	656	15,9%	6 189
Drainage Collection	–	2 811	2 811	190	1 751	1 874	123	6,6%	2 811
Storm water Conveyance	–	3 348	3 378	117	1 719	2 252	533	23,7%	3 378
Electrical Infrastructure	–	31 243	32 317	1 975	17 482	21 544	4 062	18,9%	32 317
MV Networks	–	28 758	29 582	1 900	16 723	19 721	2 998	15,2%	29 582
LV Networks	–	2 443	2 593	74	737	1 729	992	57,4%	2 593
Water Supply Infrastructure	–	19 710	19 710	1 617	12 046	13 140	1 094	8,3%	19 710
Sanitation Infrastructure	–	13 262	13 920	1 021	9 099	9 280	180	1,9%	13 920
Waste Water Treatment Works	–	13 262	13 920	1 021	9 099	9 280	180	1,9%	13 920
Solid Waste Infrastructure	–	3 691	3 651	67	1 107	2 434	1 327	54,5%	3 651
Landfill Sites	–	82	62	11	33	41	8	19,3%	62
Waste Transfer Stations	–	1 450	1 450	22	220	967	747	77,3%	1 450
Waste Processing Facilities	–	836	816	20	208	544	336	61,8%	816
Waste Drop-off Points	–	1 065	1 065	14	643	710	67	9,4%	1 065
Waste Separation Facilities	–	258	258	–	3	172	169	98,0%	258
Coastal Infrastructure	–	216	186	20	32	124	92	73,9%	186
Promenades	–	216	186	20	32	124	92	73,9%	186
Information and Communication Infrastructure	–	42	42	–	–	21	21	100,0%	42
Data Centres	–	42	42	–	–	21	21	100,0%	42
Community Assets	–	44 758	48 340	2 914	27 746	32 227	4 481	13,9%	48 340
Community Facilities	–	37 242	40 524	2 578	24 054	27 016	2 961	11,0%	40 524
Halls	–	4 885	4 885	314	3 209	3 257	48	1,5%	4 885
Fire/Ambulance Stations	–	385	531	3	158	354	196	55,3%	531
Testing Stations	–	124	124	–	31	83	52	62,8%	124
Libraries	–	191	191	0	44	127	83	65,0%	191
Cemeteries/Crematoria	–	1 047	947	114	622	631	9	1,4%	947
Police	–	518	958	–	79	638	560	87,7%	958
Parks	–	27 196	27 946	1 856	17 008	18 630	1 623	8,7%	27 946
Public Open Space	–	2 647	4 694	278	2 828	3 129	301	9,6%	4 694
Sport and Recreation Facilities	–	7 516	7 817	336	3 691	5 211	1 520	29,2%	7 817
Outdoor Facilities	–	7 516	7 817	336	3 691	5 211	1 520	29,2%	7 817
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	–	3 410	3 302	157	807	2 201	1 394	63,3%	3 302
Municipal Offices	–	3 206	2 882	157	780	1 921	1 141	59,4%	2 882
Workshops	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	5 925	5 925	13	3 488	3 950	462	11,7%	5 925
Computer Equipment	–	2 186	2 186	70	1 140	1 457	317	21,8%	2 186
Computer Equipment	–	2 186	2 186	70	1 140	1 457	317	21,8%	2 186
Furniture and Office Equipment	–	2 811	2 803	51	472	1 869	1 396	74,7%	2 803
Machinery and Equipment	–	–	–	–	–	–	–	–	–
Transport Assets	–	9 914	9 914	2 507	9 246	6 610	(2 636)	-39,9%	9 914
Total Repairs and Maintenance Expenditure	–	210 905	216 106	13 592	110 278	144 064	33 786	23,5%	216 106

Supporting Table SC13d

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

Description	2019/20	Budget Year 2020/21							
	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	–	117 641	117 641	9 803	78 428	78 427	(0)	0,0%	117 641
Roads Infrastructure	–	33 352	33 352	2 779	22 235	22 235	(0)	0,0%	33 352
<i>Roads</i>	–	33 352	33 352	2 779	22 235	22 235	(0)	0,0%	33 352
Storm water Infrastructure	–	6 899	6 899	575	4 599	4 599	(0)	0,0%	6 899
<i>Drainage Collection</i>	–	6 899	6 899	575	4 599	4 599	(0)	0,0%	6 899
Electrical Infrastructure	–	26 537	26 537	2 211	17 691	17 691	(0)	0,0%	26 537
<i>LV Networks</i>	–	26 537	26 537	2 211	17 691	17 691	(0)	0,0%	26 537
<i>Capital Spares</i>	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	28 591	28 591	2 383	19 061	19 061	–	–	28 591
<i>Water Treatment Works</i>	–	–	–	–	–	–	–	–	–
<i>Distribution</i>	–	28 591	28 591	2 383	19 061	19 061	–	–	28 591
Sanitation Infrastructure	–	19 694	19 694	1 641	13 129	13 129	(0)	0,0%	19 694
<i>Reticulation</i>	–	–	–	–	–	–	–	–	–
<i>Waste Water Treatment Works</i>	–	19 694	19 694	1 641	13 129	13 129	(0)	0,0%	19 694
Solid Waste Infrastructure	–	2 569	2 569	214	1 712	1 712	–	–	2 569
<i>Waste Transfer Stations</i>	–	–	–	–	–	–	–	–	–
Community Assets	–	15 899	15 899	1 325	10 599	10 599	(0)	0,0%	15 899
Community Facilities	–	15 899	15 899	1 325	10 599	10 599	(0)	0,0%	15 899
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
<i>Outdoor Facilities</i>	–	–	–	–	–	–	–	–	–
							–		
Unimproved Property	–	–	–	–	–	–	–	–	–
<i>Other assets</i>	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	570	570	47	380	380	(0)	0,0%	570
<i>Effluent Licenses</i>	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	1 771	1 771	148	1 181	1 181	–	–	1 771
Machinery and Equipment	–	663	663	55	428	428	–	–	663
Transport Assets	–	5 333	5 333	444	3 555	3 555	(0)	0,0%	5 333
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Total Depreciation	–	141 877	141 877	11 823	94 571	94 571	(1)	0,0%	141 877

Supporting Table SC13e

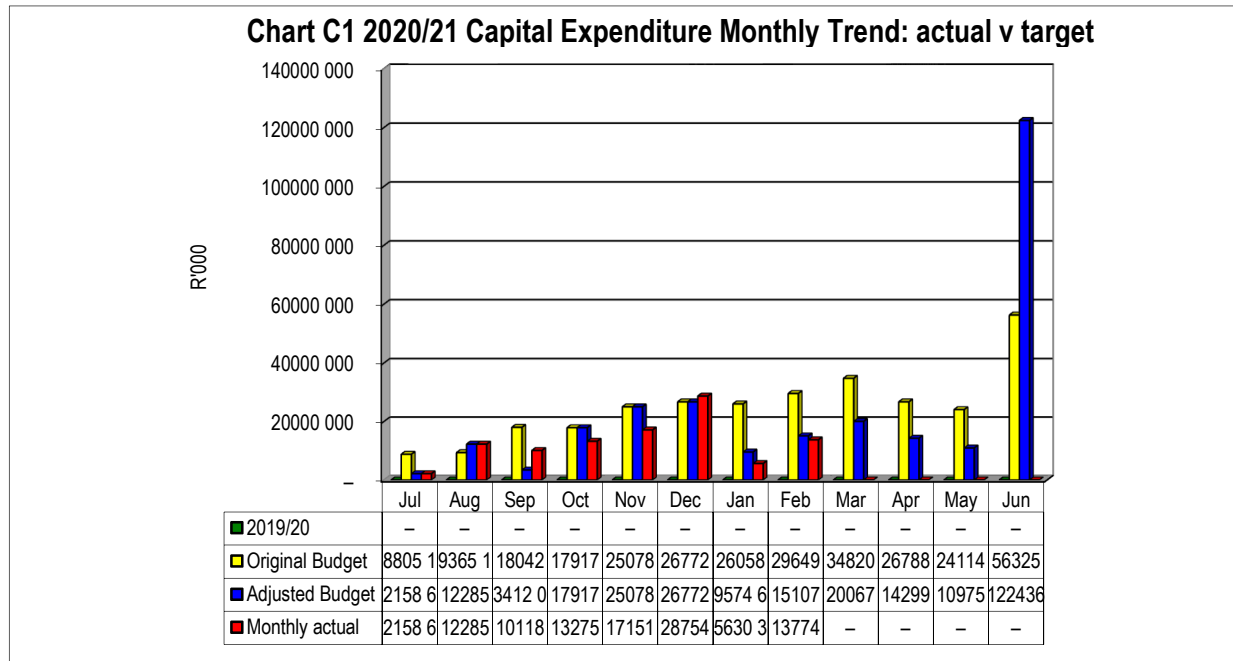
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08 February

Description	2019/20	Budget Year 2020/21							
	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	-	50 206	44 727	857	6 740	18 805	12 066	64,2%	44 727
Roads Infrastructure	-	200	200	5	5	133	128	96,2%	200
Roads	-	200	200	5	5	133	128	96,2%	200
Storm water Infrastructure	-	13 057	13 057	417	2 560	3 728	1 169	31,3%	13 057
Drainage Collection	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	7 350	7 350	-	-	4 900	4 900	100,0%	7 350
MV Networks	-	7 350	7 350	-	-	4 900	4 900	100,0%	7 350
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	2 500	2 500	-	578	1 167	589	50,4%	2 500
Distribution	-	2 500	2 500	-	578	1 167	589	50,4%	2 500
Sanitation Infrastructure	-	23 138	17 659	-	2 523	6 237	3 714	59,5%	17 659
Pump Station	-	8 520	6 951	-	1 389	2 634	1 245	47,2%	6 951
Reticulation	-	9 218	9 218	-	1 075	2 609	1 535	58,8%	9 218
Waste Water Treatment Works	-	5 400	1 490	-	59	993	934	94,1%	1 490
Solid Waste Infrastructure	-	3 960	3 960	436	1 074	2 640	1 566	59,3%	3 960
Landfill Sites	-	2 500	2 500	16	216	1 667	1 450	87,0%	2 500
Waste Transfer Stations	-	1 460	1 460	420	858	973	116	11,9%	1 460
Waste Processing Facilities	-	-	-	-	-	-	-	-	-
Community Assets	-	12 479	8 386	-	5 634	5 573	(61)	-1,1%	8 386
Community Facilities	-	976	906	-	663	587	(76)	-12,9%	906
Halls	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	11 503	7 480	-	4 971	4 986	15	0,3%	7 480
Outdoor Facilities	-	11 503	7 480	-	4 971	4 986	15	0,3%	7 480
							-		
Unimproved Property	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading	-	62 684	53 112	857	12 373	24 378	12 005	49,2%	53 112

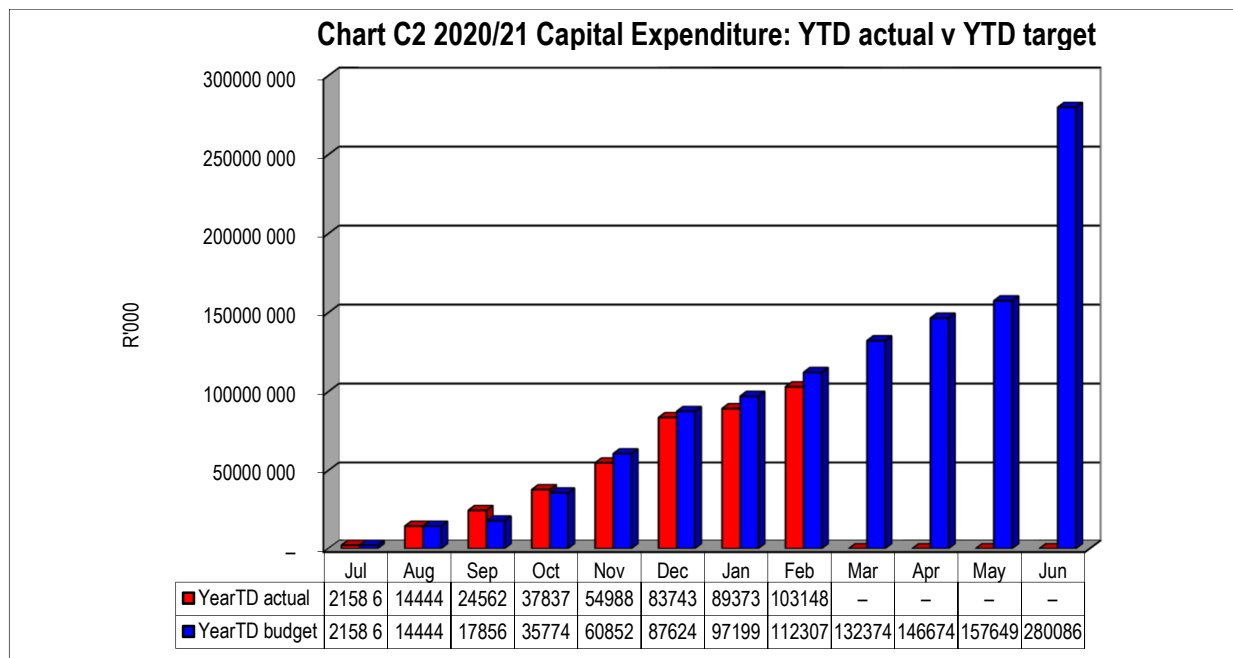
Other supporting documentation

Section 71 charts

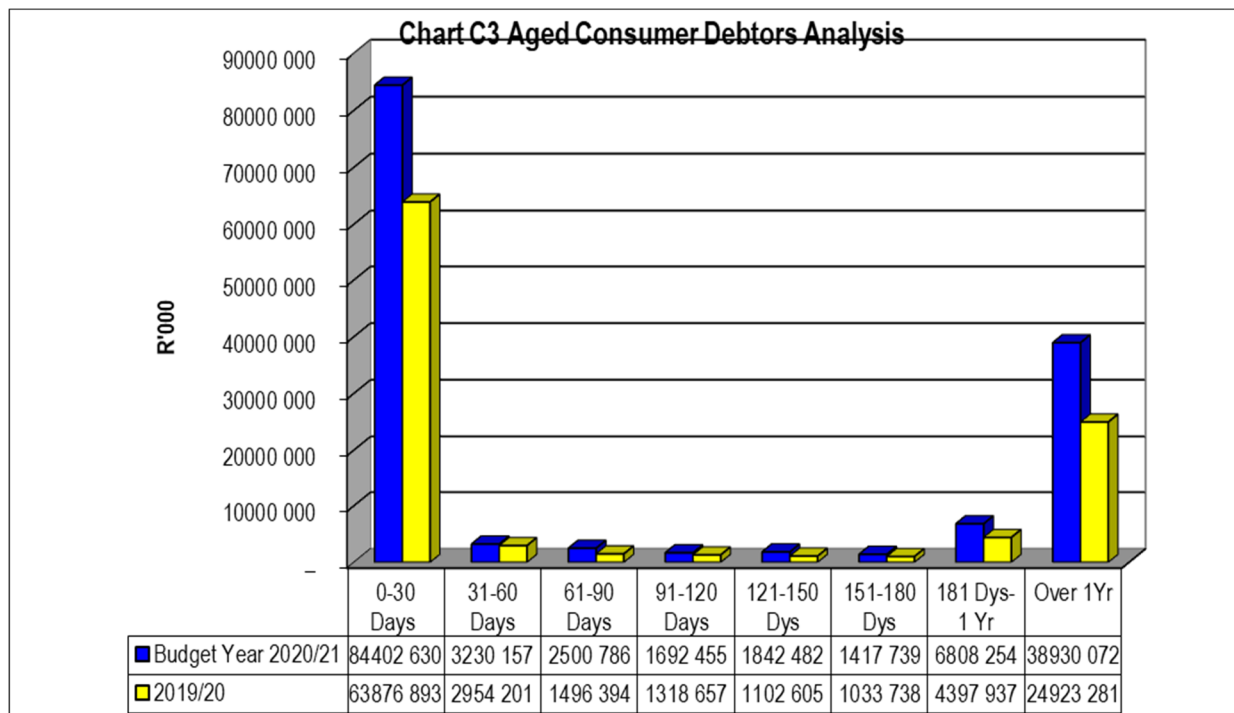
Capital expenditure monthly trend - actual vs target



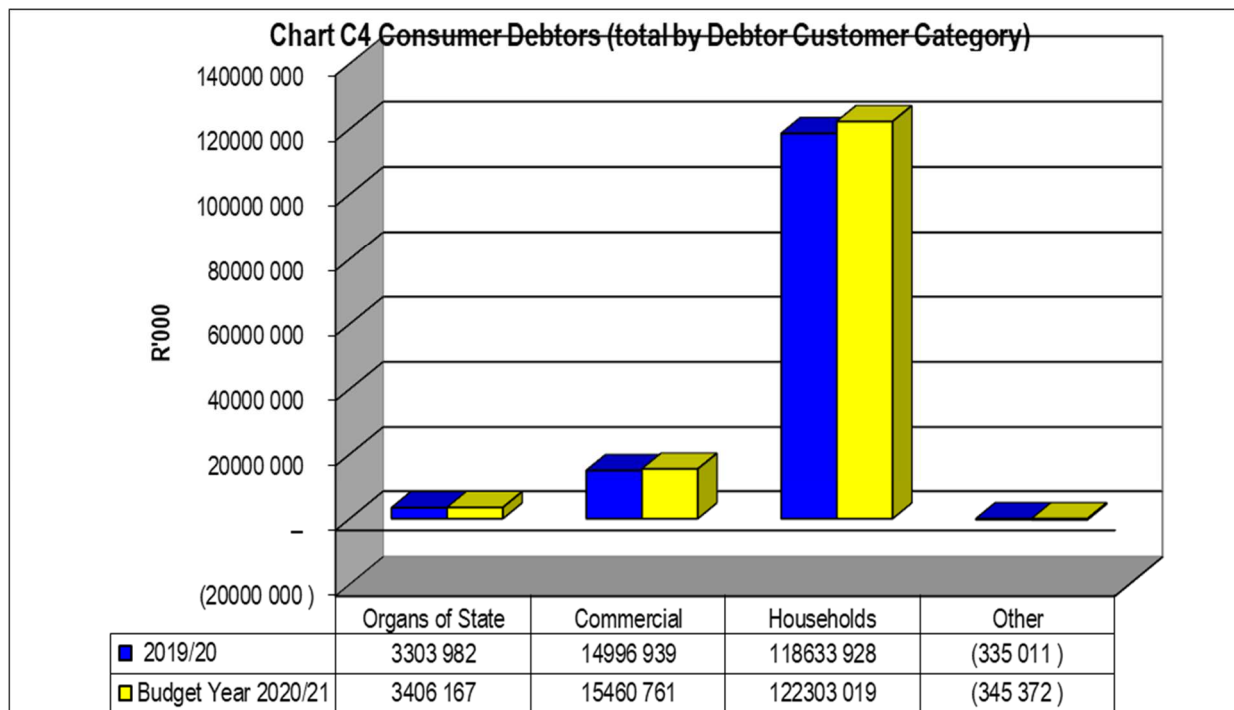
Capital expenditure – YTD actual vs YTD trend



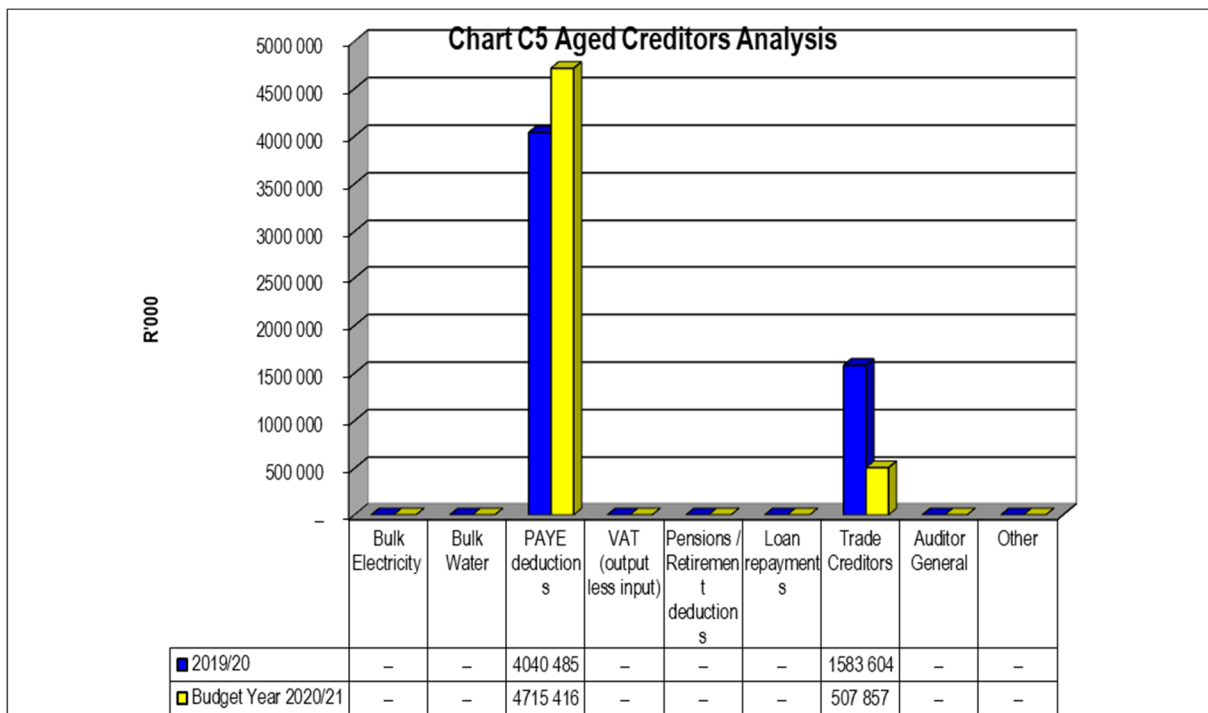
Debtors Age Analysis



Debtors by Type



Creditor Payments



Municipal manager's quality certification


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

- Monthly Budget Statement**

for the month of February 2021 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature:  _____

Date: 12 March 2021