

# *OVERSTRAND MUNICIPALITY*



## Monthly Budget Statement

July 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. As of now we are amidst a 3<sup>rd</sup> wave resurgence of Covid-19.

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 106,83% at the end of July 2021. The financial impact of COVID-19 is being closely monitored.

#### **Revenue by Source**

The Year-to-Date actual revenue is 0.11% above the YTD budget projections at the end of July 2021.

#### **Borrowings**

The balance of borrowings amounts to R482.4m at the end of July 2021.

#### **Operating expenditure by vote & type**

Current expenditure is 50.96% below YTD budget projections as at July 2021. Please note that the Service Provider has changed settings on the financial system w.r.t reporting in different periods, therefore the **salary integration journal** posted i.r.o July now reflects in August. It resulted in salary expenditure not reflecting in the July totals.

#### **Capital expenditure**

No Capital expenditure for the month of July. The current capital commitments of orders in progress amounts to R16.9m or 6.14% of the original capital budget of R274.8m.

## Allocations received (National & Provincial Grants)

Grants totaling R62.1m was received during July 2021.

## Spending on Grants

Spending on grants amounts to R0.7m for July 2021 which includes FMG, MIG & Provincial Library Grant.

## Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M01 July

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<b>Revenue By Source</b>			
Total	0.11%		
<b>Expenditure By Type</b>			
Total	-50.96%	Please note that the Service Provider has changed settings on the financial system w.r.t reporting in different periods, therefore the salary integration journal posted i.r.o July now reflects in August. It resulted in salary expenditure not reflecting in the July totals.	Salary exp will be corrected in Aug 2021
<b>Capital Expenditure</b>			
Total	-100.00%	Capital Commitments = R16.9m (6.14%)	
<b>Financial Position</b>			
In order			
<b>Cash Flow</b>			
In Order			

### Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1 477 435	147 603	10.0%
Expenditure	1 495 006	28 965	1.9%
Surplus / (Deficit)	(17 571)	118 638	
Capital	274 775	—	0.0%

### Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1 416 839	147 595	10.4%
Expenditure	1 495 006	28 965	1.9%
Surplus / (Deficit)	(78 168)	118 630	
Capital	274 775	—	0.0%

## 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 - M01 July

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	275 637	-	25 893	25 893	25 726	167	1%	275 637
Service charges	-	793 858	-	62 864	62 864	62 720	144	0%	793 858
Investment revenue	-	27 456	-	1 471	1 471	1 471	-		27 456
Transfers and subsidies	-	139 692	-	52 323	52 323	52 323	-		139 692
Other own revenue	-	180 196	-	5 045	5 045	5 198	(153)	-3%	180 196
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>1 416 839</b>	-	<b>147 595</b>	<b>147 595</b>	<b>147 437</b>	<b>158</b>	<b>0%</b>	<b>1 416 839</b>
Employee costs	-	463 804	-	1 678	1 678	30 326	(28 648)	-94%	464 394
Remuneration of Councillors	-	12 401	-	-	-	1 033	(1 033)	-100%	12 401
Depreciation & asset impairment	-	145 663	-	12 139	12 139	12 139	-		145 663
Finance charges	-	51 804	-	54	54	54	-		51 804
Materials and bulk purchases	-	398 552	-	551	551	573	(22)	-4%	398 602
Transfers and subsidies	-	12 324	-	647	647	647	-		12 324
Other expenditure	-	410 460	-	13 896	13 896	14 297	(401)	-3%	409 820
<b>Total Expenditure</b>	-	<b>1 495 006</b>	-	<b>28 965</b>	<b>28 965</b>	<b>59 069</b>	<b>(30 105)</b>	<b>-51%</b>	<b>1 495 006</b>
<b>Surplus/(Deficit)</b>	-	<b>(78 168)</b>	-	<b>118 630</b>	<b>118 630</b>	<b>88 368</b>	<b>30 262</b>	<b>34%</b>	<b>(78 168)</b>
Transfers and subsidies - capital (monetary at	-	46 354	-	-	-	-	-		46 354
Contributions & Contributed assets	-	14 243	-	8	8	8	-		14 243
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>(17 571)</b>	-	<b>118 638</b>	<b>118 638</b>	<b>88 376</b>	<b>30 262</b>	<b>34%</b>	<b>(17 571)</b>
<b>Surplus/ (Deficit) for the year</b>	-	<b>(17 571)</b>	-	<b>118 638</b>	<b>118 638</b>	<b>88 376</b>	<b>30 262</b>	<b>34%</b>	<b>(17 571)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>274 775</b>	-	-	-	<b>4 553</b>	<b>(4 553)</b>	<b>-100%</b>	<b>274 775</b>
Capital transfers recognised	-	111 555	-	-	-	465	(465)	-100%	111 555
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	94 066	-	-	-	3 698	(3 698)	-100%	94 066
Internally generated funds	-	<b>69 154</b>	-	-	-	<b>390</b>	<b>(390)</b>	<b>-100%</b>	<b>69 154</b>
<b>Total sources of capital funds</b>	-	<b>274 775</b>	-	-	-	<b>4 553</b>	<b>(4 553)</b>	<b>-100%</b>	<b>274 775</b>
<b>Financial position</b>									
Total current assets	-	583 272	-		812 749				583 272
Total non current assets	-	4 096 878	-		3 784 317				4 096 878
Total current liabilities	-	341 312	-		208 276				341 312
Total non current liabilities	-	657 833	-		646 430				657 833
<b>Community wealth/Equity</b>	-	<b>3 681 004</b>	-		<b>3 742 359</b>				<b>3 681 004</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	215 101	-	58 818	58 818	58 818	-		215 101
Net cash from (used) investing	-	(279 755)	-	(96)	(96)	(96)	-		(279 755)
Net cash from (used) financing	-	(2 646)	-	(1 805)	(1 805)	(1 805)	-		(2 646)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>450 829</b>	-	-	<b>669 639</b>	<b>575 045</b>	<b>(94 594)</b>	<b>-16%</b>	<b>545 423</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	75 914	2 861	1 785	1 513	1 532	1 310	6 909	42 173	133 998
<b>Creditors Age Analysis</b>									
Total Creditors	4 412	-	-	-	-	-	-	-	4 412

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

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
<b>R thousands</b>									
<b><u>Revenue - Functional</u></b>									
<i><b>Governance and administration</b></i>	–	357,072	–	41,384	41,384	40,306	1,077	3%	357,072
Executive and council	–	31,359	–	12,892	12,892	12,892	–		31,359
Finance and administration	–	325,712	–	28,492	28,492	27,414	1,077	4%	325,712
Internal audit	–	–	–	–	–	–	–		–
<i><b>Community and public safety</b></i>	–	164,655	–	3,941	3,941	4,920	(979)	-20%	164,655
Community and social services	–	7,145	–	683	683	601	82	14%	7,145
Sport and recreation	–	10,133	–	856	856	853	3	0%	10,133
Public safety	–	39,531	–	2,362	2,362	3,327	(965)	-29%	39,531
Housing	–	107,845	–	39	39	139	(100)	-72%	107,845
<i><b>Economic and environmental services</b></i>	–	16,227	–	694	694	1,366	(672)	-49%	16,227
Planning and development	–	9,362	–	685	685	788	(103)	-13%	9,362
Road transport	–	6,828	–	9	9	575	(566)	-98%	6,828
Environmental protection	–	37	–	–	–	3	(3)	-100%	37
<i><b>Trading services</b></i>	–	939,483	–	101,585	101,585	100,853	732	1%	939,483
Energy sources	–	570,263	–	56,486	56,486	56,076	410	1%	570,263
Water management	–	157,061	–	15,863	15,863	15,706	157	1%	157,061
Waste water management	–	116,972	–	14,810	14,810	14,715	95	1%	116,972
Waste management	–	95,187	–	14,425	14,425	14,356	69	0%	95,187
<i><b>Other</b></i>	–	–	–	–	–	–	–		–
<b>Total Revenue - Functional</b>	–	1,477,435	–	147,603	147,603	147,445	158	0%	1,477,435
<b><u>Expenditure - Functional</u></b>									
<i><b>Governance and administration</b></i>	–	284,904	–	13,888	13,888	22,733	(8,844)	-39%	288,192
Executive and council	–	66,557	–	5,865	5,865	6,547	(682)	-10%	66,557
Finance and administration	–	214,255	–	8,023	8,023	15,848	(7,825)	-49%	217,544
Internal audit	–	4,091	–	1	1	338	(337)	-100%	4,091
<i><b>Community and public safety</b></i>	–	257,893	–	2,034	2,034	9,664	(7,630)	-79%	257,893
Community and social services	–	19,164	–	44	44	1,581	(1,537)	-97%	19,164
Sport and recreation	–	59,600	–	235	235	2,819	(2,584)	-92%	59,600
Public safety	–	115,407	–	1,744	1,744	5,253	(3,509)	-67%	115,407
Housing	–	63,723	–	11	11	11	–		63,723
<i><b>Economic and environmental services</b></i>	–	187,466	–	3,409	3,409	6,477	(3,068)	-47%	187,466
Planning and development	–	51,373	–	75	75	1,952	(1,877)	-96%	51,373
Road transport	–	116,270	–	3,315	3,315	3,845	(530)	-14%	116,270
Environmental protection	–	19,823	–	19	19	680	(660)	-97%	19,823
<i><b>Trading services</b></i>	–	761,149	–	9,618	9,618	19,839	(10,221)	-52%	757,861
Energy sources	–	442,180	–	2,447	2,447	5,705	(3,258)	-57%	442,180
Water management	–	129,815	–	3,138	3,138	5,595	(2,456)	-44%	129,815
Waste water management	–	102,665	–	2,680	2,680	5,715	(3,036)	-53%	99,377
Waste management	–	86,489	–	1,353	1,353	2,824	(1,471)	-52%	86,489
<i><b>Other</b></i>	–	3,595	–	15	15	356	(341)	-96%	3,595
<b>Total Expenditure - Functional</b>	–	1,495,006	–	28,965	28,965	59,069	(30,105)	-51%	1,495,006
<b>Surplus/ (Deficit) for the year</b>	–	(17,571)	–	118,638	118,638	88,376	30,262	34%	(17,571)



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) - M01 July

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
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Council & Mayor's Office	-	31,285	-	12,892	12,892	12,892	-		31,285
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	-	869	-	23	23	72	(50)	-68.7%	869
Vote 4 - Finance	-	318,650	-	28,438	28,438	27,975	463	1.7%	318,650
Vote 5 - Infrastructure & Planning	-	691,845	-	57,189	57,189	57,125	64	0.1%	691,845
Vote 6 - Protection Services	-	39,531	-	2,362	2,362	2,810	(447)	-15.9%	39,531
Vote 7 - Economic and Social Development & Tourism	-	2,838	-	6	6	26	(20)	-77.9%	2,838
Vote 8 - Community Services	-	392,418	-	46,693	46,693	46,545	148	0.3%	392,418
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	-	<b>1,477,435</b>	-	<b>147,603</b>	<b>147,603</b>	<b>147,445</b>	<b>158</b>	<b>0.1%</b>	<b>1,477,435</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council & Mayor's Office	-	37,047	-	5,499	5,499	6,005	(506)	-8.4%	37,047
Vote 2 - Municipal Manager & Internal Audit	-	8,040	-	1	1	592	(591)	-99.8%	8,040
Vote 3 - Management Services	-	60,741	-	1,110	1,110	2,593	(1,482)	-57.2%	60,741
Vote 4 - Finance	-	95,684	-	5,300	5,300	7,416	(2,117)	-28.5%	95,684
Vote 5 - Infrastructure & Planning	-	672,313	-	3,907	3,907	14,812	(10,905)	-73.6%	672,313
Vote 6 - Protection Services	-	115,502	-	1,748	1,748	5,629	(3,881)	-68.9%	115,502
Vote 7 - Economic and Social Development & Tourism	-	17,311	-	62	62	797	(735)	-92.2%	17,311
Vote 8 - Community Services	-	488,368	-	11,338	11,338	21,225	(9,887)	-46.6%	488,368
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	-	<b>1,495,006</b>	-	<b>28,965</b>	<b>28,965</b>	<b>59,069</b>	<b>(30,105)</b>	<b>-51.0%</b>	<b>1,495,006</b>
<b>Surplus/ (Deficit) for the year</b>	-	<b>(17,571)</b>	-	<b>118,638</b>	<b>118,638</b>	<b>88,376</b>	<b>30,262</b>	<b>34.2%</b>	<b>(17,571)</b>

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 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) - M01 July

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
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates		275 637		25 893	25 893	25 726	167	1%	275 637
Service charges - electricity revenue		499 317		40 028	40 028	39 945	83	0%	499 317
Service charges - water revenue		132 168		9 593	9 593	9 692	(99)	-1%	132 168
Service charges - sanitation revenue		87 631		6 883	6 883	6 791	91	1%	87 631
Service charges - refuse revenue		74 741		6 360	6 360	6 291	69	1%	74 741
Rental of facilities and equipment		3 440		385	385	358	26	7%	3 440
Interest earned - external investments		27 456		1 471	1 471	1 471	–		27 456
Interest earned - outstanding debtors		4 681		579	579	546	33	6%	4 681
Dividends received		–		–	–	–	–		–
Fines, penalties and forfeits		28 223		1 699	1 699	1 764	(65)	-4%	28 223
Licences and permits		2 039		195	195	187	9	5%	2 039
Agency services		6 680		463	463	501	(38)	-8%	6 680
Transfers and subsidies		139 692		52 323	52 323	52 323	–		139 692
Other revenue		126 909		1 627	1 627	1 745	(118)	-7%	126 909
Gains on disposal of PPE		8 225		96	96	96	–		8 225
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>–</b>	<b>1 416 839</b>	<b>–</b>	<b>147 595</b>	<b>147 595</b>	<b>147 437</b>	<b>158</b>	<b>0%</b>	<b>1 416 839</b>
<b>Expenditure By Type</b>									
Employee related costs		463 804		1 678	1 678	30 326	(28 648)	-94%	464 394
Remuneration of councillors		12 401		–	–	1 033	(1 033)	-100%	12 401
Debt impairment		21 500		1 792	1 792	1 792	–		21 500
Depreciation & asset impairment		145 663		12 139	12 139	12 139	–		145 663
Finance charges		51 804		54	54	54	–		51 804
Bulk purchases		353 707		5	5	5	–		353 707
Other materials		44 845		546	546	568	(22)	-4%	44 895
Contracted services		247 340		616	616	639	(23)	-4%	247 317
Transfers and subsidies		12 324		647	647	647	–		12 324
Other expenditure		141 620		11 489	11 489	11 867	(378)	-3%	141 003
Loss on disposal of PPE		–		–	–	–	–		–
<b>Total Expenditure</b>	<b>–</b>	<b>1 495 006</b>	<b>–</b>	<b>28 965</b>	<b>28 965</b>	<b>59 069</b>	<b>(30 105)</b>	<b>-51%</b>	<b>1 495 006</b>
<b>Surplus/(Deficit)</b>	<b>–</b>	<b>(78 168)</b>	<b>–</b>	<b>118 630</b>	<b>118 630</b>	<b>88 368</b>	<b>30 262</b>	<b>0</b>	<b>(78 168)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		46 354		–	–	–	–		46 354
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		14 243		8	8	8	–		14 243
Transfers and subsidies - capital (in-kind - all)		–		–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>–</b>	<b>(17 571)</b>	<b>–</b>	<b>118 638</b>	<b>118 638</b>	<b>88 376</b>			<b>(17 571)</b>
<b>Taxation</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>
<b>Surplus/(Deficit) after taxation</b>	<b>–</b>	<b>(17 571)</b>	<b>–</b>	<b>118 638</b>	<b>118 638</b>	<b>88 376</b>			<b>(17 571)</b>
Attributable to minorities		–		–	–	–			–
Share of surplus/ (deficit) of associate		–		–	–	–			–
<b>Surplus/ (Deficit) for the year</b>	<b>–</b>	<b>(17 571)</b>	<b>–</b>	<b>118 638</b>	<b>118 638</b>	<b>88 376</b>			<b>(17 571)</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.11% above the YTD budget projections.

Current expenditure is 50.96% below YTD budget projections for July 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) - M01 July

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
<b>R thousands</b>									
<b><u>Multi-Year expenditure appropriation</u></b>									
Vote 1 - Council & Mayor's Office	–	–	–	–	–	–	–		–
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–		–
Vote 3 - Management Services	–	3,715	–	–	–	75	(75)	-100%	3,715
Vote 4 - Finance	–	60	–	–	–	–	–		60
Vote 5 - Infrastructure & Planning	–	181,114	–	–	–	4,163	(4,163)	-100%	181,114
Vote 6 - Protection Services	–	354	–	–	–	–	–		354
Vote 7 - Economic and Social Development & Tourism	–	45	–	–	–	4	(4)	-100%	45
Vote 8 - Community Services	–	4,297	–	–	–	–	–		4,297
Vote 9 - Costing Services	–	–	–	–	–	–	–		–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–		–
<b>Total Capital Multi-year expenditure</b>	–	<b>189,585</b>	–	–	–	<b>4,242</b>	<b>(4,242)</b>	<b>-100%</b>	<b>189,585</b>
<b><u>Single Year expenditure appropriation</u></b>									
Vote 1 - Council & Mayor's Office	–	–	–	–	–	–	–		–
Vote 2 - Municipal Manager & Internal Audit	–	–	–	–	–	–	–		–
Vote 3 - Management Services	–	–	–	–	–	–	–		–
Vote 4 - Finance	–	–	–	–	–	–	–		–
Vote 5 - Infrastructure & Planning	–	50,206	–	–	–	290	(290)	-100%	50,206
Vote 6 - Protection Services	–	7,535	–	–	–	–	–		7,535
Vote 7 - Economic and Social Development & Tourism	–	–	–	–	–	–	–		–
Vote 8 - Community Services	–	27,449	–	–	–	21	(21)	-100%	27,449
Vote 9 - Costing Services	–	–	–	–	–	–	–		–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–		–
<b>Total Capital single-year expenditure</b>	–	<b>85,189</b>	–	–	–	<b>311</b>	<b>(311)</b>	<b>-100%</b>	<b>85,189</b>
<b>Total Capital Expenditure</b>	–	<b>274,775</b>	–	–	–	<b>4,553</b>	<b>(4,553)</b>	<b>-100%</b>	<b>274,775</b>
<b><u>Capital Expenditure - Functional Classification</u></b>									
<b><i>Governance and administration</i></b>	–	<b>3,775</b>	–	–	–	<b>75</b>	<b>(75)</b>	<b>-100%</b>	<b>3,775</b>
Executive and council		5		–	–	–	–		5
Finance and administration		3,770		–	–	75	(75)	-100%	3,770
Internal audit		–		–	–	–	–		–
<b><i>Community and public safety</i></b>	–	<b>79,999</b>	–	–	–	<b>182</b>	<b>(182)</b>	<b>-100%</b>	<b>79,999</b>
Community and social services		9,991		–	–	–	–		9,991
Sport and recreation		7,752		–	–	182	(182)	-100%	7,752
Public safety		7,897		–	–	–	–		7,897
Housing		54,359		–	–	–	–		54,359
Health		–		–	–	–	–		–
<b><i>Economic and environmental services</i></b>	–	<b>19,511</b>	–	–	–	<b>561</b>	<b>(561)</b>	<b>-100%</b>	<b>19,511</b>
Planning and development		7,987		–	–	87	(87)	-100%	7,987
Road transport		11,524		–	–	474	(474)	-100%	11,524
Environmental protection		–		–	–	–	–		–
<b><i>Trading services</i></b>	–	<b>171,489</b>	–	–	–	<b>3,736</b>	<b>(3,736)</b>	<b>-100%</b>	<b>171,489</b>
Energy sources		68,211		–	–	–	–		68,211
Water management		51,982		–	–	1,802	(1,802)	-100%	51,982
Waste water management		47,481		–	–	1,934	(1,934)	-100%	47,481
Waste management		3,815		–	–	–	–		3,815
<b><i>Other</i></b>		–		–	–	–	–		–
<b>Total Capital Expenditure - Functional Classification</b>	–	<b>274,775</b>	–	–	–	<b>4,553</b>	<b>(4,553)</b>	<b>-100%</b>	<b>274,775</b>

**Table C6: Monthly Budget Statement - Financial Position****WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M01 July**

Description	2020/21	Budget Year 2021/22			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b><u>ASSETS</u></b>					
<b>Current assets</b>					
Cash		50 829		259 398	50 829
Call investment deposits		400 000		410 241	400 000
Consumer debtors		84 475		87 482	84 475
Other debtors		38 027		43 639	38 027
Current portion of long-term receivables		–			–
Inventory		9 940		11 989	9 940
<b>Total current assets</b>	–	<b>583 272</b>	–	<b>812 749</b>	<b>583 272</b>
<b>Non current assets</b>					
Long-term receivables		–		–	–
Investments		62 165		54 790	62 165
Investment property		127 346		123 121	127 346
Investments in Associate		–			–
Property, plant and equipment		3 772 076		3 466 310	3 772 076
Biological assets		–			–
Intangible assets		4 363		9 168	4 363
Other non-current assets		130 928		130 928	130 928
<b>Total non current assets</b>	–	<b>4 096 878</b>	–	<b>3 784 317</b>	<b>4 096 878</b>
<b>TOTAL ASSETS</b>	–	<b>4 680 150</b>	–	<b>4 597 065</b>	<b>4 680 150</b>
<b><u>LIABILITIES</u></b>					
<b>Current liabilities</b>					
Bank overdraft		–		–	–
Borrowing		50 263		53 957	50 263
Consumer deposits		64 074		65 099	64 074
Trade and other payables		180 596		43 985	180 596
Provisions		46 378		45 235	46 378
<b>Total current liabilities</b>	–	<b>341 312</b>	–	<b>208 276</b>	<b>341 312</b>
<b>Non current liabilities</b>					
Borrowing		430 795		428 429	430 795
Provisions		227 039		218 002	227 039
<b>Total non current liabilities</b>	–	<b>657 833</b>	–	<b>646 430</b>	<b>657 833</b>
<b>TOTAL LIABILITIES</b>	–	<b>999 146</b>	–	<b>854 706</b>	<b>999 146</b>
<b>NET ASSETS</b>	–	<b>3 681 004</b>	–	<b>3 742 359</b>	<b>3 681 004</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>					
Accumulated Surplus/(Deficit)		3 677 777		3 739 132	3 677 777
Reserves		3 228		3 227	3 228
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	–	<b>3 681 004</b>	–	<b>3 742 359</b>	<b>3 681 004</b>

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 - M01 July

Description	2020/21	Budget 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates		279 664		14 496	14 496	14 496	-		279 664
Service charges		792 663		30 015	30 015	30 015	-		792 663
Other revenue		159 489		4 382	4 382	4 382	-		159 489
Government - operating		139 692		22 326	22 326	22 326	-		139 692
Government - capital		46 354		-	-	-	-		46 354
Interest		27 456		2 634	2 634	2 634	-		27 456
Dividends		-		-	-	-	-		-
<b>Payments</b>									
Suppliers and employees		(1 166 090)		(14 333)	(14 333)	(14 333)	-		(1 166 090)
Finance charges		(51 804)		(54)	(54)	(54)	-		(51 804)
Transfers and Grants		(12 324)		(647)	(647)	(647)	-		(12 324)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	-	<b>215 101</b>	-	<b>58 818</b>	<b>58 818</b>	<b>58 818</b>	-		<b>215 101</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-	-		-	-	-	-		-
Decrease (Increase) in non-current debtors		-							-
Decrease (increase) other non-current receivables	-	-		-	-	-	-		(4 980)
Decrease (increase) in non-current investments	-	(4 980)		(96)	(96)	(96)	-		-
<b>Payments</b>									
Capital assets	-	(274 775)		(0)	(0)	(0)	-		(274 775)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	-	<b>(279 755)</b>	-	<b>(96)</b>	<b>(96)</b>	<b>(96)</b>	-		<b>(279 755)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-		-	-	-	-		-
Borrowing long term/refinancing	-	50 000		(1 972)	(1 972)	(1 972)	-		50 000
Increase (decrease) in consumer deposits	-	2 000		167	167	167	-		2 000
<b>Payments</b>									
Repayment of borrowing	-	(54 646)		-	-	-	-		(54 646)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	-	<b>(2 646)</b>	-	<b>(1 805)</b>	<b>(1 805)</b>	<b>(1 805)</b>	-		<b>(2 646)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	-	<b>(67 299)</b>	-	<b>56 916</b>	<b>56 916</b>	<b>56 916</b>			<b>(67 299)</b>
Cash/cash equivalents at beginning:	-	518 129			612 723	518 129			612 723
Cash/cash equivalents at month/year end:	-	450 829			669 639	575 045			545 423

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 669.7million.

The municipality started the year with a positive cash balance of R612.7 million. The July closing balance is R669.7 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 - M01 July

Description	Budget Year 2021/22												2020/21 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	Outcome	Outcome	Outcome	Outcome	Budget	Budget			
<b>Cash Receipts By Source</b>															
Property rates	14 496	-	-	-	-	-	-	-	-	-	-	265 168	279 664	290 510	301 791
Service charges - electricity revenue	18 773	-	-	-	-	-	-	-	-	-	-	480 224	498 997	557 665	623 357
Service charges - water revenue	4 576	-	-	-	-	-	-	-	-	-	-	127 966	132 541	137 723	143 112
Service charges - sanitation revenue	3 712	-	-	-	-	-	-	-	-	-	-	83 168	86 879	90 314	93 887
Service charges - refuse	2 955	-	-	-	-	-	-	-	-	-	-	71 292	74 246	77 176	80 223
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	538	-	-	-	-	-	-	-	-	-	-	2 902	3 440	3 148	3 273
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	27 456	27 456	28 554	29 697
Interest earned - outstanding debtors	2 634	-	-	-	-	-	-	-	-	-	-	(2 634)	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 699	-	-	-	-	-	-	-	-	-	-	6 524	8 223	9 348	10 519
Licences and permits	195	-	-	-	-	-	-	-	-	-	-	1 843	2 039	2 097	2 164
Agency services	463	-	-	-	-	-	-	-	-	-	-	6 218	6 680	6 930	7 189
Transfer receipts - operating	22 326	-	-	-	-	-	-	-	-	-	-	117 366	139 692	144 977	148 209
Other revenue	1 487	-	-	-	-	-	-	-	-	-	-	137 621	139 108	91 142	42 454
<b>Cash Receipts by Source</b>	<b>73 852</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 325 112</b>	<b>1 398 965</b>	<b>1 439 585</b>	<b>1 485 875</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	46 354	46 354	40 828	32 568
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	50 000	50 000	50 000	50 000
Increase in consumer deposits	167	-	-	-	-	-	-	-	-	-	-	1 833	2 000	2 000	2 000
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	(96)	-	-	-	-	-	-	-	-	-	-	(4 884)	(4 980)	(4 980)	(4 980)
<b>Total Cash Receipts by Source</b>	<b>73 923</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 418 416</b>	<b>1 492 339</b>	<b>1 527 433</b>	<b>1 565 463</b>
<b>Cash Payments by Type</b>															
Employee related costs	1 678	-	-	-	-	-	-	-	-	-	-	483 417	485 095	477 359	498 450
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	12 401	12 401	12 905	13 432
Interest paid	54	-	-	-	-	-	-	-	-	-	-	51 750	51 804	51 923	52 180
Bulk purchases - Electricity	5	-	-	-	-	-	-	-	-	-	-	353 702	353 707	385 187	419 468
Bulk purchases - Water & Sewer	546	-	-	-	-	-	-	-	-	-	-	(546)	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	44 845	47 274	48 918
Contracted services	616	-	-	-	-	-	-	-	-	-	-	246 724	247 340	251 832	272 718
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	647	-	-	-	-	-	-	-	-	-	-	11 677	12 324	12 557	13 060
General expenses	11 489	-	-	-	-	-	-	-	-	-	-	11 214	22 703	86 576	42 076
<b>Cash Payments by Type</b>	<b>15 034</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 170 339</b>	<b>1 230 218</b>	<b>1 325 612</b>	<b>1 360 301</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	(0)	-	-	-	-	-	-	-	-	-	-	274 775	274 775	142 286	95 835
Repayment of borrowing	1 972	-	-	-	-	-	-	-	-	-	-	52 674	54 646	49 748	56 000
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>17 006</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 497 787</b>	<b>1 559 638</b>	<b>1 517 647</b>	<b>1 512 136</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>56 916</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(79 371)</b>	<b>(67 299)</b>	<b>9 786</b>	<b>53 326</b>
Cash/cash equivalents at the month/year beginning:	612 723	669 639	669 639	669 639	669 639	669 639	669 639	669 639	669 639	669 639	669 639	669 639	612 723	545 423	555 210
Cash/cash equivalents at the month/year end:	669 639	669 639	669 639	669 639	669 639	669 639	669 639	669 639	669 639	669 639	669 639	590 268	545 423	555 210	608 536

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 - M01 July

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 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	13 148	462	356	246	259	230	1 309	5 945	21 955	7 989	-	8 323		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	19 589	602	341	256	232	227	1 223	5 662	28 132	7 599	-	9 460		
Receivables from Non-exchange Transactions - Property Rates	1400	25 702	621	454	335	384	266	1 430	4 994	34 186	7 409	-	10 298		
Receivables from Exchange Transactions - Waste Water Management	1500	7 796	297	226	190	181	181	929	3 925	13 724	5 406	-	4 625		
Receivables from Exchange Transactions - Waste Management	1600	7 188	220	160	135	121	112	602	2 348	10 885	3 317	-	3 818		
Receivables from Exchange Transactions - Property Rental Debtors	1700	660	20	12	11	7	5	29	254	997	306	-	388		
Interest on Arrear Debtor Accounts	1810	200	53	48	50	56	54	414	12 001	12 877	12 575	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-	-	-		
Other	1900	1 631	586	188	290	292	235	974	7 046	11 241	8 837	-	3 614		
Total By Income Source	2000	75 914	2 861	1 785	1 513	1 532	1 310	6 909	42 173	133 998	53 437	-	40 526		
2020/21 - totals only		71 751	2 455	1 742	1 643	1 373	1 296	6 862	41 222	128 345	52 396		40 451		
Debtors Age Analysis By Customer Group															
Organs of State	2200	2 675	108	53	43	37	34	185	2 154	5 289	2 453	-	485		
Commercial	2300	8 206	353	80	159	156	158	668	1 725	11 507	2 867	-	1 466		
Households	2400	65 546	2 395	1 645	1 305	1 332	1 112	6 045	38 197	117 578	47 991	-	38 570		
Other	2500	(514)	5	6	5	6	5	12	98	(376)	126	-	4		
Total By Customer Group	2600	75 914	2 861	1 785	1 513	1 532	1 310	6 909	42 173	133 998	53 437	-	40 526		

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 106,83% at the end of July 2021.

#### Summary of Indigent Households

Indigent Household Statistics					20.22%
Indigent Households		Amount	Other Households	Total Households	
2021					
July	7,258	NO VOTE for 2021-2022	28,646	35,904	
August		NO VOTE for 2021-2022			
September		NO VOTE for 2021-2022			
October		NO VOTE for 2021-2022			
November		NO VOTE for 2021-2022			
December		NO VOTE for 2021-2022			
2022					
January		NO VOTE for 2021-2022			
February		NO VOTE for 2021-2022			
March		NO VOTE for 2021-2022			
April		NO VOTE for 2021-2022			
May		NO VOTE for 2021-2022			
June		NO VOTE for 2021-2022			

#### Monthly FBS (Free Basic Services)

Free Basic Water				Free Basic Sanitation			
No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. 6 kilolitres per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (e.g. VIP toilets)
7258			6KL	7258	0	7258	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)
120	7138		50kWh	7258	0	7258	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
<b>2021/2022</b>										
June									0	0
May									0	0
April									0	0
March									0	0
February									0	0
January									0	0
December									0	0
November									0	0
October									0	0
September									0	0
August									0	0
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

<b>Overstrand Municipality as at 31/07/2021</b> <b>Department Responsible for the Debt</b>	<b>Total Debt</b>	<b>Services</b>	<b>Rates</b>	<b>Other</b>
NPW 2227	2,830,309	1,476,072	1,320,646	33,592
WCED 2251	-57,315	-57,315	0	0
OTHER 2255	149,562	16,554	133,009	0
HEALTH 2252	91,272	91,272	0	0
TPW 2256	2,201,651	-60,867	2,261,518	1,000
HUMAN SETTLE 2215	40,253	40,253	0	0
HOUSING 2253	4,363	4,363	0	0
OTHER MUNICIPALITIES 2276	29,209	29,209	0	0
<b>TOTAL OUTSTANDING</b>	<b>5,289,306</b>	<b>1,539,542</b>	<b>3,715,172</b>	<b>34,592</b>

## Creditors' analysis

### Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-								-	-
Bulk Water	0200	-								-	
PAYE deductions	0300	4,412								4,759	4,313
VAT (output less input)	0400	-								-	
Pensions / Retirement deductions	0500	-								-	
Loan repayments	0600	-								-	
Trade Creditors	0700	-								-	208
Auditor General	0800	-								-	-
Other	0900	-								-	-
Total By Customer Type	1000	4,412	-	-	-	-	-	-	-	4,759	4,521

## Investment portfolio analysis

### Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

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							
<b>Municipality</b>								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	13		18,043	125	18,181
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	(16)		32,141	260	32,385
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	100		4,094	30	4,224
ABSA 9331734880	DEP PLUS	DEP PLUS		26	3.3	10,241	(26)	10,241
ABSA 2079778800	90 DAYS	FIXED DEP	27/07/2021	1,102	4.47	100,000	(101,102)	-
Nedbank 03/7881534451 ref: 260	90 DAYS	FIXED DEP	27/07/2021	1,110	4.5	100,000	(101,110)	-
Nedbank 03/7881534451 ref: 262	32 DAYS	FIXED DEP	23/07/2021	368	4.2	100,000	(100,368)	-
ABSA 2079725904	91 DAYS	FIXED DEP	20/09/2021		4.49	100,000		100,000
Nedbank 03/7881534451 ref: 263	123 DAYS	FIXED DEP	23/11/2021		4.7		100,000	100,000
ABSA 2079938535	185 DAYS	FIXED DEP	24/01/2022		5.01		100,000	100,000
Nedbank 03/7881534451 ref: 264	180 DAYS	FIXED DEP	27/01/2022		0		100,000	100,000
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>2,703</b>		<b>464,519</b>	<b>(2,191)</b>	<b>465,031</b>

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 - M01 July

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
<b>R thousands</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	-	127 977	-	51 624	51 624	51 624	-		127 977
Operational Revenue:General Revenue:Equitable Share		123 897		51 624	51 624	51 624	-		123 897
Energy Efficiency and Demand-side [Schedule 5B]		-		-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities		2 530		-	-	-	-		2 530
Local Government Financial Management Grant [Schedule 5B]		1 550		-	-	-	-		1 550
<b>Provincial Government:</b>	-	10 715	-	-	-	-	-		10 715
Capacity Building		76		-	-	-	-		76
Capacity Building and Other	-	-	-	-	-	-	-	0.0%	-
Disaster and Emergency Services		-	-	-	-	-	-		-
Housing		-		-	-	-	-		-
Infrastructure	-	-	-	-	-	-	-	0.0%	-
Libraries, Archives and Museums		6 580		-	-	-	-		6 580
Other		3 914		-	-	-	-		3 914
Public Transport		-		-	-	-	-		-
Road Infrastructure - Maintenance		145		-	-	-	-		145
<b>District Municipality:</b>		-	-	-	-	-	-		-
All Grants		-		-	-	-	-		-
<b>Other grant providers:</b>	-	55 241	-	-	-	-	-		55 241
Departmental Agencies and Accounts		-		-	-	-	-		-
Foreign Government and international Organisations		-		-	-	-	-		-
Households	-	55 241		-	-	-	-		55 241
Non-profit Institutions		-		-	-	-	-		-
Private Enterprises		-		-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	-	193 933	-	51 624	51 624	51 624	-		193 933
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	-	46 754	-	10 500	10 500	10 500	-		46 754
Integrated National Electrification Programme [Schedule 5B]		18 519		9 000	9 000	9 000	-		18 519
Municipal Infrastructure Grant [Schedule 5B]		23 053		1 500	1 500	1 500	-		23 053
Water Services Infrastructure Grant [Schedule 5B]		5 182		-	-	-	-		5 182
<b>Provincial Government:</b>	-	600	-	-	-	-	-		600
Capacity Building		-		-	-	-	-		-
Capacity Building and Other		-	-	-	-	-	-		-
Infrastructure		600		-	-	-	-		600
Libraries, Archives and Museums		-		-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-		-
All Grants		-		-	-	-	-		-
<b>Other grant providers:</b>	-	52 259	-	-	-	-	-		52 259
Households		52 259		-	-	-	-		52 259
<b>Total Capital Transfers and Grants</b>	-	99 613	-	10 500	10 500	10 500	-		99 613
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	-	293 546	-	62 124	62 124	62 124	-		293 546

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

## Supporting Table SC7(1) – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

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
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	4,080	-	77	77	77	-		4,080
Operational Revenue:General Revenue:Equitable Share		-		-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities		2,530		-	-	-	-		2,530
Local Government Financial Management Grant [Schedule 5B]		1,550		77	77	77	-		1,550
Municipal Disaster Grant [Schedule 5B]	-	-		-	-	-	-		-
<b>Provincial Government:</b>	-	10,715	-	612	612	612	-		10,715
Capacity Building		76		-	-	-	-		76
Capacity Building and Other	-	-	-	-	-	-	-		-
Disaster and Emergency Services		-	-		-	-	-		-
Health		-	-		-	-	-		-
Housing		-	-		-	-	-		-
Infrastructure	-	-	-	-	-	-	-		-
Libraries, Archives and Museums		6,580		612	612	612	-		6,580
Other		3,914		-	-	-	-		3,914
Public Transport		-		-	-	-	-		-
Road Infrastructure - Maintenance		145		-	-	-	-		145
<b>District Municipality:</b>		-	-	-	-	-	-		-
All Grants		-		-	-	-	-		-
<b>Other grant providers:</b>	-	55,241	-	-	-	-	-		55,241
Households		55,241		-	-	-	-		55,241
S4S		-		-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>	-	70,036	-	690	690	690	-		70,036
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	46,754	-	9	9	9	-		46,754
Integrated National Electrification Programme (Municipal Grant)		18,519		-	-	-	-		18,519
Municipal Infrastructure Grant [Schedule 5B]		23,053		9	9	9	-		23,053
Water Services Infrastructure Grant [Schedule 5B]		5,182		-	-	-	-		5,182
<b>Provincial Government:</b>	-	600	-	-	-	-	-		600
Capacity Building		-		-	-	-	-		-
Capacity Building and Other	-	-	-	-	-	-	-		-
Housing		-		-	-	-	-		-
Infrastructure		600		-	-	-	-		600
Libraries, Archives and Museums		-		-	-	-	-		-
Other	-	-		-	-	-	-		-
Public Transport		-		-	-	-	-		-
Road Infrastructure		-		-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-		-
All Grants		-		-	-	-	-		-
<b>Other grant providers:</b>	-	52,259	-	-	-	-	-		52,259
Households		52,259		-	-	-	-		52,259
Non-Profit Institutions	-	-		-	-	-	-		-
Private Enterprises	-	-		-	-	-	-		-
Public Corporations	-	-	-	-	-	-	-		-
Higher Educational Institutions		-		-	-	-	-		-
Transfer from Operational Revenue		-		-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>	-	99,613	-	9	9	9	-		99,613
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	-	169,649	-	699	699	699	-		169,649

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 - M01 July

Description	Budget Year 2021/22				
	Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>					
<b><u>EXPENDITURE</u></b>					
<b><u>Operating expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>	-	-	-	-	
Operational Revenue:General Revenue:Equitable Share		-	-	-	
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	
Housing Top structure		-	-	-	
<b>Provincial Government:</b>	-	-	-	-	
Capacity Building		-	-	-	
Capacity Building and Other		-	-	-	
Disaster and Emergency Services		-	-	-	
Health		-	-	-	
Housing		-	-	-	
Infrastructure		-	-	-	
Libraries, Archives and Museums		-	-	-	
Other		-	-	-	
Public Transport		-	-	-	
Road Infrastructure - Maintenance		-	-	-	
Sports and Recreation		-	-	-	
<b>District Municipality:</b>	-	-	-	-	
All Grants		-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
S4S		-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>	-	-	-	-	
<b><u>Capital expenditure of Approved Roll-overs</u></b>					
<b>National Government:</b>	-	-	-	-	
Integrated National Electrification Programme (Municipal Grant)		-	-	-	
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	
<b>Provincial Government:</b>	-	-	-	-	
Capacity Building		-	-	-	
Capacity Building and Other		-	-	-	
Infrastructure		-	-	-	
<b>District Municipality:</b>	-	-	-	-	
All Grants		-	-	-	
<b>Other grant providers:</b>	-	-	-	-	
Transfer from Operational Revenue		-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>	-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	-	-	-	-	

# Expenditure on councillor allowances and employee benefits

## Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

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
<b>R thousands</b>									
<b><u>Councillors (Political Office Bearers plus Other)</u></b>									
Basic Salaries and Wages		11,247		-	-	937	(937)	-100%	11,247
Pension and UIF Contributions		-		-	-	-	-		-
Medical Aid Contributions		-		-	-	-	-		-
Motor Vehicle Allowance		-		-	-	-	-		-
Cellphone Allowance		1,154		-	-	96	(96)	-100%	1,154
Housing Allowances		-		-	-	-	-		-
Other benefits and allowances		-		-	-	-	-		-
<b>Sub Total - Councillors</b>	-	<b>12,401</b>	-	-	-	<b>1,033</b>	<b>(1,033)</b>	<b>-100%</b>	<b>12,401</b>
<b><u>Senior Managers of the Municipality</u></b>									
Basic Salaries and Wages		12,600		-	-	1,050	(1,050)	-100%	12,600
Pension and UIF Contributions		-		-	-	-	-		-
Medical Aid Contributions		-		-	-	-	-		-
Overtime		-		-	-	-	-		-
Performance Bonus		143		-	-	12	(12)	-100%	143
Motor Vehicle Allowance		-		-	-	-	-		-
Cellphone Allowance		187		-	-	16	(16)	-100%	187
Housing Allowances		-		-	-	-	-		-
Other benefits and allowances		-		-	-	-	-		-
Payments in lieu of leave		-		-	-	-	-		-
Long service awards		-		-	-	-	-		-
Post-retirement benefit obligations		-		-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>	-	<b>12,930</b>	-	-	-	<b>1,077</b>	<b>(1,077)</b>	<b>-100%</b>	<b>12,930</b>
<b><u>Other Municipal Staff</u></b>									
Basic Salaries and Wages		276,642		414	414	14,692	(14,279)	-97%	276,642
Pension and UIF Contributions		48,870		3	3	4,073	(4,070)	-100%	48,870
Medical Aid Contributions		17,876		-	-	1,490	(1,490)	-100%	17,876
Overtime		40,311		16	16	3,380	(3,364)	-100%	40,311
Performance Bonus		500		42	42	42	0	0%	500
Motor Vehicle Allowance		8,255		-	-	688	(688)	-100%	8,255
Cellphone Allowance		2,279		-	-	190	(190)	-100%	2,279
Housing Allowances		2,674		-	-	223	(223)	-100%	2,674
Other benefits and allowances		39,028		-	-	3,267	(3,267)	-100%	39,028
Payments in lieu of leave		-		-	-	-	-		-
Long service awards		-		-	-	-	-		-
Post-retirement benefit obligations		14,438		1,203	1,203	1,203	0	0%	14,438
<b>Sub Total - Other Municipal Staff</b>	-	<b>450,874</b>	-	<b>1,678</b>	<b>1,678</b>	<b>29,248</b>	<b>(27,570)</b>	<b>-94%</b>	<b>450,874</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	-	<b>476,205</b>		<b>1,678</b>	<b>1,678</b>	<b>31,359</b>	<b>(29,681)</b>	<b>-95%</b>	<b>476,205</b>
<b>TOTAL MANAGERS AND STAFF</b>	-	<b>463,804</b>	-	<b>1,678</b>	<b>1,678</b>	<b>30,326</b>	<b>(28,648)</b>	<b>-94%</b>	<b>463,804</b>

## **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 - M01 July						
Description of financial indicator	Basis of calculation	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	13.2%	0.0%	0.2%	4.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	34.2%	0.0%	0.0%	34.2%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	18.0%	0.0%	14.1%	18.0%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	13347.6%	0.0%	13274.8%	13347.6%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	0.0%	170.9%	0.0%	390.2%	170.9%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	132.1%	0.0%	321.5%	132.1%
<b><u>Revenue Management</u></b>						
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%	8.6%	0.0%	88.8%	8.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		99.8%		Annual Indicator	99.8%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		6.0%		Annual Indicator	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		24.5%		Annual Indicator	24.5%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	32.7%	0.0%	1.1%	32.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	13.9%	0.0%	0.0%	4.5%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		16.3		Annual Indicator	16.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		11.4%		Annual Indicator	11.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.6		Annual Indicator	4.6



## Capital programme performance

### Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

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									
<b>Monthly expenditure performance trend</b>									
July		4,553		-	-	4,553	-	0.0%	0%
August		4,853		-	-	9,406	-	0.0%	0%
September		23,181		-	-	32,587	-	0.0%	0%
October		19,182		-	-	51,769	-	0.0%	0%
November		13,763		-	-	65,532	-	0.0%	0%
December		22,339		-	-	87,870	-	0.0%	0%
January		22,838		-	-	110,708	-	0.0%	0%
February		26,474		-	-	137,182	-	0.0%	0%
March		35,578		-	-	172,760	-	0.0%	0%
April		28,158		-	-	200,918	-	0.0%	0%
May		35,278		-	-	236,196	-	0.0%	0%
June		38,579		-	-	274,775	-	0.0%	0%
<b>Total Capital expenditure</b>	-	<b>274,775</b>	-	-					

## 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	52,259,085	52,259,085	0	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - Finalising Contracts, Masakhane UISP Phase 4 - Finalising Contracts. Masakhane Phase 1 Wetcores - 35%.	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - Implementation Phase, Masakhane UISP Phase 4 - Implementation Phase. Masakhane Phase 1 Wetcores - Construction	Not applicable	Not applicable
2	Gansbaai	Multi-ward Gb Area	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	50,400,000	50,400,000	0	Tenders received are being opened.	Advertisement waiting period closed Friday, 6 August 2021	No	Not applicable
3	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	21,622,580	21,622,580	0	Construction stage (Contract SC 2108/2020)	Construction stage	None to date.	Not applicable
4	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS	16,059,317	16,059,317	0	Tender appeal period (Tender SC 2171/2020)	Tender appeal stage	Lengthy tender evaluation process	Regular communication with SCM
5	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK	7,348,170	7,348,170	0	Tender evaluation stage (Tender SC 2185/2021)	Tender evaluation stage	Lengthy tender evaluation process	Regular communication with SCM
6	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	7,272,830	7,272,830	0	Tender evaluation stage (Tender SC 2192/2021)	Tender evaluation stage	Lengthy tender evaluation process	Regular communication with SCM
7	Hermanus	Multi-ward Hermanus Area	UPGRADE HERMANUS WELL FIELDS PHASE 2	6,691,709	6,691,709	0	Tender period (Tender SC 2223/2021) and environmental assessment stage.	Tender stage (drilling tender) and environmental assessment stage (Hemel&Aarde well field)	None to date.	Not applicable
8	Stanford	Ward 01	UPGRADE BULK WATER	5,615,000	5,615,000	0	Project implementation to be postponed to 2022/2023	Project implementation to be postponed to 2022/2023	Not applicable	Not applicable
9	Blompark	Ward 14	BLOMPARK HOUSING PROJECT BU	5,583,000	5,583,000	0	Tender advertised 30 July 2021	Design/Tender stage	Not applicable	Not applicable
10	Masakhane	Ward 02	UPGRADE BULK SEWER SUPPLY AREA A&B	4,834,000	4,834,000	0	Tender advertised 30 July 2021	Design/Tender stage	Not applicable	Not applicable
<b>Totals</b>				<b>177,685,691</b>	<b>177,685,691</b>	<b>0</b>				

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 - M01 July

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									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	98,618	-	-	-	1,086	1,086	100.0%	98,618
Roads Infrastructure	-	10,218	-	-	-	474	474	100.0%	10,218
Roads	-	10,218	-	-	-	474	474	100.0%	10,218
Storm water Infrastructure	-	6,590	-	-	-	-	-		6,590
Storm water Conveyance	-	5,480	-	-	-	-	-		5,480
Electrical Infrastructure	-	57,808	-	-	-	-	-		57,808
MV Substations	-	50,430	-	-	-	-	-		50,430
MV Networks	-	7,378	-	-	-	-	-		7,378
Water Supply Infrastructure	-	11,372	-	-	-	-	-		11,372
Boreholes	-	6,692	-	-	-	-	-		6,692
Reservoirs	-	-	-	-	-	-	-		-
Water Treatment Works	-	-	-	-	-	-	-		-
Distribution	-	680	-	-	-	-	-		680
Sanitation Infrastructure	-	9,368	-	-	-	612	612	100.0%	9,368
Pump Station	-	-	-	-	-	-	-		-
Reticulation	-	9,368	-	-	-	612	612	100.0%	9,368
Waste Water Treatment Works	-	-	-	-	-	-	-		-
Outfall Sewers	-	-	-	-	-	-	-		-
Solid Waste Infrastructure	-	3,262	-	-	-	-	-		3,262
<b>Community Assets</b>	-	22,833	-	-	-	182	182	100.0%	22,833
Community Facilities	-	15,352	-	-	-	13	13	100.0%	15,352
Halls	-	110	-	-	-	-	-		110
Crèches	-	475	-	-	-	-	-		475
Fire/Ambulance Stations	-	-	-	-	-	-	-		-
Testing Stations	-	1,052	-	-	-	-	-		1,052
Libraries	-	4,374	-	-	-	-	-		4,374
Parks	-	100	-	-	-	-	-		100
Public Open Space	-	3,517	-	-	-	13	13	100.0%	3,517
Nature Reserves	-	4,100	-	-	-	-	-		4,100
Public Ablution Facilities	-	1,244	-	-	-	-	-		1,244
Taxi Ranks/Bus Terminals	-	380	-	-	-	-	-		380
Sport and Recreation Facilities	-	7,481	-	-	-	169	169	100.0%	7,481
Outdoor Facilities	-	7,481	-	-	-	169	169	100.0%	7,481
<b>Unimproved Property</b>	-	-	-	-	-	-	-		-
Other assets	-	58,895	-	-	-	83	83	100.0%	58,895
Operational Buildings	-	6,636	-	-	-	83	83	100.0%	6,636
Municipal Offices	-	6,636	-	-	-	83	83	100.0%	6,636
Housing	-	52,259	-	-	-	-	-		52,259
<b>Capital Spares</b>	-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-
<b>Unspecified</b>	-	-	-	-	-	-	-		-
Computer Equipment	-	3,933	-	-	-	75	75	100.0%	3,933
<b>Computer Equipment</b>	-	3,933	-	-	-	75	75	100.0%	3,933
Furniture and Office Equipment	-	875	-	-	-	4	4	100.0%	875
<b>Furniture and Office Equipment</b>	-	875	-	-	-	4	4	100.0%	875
Machinery and Equipment	-	1,641	-	-	-	-	-		1,641
<b>Machinery and Equipment</b>	-	1,641	-	-	-	-	-		1,641
Transport Assets	-	5,000	-	-	-	-	-		5,000
<b>Transport Assets</b>	-	5,000	-	-	-	-	-		5,000
Land	-	-	-	-	-	-	-		-
<b>Land</b>	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on new assets</b>	-	191,795	-	-	-	1,430	1,430	100.0%	191,795

## Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July

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									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	33,945	-	-	-	1,802	1,802	100.0%	33,945
Roads Infrastructure	-	-	-	-	-	-	-		-
Roads	-	-	-	-	-	-	-		-
Storm water Infrastructure	-	-	-	-	-	-	-		-
Electrical Infrastructure	-	1,000	-	-	-	-	-		1,000
MV Networks	-	-	-	-	-	-	-		-
Water Supply Infrastructure	-	32,295	-	-	-	1,802	1,802	100.0%	32,295
Pump Stations	-	400	-	-	-	-	-		400
Water Treatment Works	-	-	-	-	-	-	-		-
Distribution	-	31,895	-	-	-	1,802	1,802	100.0%	31,895
Sanitation Infrastructure	-	650	-	-	-	-	-		650
Waste Water Treatment Works	-	-	-	-	-	-	-		-
Outfall Sewers	-	-	-	-	-	-	-		-
Solid Waste Infrastructure	-	-	-	-	-	-	-		-
Landfill Sites	-	-	-	-	-	-	-		-
Waste Transfer Stations	-	-	-	-	-	-	-		-
<b>Community Assets</b>	-	-	-	-	-	-	-		-
							-		
<b>Unimproved Property</b>	-	-	-	-	-	-	-		-
<b>Capital Spares</b>	-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-
<b>Unspecified</b>	-	-	-	-	-	-	-		-
<b>Computer Equipment</b>	-	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-		-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-		-
<b>Transport Assets</b>	-	-	-	-	-	-	-		-
<b>Land</b>	-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on renewal of existin</b>	-	33,945	-	-	-	1,802	1,802	100.0%	33,945

## Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

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
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	–	149,272	–	677	677	6,777	6,100	90.0%	149,272
Roads Infrastructure	–	67,503	–	172	172	2,096	1,924	91.8%	67,503
Roads		67,503		172	172	2,096	1,924	91.8%	67,503
Road Structures		–		–	–	–	–		–
Storm water Infrastructure	–	7,712	–	8	8	323	315	97.5%	7,712
Drainage Collection		–		–	–	–	–		–
Storm water Conveyance		7,712		8	8	323	315	97.5%	7,712
Electrical Infrastructure	–	33,421	–	127	127	2,785	2,658	95.4%	33,421
MV Networks		–		–	–	–	–		–
LV Networks		33,421		127	127	2,785	2,658	95.4%	33,421
Water Supply Infrastructure	–	21,537	–	290	290	624	334	53.5%	21,537
Sanitation Infrastructure	–	12,162	–	37	37	438	401	91.5%	12,162
Waste Water Treatment Works		5,216		32	32	15	(17)	-117.2%	5,216
Solid Waste Infrastructure	–	6,936	–	42	42	511	469	91.7%	6,936
Landfill Sites		–		–	–	–	–		–
Waste Transfer Stations		–		–	–	–	–		–
Waste Processing Facilities		2,332		–	–	194	194	100.0%	2,332
Waste Drop-off Points		4,604		42	42	317	275	86.6%	4,604
Waste Separation Facilities		–		–	–	–	–		–
Coastal Infrastructure	–	–	–	–	–	–	–		–
Promenades		–		–	–	–	–		–
Information and Communication Infrastructure	–	–	–	–	–	–	–		–
Data Centres		–		–	–	–	–		–
<b>Community Assets</b>	–	61,656	–	225	225	3,339	3,114	93.3%	61,656
Community Facilities	–	46,573	–	212	212	2,548	2,335	91.7%	46,573
Halls		5,069		10	10	237	228	96.0%	5,069
Fire/Ambulance Stations		–		–	–	–	–		–
Testing Stations		–		–	–	–	–		–
Libraries		–		–	–	–	–		–
Cemeteries/Crematoria		1,074		2	2	51	49	95.5%	1,074
Police		–		–	–	–	–		–
Parks		31,644		158	158	1,892	1,734	91.6%	31,644
Public Open Space		8,193		29	29	318	289	90.9%	8,193
Sport and Recreation Facilities	–	15,083	–	12	12	791	779	98.4%	15,083
Outdoor Facilities		15,083		12	12	791	779	98.4%	15,083
<b>Unimproved Property</b>	–	–	–	–	–	–	–		–
Other assets	–	11,914	–	67	67	703	636	90.5%	11,914
Municipal Offices		11,876		67	67	694	627	90.3%	11,876
Workshops		–		–	–	–	–		–
<b>Biological or Cultivated Assets</b>	–	–	–	–	–	–	–		–
Intangible Assets	–	6,528	–	768	768	–	(768)		6,528
Computer Equipment	–	2,280	–	–	–	–	–		2,280
<b>Computer Equipment</b>		2,280		–	–	–	–		2,280
<b>Furniture and Office Equipment</b>		6,095		0	0	126	126	99.9%	6,095
<b>Machinery and Equipment</b>		5,548		114	114	82	(31)	-38.3%	5,548
<b>Transport Assets</b>		10,940		142	142	912	770	84.5%	10,940
<b>Total Repairs and Maintenance Expenditure</b>	–	254,233	–	1,993	1,993	11,939	9,946	83.3%	254,233

## Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

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									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	115,534	-	9,628	9,628	9,628	0	0.0%	115,534
Roads Infrastructure	-	37,546	-	3,129	3,129	3,129	0	0.0%	37,546
<i>Roads</i>		37,546		3,129	3,129	3,129	0	0.0%	37,546
Storm water Infrastructure	-	7,720	-	643	643	643	0	0.0%	7,720
<i>Drainage Collection</i>		7,720		643	643	643	0	0.0%	7,720
Electrical Infrastructure	-	26,902	-	2,242	2,242	2,242	0	0.0%	26,902
<i>LV Networks</i>		26,902		2,242	2,242	2,242	0	0.0%	26,902
<i>Capital Spares</i>		-		-	-	-	-		-
Water Supply Infrastructure	-	29,397	-	2,450	2,450	2,450	0	0.0%	29,397
<i>Water Treatment Works</i>		-		-	-	-	-		-
<i>Distribution</i>		29,397		2,450	2,450	2,450	0	0.0%	29,397
Sanitation Infrastructure	-	10,737	-	895	895	895	0	0.0%	10,737
<i>Reticulation</i>		-		-	-	-	-		-
<i>Waste Water Treatment Works</i>		10,737		895	895	895	0	0.0%	10,737
Solid Waste Infrastructure	-	3,231	-	269	269	269	0	0.0%	3,231
<i>Waste Transfer Stations</i>		-		-	-	-	-		-
<b>Community Assets</b>	-	-	-	-	-	-	-		-
Community Facilities	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	-	-	-	-	-	-		-
<i>Outdoor Facilities</i>		-		-	-	-	-		-
							-		
<b>Unimproved Property</b>	-	-	-	-	-	-	-		-
<i>Other assets</i>	-	14,720	-	1,227	1,227	1,227	0	0.0%	14,720
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-
Intangible Assets	-	390	-	33	33	33	0	0.0%	390
<i>Effluent Licenses</i>		-		-	-	-	-		-
<b>Unspecified</b>	-	-	-	-	-	-	-		-
<b>Computer Equipment</b>	-	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>		10,233		853	853	853	0	0.0%	10,233
<b>Machinery and Equipment</b>		1,077		90	90	90	0	0.0%	1,077
<b>Transport Assets</b>		3,709		309	309	309	0	0.0%	3,709
<b>Land</b>	-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-
<b>Total Depreciation</b>	-	145,663	-	12,139	12,139	12,139	0	0.0%	145,663

## Supporting Table SC13e

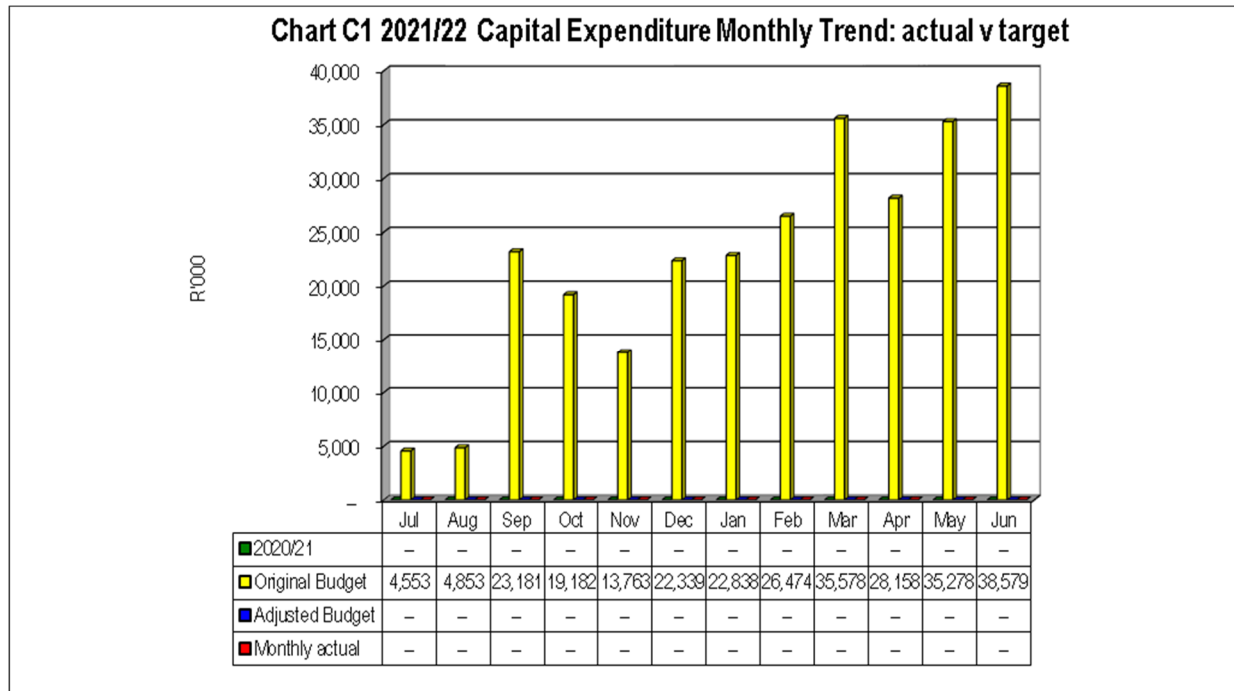
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01 July

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									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	46,913	-	-	-	1,321	1,321	100.0%	46,913
Roads Infrastructure	-	-	-	-	-	-	-		-
Roads	-	-	-	-	-	-	-		-
Storm water Infrastructure	-	-	-	-	-	-	-		-
Drainage Collection	-	-	-	-	-	-	-		-
Electrical Infrastructure	-	7,173	-	-	-	-	-		7,173
MV Networks	-	7,173	-	-	-	-	-		7,173
LV Networks	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-
Water Supply Infrastructure	-	8,315	-	-	-	-	-		8,315
Distribution	-	8,315	-	-	-	-	-		8,315
Sanitation Infrastructure	-	30,873	-	-	-	1,321	1,321	100.0%	30,873
Pump Station	-	16,059	-	-	-	906	906	100.0%	16,059
Reticulation	-	7,283	-	-	-	37	37	100.0%	7,283
Waste Water Treatment Works	-	7,530	-	-	-	378	378	100.0%	7,530
Solid Waste Infrastructure	-	553	-	-	-	-	-		553
Landfill Sites	-	463	-	-	-	-	-		463
Waste Transfer Stations	-	-	-	-	-	-	-		-
Waste Processing Facilities	-	-	-	-	-	-	-		-
<b>Community Assets</b>	-	2,121	-	-	-	-	-		2,121
Community Facilities	-	100	-	-	-	-	-		100
Halls	-	-	-	-	-	-	-		-
Fire/Ambulance Stations	-	-	-	-	-	-	-		-
Libraries	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	2,021	-	-	-	-	-		2,021
Outdoor Facilities	-	2,021	-	-	-	-	-		2,021
							-		
<b>Unimproved Property</b>	-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-		-
<b>Unspecified</b>	-	-	-	-	-	-	-		-
<b>Computer Equipment</b>	-	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-		-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-		-
<b>Transport Assets</b>	-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on upgrading</b>	-	49,034	-	-	-	1,321	1,321	100.0%	49,034

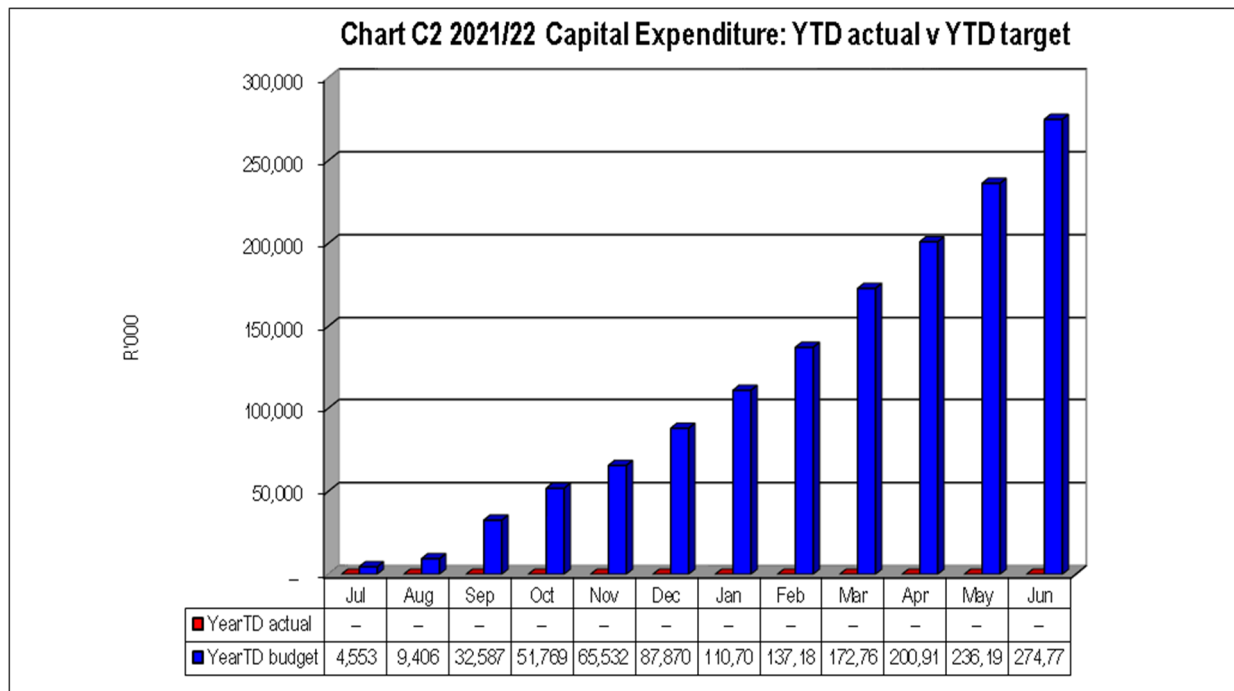
## Other supporting documentation

### Section 71 charts

#### Capital expenditure monthly trend - actual vs target

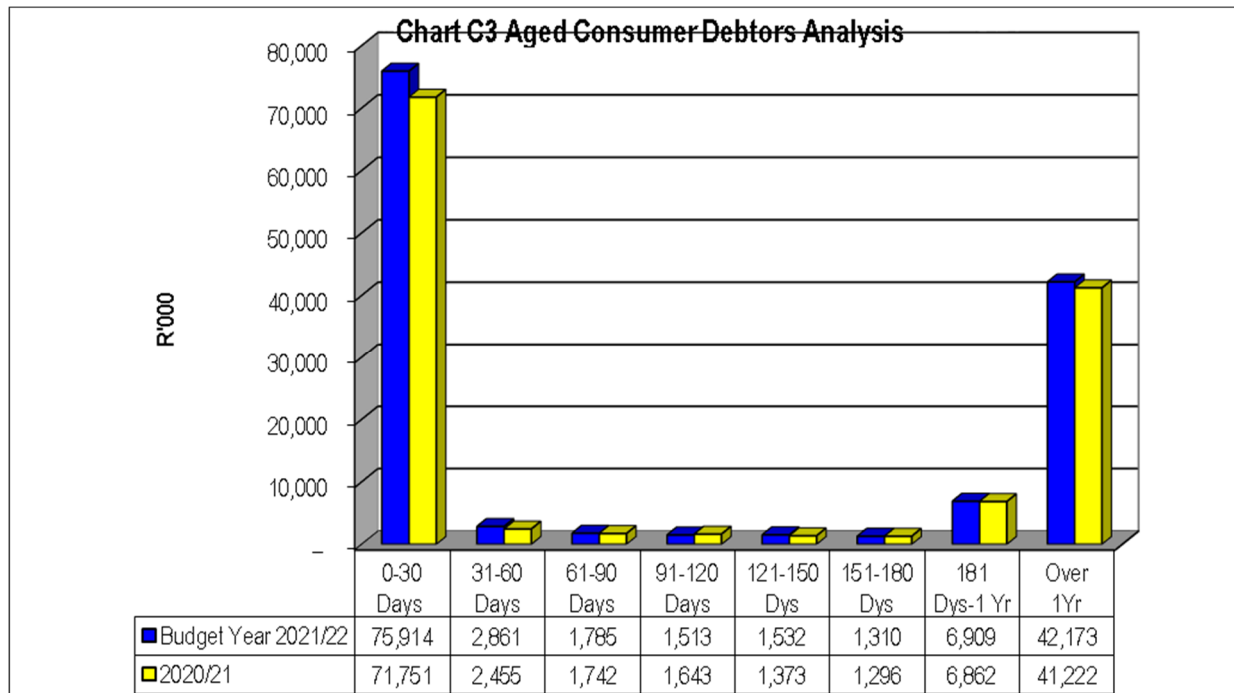


#### Capital expenditure – YTD actual vs YTD trend

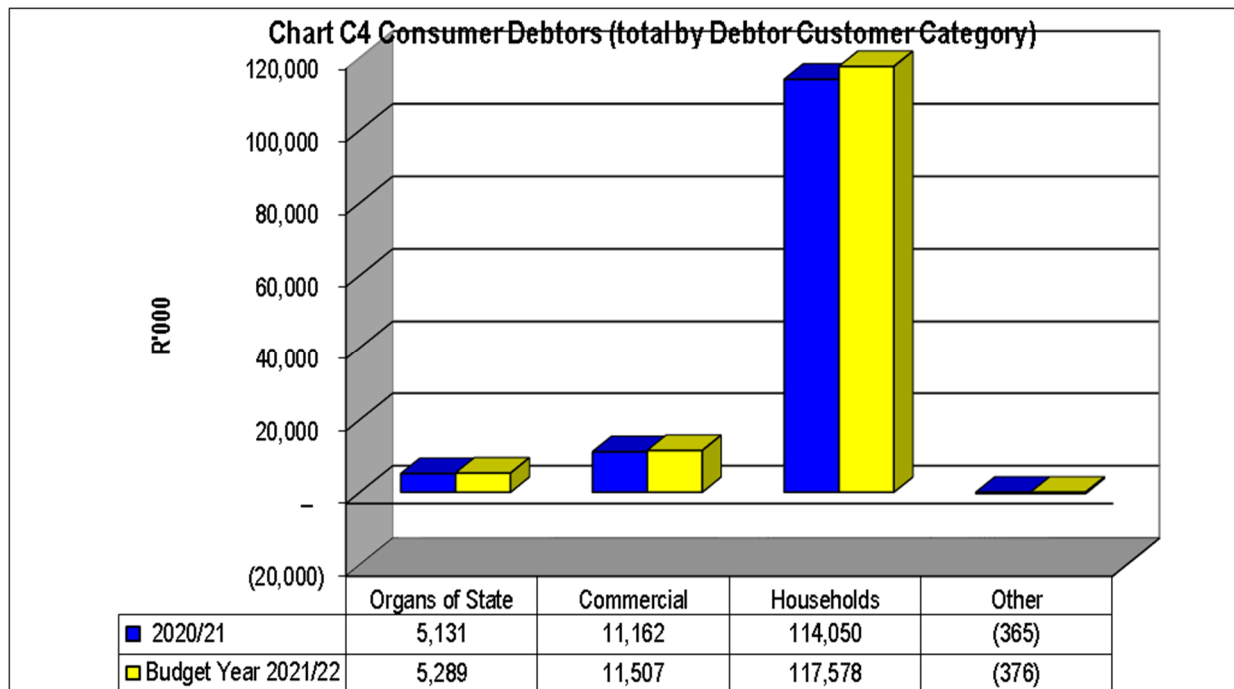




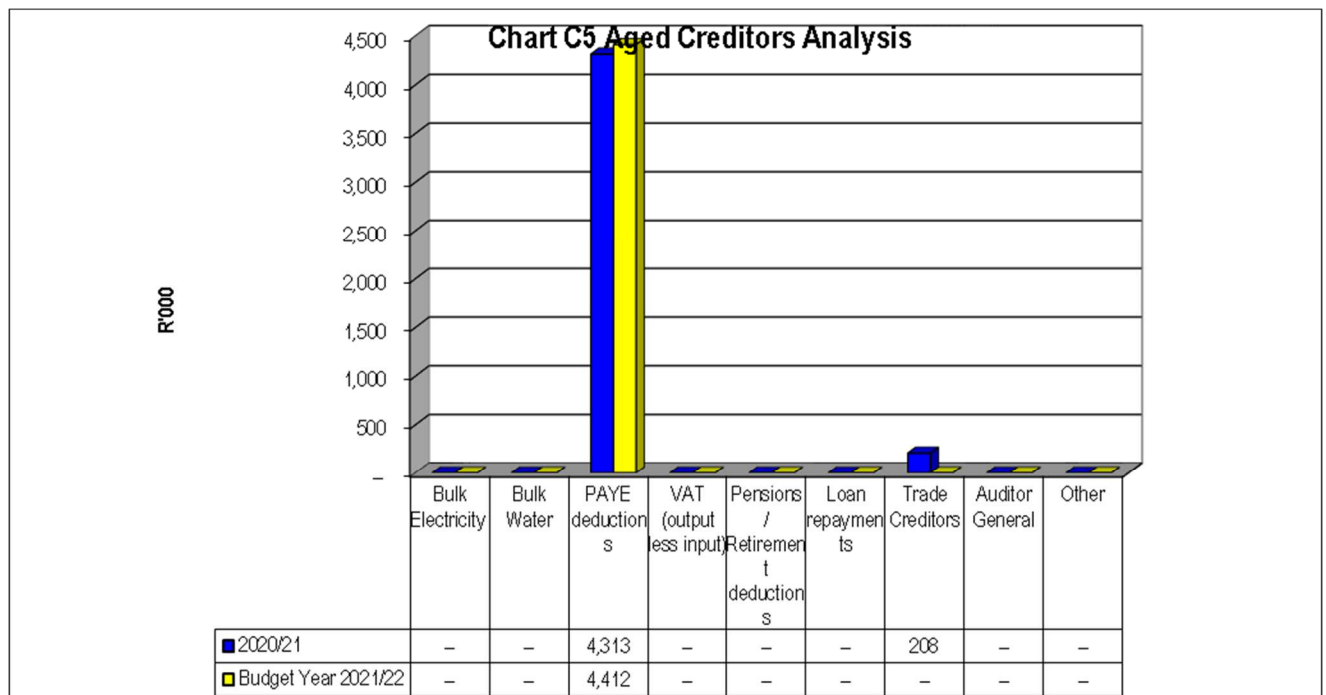
## Debtors Age Analysis



## 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 July 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:** 16 August 2021