

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

September 2020

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 with an additional two weeks and thereafter reverted to further lockdown levels. By the end of September 2020 economic activity, with special reference to the international tourism sector, is still restricted and it is expected to have an impact on the consumers and businesses ability to pay municipal accounts. 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 98,16% at the end of September 2020. The financial impact of COVID-19 is being closely monitored.

Revenue by Source

The Year-to-Date actual revenue is 0.50% above the YTD budget projections at the end of September 2020.

Borrowings

The balance of borrowings amounts to R472.7m at the end of September 2020.

Operating expenditure by vote & type

Current expenditure is 1.76% below YTD budget projections as at September 2020.

Capital expenditure

YTD Capital expenditure amounts to R24.6m or 8.29% of the adjusted budget of R296.1m. The current capital commitments of orders in progress amounts to R80m or 27.02% of the adjusted capital budget of R296.1m.

Allocations received (National & Provincial Grants)

Grants totaling R5.3m was received during September 2020.

Spending on Grants

Spending on grants amounts to R9.8m for September 2020 which includes FMG, EPWP, MIG, INEP, Provincial Library 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 - M03 September

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source			
Total	0.50%		
Expenditure By Type			
Total	-1.76%		
Capital Expenditure			
Total	37.56%	Capital Commitments= R80m (27.02%)	
Financial Position			
In order			
Cash Flow			
In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,280,077	346,120	27.0%
Expenditure	1,336,541	262,427	19.6%
Surplus / (Deficit)	(56,463)	83,694	
Capital	296,158	24,562	8.3%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,251,458	341,893	27.3%
Expenditure	1,336,541	262,427	19.6%
Surplus / (Deficit)	(85,082)	79,466	
Capital	296,158	24,562	8.3%

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.

In-year budget statement tables/

Table C1: s71 Monthly Budget Statement Summary

WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M03 September

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	21,188	67,257	67,169	88	0%	259,241
Service charges	-	663,209	663,209	59,872	178,561	176,334	2,227	1%	663,209
Investment revenue	-	31,400	31,400	594	3,351	3,351	-		31,400
Transfers and subsidies	-	131,840	146,528	872	55,142	55,142	-		146,528
Other own revenue	-	167,873	151,080	14,016	37,582	38,202	(620)	-2%	151,080
Total Revenue (excluding capital transfers and contributions)	-	1,256,873	1,251,458	96,541	341,893	340,198	1,695	0%	1,251,458
Employee costs	-	435,325	438,622	34,245	95,118	96,159	(1,041)	-1%	438,622
Remuneration of Councillors	-	11,896	11,896	940	2,810	2,974	(165)	-6%	11,896
Depreciation & asset impairment	-	141,877	141,877	11,823	35,469	35,469	-		141,877
Finance charges	-	51,482	51,482	857	1,432	1,432	-		51,482
Materials and bulk purchases	-	317,828	323,869	38,161	77,147	78,084	(936)	-1%	323,869
Transfers and subsidies	-	11,610	8,300	-	-	-	-		8,300
Other expenditure	-	371,993	360,494	26,365	50,450	53,022	(2,571)	-5%	360,494
Total Expenditure	-	1,342,010	1,336,541	112,392	262,427	267,140	(4,714)	-2%	1,336,541
Surplus/(Deficit)	-	(85,137)	(85,082)	(15,850)	79,466	73,058	6,408	9%	(85,082)
Transfers and subsidies - capital (monetary a	-	30,619	28,619	1,194	4,227	4,227	-		28,619
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	(54,518)	(56,463)	(14,656)	83,694	77,286	6,408	8%	(56,463)
Surplus/ (Deficit) for the year	-	(54,518)	(56,463)	(14,656)	83,694	77,286	6,408	8%	(56,463)
Capital expenditure & funds sources									
Capital expenditure	-	303,738	296,158	10,118	24,562	17,856	6,706	38%	296,158
Capital transfers recognised	-	86,516	76,747	6,004	14,779	6,272	8,507	136%	76,747
	-	-	-	-	-	-	-		-
Borrowing	-	92,949	92,478	3,009	5,329	6,006	(678)	-11%	92,478
Internally generated funds	-	124,274	126,933	1,105	4,454	5,578	(1,124)	-20%	126,933
Total sources of capital funds	-	303,738	296,158	10,118	24,562	17,856	6,706	38%	296,158
Financial position									
Total current assets	-	614,227	619,862		840,032				614,227
Total non current assets	-	3,982,468	3,974,888		3,791,850				3,982,468
Total current liabilities	-	254,715	254,715		238,357				254,715
Total non current liabilities	-	687,245	687,245		637,238				687,245
Community wealth/Equity	-	3,654,735	3,652,789		3,756,287				3,654,735
Cash flows									
Net cash from (used) operating	-	198,066	196,120	7,170	77,992	78,028	36	0%	198,066
Net cash from (used) investing	-	(304,307)	(296,727)	(13,623)	(28,890)	(28,890)	-		(304,307)
Net cash from (used) financing	-	6,626	6,626	(1,005)	(3,940)	(3,940)	-		6,626
Cash/cash equivalents at the month/year end	-	485,812	491,446	-	698,975	630,625	(68,351)	-11%	554,198
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	76,524	2,860	2,388	2,392	1,276	1,682	6,548	34,962	128,631
Creditors Age Analysis									
Total Creditors	5,549	-	-	-	-	-	-	-	5,549

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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	338,101	23,228	84,443	85,413	(970)	-1%	338,101
Executive and council	-	17,821	18,071	18	7,781	7,494	288	4%	18,071
Finance and administration	-	318,315	320,030	23,211	76,661	77,919	(1,258)	-2%	320,030
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	-	148,846	138,468	12,828	32,417	32,521	(104)	0%	138,468
Community and social services	-	8,185	8,185	676	2,081	2,157	(76)	-4%	8,185
Sport and recreation	-	10,262	10,262	1,164	3,756	2,750	1,006	37%	10,262
Public safety	-	39,830	46,245	3,148	9,075	9,878	(803)	-8%	46,245
Housing	-	90,568	73,775	7,841	17,505	17,736	(231)	-1%	73,775
<i>Economic and environmental services</i>	-	10,065	11,948	805	2,236	2,636	(400)	-15%	11,948
Planning and development	-	9,788	11,671	793	2,156	2,565	(408)	-16%	11,671
Road transport	-	245	245	13	47	61	(14)	-23%	245
Environmental protection	-	32	32	-	32	10	23	229%	32
<i>Trading services</i>	-	792,445	791,560	60,873	227,025	223,856	3,169	1%	791,560
Energy sources	-	436,955	435,401	37,760	130,518	129,436	1,082	1%	435,401
Water management	-	150,392	150,615	10,456	39,399	38,726	673	2%	150,615
Waste water management	-	114,335	114,558	6,597	29,457	28,693	764	3%	114,558
Waste management	-	90,764	90,986	6,059	27,651	27,001	650	2%	90,986
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	-	1,287,492	1,280,077	97,735	346,120	344,426	1,695	0%	1,280,077
Expenditure - Functional									
<i>Governance and administration</i>	-	270,009	273,474	20,898	50,486	51,571	(1,085)	-2%	273,474
Executive and council	-	62,707	62,957	4,202	11,803	11,952	(148)	-1%	62,957
Finance and administration	-	203,733	206,948	16,469	38,025	38,867	(842)	-2%	206,948
Internal audit	-	3,569	3,569	228	657	753	(95)	-13%	3,569
<i>Community and public safety</i>	-	251,675	241,857	18,261	46,304	47,118	(814)	-2%	241,857
Community and social services	-	23,502	23,502	1,837	4,912	5,062	(150)	-3%	23,502
Sport and recreation	-	56,586	56,586	3,923	9,534	9,696	(161)	-2%	56,586
Public safety	-	119,176	120,091	9,000	23,777	24,279	(503)	-2%	120,091
Housing	-	52,410	41,677	3,501	8,081	8,081	-	-	41,677
<i>Economic and environmental services</i>	-	176,095	176,678	12,136	29,745	30,591	(846)	-3%	176,678
Planning and development	-	51,179	52,062	3,337	9,228	9,788	(560)	-6%	52,062
Road transport	-	108,617	108,317	6,996	17,590	17,772	(182)	-1%	108,317
Environmental protection	-	16,298	16,298	1,803	2,926	3,030	(104)	-3%	16,298
<i>Trading services</i>	-	640,514	640,814	60,988	135,314	137,192	(1,878)	-1%	640,814
Energy sources	-	354,355	354,355	39,727	83,764	84,392	(628)	-1%	354,355
Water management	-	124,167	124,167	7,580	18,829	19,523	(694)	-4%	124,167
Waste water management	-	88,633	88,933	7,639	18,894	19,313	(418)	-2%	88,933
Waste management	-	73,358	73,358	6,042	13,827	13,965	(138)	-1%	73,358
<i>Other</i>	-	3,719	3,719	108	578	668	(90)	-13%	3,719
Total Expenditure - Functional	-	1,342,010	1,336,541	112,392	262,427	267,140	(4,714)	-2%	1,336,541
Surplus/ (Deficit) for the year	-	(54,518)	(56,463)	(14,656)	83,694	77,286	6,408	8%	(56,463)

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) - M03
September

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	17,932	10	7,768	7,472	296	4.0%	17,932
Vote 2 - Municipal Manager & Internal Audit	-	-	50	-	-	13	(13)	-100.0%	50
Vote 3 - Management Services	-	1,416	1,621	43	106	371	(265)	-71.5%	1,621
Vote 4 - Finance	-	309,162	306,477	23,093	76,369	76,546	(177)	-0.2%	306,477
Vote 5 - Infrastructure & Planning	-	539,510	522,163	46,213	149,876	149,228	648	0.4%	522,163
Vote 6 - Protection Services	-	39,830	48,245	3,148	9,075	10,120	(1,045)	-10.3%	48,245
Vote 7 - Economic and Social Development & Tourism	-	4,663	5,546	194	283	609	(326)	-53.5%	5,546
Vote 8 - Community Services	-	375,179	378,043	25,034	102,644	100,068	2,576	2.6%	378,043
Total Revenue by Vote	-	1,287,492	1,280,077	97,735	346,120	344,426	1,695	0.5%	1,280,077
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	-	35,802	36,002	2,291	6,755	4,504	2,251	50.0%	36,002
Vote 2 - Municipal Manager & Internal Audit	-	7,587	7,637	471	1,380	957	423	44.2%	7,637
Vote 3 - Management Services	-	57,115	57,320	4,180	11,195	11,641	(446)	-3.8%	57,320
Vote 4 - Finance	-	91,935	89,250	8,289	16,440	18,110	(1,670)	-9.2%	89,250
Vote 5 - Infrastructure & Planning	-	551,359	541,626	54,594	116,494	118,081	(1,587)	-1.3%	541,626
Vote 6 - Protection Services	-	118,272	121,187	9,046	23,564	24,520	(956)	-3.9%	121,187
Vote 7 - Economic and Social Development & Tourism	-	19,065	19,948	1,108	2,823	3,890	(1,067)	-27.4%	19,948
Vote 8 - Community Services	-	460,876	463,571	32,412	83,776	85,438	(1,662)	-1.9%	463,571
Total Expenditure by Vote	-	1,342,010	1,336,541	112,392	262,427	267,140	(4,714)	-1.8%	1,336,541
Surplus/ (Deficit) for the year	-	(54,518)	(56,463)	(14,656)	83,694	77,286	6,408	8.3%	(56,463)

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) - M03 September

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	21,188	67,257	67,169	88	0%	259,241
Service charges - electricity revenue		386,294	386,294	37,674	111,511	110,255	1,256	1%	386,294
Service charges - water revenue		128,520	128,520	9,587	29,363	29,185	178	1%	128,520
Service charges - sanitation revenue		78,913	78,913	6,555	19,586	19,235	351	2%	78,913
Service charges - refuse revenue		69,482	69,482	6,055	18,102	17,660	442	3%	69,482
Rental of facilities and equipment		3,627	3,627	315	1,043	982	61	6%	3,627
Interest earned - external investments		31,400	31,400	594	3,351	3,351	-	-	31,400
Interest earned - outstanding debtors		4,673	4,673	391	1,304	1,266	38	3%	4,673
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		29,564	29,564	2,230	6,768	7,391	(623)	-8%	29,564
Licences and permits		2,385	2,385	201	522	547	(25)	-5%	2,385
Agency services		4,938	4,938	647	1,671	1,543	128	8%	4,938
Transfers and subsidies		131,840	146,528	872	55,142	55,142	-	-	146,528
Other revenue		115,686	105,892	10,232	26,273	26,473	(200)	-1%	105,892
Gains on disposal of PPE		7,000	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	-	1,256,873	1,251,458	96,541	341,893	340,198	1,695	0%	1,251,458
Expenditure By Type									
Employee related costs		435,325	438,622	34,245	95,118	96,159	(1,041)	-1%	438,622
Remuneration of councillors		11,896	11,896	940	2,810	2,974	(165)	-6%	11,896
Debt impairment		26,263	26,263	2,189	6,566	6,566	-	-	26,263
Depreciation & asset impairment		141,877	141,877	11,823	35,469	35,469	-	-	141,877
Finance charges		51,482	51,482	857	1,432	1,432	-	-	51,482
Bulk purchases		270,260	270,260	34,661	69,747	70,042	(295)	0%	270,260
Other materials		47,567	53,609	3,500	7,400	8,041	(641)	-8%	53,609
Contracted services		222,414	222,177	13,947	25,087	26,846	(1,759)	-7%	222,177
Transfers and subsidies		11,610	8,300	-	-	-	-	-	8,300
Other expenditure		123,315	112,054	10,229	18,797	19,609	(812)	-4%	112,054
Loss on disposal of PPE		-	-	-	-	-	-	-	-
Total Expenditure	-	1,342,010	1,336,541	112,392	262,427	267,140	(4,714)	-2%	1,336,541
Surplus/(Deficit)	-	(85,137)	(85,082)	(15,850)	79,466	73,058	6,408	0	(85,082)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		30,619	28,619	1,194	4,227	4,227	-	-	28,619
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(54,518)	(56,463)	(14,656)	83,694	77,286			(56,463)
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	(54,518)	(56,463)	(14,656)	83,694	77,286			(56,463)
Attributable to minorities		-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(54,518)	(56,463)	(14,656)	83,694	77,286			(56,463)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.50% above the YTD budget.

Current expenditure is 1.76% below YTD budget projections for September 2020.

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) - M03 September

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									
Multi-Year expenditure appropriation									
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	86,490	5,252	11,882	6,221	5,661	91%	86,490
Vote 6 - Protection Services	-	-	-	-	-	-	-	-	-
Vote 7 - Economic & Social Dev & Tourism	-	-	-	-	-	-	-	-	-
Vote 8 - Community Services	-	-	-	-	-	-	-	-	-
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	108,693	86,490	5,252	11,882	6,221	5,661	91%	86,490
Single Year expenditure appropriation									
Vote 1 - Council & Mayor's Office	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	3,015	3,015	-	47	500	(453)	-91%	3,015
Vote 4 - Finance	-	60	60	5	5	15	(10)	-69%	60
Vote 5 - Infrastructure & Planning	-	117,721	129,103	4,263	10,685	8,330	2,355	28%	129,103
Vote 6 - Protection Services	-	13,981	12,323	27	32	313	(281)	-90%	12,323
Vote 7 - Economic & Social Dev & Tourism	-	842	842	-	-	-	-	-	842
Vote 8 - Community Services	-	59,426	64,326	572	1,912	2,477	(565)	-23%	64,326
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	195,045	209,669	4,866	12,680	11,635	1,045	9%	209,669
Total Capital Expenditure	-	303,738	296,158	10,118	24,562	17,856	6,706	38%	296,158
Capital Expenditure - Functional Classification									
Governance and administration	-	3,075	3,075	5	52	112	(60)	-54%	3,075
Executive and council		5	5	-	-	-	-	-	5
Finance and administration		3,070	3,070	5	52	112	(60)	-54%	3,070
Internal audit		-	-	-	-	-	-	-	-
Community and public safety	-	93,694	89,085	5,234	14,367	8,510	5,857	69%	89,085
Community and social services		18,638	19,438	65	65	832	(767)	-92%	19,438
Sport and recreation		12,731	12,731	332	1,840	1,122	718	64%	12,731
Public safety		14,181	12,473	27	32	118	(87)	-73%	12,473
Housing		48,144	44,443	4,810	12,430	6,438	5,992	93%	44,443
Health		-	-	-	-	-	-	-	-
Economic and environmental services	-	33,589	33,589	533	909	1,598	(689)	-43%	33,589
Planning and development		13,594	13,594	26	26	266	(240)	-90%	13,594
Road transport		19,995	19,995	507	883	1,333	(449)	-34%	19,995
Environmental protection		-	-	-	-	-	-	-	-
Trading services	-	173,381	170,410	4,347	9,234	7,636	1,598	21%	170,410
Energy sources		21,119	19,119	17	17	43	(26)	-60%	19,119
Water management		52,606	52,036	1,848	5,047	4,509	538	12%	52,036
Waste water management		77,217	77,217	1,352	2,664	1,810	854	47%	77,217
Waste management		22,439	22,039	1,129	1,507	1,275	232	18%	22,039
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	-	303,738	296,158	10,118	24,562	17,856	6,706	38%	296,158

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	2019/20	Budget Year 2020/21			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash		85,812	91,446	188,735	85,812
Call investment deposits		400,000	400,000	510,241	400,000
Consumer debtors		83,889	83,889	86,357	83,889
Other debtors		34,983	34,983	46,958	34,983
Current portion of long-term receivables		3	3	4	3
Inventory		9,540	9,540	7,738	9,540
Total current assets		614,227	619,862	840,032	614,227
Non current assets					
Long-term receivables		1	1	-	1
Investments		65,460	65,460	50,843	65,460
Investment property		121,846	121,846	123,121	121,846
Investments in Associate		-	-	-	-
Property, plant and equipment		3,790,408	3,782,828	3,608,719	3,790,408
Biological assets		-	-	-	-
Intangible assets		4,753	4,753	9,168	4,753
Other non-current assets					
Total non current assets		3,982,468	3,974,888	3,791,850	3,982,468
TOTAL ASSETS		4,596,695	4,594,750	4,631,883	4,596,695
LIABILITIES					
Current liabilities					
Bank overdraft		-	-	-	-
Borrowing		52,751	52,751	52,751	52,751
Consumer deposits		62,074	62,074	41,293	62,074
Trade and other payables		104,604	104,604	109,028	104,604
Provisions		35,286	35,286	35,286	35,286
Total current liabilities		254,715	254,715	238,357	254,715
Non current liabilities					
Borrowing		430,260	430,260	419,942	430,260
Provisions		256,985	256,985	217,296	256,985
Total non current liabilities		687,245	687,245	637,238	687,245
TOTAL LIABILITIES		941,960	941,960	875,596	941,960
NET ASSETS		3,654,735	3,652,789	3,756,287	3,654,735
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		3,651,390	3,649,444	3,753,060	3,651,390
Reserves		3,345	3,345	3,227	3,345
TOTAL COMMUNITY WEALTH/EQUITY		3,654,735	3,652,789	3,756,287	3,654,735

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 - M03 September

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	256,203	39,239	70,293	70,456	(163)	0%	259,513
Service charges		655,534	655,534	32,697	187,509	187,373	136	0%	655,534
Other revenue		131,331	114,537	16,223	35,235	35,316	(81)	0%	131,331
Government - operating		131,840	146,528	872	55,142	55,142	-		131,840
Government - capital		30,619	28,619	1,194	4,227	4,227	-		30,619
Interest		36,073	36,073	985	4,655	4,655	-		36,073
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(983,752)	(981,592)	(83,183)	(277,637)	(277,709)	(72)	0%	(983,752)
Finance charges		(51,482)	(51,482)	(857)	(1,432)	(1,432)	-		(51,482)
Transfers and Grants		(11,610)	(8,300)	-	-	-	-		(11,610)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	198,066	196,120	7,170	77,992	78,028	36	0%	198,066
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		7,000	7,000	(3,074)	-	-	-		7,000
Decrease (Increase) in non-current debtors		-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		7	7	(7)	-	-	-		7
Decrease (increase) in non-current investments		(7,575)	(7,575)	(424)	(4,328)	(4,328)	-		(7,575)
Payments									
Capital assets		(303,738)	(296,158)	(10,118)	(24,562)	(24,562)	-		(303,738)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(304,307)	(296,727)	(13,623)	(28,890)	(28,890)	-		(304,307)
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)	167	301	301	-		(1,000)
Payments									
Repayment of borrowing		(46,374)	(46,374)	(1,173)	(4,240)	(4,240)	-		(46,374)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	6,626	6,626	(1,005)	(3,940)	(3,940)	-		6,626
NET INCREASE/ (DECREASE) IN CASH HELD	-	(99,615)	(93,980)	(7,458)	45,162	45,199			(99,615)
Cash/cash equivalents at beginning:	-	585,426	585,426		653,813	585,426			653,813
Cash/cash equivalents at month/year end:	-	485,812	491,446		698,975	630,625			554,198

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 698.9million.

The municipality started the year with a positive cash balance of R653.8 million. The September closing balance is R698.9 million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

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	-	-	-	-	-	-	-	-	189,219	259,513	274,775	287,860
Service charges - electricity revenue	22,810	55,779	17,932	-	-	-	-	-	-	-	-	285,303	381,824	402,602	462,194
Service charges - water revenue	55,873	(12,504)	10,591	-	-	-	-	-	-	-	-	73,073	127,033	134,698	141,372
Service charges - sanitation revenue	2,205	15,112	2,122	-	-	-	-	-	-	-	-	58,561	78,000	82,722	86,837
Service charges - refuse	2,609	12,928	2,052	-	-	-	-	-	-	-	-	51,088	68,678	72,835	76,458
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	(103)	815	293	-	-	-	-	-	-	-	-	2,580	3,585	3,797	3,983
Interest earned - external investments	1,754	1,003	594	-	-	-	-	-	-	-	-	28,050	31,400	32,975	34,615
Interest earned - outstanding debtors	459	454	391	-	-	-	-	-	-	-	-	3,369	4,673	4,906	5,145
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2,273	2,265	2,230	-	-	-	-	-	-	-	-	(2,571)	4,197	4,403	4,619
Licences and permits	163	158	201	-	-	-	-	-	-	-	-	1,863	2,385	2,498	2,618
Agency services	448	576	647	-	-	-	-	-	-	-	-	3,267	4,938	5,184	5,442
Transfer receipts - operating	53,491	779	872	-	-	-	-	-	-	-	-	76,698	131,840	141,735	154,275
Other revenue	1,958	10,459	12,852	-	-	-	-	-	-	-	-	90,957	116,226	137,399	129,446
Cash Receipts by Source	147,132	115,685	90,016	-	-	-	-	-	-	-	-	861,457	1,214,291	1,300,530	1,394,863
Other Cash Flows by Source															
Transfer receipts - capital	-	3,033	1,194	-	-	-	-	-	-	-	-	26,392	30,619	28,470	31,628
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	125	2,949	(3,074)	-	-	-	-	-	-	-	-	7,000	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	-	-	-	-	-	-	-	-	(1,301)	(1,000)	3,724	3,948
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	7	(7)	-	-	-	-	-	-	-	-	7	7	3	1
Change in non-current investments	(540)	(3,364)	(424)	-	-	-	-	-	-	-	-	(3,247)	(7,575)	(7,834)	(8,120)
Total Cash Receipts by Source	146,756	118,406	87,873	-	-	-	-	-	-	-	-	944,307	1,297,341	1,381,894	1,479,320
Cash Payments by Type															
Employee related costs	1,455	70,796	33,500	-	-	-	-	-	-	-	-	316,705	422,456	442,816	468,539
Remuneration of councillors	-	1,869	940	-	-	-	-	-	-	-	-	9,087	11,896	12,436	13,002
Interest paid	68	506	857	-	-	-	-	-	-	-	-	50,050	51,482	52,210	52,352
Bulk purchases - Electricity	3	35,083	34,661	-	-	-	-	-	-	-	-	200,513	270,260	290,978	313,126
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	1,008	2,893	3,500	-	-	-	-	-	-	-	-	40,167	47,567	43,347	45,265
Contracted services	527	10,613	13,947	-	-	-	-	-	-	-	-	197,327	222,414	235,538	247,162
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	11,610	11,610	11,610	11,610
General expenses	97,802	(27,594)	(3,366)	-	-	-	-	-	-	-	-	(57,684)	9,158	119,813	128,276
Cash Payments by Type	100,862	94,167	84,040	-	-	-	-	-	-	-	-	767,775	1,046,844	1,208,747	1,279,331
Other Cash Flows/Payments by Type															
Capital assets	2,159	12,285	10,118	-	-	-	-	-	-	-	-	279,176	303,738	197,162	154,378
Repayment of borrowing	1,778	1,289	1,173	-	-	-	-	-	-	-	-	42,133	46,374	52,751	47,751
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	104,799	107,741	95,331	-	-	-	-	-	-	-	-	1,089,084	1,396,956	1,458,660	1,481,460
NET INCREASE/(DECREASE) IN CASH HELD	41,956	10,664	(7,458)	-	-	-	-	-	-	-	-	(144,777)	(99,615)	(76,767)	(2,140)
Cash/cash equivalents at the month/year beginning:	653,813	695,769	706,434	698,975	698,975	698,975	698,975	698,975	698,975	698,975	698,975	698,975	653,813	554,198	477,432
Cash/cash equivalents at the month/year end:	695,769	706,434	698,975	698,975	698,975	698,975	698,975	698,975	698,975	698,975	698,975	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 - M03 September

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	14,871	546	478	603	273	237	1,276	4,569	22,855	6,959	-	3,478
Trade and Other Receivables from Exchange Transactions - Electricity	1300	20,823	729	441	889	292	254	1,020	4,620	29,067	7,075	-	3,629
Receivables from Non-exchange Transactions - Property Rates	1400	23,122	797	522	425	321	298	1,413	3,927	30,826	6,385	-	4,191
Receivables from Exchange Transactions - Waste Water Management	1500	7,726	351	257	232	193	177	903	2,896	12,735	4,401	-	2,090
Receivables from Exchange Transactions - Waste Management	1600	6,842	252	181	153	130	119	532	1,883	10,093	2,817	-	1,631
Receivables from Exchange Transactions - Property Rental Debtors	1700	645	13	10	9	9	8	36	231	961	293	-	103
Interest on Arrear Debtor Accounts	1810	230	44	56	52	49	70	480	10,299	11,281	10,951	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2,265	128	443	28	9	518	887	6,536	10,814	7,978	-	1,850
Total By Income Source	2000	76,524	2,860	2,388	2,392	1,276	1,682	6,548	34,962	128,631	46,859	-	16,972
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	826	170	97	73	55	43	193	1,790	3,246	2,154	-	203
Commercial	2300	8,948	364	472	619	81	180	263	1,530	12,456	2,673	-	614
Households	2400	66,857	2,321	1,816	1,699	1,140	1,457	6,077	31,543	112,910	41,915	-	16,153
Other	2500	(106)	5	4	0	1	1	15	99	19	117	-	2
Total By Customer Group	2600	76,524	2,860	2,388	2,392	1,276	1,682	6,548	34,962	128,631	46,859	-	16,972

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 98,16% at the end of September 2020.

Summary of Indigent Households

Indigent Household Statistics					
	Indigent Households	Amount	Other Households	Total Households	
2020					
July	7,589	NO VOTE for 2020-2021	27,849	35,438	21.41%
August	7,587	NO VOTE for 2020-2021	27,839	35,426	21.42%
September	7,532	NO VOTE for 2020-2021	27,882	35,414	21.27%
October		NO VOTE for 2020-2021			
November		NO VOTE for 2020-2021			
December		NO VOTE for 2020-2021			
2021					
January		NO VOTE for 2020-2021			
February		NO VOTE for 2020-2021			
March		NO VOTE for 2020-2021			
April		NO VOTE for 2020-2021			
May		NO VOTE for 2020-2021			
June		NO VOTE for 2020-2021			

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)
7532			6KL	7532	0	7532	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	7412		50kWh	7532	0	7532	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									0	0
January									0	0
December									0	0
November									0	0
October									0	0
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 30/09/2020 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	2,820,007	1,551,385	1,241,476	27,146
WCED 2251	178,746	178,746	0	0
OTHER 2255	60,305	21,066	39,240	0
HEALTH 2252	121,770	109,096	11,747	927
TPW 2256	1,819	-86,470	88,289	0
HUMAN SETTLE 2215	31,001	31,001	0	0
HOUSING 2253	4,173	4,173	0	0
OTHER MUNICIPALITIES 2276	28,518	28,518	0	0
TOTAL OUTSTANDING	3,246,339	1,837,515	1,380,751	28,072

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	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		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	-
Bulk Water	0200										-	-
PAYE deductions	0300	4,750									4,750	4,199
VAT (output less input)	0400										-	-
Pensions / Retirement deductions	0500										-	-
Loan repayments	0600										-	-
Trade Creditors	0700	799									799	1,043
Auditor General	0800										-	-
Other	0900										-	-
Total By Customer Type	1000	5,549	-	-	-	-	-	-	-	-	5,549	5,242

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September								
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	39		16,993	125	17,157
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	54		30,055	260	30,368
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	(84)		3,372	30	3,318
ABSA 9331734880	DEP PLUS	DEP PLUS		26	3.3	10,241	(26)	10,241
Nedbank 03/7881534451 ref: 257	123 days	FIXED DEP	20/11/2020		4.6	100,000		100,000
ABSA 2079256315	182 days	FIXED DEP	18/01/2021		5.3	100,000		100,000
Nedbank 03/7881534451 ref: 258	92 days	FIXED DEP	27/10/2020		4.57	100,000		100,000
ABSA 2079219751	184 days	FIXED DEP	27/01/2021		5.05	100,000		100,000
ABSA 2079279937	184 days	FIXED DEP	03/02/2021		5.05	100,000		100,000
Municipality sub-total				34		560,661	389	561,084
TOTAL INVESTMENTS AND INTEREST				34		560,661	389	561,084

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 - M03 September

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	-	54,968	54,968	-		138,372
Operational Revenue:General Revenue:Equitable Share		117,318	134,322	-	52,793	52,793	-		134,322
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-		-
Expanded Public Works Prog Integrated Grant for Mun. [Schedule 5B]		2,500	2,500	-	625	625	-		2,500
Local Government Financial Management Grant [Schedule 5B]		1,550	1,550	-	1,550	1,550	-		1,550
Provincial Government:		10,472	8,156	-	2,668	2,668	-		8,156
Capacity Building		75	75	-	-	-	-		75
Capacity Building and Other		401	401	-	-	-	-		401
Disaster and Emergency Services		-	-	-	-	-	-		-
Health		-	-	-	-	-	-		-
Housing		-	-	-	-	-	-		-
Infrastructure		145	145	-	-	-	-		145
Libraries, Archives and Museums		7,651	5,335	-	2,668	2,668	-		5,335
Other		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		-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-		-
Total Operating Transfers and Grants		131,840	146,528	-	57,636	57,636	-		146,528
Capital Transfers and Grants									
National Government:		29,887	27,887	4,650	13,010	13,010	-		27,887
Integrated National Electrification Programme [Schedule 5B]		8,000	6,000	-	5,000	5,000	-		6,000
Municipal Infrastructure Grant [Schedule 5B]		21,887	21,887	4,650	8,010	8,010	-		21,887
Provincial Government:		732	732	732	732	732	-		732
Capacity Building		-	-	-	-	-	-		-
Capacity Building and Other		732	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	28,619	5,382	13,742	13,742	-		28,619
TOTAL RECEIPTS OF TRANSFERS & GRANTS		162,459	175,147	5,382	71,378	71,378	-		175,147

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 - M03 September

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									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:		4,050	4,050	231	391	391	-		4,050
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities		2,500	2,500	189	267	267	-		2,500
Local Government Financial Management Grant [Schedule 5B]		1,550	1,550	42	123	123	-		1,550
Provincial Government:		10,472	8,156	641	1,958	2,120	(162)	-7.6%	10,472
Capacity Building		-	-	-	-	-	-		-
Capacity Building and Other		2,676	2,676	-	-	-	-		2,676
Infrastructure		145	145	-	-	-	-		145
Libraries, Archives and Museums		7,651	5,335	641	1,958	1,958	-		7,651
District Municipality:		-	-	-	-	-	-		-
All Grants		-	-	-	-	-	-		-
Other grant providers:		44,267	33,534	3,005	6,817	6,817	-		-
Households		44,267	33,534	3,005	6,817	6,817	-		-
S4S		-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		58,789	45,740	3,877	9,166	9,166	-		14,522
Capital expenditure of Transfers and Grants									
National Government:		29,887	27,887	1,194	4,227	4,227	-		29,887
Integrated National Electrification Programme (Municipal Grant)		8,000	6,000	17	17	17	-		8,000
Municipal Infrastructure Grant [Schedule 5B]		21,887	21,887	1,177	4,210	4,210	-		21,887
Provincial Government:		732	732	-	-	-	-		732
Capacity Building		-	-	-	-	-	-		-
Capacity Building and Other		732	732	-	-	-	-		732
Other grant providers:		45,956	39,896	4,810	10,552	10,552	-		-
Households		45,956	39,896	4,810	10,552	10,552	-		-
Total capital expenditure of Transfers and Grants		76,575	68,515	6,004	14,779	14,779	-		30,619
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		135,364	114,255	9,881	23,946	23,946	-		45,141

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 - M03 September

Description	Budget Year 2020/21				
	Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Operational Revenue:General Revenue:Equitable Share		-	-	-	
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	
Housing Top structure		-	-	-	
Provincial Government:	-	-	-	-	
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		-	-	-	
District Municipality:	-	-	-	-	
All Grants		-	-	-	
Other grant providers:	-	-	-	-	
S4S		-	-	-	
Total operating expenditure of Approved Roll-overs	-	-	-	-	
Capital expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	
Provincial Government:	-	-	-	-	
Capacity Building		-	-	-	
Capacity Building and Other		-	-	-	
District Municipality:	-	-	-	-	
All Grants		-	-	-	
Other grant providers:	-	-	-	-	
Transfer from Operational Revenue		-	-	-	
Total capital expenditure of Approved Roll-overs	-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	-	-	-	-	

A Roll over application was submitted to Provincial and National Treasury in August 2020 for the unspent grant funds.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

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	2,532	2,697	(165)	-6%	10,786
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		1,110	1,110	93	278	278	-	-	1,110
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	-	11,896	11,896	940	2,810	2,974	(165)	-6%	11,896
<u>Senior Managers of the Municipality</u>									
Basic Salaries and Wages		12,506	12,486	1,107	3,031	3,121	(90)	-3%	12,486
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		260	260	-	-	-	-	-	260
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		187	187	16	47	47	-	-	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	1,122	3,078	3,168	(90)	-3%	12,932
<u>Other Municipal Staff</u>									
Basic Salaries and Wages		259,838	259,606	21,180	61,373	62,041	(669)	-1%	259,606
Pension and UIF Contributions		48,588	50,356	3,522	10,525	10,536	(11)	0%	50,356
Medical Aid Contributions		18,241	18,304	1,132	3,401	3,450	(49)	-1%	18,304
Overtime		32,190	33,220	3,709	6,664	6,721	(56)	-1%	33,220
Performance Bonus		462	462	39	116	116	(1)	-1%	462
Motor Vehicle Allowance		8,032	8,256	689	2,050	2,064	(14)	-1%	8,256
Cellphone Allowance		2,378	2,448	165	491	563	(72)	-13%	2,448
Housing Allowances		2,870	2,994	234	676	725	(49)	-7%	2,994
Other benefits and allowances		34,737	35,009	1,202	2,987	3,016	(29)	-1%	35,009
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		15,035	15,035	1,253	3,759	3,759	-	-	15,035
Sub Total - Other Municipal Staff	-	422,373	425,690	33,123	92,041	92,991	(951)	-1%	425,690
TOTAL SALARY, ALLOWANCES & BENEFITS	-	447,221	450,518	35,186	97,928	99,134	(1,206)	-1%	450,518
TOTAL MANAGERS AND STAFF	-	435,325	438,622	34,245	95,118	96,159	(1,041)	-1%	438,622

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 - M03 September						
Description of financial indicator	Basis of calculation	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	14.4%	14.5%	0.5%	4.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	30.6%	31.2%	21.7%	31.2%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	16.1%	16.1%	15.5%	16.1%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	12862.8%	12862.8%	13012.5%	12862.8%
Liquidity						
Current Ratio	Current assets/current liabilities	0.0%	241.1%	243.4%	352.4%	241.1%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	190.7%	192.9%	293.2%	190.7%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	9.5%	9.5%	39.0%	9.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		99.0%		Annual Indicator	99.0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		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%		Annual Indicator	20.7%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	34.6%	35.0%	27.8%	35.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	16.8%	0.0%	6.8%	16.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	15.4%	15.5%	0.4%	5.1%
IDP regulation financial viability indicators						
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 - M03 September

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									
Monthly expenditure performance trend									
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	-	-	35 774	-	-	-
November	-	25 078	25 078	-	-	60 852	-	-	-
December	-	26 772	26 772	-	-	87 625	-	-	-
January	-	26 059	21 144	-	-	108 769	-	-	-
February	-	29 649	28 634	-	-	137 403	-	-	-
March	-	34 820	34 943	-	-	172 346	-	-	-
April	-	26 789	25 524	-	-	197 870	-	-	-
May	-	24 114	21 850	-	-	219 720	-	-	-
June	-	56 325	76 438	-	-	296 158	-	-	-
Total Capital expenditure	-	303 738	296 158	24 562					

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	HERMANUS NEW WASTE MANAGE	17,963,569	18,063,569	1,423,826	Under construction .	Construction stage. Construction started in July 2020.	Not applicable	None
2	Overstrand	Overstrand	VEHICLES COMMUNITY SERVICES	13,429,959	13,429,959	0	Approved Tender TR57.	In the process of compliance and ordering of the vehicles.	None	None
3	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	12,033,060	11,462,362	0	Tender SC 2108/2020 closed on 4 September 2020. 8 Tenders were received.	Tender evaluation stage.	None to date	Not applicable
4	Hermanus	Ward 04	UPGRADE HERMANUS WELL FIELDS	10,500,000	10,500,000	1,066,461	Deviation SCD 3175/2020 approved and construction well in progress.	Construction stage.	Completion is currently being delayed due to underground movement of the casing of one of the boreholes, which has to be rectified by the previous drilling contractor.	Regular communication with consultants and contractors to expedite rectification and completion.
5	Masakhane	Ward 01	NEW 4ML RESERVOIR	9,881,744	9,881,744	2,479,671	Under construction .	Under construction.	Not applicable	Not applicable
6	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	9,440,000	9,440,000	1,396,855	Under construction .	Under construction.	Not applicable	Not applicable
7	Pringle Bay	Ward 10	NEW RESERVOIR FOR PRINGLE BAY	8,135,000	8,135,000	1,244,851	Tender SC 2018/2019 awarded and construction well	Construction stage.	No delays experienced in September 2020.	Not applicable
8	Kleinmond	Ward 09	KLEINMOND - SEWER NETWORK E	8,000,000	8,000,000	714,645	Construction of phase 1 in progress (SC 1915/2019), and planning for next phase in progress.	Construction and planning.	No delays experienced in September 2020.	Not applicable
9	Zwelihle	Multi-ward HM Area	ZWELIHLE SEWER	7,756,483	7,756,483	0	Tender SC 2107/2020 closed on 4 September 2020. 7 Tenders were received.	Tender evaluation stage.	None to date	Not applicable
10	Hermanus	Ward 03	CBD REGENERATION PROGRAM	7,100,000	7,100,000	18,000	Under construction .	Under construction.	Not applicable	Not applicable
Totals				104,239,815	103,769,117	8,344,308				

Supporting Table SC13a

WC032 Overstrand - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

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	115,149	3,840	8,833	7,594	(1,239)	-16.3%	115,149
Roads Infrastructure	-	19,795	19,795	507	883	899	16	1.8%	19,795
Roads	-	19,795	19,795	507	883	899	16	1.8%	19,795
Storm water Infrastructure	-	16,384	16,384	-	862	965	103	10.7%	16,384
Storm water Conveyance	-	15,784	15,784	-	862	965	103	10.7%	15,784
Electrical Infrastructure	-	12,768	10,768	17	17	339	322	94.9%	10,768
MV Substations	-	696	696	-	-	-	-	-	696
MV Networks	-	12,072	10,072	17	17	339	322	94.9%	10,072
Water Supply Infrastructure	-	29,547	29,547	1,848	4,791	3,253	(1,538)	-47.3%	29,547
Boreholes	-	10,500	10,500	960	1,066	1,250	184	14.7%	10,500
Reservoirs	-	18,017	18,017	888	3,725	2,003	(1,722)	-86.0%	18,017
Water Treatment Works	-	-	-	-	-	-	-	-	-
Distribution	-	1,030	1,030	-	-	-	-	-	1,030
Sanitation Infrastructure	-	20,576	20,576	421	855	879	24	2.7%	20,576
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	20,576	20,576	421	855	879	24	2.7%	20,576
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	18,479	18,079	1,046	1,424	1,258	(166)	-13.2%	18,079
Community Assets	-	12,793	13,593	65	65	90	25	27.7%	13,593
Community Facilities	-	12,743	13,543	65	65	90	25	27.7%	13,543
Halls	-	26	26	-	-	-	-	-	26
Crèches	-	475	475	-	-	-	-	-	475
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	1,292	1,292	-	-	-	-	-	1,292
Parks	-	202	202	-	-	-	-	-	202
Public Open Space	-	5,735	6,535	-	-	-	-	-	6,535
Nature Reserves	-	2,100	2,100	-	-	-	-	-	2,100
Public Ablution Facilities	-	1,383	1,383	-	-	-	-	-	1,383
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	50	50	-	-	-	-	-	50
Outdoor Facilities	-	50	50	-	-	-	-	-	50
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	52,970	49,269	4,810	12,430	4,459	(7,971)	-178.8%	49,269
Depots	-	-	-	-	-	-	-	-	-
Housing	-	48,144	44,443	4,810	12,430	4,459	(7,971)	-178.8%	44,443
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	7,896	7,896	-	52	658	606	92.1%	7,896
Computer Equipment	-	7,896	7,896	-	52	658	606	92.1%	7,896
Furniture and Office Equipment	-	1,025	1,025	57	57	171	114	66.6%	1,025
Furniture and Office Equipment	-	1,025	1,025	57	57	171	114	66.6%	1,025
Machinery and Equipment	-	760	760	-	-	-	-	-	760
Machinery and Equipment	-	760	760	-	-	-	-	-	760
Transport Assets	-	22,440	20,732	-	-	-	-	-	20,732
Transport Assets	-	22,440	20,732	-	-	-	-	-	20,732
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	215,433	208,424	8,772	21,437	12,972	(8,465)	-65.3%	208,424

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

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	535	790	2,084	1,294	62.1%	25,050
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1,000	1,000	-	-	-	-	-	1,000
MV Networks	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	20,560	19,989	-	256	1,363	1,108	81.2%	19,989
Pump Stations	-	1,800	1,800	-	130	300	170	56.7%	1,800
Water Treatment Works	-	-	-	-	-	-	-	-	-
Distribution	-	18,760	18,189	-	126	1,063	937	88.2%	18,189
Sanitation Infrastructure	-	4,061	4,061	535	535	721	186	25.9%	4,061
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	3,461	3,461	535	535	721	186	25.9%	3,461
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
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	535	790	2,084	1,294	62.1%	25,050

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September

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	141,901	5,945	15,957	21,396	5,439	25.4%	141,901
Roads Infrastructure	-	67,578	67,278	2,426	6,571	10,639	4,069	38.2%	67,578
Roads	-	63,837	63,537	2,426	6,571	10,639	4,069	38.2%	63,837
Road Structures	-	3,741	3,741	-	-	-	-	-	3,741
Storm water Infrastructure	-	6,159	6,459	238	598	469	(129)	-27.6%	6,159
Drainage Collection	-	2,811	2,811	238	598	469	(129)	-27.6%	2,811
Storm water Conveyance	-	3,348	3,648	-	-	-	-	-	3,348
Electrical Infrastructure	-	31,243	31,243	1,632	4,571	4,793	222	4.6%	31,243
MV Networks	-	28,758	28,758	1,632	4,571	4,793	222	4.6%	28,758
LV Networks	-	2,443	2,443	-	-	-	-	-	2,443
Water Supply Infrastructure	-	19,710	19,710	1,000	2,653	3,285	632	19.2%	19,710
Sanitation Infrastructure	-	13,262	13,262	648	1,565	2,210	645	29.2%	13,262
Waste Water Treatment Works	-	13,262	13,262	648	1,565	2,210	645	29.2%	13,262
Solid Waste Infrastructure	-	3,691	3,691	-	-	-	-	-	3,691
Landfill Sites	-	82	82	-	-	-	-	-	82
Waste Transfer Stations	-	1,450	1,450	-	-	-	-	-	1,450
Waste Processing Facilities	-	836	836	-	-	-	-	-	836
Waste Drop-off Points	-	1,065	1,065	-	-	-	-	-	1,065
Waste Separation Facilities	-	258	258	-	-	-	-	-	258
Coastal Infrastructure	-	216	216	-	-	-	-	-	216
Promenades	-	216	216	-	-	-	-	-	216
Information and Communication Infrastructure	-	42	42	-	-	-	-	-	42
Data Centres	-	42	42	-	-	-	-	-	42
Community Assets	-	44,758	45,992	2,629	6,898	7,215	317	4.4%	45,992
Community Facilities	-	37,242	38,388	2,400	6,243	5,963	(281)	-4.7%	38,388
Halls	-	4,885	4,885	363	878	814	(64)	-7.8%	4,885
Fire/Ambulance Stations	-	385	385	-	-	-	-	-	385
Testing Stations	-	124	124	-	-	-	-	-	124
Libraries	-	191	191	-	-	-	-	-	191
Cemeteries/Crematoria	-	1,047	1,047	63	136	174	38	21.9%	1,047
Police	-	518	515	-	-	-	-	-	515
Parks	-	27,196	27,196	1,731	4,714	4,533	(181)	-4.0%	27,196
Public Open Space	-	2,647	3,797	244	516	441	(74)	-16.8%	3,797
Sport and Recreation Facilities	-	7,516	7,604	229	655	1,253	598	47.7%	7,604
Outdoor Facilities	-	7,516	7,604	229	655	1,253	598	47.7%	7,604
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	3,410	3,410	-	2	534	532	99.6%	3,410
Municipal Offices	-	3,206	3,206	-	2	534	532	99.6%	3,206
Workshops	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	5,925	5,925	-	-	-	-	-	5,925
Computer Equipment	-	2,186	2,186	-	-	-	-	-	2,186
Computer Equipment	-	2,186	2,186	-	-	-	-	-	2,186
Furniture and Office Equipment	-	2,811	2,853	(15)	-	468	468	100.0%	2,853
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	9,914	9,914	333	476	1,652	1,177	71.2%	9,914
Total Repairs and Maintenance Expenditure	-	210,905	212,182	8,891	23,333	31,267	7,933	25.4%	212,182

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

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	29,410	29,410	(0)	0.0%	117,641
Roads Infrastructure	-	33,352	33,352	2,779	8,338	8,338	(0)	0.0%	33,352
<i>Roads</i>	-	33,352	33,352	2,779	8,338	8,338	(0)	0.0%	33,352
Storm water Infrastructure	-	6,899	6,899	575	1,725	1,725	(0)	0.0%	6,899
<i>Drainage Collection</i>	-	6,899	6,899	575	1,725	1,725	(0)	0.0%	6,899
Electrical Infrastructure	-	26,537	26,537	2,211	6,634	6,634	(0)	0.0%	26,537
<i>LV Networks</i>	-	26,537	26,537	2,211	6,634	6,634	(0)	0.0%	26,537
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	28,591	28,591	2,383	7,148	7,148	(0)	0.0%	28,591
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	28,591	28,591	2,383	7,148	7,148	(0)	0.0%	28,591
Sanitation Infrastructure	-	19,694	19,694	1,641	4,924	4,923	(0)	0.0%	19,694
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	-	19,694	19,694	1,641	4,924	4,923	(0)	0.0%	19,694
Solid Waste Infrastructure	-	2,569	2,569	214	642	642	0	0.1%	2,569
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	15,899	15,899	1,325	3,975	3,975	(0)	0.0%	15,899
Community Facilities	-	15,899	15,899	1,325	3,975	3,975	(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	142	142	(0)	0.0%	570
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	1,771	1,771	148	443	443	(0)	0.0%	1,771
Machinery and Equipment	-	663	663	55	166	166	(0)	0.0%	663
Transport Assets	-	5,333	5,333	444	1,333	1,333	(0)	0.0%	5,333
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Depreciation	-	141,877	141,877	11,823	35,469	35,469	(0)	0.0%	141,877

Supporting Table SC13e

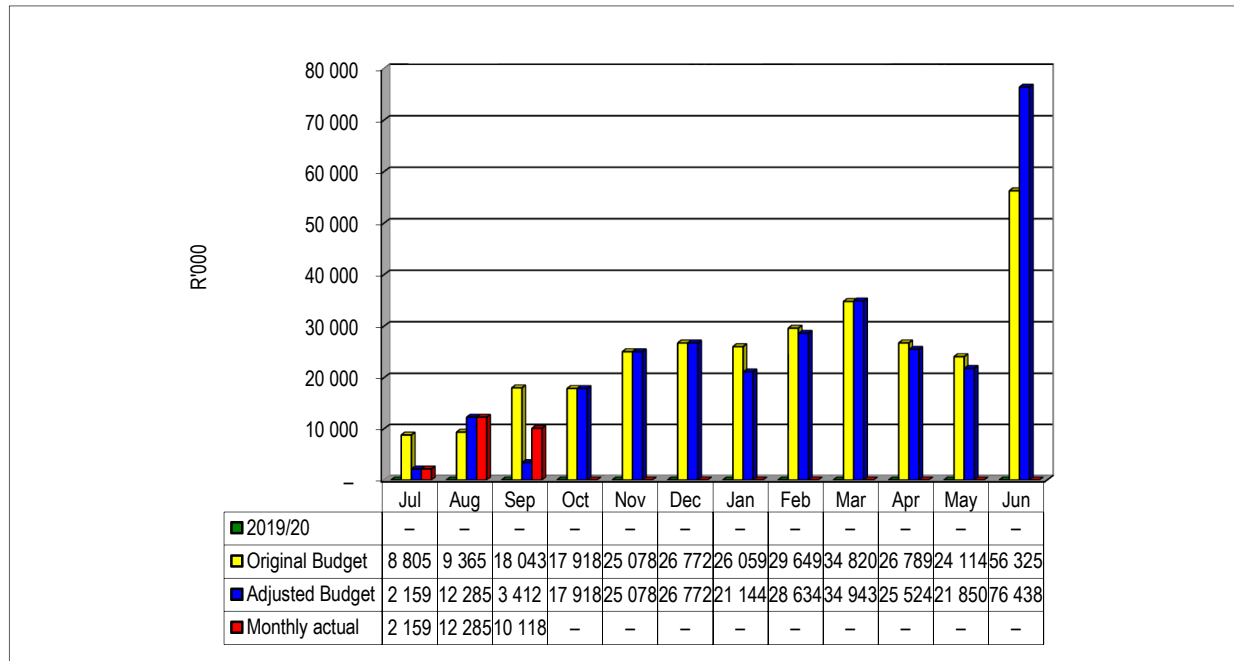
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M03 September

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	50,206	480	495	1,293	798	61.7%	50,206
Roads Infrastructure	-	200	200	-	-	-	-		200
<i>Roads</i>	-	200	200	-	-	-	-		200
Storm water Infrastructure	-	13,057	13,057	393	403	426	23	5.5%	13,057
<i>Drainage Collection</i>	-	-	-	-	-	-	-		-
Electrical Infrastructure	-	7,350	7,350	-	-	-	-		7,350
<i>MV Networks</i>	-	7,350	7,350	-	-	-	-		7,350
<i>LV Networks</i>	-	-	-	-	-	-	-		-
<i>Capital Spares</i>	-	-	-	-	-	-	-		-
Water Supply Infrastructure	-	2,500	2,500	-	-	-	-		2,500
<i>Distribution</i>	-	2,500	2,500	-	-	-	-		2,500
Sanitation Infrastructure	-	23,138	23,138	4	9	670	661	98.7%	23,138
<i>Pump Station</i>	-	8,520	8,520	4	9	670	661	98.7%	8,520
<i>Reticulation</i>	-	9,218	9,218	-	-	-	-		9,218
<i>Waste Water Treatment Works</i>	-	5,400	5,400	-	-	-	-		5,400
Solid Waste Infrastructure	-	3,960	3,960	83	83	197	114	57.9%	3,960
<i>Landfill Sites</i>	-	2,500	2,500	83	83	197	114	57.9%	2,500
<i>Waste Transfer Stations</i>	-	1,460	1,460	-	-	-	-		1,460
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-		-
Community Assets	-	12,479	12,479	332	1,840	1,507	(333)	-22.1%	12,479
Community Facilities	-	976	976	-	443	90	(353)	-392.5%	976
<i>Halls</i>	-	-	-	-	-	-	-		-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-		-
<i>Libraries</i>	-	-	-	-	-	-	-		-
Sport and Recreation Facilities	-	11,503	11,503	332	1,397	1,417	20	1.4%	11,503
<i>Outdoor Facilities</i>	-	11,503	11,503	332	1,397	1,417	20	1.4%	11,503
							-		
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	62,684	811	2,335	2,800	465	16.6%	62,684

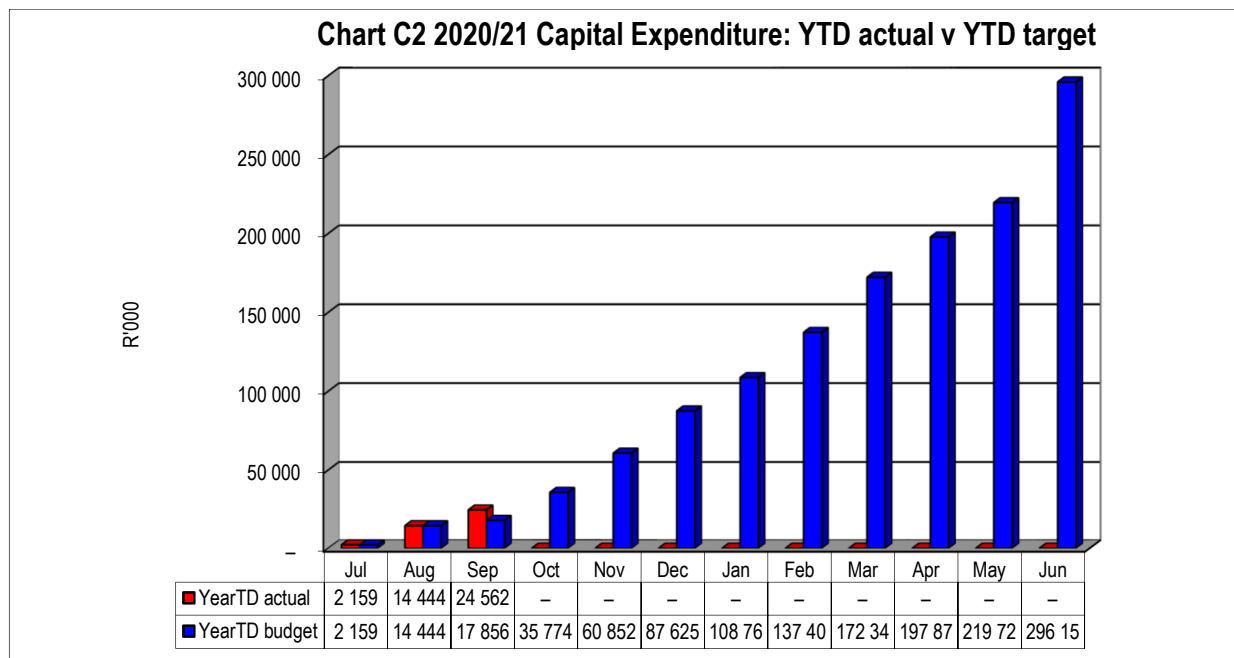
Other supporting documentation

Section 71 charts

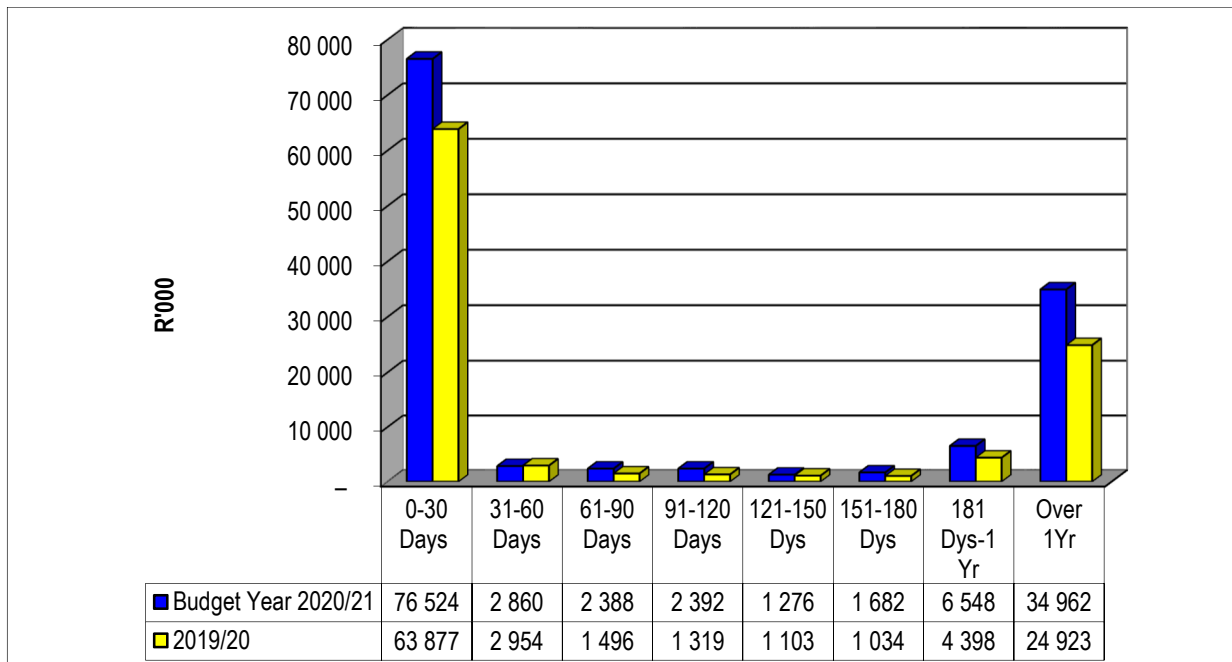
Capital expenditure monthly trend - actual vs target



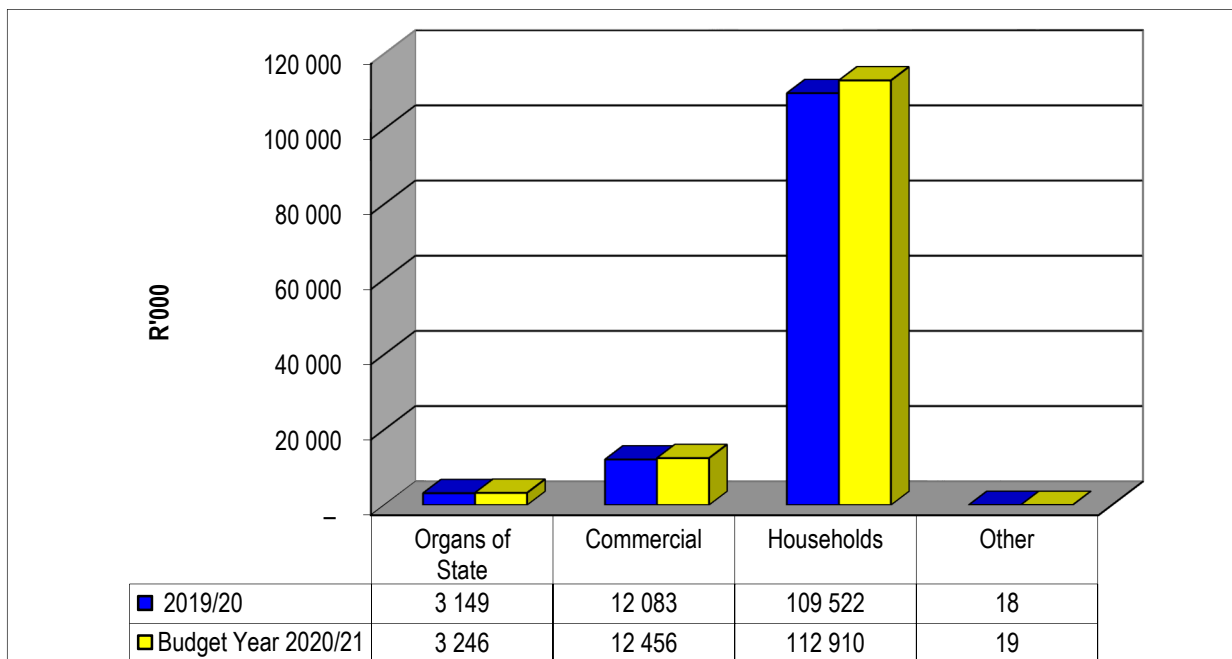
Capital expenditure – YTD actual vs YTD trend



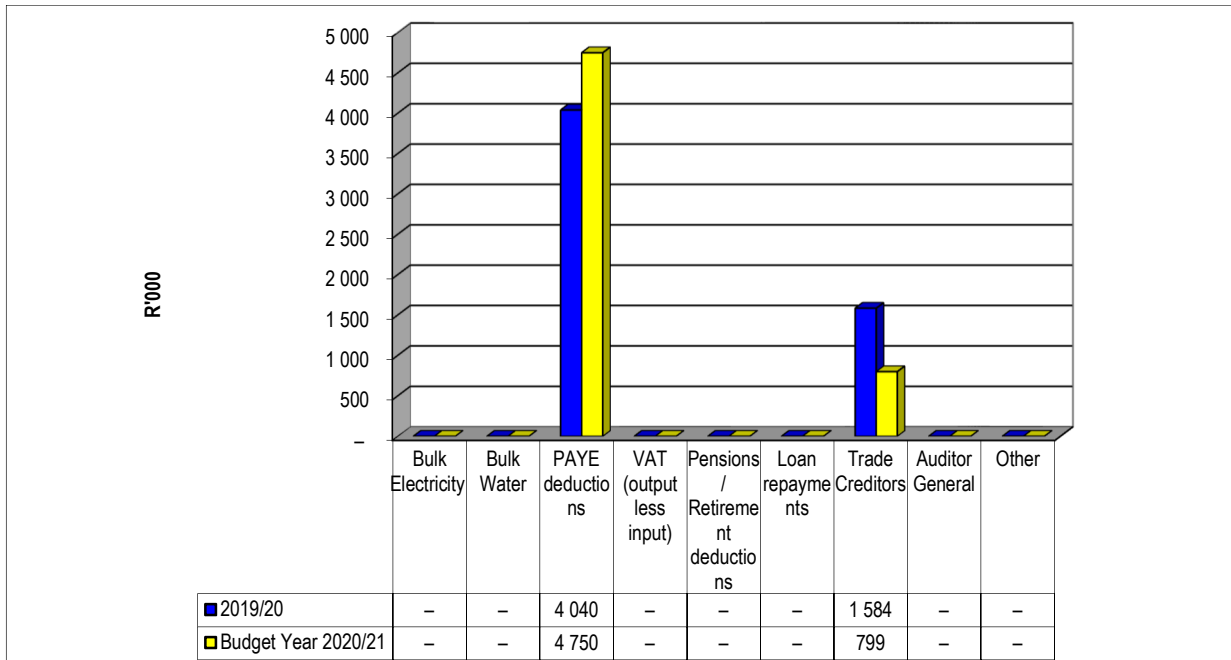
Debtors Age Analysis



Debtors by Type



Creditor Payments



Municipal manager's quality certification

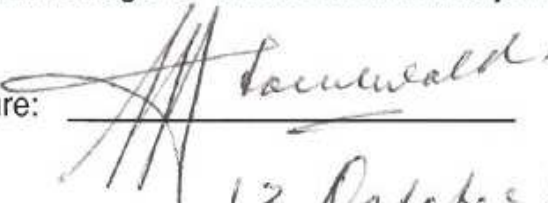
I, CC Groenewald, the Municipal Manager of Overstrand Municipality, hereby certify that the –

□ **Monthly Budget Statement**

for the month of **September 2020** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: **CC Groenewald**

Municipal Manager of **Overstrand Municipality (WC032)**

Signature:  _____

Date: 13 October 2020