

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

April 2023

In-Year Report of the Municipality

Prepared in terms of Section 71 of the Local Government: Municipal Finance Management Act (Act 56 of 2003) & Section 28 of the Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009

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Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Budget – The financial plan of the Municipality.

Capital expenditure - Spending on assets such as infrastructure, land & buildings minor assets etc. Any capital expenditure must be reflected as an asset on the Municipality's statement of financial position.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share – An unconditional grant paid to municipalities. It is predominantly targeted towards funding the Indigent Policy.

FMG – Financial Management Grant.

GFS – Government Finance Statistics. An internationally recognized classification system that facilitates like for like comparison between municipalities. Now referred to as mSCOA Vote/Sub-Vote

GRAP – Generally Recognised Accounting Practice. The standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality.

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle legislation relating to municipal financial management.

MIG – Municipal Infrastructure Grant.

mSCOA – Municipal Standard Chart of Accounts.

MSDCBG – Municipal Service Delivery and Capacity Building Grant.

MTREF – Medium Term Revenue and Expenditure Framework (MTREF). The medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years' budget allocations. Also includes financial information of the previous and current year.

Operating expenditure – Spending on the day-to-day expenses of the Municipality such as salaries and wages, repairs and maintenance, etc.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed ratable values are multiplied by the rate in the rand.

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

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

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

YTD – Year-to-date

PART 1 – IN-YEAR REPORT

Executive Summary

COVID-19

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

The current prolonged load-shedding is having a notable negative impact on electricity revenue, which is largely being mitigated by reduced bulk electricity purchases. This will however still impact on the budgeted electricity services bottomline and thus the overall bottomline (surplus/deficit) for the municipality, as electricity sales for the current financial year to date, and especially over the peak holiday season did not meet expected electricity sales.

Revenue by Source

The Year-to-Date actual revenue is 0.73% above the YTD budget projections at the end of April 2023.

Borrowings

The balance of borrowings amounts to R444.8m at the end of April 2023.

Operating expenditure by vote & type

Current expenditure is 3.76% below YTD budget projections as at April 2023.

Capital expenditure

The YTD Capital expenditure amounts to R106.4m or 50.14% of the amended budget of R212.2m. The current capital commitments of orders in progress amounts to R48.9m or 23.05% of the amended capital budget of R212.2m.

Allocations received (National & Provincial Grants)

Grants totaling R19.8m was received during April 2023.

Spending on Grants

Spending on grants amounts to R30.4m for April 2023 which includes FMG, MIG, EPWP, INEP, WSIG, Resource funding for establishment of Reaction Unit, Municipal

Service Delivery & Capacity Building Grant, FMCG, CDW, Community Library Grant including Housing (Construction Contracts).

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M10 April

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source	0.73%		
Expenditure By Type	-3.76%		
Capital Expenditure	-29.96%	Capital Commitments = R48.9m	
Financial Position In order			
Cash Flow In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,611,226	1,335,942	82.91%
Expenditure	1,608,448	1,200,162	74.62%
Surplus / (Deficit)	2,778	135,780	
Capital	212,216	106,412	50.14%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,509,017	1,281,046	84.89%
Expenditure	1,608,448	1,200,162	74.62%
Surplus / (Deficit)	(99,431)	80,883	
Capital	212,216	106,412	50.14%

Performance in relation to SDBIP targets

A comprehensive report regarding the SDBIP performance is tabled quarterly in Council.

Remedial or corrective steps

No remedial or corrective steps required.

In-year budget statement tables/

Table C1: s71 Monthly Budget Statement Summary

WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M10 April

Description	2021/22	Budget Year 2022/23							
	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	278,154	287,941	287,941	24,336	245,964	242,590	3,374	1%	287,941
Service charges	825,796	849,642	835,994	70,088	705,563	701,368	4,195	1%	835,994
Investment revenue	31,908	24,871	34,671	1,752	30,020	30,020	-		34,671
Transfers and subsidies	151,903	166,184	177,496	2,520	158,665	158,665	-		177,496
Other own revenue	185,952	169,515	172,915	16,964	140,834	139,090	1,744	1%	172,915
Total Revenue (excluding capital transfers and contributions)	1,473,713	1,498,153	1,509,017	115,661	1,281,046	1,271,734	9,312	1%	1,509,017
Employee costs	454,614	504,478	505,935	40,021	406,777	408,348	(1,571)	-0%	505,935
Remuneration of Councillors	11,538	12,335	12,335	934	9,881	10,279	(398)	-4%	12,335
Depreciation & asset impairment	147,004	146,596	146,596	12,216	122,163	122,163	-		146,596
Finance charges	47,584	48,056	48,056	417	26,233	26,233	-		48,056
Materials and bulk purchases	404,258	436,298	434,692	31,986	304,461	325,697	(21,236)	-7%	434,692
Transfers and subsidies	12,813	13,057	14,786	2,271	12,643	12,643	-		14,786
Other expenditure	417,989	434,152	446,047	35,807	318,004	341,672	(23,668)	-7%	446,047
Total Expenditure	1,495,800	1,594,971	1,608,448	123,653	1,200,162	1,247,035	(46,873)	-4%	1,608,448
Surplus/(Deficit)	(22,087)	(96,819)	(99,431)	(7,992)	80,883	24,698	56,185	227%	(99,431)
Transfers and subsidies - capital (monetary allocations)	37,978	72,254	87,141	14,779	44,617	44,617	-		87,141
Contributions & Contributed assets	4,499	12,662	15,068	2,283	10,280	10,280	-		15,068
Surplus/(Deficit) after capital transfers & contributions	20,390	(11,902)	2,778	9,069	135,780	79,595	56,185	71%	2,778
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	20,390	(11,902)	2,778	9,069	135,780	79,595	56,185	71%	2,778
Capital expenditure & funds sources									
Capital expenditure	192,377	236,020	212,216	25,318	106,412	151,938	(45,526)	-30%	212,216
Capital transfers recognised	91,365	123,702	143,994	19,275	76,303	102,586	(26,283)	-26%	143,994
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	65,237	80,175	38,411	3,532	18,691	29,509	(10,818)	-37%	38,411
Internally generated funds	35,775	32,143	29,811	2,512	11,418	19,843	(8,425)	-42%	29,811
Total sources of capital funds	192,377	236,020	212,216	25,318	106,412	151,938	(45,526)	-30%	212,216
Financial position									
Total current assets	784,312	594,291	680,037		885,624				680,037
Total non current assets	3,946,528	4,162,847	4,122,242		3,937,303				4,122,242
Total current liabilities	305,751	346,808	319,025		284,905				319,025
Total non current liabilities	703,137	711,285	713,370		680,531				713,370
Community wealth/Equity	3,721,952	3,699,046	3,769,883		3,857,491				3,769,883
Cash flows									
Net cash from (used) operating	199,993	104,629	122,804	(20,347)	238,511	238,444	(67)	-0%	122,804
Net cash from (used) investing	(193,544)	(241,000)	(217,196)	(25,733)	(110,562)	(110,562)	-		(217,196)
Net cash from (used) financing	(2,893)	1,377	1,377	(2,310)	(34,616)	(34,616)	-		1,377
Cash/cash equivalents at the month/year end	616,280	431,308	523,264	-	709,613	709,546	(67)	-0%	523,264
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	76,555	5,349	3,253	2,379	2,105	2,008	10,403	49,569	151,621
Creditors Age Analysis									
Total Creditors	5,619	-	-	-	-	-	-	-	5,619

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	2021/22	Budget Year 2022/23							
	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>	390,897	384,994	398,420	27,754	346,370	342,922	3,448	1%	398,420
Executive and council	53,624	50,470	50,944	15	50,966	50,897	69	0%	50,944
Finance and administration	337,273	334,524	347,476	27,739	295,403	292,025	3,379	1%	347,476
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	164,894	152,578	161,611	15,491	121,405	121,621	(216)	0%	161,611
Community and social services	9,726	8,776	8,870	320	6,713	7,392	(679)	-9%	8,870
Sport and recreation	15,568	10,972	11,572	913	12,872	11,981	891	7%	11,572
Public safety	48,216	35,995	41,335	3,385	31,899	32,328	(429)	-1%	41,335
Housing	91,383	96,834	99,834	10,873	69,920	69,920	-	-	99,834
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	24,301	24,399	28,378	3,920	23,801	22,649	1,153	5%	28,378
Planning and development	17,461	13,483	13,783	1,524	14,795	13,486	1,309	10%	13,783
Road transport	6,342	10,879	14,558	2,397	8,967	9,132	(164)	-2%	14,558
Environmental protection	498	37	37	0	39	31	8	27%	37
<i>Trading services</i>	936,098	1,021,099	1,022,817	85,557	844,367	839,439	4,928	1%	1,022,817
Energy sources	557,894	615,533	614,451	53,795	482,770	496,147	(13,377)	-3%	614,451
Water management	156,426	167,048	169,604	13,859	154,827	145,026	9,802	7%	169,604
Waste water management	123,924	139,720	140,185	10,656	118,046	113,821	4,225	4%	140,185
Waste management	97,854	98,797	98,577	7,247	88,723	84,445	4,278	5%	98,577
<i>Other</i>	-	-	-	-	0	0	-	-	-
Total Revenue - Functional	1,516,190	1,583,069	1,611,226	132,722	1,335,942	1,326,630	9,312	1%	1,611,226
Expenditure - Functional									
<i>Governance and administration</i>	295,156	315,410	316,694	23,981	236,579	246,499	(9,921)	-4%	316,694
Executive and council	65,261	74,067	72,976	6,200	56,377	59,691	(3,314)	-6%	72,976
Finance and administration	226,997	237,178	240,114	17,548	177,564	183,811	(6,247)	-3%	240,114
Internal audit	2,898	4,165	3,604	232	2,637	2,997	(360)	-12%	3,604
<i>Community and public safety</i>	247,198	267,374	276,436	26,940	220,490	226,688	(6,198)	-3%	276,436
Community and social services	20,500	21,751	22,269	1,913	16,919	18,524	(1,605)	-9%	22,269
Sport and recreation	53,049	63,035	62,226	4,384	48,303	50,651	(2,348)	-5%	62,226
Public safety	126,920	118,758	128,858	11,676	102,920	105,011	(2,091)	-2%	128,858
Housing	46,729	63,829	63,084	8,967	52,349	52,503	(154)	0%	63,084
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	183,133	198,290	188,921	13,258	144,337	149,080	(4,742)	-3%	188,921
Planning and development	47,152	53,256	51,934	3,582	38,092	41,135	(3,043)	-7%	51,934
Road transport	114,891	121,995	111,801	7,759	87,126	88,004	(878)	-1%	111,801
Environmental protection	21,090	23,039	25,186	1,917	19,119	19,940	(821)	-4%	25,186
<i>Trading services</i>	767,390	810,381	821,967	59,197	595,723	621,078	(25,355)	-4%	821,967
Energy sources	438,281	480,315	465,207	31,620	327,449	342,512	(15,064)	-4%	465,207
Water management	131,792	133,992	140,738	9,731	97,117	101,285	(4,168)	-4%	140,738
Waste water management	110,529	103,774	120,439	9,998	95,770	99,061	(3,291)	-3%	120,439
Waste management	86,788	92,299	95,584	7,848	75,386	78,219	(2,833)	-4%	95,584
<i>Other</i>	2,923	3,517	4,429	276	3,033	3,690	(657)	-18%	4,429
Total Expenditure - Functional	1,495,800	1,594,971	1,608,448	123,653	1,200,162	1,247,035	(46,873)	-4%	1,608,448
Surplus/ (Deficit) for the year	20,390	(11,902)	2,778	9,069	135,780	79,595	56,185	71%	2,778

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) - M10 April

Vote Description	2021/22	Budget Year 2022/23							
	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	53,270	50,312	50,786	11	50,770	50,770	-		50,786
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	3,603	869	1,069	173	1,206	890	315	35.4%	1,069
Vote 4 - Finance	323,686	327,436	337,236	27,510	290,567	288,022	2,545	0.9%	337,236
Vote 5 - Infrastructure & Planning	672,305	730,542	743,119	66,442	565,844	578,030	(12,186)	-2.1%	743,119
Vote 6 - Protection Services	48,857	35,995	41,335	3,385	31,899	32,446	(547)	-1.7%	41,335
Vote 7 - Economic and Social Development & Tourism	4,846	2,811	3,111	(108)	2,174	2,593	(419)	-16.1%	3,111
Vote 8 - Community Services	409,623	435,105	434,571	35,309	393,482	373,879	19,603	5.2%	434,571
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Revenue by Vote	1,516,190	1,583,069	1,611,226	132,722	1,335,942	1,326,630	9,312	0.7%	1,611,226
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	36,404	44,592	47,361	4,296	37,435	38,390	(955)	-2.5%	47,361
Vote 2 - Municipal Manager & Internal Audit	6,042	8,042	7,569	492	5,348	5,564	(215)	-3.9%	7,569
Vote 3 - Management Services	57,226	65,889	65,456	4,833	49,590	53,196	(3,606)	-6.8%	65,456
Vote 4 - Finance	79,557	106,313	102,296	6,466	75,581	78,549	(2,968)	-3.8%	102,296
Vote 5 - Infrastructure & Planning	690,779	734,810	740,136	57,329	535,842	559,825	(23,983)	-4.3%	740,136
Vote 6 - Protection Services	123,167	119,732	127,662	10,796	100,304	102,531	(2,227)	-2.2%	127,662
Vote 7 - Economic and Social Development & Tourism	15,122	17,570	16,794	1,122	11,434	13,026	(1,591)	-12.2%	16,794
Vote 8 - Community Services	487,502	498,023	501,174	38,320	384,629	395,956	(11,327)	-2.9%	501,174
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Expenditure by Vote	1,495,800	1,594,971	1,608,448	123,653	1,200,162	1,247,035	(46,873)	-3.8%	1,608,448
Surplus/ (Deficit) for the year	20,390	(11,902)	2,778	9,069	135,780	79,595	56,185	70.6%	2,778

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

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

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

WC032 Overstrand - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	2021/22	Budget Year 2022/23							
	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	278,154	287,941	287,941	24,336	245,964	242,590	3,374	1%	287,941
Service charges - electricity revenue	512,750	541,692	528,044	41,236	418,570	432,996	(14,426)	-3%	528,044
Service charges - water revenue	142,917	138,138	138,138	13,168	132,581	123,173	9,408	8%	138,138
Service charges - sanitation revenue	93,177	90,962	90,962	8,440	83,812	78,834	4,978	6%	90,962
Service charges - refuse revenue	76,951	78,850	78,850	7,244	70,600	66,365	4,235	6%	78,850
Rental of facilities and equipment	6,692	4,573	4,573	335	4,461	4,116	345	8%	4,573
Interest earned - external investments	31,908	24,871	34,671	1,752	30,020	30,020	-		34,671
Interest earned - outstanding debtors	4,220	3,982	3,982	717	5,688	5,688	-		3,982
Dividends received	-	-	-	-	-	-	-		-
Fines, penalties and forfeits	35,124	20,344	20,344	1,753	19,439	17,971	1,468	8%	20,344
Licences and permits	2,780	2,636	2,636	208	2,458	2,284	174	8%	2,636
Agency services	6,858	7,858	7,858	394	6,072	6,483	(411)	-6%	7,858
Transfers and subsidies	151,903	166,184	177,496	2,520	158,665	158,665	-		177,496
Other revenue	122,707	121,898	125,298	13,307	100,406	100,239	167	0%	125,298
Gains	7,570	8,225	8,225	251	2,310	2,310	-		8,225
Total Revenue (excluding capital transfers and contributions)	1,473,713	1,498,153	1,509,017	115,661	1,281,046	1,271,734	9,312	1%	1,509,017
Expenditure By Type									
Employee related costs	454,614	504,478	505,935	40,021	406,777	408,348	(1,571)	0%	505,935
Remuneration of councillors	11,538	12,335	12,335	934	9,881	10,279	(398)	-4%	12,335
Debt impairment	33,506	13,564	19,617	1,635	16,347	16,347	-		19,617
Depreciation & asset impairment	147,004	146,596	146,596	12,216	122,163	122,163	-		146,596
Finance charges	47,584	48,056	48,056	417	26,233	26,233	-		48,056
Bulk purchases - electricity	351,600	384,161	371,533	25,375	259,300	278,960	(19,660)	-7%	371,533
Inventory consumed	52,658	52,137	63,159	6,610	45,162	46,737	(1,576)	-3%	63,159
Contracted services	237,081	269,929	271,197	20,135	184,717	201,138	(16,421)	-8%	271,197
Transfers and subsidies	12,813	13,057	14,786	2,271	12,643	12,643	-		14,786
Other expenditure	116,230	150,658	155,234	14,038	116,940	124,187	(7,247)	-6%	155,234
Losses	31,171	-	-	-	-	-	-		-
Total Expenditure	1,495,800	1,594,971	1,608,448	123,653	1,200,162	1,247,035	(46,873)	-4%	1,608,448
Surplus/(Deficit)	(22,087)	(96,819)	(99,431)	(7,992)	80,883	24,698	56,185	0	(99,431)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	37,978	72,254	87,141	14,779	44,617	44,617	-		87,141
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	3,526	12,662	12,442	2,283	7,654	7,654	-		12,442
Transfers and subsidies - capital (in-kind - all)	973	-	2,626	-	2,626	2,626	-		2,626
Surplus/(Deficit) after capital transfers & contributions	20,390	(11,902)	2,778	9,069	135,780	79,595			2,778
Taxation	-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	20,390	(11,902)	2,778	9,069	135,780	79,595			2,778
Attributable to minorities	-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	20,390	(11,902)	2,778	9,069	135,780	79,595			2,778
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	20,390	(11,902)	2,778	9,069	135,780	79,595			2,778

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.73% above the YTD budget projections.

Current expenditure is 3.76% below YTD budget projections for April 2023.

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) - M10 April

Vote Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Council & Mayor's Office	-	-	-	-	-	-	-		-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	3,250	1,815	1,815	176	950	1,511	(561)	-37%	1,815
Vote 4 - Finance	42	60	60	9	57	50	7	14%	60
Vote 5 - Infrastructure & Planning	146,819	198,128	174,863	23,394	88,665	123,452	(34,787)	-28%	174,863
Vote 6 - Protection Services	2,117	300	600	-	203	375	(172)	-46%	600
Vote 7 - Economic and Social Development & Tourism	100	45	45	-	29	23	6	28%	45
Vote 8 - Community Services	6,417	735	1,385	167	977	871	106	12%	1,385
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	158,744	201,083	178,768	23,747	90,882	126,281	(35,399)	-28%	178,768
Single 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	19,604	17,475	14,740	1,116	8,626	11,916	(3,291)	-28%	14,740
Vote 6 - Protection Services	4,989	2,492	5,442	-	1,211	3,240	(2,029)	-63%	5,442
Vote 7 - Economic and Social Development & Tourism	-	-	-	-	-	-	-		-
Vote 8 - Community Services	9,039	14,970	13,267	455	5,693	10,500	(4,807)	-46%	13,267
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Capital single-year expenditure	33,633	34,937	33,448	1,571	15,530	25,656	(10,127)	-39%	33,448
Total Capital Expenditure	192,377	236,020	212,216	25,318	106,412	151,938	(45,526)	-30%	212,216
Capital Expenditure - Functional Classification									
Governance and administration	3,761	1,875	1,875	186	1,008	1,558	(551)	-35%	1,875
Executive and council	3	5	5	-	-	-	-		5
Finance and administration	3,759	1,870	1,870	186	1,008	1,558	(551)	-35%	1,870
Internal audit	-	-	-	-	-	-	-		-
Community and public safety	63,534	53,438	58,181	3,185	27,115	40,788	(13,673)	-34%	58,181
Community and social services	1,458	7,261	4,781	100	877	3,984	(3,107)	-78%	4,781
Sport and recreation	5,047	2,500	3,047	137	1,886	2,539	(653)	-26%	3,047
Public safety	7,998	2,792	6,042	-	1,415	4,532	(3,117)	-69%	6,042
Housing	49,031	40,885	44,311	2,949	22,938	29,733	(6,796)	-23%	44,311
Health	-	-	-	-	-	-	-		-
Economic and environmental services	11,405	14,068	18,668	2,799	10,271	15,110	(4,839)	-32%	18,668
Planning and development	2,656	1,478	1,844	63	566	1,537	(971)	-63%	1,844
Road transport	8,748	12,590	16,824	2,737	9,706	13,574	(3,868)	-28%	16,824
Environmental protection	-	-	-	-	-	-	-		-
Trading services	113,677	166,639	133,492	19,148	68,018	94,480	(26,463)	-28%	133,492
Energy sources	28,253	65,389	58,907	13,014	29,823	44,180	(14,357)	-32%	58,907
Water management	36,721	39,970	35,789	3,589	15,808	23,342	(7,534)	-32%	35,789
Waste water management	45,732	57,736	32,921	2,395	18,369	22,062	(3,693)	-17%	32,921
Waste management	2,972	3,544	5,876	151	4,018	4,896	(878)	-18%	5,876
Other	-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	192,377	236,020	212,216	25,318	106,412	151,938	(45,526)	-30%	212,216
Funded by:									
National Government	36,688	72,254	81,741	14,779	44,290	57,896	(13,606)	-24%	81,741
Provincial Government	1,290	-	5,400	-	890	4,050	(3,160)	-78%	5,400
District Municipality	-	-	-	-	-	-	-		-
Other transfers and grants	53,387	51,447	56,853	4,497	31,123	40,640	(9,517)	-23%	56,853
Transfers recognised - capital	91,365	123,702	143,994	19,275	76,303	102,586	(26,283)	-26%	143,994
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	65,237	80,175	38,411	3,532	18,691	29,509	(10,818)	-37%	38,411
Internally generated funds	35,775	32,143	29,811	2,512	11,418	19,843	(8,425)	-42%	29,811
Total Capital Funding	192,377	236,020	212,216	25,318	106,412	151,938	(45,526)	-30%	212,216

Table C6: Monthly Budget Statement - Financial Position**WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M10 April**

Description	2021/22	Budget Year 2022/23			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash	206,029	31,308	123,264	99,337	123,264
Call investment deposits	410,251	400,000	400,000	610,276	400,000
Consumer debtors	95,513	92,590	92,433	120,124	92,433
Other debtors	61,587	59,486	53,433	44,540	53,433
Current portion of long-term receivables	–	–	–	–	–
Inventory	10,932	10,908	10,908	11,347	10,908
Total current assets	784,312	594,291	680,037	885,624	680,037
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	60,512	70,005	70,005	66,972	70,005
Investment property	127,088	132,846	132,846	127,088	132,846
Investments in Associate	–	–	–	–	–
Property, plant and equipment	3,637,253	3,820,865	3,798,520	3,621,567	3,798,520
Agricultural	–	–	–	–	–
Biological assets	610	–	542	610	542
Intangible assets	8,940	8,203	8,203	8,940	8,203
Other non-current assets	112,126	130,928	112,126	112,126	112,126
Total non current assets	3,946,528	4,162,847	4,122,242	3,937,303	4,122,242
TOTAL ASSETS	4,730,840	4,757,138	4,802,278	4,822,927	4,802,278
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	50,494	58,592	58,592	58,592	58,592
Consumer deposits	43,312	66,074	43,312	65,664	43,312
Trade and other payables	165,088	173,931	168,910	112,438	168,910
Provisions	46,857	48,210	48,210	48,210	48,210
Total current liabilities	305,751	346,808	319,025	284,905	319,025
Non current liabilities					
Borrowing	429,906	421,184	421,184	386,209	421,184
Provisions	273,231	290,101	292,186	294,321	292,186
Total non current liabilities	703,137	711,285	713,370	680,531	713,370
TOTAL LIABILITIES	1,008,888	1,058,092	1,032,395	965,436	1,032,395
NET ASSETS	3,721,952	3,699,046	3,769,883	3,857,491	3,769,883
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)	3,718,724	3,695,823	3,766,661	3,854,263	3,766,661
Reserves	3,228	3,223	3,223	3,228	3,223
TOTAL COMMUNITY WEALTH/EQUITY	3,721,952	3,699,046	3,769,883	3,857,491	3,769,883

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 - M10 April

Description	2021/22	Budget Year 2022/23							
	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	278,096	285,907	285,907	21,310	243,898	243,879	19	0%	285,907
Service charges	817,842	843,505	830,014	58,649	685,483	685,453	29	0%	830,014
Other revenue	171,510	146,992	152,798	11,000	147,416	147,322	94	0%	152,798
Transfers and Subsidies - Operational	145,075	166,184	177,496	1,488	170,796	170,796	-		177,496
Transfers and Subsidies - Capital	49,380	72,254	87,141	13,741	82,786	82,786	-		87,141
Interest	36,128	24,871	34,671	2,469	35,708	35,708	-		34,671
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(1,237,641)	(1,373,971)	(1,382,381)	(126,316)	(1,088,700)	(1,088,625)	75	0%	(1,382,381)
Finance charges	(47,584)	(48,056)	(48,056)	(417)	(26,233)	(26,233)	-		(48,056)
Transfers and Grants	(12,813)	(13,057)	(14,786)	(2,271)	(12,643)	(12,643)	-		(14,786)
NET CASH FROM/(USED) OPERATING ACTIVITIES	199,993	104,629	122,804	(20,347)	238,511	238,444	(67)	0%	122,804
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	3,813	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	(4,980)	(4,980)	(4,980)	(415)	(4,150)	(4,150)	-		(4,980)
Payments									
Capital assets	(192,377)	(236,020)	(212,216)	(25,318)	(106,412)	(106,412)	-		(212,216)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(193,544)	(241,000)	(217,196)	(25,733)	(110,562)	(110,562)	-		(217,196)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	50,000	50,000	50,000	-	-	-	-		50,000
Increase (decrease) in consumer deposits	1,064	2,000	2,000	135	983	983	-		2,000
Payments									
Repayment of borrowing	(53,957)	(50,623)	(50,623)	(2,445)	(35,599)	(35,599)	-		(50,623)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(2,893)	1,377	1,377	(2,310)	(34,616)	(34,616)	-		1,377
NET INCREASE/ (DECREASE) IN CASH HELD	3,557	(134,994)	(93,016)	(48,391)	93,333	93,266			(93,016)
Cash/cash equivalents at beginning:	612,723	566,302	616,280		616,280	616,280			616,280
Cash/cash equivalents at month/year end:	616,280	431,308	523,264		709,613	709,546			523,264

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 709.6million.

The municipality started the year with a positive cash balance of R616.3 million. The April 2023 closing balance is R709.6 million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description	Budget Year 2022/23											
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget
Cash Receipts By Source												
Property rates	24,024	26,537	25,804	25,213	23,679	23,645	24,037	21,536	28,113	21,310	-	42,009
Service charges - electricity revenue	41,233	45,358	44,626	43,558	40,015	38,991	41,225	38,301	42,207	36,639	-	126,933
Service charges - water revenue	10,948	12,131	10,964	10,941	11,385	12,260	14,290	14,085	18,668	9,706	-	11,183
Service charges - sanitation revenue	3,161	8,308	7,602	7,643	7,605	7,808	8,952	7,972	10,551	6,518	-	13,797
Service charges - refuse	10,694	7,302	6,974	6,859	6,662	6,545	6,719	6,054	8,238	5,786	-	6,110
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	347	532	608	513	376	488	284	467	539	291	-	128
Interest earned - external investments	1,653	1,078	2,549	4,394	1,752	1,576	11,760	1,796	1,710	1,752	-	(5,149)
Interest earned - outstanding debtors	414	536	461	520	611	656	458	707	610	717	-	(5,688)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,864	1,878	1,786	1,859	1,806	1,823	2,975	1,886	1,809	1,753	-	(8,542)
Licences and permits	279	251	217	262	248	193	229	312	258	208	-	177
Agency services	473	751	775	688	658	529	609	608	585	394	-	1,786
Transfer receipts - operating	57,849	7,395	1,550	2,753	1,066	47,075	610	2,979	48,122	1,488	-	(4,702)
Other revenue	20,988	5,999	13,256	16,405	18,049	13,196	1,344	9,277	7,614	8,354	-	6,545
Cash Receipts by Source	173,928	118,055	117,171	121,609	113,913	154,786	113,492	105,980	169,022	94,916	-	184,587
Other Cash Flows by Source												
Transfers and subsidies - capital (monetary allocations) (National /	19,763	(1)	(0)	16,881	10,156	9,131	(610)	3,845	9,789	13,741	-	(10,442)
Transfers and subsidies - capital (monetary allocations) (National /	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	50,000
Increase (decrease) in consumer deposits	659	221	246	161	(741)	116	(16)	103	98	135	-	1,017
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	-	(830)
Total Cash Receipts by Source	193,935	117,861	117,001	138,236	122,913	163,618	112,452	109,514	178,494	108,377	-	224,332
Cash Payments by Type												
Employee related costs	30,560	36,189	36,545	36,641	58,885	38,740	41,231	39,110	37,969	38,877	-	97,945
Remuneration of councillors	980	980	980	1,007	1,115	988	971	966	961	934	-	2,454
Interest paid	38	415	1,253	334	653	19,373	381	1,160	2,210	417	-	21,823
Bulk purchases - Electricity	7	42,701	46,453	24,420	24,949	24,917	24,782	23,678	22,017	25,375	-	124,861
Acquisitions - water & other inventory	1,347	4,088	4,556	6,337	5,594	5,136	4,900	4,473	2,120	6,610	-	6,975
Contracted services	773	18,836	18,959	18,044	19,118	24,293	17,698	24,231	22,629	20,135	-	85,213
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	942	1,151	2,206	387	1,046	1,046	942	1,385	1,266	2,271	-	414
General expenses	89,587	(12,203)	13,825	33,556	13,771	9,075	7,822	6,671	(2,112)	34,383	-	(31,659)
Cash Payments by Type	124,234	92,156	124,775	120,725	125,131	123,568	98,728	101,674	87,061	129,004	-	308,027
Other Cash Flows/Payments by Type												
Capital assets	632	9,105	17,003	(234)	15,960	16,797	1,882	9,693	10,256	25,318	-	129,608
Repayment of borrowing	2,181	1,031	4,889	2,317	1,142	13,046	2,287	1,101	5,160	2,445	-	15,025
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	127,047	102,292	146,667	122,809	142,232	153,411	102,897	112,468	102,477	156,768	-	452,659
NET INCREASE/(DECREASE) IN CASH HELD	66,888	15,569	(29,666)	15,427	(19,319)	10,207	9,555	(2,955)	76,017	(48,391)	-	(228,327)
Cash/cash equivalents at the month/year beginning:	616,280	683,168	698,737	669,071	684,498	665,179	675,386	684,941	681,986	758,003	709,613	709,613
Cash/cash equivalents at the month/year end:	683,168	698,737	669,071	684,498	665,179	675,386	684,941	681,986	758,003	709,613	709,613	481,286

This supporting table gives a detailed breakdown of information summarised in Table C7

PART 2 – SUPPORTING DOCUMENTATION

Debtors' analysis

Supporting Table SC3 Debtors' age analysis

(This table represents the debtors billing system representing the state of all debtors, including payments received in advance)

WC032 Overstrand - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description		NT Code	Budget Year 2022/23										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	18,487	1,367	710	538	405	494	1,894	7,597	31,492	10,928	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24,125	1,425	900	610	533	448	1,896	6,482	36,418	9,968	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	25,779	798	452	351	292	261	2,791	6,203	36,928	9,898	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	10,457	608	422	334	281	246	1,252	5,494	19,094	7,608	-	-	
Receivables from Exchange Transactions - Waste Management	1600	9,222	506	350	267	229	209	930	3,102	14,815	4,737	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	477	49	45	22	12	19	57	264	945	374	-	-	
Interest on Arrear Debtor Accounts	1810	128	78	83	85	90	102	783	13,401	14,750	14,461	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(12,118)	517	291	172	263	230	799	7,025	(2,821)	8,489	-	-	
Total By Income Source	2000	76,555	5,349	3,253	2,379	2,105	2,008	10,403	49,569	151,621	66,464	-	-	
2021/22 - totals only		64,586	2,677	1,970	1,643	1,648	1,568	6,530	45,072	125,694	56,461			
Debtors Age Analysis By Customer Group														
Organs of State	2200	654	167	57	60	26	23	1,617	1,609	4,214	3,336	-	-	
Commercial	2300	9,345	196	102	70	102	43	201	2,884	12,943	3,301	-	-	
Households	2400	67,549	4,977	3,081	2,241	1,968	1,933	8,501	43,364	133,614	58,008	-	-	
Other	2500	(992)	10	13	7	9	9	83	1,711	849	1,819	-	-	
Total By Customer Group	2600	76,555	5,349	3,253	2,379	2,105	2,008	10,403	49,569	151,621	66,464	-	-	

The debtors' 12-month rolling average payment rate is 99,07% at the end of April 2023.

Summary of Indigent Households

Indigent Household Statistics

	Indigent Households	Amount	Other Households	Total Households	
2022					
July	7,301	NO VOTE for 2022-2023	28,772	36,073	20.24%
August	7,344	NO VOTE for 2022-2023	28,586	35,930	20.44%
September	7,382	NO VOTE for 2022-2023	28,550	35,932	20.54%
October	7,396	NO VOTE for 2022-2023	28,547	35,943	20.58%
November	7,376	NO VOTE for 2022-2023	28,556	35,932	20.53%
December	7,406	NO VOTE for 2022-2023	28,530	35,936	20.61%
2023					
January	7,394	NO VOTE for 2022-2023	28,543	35,937	20.57%
February	7,290	NO VOTE for 2022-2023	28,649	35,939	20.28%
March	7,409	NO VOTE for 2022-2023	28,531	35,940	20.61%
April	7,424	NO VOTE for 2022-2023	28,490	35,914	20.67%
May					
June					

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)
7424			10KL	7424	0	7424	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)
123	7301		50kWh	7424	0	7424	Total monthly levy

Summary of Debtors Age Analysis (This table represents gross debtors only)

MONTH	< 30 Days	< 60 Days	< 90 Days	< 120 Days	< 150 Days	<180 Days	<365 Days	>365 Days	Total -	Older than 30 Days
2022/2023										
June									0	0
May									0	0
April	90,919,418	5,349,075	3,252,657	2,379,055	2,105,472	2,007,794	10,402,504	49,568,930	165,984,904	75,065,486
March	77,256,807	4,315,379	2,765,690	2,325,683	2,112,940	1,772,262	9,972,448	48,109,738	148,630,947	71,374,140
February	92,578,586	4,483,336	3,154,193	2,659,730	2,209,152	3,506,086	8,934,486	51,241,229	168,766,798	76,188,212
January	94,765,297	4,672,770	2,991,939	2,426,029	3,614,361	2,165,706	8,353,622	49,886,680	168,876,403	74,111,106
December	87,865,085	3,995,470	2,722,181	3,780,441	2,270,217	1,529,437	8,325,398	49,060,980	159,549,207	71,684,122
November	81,080,848	3,637,347	4,321,057	2,509,464	1,642,788	1,663,524	7,921,489	47,884,695	150,661,212	69,580,364
October	77,763,581	5,389,420	2,891,447	1,801,960	1,766,239	1,388,785	7,896,912	46,902,187	145,800,531	68,036,950
September	82,373,416	4,036,921	2,196,106	2,002,974	1,458,017	1,506,996	7,547,972	46,185,270	147,307,673	64,934,256
Augustus	83,300,150	3,321,043	2,418,953	1,634,245	1,610,645	1,423,175	7,337,769	46,450,821	147,496,800	64,196,650
July	88,495,299	3,629,544	1,946,083	1,769,685	1,521,309	1,572,722	6,903,366	45,753,005	151,591,012	63,095,713

Government Debt

Overstrand Municipality as at 30/04/2023 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	2,043,119	819,918	1,192,001	31,201
WCED 2251	398,693	398,693	0	0
OTHER 2255	34,380	34,380	0	0
HEALTH 2252	100,398	100,398	0	0
TPW 2256	1,544,652	35,996	1,508,656	0
HUMAN SETTLE 2215	46,755	46,755	0	0
HOUSING 2253	4,787	4,787	0	0
OTHER MUNICIPALITIES 2276	40,896	40,896	0	0
TOTAL OUTSTANDING	4,213,680	1,481,822	2,700,657	31,201

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2022/23									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	5,619	-	-	-	-	-	-	-	5,619	4,927
VAT (output less input)	0400		-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500		-	-	-	-	-	-	-	-	-
Loan repayments	0600		-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800		-	-	-	-	-	-	-	-	-
Other	0900		-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,619	-	-	-	-	-	-	-	5,619	4,927

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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	66		21,848	125	22,039
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	96		39,289	260	39,645
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	89		5,170	30	5,288
ABSA 9331734880	DEP PLUS	DEP PLUS		61	4.3	10,275	(59)	10,277
ABSA 2080773045	181 DAYS	FIXED DEP	24/05/2023		8.24	100,000		100,000
Nedbank 03/7881534451 ref: 273	181 DAYS	FIXED DEP	26/07/2023		8.790	100,000		100,000
ABSA 2080877994	151 days	FIXED DEP	26/06/2023		8.58	100,000		100,000
ABSA 2080500660	147 days	FIXED DEP	26/06/2023		8.56	100,000		100,000
ABSA 2080984666	120 days	FIXED DEP	21/07/2023		8.62	100,000		100,000
Nedbank 03/7881534451 ref: 274	92 DAYS	FIXED DEP	23/06/2023		8.42	100,000		100,000
Municipality sub-total				312		676,581	356	677,249
TOTAL INVESTMENTS AND INTEREST				312		676,581	356	677,249

Surplus cash not immediately required is invested in call and short-term investments.

Long term investments relate to the sinking fund investments.

Allocations and grant receipts and expenditure

Supporting Table SC6 – Grant receipts

WC032 Overstrand - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	2021/22	Budget Year 2022/23							
	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:	127,977	152,183	153,762	1,000	153,762	153,762	-		153,762
Operational Revenue: General Revenue: Equitable Share	123,897	141,896	141,896		141,896	141,896	-		141,896
Energy Efficiency and Demand-side [Schedule 5B]	-	5,000	3,000	1,000	3,000	3,000	-		3,000
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2,530	2,593	2,593		2,593	2,593	-		2,593
Local Government Financial Management Grant [Schedule 5B]	1,550	1,550	1,550		1,550	1,550	-		1,550
Water Services Infrastructure Grant			3,579		3,579	3,579			3,579
Municipal Infrastructure Grant [Schedule 5B]	-	1,144	1,144		1,144	1,144	-		1,144
Provincial Government:	57,967	71,715	79,365	4,569	66,172	66,172	-		79,365
Community Library Services Grant	6,580	8,258	8,258		8,258	8,258	-		8,258
Library Support Grant	2,222	-	-		-	-	-		-
Thusong Services Centres Grant		150	150		150	150	-		150
Resource funding for the establish & support of K9 Unit	2,420	2,420	2,420		2,420	2,420	-		2,420
Municipal Electricity Masterplan Grant	1,000	-	-		-	-	-		-
Financial Management Capacity Building Grant	400	-	-		-	-	-		-
CDW	76	75	75		75	75	-		75
Municipal Energy Resilience Grant	650	-	-		-	-	-		-
LG Public Employment Grant	1,300	-	-		-	-	-		-
Maintenance & Construction of Transport Infrastructure	145	140	140		140	140	-		140
Financial Management Capability Grant		-	450		450	450	-		450
Municipal Service Delivery & Capacity Building Grant	244	-	300		300	300	-		300
Municipal Intervention Grant	-	-	200		450	450	-		200
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT	6,307	2,958	2,958		2,958	2,958	-		2,958
Emergency Municipal Load-shedding relief grant			6,700		6,700	6,700			6,700
Human Settlements (Housing - Construction Contracts)	36,623	57,714	57,714	4,569	44,271	44,271	-		57,714
District Municipality:	90	-	35	-	35	35	-		35
ODM SAFETY FORUM	90	-	35		35	35	-		35
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	-	400	-	-	-	-		400
Departmental Agencies and Accounts	-	-	400	-	-	-	-		400
Total Operating Transfers and Grants	186,034	223,898	233,562	5,569	219,969	219,969	-		233,562
Capital Transfers and Grants									
National Government:	44,754	72,254	74,675	14,229	74,675	74,675	-		74,675
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	18,519	21,331	27,331	6,000	27,331	27,331	-		27,331
Municipal Infrastructure Grant [Schedule 5B]	21,053	23,484	23,484	8,229	23,484	23,484	-		23,484
Water Services Infrastructure Grant [Schedule 5B]	5,182	27,439	23,860		23,860	23,860	-		23,860
Provincial Government:	48,419	38,785	43,285	-	38,259	38,259	-		43,285
Human Settlements (Housing - Construction Contracts)	47,819	38,785	41,785		37,009	37,009	-		41,785
Sports & Recreation Grant	600	-	-		-	-	-		-
Municipal Service Delivery & Capacity Building Grant	-	-	1,250		1,250	1,250	-		1,250
Municipal Intervention Grant	-	-	250	-	-	-	-		250
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	93,173	111,039	117,960	14,229	112,934	112,934	-		117,960
TOTAL RECEIPTS OF TRANSFERS & GRANTS	279,207	334,937	351,522	19,798	332,903	332,903	-		351,522

Grant receipts are monitored according to the payment schedules. Year to date actuals only reflects actual receipts for 2022/2023.

A letter was received from NT regarding the withholding of funding on the Water Service Infrastructure Grant & Energy Efficiency and Demand Side Grant. The municipality submitted a written response to NT, and a gazette was issued for the stopping of allocations and re-allocations and technical adjustments in terms of DORA 2022 (Act 5/2022). The municipality could retain the Water Service Infrastructure Grant however the Energy Efficiency and Demand Side Grant was adjusted downwards with R2m.

Supporting Table SC7(1) – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	2021/22	Budget Year 2022/23							
	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:	135,524	10,287	11,866	829	4,189	4,189	-		11,866
Operational Revenue-General Revenue:Equitable Share	130,444	-	-		-	-	-		-
Energy Efficiency and Demand-side [Schedule 5B]	-	5,000	3,000		205	205	-		3,000
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2,530	2,593	2,593	208	2,122	2,122	-		2,593
Local Government Financial Management Grant [Schedule 5B]	1,550	1,550	1,550	34	348	348	-		1,550
Water Services Infrastructure Grant			3,579	488	488	488			3,579
Municipal Infrastructure Grant [Schedule 5B]	1,000	1,144	1,144	100	1,026	1,026	-		1,144
Provincial Government:	16,288	71,715	79,365	9,434	59,742	59,742	-		79,365
Community Library Services Grant	6,580	8,258	8,258	598	6,149	6,149	-		8,258
Library Support Grant	2,222								
Thusong Services Centres Grant		150	150		-	-	-		150
Resource funding for the establish & support of K9 Unit	3,059	2,420	2,420		2,420	2,420	-		2,420
Municipal Electricity Masterplan Grant	1,000								
Financial Management Capacity Building Grant	676								
CDW	76	75	75	11	32	32	-		75
Maintenance & Construction of Transport Infrastructure	145	140	140		140	140	-		140
Municipal Energy Resilience Grant	650								
LG Public Employment Grant	1,300								
Financial Management Capability Grant			450	2	449	449			450
Municipal Service Delivery & Capacity Building Grant	181		300	10	10	10			300
Municipal Intervention Grant			200						200
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT	400	2,958	2,958	178	1,728	1,728	-		2,958
Emergency Municipal Load-shedding relief grant			6,700						6,700
Human Settlements (Housing - Construction Contracts)		57,714	57,714	8,635	48,814	48,814	-		57,714
District Municipality:	90	-	35	-	-	-	-		35
ODM SAFETY FORUM	90	-	35	-	-	-	-		35
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	-	420	-	-	-	-		420
Departmental Agencies and Accounts	-	-	420	-	-	-	-		420
Total operating expenditure of Transfers and Grants:	151,903	82,002	91,686	10,263	63,932	63,932	-		91,686
Capital expenditure of Transfers and Grants									
National Government:	36,688	72,254	74,675	14,779	44,290	44,290	-		74,675
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	11,453	21,331	27,331	9,942	18,744	18,744	-		27,331
Municipal Infrastructure Grant [Schedule 5B]	20,053	23,484	23,484	2,621	13,290	13,290	-		23,484
Water Services Infrastructure Grant [Schedule 5B]	5,182	27,439	23,860	2,216	12,256	12,256	-		23,860
Provincial Government:	1,290	38,785	43,285	2,214	21,170	21,170	-		43,285
Human Settlements (Housing - Construction Contracts)	-	38,785	41,785	2,214	20,843	20,843	-		41,785
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT	603	-	-		-	-	-		-
Resource funding for the establish & support of K9 Unit	624	-	-		-	-	-		-
Municipal Service Delivery & Capacity Building Grant	63	-	1,250		327	327	-		1,250
Municipal Intervention Grant	-	-	250		-	-	-		250
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	12,662	15,068	2,283	7,655	7,655	-		15,068
Departmental Agencies and Accounts	-	-	2,626	-	-	-	-		2,626
Public Corporations	-	12,662	12,442	2,283	7,655	7,655	-		12,442
Total capital expenditure of Transfers and Grants	37,978	123,702	133,029	19,275	73,114	73,114	-		133,029
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	189,881	205,703	224,714	29,538	137,046	137,046	-		224,714

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 - M10 April

Description	Budget Year 2022/23				
	Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands					
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Provincial Government:	2,029	329	1,069	(960)	-47.3%
Financial Management Capacity Building Grant	24	-	7	(18)	-72.8%
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT	2,004	329	1,063	(942)	
District Municipality:	-	-	-	-	
Specify (Add grant description)	-	-	-	-	
Other grant providers:	-	-	-	-	
Departmental Agencies and Accounts	-	-	-	-	
Foreign Government and International Organisations	-	-	-	-	
Households	-	-	-	-	
Non-profit Institutions	-	-	-	-	
Private Enterprises	-	-	-	-	
Public Corporations	-	-	-	-	
Higher Educational Institutions	-	-	-	-	
Parent Municipality / Entity	-	-	-	-	
Total operating expenditure of Approved Roll-overs	2,029	329	1,069	(960)	-47.3%
Capital expenditure of Approved Roll-overs					
National Government:	7,066	-	-	(7,066)	-100.0%
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	7,066	-	-	(7,066)	-100.0%
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	
Provincial Government:	3,900	563	563	(3,337)	-85.6%
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT	3,300	563	563	(2,737)	-82.9%
Sport & Recreation Grant	600	-	-	(600)	-100.0%
Specify (Add grant description)	-	-	-	-	
Specify (Add grant description)	-	-	-	-	
Specify (Add grant description)	-	-	-	-	
District Municipality:	-	-	-	-	
Specify (Add grant description)	-	-	-	-	
Other grant providers:	-	-	-	-	
Departmental Agencies and Accounts	-	-	-	-	
Foreign Government and International Organisations	-	-	-	-	
Households	-	-	-	-	
Non-Profit Institutions	-	-	-	-	
Private Enterprises	-	-	-	-	
Public Corporations	-	-	-	-	
Higher Educational Institutions	-	-	-	-	
Parent Municipality / Entity	-	-	-	-	
Transfer from Operational Revenue	-	-	-	-	
Total capital expenditure of Approved Roll-overs	10,966	563	563	(10,403)	-94.9%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	12,994	892	1,632	(11,362)	-87.4%

A roll-over application was submitted to Provincial and National Treasury in August 2022 for unspent grant funds. All unspent grants relating to the 2021/2022 financial year were granted. Unspent grants from previous financial years relating to Equitable Share (Covid-19), Resource Funding for the establishment & support of a K9 Unit and Title Deeds Restoration must be paid back.

All unspent grant funds were paid back to National & Provincial Treasury in November 2022.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	10,454	11,137	11,137	821	8,815	9,280	(465)	-5%	11,137
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,085	1,199	1,199	113	1,066	999	67	7%	1,199
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	11,538	12,335	12,335	934	9,881	10,279	(398)	-4%	12,335
% increase		6.9%	6.9%						6.9%
Senior Managers of the Municipality									
Basic Salaries and Wages	12,317	12,871	12,859	1,106	10,116	10,215	(99)	-1%	12,859
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	96	149	149	-	-	124	(124)	-100%	149
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	182	181	181	14	150	150	(0)	0%	181
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	12,595	13,201	13,188	1,120	10,266	10,490	(224)	-2%	13,188
% increase		4.8%	4.7%						4.7%
Other Municipal Staff									
Basic Salaries and Wages	266,765	302,007	298,431	23,469	234,793	235,835	(1,042)	0%	298,431
Pension and UIF Contributions	45,123	52,863	53,243	4,004	39,787	39,868	(81)	0%	53,243
Medical Aid Contributions	14,510	17,116	17,168	1,351	12,912	12,957	(45)	0%	17,168
Overtime	48,845	42,848	44,603	5,607	43,758	43,792	(34)	0%	44,603
Performance Bonus	856	520	520	43	433	433	0	0%	520
Motor Vehicle Allowance	8,136	8,321	8,321	655	6,672	6,734	(62)	-1%	8,321
Cellphone Allowance	2,003	2,184	2,215	158	1,647	1,649	(2)	0%	2,215
Housing Allowances	1,707	1,829	1,884	145	1,485	1,570	(85)	-5%	1,884
Other benefits and allowances	37,772	41,698	42,386	1,471	35,044	35,040	5	0%	42,386
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	16,302	21,891	23,976	1,998	19,980	19,980	0	0%	23,976
Sub Total - Other Municipal Staff	442,019	491,277	492,747	38,901	396,511	397,857	(1,347)	0%	492,747
% increase		11.1%	11.5%						11.5%
Total Parent Municipality	466,152	516,813	518,271	40,955	416,658	418,627	(1,969)	0%	518,271
TOTAL SALARY, ALLOWANCES & BENEFITS	466,152	516,813	518,271	40,955	416,658	418,627	(1,969)	0%	518,271
% increase		10.9%	11.2%						11.2%
TOTAL MANAGERS AND STAFF	454,614	504,478	505,935	40,021	406,777	408,348	(1,571)	0%	505,935

SDBIP

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

Financial Performance

Supporting Table SC2

WC032 Overstrand - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Description of financial indicator	Basis of calculation	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	6.8%	6.2%	6.1%	5.2%	6.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	33.9%	34.0%	18.1%	17.6%	18.1%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	17.3%	17.7%	17.2%	14.4%	17.2%
Gearing	Long Term Borrowing/ Funds & Reserves	13319.7%	13070.1%	13070.1%	11965.2%	13070.1%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	256.5%	171.4%	213.2%	310.8%	213.2%
Liquidity Ratio	Monetary Assets/Current Liabilities	201.6%	124.4%	164.0%	249.1%	164.0%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.7%	10.2%	9.7%	12.9%	9.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.8%	100.0%	100.0%	Annual Indicator	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	7.2%	6.0%	6.0%	Annual Indicator	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	24.0%	24.5%	24.5%	Annual Indicator	24.5%
Employee costs	Employee costs/Total Revenue - capital revenue	30.8%	33.7%	33.5%	31.8%	33.5%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	16.7%	17.9%	17.9%	15.3%	17.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	13.2%	13.0%	12.9%	11.6%	12.9%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	27.8%	15.7	15.7%	Annual Indicator	15.7
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	11.4%	13.3%	13.3%	Annual Indicator	13.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.73	4.1	4.1	Annual Indicator	4.1

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2021/22	Budget Year 2022/23							
	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	9,614	1,314	1,314	632	632	1,314	682	51.9%	0%
August	9,714	1,459	1,544	9,105	9,737	2,858	(6,879)	-240.7%	4%
September	23,935	20,244	20,329	17,003	26,740	23,187	(3,553)	-15.3%	11%
October	14,544	7,764	7,849	(234)	26,506	31,036	4,530	14.6%	11%
November	12,990	10,769	10,854	15,960	42,466	41,890	(575)	-1.4%	18%
December	34,310	32,383	32,468	16,797	59,263	74,359	15,096	20.3%	25%
January	13,315	11,480	11,565	1,882	61,145	85,924	24,779	28.8%	26%
February	17,542	19,504	19,589	9,693	70,838	105,513	34,675	32.9%	30%
March	20,385	29,836	29,921	10,256	81,094	135,433	54,340	40.1%	34%
April	11,126	16,419	16,504	25,318	106,412	151,938	45,526	30.0%	45%
May	11,838	18,664	18,749	-	-	-	-	0.0%	0%
June	13,064	66,183	41,530	-	-	-	-	0.0%	0%
Total Capital expenditure	192,377	236,020	212,216	106,412					

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	LOW COST HOUSING SERVICES: CONSTRUCTION CONTRACTS	38,785,000	41,785,000	20,842,654	Masakhane UISP Phase 3 Wetcores - 100%; Masakhane UISP Phase 4 - 100%; Mount Pleasant IRDP Phase 2 (increased from 199 - 215 sites) - 95%; Swartdamroad Boundary Wall - 100%; Masakhane UISP Phase A4-3, A4-4 & A-5 - 65%	Construction Phase.	Not applicable.	Not applicable.
2	Gansbaai	Multi-ward Gb Area	FRANSKRAAL KLEINBAAI BIRKENHEAD NEW 66 11KV SUBSTATION	37,500,000	34,148,610	14,055,127	Work in progress.	Construction underway.	Not applicable.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS	27,539,000	17,290,769	11,538,971	(1) New Inlet Pumpstation at Hermanus: Construction phase (Contract SC 2171/2021) (2) New Zwinger's Corner pumpstation etc.: Planning phase	(1) Construction stage (Contract SC 2171/2021); (2) Planning of next phase.	None to date.	Not applicable.
4	Kleinmond	Multi-ward Km Area	KLEINMOND WWTW REFURBISH UPGRADE	22,441,638	9,478,261	3,194,298	Contract SC 2318/2022: Construction	Construction Stage	High water table on site complicates excavation process.	Options are being investigated to dewater the area to enable safe excavation.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	16,472,000	15,972,000	5,289,664	Contract SC 2319/2022: Construction	Construction Stage	None to date	Not applicable.
6	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	16,000,000	19,000,000	12,806,606	Work in progress.	Electrification of Masakhane and Blompark areas underway.	Not applicable.	Not applicable.
7	Masakhane	Ward 02	MASAKHANE HOUSING PROJECT BUS ROUTE	7,581,600	11,260,749	5,670,969	Under construction.	Under construction.	Subbase layer failed.	Subbase replaced by contractor.
8	Masakhane	Ward 02	UPGRADE WATER LINES & NEW BOOSTER PUMPSTATION VALVES	7,000,000	4,645,140	2,382,023	Under construction.	Under construction.	Slow progress due to capacity issues.	Contractor to increase resources.
9	Hermanus	Ward 03	HERMANUS MV LV UPGRADE REPLACEMENT	6,000,000	800,000	439,368	Tender documents compiled and aim to appoint contractor at end July 2023 to start in August 2023.	Roll over request identified by Directorate:Infrastructure & Planning.	Not applicable.	Not applicable.
10	Stanford	Ward 01	UPGRADE BULK WATER	5,615,000	4,290,711	2,327,879	Under construction.	Under construction.	Slow progress due to capacity issues	Contractor to increase resources
Totals				184,934,238	158,671,240	78,547,558				

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 - M10 April

Description	2021/22	Budget Year 2022/23							
	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	45,748	85,364	86,451	17,306	46,161	59,674	13,513	22.6%	86,451
Roads Infrastructure	7,714	12,255	15,274	2,637	9,386	12,729	3,343	26.3%	15,274
Roads	7,714	12,255	15,274	2,637	9,386	12,729	3,343	26.3%	15,274
Storm water Infrastructure	4,724	1,636	1,636	31	390	1,363	973	71.4%	1,636
Storm water Conveyance	4,724	1,636	1,636	31	390	1,363	973	71.4%	1,636
Electrical Infrastructure	18,244	53,500	56,249	13,014	27,952	35,327	7,374	20.9%	56,249
MV Substations	16,453	37,500	35,749	9,780	14,819	20,243	5,425	26.8%	35,749
MV Networks	1,791	16,000	20,500	3,234	13,134	15,083	1,950	12.9%	20,500
Water Supply Infrastructure	3,171	12,483	9,626	1,474	5,206	7,874	2,668	33.9%	9,626
Boreholes	2,180	4,803	4,803	1,269	2,824	4,003	1,179	29.5%	4,803
Pump Stations	–	7,000	4,645	205	2,382	3,871	1,489	38.5%	4,645
Distribution	991	680	178	–	–	–	–	–	178
Sanitation Infrastructure	8,923	4,020	2,416	–	2,000	1,340	(660)	-49.3%	2,416
Reticulation	8,923	4,020	2,416	–	2,000	1,340	(660)	-49.3%	2,416
Solid Waste Infrastructure	2,972	1,470	1,250	151	1,226	1,042	(184)	-17.7%	1,250
Waste Transfer Stations	2,972	1,250	1,250	151	1,226	1,042	(184)	-17.7%	1,250
Waste Processing Facilities	–	220	–	–	–	–	–	–	–
Community Assets	9,187	10,951	9,261	911	4,002	5,577	1,575	28.2%	9,261
Community Facilities	4,140	6,701	4,463	39	446	1,579	1,133	71.7%	4,463
Halls	1,564	–	–	–	–	–	–	–	–
Testing Stations	1,046	–	–	–	–	–	–	–	–
Libraries	–	4,374	1,370	–	–	–	–	–	1,370
Parks	–	87	87	–	86	65	(21)	-31.8%	87
Public Open Space	206	1,050	1,816	39	360	1,514	1,154	76.2%	1,816
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	918	1,190	1,190	–	–	–	–	–	1,190
Taxi Ranks/Bus Terminals	406	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	5,047	4,250	4,797	872	3,556	3,998	442	11.1%	4,797
Outdoor Facilities	5,047	4,250	4,797	872	3,556	3,998	442	11.1%	4,797
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	50,440	41,802	44,506	2,214	21,916	31,515	9,598	30.5%	44,506
Operational Buildings	1,410	3,017	2,295	–	648	1,339	690	51.6%	2,295
Municipal Offices	1,410	3,017	2,295	–	648	1,339	690	51.6%	2,295
Housing	49,031	38,785	42,211	2,214	21,268	30,176	8,908	29.5%	42,211
Social Housing	49,031	38,785	42,211	2,214	21,268	30,176	8,908	29.5%	42,211
Biological or Cultivated Assets	21	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	21	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	3,240	1,888	1,962	196	1,091	1,635	544	33.3%	1,962
Computer Equipment	3,240	1,888	1,962	196	1,091	1,635	544	33.3%	1,962
Furniture and Office Equipment	2,910	765	1,065	13	400	888	488	55.0%	1,065
Furniture and Office Equipment	2,910	765	1,065	13	400	888	488	55.0%	1,065
Machinery and Equipment	1,363	1,185	1,385	100	717	1,154	437	37.9%	1,385
Machinery and Equipment	1,363	1,185	1,385	100	717	1,154	437	37.9%	1,385
Transport Assets	6,806	–	7,289	–	3,115	5,466	2,352	43.0%	7,289
Transport Assets	6,806	–	7,289	–	3,115	5,466	2,352	43.0%	7,289
Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	119,714	141,955	151,918	20,739	77,401	105,908	28,507	26.9%	151,918

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -									
Description	2021/22	Budget Year 2022/23							
	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	30,964	20,730	20,936	1,784	7,863	16,667	8,804	52.8%	20,936
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	1,000	1,058	1,058	-	1,042	705	(337)	-47.8%	1,058
MV Switching Stations	1,000	1,058	1,058	-	1,042	705	(337)	-47.8%	1,058
Water Supply Infrastructure	29,964	19,172	19,228	1,784	6,637	15,628	8,992	57.5%	19,228
Pump Stations	-	500	1,274	-	396	667	271	40.7%	1,274
Water Treatment Works	9,309	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	20,655	18,672	17,954	1,784	6,241	14,962	8,720	58.3%	17,954
Sanitation Infrastructure	-	500	650	-	184	333	149	44.8%	650
Pump Station	-	500	650	-	184	333	149	44.8%	650
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	30,964	20,730	20,936	1,784	7,863	16,667	8,804	52.8%	20,936

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10

Description	2021/22	Budget Year 2022/23							
	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	141,079	161,349	145,513	8,996	108,920	121,087	12,167	10.0%	145,513
Roads Infrastructure	64,340	72,275	59,025	2,960	45,391	49,188	3,797	7.7%	59,025
Roads	64,340	72,275	59,025	2,960	45,391	49,188	3,797	7.7%	59,025
Storm water Infrastructure	6,870	7,335	6,625	546	4,563	5,521	957	17.3%	6,625
Storm water Conveyance	6,870	7,335	6,625	546	4,563	5,521	957	17.3%	6,625
Electrical Infrastructure	30,721	39,232	36,715	2,656	26,404	30,596	4,192	13.7%	36,715
LV Networks	30,721	39,232	36,715	2,656	26,404	30,596	4,192	13.7%	36,715
Water Supply Infrastructure	21,088	22,142	22,089	1,262	15,238	18,234	2,997	16.4%	22,089
Water Treatment Works	272	297	297	–	30	74	44	59.3%	297
Distribution	18,916	19,083	19,141	1,184	14,074	15,951	1,877	11.8%	19,141
Distribution Points	1,900	2,761	2,650	78	1,133	2,209	1,076	48.7%	2,650
Sanitation Infrastructure	11,710	13,044	13,465	873	10,485	11,221	736	6.6%	13,465
Reticulation	6,507	7,386	7,691	512	5,614	6,409	795	12.4%	7,691
Waste Water Treatment Works	5,203	5,658	5,774	361	4,871	4,812	(59)	-1.2%	5,774
Solid Waste Infrastructure	6,351	7,320	7,593	697	6,839	6,327	(512)	-8.1%	7,593
Waste Processing Facilities	1,574	2,397	2,397	219	1,935	1,997	62	3.1%	2,397
Waste Drop-off Points	4,777	4,924	5,196	478	4,904	4,330	(574)	-13.3%	5,196
Community Assets	50,376	58,365	58,296	4,067	44,308	48,450	4,142	8.5%	58,296
Community Facilities	37,455	43,516	44,442	3,034	34,066	36,905	2,840	7.7%	44,442
Halls	4,464	6,029	6,296	442	4,747	5,247	500	9.5%	6,296
Libraries	–	–	1,559	–	–	1,169	1,169	100.0%	1,559
Cemeteries/Crematoria	1,037	1,112	880	60	768	733	(35)	-4.8%	880
Police	–	–	–	–	–	–	–	–	–
Parks	27,586	31,703	30,780	2,192	24,297	25,650	1,353	5.3%	30,780
Public Open Space	3,886	3,684	3,940	314	3,757	3,283	(474)	-14.4%	3,940
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	482	988	988	27	497	824	327	39.7%	988
Sport and Recreation Facilities	12,921	14,849	13,853	1,033	10,242	11,545	1,303	11.3%	13,853
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	12,921	14,849	13,853	1,033	10,242	11,545	1,303	11.3%	13,853
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	15,056	15,246	19,186	985	11,514	15,936	4,422	27.7%	19,186
Operational Buildings	15,056	15,246	19,186	985	11,514	15,936	4,422	27.7%	19,186
Municipal Offices	15,048	15,208	18,558	985	11,514	15,465	3,951	25.5%	18,558
Building Plan Offices	–	–	590	–	–	443	443	100.0%	590
Depots	8	38	38	–	–	29	29	100.0%	38
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	5,915	6,994	7,755	616	7,382	6,462	(919)	-14.2%	7,755
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	5,915	6,994	7,755	616	7,382	6,462	(919)	-14.2%	7,755
Computer Software and Applications	5,915	6,994	7,755	616	7,382	6,462	(919)	-14.2%	7,755
Computer Equipment	2,490	2,280	2,363	204	1,628	1,969	341	17.3%	2,363
Computer Equipment	2,490	2,280	2,363	204	1,628	1,969	341	17.3%	2,363
Furniture and Office Equipment	5,345	6,330	14,046	542	1,004	11,705	10,701	91.4%	14,046
Furniture and Office Equipment	5,345	6,330	14,046	542	1,004	11,705	10,701	91.4%	14,046
Machinery and Equipment	4,059	5,601	4,964	154	3,801	4,136	335	8.1%	4,964
Machinery and Equipment	4,059	5,601	4,964	154	3,801	4,136	335	8.1%	4,964
Transport Assets	21,406	11,779	18,385	3,122	16,828	15,321	(1,507)	-9.8%	18,385
Transport Assets	21,406	11,779	18,385	3,122	16,828	15,321	(1,507)	-9.8%	18,385
Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	245,728	267,944	270,507	18,686	195,386	225,067	29,681	13.2%	270,507

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Infrastructure</u>	119,215	119,152	119,152	9,929	99,293	99,293	0	0.0%	119,152
Roads Infrastructure	43,543	37,723	37,723	3,144	31,436	31,436	0	0.0%	37,723
Roads	43,543	37,723	37,723	3,144	31,436	31,436	0	0.0%	37,723
Storm water Infrastructure	–	7,993	7,993	666	6,660	6,660	0	0.0%	7,993
Drainage Collection	–	7,993	7,993	666	6,660	6,660	0	0.0%	7,993
Electrical Infrastructure	26,305	29,061	29,061	2,422	24,218	24,218	(0)	0.0%	29,061
LV Networks	26,305	29,061	29,061	2,422	24,218	24,218	(0)	0.0%	29,061
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	27,021	23,565	23,565	1,964	19,637	19,637	0	0.0%	23,565
Distribution	27,021	23,565	23,565	1,964	19,637	19,637	0	0.0%	23,565
Sanitation Infrastructure	19,448	17,550	17,550	1,462	14,625	14,625	(0)	0.0%	17,550
Waste Water Treatment Works	19,448	17,550	17,550	1,462	14,625	14,625	(0)	0.0%	17,550
Solid Waste Infrastructure	2,898	3,260	3,260	272	2,717	2,717	0	0.0%	3,260
Landfill Sites	2,898	3,260	3,260	272	2,717	2,717	0	0.0%	3,260
<u>Community Assets</u>	–	–	–	–	–	–	–	–	–
Community Facilities	–	–	–	–	–	–	–	–	–
Halls	–	–	–	–	–	–	–	–	–
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
<u>Heritage assets</u>	–	–	–	–	–	–	–	–	–
<u>Investment properties</u>	–	–	–	–	–	–	–	–	–
<u>Other assets</u>	20,442	14,913	14,913	1,243	12,427	12,428	0	0.0%	14,913
Operational Buildings	20,442	14,913	14,913	1,243	12,427	12,428	0	0.0%	14,913
Municipal Offices	20,442	14,913	14,913	1,243	12,427	12,428	0	0.0%	14,913
Housing	–	–	–	–	–	–	–	–	–
<u>Biological or Cultivated Assets</u>	68	68	68	6	56	56	(0)	0.0%	68
Biological or Cultivated Assets	68	68	68	6	56	56	(0)	0.0%	68
<u>Intangible Assets</u>	290	400	400	33	333	333	(0)	0.0%	400
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	290	400	400	33	333	333	(0)	0.0%	400
Computer Software and Applications	290	400	400	33	333	333	(0)	0.0%	400
<u>Computer Equipment</u>	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
<u>Furniture and Office Equipment</u>	2,289	3,535	3,535	295	2,946	2,946	0	0.0%	3,535
Furniture and Office Equipment	2,289	3,535	3,535	295	2,946	2,946	0	0.0%	3,535
<u>Machinery and Equipment</u>	925	1,617	1,617	135	1,347	1,348	0	0.0%	1,617
Machinery and Equipment	925	1,617	1,617	135	1,347	1,348	0	0.0%	1,617
<u>Transport Assets</u>	3,775	6,911	6,911	576	5,759	5,759	(0)	0.0%	6,911
Transport Assets	3,775	6,911	6,911	576	5,759	5,759	(0)	0.0%	6,911
<u>Land</u>	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
<u>Zoo's, Marine and Non-biological Animals</u>	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Total Depreciation	147,004	146,596	146,596	12,216	122,163	122,163	0	0.0%	146,596

Supporting Table SC13e

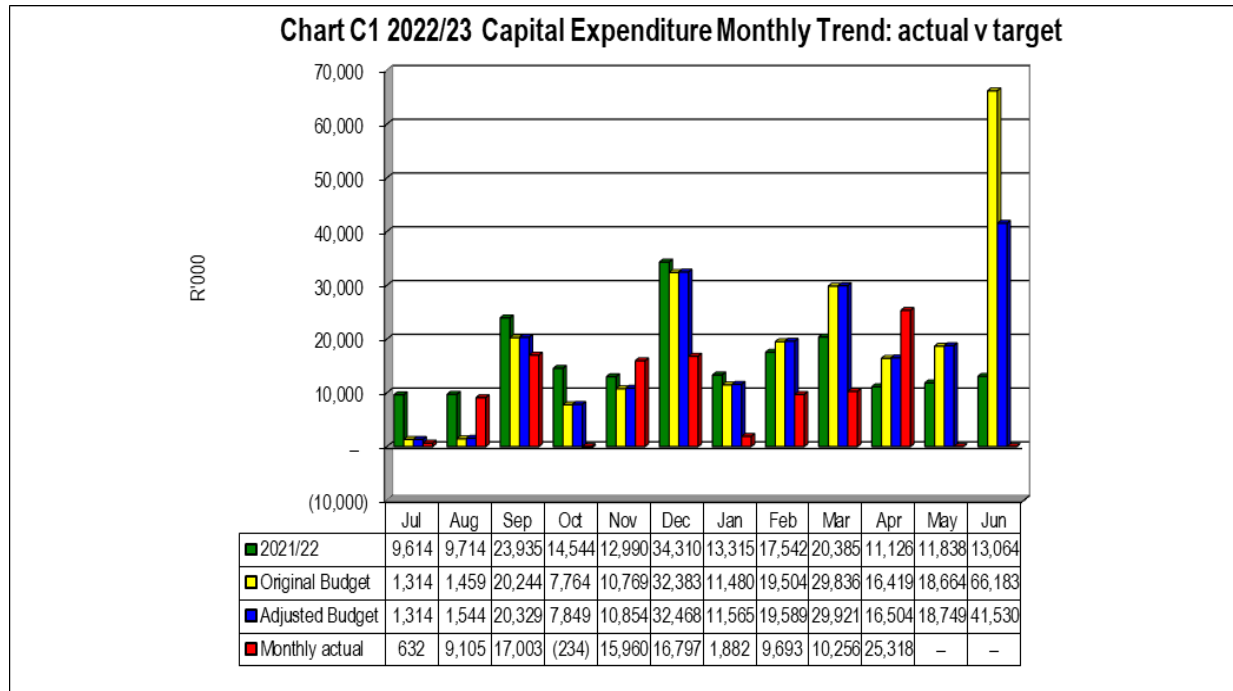
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

Description	2021/22	Budget Year 2022/23							
	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	41,698	72,800	38,828	2,695	20,828	29,084	8,256	28.4%	38,828
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	7,173	10,831	1,600	-	828	1,067	238	22.3%	1,600
MV Networks	7,173	10,831	1,600	-	828	1,067	238	22.3%	1,600
Water Supply Infrastructure	3,586	8,315	6,935	331	3,965	4,946	981	19.8%	6,935
Pump Stations	-	1,000	1,000	-	-	-	-	-	1,000
Distribution	3,586	7,315	5,935	331	3,965	4,946	981	19.8%	5,935
Sanitation Infrastructure	30,939	51,581	28,219	2,364	15,794	21,516	5,721	26.6%	28,219
Pump Station	23,626	27,539	17,291	1,773	11,539	14,409	2,870	19.9%	17,291
Reticulation	4,790	500	350	-	350	292	(58)	-19.9%	350
Waste Water Treatment Works	2,524	23,542	10,578	591	3,906	6,815	2,909	42.7%	10,578
Solid Waste Infrastructure	-	2,074	2,074	-	240	1,555	1,315	84.6%	2,074
Waste Drop-off Points	-	2,074	2,074	-	240	1,555	1,315	84.6%	2,074
Community Assets	-	534	534	100	319	279	(41)	-14.6%	534
Community Facilities	-	334	334	100	319	279	(41)	-14.6%	334
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	334	334	100	319	279	(41)	-14.6%	334
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	200	200	-	-	-	-	-	200
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	200	200	-	-	-	-	-	200
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	41,698	73,335	39,362	2,795	21,147	29,362	8,215	28.0%	39,362

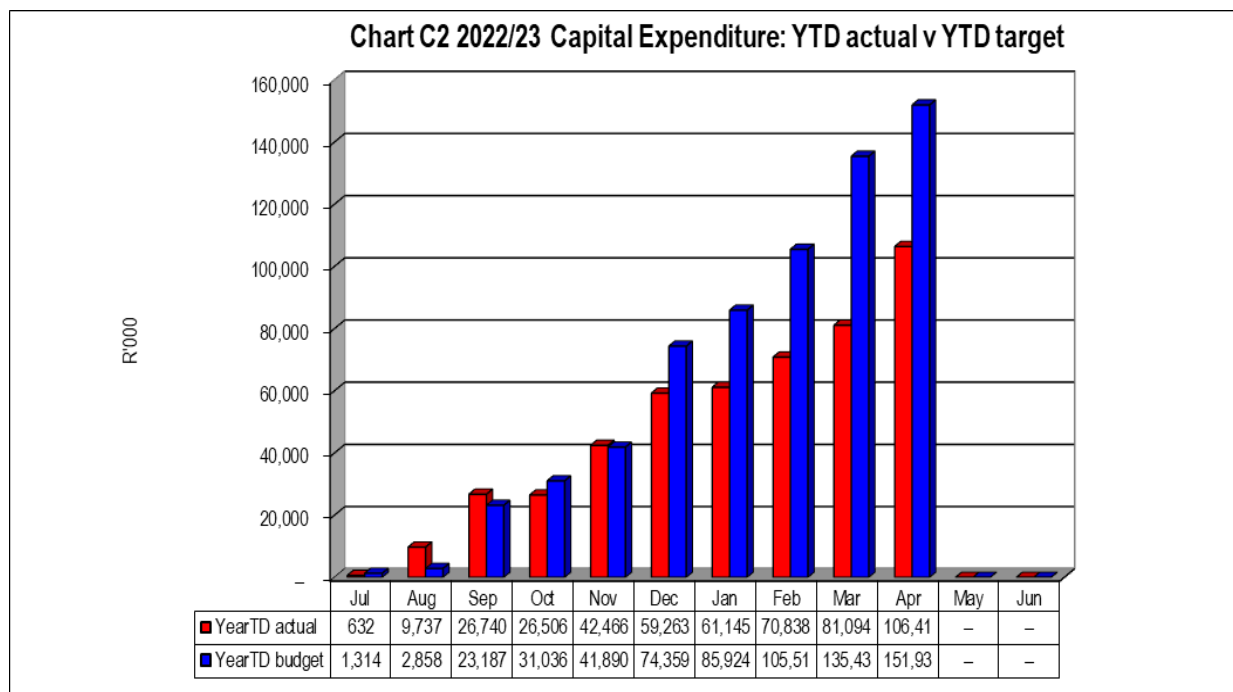
Other supporting documentation

Section 71 charts

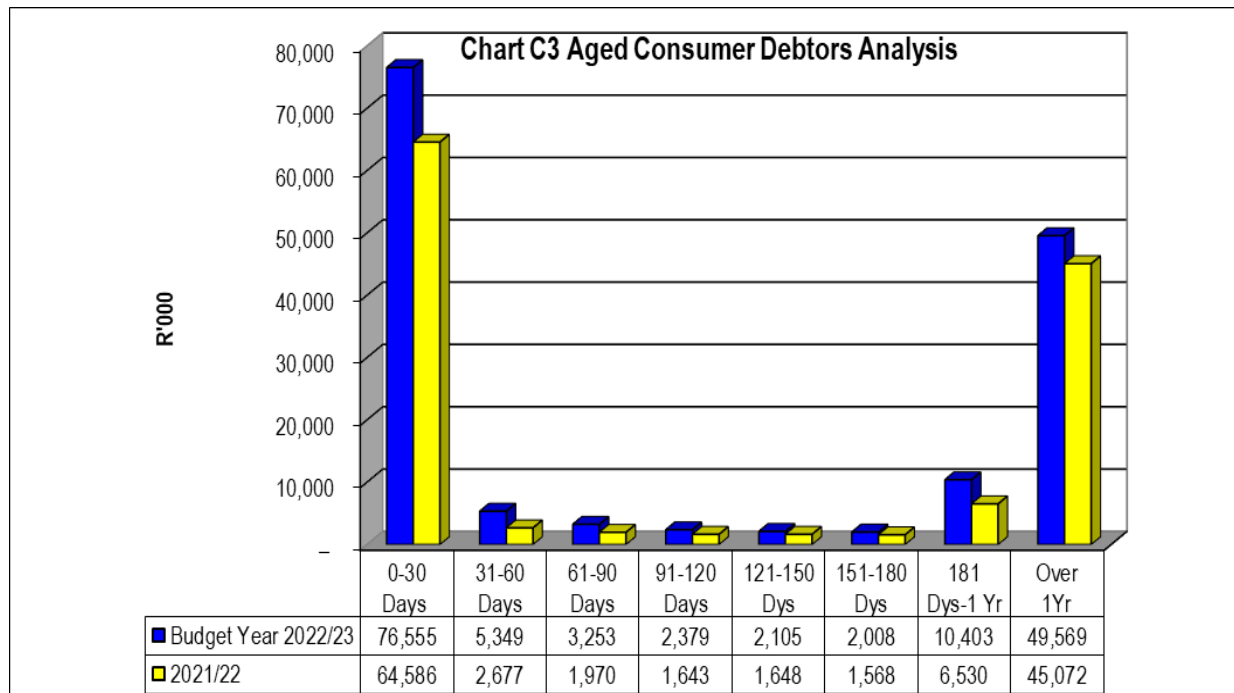
Capital expenditure monthly trend - actual vs target



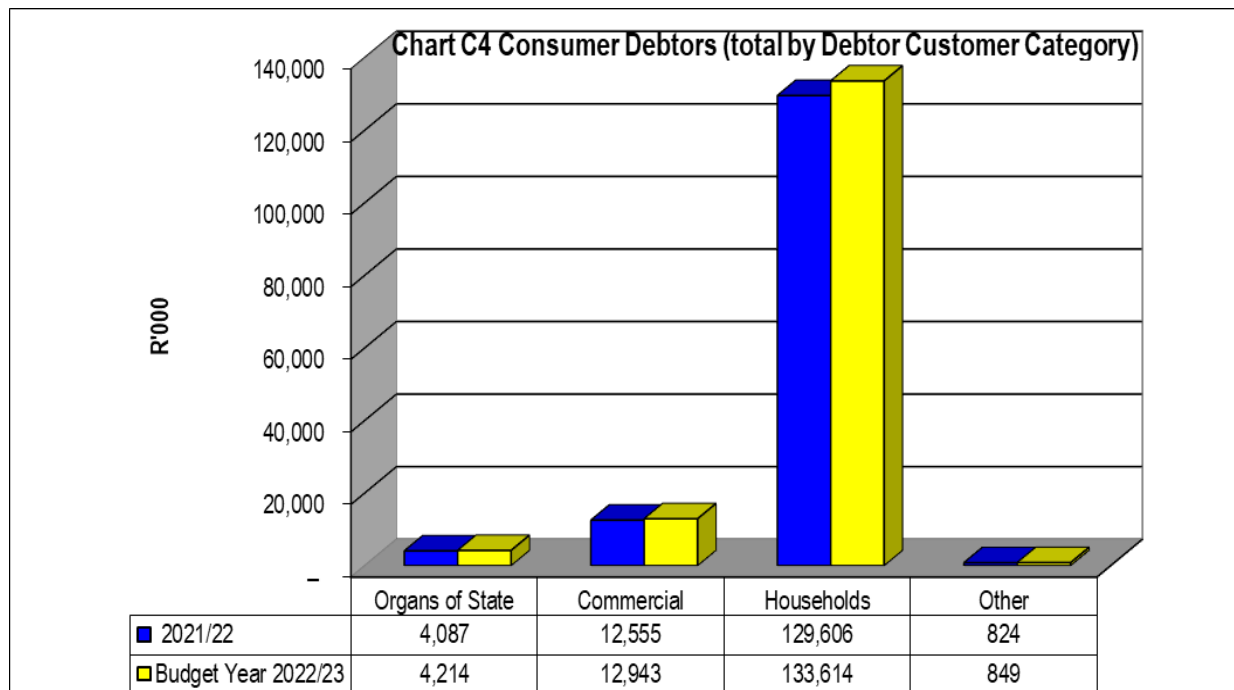
Capital expenditure – YTD actual vs YTD trend



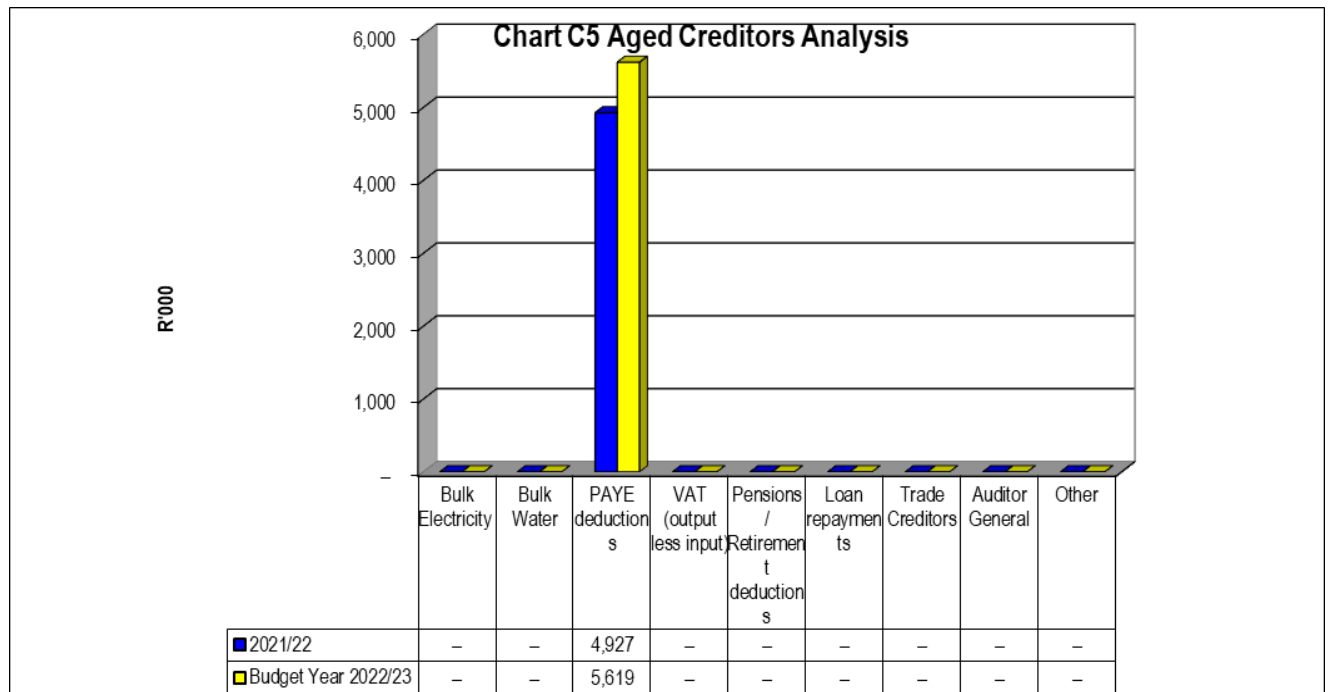
Debtors Age Analysis



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 April 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature:  _____

Date: 12 May 2023