

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

December 2022

In-Year Report of the Municipality

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

Table of Contents

Glossary	1
PART 1 – IN-YEAR REPORT	3
Executive Summary	3
In-year budget statement tables	5
PART 2 – SUPPORTING DOCUMENTATION	14
Debtors' analysis	14
Creditors' analysis	15
Investment portfolio analysis	16
Allocation and grant receipts and expenditure	17
Councillor allowances and employee benefits	20
Material variances to the SDBIP	21
Municipal financial performance	22
Capital programme performance	23
Other supporting documentation	30
Municipal manager's quality certification	33

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 0.20% above the YTD budget projections at the end of December 2022.

Borrowings

The balance of borrowings amounts to R455.8m at the end of December 2022.

Operating expenditure by vote & type

Current expenditure is 3.39% below YTD budget projections as at December 2022.

Capital expenditure

The YTD Capital expenditure amounts to R59.3m or 25.11% of the amended budget of R236m. The current capital commitments of orders in progress amounts to R76.3m or 32.35% of the amended capital budget of R236m.

Allocations received (National & Provincial Grants)

Grants totaling R73.7m was received during December 2022.

Spending on Grants

Spending on grants amounts to R18.1m for December 2022 which includes FMG, MIG, EPWP, INEP, WSIG, Resource funding for the establishment & support of K9 Unit,

Resource funding for the establishment of Reaction Unit, Community 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 - M06 December

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source	0.20%		
Expenditure By Type	-3.39%		
Capital Expenditure	-20.30%	Capital Commitments = R76.3m	
Financial Position In order			
Cash Flow In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,583,104	813,103	51.36%
Expenditure	1,595,006	727,026	45.58%
Surplus / (Deficit)	(11,902)	86,076	
Capital	236,020	59,263	25.11%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,498,188	785,309	52.42%
Expenditure	1,595,006	727,026	45.58%
Surplus / (Deficit)	(96,819)	58,283	
Capital	236,020	59,263	25.11%

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 - M06 December

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	–	287,941	287,941	24,289	148,715	147,810	906	1%	287,941
Service charges	–	849,642	849,642	73,162	421,833	427,812	(5,978)	-1%	849,642
Investment revenue	–	24,871	24,871	1,576	13,002	13,002	–		24,871
Transfers and subsidies	–	166,184	166,219	48,331	110,686	110,686	–		166,219
Other own revenue	–	169,515	169,515	15,403	91,072	84,465	6,607	8%	169,515
Total Revenue (excluding capital transfers and contributions)	–	1,498,153	1,498,188	162,760	785,309	783,774	1,535	0%	1,498,188
Employee costs	–	504,478	508,955	39,383	243,768	250,253	(6,485)	-3%	508,955
Remuneration of Councillors	–	12,335	12,335	988	6,049	6,168	(119)	-2%	12,335
Depreciation & asset impairment	–	146,596	146,596	12,216	73,298	73,298	–		146,596
Finance charges	–	48,056	48,056	19,373	22,065	22,065	–		48,056
Materials and bulk purchases	–	436,298	438,162	30,053	190,504	203,524	(13,020)	-6%	438,162
Transfers and subsidies	–	13,057	13,057	1,046	6,778	6,778	–		13,057
Other expenditure	–	434,152	427,846	36,600	184,564	190,458	(5,894)	-3%	427,846
Total Expenditure	–	1,594,971	1,595,006	139,660	727,026	752,544	(25,518)	-3%	1,595,006
Surplus/(Deficit)	–	(96,819)	(96,819)	23,100	58,283	31,230	27,052	87%	(96,819)
Transfers and subsidies - capital (monetary allocations)	–	72,254	72,254	6,529	22,498	22,498	–		72,254
Contributions & Contributed assets	–	12,662	12,662	1,960	5,296	5,296	–		12,662
Surplus/(Deficit) after capital transfers & contributions	–	(11,902)	(11,902)	31,589	86,076	59,024	27,052	46%	(11,902)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	–	(11,902)	(11,902)	31,589	86,076	59,024	27,052	46%	(11,902)
Capital expenditure & funds sources									
Capital expenditure	–	236,020	236,020	16,797	59,263	74,359	(15,096)	-20%	236,020
Capital transfers recognised	–	123,702	123,702	12,101	42,757	51,200	(8,443)	-16%	123,702
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	80,175	80,175	3,628	10,043	15,087	(5,044)	-33%	80,175
Internally generated funds	–	32,143	32,143	1,068	6,463	8,072	(1,609)	-20%	32,143
Total sources of capital funds	–	236,020	236,020	16,797	59,263	74,359	(15,096)	-20%	236,020
Financial position									
Total current assets	–	594,291	594,291		835,524				594,291
Total non current assets	–	4,162,847	4,162,847		3,936,299				4,162,847
Total current liabilities	–	346,808	346,808		282,106				346,808
Total non current liabilities	–	711,285	711,285		681,547				711,285
Community wealth/Equity	–	3,699,046	3,699,046		3,808,170				3,699,046
Cash flows									
Net cash from (used) operating	–	104,629	104,629	40,349	144,802	144,830	27	0%	104,629
Net cash from (used) investing	–	(241,000)	(241,000)	(17,212)	(61,753)	(61,753)	–		(241,000)
Net cash from (used) financing	–	1,377	1,377	(12,930)	(23,943)	(23,943)	–		1,377
Cash/cash equivalents at the month/year end	–	431,308	431,308	–	675,386	625,435	(49,950)	-8%	481,286
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	73,593	3,995	2,722	3,780	2,270	1,529	8,325	49,061	145,277
Creditors Age Analysis									
Total Creditors	5,593	–	–	–	–	–	–	–	5,593

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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>	–	384,994	384,994	44,513	208,158	204,207	3,951	2%	384,994
Executive and council	–	50,470	50,470	16,598	36,333	36,294	39	0%	50,470
Finance and administration	–	334,524	334,524	27,915	171,825	167,913	3,913	2%	334,524
Internal audit	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	–	152,578	152,613	13,574	78,962	78,914	48	0%	152,613
Community and social services	–	8,776	8,776	640	4,102	4,388	(286)	-7%	8,776
Sport and recreation	–	10,972	10,972	1,817	8,297	8,486	(189)	-2%	10,972
Public safety	–	35,995	36,030	2,976	18,583	18,060	522	3%	36,030
Housing	–	96,834	96,834	8,141	47,979	47,979	–	–	96,834
Health	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	–	24,399	24,399	4,588	14,256	13,200	1,057	8%	24,399
Planning and development	–	13,483	13,483	1,101	8,125	8,741	(616)	-7%	13,483
Road transport	–	10,879	10,879	3,487	6,092	4,439	1,652	37%	10,879
Environmental protection	–	37	37	–	39	19	21	110%	37
<i>Trading services</i>	–	1,021,099	1,021,099	108,574	511,726	515,248	(3,521)	-1%	1,021,099
Energy sources	–	615,533	615,533	57,855	296,774	307,472	(10,697)	-3%	615,533
Water management	–	167,048	167,048	20,953	89,290	85,517	3,773	4%	167,048
Waste water management	–	139,720	139,720	16,816	70,812	68,860	1,951	3%	139,720
Waste management	–	98,797	98,797	12,950	54,850	53,398	1,452	3%	98,797
<i>Other</i>	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	–	1,583,069	1,583,104	171,248	813,103	811,568	1,535	0%	1,583,104
Expenditure - Functional									
<i>Governance and administration</i>	–	315,410	317,116	21,994	143,767	152,895	(9,128)	-6%	317,116
Executive and council	–	74,067	71,416	4,537	33,734	33,703	31	0%	71,416
Finance and administration	–	237,178	241,535	17,218	108,438	117,109	(8,671)	-7%	241,535
Internal audit	–	4,165	4,165	239	1,595	2,083	(488)	-23%	4,165
<i>Community and public safety</i>	–	267,374	269,037	22,599	129,961	133,262	(3,301)	-2%	269,037
Community and social services	–	21,751	21,723	2,196	10,733	10,861	(128)	-1%	21,723
Sport and recreation	–	63,035	64,588	6,133	28,198	29,994	(1,795)	-6%	64,588
Public safety	–	118,758	118,896	9,469	56,095	57,493	(1,398)	-2%	118,896
Housing	–	63,829	63,829	4,802	34,935	34,915	20	0%	63,829
Health	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	–	198,290	194,965	19,030	87,016	88,282	(1,266)	-1%	194,965
Planning and development	–	53,256	52,326	3,965	23,494	23,963	(469)	-2%	52,326
Road transport	–	121,995	119,600	12,170	51,812	52,800	(988)	-2%	119,600
Environmental protection	–	23,039	23,039	2,895	11,710	11,519	191	2%	23,039
<i>Trading services</i>	–	810,381	809,631	75,792	364,703	376,476	(11,773)	-3%	809,631
Energy sources	–	480,315	480,315	36,683	206,505	214,757	(8,252)	-4%	480,315
Water management	–	133,992	133,992	16,705	57,711	59,996	(2,285)	-4%	133,992
Waste water management	–	103,774	103,024	14,187	56,126	56,512	(386)	-1%	103,024
Waste management	–	92,299	92,299	8,217	44,361	45,211	(850)	-2%	92,299
<i>Other</i>	–	3,517	4,257	245	1,579	1,629	(49)	-3%	4,257
Total Expenditure - Functional	–	1,594,971	1,595,006	139,660	727,026	752,544	(25,518)	-3%	1,595,006
Surplus/ (Deficit) for the year	–	(11,902)	(11,902)	31,589	86,076	59,024	27,052	46%	(11,902)

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) - M06

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	-	50,312	50,312	16,579	36,218	36,218	-		50,312
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	-	869	869	417	742	434	308	70.9%	869
Vote 4 - Finance	-	327,436	327,436	27,434	170,245	166,713	3,532	2.1%	327,436
Vote 5 - Infrastructure & Planning	-	730,542	730,542	66,846	351,671	364,258	(12,587)	-3.5%	730,542
Vote 6 - Protection Services	-	35,995	36,030	2,976	18,583	18,015	568	3.2%	36,030
Vote 7 - Economic and Social Development & Tourism	-	2,811	2,811	248	1,198	1,406	(208)	-14.8%	2,811
Vote 8 - Community Services	-	435,105	435,105	56,748	234,446	224,524	9,922	4.4%	435,105
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Revenue by Vote	-	1,583,069	1,583,104	171,248	813,103	811,568	1,535	0.2%	1,583,104
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	-	44,592	44,592	2,960	22,392	22,291	101	0.5%	44,592
Vote 2 - Municipal Manager & Internal Audit	-	8,042	8,042	566	3,264	4,021	(757)	-18.8%	8,042
Vote 3 - Management Services	-	65,889	65,889	4,232	28,892	31,945	(3,052)	-9.6%	65,889
Vote 4 - Finance	-	106,313	106,313	8,208	49,869	52,932	(3,062)	-5.8%	106,313
Vote 5 - Infrastructure & Planning	-	734,810	734,810	58,975	329,213	342,390	(13,177)	-3.8%	734,810
Vote 6 - Protection Services	-	119,732	119,767	9,047	54,347	55,960	(1,613)	-2.9%	119,767
Vote 7 - Economic and Social Development & Tourism	-	17,570	17,570	1,230	6,998	7,496	(498)	-6.6%	17,570
Vote 8 - Community Services	-	498,023	498,023	54,443	232,050	235,510	(3,460)	-1.5%	498,023
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Expenditure by Vote	-	1,594,971	1,595,006	139,660	727,026	752,544	(25,518)	-3.4%	1,595,006
Surplus/ (Deficit) for the year	-	(11,902)	(11,902)	31,589	86,076	59,024	27,052	45.8%	(11,902)

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) - M06 December

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		287,941	287,941	24,289	148,715	147,810	906	1%	287,941
Service charges - electricity revenue		541,692	541,692	42,183	257,941	268,589	(10,648)	-4%	541,692
Service charges - water revenue		138,138	138,138	15,061	73,866	72,522	1,344	2%	138,138
Service charges - sanitation revenue		90,962	90,962	8,899	48,166	46,618	1,548	3%	90,962
Service charges - refuse revenue		78,850	78,850	7,019	41,860	40,082	1,778	4%	78,850
Rental of facilities and equipment		4,573	4,573	439	2,877	2,610	267	10%	4,573
Interest earned - external investments		24,871	24,871	1,576	13,002	13,002	-		24,871
Interest earned - outstanding debtors		3,982	3,982	656	3,197	2,920	277	9%	3,982
Dividends received		-	-	-	-	-	-		-
Fines, penalties and forfeits		20,344	20,344	1,823	11,017	10,342	675	7%	20,344
Licences and permits		2,636	2,636	193	1,450	1,384	67	5%	2,636
Agency services		7,858	7,858	529	3,876	3,929	(53)	-1%	7,858
Transfers and subsidies		166,184	166,219	48,331	110,686	110,686	-		166,219
Other revenue		121,898	121,898	11,207	67,340	61,965	5,375	9%	121,898
Gains		8,225	8,225	555	1,316	1,316	-		8,225
Total Revenue (excluding capital transfers and contributions)	-	1,498,153	1,498,188	162,760	785,309	783,774	1,535	0%	1,498,188
Expenditure By Type									
Employee related costs		504,478	508,955	39,383	243,768	250,253	(6,485)	-3%	508,955
Remuneration of councillors		12,335	12,335	988	6,049	6,168	(119)	-2%	12,335
Debt impairment		13,564	13,564	1,130	6,782	6,782	-		13,564
Depreciation & asset impairment		146,596	146,596	12,216	73,298	73,298	-		146,596
Finance charges		48,056	48,056	19,373	22,065	22,065	-		48,056
Bulk purchases - electricity		384,161	384,161	24,917	163,446	176,074	(12,627)	-7%	384,161
Inventory consumed		52,137	54,001	5,136	27,058	27,450	(392)	-1%	54,001
Contracted services		269,929	260,312	24,293	100,023	104,125	(4,102)	-4%	260,312
Transfers and subsidies		13,057	13,057	1,046	6,778	6,778	-		13,057
Other expenditure		150,658	153,970	11,176	77,759	79,551	(1,792)	-2%	153,970
Losses		-	-	-	-	-	-		-
Total Expenditure	-	1,594,971	1,595,006	139,660	727,026	752,544	(25,518)	-3%	1,595,006
Surplus/(Deficit)	-	(96,819)	(96,819)	23,100	58,283	31,230	27,052	0	(96,819)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		72,254	72,254	6,529	22,498	22,498	-		72,254
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		12,662	12,662	1,960	5,296	5,296	-		12,662
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	(11,902)	(11,902)	31,589	86,076	59,024			(11,902)
Taxation		-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	-	(11,902)	(11,902)	31,589	86,076	59,024			(11,902)
Attributable to minorities		-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	-	(11,902)	(11,902)	31,589	86,076	59,024			(11,902)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	(11,902)	(11,902)	31,589	86,076	59,024			(11,902)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.20% above the YTD budget projections.

Current expenditure is 3.39% below YTD budget projections for December 2022.

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

WC032 Overstrand - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

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	-	1,815	1,815	190	652	900	(248)	-28%	1,815
Vote 4 - Finance	-	60	60	-	28	20	8	38%	60
Vote 5 - Infrastructure & Planning	-	198,128	198,128	15,308	50,236	63,693	(13,458)	-21%	198,128
Vote 6 - Protection Services	-	300	300	18	124	150	(26)	-17%	300
Vote 7 - Economic and Social Development & Tourism	-	45	45	-	29	19	10	54%	45
Vote 8 - Community Services	-	735	735	38	98	368	(270)	-73%	735
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	201,083	201,083	15,554	51,167	65,150	(13,983)	-21%	201,083
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	-	17,475	17,475	1,063	5,384	5,462	(78)	-1%	17,475
Vote 6 - Protection Services	-	2,492	2,492	16	577	763	(186)	-24%	2,492
Vote 7 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 8 - Community Services	-	14,970	14,970	164	2,136	2,985	(849)	-28%	14,970
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	34,937	34,937	1,243	8,096	9,209	(1,113)	-12%	34,937
Total Capital Expenditure	-	236,020	236,020	16,797	59,263	74,359	(15,096)	-20%	236,020
Capital Expenditure - Functional Classification									
Governance and administration	-	1,875	1,875	190	680	935	(255)	-27%	1,875
Executive and council	-	5	5	-	-	-	-	-	5
Finance and administration	-	1,870	1,870	190	680	935	(255)	-27%	1,870
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	53,438	54,458	4,170	18,174	23,737	(5,563)	-23%	54,458
Community and social services	-	7,261	7,261	38	98	3,630	(3,532)	-97%	7,261
Sport and recreation	-	2,500	2,500	31	1,531	1,250	281	22%	2,500
Public safety	-	2,792	2,792	34	702	1,396	(694)	-50%	2,792
Housing	-	40,885	41,905	4,068	15,843	17,460	(1,617)	-9%	41,905
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	14,068	14,068	3,461	6,603	6,911	(308)	-4%	14,068
Planning and development	-	1,478	1,478	-	343	616	(273)	-44%	1,478
Road transport	-	12,590	12,590	3,461	6,260	6,295	(35)	-1%	12,590
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	-	166,639	165,619	8,975	33,807	42,776	(8,969)	-21%	165,619
Energy sources	-	65,389	65,389	3,672	13,238	15,791	(2,553)	-16%	65,389
Water management	-	39,970	39,570	1,872	6,888	9,190	(2,302)	-25%	39,570
Waste water management	-	57,736	57,116	3,431	12,440	16,419	(3,978)	-24%	57,116
Waste management	-	3,544	3,544	-	1,240	1,377	(136)	-10%	3,544
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	-	236,020	236,020	16,797	59,263	74,359	(15,096)	-20%	236,020
Funded by:									
National Government	-	72,254	72,254	6,529	22,498	29,763	(7,266)	-24%	72,254
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	51,447	51,447	5,573	20,260	21,436	(1,177)	-5%	51,447
Transfers recognised - capital	-	123,702	123,702	12,101	42,757	51,200	(8,443)	-16%	123,702
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	80,175	80,175	3,628	10,043	15,087	(5,044)	-33%	80,175
Internally generated funds	-	32,143	32,143	1,068	6,463	8,072	(1,609)	-20%	32,143
Total Capital Funding	-	236,020	236,020	16,797	59,263	74,359	(15,096)	-20%	236,020

Table C6: Monthly Budget Statement - Financial Position**WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M06 December**

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		31,308	31,308	265,114	31,308
Call investment deposits		400,000	400,000	410,272	400,000
Consumer debtors		92,590	92,590	108,989	92,590
Other debtors		59,486	59,486	39,304	59,486
Current portion of long-term receivables		–	–	–	–
Inventory		10,908	10,908	11,845	10,908
Total current assets	–	594,291	594,291	835,524	594,291
Non current assets					
Long-term receivables		–	–	–	–
Investments		70,005	70,005	64,318	70,005
Investment property		132,846	132,846	127,088	132,846
Investments in Associate		–	–	–	–
Property, plant and equipment		3,820,865	3,820,865	3,623,218	3,820,865
Agricultural		–	–	–	–
Biological assets		–	–	610	–
Intangible assets		8,203	8,203	8,940	8,203
Other non-current assets		130,928	130,928	112,126	130,928
Total non current assets	–	4,162,847	4,162,847	3,936,299	4,162,847
TOTAL ASSETS	–	4,757,138	4,757,138	4,771,823	4,757,138
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft		–	–	–	–
Borrowing		58,592	58,592	58,592	58,592
Consumer deposits		66,074	66,074	65,344	66,074
Trade and other payables		173,931	173,931	109,960	173,931
Provisions		48,210	48,210	48,210	48,210
Total current liabilities	–	346,808	346,808	282,106	346,808
Non current liabilities					
Borrowing		421,184	421,184	397,203	421,184
Provisions		290,101	290,101	284,344	290,101
Total non current liabilities	–	711,285	711,285	681,547	711,285
TOTAL LIABILITIES	–	1,058,092	1,058,092	963,653	1,058,092
NET ASSETS	–	3,699,046	3,699,046	3,808,170	3,699,046
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		3,695,823	3,695,823	3,804,942	3,695,823
Reserves		3,223	3,223	3,228	3,223
TOTAL COMMUNITY WEALTH/EQUITY	–	3,699,046	3,699,046	3,808,170	3,699,046

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 - M06 December

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		285,907	285,907	23,645	148,902	148,910	(8)	0%	285,907
Service charges		843,505	843,505	65,604	409,571	409,592	(21)	0%	843,505
Other revenue		146,992	146,992	16,230	107,621	107,549	72	0%	146,992
Transfers and Subsidies - Operational		166,184	166,219	47,075	117,598	117,598	-		166,184
Transfers and Subsidies - Capital		72,254	72,254	9,131	56,019	56,019	-		72,254
Interest		24,871	24,871	2,232	16,199	16,199	-		24,871
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1,373,971)	(1,374,006)	(103,149)	(682,265)	(682,194)	71	0%	(1,373,971)
Finance charges		(48,056)	(48,056)	(19,373)	(22,065)	(22,065)	-		(48,056)
Transfers and Grants		(13,057)	(13,057)	(1,046)	(6,778)	(6,778)	-		(13,057)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	104,629	104,629	40,349	144,802	144,830	27	0%	104,629
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-		-
Decrease (increase) in non-current investments		(4,980)	(4,980)	(415)	(2,490)	(2,490)	-		(4,980)
Payments									
Capital assets		(236,020)	(236,020)	(16,797)	(59,263)	(59,263)	-		(236,020)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(241,000)	(241,000)	(17,212)	(61,753)	(61,753)	-		(241,000)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		50,000	50,000	-	-	-	-		50,000
Increase (decrease) in consumer deposits		2,000	2,000	116	662	662	-		2,000
Payments									
Repayment of borrowing	-	(50,623)	(50,623)	(13,046)	(24,605)	(24,605)	-		(50,623)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	1,377	1,377	(12,930)	(23,943)	(23,943)	-		1,377
NET INCREASE/ (DECREASE) IN CASH HELD	-	(134,994)	(134,994)	10,207	59,106	59,134			(134,994)
Cash/cash equivalents at beginning:		566,302	566,302		616,280	566,302			616,280
Cash/cash equivalents at month/year end:	-	431,308	431,308		675,386	625,435			481,286

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 675.4million.

The municipality started the year with a positive cash balance of R616.3 million. The December closing balance is R675.4 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 - M06 December

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	Budget	Budget	Budget	Budget	Budget	Budget
Cash Receipts By Source												
Property rates	24,024	26,537	25,804	25,213	23,679	23,645	-	-	-	-	-	137,005
Service charges - electricity revenue	41,233	45,358	44,626	43,558	40,015	38,991	-	-	-	-	-	285,305
Service charges - water revenue	10,948	12,131	10,964	10,941	11,385	12,260	-	-	-	-	-	67,933
Service charges - sanitation revenue	3,161	8,308	7,602	7,643	7,605	7,808	-	-	-	-	-	47,790
Service charges - refuse	10,694	7,302	6,974	6,859	6,662	6,545	-	-	-	-	-	32,907
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	347	532	608	513	376	488	-	-	-	-	-	1,709
Interest earned - external investments	1,653	1,078	2,549	4,394	1,752	1,576	-	-	-	-	-	11,869
Interest earned - outstanding debtors	414	536	461	520	611	656	-	-	-	-	-	(3,197)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,864	1,878	1,786	1,859	1,806	1,823	-	-	-	-	-	(119)
Licences and permits	279	251	217	262	248	193	-	-	-	-	-	1,185
Agency services	473	751	775	688	658	529	-	-	-	-	-	3,982
Transfer receipts - operating	57,849	7,395	1,550	2,753	1,066	47,075	-	-	-	-	-	48,496
Other revenue	20,988	5,999	13,256	16,405	18,049	13,196	-	-	-	-	-	33,133
Cash Receipts by Source	173,928	118,055	117,171	121,609	113,913	154,786	-	-	-	-	-	667,997
Other Cash Flows by Source												
Transfers and subsidies - capital (monetary allocations) (National /	19,763	(1)	(0)	16,881	10,156	9,131	-	-	-	-	-	16,324
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	-	-	-	-	-	1,338
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	-	-	-	-	-	(2,490)
Total Cash Receipts by Source	193,935	117,861	117,001	138,236	122,913	163,618	-	-	-	-	-	733,169
Cash Payments by Type												
Employee related costs	30,560	36,189	36,545	36,641	58,885	38,740	-	-	-	-	-	255,133
Remuneration of councillors	980	980	980	1,007	1,115	988	-	-	-	-	-	6,287
Interest paid	38	415	1,253	334	653	19,373	-	-	-	-	-	25,991
Bulk purchases - Electricity	7	42,701	46,453	24,420	24,949	24,917	-	-	-	-	-	220,715
Acquisitions - water & other inventory	1,347	4,088	4,556	6,337	5,594	5,136	-	-	-	-	-	25,079
Contracted services	773	18,836	18,959	18,044	19,118	24,293	-	-	-	-	-	169,906
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	942	1,151	2,206	387	1,046	1,046	-	-	-	-	-	6,279
General expenses	89,587	(12,203)	13,825	33,556	13,771	9,075	-	-	-	-	-	15,105
Cash Payments by Type	124,234	92,156	124,775	120,725	125,131	123,568	-	-	-	-	-	724,494
Other Cash Flows/Payments by Type												
Capital assets	632	9,105	17,003	(234)	15,960	16,797	-	-	-	-	-	176,756
Repayment of borrowing	2,181	1,031	4,889	2,317	1,142	13,046	-	-	-	-	-	26,018
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	127,047	102,292	146,667	122,809	142,232	153,411	-	-	-	-	-	927,269
NET INCREASE/(DECREASE) IN CASH HELD	66,888	15,569	(29,666)	15,427	(19,319)	10,207	-	-	-	-	-	(194,100)
Cash/cash equivalents at the month/year beginning:	616,280	683,168	698,737	669,071	684,498	665,179	675,386	675,386	675,386	675,386	675,386	675,386
Cash/cash equivalents at the month/year end:	683,168	698,737	669,071	684,498	665,179	675,386	675,386	675,386	675,386	675,386	675,386	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 - M06 December

Description		Budget Year 2022/23												Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days					
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	19,011	967	592	415	582	318	1,761	7,584	31,229	10,660	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24,402	1,037	705	585	470	394	1,589	6,251	35,432	9,288	-	-		
Receivables from Non-exchange Transactions - Property Rates	1400	23,569	652	414	1,751	379	249	1,536	5,859	34,410	9,774	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	9,900	457	373	274	362	202	1,219	5,161	17,948	7,218	-	-		
Receivables from Exchange Transactions - Waste Management	1600	8,111	388	276	255	203	171	813	2,842	13,058	4,283	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	560	55	34	17	12	11	46	295	1,031	382	-	-		
Interest on Arrear Debtor Accounts	1810	160	65	68	111	90	79	620	13,309	14,503	14,210	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	(12,121)	375	260	372	172	105	742	7,761	(2,334)	9,152	-	-		
Total By Income Source	2000	73,593	3,995	2,722	3,780	2,270	1,529	8,325	49,061	145,277	64,966	-	-		
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	964	82	31	1,481	61	17	118	1,493	4,247	3,170	-	-		
Commercial	2300	11,649	226	100	51	48	38	224	2,665	15,001	3,025	-	-		
Households	2400	62,147	3,678	2,582	2,238	2,153	1,469	7,912	43,228	125,407	57,000	-	-		
Other	2500	(1,167)	9	9	10	9	5	72	1,675	622	1,771	-	-		
Total By Customer Group	2600	73,593	3,995	2,722	3,780	2,270	1,529	8,325	49,061	145,277	64,966	-	-		

The debtors' 12-month rolling average payment rate is 98,69% at the end of December 2022.

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					
February					
March					
April					
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)
7406			10KL	7406	0	7406	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)
119	7287		50kWh	7406	0	7406	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									0	0
March									0	0
February									0	0
January									0	0
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 30/12/2022 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	1,788,165	680,956	1,082,785	24,424
WCED 2251	451,552	451,552	0	0
OTHER 2255	39,271	39,271	0	0
HEALTH 2252	345,222	294,244	50,198	780
TPW 2256	1,406,270	-59,817	1,455,901	10,186
HUMAN SETTLE 2215	48,864	48,864	0	0
HOUSING 2253	4,707	4,707	0	0
OTHER MUNICIPALITIES 2276	163,142	163,142	0	0
TOTAL OUTSTANDING	4,247,194	1,622,920	2,588,884	35,390

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

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	5,593	-	-	-	-	-	-	-	5,593	5,892
VAT (output less input)	0400		-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500		-	-	-	-	-	-	-	-	-
Loan repayments	0600		-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-		-	-	-	-	-	-	-	54
Auditor General	0800		-	-	-	-	-	-	-	-	-
Other	0900		-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,593	-	-	-	-	-	-	-	5,593	5,946

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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	238		20,884	125	21,247
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	381		37,526	260	38,167
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	(64)		4,938	30	4,904
ABSA 9331734880	DEP PLUS	DEP PLUS		57	4.3	10,265	(50)	10,272
Nedbank 03/7881534451 ref. 270	185 DAYS	FIXED DEP	23/01/2023		7.31	100,000		100,000
Nedbank 03/7881534451 ref. 271	183 DAYS	FIXED DEP	26/01/2023		7.31	100,000		100,000
ABSA 2080500660	122 DAYS	FIXED DEP	30/01/2023		7.5	100,000		100,000
ABSA 2080773045	181 DAYS	FIXED DEP	24/05/2023		8.24	100,000		100,000
Municipality sub-total				612		473,613	365	474,590
TOTAL INVESTMENTS AND INTEREST				612		473,613	365	474,590

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 - M06 December

Description	2021/22	Budget Year 2022/23						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	-	152,183	152,183	47,969	107,674	107,674	-	152,183
Operational Revenue:General Revenue/Equitable Share	-	141,896	141,896	46,825	102,164	102,164	-	141,896
Energy Efficiency and Demand-side [Schedule 5B]	-	5,000	5,000		1,000	1,000	-	5,000
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2,593	2,593		1,816	1,816	-	2,593
Local Government Financial Management Grant [Schedule 5B]		1,550	1,550		1,550	1,550	-	1,550
Municipal Infrastructure Grant [Schedule 5B]	-	1,144	1,144	1,144	1,144	1,144	-	1,144
Provincial Government:	-	71,715	71,715	13,127	46,963	46,963	-	71,715
Community Library Services Grant		8,258	8,258		5,506	5,506	-	8,258
Thusong Services Centres Grant		150	150	150	150	150	-	150
Resource funding for the establish & support of K9 Unit		2,420	2,420		2,420	2,420	-	2,420
CDW		75	75		75	75	-	75
Maintenance & Construction of Transport Infrastructure	-	140	140		-	-	-	140
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT	-	2,958	2,958		2,958	2,958	-	2,958
Human Settlements (Housing - Construction Contracts)	-	57,714	57,714	12,977	35,854	35,854	-	57,714
District Municipality:	-	-	35	-	35	35	-	35
ODM SAFETY FORUM	-	-	35		35	35	-	35
Specify (Add grant description)	-	-	-	-	-	-	-	-
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 Transfers and Grants	-	223,898	223,933	61,095	154,671	154,671	-	223,933
Capital Transfers and Grants								
National Government:	-	72,254	72,254	8,087	55,486	55,486	-	72,254
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21,331	21,331		21,331	21,331	-	21,331
Municipal Infrastructure Grant [Schedule 5B]		23,484	23,484	8,087	15,255	15,255	-	23,484
Water Services Infrastructure Grant [Schedule 5B]		27,439	27,439		18,900	18,900	-	27,439
Provincial Government:	-	38,785	38,785	4,553	24,774	24,774	-	38,785
Human Settlements (Housing - Construction Contracts)	-	38,785	38,785	4,553	24,774	24,774	-	38,785
District Municipality:	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-
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 Transfers and Grants	-	111,039	111,039	12,640	80,260	80,260	-	111,039
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	334,937	334,972	73,736	234,931	234,931	-	334,972

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

No notifications received from project managers of any funds withheld.

Supporting Table SC7(1) – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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:	-	10,287	10,287	486	2,203	2,203	-		10,287
Operational Revenue:General Revenue:Equitable Share	-	-	-	-	-	-	-		-
Energy Efficiency and Demand-side [Schedule 5B]	-	5,000	5,000	-	205	205	-		5,000
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	2,593	2,593	242	1,174	1,174	-		2,593
Local Government Financial Management Grant [Schedule 5B]	-	1,550	1,550	36	214	214	-		1,550
Municipal Infrastructure Grant [Schedule 5B]	-	1,144	1,144	208	610	610	-		1,144
Provincial Government:	-	71,715	71,715	5,632	39,172	39,172	-		71,715
Community Library Services Grant	-	8,258	8,258	592	3,816	3,816	-		8,258
Thusong Services Centres Grant	-	150	150	-	-	-	-		150
Resource funding for the establish & support of K9 Unit	-	2,420	2,420	314	1,968	1,968	-		2,420
CDW	-	75	75	-	7	7	-		75
Maintenance & Construction of Transport Infrastructure	-	140	140	-	-	-	-		140
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT	-	2,958	2,958	222	528	528	-		2,958
Human Settlements (Housing - Construction Contracts)	-	57,714	57,714	4,504	32,852	32,852	-		57,714
District Municipality:	-	-	35	-	-	-	-		35
ODM SAFETY FORUM	-	-	35	-	-	-	-		35
Specify (Add grant description)	-	-	-	-	-	-	-		-
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 Transfers and Grants:	-	82,002	82,037	6,118	41,374	41,374	-		82,037
Capital expenditure of Transfers and Grants									
National Government:	-	72,254	72,254	6,420	22,498	22,498	-		72,254
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	21,331	21,331	1,554	6,488	6,488	-		21,331
Municipal Infrastructure Grant [Schedule 5B]	-	23,484	23,484	3,930	9,138	9,138	-		23,484
Water Services Infrastructure Grant [Schedule 5B]	-	27,439	27,439	937	6,872	6,872	-		27,439
Provincial Government:	-	38,785	38,785	3,613	14,963	14,963	-		38,785
Human Settlements (Housing - Construction Contracts)	-	38,785	38,785	3,613	14,963	14,963	-		38,785
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	12,662	12,662	1,960	5,297	5,297	-		12,662
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	-	-	-	-	-	-		-
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	12,662	12,662	1,960	5,297	5,297	-		12,662
Higher Educational Institutions	-	-	-	-	-	-	-		-
Parent Municipality / Entity	-	-	-	-	-	-	-		-
Transfer from Operational Revenue	-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	123,702	123,702	11,993	42,757	42,757	-		123,702
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	205,703	205,738	18,111	84,132	84,132	-		205,738

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 - M06 December

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:	-	-	-	-	
Operational Revenue:General Revenue:Equitable Share	-	-	-	-	
Operational:Revenue:General Revenue:Fuel Levy	-	-	-	-	
2014 African Nations Championship Host City Operating Grant [Schedule 5B]	-	-	-	-	
Agriculture Research and Technology	-	-	-	-	
Agriculture, Conservation and Environmental	-	-	-	-	
Arts and Culture Sustainable Resource Management	-	-	-	-	
Community Library	-	-	-	-	
Department of Environmental Affairs	-	-	-	-	
Department of Tourism	-	-	-	-	
Department of Water Affairs and Sanitation Masibambane	-	-	-	-	
Emergency Medical Service	-	-	-	-	
Energy Efficiency and Demand-side [Schedule 5B]	-	-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	-	-	-	
Municipal Demarcation and Transition Grant [Schedule 5B]	-	-	-	-	
Municipal Disaster Grant [Schedule 5B]	-	-	-	-	
Provincial Government:	-	-	-	-	
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	-	-	-	-	
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]	-	-	-	-	
Rural Household Infrastructure Grant [Schedule 5B]	-	-	-	-	
Rural Road Asset Management Systems Grant [Schedule 5B]	-	-	-	-	
Urban Settlement Development Grant [Schedule 4B]	-	-	-	-	
Municipal Human Settlement	-	-	-	-	
Community Library	-	-	-	-	
Integrated City Development Grant [Schedule 4B]	-	-	-	-	
Municipal Disaster Recovery Grant [Schedule 4B]	-	-	-	-	
Energy Efficiency and Demand Side Management Grant	-	-	-	-	
Provincial Government:	-	-	-	-	
Specify (Add grant description)	-	-	-	-	
District Municipality:	-	-	-	-	
Specify (Add grant description)	-	-	-	-	
Other grant providers:	-	-	-	-	
Private Enterprises	-	-	-	-	
Public Corporations	-	-	-	-	
Higher Educational Institutions	-	-	-	-	
Parent Municipality / Entity	-	-	-	-	
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 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 - M06 December

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		11,137	11,137	888	5,372	5,568	(196)	-4%	11,137
Pension and UIF Contributions		-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-		-
Cellphone Allowance		1,199	1,199	100	677	599	77	13%	1,199
Housing Allowances	-	-	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-	-	-		-
Sub Total - Councillors	-	12,335	12,335	988	6,049	6,168	(119)	-2%	12,335
% increase		0.0%	0.0%						0.0%
Senior Managers of the Municipality									
Basic Salaries and Wages		12,871	12,859	1,066	6,191	6,429	(238)	-4%	12,859
Pension and UIF Contributions		-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-		-
Performance Bonus		149	149	-	-	75	(75)	-100%	149
Motor Vehicle Allowance		-	-	-	-	-	-		-
Cellphone Allowance		181	181	16	93	90	2	2%	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	-	13,201	13,188	1,082	6,284	6,594	(310)	-5%	13,188
% increase		0.0%	0.0%						0.0%
Other Municipal Staff									
Basic Salaries and Wages		302,007	304,067	24,425	138,588	143,265	(4,676)	-3%	304,067
Pension and UIF Contributions		52,863	53,233	4,009	23,862	24,016	(154)	-1%	53,233
Medical Aid Contributions		17,116	17,168	1,267	7,548	7,684	(136)	-2%	17,168
Overtime		42,848	44,208	4,303	21,322	22,104	(782)	-4%	44,208
Performance Bonus		520	520	43	260	260	0	0%	520
Motor Vehicle Allowance		8,321	8,321	668	4,029	4,160	(131)	-3%	8,321
Cellphone Allowance		2,184	2,215	168	995	1,108	(113)	-10%	2,215
Housing Allowances		1,829	1,877	149	892	939	(47)	-5%	1,877
Other benefits and allowances		41,698	42,266	1,445	29,042	29,178	(136)	0%	42,266
Payments in lieu of leave		-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-		-
Post-retirement benefit obligations		21,891	21,891	1,824	10,945	10,945	0	0%	21,891
Sub Total - Other Municipal Staff	-	491,277	495,767	38,301	237,484	243,659	(6,175)	-3%	495,767
% increase		0.0%	0.0%						0.0%
Total Parent Municipality	-	516,813	521,291	40,371	249,817	256,421	(6,604)	-3%	521,291
TOTAL SALARY, ALLOWANCES & BENEFITS	-	516,813	521,291	40,371	249,817	256,421	(6,604)	-3%	521,291
% increase		0.0%	0.0%						0.0%
TOTAL MANAGERS AND STAFF	-	504,478	508,955	39,383	243,768	250,253	(6,485)	-3%	508,955

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 - M06 December

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	0.0%	12.2%	12.2%	13.1%	3.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	34.0%	34.0%	16.9%	34.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.7%	17.7%	14.9%	17.7%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	13070.1%	13070.1%	12306.1%	13070.1%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	171.4%	171.4%	296.2%	171.4%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	124.4%	124.4%	239.4%	124.4%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	10.2%	10.2%	18.9%	10.2%
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))		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		6.0%		Annual Indicator	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		24.5%		Annual Indicator	24.5%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	33.7%	34.0%	31.0%	34.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	17.9%	17.9%	14.8%	17.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	13.0%	13.0%	12.1%	4.0%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		15.7		Annual Indicator	15.7
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		13.3%		Annual Indicator	13.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		4.1		Annual Indicator	4.1

Capital programme performance

Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

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		1,314	1,314	632	632	1,314	682	51.9%	0%
August		1,459	1,544	9,105	9,737	2,858	(6,879)	-240.7%	4%
September		20,244	20,329	17,003	26,740	23,187	(3,553)	-15.3%	11%
October		7,764	7,849	(234)	26,506	31,036	4,530	14.6%	11%
November		10,769	10,854	15,960	42,466	41,890	(575)	-1.4%	18%
December		32,383	32,468	16,797	59,263	74,359	15,096	20.3%	25%
January		11,480	11,565	-		85,924	-	0.0%	0%
February		19,504	19,589	-		105,513	-	0.0%	0%
March		29,836	29,921	-		135,433	-	0.0%	0%
April		16,419	16,504	-		151,938	-	0.0%	0%
May		18,664	18,749	-		170,687	-	0.0%	0%
June		66,183	65,333	-		236,020	-	0.0%	0%
Total Capital expenditure	-	236,020	236,020	59,263					

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	38,785,000	14,962,619	Masakhane UIISP Phase 3 Wetcores - 90%; Masakhane UIISP Phase 4 - 100%; Mount Pleasant IRDP Phase 2 - 95%; Swartdamroad Boundary Wall - 80%; Masakhane UIISP Phase A4-3, A4-4 & A-5 - Establishment	Construction Phase.	Not applicable.	Not applicable.
2	Gansbaai	Multi-ward Gb Area	FRANSKRAAL KLEINBAAI BIRKENHEAD NEW 66 11KV SUBSTATION	37,500,000	37,500,000	2,619,662	Work in progress.	Construction underway.	Not applicable.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS	27,539,000	19,448,030	8,407,557	(1) New Inlet Pumpstation at Hermanus: Construction phase (Contract SC 2171/2021) (2) New Zwinger's Corner pumpstation etc.: Planning phase	(1) Construction (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	30,532,608	794,270	Procurement process to be completed (Tender SC 2318/2022).	Contract was awarded on 22 Dec. 2022. Appeals period will end on 12 Jan. 2023, whereafter the project can commence.	Budget and SCM issues were resolved.	Construction progress will be enhanced as far as possible.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	16,472,000	15,972,000	1,799,999	Contract awarded and signed (Contract SC 2319/2022).	Construction to commence in January 2023.	None to date	Not applicable.
6	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	16,000,000	16,000,000	9,572,730	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	7,581,600	3,214,258	Under construction.	Under construction.	Not applicable.	Not applicable.
8	Masakhane	Ward 02	UPGRADE WATER LINES & NEW BOOSTER PUMPSTATION VALVES	7,000,000	7,000,000	1,551,567	Under construction.	Under construction.	Not applicable.	Not applicable.
9	Hermanus	Ward 03	HERMANUS MV LV UPGRADE REPLACEMENT	6,000,000	6,000,000	-	Tender documents compiled.	Tender to be submitted for specifications meeting.	Not applicable.	Not applicable.
10	Stanford	Ward 01	UPGRADE BULK WATER	5,615,000	5,615,000	1,664,153	Under construction.	Under construction.	Not applicable.	Not applicable.
Totals				184,934,238	184,434,238	44,586,815				

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 - M06 December

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	–	85,364	84,344	7,741	23,427	29,958	6,531	21.8%	84,344
Roads Infrastructure	–	12,255	12,255	3,461	6,048	6,128	80	1.3%	12,255
Roads	–	12,255	12,255	3,461	6,048	6,128	80	1.3%	12,255
Storm water Infrastructure	–	1,636	1,636	164	243	818	575	70.3%	1,636
Storm water Conveyance	–	1,636	1,636	164	243	818	575	70.3%	1,636
Electrical Infrastructure	–	53,500	53,500	3,669	12,192	15,250	3,058	20.0%	53,500
MV Substations	–	37,500	37,500	1,035	2,620	7,250	4,630	63.9%	37,500
MV Switching Stations	–	–	–	–	–	–	–	–	–
MV Networks	–	16,000	16,000	2,634	9,573	8,000	(1,573)	-19.7%	16,000
Water Supply Infrastructure	–	12,483	12,083	447	1,868	5,902	4,033	68.3%	12,083
Boreholes	–	4,803	4,803	143	317	2,402	2,085	86.8%	4,803
Reservoirs	–	–	–	–	–	–	–	–	–
Pump Stations	–	7,000	7,000	304	1,552	3,500	1,948	55.7%	7,000
Distribution	–	680	280	–	–	–	–	–	280
Sanitation Infrastructure	–	4,020	3,400	–	2,000	1,340	(660)	-49.3%	3,400
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	4,020	3,400	–	2,000	1,340	(660)	-49.3%	3,400
Solid Waste Infrastructure	–	1,470	1,470	–	1,075	521	(554)	-106.4%	1,470
Landfill Sites	–	–	–	–	–	–	–	–	–
Waste Transfer Stations	–	1,250	1,250	–	1,075	521	(554)	-106.4%	1,250
Waste Processing Facilities	–	220	220	–	–	–	–	–	220
Community Assets	–	10,951	10,951	486	2,168	2,563	395	15.4%	10,951
Community Facilities	–	6,701	6,701	–	182	438	256	58.5%	6,701
Libraries	–	4,374	4,374	–	–	–	–	–	4,374
Parks	–	87	87	–	–	–	–	–	87
Public Open Space	–	1,050	1,050	–	182	438	256	58.5%	1,050
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	1,190	1,190	–	–	–	–	–	1,190
Sport and Recreation Facilities	–	4,250	4,250	486	1,986	2,125	139	6.5%	4,250
Outdoor Facilities	–	4,250	4,250	486	1,986	2,125	139	6.5%	4,250
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	41,802	42,822	3,628	15,965	17,901	1,936	10.8%	42,822
Operational Buildings	–	3,017	3,017	16	577	1,009	431	42.8%	3,017
Municipal Offices	–	3,017	3,017	16	577	1,009	431	42.8%	3,017
Housing	–	38,785	39,805	3,613	15,388	16,893	1,505	8.9%	39,805
Social Housing	–	38,785	39,805	3,613	15,388	16,893	1,505	8.9%	39,805
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	–	1,888	1,888	190	706	944	238	25.2%	1,888
Computer Equipment	–	1,888	1,888	190	706	944	238	25.2%	1,888
Furniture and Office Equipment	–	765	765	18	259	383	124	32.3%	765
Furniture and Office Equipment	–	765	765	18	259	383	124	32.3%	765
Machinery and Equipment	–	1,185	1,185	38	98	593	495	83.5%	1,185
Machinery and Equipment	–	1,185	1,185	38	98	593	495	83.5%	1,185
Transport Assets	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	–	141,955	141,955	12,102	42,623	52,340	9,717	18.6%	141,955

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	-	20,730	20,730	1,156	3,797	4,865	1,068	21.9%	20,730
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1,058	1,058	3	1,046	529	(517)	-97.7%	1,058
<i>MV Switching Stations</i>	-	1,058	1,058	3	1,046	529	(517)	-97.7%	1,058
Water Supply Infrastructure	-	19,172	19,172	1,152	2,752	4,336	1,584	36.5%	19,172
<i>Pump Stations</i>	-	500	500	-	-	-	-	-	500
<i>Distribution</i>	-	18,672	18,672	1,152	2,752	4,336	1,584	36.5%	18,672
Sanitation Infrastructure	-	500	500	-	-	-	-	-	500
<i>Pump Station</i>	-	500	500	-	-	-	-	-	500
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
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 renewal of existing assets	-	20,730	20,730	1,156	3,797	4,865	1,068	21.9%	20,730

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06

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	–	161,349	161,438	14,466	64,890	80,710	15,820	19.6%	161,438
Roads Infrastructure	–	72,275	72,084	8,130	26,411	36,138	9,727	26.9%	72,084
Roads		72,275	72,084	8,130	26,411	36,138	9,727	26.9%	72,084
Storm water Infrastructure	–	7,335	6,585	423	2,603	3,667	1,064	29.0%	6,585
Drainage Collection		–	–	–	–	–	–		–
Storm water Conveyance		7,335	6,585	423	2,603	3,667	1,064	29.0%	6,585
Attenuation		–	–	–	–	–	–		–
Electrical Infrastructure	–	39,232	39,852	2,496	16,166	19,726	3,561	18.1%	39,852
LV Networks		39,232	39,852	2,496	16,166	19,726	3,561	18.1%	39,852
Capital Spares		–	–	–	–	–	–		–
Water Supply Infrastructure	–	22,142	22,342	1,668	9,412	10,997	1,585	14.4%	22,342
Water Treatment Works		297	297	–	30	74	44	59.3%	297
Bulk Mains		–	–	–	–	–	–		–
Distribution		19,083	19,283	1,558	8,643	9,542	899	9.4%	19,283
Distribution Points		2,761	2,761	109	739	1,381	642	46.5%	2,761
Sanitation Infrastructure	–	13,044	13,044	1,094	6,212	6,522	310	4.8%	13,044
Pump Station		–	–	–	–	–	–		–
Reticulation		7,386	7,386	549	3,476	3,693	217	5.9%	7,386
Waste Water Treatment Works		5,658	5,658	545	2,736	2,829	93	3.3%	5,658
Solid Waste Infrastructure	–	7,320	7,530	656	4,087	3,660	(427)	-11.7%	7,530
Waste Processing Facilities		2,397	2,397	215	1,051	1,198	148	12.3%	2,397
Waste Drop-off Points		4,924	5,134	441	3,036	2,462	(575)	-23.3%	5,134
Community Assets	–	58,365	59,073	5,674	27,209	29,000	1,791	6.2%	59,073
Community Facilities	–	43,516	43,912	4,412	21,176	21,652	476	2.2%	43,912
Halls		6,029	6,216	1,055	3,174	2,914	(259)	-8.9%	6,216
Cemeteries/Crematoria		1,112	962	53	513	556	43	7.7%	962
Parks		31,703	31,661	2,719	15,576	15,845	270	1.7%	31,661
Public Open Space		3,684	4,084	535	1,658	1,842	184	10.0%	4,084
Public Ablution Facilities		988	988	50	255	494	239	48.4%	988
Sport and Recreation Facilities	–	14,849	15,162	1,262	6,033	7,348	1,315	17.9%	15,162
Outdoor Facilities		14,849	15,162	1,262	6,033	7,348	1,315	17.9%	15,162
Heritage assets	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Other assets	–	15,246	18,040	2,250	6,800	7,957	1,157	14.5%	18,040
Operational Buildings	–	15,246	18,040	2,250	6,800	7,957	1,157	14.5%	18,040
Municipal Offices		15,208	18,002	2,250	6,800	7,957	1,157	14.5%	18,002
Depots		38	38	–	–	–	–		38
Housing	–	–	–	–	–	–	–		–
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	–	6,994	7,094	16	3,223	3,497	274	7.8%	7,094
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	–	6,994	7,094	16	3,223	3,497	274	7.8%	7,094
Computer Software and Applications		6,994	7,094	16	3,223	3,497	274	7.8%	7,094
Computer Equipment	–	2,280	2,280	235	936	1,140	204	17.9%	2,280
Computer Equipment		2,280	2,280	235	936	1,140	204	17.9%	2,280
Furniture and Office Equipment	–	6,330	3,658	83	265	3,170	2,906	91.6%	3,658
Furniture and Office Equipment		6,330	3,658	83	265	3,170	2,906	91.6%	3,658
Machinery and Equipment	–	5,601	4,879	315	3,078	2,801	(277)	-9.9%	4,879
Machinery and Equipment		5,601	4,879	315	3,078	2,801	(277)	-9.9%	4,879
Transport Assets	–	11,779	11,220	928	9,904	5,890	(4,015)	-68.2%	11,220
Transport Assets		11,779	11,220	928	9,904	5,890	(4,015)	-68.2%	11,220
Land	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Total Repairs and Maintenance Expenditure	–	267,944	267,683	23,968	116,304	134,165	17,861	13.3%	267,683

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

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									
Depreciation by Asset Class/Sub-class									
Infrastructure	–	119,152	119,152	9,929	59,576	59,576	0	0.0%	119,152
Roads Infrastructure	–	37,723	37,723	3,144	18,862	18,862	0	0.0%	37,723
Roads		37,723	37,723	3,144	18,862	18,862	0	0.0%	37,723
Storm water Infrastructure	–	7,993	7,993	666	3,996	3,996	0	0.0%	7,993
Drainage Collection		7,993	7,993	666	3,996	3,996	0	0.0%	7,993
Storm water Conveyance		–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–		–
Electrical Infrastructure	–	29,061	29,061	2,422	14,531	14,531	(0)	0.0%	29,061
LV Networks		29,061	29,061	2,422	14,531	14,531	(0)	0.0%	29,061
Capital Spares		–	–	–	–	–	–		–
Water Supply Infrastructure	–	23,565	23,565	1,964	11,782	11,782	0	0.0%	23,565
Distribution		23,565	23,565	1,964	11,782	11,782	0	0.0%	23,565
Distribution Points		–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–		–
Sanitation Infrastructure	–	17,550	17,550	1,462	8,775	8,775	(0)	0.0%	17,550
Pump Station		–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–		–
Waste Water Treatment Works		17,550	17,550	1,462	8,775	8,775	(0)	0.0%	17,550
Outfall Sewers		–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–		–
Solid Waste Infrastructure	–	3,260	3,260	272	1,630	1,630	0	0.0%	3,260
Landfill Sites		3,260	3,260	272	1,630	1,630	0	0.0%	3,260
Community Assets	–	–	–	–	–	–	–		–
Community Facilities	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
Heritage assets	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Other assets	–	14,913	14,913	1,243	7,456	7,457	0	0.0%	14,913
Operational Buildings	–	14,913	14,913	1,243	7,456	7,457	0	0.0%	14,913
Municipal Offices		14,913	14,913	1,243	7,456	7,457	0	0.0%	14,913
Biological or Cultivated Assets	–	68	68	6	34	34	(0)	0.0%	68
Biological or Cultivated Assets		68	68	6	34	34	(0)	0.0%	68
Intangible Assets	–	400	400	33	200	200	(0)	0.0%	400
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	–	400	400	33	200	200	(0)	0.0%	400
Computer Software and Applications		400	400	33	200	200	(0)	0.0%	400
Computer Equipment	–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–		–
Furniture and Office Equipment	–	3,535	3,535	295	1,768	1,768	0	0.0%	3,535
Furniture and Office Equipment		3,535	3,535	295	1,768	1,768	0	0.0%	3,535
Machinery and Equipment	–	1,617	1,617	135	808	809	0	0.0%	1,617
Machinery and Equipment		1,617	1,617	135	808	809	0	0.0%	1,617
Transport Assets	–	6,911	6,911	576	3,455	3,455	(0)	0.0%	6,911
Transport Assets		6,911	6,911	576	3,455	3,455	(0)	0.0%	6,911
Land	–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–		–
Total Depreciation	–	146,596	146,596	12,216	73,298	73,298	0	0.0%	146,596

Supporting Table SC13e

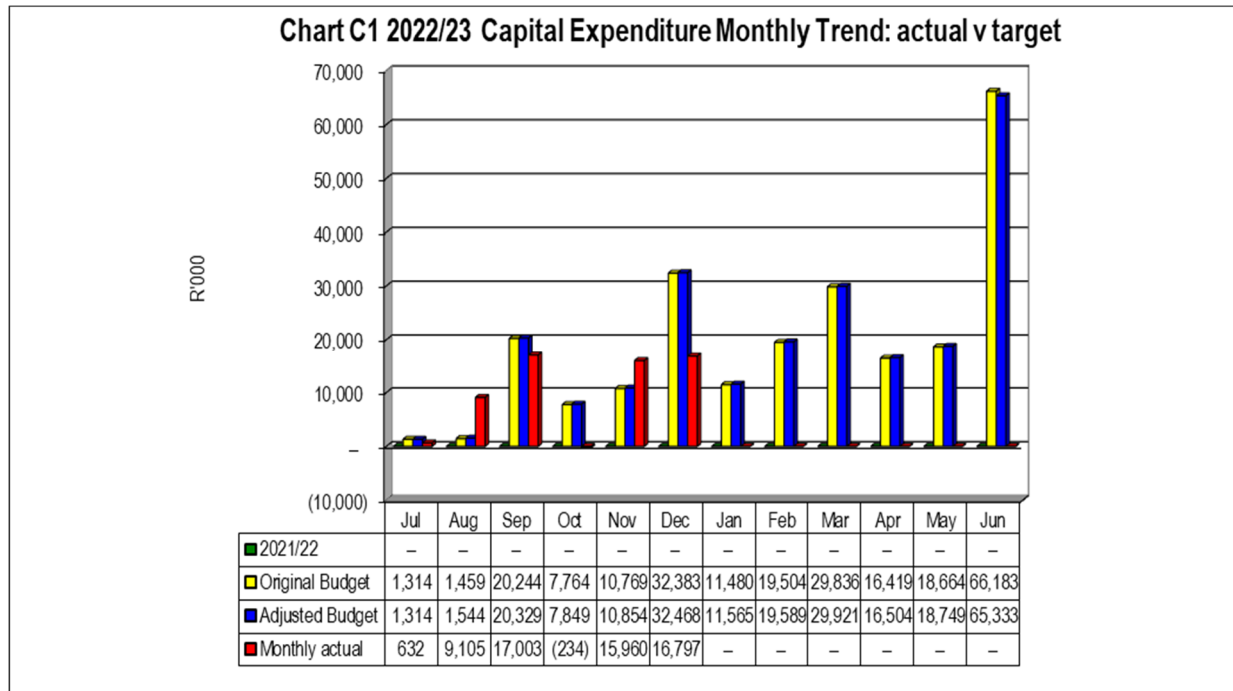
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

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	-	72,800	72,800	3,539	12,631	17,070	4,439	26.0%	72,800
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	10,831	10,831	-	-	-	-	-	10,831
MV Networks	-	10,831	10,831	-	-	-	-	-	10,831
Water Supply Infrastructure	-	8,315	8,315	273	2,268	3,658	1,389	38.0%	8,315
Pump Stations	-	1,000	1,000	-	-	-	-	-	1,000
Distribution	-	7,315	7,315	273	2,268	3,658	1,389	38.0%	7,315
Sanitation Infrastructure	-	51,581	51,581	3,266	10,197	12,721	2,524	19.8%	51,581
Pump Station	-	27,539	27,539	3,144	8,408	9,742	1,334	13.7%	27,539
Reticulation	-	500	500	-	284	208	(76)	-36.3%	500
Waste Water Treatment Works	-	23,542	23,542	122	1,506	2,771	1,265	45.7%	23,542
Solid Waste Infrastructure	-	2,074	2,074	-	165	691	526	76.1%	2,074
Waste Drop-off Points	-	2,074	2,074	-	165	691	526	76.1%	2,074
Community Assets	-	534	534	-	212	84	(129)	-153.7%	534
Community Facilities	-	334	334	-	212	84	(129)	-153.7%	334
Taxi Ranks/Bus Terminals	-	334	334	-	212	84	(129)	-153.7%	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	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	-	73,335	73,335	3,539	12,843	17,153	4,310	25.1%	73,335

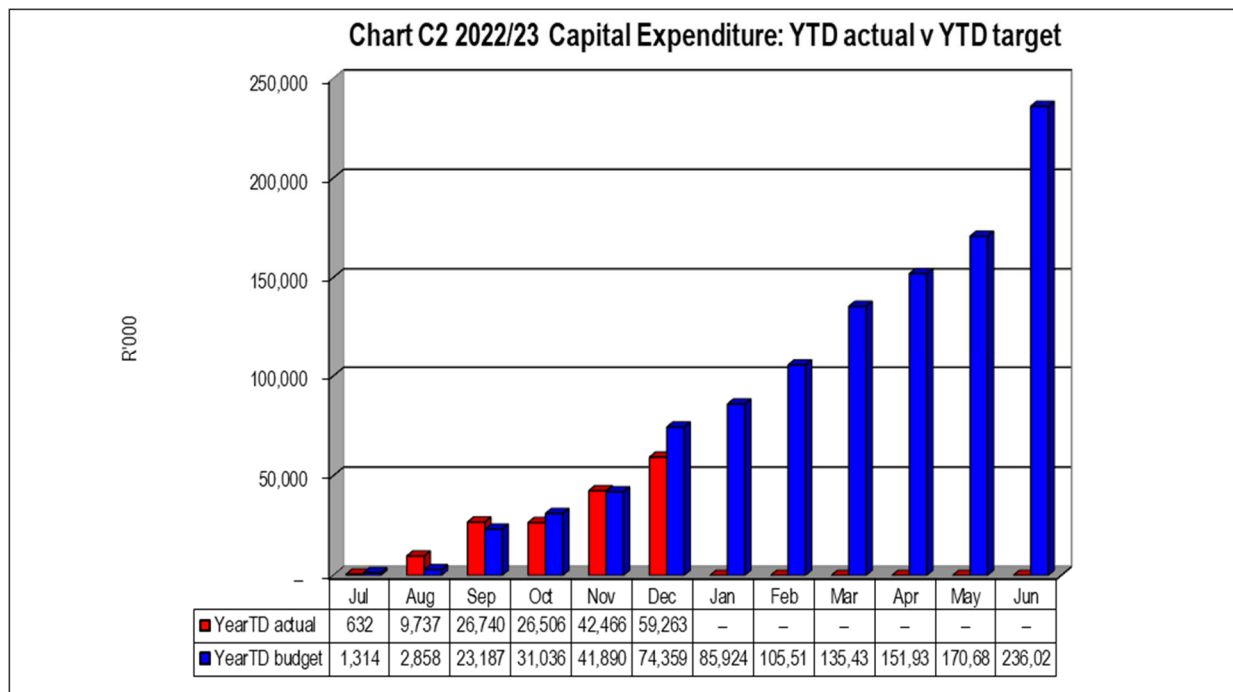
Other supporting documentation

Section 71 charts

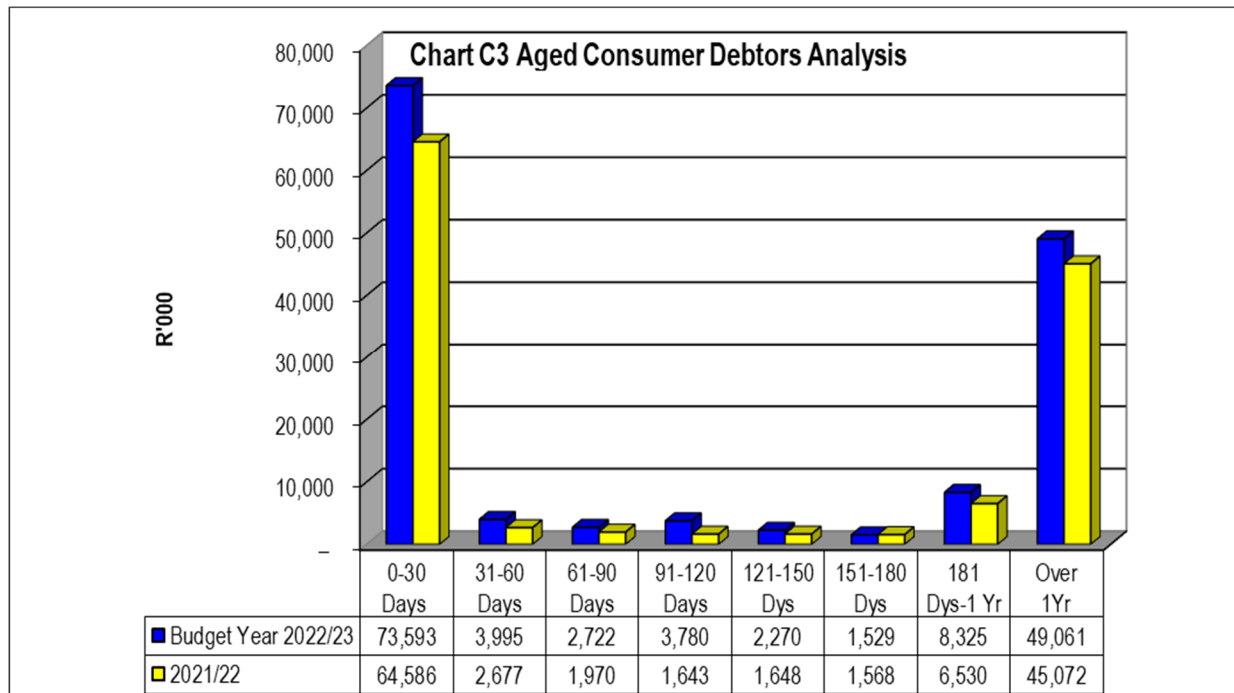
Capital expenditure monthly trend - actual vs target



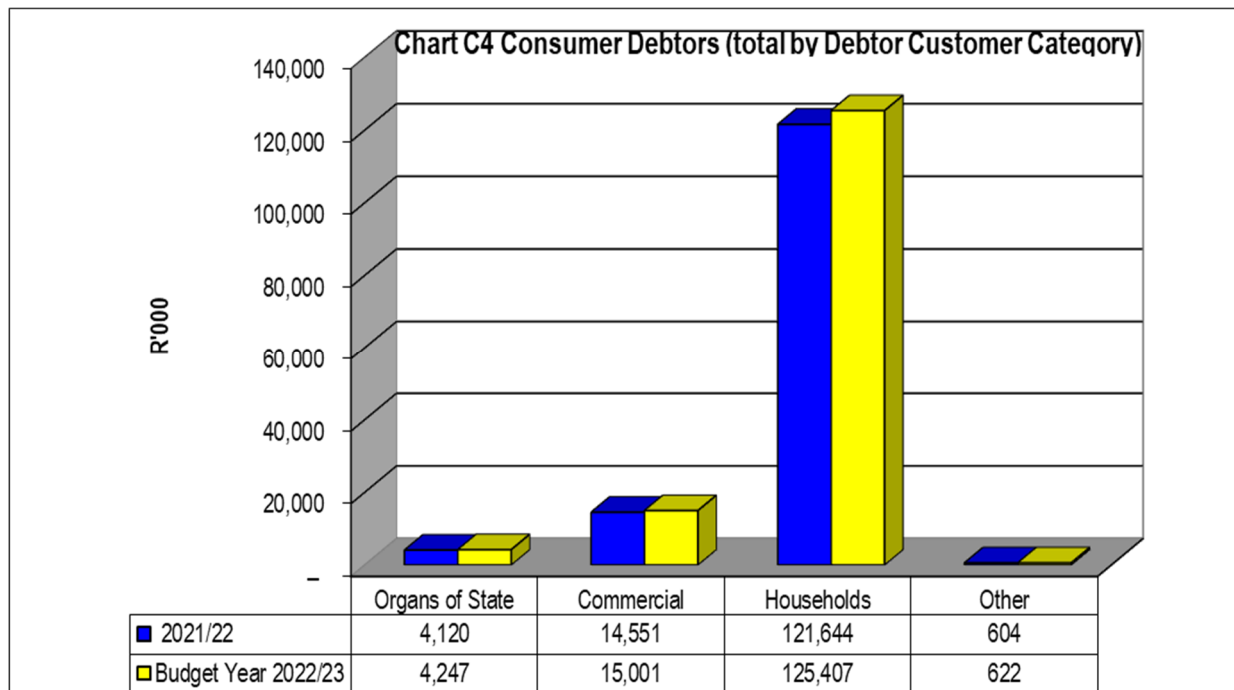
Capital expenditure – YTD actual vs YTD trend



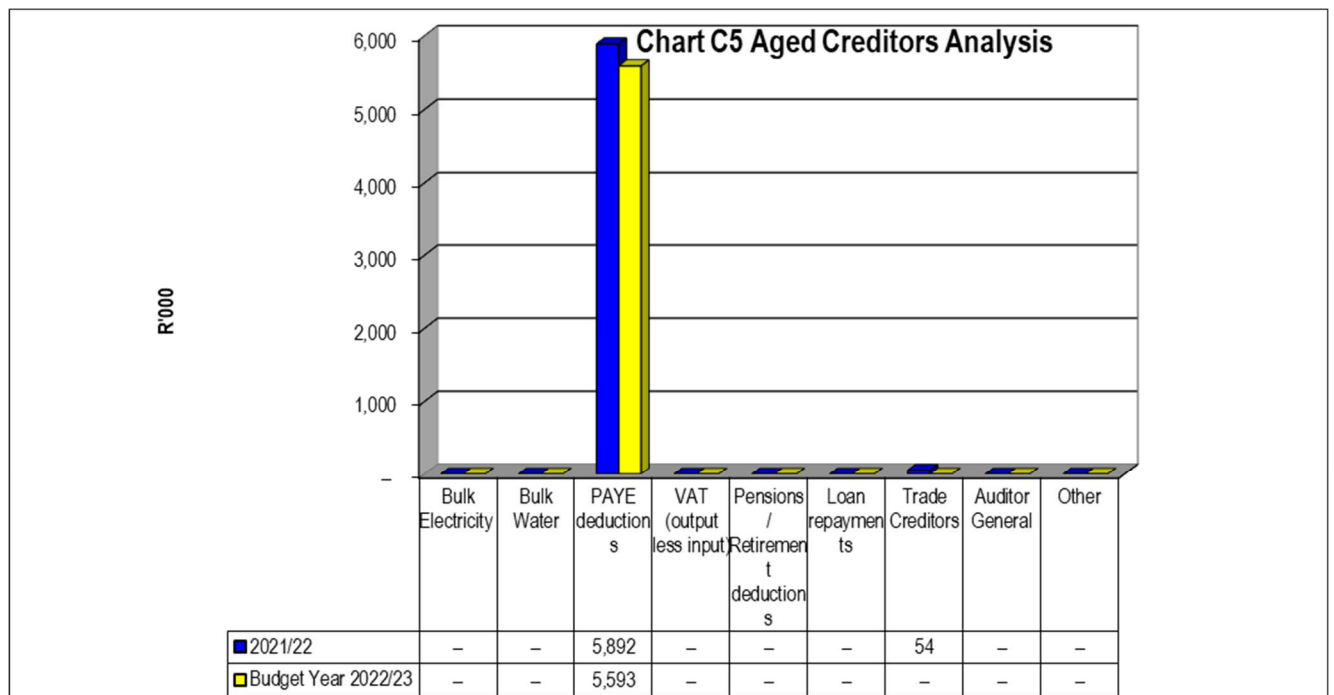
Debtors Age Analysis



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

Print name: DGI O'Neill

Municipal Manager of Overstrand Municipality (WC032)

Signature:  _____

Date: 13 January 2023