

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

May 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

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 0.03% below the YTD budget projections at the end of May 2023.

Borrowings

The balance of borrowings amounts to R443.6m at the end of May 2023.

Operating expenditure by vote & type

Current expenditure is 4.15% below YTD budget projections as at May 2023.

Capital expenditure

The YTD Capital expenditure amounts to R126.6m or 59.65% of the amended budget of R212.2m. The current capital commitments of orders in progress amounts to R45m or 21.21% of the amended capital budget of R212.2m.

Allocations received (National & Provincial Grants)

No Grant funding received during May 2023.

Spending on Grants

Spending on grants amounts to R19.9m for May 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 - M11 May

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source	-0.03%		
Expenditure By Type	-4.15%		
Capital Expenditure	-25.84%	Capital Commitments = R45m	
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	1,458,393	90.51%
Expenditure	1,608,448	1,309,257	81.40%
Surplus / (Deficit)	2,778	149,136	
Capital	212,216	126,582	59.65%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,509,017	1,386,857	91.90%
Expenditure	1,608,448	1,309,257	81.40%
Surplus / (Deficit)	(99,431)	77,600	
Capital	212,216	126,582	59.65%

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 - M11 May

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	25,582	271,546	266,585	4,961	2%	287,941
Service charges	825,796	849,642	835,994	66,886	772,449	773,390	(941)	-0%	835,994
Investment revenue	31,908	24,871	34,671	5,191	35,211	35,211	-	-	34,671
Transfers and subsidies	151,903	166,184	177,496	1,039	159,704	159,704	-	-	177,496
Other own revenue	185,952	169,515	172,915	7,114	147,948	152,378	(4,431)	-3%	172,915
Total Revenue (excluding capital transfers and contributions)	1,473,713	1,498,153	1,509,017	105,811	1,386,857	1,387,268	(411)	-0%	1,509,017
Employee costs	454,614	504,478	505,935	40,634	447,410	450,342	(2,932)	-1%	505,935
Remuneration of Councillors	11,538	12,335	12,335	988	10,869	11,307	(438)	-4%	12,335
Depreciation & asset impairment	147,004	146,596	146,596	12,216	134,379	134,379	-	-	146,596
Finance charges	47,584	48,056	48,056	753	26,986	26,986	-	-	48,056
Materials and bulk purchases	404,258	436,298	435,380	26,505	330,966	355,608	(24,642)	-7%	435,380
Transfers and subsidies	12,813	13,057	14,786	1,097	13,740	13,740	-	-	14,786
Other expenditure	417,989	434,152	445,360	26,902	344,906	373,525	(28,619)	-8%	445,360
Total Expenditure	1,495,800	1,594,971	1,608,448	109,095	1,309,257	1,365,888	(56,632)	-4%	1,608,448
Surplus/(Deficit)	(22,087)	(96,819)	(99,431)	(3,283)	77,600	21,380	56,220	263%	(99,431)
Transfers and subsidies - capital (monetary allocations)	37,978	72,254	87,141	16,393	61,009	61,009	-	-	87,141
Contributions & Contributed assets	4,499	12,662	15,068	247	10,527	10,527	-	-	15,068
Surplus/(Deficit) after capital transfers & contributions	20,390	(11,902)	2,778	13,356	149,136	92,916	56,220	61%	2,778
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	20,390	(11,902)	2,778	13,356	149,136	92,916	56,220	61%	2,778
Capital expenditure & funds sources									
Capital expenditure	192,377	236,020	212,216	20,170	126,582	170,687	(44,105)	-26%	212,216
Capital transfers recognised	91,365	123,702	143,994	16,442	92,745	120,650	(27,905)	-23%	143,994
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	65,237	80,175	38,411	3,134	21,825	29,210	(7,385)	-25%	38,411
Internally generated funds	35,775	32,143	29,811	595	12,012	20,827	(8,814)	-42%	29,811
Total sources of capital funds	192,377	236,020	212,216	20,170	126,582	170,687	(44,105)	-26%	212,216
Financial position									
Total current assets	784,312	594,291	680,037		873,335				680,037
Total non current assets	3,946,528	4,162,847	4,122,242		3,945,998				4,122,242
Total current liabilities	305,751	346,808	319,025		265,194				319,025
Total non current liabilities	703,137	711,285	713,370		681,618				713,370
Community wealth/Equity	3,721,952	3,699,046	3,769,883		3,872,522				3,769,883
Cash flows									
Net cash from (used) operating	199,993	104,629	122,804	14,791	253,303	253,258	(45)	-0%	122,804
Net cash from (used) investing	(193,544)	(241,000)	(217,196)	(20,585)	(131,147)	(131,147)	-	-	(217,196)
Net cash from (used) financing	(2,893)	1,377	1,377	(1,121)	(35,737)	(35,737)	-	-	1,377
Cash/cash equivalents at the month/year end	616,280	431,308	523,264	-	702,698	702,653	(45)	-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	68,951	4,931	3,464	2,627	2,124	1,973	11,131	50,143	145,345
Creditors Age Analysis									
Total Creditors	5,705	-	-	-	-	-	-	-	5,705

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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	32,460	378,830	374,276	4,554	1%	398,420
Executive and council	53,624	50,470	50,944	58	51,024	50,939	85	0%	50,944
Finance and administration	337,273	334,524	347,476	32,403	327,806	323,336	4,470	1%	347,476
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	164,894	152,578	161,611	4,901	126,306	126,945	(639)	-1%	161,611
Community and social services	9,726	8,776	8,870	658	7,371	8,131	(760)	-9%	8,870
Sport and recreation	15,568	10,972	11,572	728	13,600	10,608	2,992	28%	11,572
Public safety	48,216	35,995	41,335	3,120	35,019	37,890	(2,871)	-8%	41,335
Housing	91,383	96,834	99,834	395	70,316	70,316	-	-	99,834
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	24,301	24,399	28,378	3,349	27,150	29,013	(1,863)	-6%	28,378
Planning and development	17,461	13,483	13,783	1,539	16,333	15,634	699	4%	13,783
Road transport	6,342	10,879	14,558	1,810	10,777	13,345	(2,568)	-19%	14,558
Environmental protection	498	37	37	0	40	34	5	16%	37
<i>Trading services</i>	936,098	1,021,099	1,022,817	81,740	926,107	928,570	(2,463)	0%	1,022,817
Energy sources	557,894	615,533	614,451	48,046	530,816	558,247	(27,430)	-5%	614,451
Water management	156,426	167,048	169,604	14,977	169,805	155,458	14,347	9%	169,604
Waste water management	123,924	139,720	140,185	11,229	129,276	123,503	5,772	5%	140,185
Waste management	97,854	98,797	98,577	7,487	96,210	91,362	4,848	5%	98,577
<i>Other</i>	-	-	-	-	0	0	-	-	-
Total Revenue - Functional	1,516,190	1,583,069	1,611,226	122,451	1,458,393	1,458,804	(411)	0%	1,611,226
Expenditure - Functional									
<i>Governance and administration</i>	295,156	315,410	316,658	23,755	260,334	271,727	(11,394)	-4%	316,658
Executive and council	65,261	74,067	73,046	7,480	63,857	66,633	(2,776)	-4%	73,046
Finance and administration	226,997	237,178	240,008	16,042	193,607	201,803	(8,196)	-4%	240,008
Internal audit	2,898	4,165	3,604	233	2,870	3,292	(422)	-13%	3,604
<i>Community and public safety</i>	247,198	267,374	276,507	16,937	237,428	242,707	(5,279)	-2%	276,507
Community and social services	20,500	21,751	22,293	1,451	18,369	20,359	(1,990)	-10%	22,293
Sport and recreation	53,049	63,035	62,259	4,158	52,461	54,564	(2,103)	-4%	62,259
Public safety	126,920	118,758	128,871	10,764	113,684	114,871	(1,186)	-1%	128,871
Housing	46,729	63,829	63,084	564	52,913	52,913	-	-	63,084
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	183,133	198,290	188,887	12,772	157,109	162,269	(5,160)	-3%	188,887
Planning and development	47,152	53,256	51,913	3,725	41,817	44,270	(2,452)	-6%	51,913
Road transport	114,891	121,995	111,788	7,125	94,251	96,147	(1,896)	-2%	111,788
Environmental protection	21,090	23,039	25,186	1,922	21,041	21,852	(811)	-4%	25,186
<i>Trading services</i>	767,390	810,381	821,967	55,322	651,044	685,573	(34,529)	-5%	821,967
Energy sources	438,281	480,315	465,207	29,070	356,519	379,318	(22,799)	-6%	465,207
Water management	131,792	133,992	136,238	10,086	107,203	112,635	(5,431)	-5%	136,238
Waste water management	110,529	103,774	124,939	8,196	103,967	107,919	(3,952)	-4%	124,939
Waste management	86,788	92,299	95,584	7,969	83,355	85,701	(2,346)	-3%	95,584
<i>Other</i>	2,923	3,517	4,429	309	3,342	3,612	(270)	-7%	4,429
Total Expenditure - Functional	1,495,800	1,594,971	1,608,448	109,095	1,309,257	1,365,888	(56,632)	-4%	1,608,448
Surplus/ (Deficit) for the year	20,390	(11,902)	2,778	13,356	149,136	92,916	56,220	61%	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) - M11 May

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	29	50,800	50,800	-		50,786
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	3,603	869	1,069	36	1,241	979	262	26.7%	1,069
Vote 4 - Finance	323,686	327,436	337,236	32,227	322,794	318,624	4,170	1.3%	337,236
Vote 5 - Infrastructure & Planning	672,305	730,542	743,119	49,866	615,710	642,513	(26,803)	-4.2%	743,119
Vote 6 - Protection Services	48,857	35,995	41,335	3,120	35,019	37,584	(2,565)	-6.8%	41,335
Vote 7 - Economic and Social Development & Tourism	4,846	2,811	3,111	340	2,515	2,852	(338)	-11.8%	3,111
Vote 8 - Community Services	409,623	435,105	434,571	36,832	430,314	405,451	24,863	6.1%	434,571
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Revenue by Vote	1,516,190	1,583,069	1,611,226	122,451	1,458,393	1,458,804	(411)	0.0%	1,611,226
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	36,404	44,592	47,361	5,426	42,861	43,258	(397)	-0.9%	47,361
Vote 2 - Municipal Manager & Internal Audit	6,042	8,042	7,569	663	6,011	6,897	(886)	-12.8%	7,569
Vote 3 - Management Services	57,226	65,889	65,456	4,009	53,599	58,245	(4,646)	-8.0%	65,456
Vote 4 - Finance	79,557	106,313	102,296	6,685	82,265	85,449	(3,184)	-3.7%	102,296
Vote 5 - Infrastructure & Planning	690,779	734,810	740,136	45,971	581,813	614,592	(32,780)	-5.3%	740,136
Vote 6 - Protection Services	123,167	119,732	127,662	10,630	110,933	112,745	(1,812)	-1.6%	127,662
Vote 7 - Economic and Social Development & Tourism	15,122	17,570	16,794	1,281	12,715	13,946	(1,231)	-8.8%	16,794
Vote 8 - Community Services	487,502	498,023	501,174	34,431	419,060	430,755	(11,695)	-2.7%	501,174
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Expenditure by Vote	1,495,800	1,594,971	1,608,448	109,095	1,309,257	1,365,888	(56,632)	-4.1%	1,608,448
Surplus/ (Deficit) for the year	20,390	(11,902)	2,778	13,356	149,136	92,916	56,220	60.5%	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) - M11 May

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	25,582	271,546	266,585	4,961	2%	287,941
Service charges - electricity revenue	512,750	541,692	528,044	38,004	456,574	481,841	(25,266)	-5%	528,044
Service charges - water revenue	142,917	138,138	138,138	13,494	146,074	132,958	13,117	9.9%	138,138
Service charges - sanitation revenue	93,177	90,962	90,962	8,172	91,984	85,656	6,328	7%	90,962
Service charges - refuse revenue	76,951	78,850	78,850	7,216	77,817	72,936	4,881	7%	78,850
Rental of facilities and equipment	6,692	4,573	4,573	452	4,913	4,497	416	9%	4,573
Interest earned - external investments	31,908	24,871	34,671	5,191	35,211	35,211	-		34,671
Interest earned - outstanding debtors	4,220	3,982	3,982	613	6,302	6,302	-		3,982
Dividends received	-	-	-	-	-	-	-		-
Fines, penalties and forfeits	35,124	20,344	20,344	1,837	21,275	19,666	1,609	8%	20,344
Licences and permits	2,780	2,636	2,636	266	2,724	2,504	220	9%	2,636
Agency services	6,858	7,858	7,858	474	6,546	7,138	(592)	-8%	7,858
Transfers and subsidies	151,903	166,184	177,496	1,039	159,704	159,704	-		177,496
Other revenue	122,707	121,898	125,298	3,146	103,551	109,636	(6,085)	-6%	125,298
Gains	7,570	8,225	8,225	327	2,637	2,637	-		8,225
Total Revenue (excluding capital transfers and contributions)	1,473,713	1,498,153	1,509,017	105,811	1,386,857	1,387,268	(411)	0%	1,509,017
Expenditure By Type									
Employee related costs	454,614	504,478	505,935	40,634	447,410	450,342	(2,932)	-1%	505,935
Remuneration of councillors	11,538	12,335	12,335	988	10,869	11,307	(438)	-4%	12,335
Debt impairment	33,506	13,564	19,617	1,641	17,989	17,989	-		19,617
Depreciation & asset impairment	147,004	146,596	146,596	12,216	134,379	134,379	-		146,596
Finance charges	47,584	48,056	48,056	753	26,986	26,986	-		48,056
Bulk purchases - electricity	351,600	384,161	371,533	22,718	282,018	301,871	(19,853)	-7%	371,533
Inventory consumed	52,658	52,137	63,846	3,786	48,948	53,737	(4,789)	-9%	63,846
Contracted services	237,081	269,929	271,819	17,873	202,590	220,853	(18,263)	-8%	271,819
Transfers and subsidies	12,813	13,057	14,786	1,097	13,740	13,740	-		14,786
Other expenditure	116,230	150,658	153,924	7,388	124,328	134,683	(10,355)	-8%	153,924
Losses	31,171	-	-	-	-	-	-		-
Total Expenditure	1,495,800	1,594,971	1,608,448	109,095	1,309,257	1,365,888	(56,632)	-4%	1,608,448
Surplus/(Deficit)	(22,087)	(96,819)	(99,431)	(3,283)	77,600	21,380	56,220	0	(99,431)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	37,978	72,254	87,141	16,393	61,009	61,009	-		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	247	7,901	7,901	-		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	13,356	149,136	92,916			2,778
Taxation	-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	20,390	(11,902)	2,778	13,356	149,136	92,916			2,778
Attributable to minorities	-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	20,390	(11,902)	2,778	13,356	149,136	92,916			2,778
Share of surplus/ (deficit) of associate	-	-	-	-	-	-			-
Surplus/ (Deficit) for the year	20,390	(11,902)	2,778	13,356	149,136	92,916			2,778

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.03% below the YTD budget projections.

Current expenditure is 4.15% below YTD budget projections for May 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) - M11 May

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	157	1,107	1,664	(557)	-33%	1,815
Vote 4 - Finance	42	60	60	-	57	50	7	14%	60
Vote 5 - Infrastructure & Planning	146,819	198,128	174,863	18,410	107,075	139,174	(32,099)	-23%	174,863
Vote 6 - Protection Services	2,117	300	600	96	299	550	(251)	-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	7	984	958	26	3%	1,385
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	158,744	201,083	178,768	18,669	109,552	142,418	(32,867)	-23%	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	1,251	9,877	13,108	(3,231)	-25%	14,740
Vote 6 - Protection Services	4,989	2,492	5,442	133	1,344	3,960	(2,616)	-66%	5,442
Vote 7 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 8 - Community Services	9,039	14,970	13,267	117	5,809	11,200	(5,391)	-48%	13,267
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	33,633	34,937	33,448	1,501	17,030	28,268	(11,238)	-40%	33,448
Total Capital Expenditure	192,377	236,020	212,216	20,170	126,582	170,687	(44,105)	-26%	212,216
Capital Expenditure - Functional Classification									
Governance and administration	3,761	1,875	1,875	157	1,164	1,719	(554)	-32%	1,875
Executive and council	3	5	5	5	5	5	0	8%	5
Finance and administration	3,759	1,870	1,870	152	1,159	1,714	(555)	-32%	1,870
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	63,534	53,438	58,181	668	27,783	48,833	(21,050)	-43%	58,181
Community and social services	1,458	7,261	4,781	46	923	4,383	(3,460)	-79%	4,781
Sport and recreation	5,047	2,500	3,047	28	1,914	2,793	(880)	-31%	3,047
Public safety	7,998	2,792	6,042	229	1,644	5,539	(3,895)	-70%	6,042
Housing	49,031	40,885	44,311	366	23,303	36,118	(12,815)	-35%	44,311
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	11,405	14,068	18,668	1,740	12,011	14,112	(2,101)	-15%	18,668
Planning and development	2,656	1,478	1,844	1	566	1,690	(1,124)	-67%	1,844
Road transport	8,748	12,590	16,824	1,739	11,445	12,422	(977)	-8%	16,824
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	113,677	166,639	133,492	17,606	85,623	106,023	(20,399)	-19%	133,492
Energy sources	28,253	65,389	58,907	10,724	40,547	50,153	(9,606)	-19%	58,907
Water management	36,721	39,970	35,789	3,808	19,616	26,307	(6,691)	-25%	35,789
Waste water management	45,732	57,736	32,921	2,797	21,166	24,177	(3,012)	-12%	32,921
Waste management	2,972	3,544	5,876	277	4,295	5,386	(1,091)	-20%	5,876
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	192,377	236,020	212,216	20,170	126,582	170,687	(44,105)	-26%	212,216
Funded by:									
National Government	36,688	72,254	81,741	15,478	59,768	65,929	(6,161)	-9%	81,741
Provincial Government	1,290	-	5,400	351	1,241	4,950	(3,709)	-75%	5,400
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	53,387	51,447	56,853	612	31,736	49,770	(18,035)	-36%	56,853
Transfers recognised - capital	91,365	123,702	143,994	16,442	92,745	120,650	(27,905)	-23%	143,994
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	65,237	80,175	38,411	3,134	21,825	29,210	(7,385)	-25%	38,411
Internally generated funds	35,775	32,143	29,811	595	12,012	20,827	(8,814)	-42%	29,811
Total Capital Funding	192,377	236,020	212,216	20,170	126,582	170,687	(44,105)	-26%	212,216

Table C6: Monthly Budget Statement - Financial Position**WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M11 May**

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	192,419	123,264
Call investment deposits	410,251	400,000	400,000	510,279	400,000
Consumer debtors	95,513	92,590	92,433	114,991	92,433
Other debtors	61,587	59,486	53,433	43,367	53,433
Current portion of long-term receivables	–	–	–	–	–
Inventory	10,932	10,908	10,908	12,279	10,908
Total current assets	784,312	594,291	680,037	873,335	680,037
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	60,512	70,005	70,005	67,714	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	3,629,521	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	3,945,998	4,122,242
TOTAL ASSETS	4,730,840	4,757,138	4,802,278	4,819,333	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	65,750	43,312
Trade and other payables	165,088	173,931	168,910	92,641	168,910
Provisions	46,857	48,210	48,210	48,210	48,210
Total current liabilities	305,751	346,808	319,025	265,194	319,025
Non current liabilities					
Borrowing	429,906	421,184	421,184	385,002	421,184
Provisions	273,231	290,101	292,186	296,615	292,186
Total non current liabilities	703,137	711,285	713,370	681,618	713,370
TOTAL LIABILITIES	1,008,888	1,058,092	1,032,395	946,812	1,032,395
NET ASSETS	3,721,952	3,699,046	3,769,883	3,872,522	3,769,883
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)	3,718,724	3,695,823	3,766,661	3,869,294	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	3,872,522	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 - M11 May

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	25,525	269,424	269,420	4	0%	285,907
Service charges	817,842	843,505	830,014	71,527	757,009	757,000	9	0%	830,014
Other revenue	171,510	146,992	152,798	9,514	156,930	156,923	7	0%	152,798
Transfers and Subsidies - Operational	145,075	166,184	177,496	(2,832)	167,965	167,965	-		177,496
Transfers and Subsidies - Capital	49,380	72,254	87,141	659	83,444	83,444	-		87,141
Interest	36,128	24,871	34,671	5,804	41,512	41,512	-		34,671
Dividends	-	-	-	-	-	-	-		-
Payments									
Suppliers and employees	(1,237,641)	(1,373,971)	(1,382,381)	(93,556)	(1,182,256)	(1,182,281)	(25)	0%	(1,382,381)
Finance charges	(47,584)	(48,056)	(48,056)	(753)	(26,986)	(26,986)	-		(48,056)
Transfers and Grants	(12,813)	(13,057)	(14,786)	(1,097)	(13,740)	(13,740)	-		(14,786)
NET CASH FROM/(USED) OPERATING ACTIVITIES	199,993	104,629	122,804	14,791	253,303	253,258	(45)	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)	(4,565)	(4,565)	-		(4,980)
Payments									
Capital assets	(192,377)	(236,020)	(212,216)	(20,170)	(126,582)	(126,582)	-		(212,216)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(193,544)	(241,000)	(217,196)	(20,585)	(131,147)	(131,147)	-		(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	85	1,068	1,068	-		2,000
Payments									
Repayment of borrowing	(53,957)	(50,623)	(50,623)	(1,207)	(36,805)	(36,805)	-		(50,623)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(2,893)	1,377	1,377	(1,121)	(35,737)	(35,737)	-		1,377
NET INCREASE/ (DECREASE) IN CASH HELD	3,557	(134,994)	(93,016)	(6,915)	86,418	86,374			(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		702,698	702,653			523,264

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 702.7million.

The municipality started the year with a positive cash balance of R616.3 million. The May 2023 closing balance is R702.7 million. Refer to Supporting Table SC9 for more details on the cash position.

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

WC032 Overstrand - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May

Description	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
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	25,525	16,484	285,907	298,712	312,089
Service charges - electricity revenue	41,233	45,358	44,626	43,558	40,015	38,991	41,225	38,301	42,207	36,639	39,565	87,368	539,085	579,206	622,318
Service charges - water revenue	10,948	12,131	10,964	10,941	11,385	12,260	14,290	14,085	18,668	9,706	15,009	(3,825)	136,561	142,706	149,128
Service charges - sanitation revenue	3,161	8,308	7,602	7,643	7,605	7,808	8,952	7,972	10,551	6,518	9,078	4,719	89,916	93,783	97,816
Service charges - refuse	10,694	7,302	6,974	6,859	6,662	6,545	6,719	6,054	8,238	5,786	7,875	(1,766)	77,943	82,541	87,410
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	347	532	608	513	376	488	284	467	539	291	391	(263)	4,573	4,778	4,989
Interest earned - external investments	1,653	1,078	2,549	4,394	1,752	1,576	11,760	1,796	1,710	1,752	5,191	(10,340)	24,871	25,991	27,161
Interest earned - outstanding debtors	414	536	461	520	611	666	458	707	610	717	613	(6,302)	-	-	-
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	1,837	(10,378)	10,897	12,647	13,537
Licences and permits	279	251	217	262	248	193	229	312	258	208	266	(88)	2,636	2,750	2,869
Agency services	473	751	775	688	658	529	609	608	585	394	474	1,312	7,858	8,211	8,580
Transfer receipts - operating	57,849	7,395	1,550	2,753	1,066	47,075	610	2,979	48,122	1,488	(2,832)	(1,871)	166,184	174,999	192,746
Other revenue	20,988	5,999	13,256	16,405	18,049	13,196	1,344	9,277	7,614	8,354	6,546	(1)	121,028	81,758	45,957
Cash Receipts by Source	173,928	118,055	117,171	121,609	113,913	154,786	113,492	105,980	169,022	94,916	109,539	75,048	1,467,459	1,508,081	1,564,601
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	659	(11,101)	72,254	31,368	32,611
Transfers and subsidies - capital (monetary allocations) (National /	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000	50,000	60,000
Increase (decrease) in consumer deposits	659	221	246	161	(741)	116	(16)	103	98	135	85	932	2,000	2,000	2,000
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(415)	(4,980)	(4,980)	(4,980)
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	109,868	114,464	1,586,733	1,586,469	1,654,232
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	39,383	58,563	492,692	520,035	550,870
Remuneration of councillors	980	980	980	1,007	1,115	988	971	966	961	934	988	1,466	12,335	12,837	13,360
Interest paid	38	415	1,253	334	653	19,373	381	1,160	2,210	417	753	21,070	48,056	47,734	47,159
Bulk purchases - Electricity	7	42,701	46,453	24,420	24,949	24,917	24,782	23,678	22,017	25,375	22,718	102,143	384,161	417,237	453,161
Acquisitions - water & other inventory	1,347	4,088	4,556	6,337	5,594	5,136	4,900	4,473	2,120	6,610	3,786	3,189	52,137	51,837	55,539
Contracted services	773	18,836	18,959	18,044	19,118	24,293	17,698	24,231	22,629	20,135	17,873	67,340	269,929	279,215	293,223
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	1,097	(683)	13,057	13,060	13,582
General expenses	89,587	(12,203)	13,825	33,556	13,771	9,075	7,822	6,671	(2,112)	34,383	8,808	(40,467)	162,716	100,901	81,050
Cash Payments by Type	124,234	92,156	124,775	120,725	125,131	123,568	98,728	101,674	87,061	129,004	95,406	212,621	1,435,084	1,442,856	1,507,945
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	20,170	109,438	236,020	102,598	99,011
Repayment of borrowing	2,181	1,031	4,889	2,317	1,142	13,046	2,287	1,101	5,160	2,445	1,207	13,818	50,623	58,592	51,239
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	116,783	335,877	1,721,727	1,604,046	1,658,194
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)	(6,915)	(221,412)	(134,994)	(17,577)	(3,963)
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	702,698	616,280	481,286	463,709
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	702,698	481,286	481,286	463,709	459,746

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 - M11 May

Budget Year 2022/23														
Description	NT Code	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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy	
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	16,335	1,123	859	584	487	374	2,068	7,833	29,663	11,346	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21,939	1,489	915	721	540	496	2,088	6,668	34,858	10,514	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	25,458	648	403	330	288	257	2,809	6,318	36,512	10,003	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	9,109	636	399	354	305	266	1,320	5,625	18,015	7,871	-	-	
Receivables from Exchange Transactions - Waste Management	1600	8,126	560	352	279	241	215	988	3,197	13,958	4,920	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	594	26	17	14	11	11	67	271	1,011	374	-	-	
Interest on Arrear Debtor Accounts	1810	132	73	87	93	94	102	861	13,695	15,138	14,845	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(12,742)	375	431	251	157	250	929	6,537	(3,811)	8,124	-	-	
Total By Income Source	2000	68,951	4,931	3,464	2,627	2,124	1,973	11,131	50,143	145,345	67,998	-	-	
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	879	107	125	39	53	25	1,639	1,642	4,509	3,398	-	-	
Commercial	2300	8,259	130	80	56	48	92	189	2,253	11,108	2,639	-	-	
Households	2400	60,882	4,688	3,254	2,520	2,016	1,849	9,225	44,511	128,945	60,121	-	-	
Other	2500	(1,069)	6	6	11	7	7	78	1,737	783	1,840	-	-	
Total By Customer Group	2600	68,951	4,931	3,464	2,627	2,124	1,973	11,131	50,143	145,345	67,998	-	-	

The debtors' 12-month rolling average payment rate is 99,59% at the end of May 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	7,433	NO VOTE for 2022-2023	28,998	36,431	20.40%
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)
7433			10KL	7433	0	7433	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	7310		50kWh	7433	0	7433	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	77,111,564	4,930,854	3,464,117	2,627,030	2,123,887	1,972,592	11,131,264	50,143,342	153,504,650	76,393,086
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 31/05/2023 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	2,062,906	822,046	1,217,526	23,335
WCED 2251	422,283	422,283	0	0
OTHER 2255	45,349	45,349	0	0
HEALTH 2252	85,826	85,826	0	0
TPW 2256	1,672,599	49,595	1,613,056	9,947
HUMAN SETTLE 2215	46,397	46,397	0	0
HOUSING 2253	4,808	4,808	0	0
OTHER MUNICIPALITIES 2276	169,329	169,329	0	0
TOTAL OUTSTANDING	4,509,495	1,645,631	2,830,582	33,282

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

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	5,705	-	-	-	-	-	-	-	5,705	5,089
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	5,705	-	-	-	-	-	-	-	5,705	5,089

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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	123		22,039	125	22,287
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	227		39,645	260	40,132
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	(24)		5,288	30	5,295
ABSA 9331734880	DEP PLUS	DEP PLUS		64	4.3	10,277	(61)	10,280
ABSA 2080773045	181 DAYS	FIXED DEP	24/05/2023	4,086	8.24	100,000	(104,086)	-
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				4,477		677,249	(103,732)	577,993
TOTAL INVESTMENTS AND INTEREST				4,477		677,249	(103,732)	577,993

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 - M11 May

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	-	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		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	-	66,172	79,615	(13,443)	-16.9%	79,365
Community Library Services Grant	6,580	8,258	8,258		8,258	8,258	-		8,258
Library Support Grant	2,222	-	-		-	-	-		-
Thusing 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		44,271	57,714	(13,443)	-23.3%	57,714
District Municipality:	90	-	35	-	35	35	-		35
ODM SAFETY FORUM	90	-	35		35	35	-		35
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	-	219,969	233,412	(13,443)	-5.8%	233,562
Capital Transfers and Grants									
National Government:	44,754	72,254	74,675	-	74,675	74,675	-		74,675
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	18,519	21,331	27,331		27,331	27,331	-		27,331
Municipal Infrastructure Grant [Schedule 5B]	21,053	23,484	23,484		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	43,035	(4,776)	-11.1%	43,285
Human Settlements (Housing - Construction Contracts)	47,819	38,785	41,785		37,009	41,785	(4,776)	-11.4%	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:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-		-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	93,173	111,039	117,960	-	112,934	117,710	(4,776)	-4.1%	117,960
TOTAL RECEIPTS OF TRANSFERS & GRANTS	279,207	334,937	351,522	-	332,903	351,122	(18,219)	-5.2%	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 - M11 May

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	2,520	6,710	6,710	-		11,866
Operational Revenue:General Revenue:Equitable Share	130,444	-	-	-	-	-	-		-
Energy Efficiency and Demand-side [Schedule 5B]	-	5,000	3,000	2,173	2,378	2,378	-		3,000
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2,530	2,593	2,593	264	2,386	2,386	-		2,593
Local Government Financial Management Grant [Schedule 5B]	1,550	1,550	1,550	25	374	374	-		1,550
Water Services Infrastructure Grant	-	-	3,579	-	488	488	-		3,579
Municipal Infrastructure Grant [Schedule 5B]	1,000	1,144	1,144	58	1,085	1,085	-		1,144
Provincial Government:	16,288	71,715	79,365	1,190	60,932	69,832	(8,900)	-12.7%	79,365
Community Library Services Grant	6,580	8,258	8,258	600	6,749	6,749	-		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	22	54	54	-		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	1	450	450	-		450
Municipal Service Delivery & Capacity Building Grant	181	-	300	74	84	84	-		300
Municipal Intervention Grant	-	-	200	-	-	-	-		200
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT	400	2,958	2,958	493	2,220	2,220	-		2,958
Emergency Municipal Load-shedding relief grant	-	-	6,700	-	-	-	-		6,700
Human Settlements (Housing - Construction Contracts)	-	57,714	57,714	-	48,814	57,714	(8,900)	-15.4%	57,714
District Municipality:	90	-	35	-	-	-	-		35
ODM SAFETY FORUM	90	-	35	-	-	-	-		35
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	-	420	-	-	-	-		420
Departmental Agencies and Accounts	-	-	420	-	-	-	-		420
Capital expenditure of Transfers and Grants									
National Government:	36,688	72,254	74,675	8,413	52,702	52,702	-		74,675
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	11,453	21,331	27,331	2,730	21,474	21,474	-		27,331
Municipal Infrastructure Grant [Schedule 5B]	20,053	23,484	23,484	2,886	16,176	16,176	-		23,484
Water Services Infrastructure Grant [Schedule 5B]	5,182	27,439	23,860	2,797	15,053	15,053	-		23,860
Provincial Government:	1,290	38,785	43,285	621	21,791	42,368	(20,577)	-48.6%	43,285
Human Settlements (Housing - Construction Contracts)	-	38,785	41,785	366	21,208	41,785	(20,577)	-49.2%	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	256	583	583	-		1,250
Municipal Intervention Grant	-	-	250	-	-	-	-		250
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	12,662	15,068	-	7,655	7,655	-		15,068
Departmental Agencies and Accounts	-	-	2,626	-	-	-	-		2,626
Public Corporations	-	12,662	12,442	-	7,655	7,655	-		12,442
Total capital expenditure of Transfers and Grants	37,978	123,702	133,029	9,034	82,148	102,725	(20,577)	-20.0%	133,029
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	189,881	205,703	224,714	12,744	149,790	179,266	(29,476)	-16.4%	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 - M11 May

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		-	-	-	
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]		-	-	-	
Local Government Financial Management Grant [Schedule 5B]		-	-	-	
Municipal Disaster Grant [Schedule 5B]		-	-	-	
Municipal Human Settlement Capacity Grant [Schedule 5B]		-	-	-	
Municipal Systems Improvement Grant		-	-	-	
Natural Resource Management Project		-	-	-	
Neighbourhood Development Partnership Grant		-	-	-	
Provincial Government:	2,029	64	1,133	(895)	-44.1%
Financial Management Capacity Building Grant	24	18	24	-	
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT	2,004	47	1,109	(895)	
District Municipality:	-	-	-	-	
Specify (Add grant description)		-	-	-	
Other grant providers:	-	-	-	-	
Total operating expenditure of Approved Roll-overs	2,029	64	1,133	(895)	-44.1%
Capital expenditure of Approved Roll-overs					
National Government:	7,066	7,066	7,066	-	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	7,066	7,066	7,066	-	
Provincial Government:	3,900	96	659	(3,241)	-83.1%
RESOURCE FUNDING FOR THE EST OF LAW ENFORCEMENT REACTION UNIT	3,300	96	659	(2,641)	-80.0%
Sport & Recreation Grant	600	-	-	(600)	-100.0%
District Municipality:	-	-	-	-	
Specify (Add grant description)		-	-	-	
Other grant providers:	-	-	-	-	
Total capital expenditure of Approved Roll-overs	10,966	7,161	7,724	(3,241)	-29.6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	12,994	7,226	8,858	(4,136)	-31.8%

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 was paid back to the respective National & Provincial Treasuries 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 - M11 May

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	888	9,703	10,209	(505)	-5%	11,137
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1,085	1,199	1,199	100	1,166	1,099	67	6%	1,199
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	11,538	12,335	12,335	988	10,869	11,307	(438)	-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	912	11,028	11,787	(759)	-6%	12,859
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	96	149	149	162	162	137	26	19%	149
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	182	181	181	14	165	165	(1)	-1%	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	1,089	11,355	12,089	(735)	-6%	13,188
% increase		4.8%	4.7%						4.7%
Other Municipal Staff									
Basic Salaries and Wages	266,765	302,007	298,385	23,700	258,493	262,295	(3,802)	-1%	298,431
Pension and UIF Contributions	45,123	52,863	53,243	3,964	43,752	44,805	(1,053)	-2%	53,243
Medical Aid Contributions	14,510	17,116	17,168	1,365	14,277	14,937	(661)	-4%	17,168
Overtime	48,845	42,848	44,638	6,049	49,807	45,008	4,799	11%	44,603
Performance Bonus	856	520	520	43	477	477	0	0%	520
Motor Vehicle Allowance	8,136	8,321	8,321	652	7,323	7,827	(504)	-6%	8,321
Cellphone Allowance	2,003	2,184	2,215	163	1,809	2,231	(421)	-19%	2,215
Housing Allowances	1,707	1,829	1,884	143	1,628	1,824	(196)	-11%	1,884
Other benefits and allowances	37,772	41,698	42,397	1,467	36,511	36,871	(360)	-1%	42,386
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	16,302	21,891	23,976	1,998	21,978	21,978	0	0%	23,976
Sub Total - Other Municipal Staff	442,019	491,277	492,747	39,545	436,055	438,253	(2,198)	-1%	492,747
TOTAL SALARY, ALLOWANCES & BENEFITS	466,152	516,813	518,271	41,622	458,279	461,650	(3,370)	-1%	518,271
TOTAL MANAGERS AND STAFF	454,614	504,478	505,935	40,634	447,410	450,342	(2,932)	-1%	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 - M11 May

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%	4.8%	6.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	33.9%	34.0%	18.1%	17.2%	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%	11.9%	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%	32.3%	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 - M11 May

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	20,170	126,582	170,687	44,105	25.8%	54%
June	13,064	66,183	41,530	–			–	0.0%	0%
Total Capital expenditure	192,377	236,020	212,216	126,582					

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	21,208,180	Masakhane UISP Phase 3 Wetcores - 100%; Masakhane UISP Phase 4 - 100%; Mount Pleasant IRDP Phase 2 (increased from 199 - 215 sites) - 98%; Swartdamroad Boundary Wall - 100%; Masakhane UISP Phase A4-3, A4-4 & A-5 - 85%	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	23,730,451	Work in progress.	Construction underway.	Not applicable.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS	27,539,000	17,290,769	13,810,469	(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	3,719,825	Contract SC 2318/2022: Construction	Construction Stage.	High water table on site complicates excavation process.	A mechanical dewatering system was commissioned at the site, and excavations are progressing well.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	16,472,000	15,972,000	6,921,882	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	13,050,116	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	7,224,286	Under construction-Progress 94%	Under construction.	Not applicable.	Not applicable.
8	Masakhane	Ward 02	UPGRADE WATER LINES & NEW BOOSTER PUMPSTATION VALVES	7,000,000	4,645,140	3,357,007	Under construction-Progress 87%	Under construction.	Not applicable.	Not applicable.
9	Hermanus	Ward 03	HERMANUS MV LV UPGRADE REPLACEMENT	6,000,000	800,000	731,422	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	2,576,631	Under construction-Progress 89%	Under construction.	Not applicable.	Not applicable.
Totals				184,934,238	158,671,240	96,330,270				

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 - M11 May

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	13,340	59,501	70,969	11,468	16.2%	86,451
Roads Infrastructure	7,714	12,255	15,274	1,739	11,125	12,502	1,377	11.0%	15,274
Roads	7,714	12,255	15,274	1,739	11,125	12,502	1,377	11.0%	15,274
Storm water Infrastructure	4,724	1,636	1,636	–	390	1,363	973	71.4%	1,636
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	4,724	1,636	1,636	–	390	1,363	973	71.4%	1,636
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	18,244	53,500	56,249	10,174	38,127	46,061	7,934	17.2%	56,249
MV Substations	16,453	37,500	35,749	9,675	24,494	29,770	5,275	17.7%	35,749
MV Switching Stations	–	–	–	–	–	–	–	–	–
MV Networks	1,791	16,000	20,500	499	13,633	16,292	2,659	16.3%	20,500
Water Supply Infrastructure	3,171	12,483	9,626	1,427	6,633	8,661	2,028	23.4%	9,626
Dams and Weirs	–	–	–	–	–	–	–	–	–
Boreholes	2,180	4,803	4,803	452	3,276	4,403	1,127	25.6%	4,803
Reservoirs	–	–	–	–	–	–	–	–	–
Pump Stations	–	7,000	4,645	975	3,357	4,258	901	21.2%	4,645
Distribution	991	680	178	–	–	–	–	–	178
Sanitation Infrastructure	8,923	4,020	2,416	–	2,000	1,340	(660)	-49.3%	2,416
Pump Station	–	–	–	–	–	–	–	–	–
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	–	1,226	1,042	(184)	-17.7%	1,250
Landfill Sites	–	–	–	–	–	–	–	–	–
Waste Transfer Stations	2,972	1,250	1,250	–	1,226	1,042	(184)	-17.7%	1,250
Waste Processing Facilities	–	220	–	–	–	–	–	–	–
Community Assets	9,187	10,951	9,261	28	4,029	5,976	1,947	32.6%	9,261
Community Facilities	4,140	6,701	4,463	–	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	–	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	28	3,583	4,398	814	18.5%	4,797
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	5,047	4,250	4,797	28	3,583	4,398	814	18.5%	4,797
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	50,440	41,802	44,506	538	22,454	34,297	11,843	34.5%	44,506
Operational Buildings	1,410	3,017	2,295	172	1,284	2,104	1,284	61.0%	2,295
Municipal Offices	1,410	3,017	2,295	172	820	2,104	1,284	61.0%	2,295
Housing	49,031	38,785	42,211	366	21,634	32,193	10,560	32.8%	42,211
Social Housing	49,031	38,785	42,211	366	21,634	32,193	10,560	32.8%	42,211
Biological or Cultivated Assets	21	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	21	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	3,240	1,888	1,962	151	1,242	1,798	557	31.0%	1,962
Computer Equipment	3,240	1,888	1,962	151	1,242	1,798	557	31.0%	1,962
Furniture and Office Equipment	2,910	765	1,065	102	502	976	474	48.6%	1,065
Furniture and Office Equipment	2,910	765	1,065	102	502	976	474	48.6%	1,065
Machinery and Equipment	1,363	1,185	1,385	7	724	1,270	546	43.0%	1,385
Machinery and Equipment	1,363	1,185	1,385	7	724	1,270	546	43.0%	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	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	119,714	141,955	151,918	14,166	91,567	120,753	29,186	24.2%	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	2,132	9,995	16,164	6,169	38.2%	20,936
Roads 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	2,132	8,769	15,125	6,357	42.0%	19,228
Pump Stations	-	500	1,274	500	895	1,168	272	23.3%	1,274
Water Treatment Works	9,309	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	20,655	18,672	17,954	1,632	7,873	13,958	6,084	43.6%	17,954
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	500	650	-	184	333	149	44.8%	650
Pump Station	-	500	650	-	184	333	149	44.8%	650
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
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 renewal of existing assets	30,964	20,730	20,936	2,132	9,995	16,164	6,169	38.2%	20,936

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

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	146,088	9,237	118,157	133,715	15,558	11.6%	146,088
Roads Infrastructure	64,340	72,275	59,025	3,111	48,501	54,106	5,605	10.4%	59,025
Roads	64,340	72,275	59,025	3,111	48,501	54,106	5,605	10.4%	59,025
Storm water Infrastructure	6,870	7,335	6,625	513	5,076	6,073	996	16.4%	6,625
Storm water Conveyance	6,870	7,335	6,625	513	5,076	6,073	996	16.4%	6,625
Electrical Infrastructure	30,721	39,232	36,995	2,518	28,922	33,912	4,990	14.7%	36,995
LV Networks	30,721	39,232	36,995	2,518	28,922	33,912	4,990	14.7%	36,995
Water Supply Infrastructure	21,088	22,142	22,089	1,757	16,994	20,050	3,056	15.2%	22,089
Water Treatment Works	272	297	297	-	30	74	44	59.3%	297
Distribution	18,916	19,083	19,141	1,472	15,547	17,546	2,000	11.4%	19,141
Distribution Points	1,900	2,761	2,650	284	1,417	2,430	1,012	41.7%	2,650
Sanitation Infrastructure	11,710	13,044	13,465	602	11,087	12,343	1,256	10.2%	13,465
Reticulation	6,507	7,386	7,691	503	6,117	7,050	933	13.2%	7,691
Waste Water Treatment Works	5,203	5,658	5,774	99	4,970	5,293	323	6.1%	5,774
Solid Waste Infrastructure	6,351	7,320	7,888	737	7,576	7,230	(345)	-4.8%	7,888
Waste Processing Facilities	1,574	2,397	2,692	243	2,178	2,468	290	11.7%	2,692
Waste Drop-off Points	4,777	4,924	5,196	494	5,398	4,763	(635)	-13.3%	5,196
Community Assets	50,376	58,365	58,266	3,925	48,233	53,156	4,923	9.3%	58,266
Community Facilities	37,455	43,516	44,417	2,855	36,921	40,461	3,540	8.7%	44,417
Halls	4,464	6,029	6,301	394	5,141	5,776	635	11.0%	6,301
Libraries	-	-	1,529	-	-	1,146	1,146	100.0%	1,529
Cemeteries/Crematoria	1,037	1,112	880	68	836	807	(29)	-3.6%	880
Parks	27,586	31,703	30,780	2,043	26,340	28,215	1,875	6.6%	30,780
Public Open Space	3,886	3,684	3,940	323	4,081	3,611	(469)	-13.0%	3,940
Public Ablution Facilities	482	988	988	27	524	906	382	42.1%	988
Sport and Recreation Facilities	12,921	14,849	13,849	1,070	11,311	12,695	1,383	10.9%	13,849
Outdoor Facilities	12,921	14,849	13,849	1,070	11,311	12,695	1,383	10.9%	13,849
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	15,056	15,246	19,181	1,287	12,801	17,478	4,677	26.8%	19,181
Operational Buildings	15,056	15,246	19,181	1,287	12,801	17,478	4,677	26.8%	19,181
Municipal Offices	15,048	15,208	18,553	1,287	12,801	17,478	4,677	26.8%	18,553
Building Plan Offices	-	-	590	-	-	-	-	-	590
Depots	8	38	38	-	-	-	-	-	38
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	5,915	6,994	7,706	202	7,584	7,064	(520)	-7.4%	7,706
Licences and Rights	5,915	6,994	7,706	202	7,584	7,064	(520)	-7.4%	7,706
Computer Software and Applications	5,915	6,994	7,706	202	7,584	7,064	(520)	-7.4%	7,706
Computer Equipment	2,490	2,280	2,411	135	1,763	2,210	447	20.2%	2,411
Computer Equipment	2,490	2,280	2,411	135	1,763	2,210	447	20.2%	2,411
Furniture and Office Equipment	5,345	6,330	14,005	16	1,020	12,838	11,817	92.1%	14,005
Furniture and Office Equipment	5,345	6,330	14,005	16	1,020	12,838	11,817	92.1%	14,005
Machinery and Equipment	4,059	5,601	4,750	303	4,105	4,354	250	5.7%	4,750
Machinery and Equipment	4,059	5,601	4,750	303	4,105	4,354	250	5.7%	4,750
Transport Assets	21,406	11,779	18,385	1,064	17,891	16,853	(1,038)	-6.2%	18,385
Transport Assets	21,406	11,779	18,385	1,064	17,891	16,853	(1,038)	-6.2%	18,385
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	245,728	267,944	270,793	16,168	211,554	247,669	36,115	14.6%	270,793

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

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	109,222	109,222	0	0.0%	119,152
Roads Infrastructure	43,543	37,723	37,723	3,144	34,579	34,579	0	0.0%	37,723
Roads	43,543	37,723	37,723	3,144	34,579	34,579	0	0.0%	37,723
Road Structures	-	-	-	-	-	-	-	-	-
Road Furniture	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	7,993	7,993	666	7,326	7,327	0	0.0%	7,993
Drainage Collection	-	7,993	7,993	666	7,326	7,327	0	0.0%	7,993
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	26,305	29,061	29,061	2,422	26,639	26,639	(0)	0.0%	29,061
LV Networks	26,305	29,061	29,061	2,422	26,639	26,639	(0)	0.0%	29,061
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	27,021	23,565	23,565	1,964	21,601	21,601	0	0.0%	23,565
Distribution	27,021	23,565	23,565	1,964	21,601	21,601	0	0.0%	23,565
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	19,448	17,550	17,550	1,462	16,087	16,087	(0)	0.0%	17,550
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	19,448	17,550	17,550	1,462	16,087	16,087	(0)	0.0%	17,550
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	2,898	3,260	3,260	272	2,989	2,989	0	0.0%	3,260
Landfill Sites	2,898	3,260	3,260	272	2,989	2,989	0	0.0%	3,260
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<u>Community Assets</u>	-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>	-	-	-	-	-	-	-	-	-
<u>Investment properties</u>	-	-	-	-	-	-	-	-	-
<u>Other assets</u>	20,442	14,913	14,913	1,243	13,670	13,670	0	0.0%	14,913
Operational Buildings	20,442	14,913	14,913	1,243	13,670	13,670	0	0.0%	14,913
Municipal Offices	20,442	14,913	14,913	1,243	13,670	13,670	0	0.0%	14,913
<u>Biological or Cultivated Assets</u>	68	68	68	6	62	62	(0)	0.0%	68
Biological or Cultivated Assets	68	68	68	6	62	62	(0)	0.0%	68
<u>Intangible Assets</u>	290	400	400	33	367	367	(0)	0.0%	400
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	290	400	400	33	367	367	(0)	0.0%	400
Computer Software and Applications	290	400	400	33	367	367	(0)	0.0%	400
<u>Computer Equipment</u>	-	-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>	2,289	3,535	3,535	295	3,241	3,241	0	0.0%	3,535
Furniture and Office Equipment	2,289	3,535	3,535	295	3,241	3,241	0	0.0%	3,535
<u>Machinery and Equipment</u>	925	1,617	1,617	135	1,482	1,482	0	0.0%	1,617
Machinery and Equipment	925	1,617	1,617	135	1,482	1,482	0	0.0%	1,617
<u>Transport Assets</u>	3,775	6,911	6,911	576	6,335	6,335	(0)	0.0%	6,911
Transport Assets	3,775	6,911	6,911	576	6,335	6,335	(0)	0.0%	6,911
<u>Land</u>	-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>	-	-	-	-	-	-	-	-	-
Total Depreciation	147,004	146,596	146,596	12,216	134,379	134,380	0	0.0%	146,596

Supporting Table SC13e

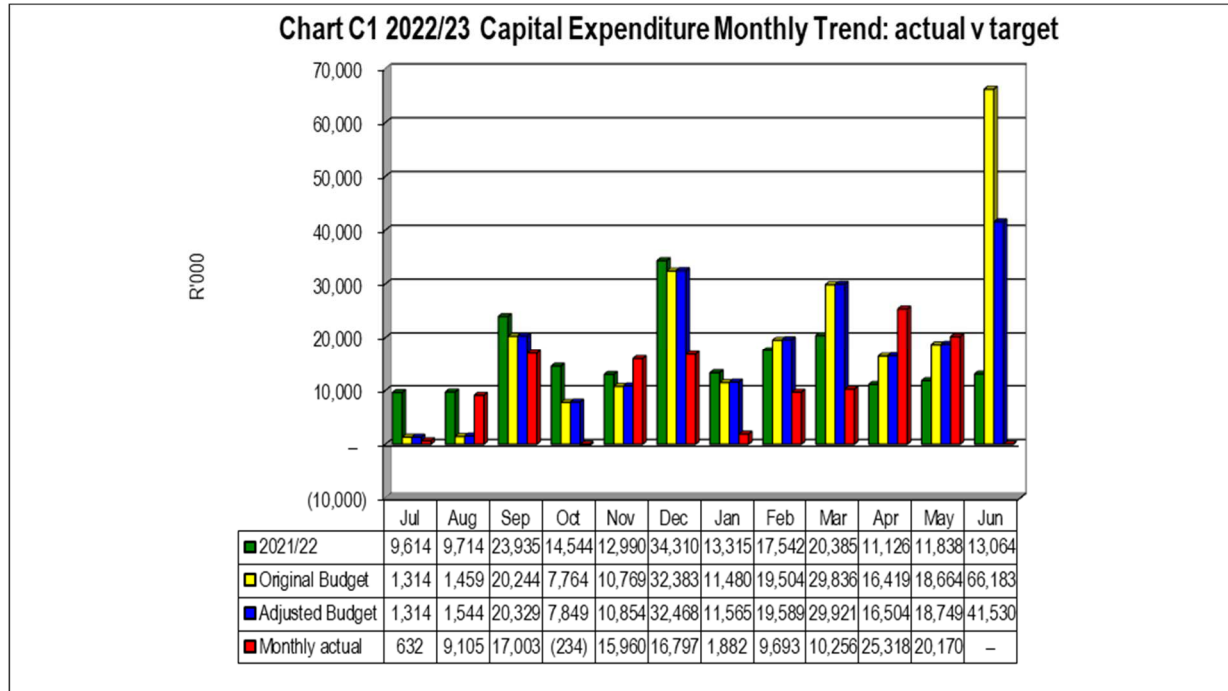
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

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	3,872	24,700	33,491	8,791	26.2%	38,828
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	7,173	10,831	1,600	549	1,378	1,467	89	6.1%	1,600
MV Networks	7,173	10,831	1,600	549	1,378	1,467	89	6.1%	1,600
Water Supply Infrastructure	3,586	8,315	6,935	249	4,214	5,440	1,227	22.5%	6,935
Pump Stations	-	1,000	1,000	-	-	-	-	-	1,000
Distribution	3,586	7,315	5,935	249	4,214	5,440	1,227	22.5%	5,935
Sanitation Infrastructure	30,939	51,581	28,219	2,797	18,591	24,683	6,091	24.7%	28,219
Pump Station	23,626	27,539	17,291	2,271	13,810	14,695	884	6.0%	17,291
Reticulation	4,790	500	350	-	350	292	(58)	-19.9%	350
Waste Water Treatment Works	2,524	23,542	10,578	526	4,431	9,697	5,265	54.3%	10,578
Solid Waste Infrastructure	-	2,074	2,074	277	517	1,901	1,384	72.8%	2,074
Waste Drop-off Points	-	2,074	2,074	277	517	1,901	1,384	72.8%	2,074
Community Assets	-	534	534	-	319	279	(41)	-14.6%	534
Community Facilities	-	334	334	-	319	279	(41)	-14.6%	334
Taxi Ranks/Bus Terminals	-	334	334	-	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	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
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	41,698	73,335	39,362	3,872	25,020	33,770	8,750	25.9%	39,362

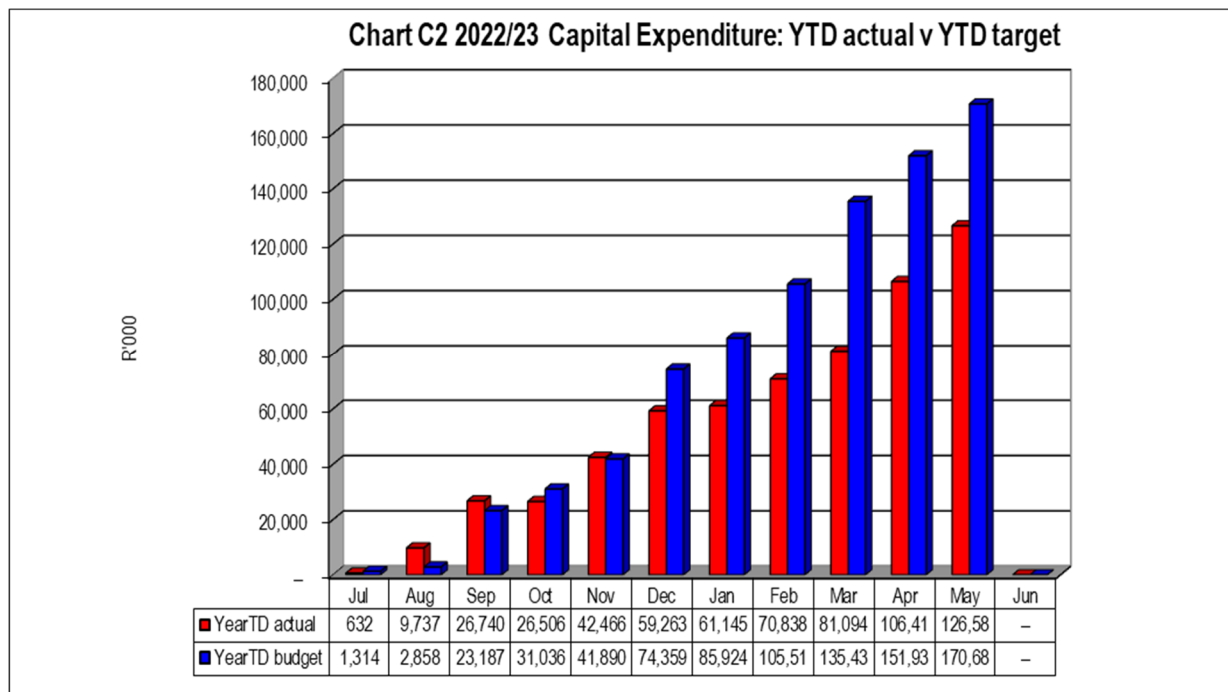
Other supporting documentation

Section 71 charts

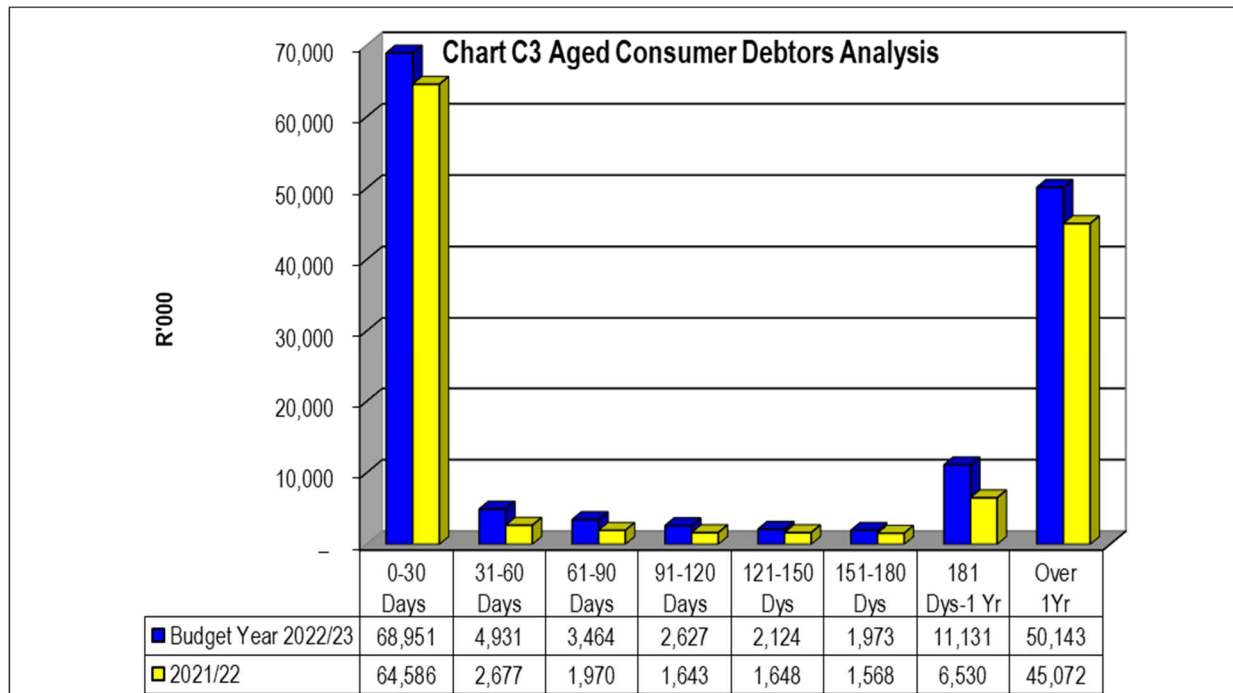
Capital expenditure monthly trend - actual vs target



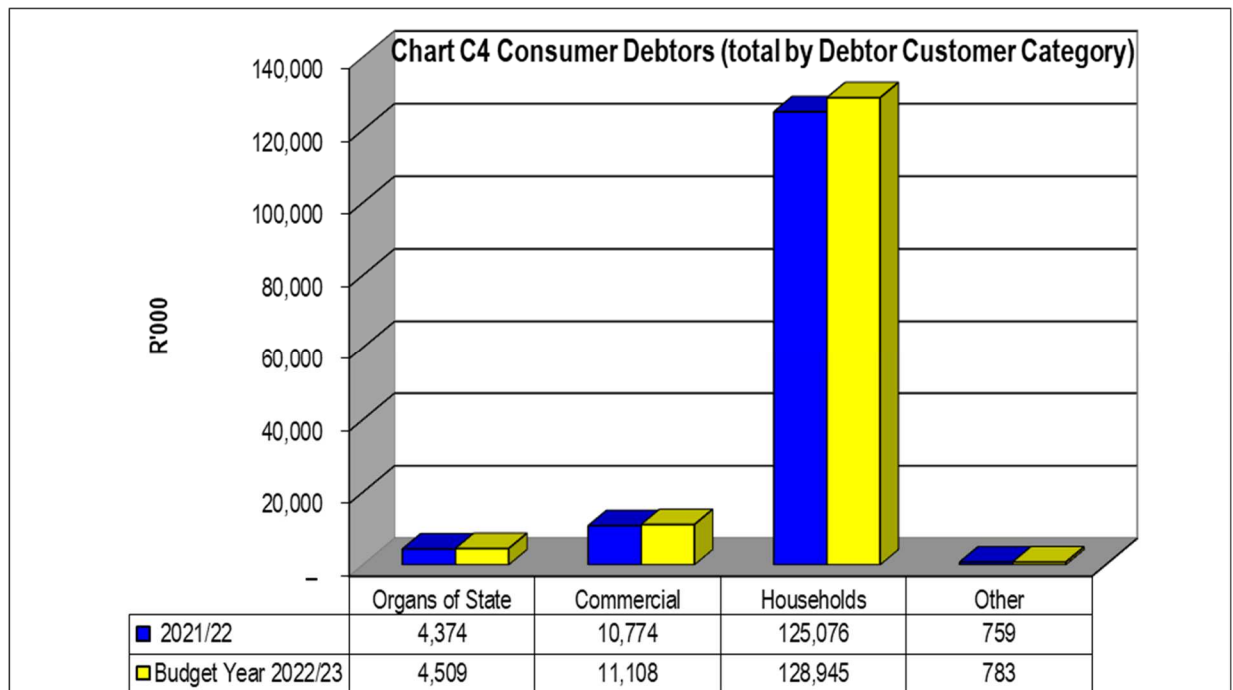
Capital expenditure – YTD actual vs YTD trend



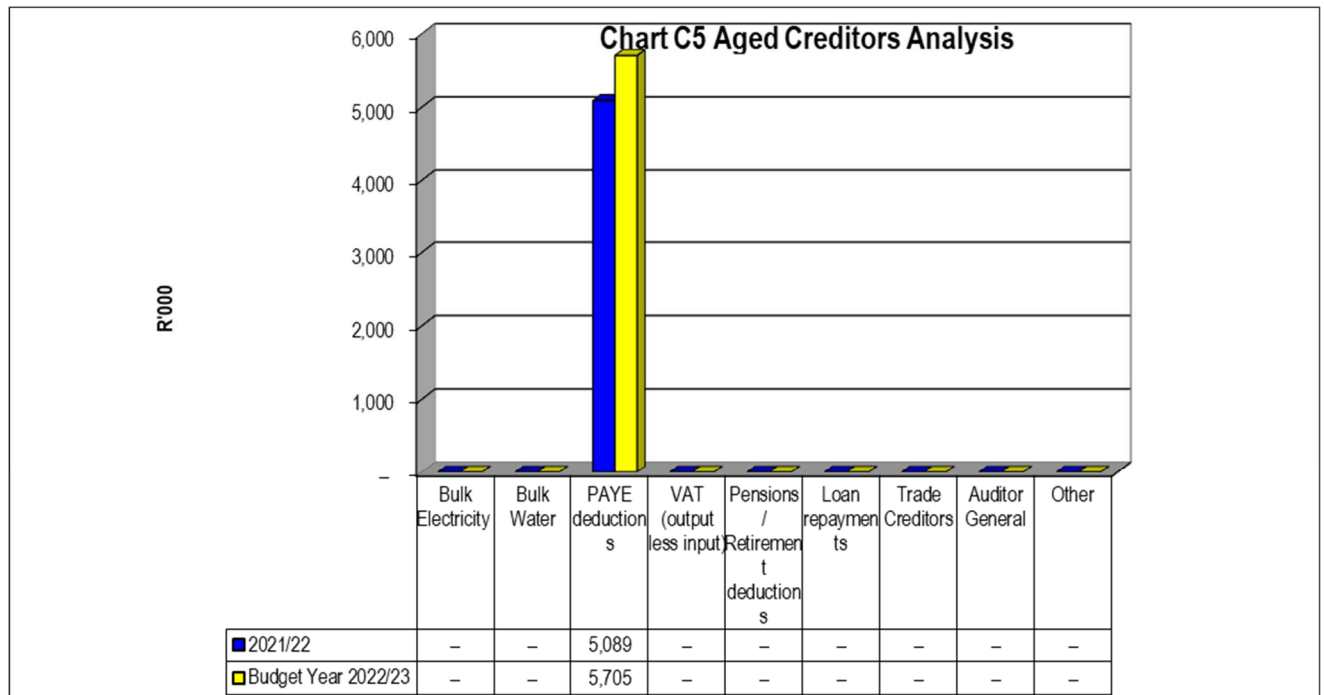
Debtors Age Analysis



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 May 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: 13 June 2023