

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

November 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

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Glossary

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

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

mSCOA – Municipal Standard Chart of Accounts.

MSDCBG – Municipal Service Delivery and Capacity Building Grant.

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

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

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

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

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

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

YTD – Year-to-date

PART 1 – IN-YEAR REPORT

Executive Summary

COVID-19

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

Revenue by Source

The Year-to-Date actual revenue is 0.97% above the YTD budget projections at the end of November 2022.

Borrowings

The balance of borrowings amounts to R468.8m at the end of November 2022.

Operating expenditure by vote & type

Current expenditure is 3.06% below YTD budget projections as at November 2022.

Capital expenditure

The YTD Capital expenditure amounts to R42.5m or 17.99% of the amended budget of R236m. The current capital commitments of orders in progress amounts to R86.3m or 36.58% of the amended capital budget of R236m.

Allocations received (National & Provincial Grants)

Grants totaling R22.2m was received during November 2022.

Spending on Grants

Spending on grants amounts to R25m for November 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, CDW & 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 - M05 November

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source	0.97%		
Expenditure By Type	-3.06%		
Capital Expenditure	1.37%	Capital Commitments = R86.3m	
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	641,854	40.54%
Expenditure	1,595,006	587,366	36.83%
Surplus / (Deficit)	(11,902)	54,488	
Capital	236,020	42,466	17.99%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,498,188	622,549	41.55%
Expenditure	1,595,006	587,366	36.83%
Surplus / (Deficit)	(96,819)	35,182	
Capital	236,020	42,466	17.99%

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 - M05 November

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	24,290	124,426	123,575	852	1%	287,941
Service charges	-	849,642	849,642	69,385	348,672	349,032	(360)	-0%	849,642
Investment revenue	-	24,871	24,871	1,752	11,426	11,426	-		24,871
Transfers and subsidies	-	166,184	166,219	2,124	62,355	62,355	-		166,219
Other own revenue	-	169,515	169,515	22,440	75,669	70,203	5,466	8%	169,515
Total Revenue (excluding capital transfers and contributions)	-	1,498,153	1,498,188	119,991	622,549	616,591	5,957	1%	1,498,188
Employee costs	-	504,478	505,798	59,830	204,385	209,916	(5,532)	-3%	505,798
Remuneration of Councillors	-	12,335	12,335	1,115	5,061	5,140	(79)	-2%	12,335
Depreciation & asset impairment	-	146,596	146,596	12,216	61,081	61,081	-		146,596
Finance charges	-	48,056	48,056	653	2,692	2,692	-		48,056
Materials and bulk purchases	-	436,298	436,104	30,543	160,451	166,136	(5,685)	-3%	436,104
Transfers and subsidies	-	13,057	13,057	1,046	5,732	5,732	-		13,057
Other expenditure	-	434,152	433,061	37,743	147,964	155,212	(7,248)	-5%	433,061
Total Expenditure	-	1,594,971	1,595,006	143,146	587,366	605,909	(18,543)	-3%	1,595,006
Surplus/(Deficit)	-	(96,819)	(96,819)	(23,155)	35,182	10,682	24,500	229%	(96,819)
Transfers and subsidies - capital (monetary allocations)	-	72,254	72,254	6,617	15,969	15,969	-		72,254
Contributions & Contributed assets	-	12,662	12,662	3,236	3,336	3,336	-		12,662
Surplus/(Deficit) after capital transfers & contributions	-	(11,902)	(11,902)	(13,301)	54,488	29,988	24,500	82%	(11,902)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	(11,902)	(11,902)	(13,301)	54,488	29,988	24,500	82%	(11,902)
Capital expenditure & funds sources									
Capital expenditure	-	236,020	236,020	15,960	42,466	41,890	575	1%	236,020
Capital transfers recognised	-	123,702	123,702	12,103	30,656	30,150	506	2%	123,702
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	80,175	80,175	2,092	6,415	6,544	(129)	-2%	80,175
Internally generated funds	-	32,143	32,143	1,765	5,395	5,196	199	4%	32,143
Total sources of capital funds	-	236,020	236,020	15,960	42,466	41,890	575	1%	236,020
Financial position									
Total current assets	-	594,291	594,291		818,873				594,371
Total non current assets	-	4,162,847	4,162,847		3,930,748				4,164,847
Total current liabilities	-	346,808	346,808		280,077				346,858
Total non current liabilities	-	711,285	711,285		692,906				711,285
Community wealth/Equity	-	3,699,046	3,699,046		3,776,637				3,701,076
Cash flows									
Net cash from (used) operating	-	104,629	104,629	(1,061)	104,454	104,074	(380)	-0%	104,629
Net cash from (used) investing	-	(241,000)	(241,000)	(16,375)	(44,541)	(44,541)	-		(241,000)
Net cash from (used) financing	-	1,377	1,377	(1,883)	(11,014)	(11,014)	-		1,377
Cash/cash equivalents at the month/year end	-	431,308	431,308	-	665,179	614,821	(50,358)	-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	66,496	3,637	4,321	2,509	1,643	1,664	7,921	47,885	136,077
Creditors Age Analysis									
Total Creditors	7,061	-	-	-	-	-	-	-	7,061

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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	29,048	163,645	158,930	4,715	3%	384,994
Executive and council	–	50,470	50,470	47	19,734	19,702	32	0%	50,470
Finance and administration	–	334,524	334,524	29,001	143,910	139,228	4,682	3%	334,524
Internal audit	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	–	152,578	152,613	19,771	65,388	63,589	1,799	3%	152,613
Community and social services	–	8,776	8,776	1,036	3,462	3,657	(194)	-5%	8,776
Sport and recreation	–	10,972	10,972	2,377	6,480	4,572	1,909	42%	10,972
Public safety	–	35,995	36,030	3,300	15,607	15,013	595	4%	36,030
Housing	–	96,834	96,834	13,058	39,838	40,348	(510)	-1%	96,834
Health	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	–	24,399	24,399	2,980	9,668	10,166	(498)	-5%	24,399
Planning and development	–	13,483	13,483	1,695	7,024	5,618	1,406	25%	13,483
Road transport	–	10,879	10,879	1,285	2,605	4,533	(1,928)	-43%	10,879
Environmental protection	–	37	37	–	39	16	24	152%	37
<i>Trading services</i>	–	1,021,099	1,021,099	78,046	403,153	403,211	(59)	0%	1,021,099
Energy sources	–	615,533	615,533	45,170	238,920	242,529	(3,609)	-1%	615,533
Water management	–	167,048	167,048	15,391	68,337	67,198	1,140	2%	167,048
Waste water management	–	139,720	139,720	10,396	53,996	53,117	879	2%	139,720
Waste management	–	98,797	98,797	7,088	41,900	40,368	1,532	4%	98,797
<i>Other</i>	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	–	1,583,069	1,583,104	129,845	641,854	635,897	5,957	1%	1,583,104
Expenditure - Functional									
<i>Governance and administration</i>	–	315,410	315,608	27,883	121,773	125,238	(3,465)	-3%	315,608
Executive and council	–	74,067	73,930	5,400	29,197	29,393	(196)	-1%	73,930
Finance and administration	–	237,178	237,513	22,101	91,220	94,122	(2,902)	-3%	237,513
Internal audit	–	4,165	4,165	382	1,356	1,723	(367)	-21%	4,165
<i>Community and public safety</i>	–	267,374	267,374	34,222	107,362	109,268	(1,906)	-2%	267,271
Community and social services	–	21,751	21,513	2,399	8,538	8,980	(442)	-5%	21,513
Sport and recreation	–	63,035	63,135	6,950	22,065	22,704	(639)	-3%	63,035
Public safety	–	118,758	118,896	13,598	46,626	47,451	(825)	-2%	118,893
Housing	–	63,829	63,829	11,274	30,133	30,133	–	–	63,829
Health	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	–	198,290	198,126	17,148	67,986	68,726	(740)	-1%	198,230
Planning and development	–	53,256	53,196	5,493	19,530	20,215	(685)	-3%	53,196
Road transport	–	121,995	121,891	9,824	39,642	39,572	70	0%	121,995
Environmental protection	–	23,039	23,039	1,831	8,815	8,939	(124)	-1%	23,039
<i>Trading services</i>	–	810,381	810,381	63,530	288,910	300,998	(12,087)	-4%	810,381
Energy sources	–	480,315	480,315	32,564	169,822	175,434	(5,612)	-3%	480,315
Water management	–	133,992	133,992	9,863	41,006	43,282	(2,276)	-5%	133,992
Waste water management	–	103,774	103,774	10,605	41,939	44,265	(2,326)	-5%	103,774
Waste management	–	92,299	92,299	10,499	36,143	38,017	(1,874)	-5%	92,299
<i>Other</i>	–	3,517	3,517	363	1,335	1,678	(344)	-20%	3,517
Total Expenditure - Functional	–	1,594,971	1,595,006	143,146	587,366	605,909	(18,543)	-3%	1,595,006
Surplus/ (Deficit) for the year	–	(11,902)	(11,902)	(13,301)	54,488	29,988	24,500	82%	(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) - M05

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	13	19,639	19,639	-		50,312
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	-	869	869	41	325	362	(37)	-10.2%	869
Vote 4 - Finance	-	327,436	327,436	28,484	142,811	136,703	6,107	4.5%	327,436
Vote 5 - Infrastructure & Planning	-	730,542	730,542	59,573	284,825	289,203	(4,378)	-1.5%	730,542
Vote 6 - Protection Services	-	35,995	36,030	3,300	15,607	15,013	595	4.0%	36,030
Vote 7 - Economic and Social Development & Tourism	-	2,811	2,811	335	950	1,171	(222)	-18.9%	2,811
Vote 8 - Community Services	-	435,105	435,105	38,098	177,698	173,806	3,892	2.2%	435,105
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Revenue by Vote	-	1,583,069	1,583,104	129,845	641,854	635,897	5,957	0.9%	1,583,104
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	-	44,592	44,592	3,067	19,433	19,465	(32)	-0.2%	44,592
Vote 2 - Municipal Manager & Internal Audit	-	8,042	8,042	717	2,698	3,070	(372)	-12.1%	8,042
Vote 3 - Management Services	-	65,889	65,889	5,418	24,661	25,484	(823)	-3.2%	65,889
Vote 4 - Finance	-	106,313	106,313	10,162	41,661	43,223	(1,562)	-3.6%	106,313
Vote 5 - Infrastructure & Planning	-	734,810	734,810	61,936	270,239	277,751	(7,513)	-2.7%	734,810
Vote 6 - Protection Services	-	119,732	119,767	13,234	45,300	46,960	(1,660)	-3.5%	119,767
Vote 7 - Economic and Social Development & Tourism	-	17,570	17,570	1,637	5,768	6,021	(252)	-4.2%	17,570
Vote 8 - Community Services	-	498,023	498,023	46,976	177,607	183,936	(6,329)	-3.4%	498,023
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Expenditure by Vote	-	1,594,971	1,595,006	143,146	587,366	605,909	(18,543)	-3.1%	1,595,006
Surplus/ (Deficit) for the year	-	(11,902)	(11,902)	(13,301)	54,488	29,988	24,500	81.7%	(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) - M05 November

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	24,290	124,426	123,575	852	1%	287,941
Service charges - electricity revenue		541,692	541,692	40,849	215,758	220,063	(4,305)	-2%	541,692
Service charges - water revenue		138,138	138,138	13,168	58,805	57,558	1,248	2%	138,138
Service charges - sanitation revenue		90,962	90,962	8,293	39,267	37,901	1,366	4%	90,962
Service charges - refuse revenue		78,850	78,850	7,075	34,841	33,511	1,330	4%	78,850
Rental of facilities and equipment		4,573	4,573	489	2,438	2,229	208	9%	4,573
Interest earned - external investments		24,871	24,871	1,752	11,426	11,426	-		24,871
Interest earned - outstanding debtors		3,982	3,982	611	2,541	2,323	218	9%	3,982
Dividends received		-	-	-	-	-	-		-
Fines, penalties and forfeits		20,344	20,344	1,806	9,194	8,646	548	6%	20,344
Licences and permits		2,636	2,636	248	1,258	1,164	94	8%	2,636
Agency services		7,858	7,858	658	3,346	3,274	72	2%	7,858
Transfers and subsidies		166,184	166,219	2,124	62,355	62,355	-		166,219
Other revenue		121,898	121,898	18,323	56,133	51,807	4,326	8%	121,898
Gains		8,225	8,225	306	760	760	-		8,225
Total Revenue (excluding capital transfers and contributions)	-	1,498,153	1,498,188	119,991	622,549	616,591	5,957	1%	1,498,188
Expenditure By Type									
Employee related costs		504,478	505,798	59,830	204,385	209,916	(5,532)	-3%	505,798
Remuneration of councillors		12,335	12,335	1,115	5,061	5,140	(79)	-2%	12,335
Debt impairment		13,564	13,564	1,130	5,652	5,652	-		13,564
Depreciation & asset impairment		146,596	146,596	12,216	61,081	61,081	-		146,596
Finance charges		48,056	48,056	653	2,692	2,692	-		48,056
Bulk purchases - electricity		384,161	384,161	24,949	138,529	144,060	(5,531)	-4%	384,161
Inventory consumed		52,137	51,943	5,594	21,922	22,076	(154)	-1%	51,943
Contracted services		269,929	267,884	19,118	75,730	82,598	(6,868)	-8%	267,884
Transfers and subsidies		13,057	13,057	1,046	5,732	5,732	-		13,057
Other expenditure		150,658	151,613	17,494	66,583	66,962	(380)	-1%	151,613
Losses		-	-	-	-	-	-		-
Total Expenditure	-	1,594,971	1,595,006	143,146	587,366	605,909	(18,543)	-3%	1,595,006
Surplus/(Deficit)	-	(96,819)	(96,819)	(23,155)	35,182	10,682	24,500	0	(96,819)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		72,254	72,254	6,617	15,969	15,969	-		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	3,236	3,336	3,336	-		12,662
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	(11,902)	(11,902)	(13,301)	54,488	29,988			(11,902)
Taxation	-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	-	(11,902)	(11,902)	(13,301)	54,488	29,988			(11,902)
Attributable to minorities	-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	-	(11,902)	(11,902)	(13,301)	54,488	29,988			(11,902)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-			-
Surplus/ (Deficit) for the year	-	(11,902)	(11,902)	(13,301)	54,488	29,988			(11,902)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.97% above the YTD budget projections.

Current expenditure is 3.06% below YTD budget projections for November 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) - M05 November

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	-	462	450	12	3%	1,815
Vote 4 - Finance	-	60	60	-	28	20	8	38%	60
Vote 5 - Infrastructure & Planning	-	198,128	198,128	12,124	34,928	34,077	851	2%	198,128
Vote 6 - Protection Services	-	300	300	-	106	75	31	42%	300
Vote 7 - Economic and Social Development & Tourism	-	45	45	27	29	19	10	54%	45
Vote 8 - Community Services	-	735	735	59	60	306	(246)	-80%	735
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	-	201,083	201,083	12,210	35,612	34,947	666	2%	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	2,340	4,320	4,188	132	3%	17,475
Vote 6 - Protection Services	-	2,492	2,492	-	562	589	(27)	-5%	2,492
Vote 7 - Economic and Social Development & Tourism	-	-	-	-	-	-	-		-
Vote 8 - Community Services	-	14,970	14,970	1,410	1,971	2,166	(195)	-9%	14,970
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Capital single-year expenditure	-	34,937	34,937	3,750	6,853	6,944	(90)	-1%	34,937
Total Capital Expenditure	-	236,020	236,020	15,960	42,466	41,890	575	1%	236,020
Capital Expenditure - Functional Classification									
Governance and administration	-	1,875	1,875	-	489	490	(1)	0%	1,875
Executive and council	-	5	5	-	-	-	-		5
Finance and administration	-	1,870	1,870	-	489	490	(1)	0%	1,870
Internal audit	-	-	-	-	-	-	-		-
Community and public safety	-	53,438	54,458	2,384	14,003	15,095	(1,091)	-7%	54,458
Community and social services	-	7,261	7,261	59	60	981	(921)	-94%	7,261
Sport and recreation	-	2,500	2,500	-	1,500	896	604	67%	2,500
Public safety	-	2,792	2,792	-	668	500	168	34%	2,792
Housing	-	40,885	41,905	2,325	11,775	12,718	(943)	-7%	41,905
Health	-	-	-	-	-	-	-		-
Economic and environmental services	-	14,068	14,068	1,726	3,141	3,657	(516)	-14%	14,068
Planning and development	-	1,478	1,478	281	343	616	(273)	-44%	1,478
Road transport	-	12,590	12,590	1,444	2,798	3,042	(243)	-8%	12,590
Environmental protection	-	-	-	-	-	-	-		-
Trading services	-	166,639	165,619	11,850	24,832	22,648	2,184	10%	165,619
Energy sources	-	65,389	65,389	4,412	9,566	9,898	(332)	-3%	65,389
Water management	-	39,970	39,570	3,255	5,016	4,574	442	10%	39,570
Waste water management	-	57,736	57,116	3,108	9,010	6,799	2,211	33%	57,116
Waste management	-	3,544	3,544	1,075	1,240	1,377	(136)	-10%	3,544
Other	-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	-	236,020	236,020	15,960	42,466	41,890	575	1%	236,020
Funded by:									
National Government	-	72,254	72,254	6,617	15,969	16,859	(890)	-5%	72,254
Provincial Government	-	-	-	-	-	-	-		-
District Municipality	-	-	-	-	-	-	-		-
Other transfers and grants	-	51,447	51,447	5,486	14,687	13,291	1,396	11%	51,447
Transfers recognised - capital	-	123,702	123,702	12,103	30,656	30,150	506	2%	123,702
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	80,175	80,175	2,092	6,415	6,544	(129)	-2%	80,175
Internally generated funds	-	32,143	32,143	1,765	5,395	5,196	199	4%	32,143
Total Capital Funding	-	236,020	236,020	15,960	42,466	41,890	575	1%	236,020

Table C6: Monthly Budget Statement - Financial Position**WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M05 November**

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	254,914	31,338
Call investment deposits		400,000	400,000	410,265	400,000
Consumer debtors		92,590	92,590	100,452	92,590
Other debtors		59,486	59,486	41,697	59,486
Current portion of long-term receivables		–	–	–	–
Inventory		10,908	10,908	11,545	10,958
Total current assets	–	594,291	594,291	818,873	594,371
Non current assets					
Long-term receivables		–	–	–	–
Investments		70,005	70,005	63,347	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	3,618,637	3,822,932
Agricultural		–	–	–	–
Biological assets		–	–	610	(68)
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	3,930,748	4,164,847
TOTAL ASSETS	–	4,757,138	4,757,138	4,749,620	4,759,219
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft		–	–	–	–
Borrowing		58,592	58,592	58,592	58,592
Consumer deposits		66,074	66,074	65,228	66,074
Trade and other payables		173,931	173,931	108,047	173,981
Provisions		48,210	48,210	48,210	48,210
Total current liabilities	–	346,808	346,808	280,077	346,858
Non current liabilities					
Borrowing		421,184	421,184	410,248	421,184
Provisions		290,101	290,101	282,658	290,101
Total non current liabilities	–	711,285	711,285	692,906	711,285
TOTAL LIABILITIES	–	1,058,092	1,058,092	972,983	1,058,142
NET ASSETS	–	3,699,046	3,699,046	3,776,637	3,701,076
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		3,695,823	3,695,823	3,773,410	3,688,475
Reserves		3,223	3,223	3,228	12,601
TOTAL COMMUNITY WEALTH/EQUITY	–	3,699,046	3,699,046	3,776,637	3,701,076

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 - M05 November

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	23,679	125,257	125,084	172	0%	285,907
Service charges		843,505	843,505	65,668	343,967	343,799	168	0%	843,505
Other revenue		146,992	146,992	21,137	91,392	91,380	12	0%	146,992
Transfers and Subsidies - Operational		166,184	166,219	1,066	70,523	70,523	-		166,184
Transfers and Subsidies - Capital		72,254	72,254	10,156	46,888	46,888	-		72,254
Interest		24,871	24,871	2,362	13,967	13,967	-		24,871
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1,373,971)	(1,374,006)	(123,431)	(579,116)	(579,144)	(27)	0%	(1,373,971)
Finance charges		(48,056)	(48,056)	(653)	(2,692)	(2,692)	-		(48,056)
Transfers and Grants		(13,057)	(13,057)	(1,046)	(5,732)	(5,732)	-		(13,057)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	104,629	104,629	(1,061)	104,454	104,074	(380)	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)	(2,075)	(2,075)	-		(4,980)
Payments									
Capital assets		(236,020)	(236,020)	(15,960)	(42,466)	(42,466)	-		(236,020)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(241,000)	(241,000)	(16,375)	(44,541)	(44,541)	-		(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	(741)	546	546	-		2,000
Payments									
Repayment of borrowing	-	(50,623)	(50,623)	(1,142)	(11,560)	(11,560)	-		(50,623)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	1,377	1,377	(1,883)	(11,014)	(11,014)	-		1,377
NET INCREASE/ (DECREASE) IN CASH HELD	-	(134,994)	(134,994)	(19,319)	48,899	48,519			(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		665,179	614,821			481,286

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 665.2million.

The municipality started the year with a positive cash balance of R616.3 million. The November closing balance is R665.2 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 - M05 November

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	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source															
Property rates	24,024	26,537	25,804	25,213	23,679	-	-	-	-	-	-	160,650	285,907	298,712	312,089
Service charges - electricity revenue	41,233	45,358	44,626	43,558	40,015	-	-	-	-	-	-	324,295	539,085	579,206	622,318
Service charges - water revenue	10,948	12,131	10,964	10,941	11,385	-	-	-	-	-	-	80,193	136,561	142,706	149,128
Service charges - sanitation revenue	3,161	8,308	7,602	7,643	7,605	-	-	-	-	-	-	55,597	89,916	93,783	97,816
Service charges - refuse	10,684	7,302	6,974	6,859	6,662	-	-	-	-	-	-	39,452	77,943	82,541	87,410
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	347	532	608	513	376	-	-	-	-	-	-	2,197	4,573	4,778	4,989
Interest earned - external investments	1,653	1,078	2,549	4,394	1,752	-	-	-	-	-	-	13,445	24,871	25,991	27,161
Interest earned - outstanding debtors	414	536	461	520	611	-	-	-	-	-	-	(2,541)	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,864	1,878	1,786	1,859	1,806	-	-	-	-	-	-	1,704	10,897	12,647	13,537
Licences and permits	279	251	217	262	248	-	-	-	-	-	-	1,378	2,636	2,750	2,869
Agency services	473	751	775	688	658	-	-	-	-	-	-	4,512	7,858	8,211	8,580
Transfer receipts - operating	57,849	7,395	1,550	2,753	1,066	-	-	-	-	-	-	95,571	166,184	174,999	192,746
Other revenue	20,988	5,999	13,256	16,405	18,049	-	-	-	-	-	-	46,329	121,028	81,758	45,957
Cash Receipts by Source	173,928	118,055	117,171	121,609	113,913	-	-	-	-	-	-	822,783	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	-	-	-	-	-	-	25,455	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)	-	-	-	-	-	-	1,454	2,000	2,000	2,000
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	-	-	-	-	-	-	(2,905)	(4,980)	(4,980)	(4,980)
Total Cash Receipts by Source	193,935	117,861	117,001	138,236	122,913	-	-	-	-	-	-	896,787	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	-	-	-	-	-	-	293,873	492,692	520,035	550,870
Remuneration of councillors	980	980	980	1,007	1,115	-	-	-	-	-	-	7,275	12,335	12,837	13,360
Interest paid	38	415	1,253	334	653	-	-	-	-	-	-	45,364	48,056	47,734	47,159
Bulk purchases - Electricity	7	42,701	46,453	24,420	24,949	-	-	-	-	-	-	245,632	384,161	417,237	453,161
Acquisitions - water & other inventory	1,347	4,088	4,556	6,337	5,594	-	-	-	-	-	-	30,215	52,137	51,837	55,539
Contracted services	773	18,836	18,959	18,044	19,118	-	-	-	-	-	-	194,200	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	-	-	-	-	-	-	7,325	13,057	13,060	13,582
General expenses	89,587	(12,203)	13,825	33,556	13,771	-	-	-	-	-	-	24,180	162,716	100,901	81,050
Cash Payments by Type	124,234	92,156	124,775	120,725	125,131	-	-	-	-	-	-	848,063	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	-	-	-	-	-	-	193,554	236,020	102,598	99,011
Repayment of borrowing	2,181	1,031	4,889	2,317	1,142	-	-	-	-	-	-	39,064	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	-	-	-	-	-	-	1,080,681	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)	-	-	-	-	-	-	(183,893)	(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	665,179	665,179	665,179	665,179	665,179	665,179	616,280	481,286	463,709
Cash/cash equivalents at the month/year end:	683,168	698,737	669,071	684,498	665,179	665,179	665,179	665,179	665,179	665,179	665,179	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 - M05 November

Description		NT Code	Budget Year 2022/23									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr					
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	16,723	800	541	626	346	348	1,687	7,412	28,482	10,418	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21,547	978	681	534	429	368	1,511	6,077	32,125	8,919	-	-		
Receivables from Non-exchange Transactions - Property Rates	1400	23,002	619	1,990	462	276	319	1,460	5,710	33,837	8,226	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	9,075	480	315	390	219	203	1,173	5,044	16,900	7,029	-	-		
Receivables from Exchange Transactions - Waste Management	1600	7,896	374	296	225	183	163	773	2,754	12,665	4,098	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	622	41	19	13	11	10	42	292	1,049	368	-	-		
Interest on Arrear Debtor Accounts	1810	159	53	85	78	71	83	584	12,910	14,022	13,725	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	(12,527)	291	394	182	108	170	691	7,687	(3,003)	8,839	-	-		
Total By Income Source	2000	66,496	3,637	4,321	2,509	1,643	1,664	7,921	47,885	136,077	61,622	-	-		
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	598	89	1,640	71	22	31	109	1,471	4,032	1,705	-	-		
Commercial	2300	8,693	137	120	55	52	53	228	2,655	11,992	3,043	-	-		
Households	2400	58,451	3,401	2,551	2,374	1,563	1,538	7,548	42,099	119,526	55,123	-	-		
Other	2500	(1,245)	10	10	9	5	42	36	1,659	527	1,752	-	-		
Total By Customer Group	2600	66,496	3,637	4,321	2,509	1,643	1,664	7,921	47,885	136,077	61,622	-	-		

The debtors' 12-month rolling average payment rate is 99,04% at the end of November 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			0		

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)
7376			10KL	7376	0	7376	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)
121	7255		50kWh	7376	0	7376	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									0	0
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 30/11/2022 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	1,707,678	621,191	1,063,793	22,694
WCED 2251	479,323	479,323	0	0
OTHER 2255	44,378	44,378	0	0
HEALTH 2252	314,737	263,759	50,198	780
TPW 2256	1,389,709	-214,803	1,595,151	9,360
HUMAN SETTLE 2215	49,298	49,298	0	0
HOUSING 2253	4,688	4,688	0	0
OTHER MUNICIPALITIES 2276	41,754	41,754	0	0
TOTAL OUTSTANDING	4,031,564	1,289,588	2,709,142	32,834

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

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	7,061	-	-	-	-	-	-	-	7,061	6,389
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	7,061	-	-	-	-	-	-	-	7,061	6,389

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

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	49		20,709	125	20,884
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	69		37,197	260	37,526
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	188		4,720	30	4,938
ABSA 9331734880	DEP PLUS	DEP PLUS		50	4.3	10,265	(50)	10,265
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
Standard Bank 288343005-033	28 DAYS	FIXED DEP	24/11/2022	568	7.15	100,000	(100,568)	-
ABSA 2080773045	181 DAYS	FIXED DEP	24/05/2023		8.24		100,000	100,000
Municipality sub-total				924		472,892	(204)	473,612
TOTAL INVESTMENTS AND INTEREST				924		472,892	(204)	473,612

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 - M05 November

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:	-	152,183	152,183	1,167	59,705	59,705	-		152,183
Operational Revenue:General Revenue:Equitable Share	-	141,896	141,896		55,339	55,339	-		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	1,167	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
Provincial Government:	-	71,715	71,715	2,066	33,836	33,836	-		71,715
Community Library Services Grant		8,258	8,258		5,506	5,506	-		8,258
Thusong Services Centres Grant		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	-		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	1,991	22,877	22,877	-		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	3,233	93,576	93,576	-		223,933
Capital Transfers and Grants									
National Government:	-	72,254	72,254	10,666	47,399	47,399	-		72,254
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21,331	21,331	4,685	21,331	21,331	-		21,331
Municipal Infrastructure Grant [Schedule 5B]		23,484	23,484	5,981	7,168	7,168	-		23,484
Water Services Infrastructure Grant [Schedule 5B]		27,439	27,439		18,900	18,900	-		27,439
Provincial Government:	-	38,785	38,785	8,353	20,221	20,221	-		38,785
Human Settlements (Housing - Construction Contracts)	-	38,785	38,785	8,353	20,221	20,221	-		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	19,019	67,620	67,620	-		111,039
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	334,937	334,972	22,252	161,196	161,196	-		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 - M05 November

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	359	1,716	1,716	-		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	326	932	932	-		2,593
Local Government Financial Management Grant [Schedule 5B]	-	1,550	1,550	34	178	178	-		1,550
Municipal Infrastructure Grant [Schedule 5B]	-	1,144	1,144	-	401	401	-		1,144
Provincial Government:	-	71,715	71,715	12,440	33,540	33,540	-		71,715
Community Library Services Grant	-	8,258	8,258	993	3,223	3,223	-		8,258
Thusong Services Centres Grant	-	150	150	-	-	-	-		150
Resource funding for the establish & support of K9 Unit	-	2,420	2,420	503	1,654	1,654	-		2,420
CDW	-	75	75	7	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	153	307	307	-		2,958
Human Settlements (Housing - Construction Contracts)	-	57,714	57,714	10,784	28,348	28,348	-		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	12,800	35,256	35,256	-		82,037
Capital expenditure of Transfers and Grants									
National Government:	-	72,254	72,254	6,726	16,078	16,078	-		72,254
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	21,331	21,331	1,106	4,934	4,934	-		21,331
Municipal Infrastructure Grant [Schedule 5B]	-	23,484	23,484	3,586	5,208	5,208	-		23,484
Water Services Infrastructure Grant [Schedule 5B]	-	27,439	27,439	2,034	5,936	5,936	-		27,439
Provincial Government:	-	38,785	38,785	2,249	11,350	11,350	-		38,785
Human Settlements (Housing - Construction Contracts)	-	38,785	38,785	2,249	11,350	11,350	-		38,785
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	12,662	12,662	3,236	3,337	3,337	-		12,662
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	-	-	-	-	-	-		-
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	12,662	12,662	3,236	3,337	3,337	-		12,662
Higher Educational Institutions	-	-	-	-	-	-	-		-
Parent Municipality / Entity	-	-	-	-	-	-	-		-
Transfer from Operational Revenue	-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	123,702	123,702	12,211	30,765	30,765	-		123,702
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	205,703	205,738	25,011	66,021	66,021	-		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 - M05 November

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]	-	-	-	-	
Provincial Government:	-	-	-	-	
District Municipality:	-	-	-	-	
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]	-	-	-	-	
Provincial Government:	-	-	-	-	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Departmental Agencies and Accounts	-	-	-	-	
Foreign Government and International Organisations	-	-	-	-	
Households	-	-	-	-	
Non-Profit Institutions	-	-	-	-	
Private Enterprises	-	-	-	-	
Public Corporations	-	-	-	-	
Higher Educational Institutions	-	-	-	-	
Parent Municipality / Entity	-	-	-	-	
Transfer from Operational Revenue	-	-	-	-	
Total capital expenditure of Approved Roll-overs	-	-	-	-	
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 - M05 November

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	4,484	4,640	(156)	-3%	11,137
Pension and UIF Contributions		-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-		-
Cellphone Allowance		1,199	1,199	227	577	500	77	16%	1,199
Housing Allowances	-	-	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-	-	-		-
Sub Total - Councillors	-	12,335	12,335	1,115	5,061	5,140	(79)	-2%	12,335
% increase		0.0%	0.0%						0.0%
Senior Managers of the Municipality									
Basic Salaries and Wages		12,871	12,859	1,024	5,125	5,358	(232)	-4%	12,859
Pension and UIF Contributions		-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-		-
Performance Bonus		149	149	-	-	62	(62)	-100%	149
Motor Vehicle Allowance		-	-	-	-	-	-		-
Cellphone Allowance		181	181	16	77	75	1	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	1,041	5,202	5,495	(293)	-5%	13,188
% increase		0.0%	0.0%						0.0%
Other Municipal Staff									
Basic Salaries and Wages		302,007	301,764	23,720	114,164	118,130	(3,966)	-3%	301,764
Pension and UIF Contributions		52,863	53,201	4,004	19,853	20,462	(609)	-3%	53,201
Medical Aid Contributions		17,116	17,168	1,270	6,281	6,511	(230)	-4%	17,168
Overtime		42,848	43,448	4,904	17,019	17,112	(93)	-1%	43,448
Performance Bonus		520	520	43	217	217	-		520
Motor Vehicle Allowance		8,321	8,321	672	3,361	3,520	(159)	-5%	8,321
Cellphone Allowance		2,184	2,214	166	827	840	(13)	-2%	2,214
Housing Allowances		1,829	1,859	149	743	786	(44)	-6%	1,859
Other benefits and allowances		41,698	42,224	22,036	27,596	27,722	(125)	0%	42,224
Payments in lieu of leave	-	-	-	-	-	-	-		-
Long service awards	-	-	-	-	-	-	-		-
Post-retirement benefit obligations	-	21,891	21,891	1,824	9,121	9,121	-		21,891
Sub Total - Other Municipal Staff	-	491,277	492,610	58,789	199,183	204,421	(5,238)	-3%	492,610
% increase		0.0%	0.0%						0.0%
Total Parent Municipality	-	516,813	518,134	60,944	209,445	215,056	(5,611)	-3%	518,134
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	-	516,813	518,134	60,944	209,445	215,056	(5,611)	-3%	518,134
% increase		0.0%	0.0%						0.0%
TOTAL MANAGERS AND STAFF	-	504,478	505,798	59,830	204,385	209,916	(5,532)	-3%	505,798

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 - M05 November

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%	10.9%	3.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	34.0%	34.0%	15.1%	34.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.7%	17.7%	15.3%	17.7%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	13070.1%	13070.1%	12710.3%	3342.5%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	171.4%	171.4%	292.4%	171.4%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	124.4%	124.4%	237.5%	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%	22.8%	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%	33.8%	32.8%	33.8%
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%	10.2%	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 - M05 November

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	-		74,359	-	0.0%	0%
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	42,466					

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	11,349,849	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	1,584,589	Work in progress.	Construction underway.	Not applicable.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS	27,539,000	19,448,030	5,263,189	(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 and budgeting for next phase.	None to date	Not applicable.
4	Kleinmond	Multi-ward Km Area	KLEINMOND WWTW REFURBISH UPGRADE	22,441,638	30,532,608	672,443	Procurement process in progress (Tender SC 2318/2022).	Tender evaluation stage. Tenders closed on 5 August 2022, and bids are being evaluated.	(1) Shortage of funds for award to preferred bidder (resolved); (2) Delays in tender evaluation process.	(1) The scope of work was reduced and a capital virement was approved and implemented; (2) Regular communication with SCM.
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	16,472,000	16,472,000	1,280,196	Construction to commence (Contract SC 2319/2022).	Contract awarded and signed. Contractor applying for wayleaves.	None to date	Not applicable.
6	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	16,000,000	16,000,000	6,938,954	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	1,684,523	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	1,247,984	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	1,390,862	Under construction.	Under construction.	Not applicable.	Not applicable.
Totals				184,934,238	184,934,238	31,412,590				

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 - M05 November

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	85,364	8,182	15,686	16,164	478	3.0%	85,364
Roads Infrastructure	–	12,255	12,255	1,444	2,586	3,074	488	15.9%	12,255
Roads	–	12,255	12,255	1,444	2,586	3,074	488	15.9%	12,255
Storm water Infrastructure	–	1,636	1,636	79	79	682	603	88.4%	1,636
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	1,636	1,636	79	79	682	603	88.4%	1,636
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	–	53,500	53,500	4,412	8,524	7,529	(994)	-13.2%	53,500
MV Substations	–	37,500	37,500	305	1,585	1,863	278	14.9%	37,500
MV Switching Stations	–	–	–	–	–	–	–	–	–
MV Networks	–	16,000	16,000	4,106	6,939	5,667	(1,272)	-22.5%	16,000
LV Networks	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	12,483	12,483	1,172	1,422	3,018	1,596	52.9%	12,483
Dams and Weirs	–	–	–	–	–	–	–	–	–
Boreholes	–	4,803	4,803	174	174	1,001	828	82.6%	4,803
Reservoirs	–	–	–	–	–	–	–	–	–
Pump Stations	–	7,000	7,000	998	1,248	2,017	769	38.1%	7,000
Water Treatment Works	–	–	–	–	–	–	–	–	–
Bulk Mains	–	–	–	–	–	–	–	–	–
Distribution	–	680	680	–	–	–	–	–	680
Sanitation Infrastructure	–	4,020	4,020	–	2,000	1,340	(660)	-49.3%	4,020
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	4,020	4,020	–	2,000	1,340	(660)	-49.3%	4,020
Solid Waste Infrastructure	–	1,470	1,470	1,075	1,075	521	(554)	-106.4%	1,470
Landfill Sites	–	–	–	–	–	–	–	–	–
Waste Transfer Stations	–	1,250	1,250	1,075	1,075	521	(554)	-106.4%	1,250
Waste Processing Facilities	–	220	220	–	–	–	–	–	220
Community Assets	–	10,951	10,951	182	1,682	1,854	173	9.3%	10,951
Community Facilities	–	6,701	6,701	182	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	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	–	1,500	1,417	(83)	-5.9%	4,250
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	4,250	4,250	–	1,500	1,417	(83)	-5.9%	4,250
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	41,802	41,802	2,325	12,337	9,736	(2,601)	-26.7%	41,802
Operational Buildings	–	3,017	3,017	–	562	1,006	444	44.2%	3,017
Municipal Offices	–	3,017	3,017	–	562	1,006	444	44.2%	3,017
Housing	–	38,785	38,785	2,325	11,775	8,730	(3,045)	-34.9%	38,785
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	38,785	38,785	2,325	11,775	8,730	(3,045)	-34.9%	38,785
Computer Equipment	–	1,888	1,888	54	516	787	271	34.4%	1,888
Computer Equipment	–	1,888	1,888	54	516	787	271	34.4%	1,888
Furniture and Office Equipment	–	765	765	46	241	319	78	24.4%	765
Furniture and Office Equipment	–	765	765	46	241	319	78	24.4%	765
Machinery and Equipment	–	1,185	1,185	59	60	94	34	35.8%	1,185
Machinery and Equipment	–	1,185	1,185	59	60	94	34	35.8%	1,185
Transport Assets	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	–	141,955	141,955	10,847	30,521	28,953	(1,568)	-5.4%	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	319	2,642	2,622	(19)	-0.7%	20,730
Electrical Infrastructure	-	1,058	1,058	-	1,042	176	(866)	-491.1%	1,058
MV Switching Stations	-	1,058	1,058	-	1,042	176	(866)	-491.1%	1,058
MV Networks	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	19,172	19,172	319	1,599	2,446	847	34.6%	19,172
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	500	500	-	-	-	-	-	500
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	18,672	18,672	319	1,599	2,446	847	34.6%	18,672
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	500	500	-	-	-	-	-	500
Pump Station	-	500	500	-	-	-	-	-	500
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
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	-	20,730	20,730	319	2,642	2,622	(19)	-0.7%	20,730

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05

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	161,569	14,339	50,424	67,271	16,847	25.0%	161,569
Roads Infrastructure	–	72,275	72,275	5,625	18,281	30,115	11,833	39.3%	72,275
Roads		72,275	72,275	5,625	18,281	30,115	11,833	39.3%	72,275
Storm water Infrastructure	–	7,335	7,335	658	2,180	3,056	876	28.7%	7,335
Drainage Collection		–	–	–	–	–	–	–	–
Storm water Conveyance		7,335	7,335	658	2,180	3,056	876	28.7%	7,335
Attenuation		–	–	–	–	–	–	–	–
Electrical Infrastructure	–	39,232	39,452	3,610	13,670	16,438	2,769	16.8%	39,452
LV Networks		39,232	39,452	3,610	13,670	16,438	2,769	16.8%	39,452
Capital Spares		–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	22,142	22,142	2,016	7,744	9,176	1,432	15.6%	22,142
Water Treatment Works		297	297	–	30	74	44	59.3%	297
Bulk Mains		–	–	–	–	–	–	–	–
Distribution		19,083	19,083	1,782	7,084	7,951	867	10.9%	19,083
Distribution Points		2,761	2,761	234	630	1,151	521	45.3%	2,761
Sanitation Infrastructure	–	13,044	13,044	1,453	5,118	5,435	317	5.8%	13,044
Pump Station		–	–	–	–	–	–	–	–
Reticulation		7,386	7,386	858	2,927	3,077	151	4.9%	7,386
Waste Water Treatment Works		5,658	5,658	595	2,191	2,358	167	7.1%	5,658
Solid Waste Infrastructure	–	7,320	7,320	978	3,431	3,050	(380)	-12.5%	7,320
Waste Processing Facilities		2,397	2,397	214	836	999	163	16.3%	2,397
Waste Drop-off Points		4,924	4,924	764	2,595	2,051	(543)	-26.5%	4,924
Community Assets	–	58,365	58,000	6,851	21,535	24,167	2,632	10.9%	58,000
Community Facilities	–	43,516	43,304	5,342	16,764	18,043	1,280	7.1%	43,304
Halls		6,029	5,829	724	2,119	2,429	310	12.7%	5,829
Cemeteries/Crematoria		1,112	1,112	83	460	463	3	0.6%	1,112
Police		–	–	–	–	–	–	–	–
Parks		31,703	31,691	4,128	12,856	13,205	348	2.6%	31,691
Public Open Space		3,684	3,684	353	1,123	1,535	412	26.9%	3,684
Nature Reserves		–	–	–	–	–	–	–	–
Public Ablution Facilities		988	988	55	205	412	207	50.3%	988
Sport and Recreation Facilities	–	14,849	14,696	1,510	4,771	6,123	1,352	22.1%	14,696
Indoor Facilities		–	–	–	–	–	–	–	–
Outdoor Facilities		14,849	14,696	1,510	4,771	6,123	1,352	22.1%	14,696
Capital Spares		–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	15,246	15,952	405	4,549	6,631	2,081	31.4%	15,952
Operational Buildings	–	15,246	15,952	405	4,549	6,631	2,081	31.4%	15,952
Municipal Offices		15,208	15,914	405	4,549	6,631	2,081	31.4%	15,914
Depots		38	38	–	–	–	–	–	38
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	6,994	6,994	16	3,207	2,914	(292)	-10.0%	6,994
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	6,994	6,994	16	3,207	2,914	(292)	-10.0%	6,994
Computer Software and Applications		6,994	6,994	16	3,207	2,914	(292)	-10.0%	6,994
Computer Equipment	–	2,280	2,280	80	701	950	249	26.2%	2,280
Computer Equipment		2,280	2,280	80	701	950	249	26.2%	2,280
Furniture and Office Equipment	–	6,330	6,341	40	182	2,642	2,461	93.1%	6,341
Furniture and Office Equipment		6,330	6,341	40	182	2,642	2,461	93.1%	6,341
Machinery and Equipment	–	5,601	5,601	376	2,763	2,334	(429)	-18.4%	5,601
Machinery and Equipment		5,601	5,601	376	2,763	2,334	(429)	-18.4%	5,601
Transport Assets	–	11,779	11,779	2,182	8,976	4,908	(4,068)	-82.9%	11,779
Transport Assets		11,779	11,779	2,182	8,976	4,908	(4,068)	-82.9%	11,779
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	–	267,944	268,516	24,290	92,336	111,816	19,480	17.4%	268,516

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November

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>									
Infrastructure	–	119,152	119,152	9,929	49,647	49,647	0	0.0%	119,152
Roads Infrastructure	–	37,723	37,723	3,144	15,718	15,718	0	0.0%	37,723
Roads		37,723	37,723	3,144	15,718	15,718	0	0.0%	37,723
Storm water Infrastructure	–	7,993	7,993	666	3,330	3,330	0	0.0%	7,993
Drainage Collection		7,993	7,993	666	3,330	3,330	0	0.0%	7,993
Electrical Infrastructure	–	29,061	29,061	2,422	12,109	12,109	(0)	0.0%	29,061
LV Networks		29,061	29,061	2,422	12,109	12,109	(0)	0.0%	29,061
Capital Spares		–	–	–	–	–	–		–
Water Supply Infrastructure	–	23,565	23,565	1,964	9,819	9,819	0	0.0%	23,565
Distribution		23,565	23,565	1,964	9,819	9,819	0	0.0%	23,565
Sanitation Infrastructure	–	17,550	17,550	1,462	7,312	7,312	(0)	0.0%	17,550
Waste Water Treatment Works		17,550	17,550	1,462	7,312	7,312	(0)	0.0%	17,550
Solid Waste Infrastructure	–	3,260	3,260	272	1,358	1,358	0	0.0%	3,260
Landfill Sites		3,260	3,260	272	1,358	1,358	0	0.0%	3,260
<u>Community Assets</u>	–	–	–	–	–	–	–		–
Sport and Recreation Facilities	–	–	–	–	–	–	–		–
<u>Heritage assets</u>	–	–	–	–	–	–	–		–
<u>Investment properties</u>	–	–	–	–	–	–	–		–
<u>Other assets</u>	–	14,913	14,913	1,243	6,214	6,214	0	0.0%	14,913
Operational Buildings	–	14,913	14,913	1,243	6,214	6,214	0	0.0%	14,913
Municipal Offices		14,913	14,913	1,243	6,214	6,214	0	0.0%	14,913
Housing	–	–	–	–	–	–	–		–
<u>Biological or Cultivated Assets</u>	–	68	68	6	28	28	(0)	0.0%	68
Biological or Cultivated Assets		68	68	6	28	28	(0)	0.0%	68
<u>Intangible Assets</u>	–	400	400	33	167	167	(0)	0.0%	400
Servitudes	–	–	–	–	–	–	–		–
Licences and Rights	–	400	400	33	167	167	(0)	0.0%	400
Computer Software and Applications		400	400	33	167	167	(0)	0.0%	400
<u>Computer Equipment</u>	–	–	–	–	–	–	–		–
<u>Furniture and Office Equipment</u>	–	3,535	3,535	295	1,473	1,473	0	0.0%	3,535
Furniture and Office Equipment		3,535	3,535	295	1,473	1,473	0	0.0%	3,535
<u>Machinery and Equipment</u>	–	1,617	1,617	135	674	674	0	0.0%	1,617
Machinery and Equipment		1,617	1,617	135	674	674	0	0.0%	1,617
<u>Transport Assets</u>	–	6,911	6,911	576	2,880	2,879	(0)	0.0%	6,911
Transport Assets		6,911	6,911	576	2,880	2,879	(0)	0.0%	6,911
<u>Land</u>	–	–	–	–	–	–	–		–
<u>Zoo's, Marine and Non-biological Animals</u>	–	–	–	–	–	–	–		–
Total Depreciation	–	146,596	146,596	12,216	61,081	61,082	0	0.0%	146,596

Supporting Table SC13e

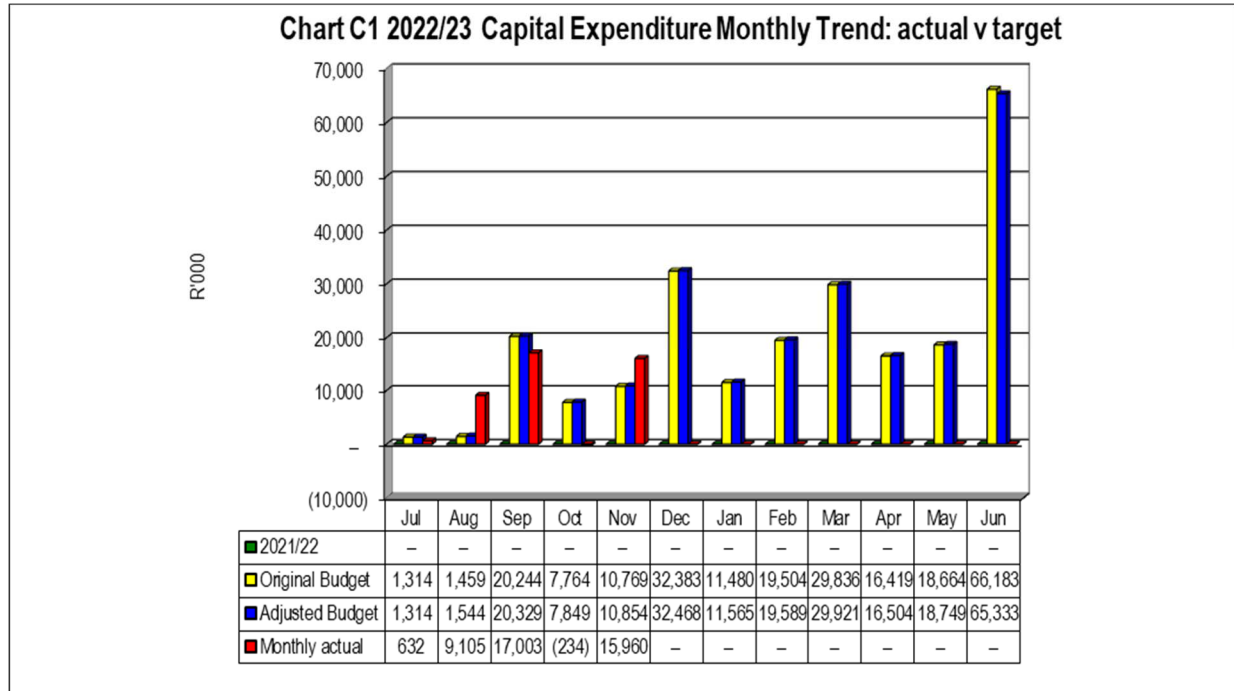
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

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	4,793	9,091	10,231	1,140	11.1%	72,800
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	10,831	10,831	-	-	-	-	-	10,831
MV Networks	-	10,831	10,831	-	-	-	-	-	10,831
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	8,315	8,315	1,764	1,995	2,548	553	21.7%	8,315
Pump Stations	-	1,000	1,000	-	-	-	-	-	1,000
Distribution	-	7,315	7,315	1,764	1,995	2,548	553	21.7%	7,315
Sanitation Infrastructure	-	51,581	51,581	3,029	6,931	6,992	61	0.9%	51,581
Pump Station	-	27,539	27,539	2,034	5,263	5,275	11	0.2%	27,539
Reticulation	-	500	500	284	284	208	(76)	-36.3%	500
Waste Water Treatment Works	-	23,542	23,542	711	1,384	1,509	125	8.3%	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	4,793	9,303	10,315	1,011	9.8%	73,335

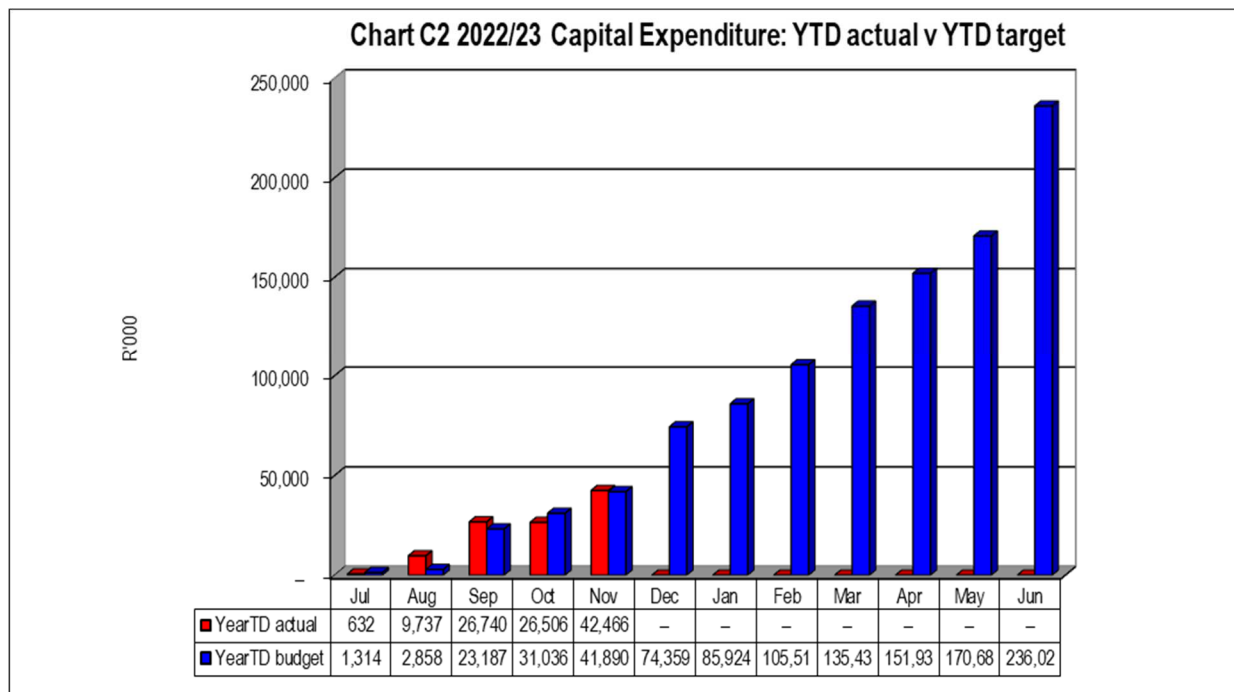
Other supporting documentation

Section 71 charts

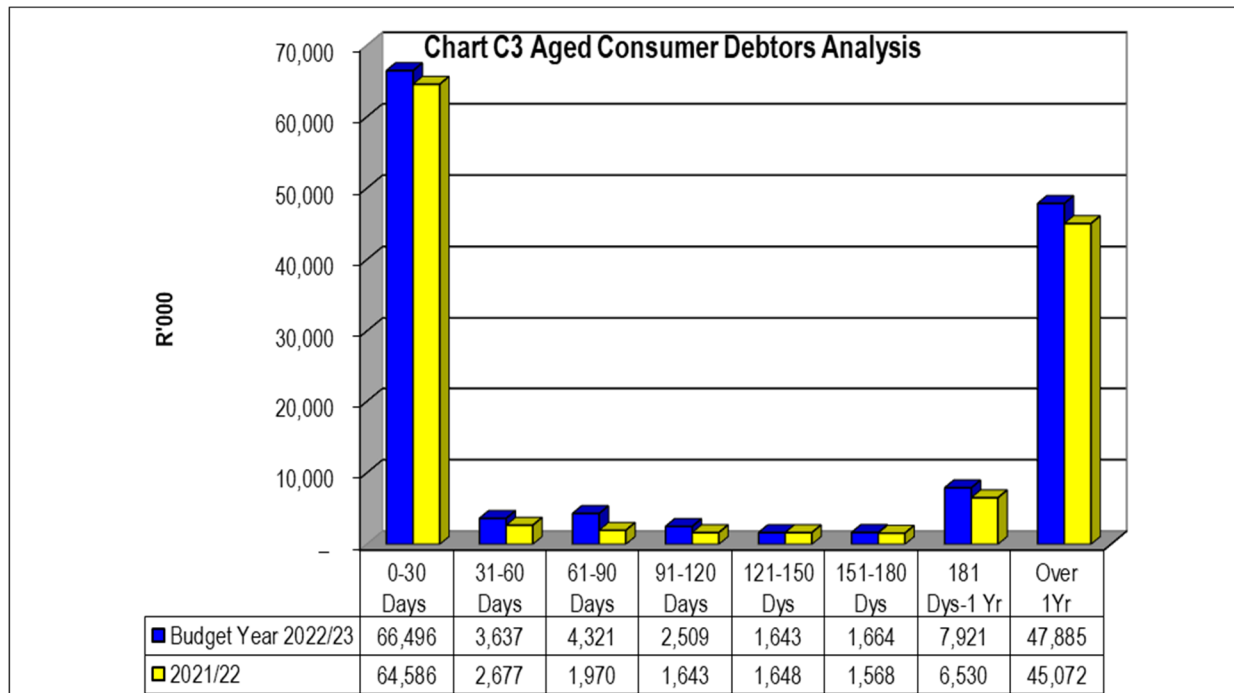
Capital expenditure monthly trend - actual vs target



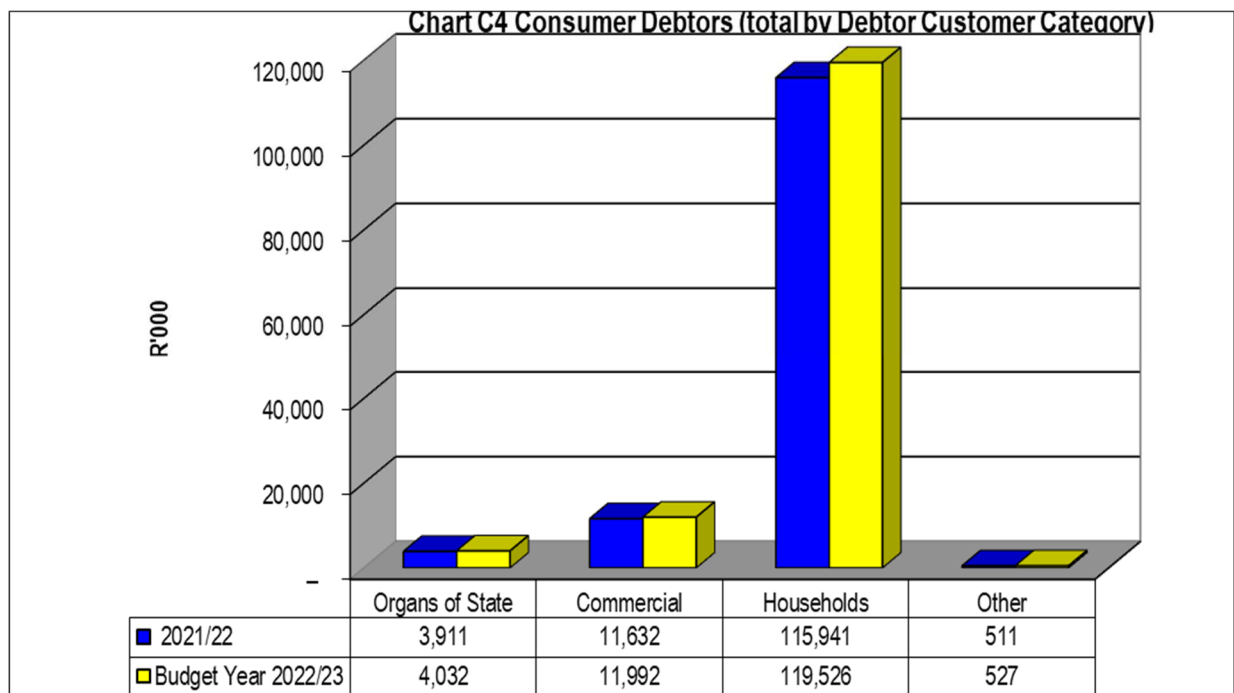
Capital expenditure – YTD actual vs YTD trend



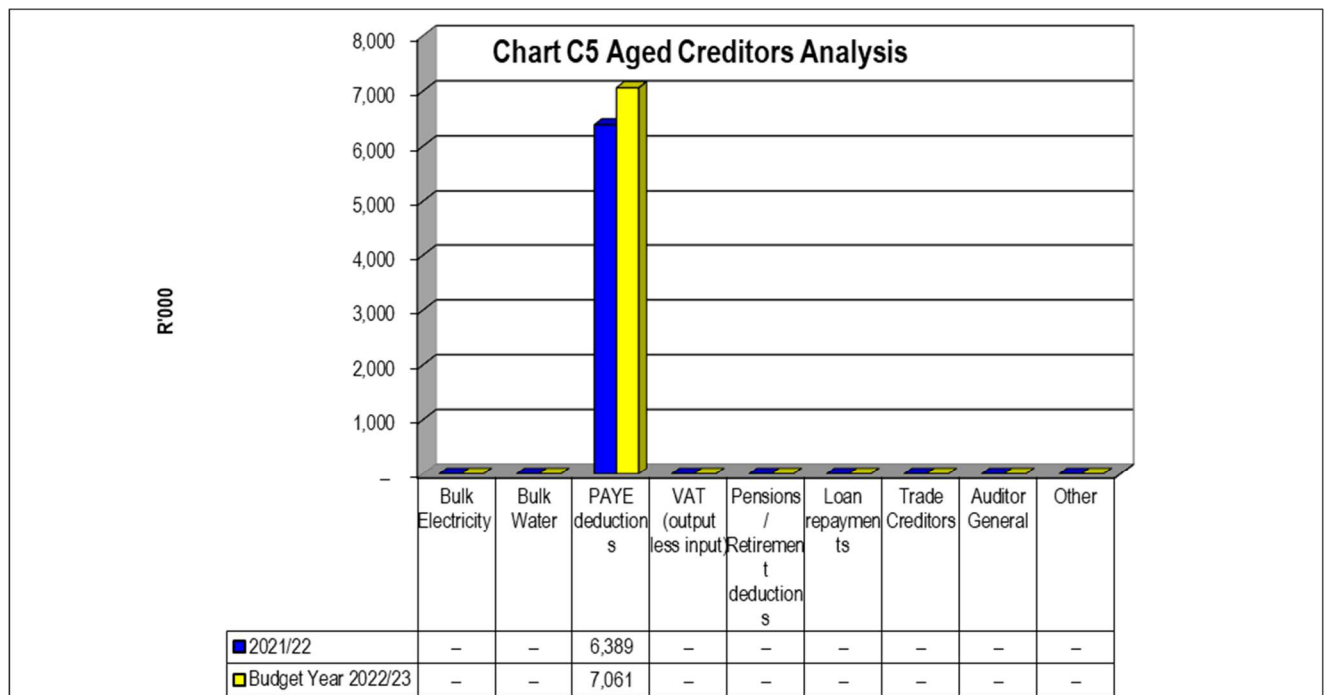
Debtors Age Analysis



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 November 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 December 2022