

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

November 2023

In-Year Report of the Municipality

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

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Glossary

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

Budget – The financial plan of the Municipality.

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

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

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

FMG – Financial Management Grant.

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

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

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

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

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

MIG – Municipal Infrastructure Grant.

mSCOA – Municipal Standard Chart of Accounts.

MSDCBG – Municipal Service Delivery and Capacity Building Grant.

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

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

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

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

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

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

YTD – Year-to-date

PART 1 – IN-YEAR REPORT

Executive Summary

The current prolonged load-shedding is having a negative impact on electricity revenue, which is largely being mitigated by reduced bulk electricity purchases. This could however still impact on the budgeted electricity services bottom line and thus the overall bottom line (surplus/deficit) for the municipality. The impact will be assessed with the mid-year review process.

Revenue by Source

The Year-to-Date actual revenue is 0.95% above the YTD budget projections at the end of November 2023.

Borrowings

The balance of borrowings amounts to R467.1m at the end of November 2023.

Operating expenditure by vote & type

Current expenditure is 3.07% below YTD budget projections as at November 2023.

Capital expenditure

The YTD Capital expenditure amounts to R34.3m or 16.64% of the amended budget of R205.8m. The current capital commitments of orders in progress amounts to R69.1m or 33.56% of the amended capital budget of R205.8m.

Allocations received (National & Provincial Grants)

Grants totaling R29.7m was received during November 2023.

Spending on Grants

Spending on grants amounts to R13.6m for November 2023 which includes FMG, EPWP, MIG, INEP, WSIG, Resource funding for the establishment & support of Law Enforcement Rural Safety Unit, Resource funding for the establish & support of K9 Unit, Community Library Grant, Title Deeds Restoration Grant, CDW and spending on Construction Contracts (Housing).

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
<u>Revenue</u>	0.95%		
<u>Expenditure By Type</u>	-3.07%		
<u>Capital Expenditure</u>	-7.93%	Capital Commitments=R69m	
<u>Financial Position</u> In order			
<u>Cash Flow</u> In Order			

Total Revenue (including capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,727,080	726,260	42.05%
Expenditure	1,742,013	652,212	37.44%
Surplus / (Deficit)	(14,932)	74,048	
Capital	205,819	34,257	16.64%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,676,378	715,916	42.71%
Expenditure	1,742,013	652,212	37.44%
Surplus / (Deficit)	(65,635)	63,704	
Capital	205,819	34,257	16.64%

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 are required at this stage.

In-year budget statement tables/

Table C1: s71 Monthly Budget Statement Summary

WC032 Overstrand - Table C1 Monthly Budget Statement Summary - M05 November

Description	2022/23	Budget Year 2023/24								
	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		340,506	340,506	27,797	142,880	141,878	1,002	1%	340,506	
Service charges		1,047,055	1,047,055	87,701	451,575	447,480	4,096	1%	1,047,055	
Investment revenue		41,800	41,800	3,685	19,539	18,113	1,425	8%	41,800	
Transfers and subsidies - Operational		184,953	184,754	3,340	75,992	75,992	-		184,754	
Other own revenue		62,262	62,262	5,763	25,931	25,726	205	1%	62,262	
Total Revenue (excluding capital transfers and contributions)		-	1,676,577	1,676,378	128,286	715,916	709,188	6,728	1%	1,676,378
Employee costs		537,911	548,468	65,717	228,429	232,044	(3,615)	-2%	548,468	
Remuneration of Councillors		12,514	12,514	1,061	5,777	5,527	250	5%	12,514	
Depreciation and amortisation		149,154	149,154	12,430	62,148	62,148	-		149,154	
Interest		49,658	49,658	567	2,125	2,125	-		49,658	
Inventry consumed and bulk purchases		492,305	491,220	38,127	181,474	189,861	(8,387)	-4%	491,220	
Transfers and subsidies		16,380	16,380	2,733	7,683	7,683	-		16,380	
Other expenditure		484,290	474,619	34,728	164,577	173,481	(8,904)	-5%	474,619	
Total Expenditure		1,742,212	1,742,013	155,362	652,212	672,868	(20,656)	-3%	1,742,013	
Surplus/(Deficit)		(65,635)	(65,635)	(27,076)	63,704	36,320	27,384	75%	(65,635)	
Transfers and subsidies - capital (monetary allocations)		54,293	50,703	3,216	10,344	10,344	-		50,703	
Transfers and subsidies - capital (in-kind)										
Surplus/(Deficit) after capital transfers & contributions		(11,342)	(14,932)	(23,859)	74,048	46,664	27,384	59%	(14,932)	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-		-	
Surplus/ (Deficit) for the year		(11,342)	(14,932)	(23,859)	74,048	46,664	27,384	59%	(14,932)	
Capital expenditure & funds sources										
Capital expenditure		209,409	205,819	8,019	34,257	37,208	(2,951)	-8%	205,819	
Capital transfers recognised		96,183	92,593	4,256	13,212	16,400	(3,189)	-19%	92,593	
Borrowing		95,214	95,214	2,285	16,130	15,803	327	2%	95,214	
Internally generated funds		18,013	18,013	1,478	4,915	5,004	(90)	-2%	18,013	
Total sources of capital funds		209,409	205,819	8,019	34,257	37,208	(2,951)	-8%	205,819	
Financial position										
Total current assets		683,321	683,321		892,141				683,322	
Total non current assets		4,195,837	4,192,247		3,978,444				4,192,247	
Total current liabilities		349,426	349,426		256,933				349,427	
Total non current liabilities		731,737	731,737		707,067				731,737	
Community wealth/Equity		3,797,994	3,794,404		3,906,586				3,794,404	
Cash flows										
Net cash from (used) operating		150,856	190,082	6,780	83,950	22,957	(60,992)	-266%	1,614,464	
Net cash from (used) investing		(214,389)	(210,799)	(8,434)	(36,332)	45,869	82,201	179%	200,839	
Net cash from (used) financing		37,202	13,755	(2,025)	(10,560)	-	10,560		50,000	
Cash/cash equivalents at the month/year end		498,932	516,302	-	683,593	592,090	(91,502)	-15%	2,511,838	
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	96,414	8,103	6,250	6,154	4,483	2,391	10,407	52,575	186,778	
Creditors Age Analysis										
Total Creditors	7,995	-	-	-	-	-	-	-	7,995	

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

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

Description	2022/23	Budget Year 2023/24							
	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>		460,614	460,614	34,137	194,246	191,319	2,927	2%	460,614
Executive and council		52,832	52,832	27	21,983	21,871	112	1%	52,832
Finance and administration		407,781	407,781	34,110	172,263	169,448	2,815	2%	407,781
Internal audit		-	-	-	-	-	-	-	-
<i>Community and public safety</i>		177,203	175,493	14,658	70,695	69,577	1,117	2%	175,493
Community and social services		8,785	8,785	1,127	3,952	4,019	(67)	-2%	8,785
Sport and recreation		16,689	14,979	2,262	6,149	5,775	374	6%	14,979
Public safety		38,275	38,275	4,174	17,167	16,356	810	5%	38,275
Housing		113,454	113,454	7,095	43,427	43,427	-	-	113,454
Health		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		20,693	20,494	2,175	8,705	8,309	396	5%	20,494
Planning and development		15,360	15,161	1,780	7,652	7,067	585	8%	15,161
Road transport		5,290	5,290	394	1,009	1,224	(215)	-18%	5,290
Environmental protection		42	42	-	44	18	27	151%	42
<i>Trading services</i>		1,072,360	1,070,480	80,533	452,614	450,327	2,287	1%	1,070,480
Energy sources		654,236	652,856	48,402	270,355	274,843	(4,488)	-2%	652,856
Water management		169,924	169,424	13,482	73,697	70,734	2,962	4%	169,424
Waste water management		143,566	143,566	10,643	59,255	58,362	894	2%	143,566
Waste management		104,634	104,634	8,006	49,306	46,388	2,919	6%	104,634
<i>Other</i>		-	-	-	0	-	0	-	-
Total Revenue - Functional		1,730,869	1,727,080	131,503	726,260	719,532	6,728	1%	1,727,080
Expenditure - Functional									
<i>Governance and administration</i>		334,581	334,574	32,875	131,423	135,767	(4,344)	-3%	334,574
Executive and council		80,395	80,772	8,684	34,982	35,441	(459)	-1%	80,772
Finance and administration		249,820	249,447	23,770	94,972	98,754	(3,782)	-4%	249,447
Internal audit		4,366	4,354	421	1,469	1,571	(102)	-7%	4,354
<i>Community and public safety</i>		297,549	297,491	30,921	128,600	132,172	(3,573)	-3%	297,491
Community and social services		23,853	24,040	2,496	8,894	9,899	(1,005)	-10%	24,040
Sport and recreation		63,849	63,638	6,664	21,005	22,816	(1,811)	-8%	63,638
Public safety		132,228	132,193	14,840	56,230	56,987	(756)	-1%	132,193
Housing		77,620	77,620	6,920	42,470	42,470	-	-	77,620
Health		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		210,462	211,007	17,954	69,887	70,955	(1,069)	-2%	211,007
Planning and development		56,507	56,187	5,593	20,174	20,895	(722)	-3%	56,187
Road transport		129,394	130,188	10,163	40,733	41,016	(283)	-1%	130,188
Environmental protection		24,561	24,632	2,197	8,981	9,045	(64)	-1%	24,632
<i>Trading services</i>		895,516	894,838	73,311	321,149	332,957	(11,808)	-4%	894,838
Energy sources		527,575	527,575	40,729	193,722	198,451	(4,729)	-2%	527,575
Water management		149,901	149,901	11,062	45,997	49,968	(3,971)	-8%	149,901
Waste water management		122,166	121,488	12,194	47,616	49,475	(1,858)	-4%	121,488
Waste management		95,874	95,874	9,326	33,813	35,063	(1,250)	-4%	95,874
<i>Other</i>		4,104	4,104	302	1,153	1,017	136	13%	4,104
Total Expenditure - Functional		1,742,212	1,742,013	155,362	652,212	672,868	(20,656)	-3%	1,742,013
Surplus/ (Deficit) for the year		(11,342)	(14,932)	(23,859)	74,048	46,664	27,384	59%	(14,932)

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	2022/23	Budget Year 2023/24							
	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		52,697	52,697	10	21,947	21,957	(10)	0.0%	52,697
Vote 2 - Municipal Manager & Internal Audit		-	-	-	-	-	-	-	-
Vote 3 - Management Services		956	956	39	319	398	(79)	-19.8%	956
Vote 4 - Finance		400,540	400,540	33,977	171,538	166,892	4,647	2.8%	400,540
Vote 5 - Infrastructure & Planning		784,082	782,702	56,976	320,124	325,342	(5,218)	-1.6%	782,702
Vote 6 - Protection Services		38,275	38,275	4,174	17,167	15,949	1,218	7.6%	38,275
Vote 7 - Economic and Social Development & Tourism		3,628	3,429	315	1,324	1,429	(105)	-7.3%	3,429
Vote 8 - Community Services		450,692	448,482	36,013	193,840	187,565	6,275	3.3%	448,482
Vote 9 - Costing Services		-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services		-	-	-	-	-	-	-	-
Total Revenue by Vote		1,730,869	1,727,080	131,503	726,260	719,532	6,728	0.9%	1,727,080
Expenditure by Vote									
Vote 1 - Council & Mayor's Office		49,457	49,457	4,734	23,455	23,607	(153)	-0.6%	49,457
Vote 2 - Municipal Manager & Internal Audit		8,371	8,371	2,055	4,192	4,488	(296)	-6.6%	8,371
Vote 3 - Management Services		69,485	69,485	6,155	25,395	27,592	(2,197)	-8.0%	69,485
Vote 4 - Finance		107,441	107,441	11,161	44,677	47,167	(2,490)	-5.3%	107,441
Vote 5 - Infrastructure & Planning		820,055	820,055	67,254	314,041	320,952	(6,911)	-2.2%	820,055
Vote 6 - Protection Services		137,515	137,515	15,268	58,036	60,055	(2,020)	-3.4%	137,515
Vote 7 - Economic and Social Development & Tourism		19,382	19,183	1,408	5,528	6,064	(536)	-8.8%	19,183
Vote 8 - Community Services		530,506	530,506	47,328	176,888	182,943	(6,054)	-3.3%	530,506
Vote 9 - Costing Services		-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services		-	-	-	-	-	-	-	-
Total Expenditure by Vote		1,742,212	1,742,013	155,362	652,212	672,868	(20,656)	-3.1%	1,742,013
Surplus/ (Deficit) for the year		(11,342)	(14,932)	(23,859)	74,048	46,664	27,384	58.7%	(14,932)

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	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Revenue									
Exchange Revenue		1,119,553	1,119,553	94,493	485,686	479,925	5,761	1%	1,119,553
Service charges - Electricity		577,969	577,969	47,681	247,227	251,639	(4,412)	-2%	577,969
Service charges - Water		147,269	147,269	13,279	66,000	61,485	4,515	7%	147,269
Service charges - Waste Water Management		104,715	104,715	8,511	44,444	43,631	813	2%	104,715
Service charges - Waste management		85,430	85,430	7,985	41,268	38,087	3,180	8%	85,430
Sale of Goods and Rendering of Services		131,673	131,673	10,244	52,637	52,637	-	-	131,673
Agency services		8,319	8,319	561	3,227	3,466	(239)	-7%	8,319
Interest		0	0	-	-	-	-	-	0
Interest earned from Receivables		6,400	6,400	846	3,726	3,414	312	9%	6,400
Interest earned from Current and Non Current Assets		41,800	41,800	3,685	19,539	18,113	1,425	8%	41,800
Dividends		-	-	-	-	-	-	-	-
Rent on Land		1,127	1,127	134	839	839	-	-	1,127
Rental from Fixed Assets		5,646	5,646	447	2,230	2,352	(123)	-5%	5,646
Licence and permits		964	964	70	316	346	(30)	-9%	964
Operational Revenue		8,242	8,242	1,049	4,235	3,915	320	8%	8,242
Non-Exchange Revenue		557,023	556,824	33,794	230,230	229,263	967	0%	556,824
Property rates		340,506	340,506	27,797	142,880	141,878	1,002	1%	340,506
Surcharges and Taxes		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20,421	20,421	1,765	8,369	8,509	(140)	-2%	20,421
Licence and permits		1,943	1,943	163	880	826	54	7%	1,943
Transfer and subsidies - Operational		184,953	184,754	3,340	75,992	75,992	-	-	184,754
Interest		1,300	1,300	191	863	813	51	6%	1,300
Fuel Levy		-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-
Other Gains		7,900	7,900	537	1,247	1,247	-	-	7,900
Discontinued Operations		-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,676,577	1,676,378	128,286	715,916	709,188	6,728	1%	1,676,378
Expenditure By Type									
Employee related costs		537,911	548,468	65,717	228,429	232,044	(3,615)	-2%	548,468
Remuneration of councillors		12,514	12,514	1,061	5,777	5,527	250	5%	12,514
Bulk purchases - electricity		429,805	429,805	33,146	164,078	170,669	(6,591)	-4%	429,805
Inventory consumed		62,499	61,414	4,981	17,396	19,192	(1,796)	-9%	61,414
Debt impairment		19,414	19,414	1,618	8,089	8,089	-	-	19,414
Depreciation and amortisation		149,154	149,154	12,430	62,148	62,148	-	-	149,154
Interest		49,658	49,658	567	2,125	2,125	-	-	49,658
Contracted services		300,624	289,459	21,162	80,090	88,044	(7,954)	-9%	289,459
Transfers and subsidies		16,380	16,380	2,733	7,683	7,683	-	-	16,380
Irrecoverable debts written off		-	-	-	-	-	-	-	-
Operational costs		164,252	165,746	11,948	76,398	77,348	(950)	-1%	165,746
Losses on Disposal of Assets		-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-
Total Expenditure		1,742,212	1,742,013	155,362	652,212	672,868	(20,656)	-3%	1,742,013
Surplus/(Deficit)		(65,635)	(65,635)	(27,076)	63,704	36,320	27,384	0	(65,635)
Transfers and subsidies - capital (monetary allocations)		54,293	50,703	3,216	10,344	10,344	-	-	50,703
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(11,342)	(14,932)	(23,859)	74,048	46,664			(14,932)
Income Tax		-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(11,342)	(14,932)	(23,859)	74,048	46,664			(14,932)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(11,342)	(14,932)	(23,859)	74,048	46,664			(14,932)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(11,342)	(14,932)	(23,859)	74,048	46,664			(14,932)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.95% above the YTD budget projections.

Current expenditure is 3.07% below YTD budget projections for November 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) - M05 November

Vote Description	2022/23	Budget Year 2023/24							
	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		5,000	5,000	-	-	-	-	-	5,000
Vote 3 - Management Services		2,215	1,508	572	1,284	624	659	106%	1,508
Vote 4 - Finance		60	10	-	10	20	(10)	-49%	10
Vote 5 - Infrastructure & Planning		196,210	192,620	6,541	29,505	34,500	(4,995)	-14%	192,620
Vote 6 - Protection Services		300	300	17	17	125	(108)	-86%	300
Vote 7 - Economic and Social Development & Tourism		45	45	-	-	-	-	-	45
Vote 8 - Community Services		735	735	-	-	-	-	-	735
Vote 9 - Costing Services		-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services		-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure		204,565	200,218	7,130	30,816	35,269	(4,453)	-13%	200,218
Single Year expenditure appropriation									
Vote 1 - Council & Mayor's Office		-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit		-	-	-	-	-	-	-	-
Vote 3 - Management Services		1,800	2,557	834	2,556	1,065	1,490	140%	2,557
Vote 4 - Finance		-	-	-	-	-	-	-	-
Vote 5 - Infrastructure & Planning		468	468	-	-	-	-	-	468
Vote 6 - Protection Services		600	600	-	600	50	550	1100%	600
Vote 7 - Economic and Social Development & Tourism		-	-	-	-	-	-	-	-
Vote 8 - Community Services		1,976	1,976	54	285	823	(538)	-65%	1,976
Vote 9 - Costing Services		-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services		-	-	-	-	-	-	-	-
Total Capital single-year expenditure		4,844	5,601	889	3,441	1,939	1,502	77%	5,601
Total Capital Expenditure		209,409	205,819	8,019	34,257	37,208	(2,951)	-8%	205,819
Capital Expenditure - Functional Classification									
Governance and administration		9,075	9,075	1,407	3,850	1,763	2,087	118%	9,075
Executive and council		5,005	5,005	-	5	67	(62)	-92%	5,005
Finance and administration		4,070	4,070	1,407	3,845	1,696	2,149	127%	4,070
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		49,161	47,451	1,111	4,225	5,864	(1,639)	-28%	47,451
Community and social services		1,330	1,330	54	285	554	(269)	-49%	1,330
Sport and recreation		5,041	3,331	-	454	1,680	(1,226)	-73%	3,331
Public safety		900	900	17	617	375	242	65%	900
Housing		41,890	41,890	1,040	2,868	3,254	(386)	-12%	41,890
Health		-	-	-	-	-	-	-	-
Economic and environmental services		5,748	5,748	332	962	1,803	(841)	-47%	5,748
Planning and development		1,108	1,108	-	162	369	(207)	-56%	1,108
Road transport		4,640	4,640	332	799	1,433	(634)	-44%	4,640
Environmental protection		-	-	-	-	-	-	-	-
Trading services		145,425	143,545	5,169	25,221	27,779	(2,558)	-9%	143,545
Energy sources		59,526	58,146	1,411	9,715	10,037	(321)	-3%	58,146
Water management		25,963	25,463	1,741	5,669	6,927	(1,258)	-18%	25,463
Waste water management		59,445	59,445	2,017	9,836	10,815	(979)	-9%	59,445
Waste management		490	490	-	-	-	-	-	490
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification		209,409	205,819	8,019	34,257	37,208	(2,951)	-8%	205,819
Funded by:									
National Government		54,293	50,703	3,216	10,344	10,563	(219)	-2%	50,703
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbrns, Higher Educ Institutions)		41,890	41,890	1,040	2,868	5,837	(2,969)	-51%	41,890
Transfers recognised - capital		96,183	92,593	4,256	13,212	16,400	(3,189)	-19%	92,593
Borrowing		95,214	95,214	2,285	16,130	15,803	327	2%	95,214
Internally generated funds		18,013	18,013	1,478	4,915	5,004	(90)	-2%	18,013
Total Capital Funding		209,409	205,819	8,019	34,257	37,208	(2,951)	-8%	205,819

Table C6: Monthly Budget Statement - Financial Position

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

Description	2022/23	Budget Year 2023/24			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents		516,302	516,302	683,593	516,303
Trade and other receivables from exchange transactions		88,033	88,033	115,480	88,033
Receivables from non-exchange transactions		34,822	34,822	84,163	34,822
Current portion of non-current receivables		-	-	-	-
Inventory		11,054	11,054	8,162	11,054
VAT		1,063	1,063	-	1,063
Other current assets		32,047	32,047	743	32,047
Total current assets		683,321	683,321	892,141	683,322
Non current assets					
Investments		77,846	77,846	71,533	77,846
Investment property		138,346	138,346	137,176	138,346
Property, plant and equipment		3,859,136	3,855,546	3,646,452	3,855,546
Biological assets		-	-	-	-
Living and non-living resources		474	474	542	474
Heritage assets		112,126	112,126	114,055	112,126
Intangible assets		7,909	7,909	8,687	7,909
Trade and other receivables from exchange transactions		-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-
Other non-current assets		-	-	-	-
Total non current assets		4,195,837	4,192,247	3,978,444	4,192,247
TOTAL ASSETS		4,879,158	4,875,568	4,870,586	4,875,569
LIABILITIES					
Current liabilities					
Bank overdraft		-	-	-	-
Financial liabilities		50,907	50,907	57,949	50,907
Consumer deposits		65,312	65,312	68,038	65,312
Trade and other payables from exchange transactions		182,222	182,222	38,245	182,223
Trade and other payables from non-exchange transactions		-	-	35,626	-
Provision		48,875	42,971	42,600	48,875
VAT		2,111	2,111	10,826	2,111
Other current liabilities		-	5,904	3,648	-
Total current liabilities		349,426	349,426	256,933	349,427
Non current liabilities					
Financial liabilities		420,625	420,625	409,163	420,625
Provision		167,099	167,099	175,000	167,099
Long term portion of trade payables		-	-	-	-
Other non-current liabilities		144,013	144,013	122,904	144,013
Total non current liabilities		731,737	731,737	707,067	731,737
TOTAL LIABILITIES		1,081,163	1,081,163	964,000	1,081,164
NET ASSETS		3,797,994	3,794,404	3,906,586	3,794,404
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)		3,785,378	3,791,176	3,903,358	3,781,788
Reserves and funds		12,617	3,229	3,228	12,617
Other		-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		3,797,994	3,794,404	3,906,586	3,794,404

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	2022/23	Budget Year 2023/24							
	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		336,188	335,688	27,625	139,146	-	139,146	0%	335,688
Service charges		1,039,957	904,949	74,874	366,308	343,719	22,589	7%	904,949
Other revenue		121,835	171,788	14,591	76,966	21,550	55,416	257%	171,788
Transfers and Subsidies - Operational		184,953	184,754	4,403	84,589	67,209	17,381	26%	184,754
Transfers and Subsidies - Capital		54,293	50,703	13,500	31,600	21,126	10,474	50%	50,703
Interest		13,801	41,800	4,722	24,128	5,750	18,377	320%	41,800
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1,550,513)	(1,433,561)	(129,635)	(628,980)	(436,396)	192,583	-44%	(1,433,561)
Interest		(49,658)	(49,658)	(567)	(2,125)	-	2,125	0%	(49,658)
Transfers and Subsidies		-	(16,380)	(2,733)	(7,683)	-	7,683	0%	(16,380)
NET CASH FROM/(USED) OPERATING ACTIVITIES		150,856	190,082	6,780	83,950	22,957	(60,992)	-266%	190,082
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)	0%	(4,980)
Payments									
Capital assets		(209,409)	(205,819)	(8,019)	(34,257)	45,869	80,126	175%	(205,819)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(214,389)	(210,799)	(8,434)	(36,332)	45,869	82,201	179%	(210,799)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		50,000	50,000	-	-	-	-		50,000
Increase (decrease) in consumer deposits		(12,798)	22,000	(775)	2,234	-	2,234	0%	22,000
Payments									
Repayment of borrowing		-	(58,245)	(1,250)	(12,794)	-	12,794	0%	(58,245)
NET CASH FROM/(USED) FINANCING ACTIVITIES		37,202	13,755	(2,025)	(10,560)	-	10,560	0%	13,755
NET INCREASE/ (DECREASE) IN CASH HELD		(26,331)	(6,962)	(3,679)	37,058	68,827			(6,962)
Cash/cash equivalents at beginning:		525,264	523,264		646,535	523,264			646,535
Cash/cash equivalents at month/year end:		498,932	516,302		683,593	592,090			639,573

The municipality started the year with a positive cash balance of R646.5 million. The November closing balance is R683.6 million. Refer to Supporting Table SC9 for more details on the cash position.

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

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

Description	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework			
	July	August	September	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
R thousands	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget				
Cash Receipts By Source																
Property rates	25,160	31,332	26,466	28,563	27,625	-	-	-	-	-	-	-	335,688	357,122	374,992	
Service charges - electricity revenue	43,620	49,434	44,790	48,579	47,772	-	-	-	-	-	-	-	573,917	642,336	697,438	
Service charges - water revenue	10,574	12,837	9,695	10,440	12,101	-	-	-	-	-	-	-	144,495	155,699	165,314	
Service charges - Waste Water Management	7,405	9,103	6,904	8,643	8,097	-	-	-	-	-	-	-	102,728	110,598	117,234	
Service charges - Waste Management	6,678	8,484	6,444	7,804	6,904	-	-	-	-	-	-	-	83,809	90,042	95,443	
Rental of facilities and equipment	303	996	595	592	667	-	-	-	-	-	-	-	6,773	7,124	7,463	
Interest earned - external investments	3,684	2,619	4,788	4,763	3,685	-	-	-	-	-	-	-	41,800	44,600	47,700	
Interest earned - outstanding debtors	781	916	911	945	1,036	-	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1,598	1,703	1,702	1,601	1,765	-	-	-	-	-	-	-	5,165	6,278	7,451	
Licences and permits	218	270	212	263	233	-	-	-	-	-	-	-	2,907	3,076	3,255	
Agency services	537	799	649	682	561	-	-	-	-	-	-	-	8,319	8,818	9,346	
Transfers and Subsidies - Operational	73,216	2,442	4,528	0	4,403	-	-	-	-	-	-	-	184,953	200,916	213,137	
Other revenue	25,505	5,858	9,025	21,714	11,365	-	-	-	-	-	-	-	148,625	118,043	124,340	
Cash Receipts by Source	199,278	126,791	116,710	134,589	126,215	-	-	-	-	-	-	-	1,639,178	1,744,651	1,863,113	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	9,663	(0)	8,437	0	13,500	-	-	-	-	-	-	-	54,293	40,235	41,222	
Transfers and subsidies - capital (monetary allocations) (Nat/Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	50,000	60,000	60,000	
Increase (decrease) in consumer deposits	684	130	281	1,914	(775)	-	-	-	-	-	-	-	22,000	2,000	2,000	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(415)	(415)	(415)	(415)	(415)	-	-	-	-	-	-	-	(4,980)	(4,980)	(4,980)	
Total Cash Receipts by Source	209,210	126,505	125,013	136,089	138,525	-	-	-	-	-	-	-	1,760,491	1,841,906	1,961,354	
Cash Payments by Type																
Employee related costs	32,611	40,484	41,728	42,230	64,294	-	-	-	-	-	-	-	525,496	546,711	576,113	
Remuneration of councillors	988	1,044	1,623	1,061	1,061	-	-	-	-	-	-	-	12,514	13,014	13,540	
Interest	20	379	984	176	567	-	-	-	-	-	-	-	49,658	51,817	49,865	
Bulk purchases - Electricity	9	48,735	51,439	30,748	33,130	-	-	-	-	-	-	-	429,805	484,562	533,019	
Acquisitions - water & other inventory	1,085	3,334	1,448	6,547	4,982	-	-	-	-	-	-	-	62,499	68,235	66,340	
Contracted services	465	17,015	18,580	22,878	21,162	-	-	-	-	-	-	-	300,624	323,452	341,534	
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other	1,204	1,339	2,083	325	2,733	-	-	-	-	-	-	-	16,380	17,143	17,944	
Other expenditure	102,470	(4,893)	16,862	33,297	5,006	-	-	-	-	-	-	-	102,822	186,065	64,107	
Cash Payments by Type	138,852	107,437	134,746	137,262	132,935	-	-	-	-	-	-	-	1,499,799	1,690,998	1,662,463	
Other Cash Flows/Payments by Type																
Capital assets	519	9,034	5,754	10,930	8,019	-	-	-	-	-	-	-	209,409	130,325	164,442	
Repayment of borrowing	2,412	1,138	5,420	2,575	1,250	-	-	-	-	-	-	-	58,245	50,907	154,740	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	141,783	117,608	145,920	150,768	142,204	-	-	-	-	-	-	-	1,767,453	1,872,229	1,981,645	
NET INCREASE/(DECREASE) IN CASH HELD	67,426	8,897	(20,908)	(14,680)	(3,679)	-	-	-	-	-	-	-	(6,962)	(30,324)	(20,290)	
Cash/cash equivalents at the month/year beginning:	646,535	713,962	722,859	701,951	687,272	683,593	683,593	683,593	683,593	683,593	683,593	683,593	646,535	639,573	609,250	
Cash/cash equivalents at the month/year end:	713,962	722,859	701,951	687,272	683,593	683,593	683,593	683,593	683,593	683,593	683,593	683,593	639,573	609,250	588,960	

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 - Budget

Description	NT Code	Budget Year 2023/24									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	21,782	1,639	1,224	1,095	750	480	2,109	8,131	37,210	12,565	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	30,857	2,834	2,128	1,896	1,298	681	2,447	6,962	49,103	13,284	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	30,021	1,111	678	1,116	1,157	325	1,283	6,785	42,477	10,666	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	11,967	1,029	849	756	520	318	1,404	6,143	22,985	9,140	-	-	
Receivables from Exchange Transactions - Waste Management	1600	11,854	1,071	940	803	442	308	1,132	3,402	19,951	6,086	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	454	29	30	16	18	12	60	311	929	416	-	-	
Interest on Arrear Debtor Accounts	1810	322	116	154	201	190	135	890	14,930	16,939	16,346	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(10,842)	274	247	270	109	133	1,082	5,912	(2,815)	7,506	-	-	
Total By Income Source	2000	96,414	8,103	6,250	6,154	4,483	2,391	10,407	52,575	186,778	76,011	-	-	
2022/23 - totals only		78,397	5,058	3,744	2,872	2,309	1,869	9,113	50,176	153,538	66,339			
Debtors Age Analysis By Customer Group														
Organs of State	2200	848	312	276	760	150	31	174	1,841	4,393	2,957	-	-	
Commercial	2300	9,278	245	73	61	67	84	306	2,115	12,229	2,633	-	-	
Households	2400	87,658	7,542	5,893	5,328	4,265	2,276	9,911	48,445	171,317	70,225	-	-	
Other	2500	(1,370)	4	9	5	1	0	16	174	(1,161)	196	-	-	
Total By Customer Group	2600	96,414	8,103	6,250	6,154	4,483	2,391	10,407	52,575	186,778	76,011	-	-	

The debtors' 12-month rolling average payment rate is 96,95% at the end of November 2023.

Summary of Indigent Households

Indigent Household Statistics

	Indigent Households	Other Households	Total Households	
2023				
July	1,723	35,038	36,761	4.69%
August	2,669	34,124	36,793	7.25%
September	3,332	33,241	36,573	9.11%
October	3,782	33,033	36,815	10.27%
November	4,119	32,801	36,920	11.16%
December		0		
2024				
January		0		
February		0		
March		0		
April		0		
May		0		
June		0		

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)
4119			10KL	4119	0	4119	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)
58	4061		50kWh	4119	0	4119	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
2023/2024										
June									0	0
May									0	0
April									0	0
March									0	0
February									0	0
January									0	0
December									0	0
November	112,062,369	8,103,222	6,250,249	6,153,762	4,483,428	2,391,461	10,407,235	52,574,653	202,426,380	90,364,011
October	115,037,842	9,259,994	7,549,287	5,792,960	2,844,589	2,464,460	10,196,069	51,414,601	204,559,802	89,521,960
September	110,609,040	10,245,320	7,458,195	3,604,091	2,996,769	2,608,223	10,646,137	54,611,641	202,779,415	92,170,376
August	108,810,413	9,717,501	4,140,787	3,287,003	2,823,927	2,376,790	10,178,978	53,321,348	194,656,747	85,846,335
July	111,777,492	5,395,074	3,813,898	3,146,287	2,571,439	2,146,522	9,782,942	51,365,888	189,999,540	78,222,048

Government Debt

Overstrand Municipality as at 30/11/2023 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	3,119,835	1,262,312	1,857,523	0
WCED 2251	594,548	594,548	0	0
OTHER 2255	18,272	18,272	0	0
HEALTH 2252	131,229	79,859	51,370	0
TPW 2256	430,822	-127,011	557,833	0
HUMAN SETTLE 2215	55,145	55,145	0	0
HOUSING 2253	4,935	4,935	0	0
OTHER MUNICIPALITIES 2276	38,635	38,635	0	0
TOTAL OUTSTANDING	4,393,421	1,926,696	2,466,725	0

Creditors' analysis

Supporting Table SC4

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

Description	NT Code	Budget Year 2023/24									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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	7,995	-	-	-	-	-	-	-	7,995	7,061
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	7,995	-	-	-	-	-	-	-	7,995	7,061

Investment portfolio analysis

Supporting Table SC5

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

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Commis sion Paid (Rands)	Commissi on Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
Municipality													
LIBERTY 15934476	15 YEARS	Policy	Yes	Yes	No	No	No	01/09/2025	23,325	83		125	23,533
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	42,064	125		260	42,449
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	5,192	329		30	5,551
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		10,284	65	-69186.27		10,280
Nedbank 03/7881534451 ref. 275	184 days	FIXED DEP	Yes	No	Yes	No	No	31/01/2024	100,000				100,000
ABSA 2081186184	184 days	FIXED DEP	Yes	No	Yes	No	No	31/01/2024	100,000				100,000
Standard Bank 288434005-035	30 days	FIXED DEP	Yes	No	Yes	No	No	30/11/2023	100,000	734	-100733562		-
ABSA 2081286089	183 days	FIXED DEP	Yes	No	Yes	No	No	30/04/2024	100,000				100,000
Standard Bank 288434005-035	183 days	FIXED DEP	Yes	No	Yes	No	No	30/04/2024				100,000	100,000
ABSA 2081333826	180 days	FIXED DEP	Yes	No	Yes	No	No	30/05/2024				100,000	100,000
													-
Municipality sub-total									480,865	1,336		200,415	581,813
TOTAL INVESTMENTS AND INTEREST									480,865	1,336		200,415	581,813

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 - Budget

Description	2022/23	Budget Year 2023/24							
	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:	-	167,902	167,703	1,603	71,503	71,503	-		167,703
Operational Revenue:General Revenue:Equitable Share	-	157,935	157,935		65,806	65,806	-		157,935
Energy Efficiency and Demand-side [Schedule 5B]		4,200	4,200		1,000	1,000	-		4,200
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,565	3,366	1,603	2,495	2,495	-		3,366
Local Government Financial Management Grant [Schedule 5B]		1,550	1,550		1,550	1,550	-		1,550
Municipal Infrastructure Grant [Schedule 5B]		652	652		652	652	-		652
Provincial Government:	-	87,519	87,519	15,773	57,150	57,150	-		87,519
Title Deeds Restoration Grant	-	766	766		-	-	-		766
Community Library Services Grant		8,399	8,399	2,800	5,600	5,600	-		8,399
Resource funding for the establish & support of K9 Unit		3,345	3,345		3,345	3,345	-		3,345
CDW		76	76		76	76	-		76
Maintenance & Construction of Transport Infrastructure		400	400		-	-	-		400
Resourcing Funding for establishment of Law Enforcement Rural Safety Unit		4,065	4,065		4,065	4,065	-		4,065
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	-	70,468	70,468	12,973	44,064	44,064	-		70,468
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	-	255,421	255,222	17,376	128,653	128,653	-		255,222
Capital Transfers and Grants									
National Government:	-	54,293	50,703	12,000	31,600	31,600	-		50,703
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		24,380	23,000	12,000	20,000	20,000	-		23,000
Municipal Infrastructure Grant [Schedule 5B]		24,913	23,203		9,600	9,600	-		23,203
Water Services Infrastructure Grant [Schedule 5B]		5,000	4,500		2,000	2,000	-		4,500
Provincial Government:		41,890	41,890	326	3,657	3,657	-		41,890
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	-	41,890	41,890	326	3,657	3,657	-		41,890
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants		96,183	92,593	12,326	35,256	35,256	-		92,593
TOTAL RECEIPTS OF TRANSFERS & GRANTS		351,604	347,815	29,702	163,910	163,910	-		347,815

Grant receipts are monitored according to the payment schedules. Year to date actuals only reflects actual receipts for 2023/2024.

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 - Budget

Description	2022/23	Budget Year 2023/24							
	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:	-	9,967	9,768	480	1,730	1,730	-		9,768
Operational Revenue:General Revenue:Equitable Share	-	-	-	-	-	-	-		-
Energy Efficiency and Demand-side [Schedule 5B]	-	4,200	4,200	-	-	-	-		4,200
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	3,565	3,366	305	1,287	1,287	-		3,366
Agriculture, Conservation and Environmental	-	-	-	-	-	-	-		-
Local Government Financial Management Grant [Schedule 5B]	-	1,550	1,550	115	149	149	-		1,550
Health Hygiene in Informal Settlements	-	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	-	652	652	60	295	295	-		652
Provincial Government:	-	87,519	87,519	8,887	48,848	48,848	-		87,519
Title Deeds Restoration Grant	-	766	766	4	41	41	-		766
Community Library Services Grant	-	8,399	8,399	1,046	3,648	3,648	-		8,399
Resource funding for the establish & support of K9 Unit	-	3,345	3,345	980	2,452	2,452	-		3,345
CDW	-	76	76	9	18	18	-		76
Maintenance & Construction of Transport Infrastructure	-	400	400	-	-	-	-		400
Resourcing Funding for establishment of Law Enforcement Rural Safety Unit	-	4,065	4,065	821	2,296	2,296	-		4,065
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	-	70,468	70,468	6,027	40,393	40,393	-		70,468
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	-	97,486	97,287	9,367	50,579	50,579	-		97,287
Capital expenditure of Transfers and Grants									
National Government:	-	54,293	50,703	3,216	10,344	10,344	-		50,703
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	24,380	23,000	811	3,723	3,723	-		23,000
Municipal Infrastructure Grant [Schedule 5B]	-	24,913	23,203	2,349	6,373	6,373	-		23,203
Water Services Infrastructure Grant [Schedule 5B]	-	5,000	4,500	57	248	248	-		4,500
Provincial Government:	-	41,890	41,890	1,040	2,868	2,868	-		41,890
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	-	41,890	41,890	1,040	2,868	2,868	-		41,890
Specify (Add grant description)	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	96,183	92,593	4,256	13,212	13,212	-		92,593
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	193,669	189,880	13,623	63,790	63,790	-		189,880

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 - Budget

Description	Budget Year 2023/24				
	Approved Rollover 2022/23	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	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]	-	-	-	-	-
Mitchell's Plain Urban Renewal	-	-	-	-	-
Municipal Demarcation and Transition 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	-	-	-	-	-
Operation Clean Audit	-	-	-	-	-
Municipal Disaster Recovery Grant	-	-	-	-	-
Public Service Improvement Facility	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]	-	-	-	-	-
Restructuring - Seed Funding	-	-	-	-	-
Revenue Enhancement Grant Debtors Book	-	-	-	-	-
Rural Road Asset Management Systems Grant	-	-	-	-	-
Sport and Recreation	-	-	-	-	-
Department of Water and Sanitation Smart Living Handbook	-	-	-	-	-
Integrated National Electrification Programme Grant	-	-	-	-	-
Municipal Restructuring Grant	-	-	-	-	-
Regional Bulk Infrastructure Grant	-	-	-	-	-
Municipal Emergency Housing Grant	-	-	-	-	-
Metro Informal Settlements Partnership Grant	-	-	-	-	-
Municipal Rehabilitation Grant	-	-	-	-	-
Integrated Urban Development Grant	-	-	-	-	-
Provincial Government:	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
District Municipality:	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Other grant providers:	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-
Households	-	-	-	-	-
Non-profit Institutions	-	-	-	-	-
Private Enterprises	-	-	-	-	-
Public Corporations	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-
Parent Municipality / Entity	-	-	-	-	-
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]	-	-	-	-	-
Community Library	-	-	-	-	-
Integrated City Development Grant [Schedule 4B]	-	-	-	-	-
Municipal Disaster Recovery Grant [Schedule 4B]	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant	-	-	-	-	-
Khayelitsha Urban Renewal	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]	-	-	-	-	-
Municipal Systems Improvement Grant [Schedule 5B]	-	-	-	-	-
Public Transport Network Grant [Schedule 5B]	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]	-	-	-	-	-
Regional Bulk Infrastructure Grant [Schedule 5B]	-	-	-	-	-
Water Services Infrastructure Grant [Schedule 5B]	-	-	-	-	-
WiFi Connectivity	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]	-	-	-	-	-
Municipal Disaster Relief Grant	-	-	-	-	-
Municipal Emergency Housing Grant	-	-	-	-	-
Provincial Government:	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
District Municipality:	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Other grant providers:	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-
Households	-	-	-	-	-
Non-Profit Institutions	-	-	-	-	-
Private Enterprises	-	-	-	-	-
Public Corporations	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-
Parent Municipality / Entity	-	-	-	-	-
Transfer from Operational Revenue	-	-	-	-	-
Total capital expenditure of Approved Roll-overs	-	-	-	-	-
TOTAL EXPENDITURE OF APPROVED ROLLOVERS	-	-	-	-	-

A roll-over application was submitted to Provincial and National Treasury in August 2023 for unspent grant funds. All unspent grants relating to the 2022/2023 financial year were granted. Unspent grants from previous financial years relating to the Resource Funding for the establishment of Law Enforcement Reaction Unit Grant was paid back in November 2023.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

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

Summary of Employee and Councillor remuneration	2022/23	Budget Year 2023/24							
	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		11,360	11,360	955	5,178	4,733	445	9%	11,360
Pension and UIF Contributions		-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-		-
Cellphone Allowance		1,154	1,154	106	598	481	117	24%	1,154
Housing Allowances		-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-		-
Sub Total - Councillors		12,514	12,514	1,061	5,777	5,214	563	11%	12,514
Senior Managers of the Municipality									
Basic Salaries and Wages		13,498	13,498	1,007	4,800	5,624	(824)	-15%	13,498
Pension and UIF Contributions		-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-		-
Performance Bonus		101	101	-	-	42	(42)	-100%	101
Motor Vehicle Allowance		-	-	-	-	-	-		-
Cellphone Allowance		194	194	15	85	81	5	6%	194
Housing Allowances		-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-		-
Payments in lieu of leave		-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		13,793	13,793	1,022	4,885	5,747	(862)	-15%	13,793
Other Municipal Staff									
Basic Salaries and Wages		318,415	327,785	26,795	125,953	128,510	(2,557)	-2%	327,785
Pension and UIF Contributions		55,933	56,405	4,237	21,115	22,002	(887)	-4%	56,405
Medical Aid Contributions		18,074	18,197	1,367	6,858	7,540	(682)	-9%	18,197
Overtime		47,990	48,005	5,676	23,990	22,002	1,988	9%	48,005
Performance Bonus		520	520	43	217	217	0	0%	520
Motor Vehicle Allowance		8,869	8,939	667	3,289	3,724	(435)	-12%	8,939
Cellphone Allowance		2,299	2,370	186	995	997	(2)	0%	2,370
Housing Allowances		1,985	1,994	151	762	831	(69)	-8%	1,994
Other benefits and allowances		44,226	44,653	23,422	29,613	29,722	(109)	0%	44,653
Payments in lieu of leave		-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-		-
Post-retirement benefit obligations		25,807	25,807	2,151	10,753	10,753	0	0%	25,807
Entertainment		-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		524,118	534,674	64,694	223,544	226,297	(2,753)	-1%	534,674
Total Parent Municipality		550,425	560,982	66,777	234,206	237,258	(3,052)	-1%	560,982
TOTAL SALARY, ALLOWANCES & BENEFITS		550,425	560,982	66,777	234,206	237,258	(3,052)	-1%	560,982
TOTAL MANAGERS AND STAFF		537,911	548,468	65,717	228,429	232,044	(3,615)	-2%	548,468

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 - Budget

Description of financial indicator	Basis of calculation	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	11.4%	11.4%	0.3%	3.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	45.5%	46.3%	47.1%	46.3%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.2%	17.2%	12.9%	17.2%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	3333.9%	13028.5%	12675.9%	3333.9%
Liquidity						
Current Ratio	Current assets/current liabilities	0.0%	195.6%	195.6%	347.2%	195.6%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	0.0%	0.0%	0.0%	0.0%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	7.3%	7.3%	27.9%	7.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	Annual Indicator	100.0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		6.0%	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%	24.0%	Annual Indicator	24.0%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	32.1%	32.7%	31.9%	32.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	11.9%	11.9%	0.3%	3.7%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		1.4	1.4	Annual Indicator	1.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		4.3%	4.3%	Annual Indicator	4.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		3.7	3.7	Annual Indicator	3.7

Capital programme performance

Supporting Table SC12

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

Month	2022/23	Budget Year 2023/24							
	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		740	740	519	519	740	221	29.8%	0%
August		640	640	9,034	9,553	1,381	(8,172)	-591.9%	5%
September		27,572	27,572	5,754	15,307	28,212	12,905	45.7%	7%
October		4,445	4,445	10,930	26,237	32,017	5,780	18.1%	13%
November		5,190	5,190	8,019	34,257	37,208	2,951	7.9%	16%
December		48,144	48,144	-					
January		4,160	4,160	-					
February		15,640	15,640	-					
March		30,627	30,627	-					
April		12,360	12,360	-					
May		9,585	9,585	-					
June		50,303	46,713	-					
Total Capital expenditure	-	209,409	205,819	34,257					

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	LCH SERVICES CONSTRUCTION CONTRACTS	41,890,000	41,890,000	2,867,929	Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - IA appointed, Masakhane UISP (Services) - 20% & Masakhane UISP (Wetcores) - 100%	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase, Schulphoek UISP Planning Phase, Masakhane UISP (Services) - Construction Phase, Masakhane UISP Wetcores - Completed	Not Applicable.	Not Applicable.
2	Kleinmond	Multi-ward Kleinmond Area	KLEINMOND WWTW REFURBISH UPGRADE	32,086,958	37,548,275	9,448,115	Under construction.	Construction stage. (Contract SC 2318/2022)	Wet site conditions and high water table. Severs flooding in the area by the end of September caused damage to the existing reactor, and overflowed into the new reactor still under construction.	The contractor was instructed to immediately implement an emergency repair plan, which will result in additional time and costs to be incurred on the project. Repairs have been completed.
3	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	27,380,000	26,000,000	3,787,345	Work in progress.	Construction	None	None
4	Gansbaai	Multi-ward Gb Area	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	21,415,289	21,415,289	5,408,653	Work in progress.	Construction	None	None
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	11,450,000	14,065,120	4,908,449	(1) Under construction. (2) Planning of next phase.	(1) Construction (Contract SC 2319/2022) (2) Planning stage for next phase	None to date, except that a large amount of this project's budget is being utilized for	Not Applicable.
6	Proteadorp	Ward 09	UPGRADE STORMWATER INFRASTRUCTURE-PROTEADORP, MOUNTAIN VIEW, EXT 6 & OVERHILLS	10,458,390	6,897,073	302,121	Under construction.	Under construction.	Not Applicable.	Not Applicable.
7	Overstrand	Overstrand	NEW DISINFECTION SYSTEMS AT WASTEWATER TREATMENT	7,000,000	465,698		Planning phase commenced.	Planning commenced.	Delayed award of Contract SC2296/2023. Following the flood damage in September 2023, (1) an appeal was submitted on the environmental authorization issued by DEADP in July 2023. DEADP dismissed the appeal in Nov. 2023.	Consulting engineer was appointed and initial planning meeting and site visits were done. (1) Appeal was dismissed. (2) BOCMA was requested for permission to commence while water use license is being awaited.
8	Hermanus	Multi-ward Hermanus Area	UPGRADE HERMANUS WELL FIELDS PHASE 2	7,000,000	6,500,000	248,236	Planning phase.	Planning stage.		
9	Hermanus	Ward 03	HERMANUS MV LV UPGRADE REPLACEMENT	5,200,000	5,200,000		Bid Specification meeting held and tender to be advertised on 03 November 2023.	Tender to be advertised on 03 November 2023.	Not Applicable.	Not Applicable.
10	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS & RISING MAINS	4,800,000	11,334,302		Planning phase.	Planning stage. Tenders to be advertised in Jan. 2024.	None to date	Not Applicable.
Totals				168,680,637	171,315,757	26,970,848				

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 - Budget

Description	2022/23	Budget Year 2023/24							
	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	-	85,007	69,266	1,800	10,546	14,005	(3,459)	-24.7%	69,266
Roads Infrastructure	-	4,640	4,640	332	799	1,933	(1,134)	-58.7%	4,640
Roads	-	4,640	4,640	332	799	1,933	(1,134)	-58.7%	4,640
Storm water Infrastructure	-	12,358	6,897	-	302	399	(97)	-24.3%	6,897
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	12,358	6,897	-	302	399	(97)	-24.3%	6,897
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	48,795	47,415	1,411	9,196	9,364	(168)	-1.8%	47,415
MV Substations	-	21,415	21,415	536	5,409	5,531	(122)	-2.2%	21,415
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	-	27,380	26,000	875	3,787	3,833	(46)	-1.2%	26,000
Water Supply Infrastructure	-	11,313	8,948	57	248	2,308	(2,060)	-89.2%	8,948
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	7,000	6,500	57	248	2,308	(2,060)	-89.2%	6,500
Reservoirs	-	360	360	-	-	-	-	-	360
Pump Stations	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	3,000	1,135	-	-	-	-	-	1,135
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	953	953	-	-	-	-	-	953
Sanitation Infrastructure	-	7,500	966	-	-	-	-	-	966
Waste Water Treatment Works	-	7,500	966	-	-	-	-	-	966
Solid Waste Infrastructure	-	400	400	-	-	-	-	-	400
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	400	400	-	-	-	-	-	400
Community Assets	-	7,352	7,352	54	285	248	37	15.1%	7,352
Community Facilities	-	6,213	6,213	54	285	248	37	15.1%	6,213
Public Open Space	-	5,618	5,618	-	-	-	-	-	5,618
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	595	595	54	285	248	37	15.1%	595
Sport and Recreation Facilities	-	1,139	1,139	-	-	-	-	-	1,139
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	1,139	1,139	-	-	-	-	-	1,139
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	41,990	41,990	1,040	2,868	2,737	131	4.8%	41,990
Operational Buildings	-	100	100	-	-	-	-	-	100
Municipal Offices	-	100	100	-	-	-	-	-	100
Housing	-	41,890	41,890	1,040	2,868	2,737	131	4.8%	41,890
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	41,890	41,890	1,040	2,868	2,737	131	4.8%	41,890
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	4,000	4,050	1,407	3,834	1,687	2,147	127.2%	4,050
Computer Equipment	-	4,000	4,050	1,407	3,834	1,687	2,147	127.2%	4,050
Furniture and Office Equipment	-	765	715	17	195	298	(103)	-34.6%	715
Furniture and Office Equipment	-	765	715	17	195	298	(103)	-34.6%	715
Machinery and Equipment	-	1,335	1,335	-	600	73	527	727.6%	1,335
Machinery and Equipment	-	1,335	1,335	-	600	73	527	727.6%	1,335
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	-	140,449	124,708	4,318	18,328	19,048	719	3.8%	124,708

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Budget									
Description	2022/23	Budget Year 2023/24							
	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	-	16,300	18,165	1,503	5,759	6,062	(303)	-5.0%	18,165
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1,500	1,500	-	519	740	(221)	-29.8%	1,500
<i>MV Switching Stations</i>	-	1,500	1,500	-	519	740	(221)	-29.8%	1,500
<i>MV Networks</i>	-	-	-	-	-	-	-	-	-
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	14,100	15,965	1,503	5,240	5,322	(82)	-1.5%	15,965
<i>Pump Stations</i>	-	500	500	-	331	167	165	98.8%	500
<i>Distribution</i>	-	13,600	15,465	1,503	4,908	5,155	(247)	-4.8%	15,465
Sanitation Infrastructure	-	700	700	-	-	-	-	-	700
<i>Pump Station</i>	-	700	700	-	-	-	-	-	700
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Centres</i>	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-
<i>Museums</i>	-	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-
<i>Police</i>	-	-	-	-	-	-	-	-	-
<i>Parks</i>	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	-	16,300	18,165	1,503	5,759	6,062	303	5.0%	18,165

Supporting Table SC13c

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

Description	2022/23	Budget Year 2023/24							
	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	-	168,080	168,200	15,207	51,441	69,943	(18,503)	-26.5%	168,200
Roads Infrastructure	-	75,266	76,079	5,902	20,441	31,700	(11,258)	-35.5%	76,079
Roads	-	75,266	76,079	5,902	20,441	31,700	(11,258)	-35.5%	76,079
Storm water Infrastructure	-	6,469	5,791	848	2,111	2,396	(286)	-11.9%	5,791
Storm water Conveyance	-	6,469	5,791	848	2,111	2,396	(286)	-11.9%	5,791
Electrical Infrastructure	-	41,404	41,388	3,694	12,679	17,252	(4,572)	-26.5%	41,388
LV Networks	-	41,404	41,388	3,694	12,679	17,252	(4,572)	-26.5%	41,388
Water Supply Infrastructure	-	23,527	23,527	2,076	7,386	9,673	(2,286)	-23.6%	23,527
Water Treatment Works	-	312	312	-	-	-	-	-	312
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	20,317	20,317	1,900	6,827	8,465	(1,638)	-19.3%	20,317
Distribution Points	-	2,898	2,898	176	559	1,207	(648)	-53.7%	2,898
Sanitation Infrastructure	-	13,718	13,718	1,765	5,551	5,716	(165)	-2.9%	13,718
Reticulation	-	7,815	7,815	881	2,869	3,256	(387)	-11.9%	7,815
Waste Water Treatment Works	-	5,903	5,903	884	2,682	2,460	223	9.1%	5,903
Solid Waste Infrastructure	-	7,697	7,697	922	3,271	3,207	64	2.0%	7,697
Waste Processing Facilities	-	2,517	2,517	237	912	1,049	(136)	-13.0%	2,517
Waste Drop-off Points	-	5,180	5,180	685	2,359	2,158	200	9.3%	5,180
Community Assets		62,076	61,667	6,851	21,500	24,955	(3,456)	-13.8%	61,667
Community Facilities	-	47,427	46,993	5,589	17,484	18,826	(1,343)	-7.1%	46,993
Halls	-	7,463	7,438	701	2,396	2,479	(84)	-3.4%	7,438
Libraries	-	1,785	1,785	-	48	595	(547)	-91.9%	1,785
Cemeteries/Crematoria	-	948	902	108	470	393	78	19.8%	902
Parks	-	32,063	31,838	4,104	12,741	13,264	(523)	-3.9%	31,838
Public Open Space	-	4,187	4,048	606	1,567	1,687	(119)	-7.1%	4,048
Public Ablution Facilities	-	982	982	70	261	409	(148)	-36.1%	982
Sport and Recreation Facilities	-	14,649	14,674	1,262	4,016	6,129	(2,113)	-34.5%	14,674
Outdoor Facilities	-	14,649	14,674	1,262	4,016	6,129	(2,113)	-34.5%	14,674
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets		18,438	15,548	1,064	4,513	6,479	(1,965)	-30.3%	15,548
Operational Buildings	-	18,438	15,548	1,064	4,513	6,479	(1,965)	-30.3%	15,548
Municipal Offices	-	18,400	15,510	1,063	4,509	6,463	(1,954)	-30.2%	15,510
Depots	-	38	38	1	5	16	(11)	-70.7%	38
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets		8,331	8,331	27	3,211	3,471	(260)	-7.5%	8,331
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	8,331	8,331	27	3,211	3,471	(260)	-7.5%	8,331
Computer Software and Applications	-	8,331	8,331	27	3,211	3,471	(260)	-7.5%	8,331
Computer Equipment		2,423	2,423	77	669	1,010	(341)	-33.7%	2,423
Computer Equipment	-	2,423	2,423	77	669	1,010	(341)	-33.7%	2,423
Furniture and Office Equipment		11,697	13,426	775	5,085	5,573	(488)	-8.8%	13,426
Furniture and Office Equipment	-	11,697	13,426	775	5,085	5,573	(488)	-8.8%	13,426
Machinery and Equipment		6,036	6,116	870	3,716	2,548	1,167	45.8%	6,116
Machinery and Equipment	-	6,036	6,116	870	3,716	2,548	1,167	45.8%	6,116
Transport Assets		16,214	14,614	936	4,873	6,089	(1,216)	-20.0%	14,614
Transport Assets	-	16,214	14,614	936	4,873	6,089	(1,216)	-20.0%	14,614
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		293,296	290,326	25,807	95,007	120,069	25,062	20.9%	290,326

Supporting Table SC13d

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Depreciation by Asset Class/Sub-class									
Infrastructure	-	123,442	123,442	10,287	51,434	51,434	0	0.0%	123,442
Roads Infrastructure	-	39,180	39,180	3,265	16,325	16,325	0	0.0%	39,180
Roads	-	39,180	39,180	3,265	16,325	16,325	0	0.0%	39,180
Storm water Infrastructure	-	8,480	8,480	707	3,533	3,533	0	0.0%	8,480
Drainage Collection	-	8,480	8,480	707	3,533	3,533	0	0.0%	8,480
Electrical Infrastructure	-	27,408	27,408	2,284	11,420	11,420	0	0.0%	27,408
LV Networks	-	27,408	27,408	2,284	11,420	11,420	0	0.0%	27,408
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	24,455	24,455	2,038	10,190	10,190	0	0.0%	24,455
Distribution	-	24,455	24,455	2,038	10,190	10,190	0	0.0%	24,455
Sanitation Infrastructure	-	20,619	20,619	1,718	8,591	8,591	0	0.0%	20,619
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	20,619	20,619	1,718	8,591	8,591	0	0.0%	20,619
Outfall Sewers	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	3,301	3,301	275	1,375	1,375	0	0.0%	3,301
Landfill Sites	-	3,301	3,301	275	1,375	1,375	0	0.0%	3,301
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	16,874	16,874	1,406	7,031	7,031	0	0.0%	16,874
Operational Buildings	-	16,874	16,874	1,406	7,031	7,031	0	0.0%	16,874
Municipal Offices	-	16,874	16,874	1,406	7,031	7,031	0	0.0%	16,874
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	294	294	25	123	123	0	0.0%	294
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	294	294	25	123	123	0	0.0%	294
Computer Software and Applications	-	294	294	25	123	123	0	0.0%	294
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	2,610	2,610	218	1,088	1,087	0	0.0%	2,610
Furniture and Office Equipment	-	2,610	2,610	218	1,088	1,087	0	0.0%	2,610
Machinery and Equipment	-	1,188	1,188	99	495	495	0	0.0%	1,188
Machinery and Equipment	-	1,188	1,188	99	495	495	0	0.0%	1,188
Transport Assets	-	4,679	4,679	390	1,950	1,950	0	0.0%	4,679
Transport Assets	-	4,679	4,679	390	1,950	1,950	0	0.0%	4,679
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	68	68	6	28	28	0	0.0%	68
Zoo's, Marine and Non-biological Animals	-	68	68	6	28	28	0	0.0%	68
Living resources	-	-	-	-	-	-	-	-	-
Total Depreciation	-	149,154	149,154	12,430	62,148	62,147	(0)	0.0%	149,154

Supporting Table SC13e

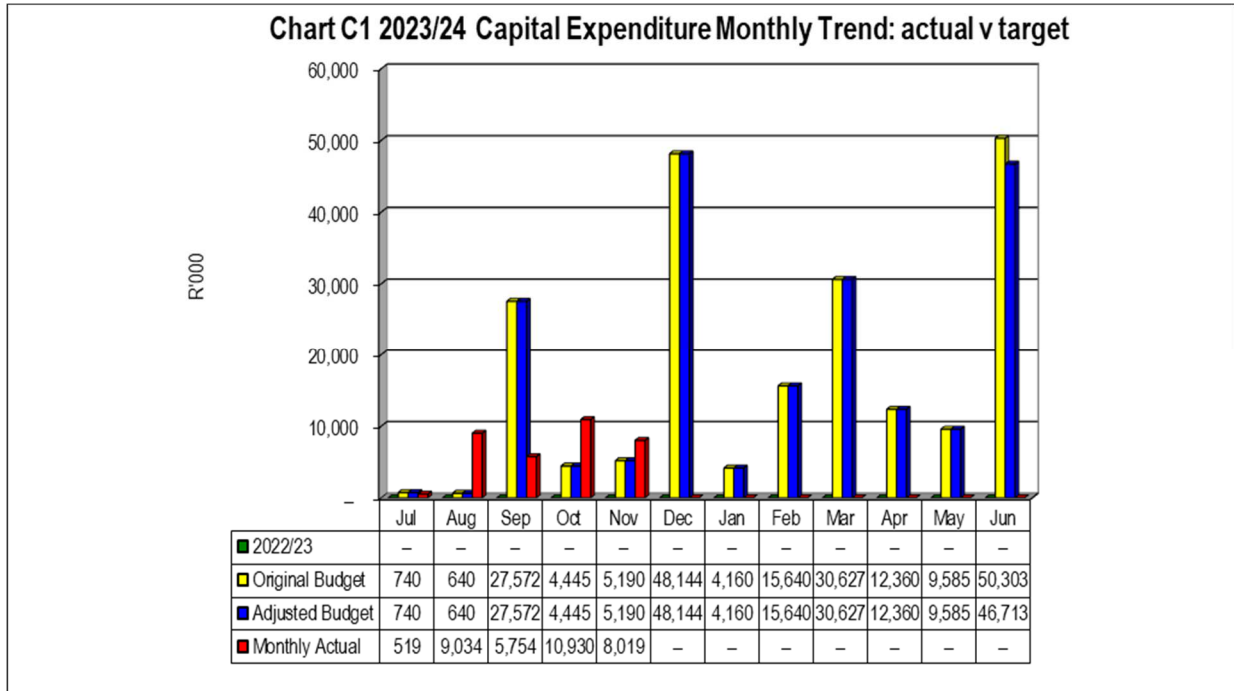
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

Description	2022/23	Budget Year 2023/24							
	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	-	48,758	60,754	2,198	9,715	10,797	(1,082)	-10.0%	60,754
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	9,231	9,231	-	-	-	-	-	9,231
MV Networks	-	9,231	9,231	-	-	-	-	-	9,231
LV Networks	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	550	550	181	181	229	(48)	-20.9%	550
Distribution	-	550	550	181	181	229	(48)	-20.9%	550
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	38,887	50,883	2,017	9,534	10,568	(1,035)	-9.8%	50,883
Pump Station	-	4,800	11,334	-	-	-	-	-	11,334
Reticulation	-	800	800	-	86	267	(181)	-67.9%	800
Waste Water Treatment Works	-	33,287	38,748	2,017	9,448	10,302	(853)	-8.3%	38,748
Solid Waste Infrastructure	-	90	90	-	-	-	-	-	90
Waste Drop-off Points	-	90	90	-	-	-	-	-	90
Community Assets	-	3,902	2,192	-	454	1,301	(847)	-65.1%	2,192
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	3,902	2,192	-	454	1,301	(847)	-65.1%	2,192
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	3,902	2,192	-	454	1,301	(847)	-65.1%	2,192
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	-	52,660	62,946	2,198	10,169	12,098	1,929	15.9%	62,946

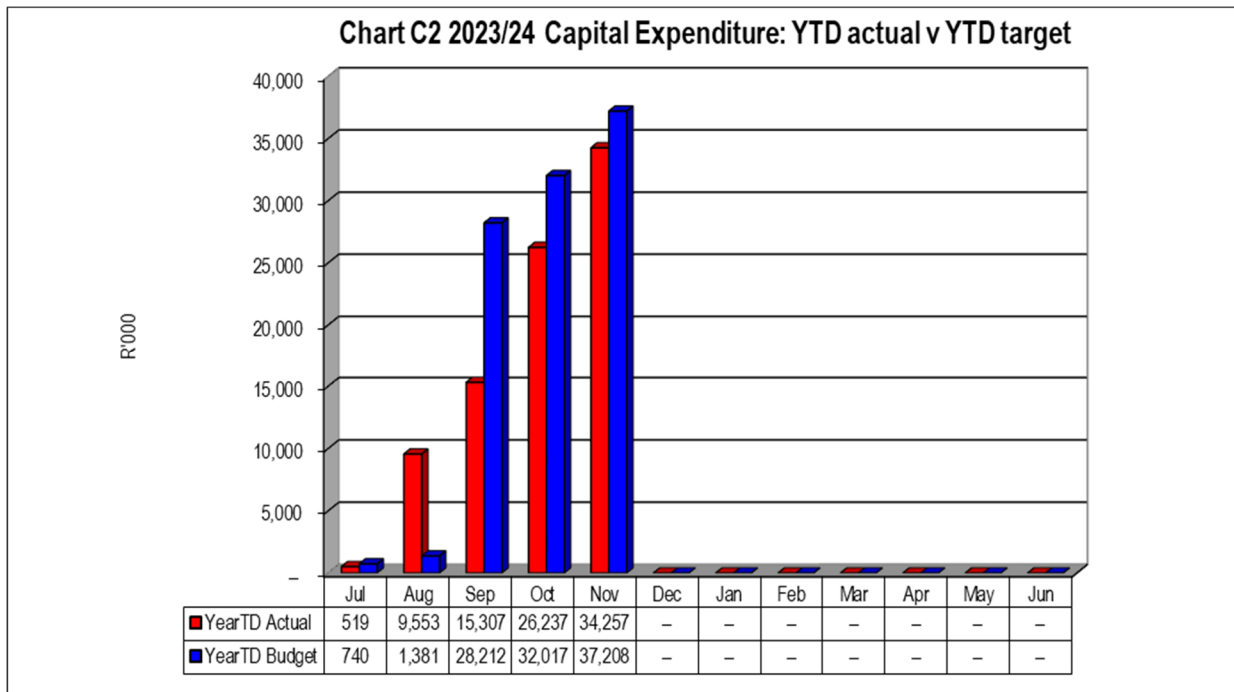
Other supporting documentation

Section 71 charts

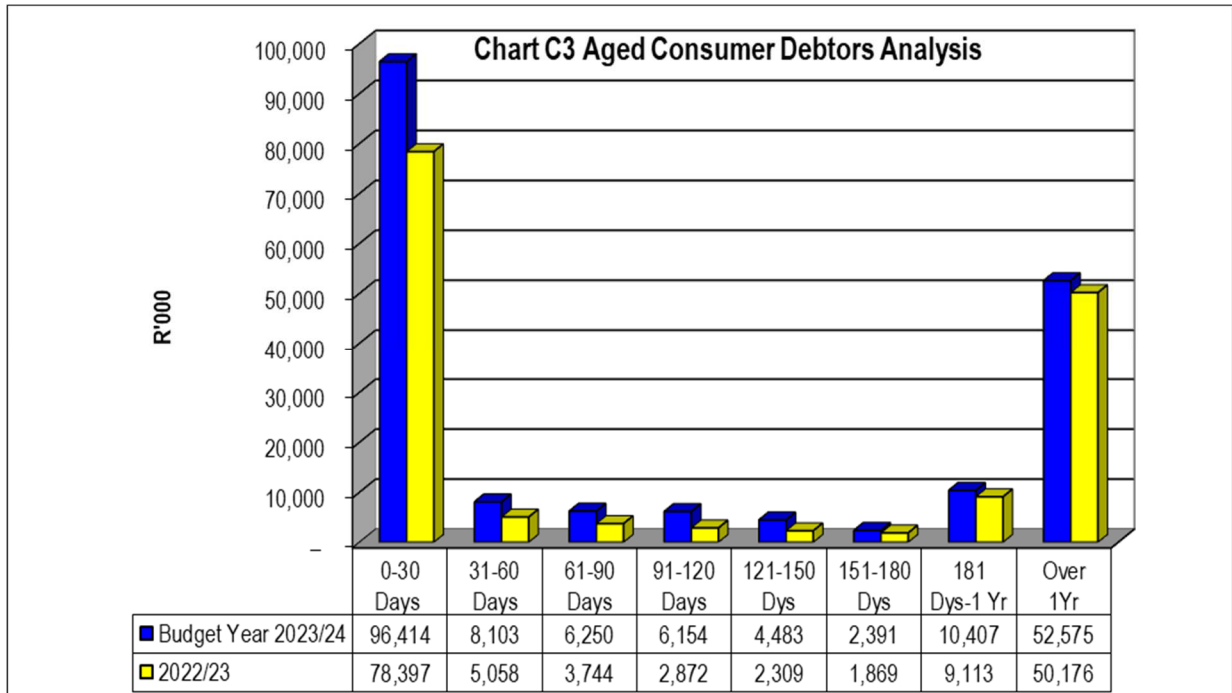
Capital expenditure monthly trend - actual vs target



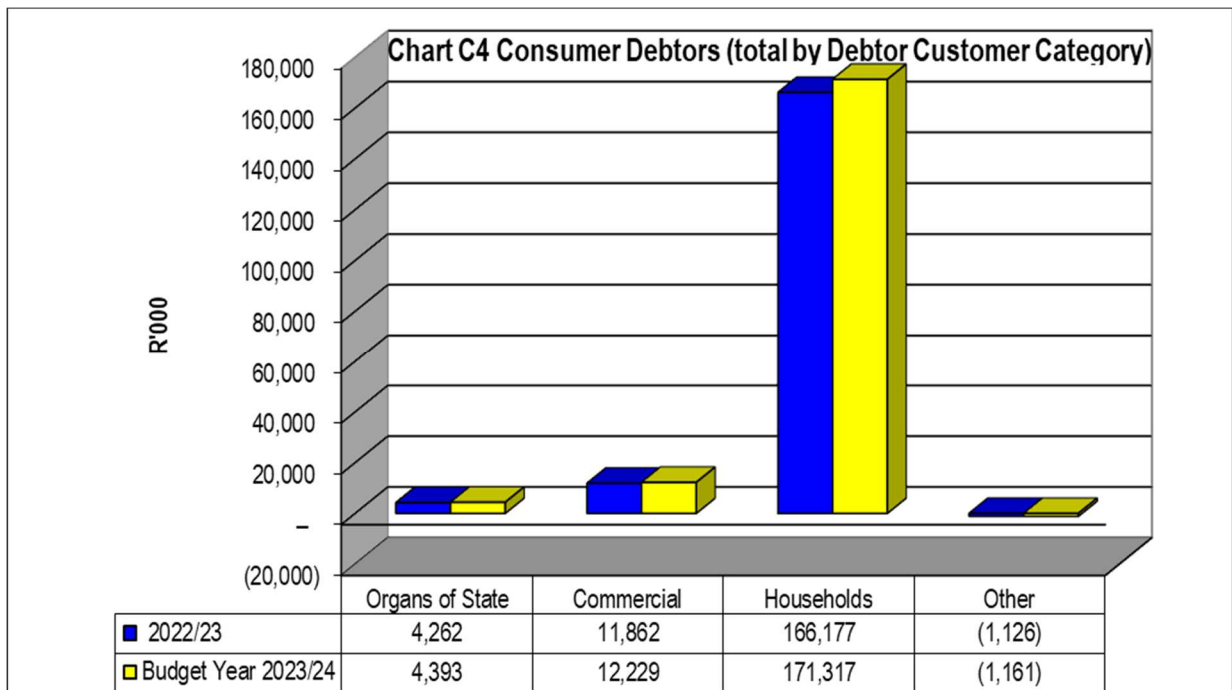
Capital expenditure – YTD actual vs YTD trend



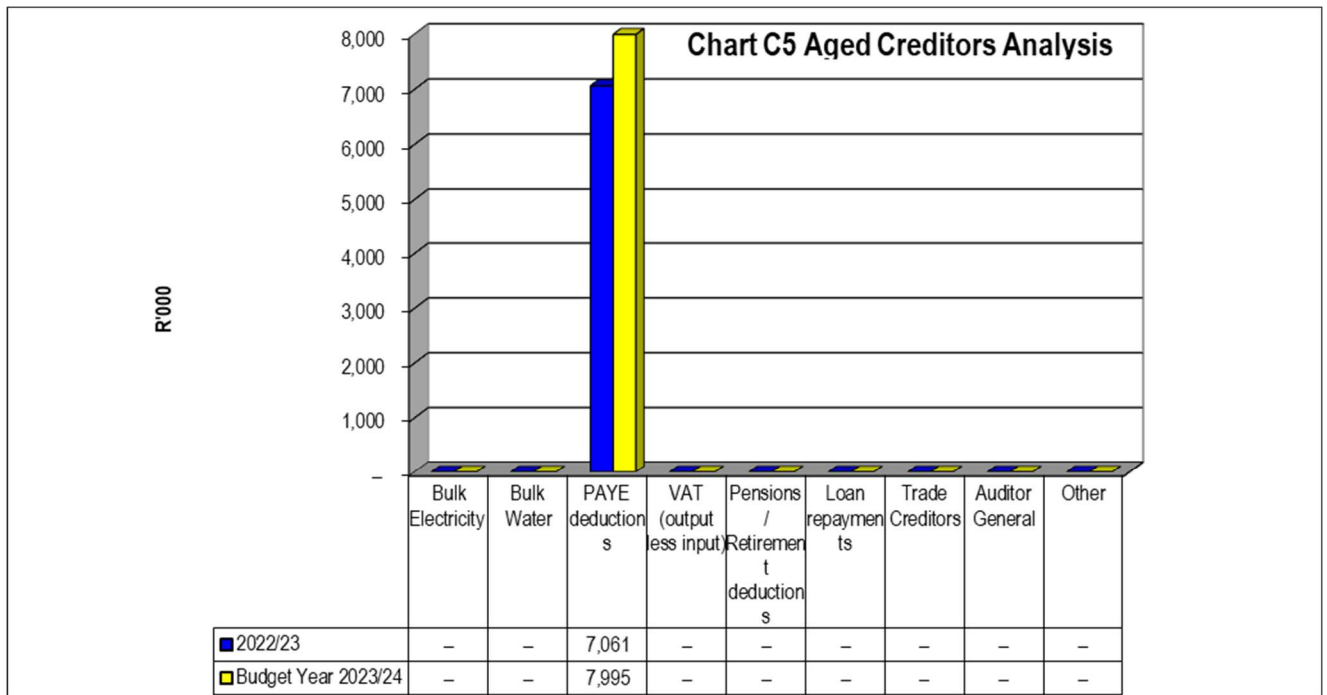
Debtors Age Analysis



Debtors by Type



Creditor Payments



Municipal manager's quality certification

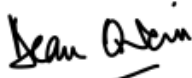
I, **DGI O'Neill**, the Municipal Manager of **Overstrand Municipality**, hereby certify that the –

- **Monthly Budget Statement**

for the month of **November 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 December 2023