

OVERSTRAND MUNICIPALITY



Monthly Budget Statement

September 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 0.27% above the YTD budget projections at the end of September 2022.

Borrowings

The balance of borrowings amounts to R472.3m at the end of September 2022.

Operating expenditure by vote & type

Current expenditure is 1.59% below YTD budget projections as at September 2022.

Capital expenditure

The YTD Capital expenditure amounts to R26.7m or 11.33% of the amended budget of R236m. The current capital commitments of orders in progress amounts to R76m or 32.23% of the amended capital budget of R236m.

Allocations received (National & Provincial Grants)

Grants totaling R14.1m was received during September 2022.

Spending on Grants

Spending on grants amounts to R17.2m for September 2022 which includes FMG, MIG, EPWP, INEP, WSIG, Resource funding for the establishment & support of K9 Unit, Community Library Grant & Provincial Housing Grant – Construction Contracts.

Material variances

The table below summarises variances for projected revenue and expenditure.

WC032 Overstrand - Supporting Table SC1 Material variance explanations - M03 September

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
Revenue By Source	0.27%		
Expenditure By Type	-1.59%		
Capital Expenditure	15.32%	Capital Commitments = R76m	
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	394,085	24.89%
Expenditure	1,595,006	316,524	19.84%
Surplus / (Deficit)	(11,902)	77,561	
Capital	236,020	26,740	11.33%

Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,498,188	387,310	25.85%
Expenditure	1,595,006	316,524	19.84%
Surplus / (Deficit)	(96,819)	70,785	
Capital	236,020	26,740	11.33%

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 - M03 September

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	24,246	75,884	75,656	228	0%	287,941
Service charges	-	849,642	849,642	71,657	211,638	210,628	1,010	0%	849,642
Investment revenue	-	24,871	24,871	2,549	5,281	5,281	-	-	24,871
Transfers and subsidies	-	166,184	166,219	1,263	58,613	58,613	-	-	166,219
Other own revenue	-	169,515	169,515	18,559	35,893	36,086	(193)	-1%	169,515
Total Revenue (excluding capital transfers and contributions)	-	1,498,153	1,498,188	118,274	387,310	386,264	1,045	0%	1,498,188
Employee costs	-	504,478	505,798	37,711	106,739	108,358	(1,619)	-1%	505,798
Remuneration of Councillors	-	12,335	12,335	980	2,940	3,032	(93)	-3%	12,335
Depreciation & asset impairment	-	146,596	146,596	12,216	36,649	36,649	-	-	146,596
Finance charges	-	48,056	48,056	1,253	1,705	1,705	-	-	48,056
Materials and bulk purchases	-	436,298	436,104	51,009	99,152	100,450	(1,298)	-1%	436,104
Transfers and subsidies	-	13,057	13,057	2,206	4,298	4,298	-	-	13,057
Other expenditure	-	434,152	433,061	27,652	65,042	67,145	(2,103)	-3%	433,061
Total Expenditure	-	1,594,971	1,595,006	133,026	316,524	321,637	(5,113)	-2%	1,595,006
Surplus/(Deficit)	-	(96,819)	(96,819)	(14,752)	70,785	64,627	6,158	10%	(96,819)
Transfers and subsidies - capital (monetary allocations)	-	72,254	72,254	3,782	6,775	6,775	-	-	72,254
Contributions & Contributed assets	-	12,662	12,662	1	0	0	-	-	12,662
Surplus/(Deficit) after capital transfers & contributions	-	(11,902)	(11,902)	(10,969)	77,561	71,403	6,158	9%	(11,902)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(11,902)	(11,902)	(10,969)	77,561	71,403	6,158	9%	(11,902)
Capital expenditure & funds sources									
Capital expenditure	-	236,020	236,020	17,003	26,740	23,187	3,553	15%	236,020
Capital transfers recognised	-	123,702	123,702	13,360	20,139	16,606	3,532	21%	123,702
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	80,175	80,175	2,430	3,956	3,902	54	1%	80,175
Internally generated funds	-	32,143	32,143	1,212	2,645	2,679	(34)	-1%	32,143
Total sources of capital funds	-	236,020	236,020	17,003	26,740	23,187	3,553	15%	236,020
Financial position									
Total current assets	-	594,291	594,291		822,166				594,371
Total non current assets	-	4,162,847	4,162,847		3,937,954				4,164,847
Total current liabilities	-	346,808	346,808		268,352				346,858
Total non current liabilities	-	711,285	711,285		692,159				711,285
Community wealth/Equity	-	3,699,046	3,699,046		3,799,609				3,701,076
Cash flows									
Net cash from (used) operating	-	104,629	104,629	(7,605)	87,751	87,706	(44)	-0%	104,629
Net cash from (used) investing	-	(241,000)	(241,000)	(17,418)	(27,985)	(27,985)	-	-	(241,000)
Net cash from (used) financing	-	1,377	1,377	(4,644)	(6,975)	(6,975)	-	-	1,377
Cash/cash equivalents at the month/year end	-	431,308	431,308	-	669,071	619,049	(50,022)	-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	67,758	4,037	2,196	2,003	1,458	1,507	7,548	46,185	132,693
Creditors Age Analysis									
Total Creditors	5,315	-	-	-	-	-	-	-	5,315

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

WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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	27,608	104,387	103,284	1,103	1%	384,994
Executive and council	–	50,470	50,470	37	19,665	19,656	10	0%	50,470
Finance and administration	–	334,524	334,524	27,571	84,722	83,629	1,094	1%	334,524
Internal audit	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	–	152,578	152,613	16,750	30,158	30,870	(712)	-2%	152,613
Community and social services	–	8,776	8,776	596	1,806	2,224	(418)	-19%	8,776
Sport and recreation	–	10,972	10,972	892	2,727	2,943	(216)	-7%	10,972
Public safety	–	35,995	36,030	3,056	9,140	9,218	(78)	-1%	36,030
Housing	–	96,834	96,834	12,206	16,485	16,485	–	–	96,834
Health	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	–	24,399	24,399	1,877	4,688	5,061	(373)	-7%	24,399
Planning and development	–	13,483	13,483	1,836	3,994	4,367	(373)	-9%	13,483
Road transport	–	10,879	10,879	41	655	655	–	–	10,879
Environmental protection	–	37	37	–	39	39	–	–	37
<i>Trading services</i>	–	1,021,099	1,021,099	75,821	254,851	253,825	1,027	0%	1,021,099
Energy sources	–	615,533	615,533	48,587	151,253	151,633	(381)	0%	615,533
Water management	–	167,048	167,048	11,318	41,084	40,762	322	1%	167,048
Waste water management	–	139,720	139,720	8,941	34,600	33,930	670	2%	139,720
Waste management	–	98,797	98,797	6,976	27,914	27,499	415	2%	98,797
<i>Other</i>	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	–	1,583,069	1,583,104	122,057	394,085	393,040	1,045	0%	1,583,104
Expenditure - Functional									
<i>Governance and administration</i>	–	315,410	315,608	21,555	67,415	68,404	(989)	-1%	315,608
Executive and council	–	74,067	73,930	4,901	19,221	19,305	(85)	0%	73,930
Finance and administration	–	237,178	237,513	16,426	47,466	48,357	(891)	-2%	237,513
Internal audit	–	4,165	4,165	228	727	741	(14)	-2%	4,165
<i>Community and public safety</i>	–	267,374	267,374	18,552	43,133	43,668	(536)	-1%	267,271
Community and social services	–	21,751	21,513	1,953	4,553	4,458	95	2%	21,513
Sport and recreation	–	63,035	63,135	4,481	10,792	10,970	(178)	-2%	63,035
Public safety	–	118,758	118,896	9,225	24,007	24,459	(453)	-2%	118,893
Housing	–	63,829	63,829	2,894	3,781	3,781	–	–	63,829
Health	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>	–	198,290	198,126	13,390	35,948	36,402	(455)	-1%	198,230
Planning and development	–	53,256	53,196	3,701	10,346	10,799	(452)	-4%	53,196
Road transport	–	121,995	121,891	7,739	19,707	19,750	(43)	0%	121,995
Environmental protection	–	23,039	23,039	1,950	5,894	5,853	41	1%	23,039
<i>Trading services</i>	–	810,381	810,381	79,212	169,286	172,370	(3,084)	-2%	810,381
Energy sources	–	480,315	480,315	52,879	106,683	107,909	(1,226)	-1%	480,315
Water management	–	133,992	133,992	10,045	22,395	23,266	(871)	-4%	133,992
Waste water management	–	103,774	103,774	8,971	22,612	23,301	(689)	-3%	103,774
Waste management	–	92,299	92,299	7,317	17,596	17,894	(298)	-2%	92,299
<i>Other</i>	–	3,517	3,517	318	743	792	(50)	-6%	3,517
Total Expenditure - Functional	–	1,594,971	1,595,006	133,026	316,524	321,637	(5,113)	-2%	1,595,006
Surplus/ (Deficit) for the year	–	(11,902)	(11,902)	(10,969)	77,561	71,403	6,158	9%	(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) - M03

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	15	19,616	19,616	-		50,312
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	-	869	869	40	244	217	26	12.1%	869
Vote 4 - Finance	-	327,436	327,436	27,447	84,250	84,371	(122)	-0.1%	327,436
Vote 5 - Infrastructure & Planning	-	730,542	730,542	62,380	171,373	171,306	67	0.0%	730,542
Vote 6 - Protection Services	-	35,995	36,030	3,056	9,140	9,108	32	0.4%	36,030
Vote 7 - Economic and Social Development & Tourism	-	2,811	2,811	255	377	395	(19)	-4.7%	2,811
Vote 8 - Community Services	-	435,105	435,105	28,863	109,087	108,026	1,060	1.0%	435,105
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Revenue by Vote	-	1,583,069	1,583,104	122,057	394,085	393,040	1,045	0.3%	1,583,104
Expenditure by Vote									
Vote 1 - Council & Mayor's Office	-	44,592	44,592	2,955	13,371	13,399	(28)	-0.2%	44,592
Vote 2 - Municipal Manager & Internal Audit	-	8,042	8,042	483	1,479	1,571	(92)	-5.8%	8,042
Vote 3 - Management Services	-	65,889	65,889	4,039	14,929	15,189	(260)	-1.7%	65,889
Vote 4 - Finance	-	106,313	106,313	7,695	19,112	19,686	(574)	-2.9%	106,313
Vote 5 - Infrastructure & Planning	-	734,810	734,810	71,912	148,665	150,921	(2,256)	-1.5%	734,810
Vote 6 - Protection Services	-	119,732	119,767	9,074	23,474	24,151	(677)	-2.8%	119,767
Vote 7 - Economic and Social Development & Tourism	-	17,570	17,570	1,254	2,965	3,096	(131)	-4.2%	17,570
Vote 8 - Community Services	-	498,023	498,023	35,615	92,529	93,625	(1,096)	-1.2%	498,023
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
Total Expenditure by Vote	-	1,594,971	1,595,006	133,026	316,524	321,637	(5,113)	-1.6%	1,595,006
Surplus/ (Deficit) for the year	-	(11,902)	(11,902)	(10,969)	77,561	71,403	6,158	8.6%	(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) - M03 September

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	24,246	75,884	75,656	228	0%	287,941
Service charges - electricity revenue		541,692	541,692	45,697	133,720	134,069	(349)	0%	541,692
Service charges - water revenue		138,138	138,138	11,182	33,944	33,383	561	2%	138,138
Service charges - sanitation revenue		90,962	90,962	7,814	23,090	22,741	350	2%	90,962
Service charges - refuse revenue		78,850	78,850	6,963	20,884	20,435	449	2%	78,850
Rental of facilities and equipment		4,573	4,573	473	1,482	1,372	110	8%	4,573
Interest earned - external investments		24,871	24,871	2,549	5,281	5,281	-	-	24,871
Interest earned - outstanding debtors		3,982	3,982	461	1,410	1,294	116	9%	3,982
Dividends received		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20,344	20,344	1,786	5,528	5,256	273	5%	20,344
Licences and permits		2,636	2,636	217	747	725	22	3%	2,636
Agency services		7,858	7,858	775	1,999	1,965	35	2%	7,858
Transfers and subsidies		166,184	166,219	1,263	58,613	58,613	-	-	166,219
Other revenue		121,898	121,898	15,109	24,636	25,385	(749)	-3%	121,898
Gains		8,225	8,225	(262)	90	90	-	-	8,225
Total Revenue (excluding capital transfers and contributions)	-	1,498,153	1,498,188	118,274	387,310	386,264	1,045	0%	1,498,188
Expenditure By Type									
Employee related costs		504,478	505,798	37,711	106,739	108,358	(1,619)	-1%	505,798
Remuneration of councillors		12,335	12,335	980	2,940	3,032	(93)	-3%	12,335
Debt impairment		13,564	13,564	1,130	3,391	3,391	-	-	13,564
Depreciation & asset impairment		146,596	146,596	12,216	36,649	36,649	-	-	146,596
Finance charges		48,056	48,056	1,253	1,705	1,705	-	-	48,056
Bulk purchases - electricity		384,161	384,161	46,453	89,160	90,278	(1,118)	-1%	384,161
Inventory consumed		52,137	51,943	4,556	9,992	10,172	(181)	-2%	51,943
Contracted services		269,929	267,884	18,959	38,568	39,736	(1,169)	-3%	267,884
Transfers and subsidies		13,057	13,057	2,206	4,298	4,298	-	-	13,057
Other expenditure		150,658	151,613	7,563	23,083	24,018	(935)	-4%	151,613
Losses		-	-	-	-	-	-	-	-
Total Expenditure	-	1,594,971	1,595,006	133,026	316,524	321,637	(5,113)	-2%	1,595,006
Surplus/(Deficit)									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	(96,819)	(96,819)	(14,752)	70,785	64,627	6,158	0	(96,819)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	72,254	72,254	3,782	6,775	6,775	-	-	72,254
Transfers and subsidies - capital (in-kind - all)	-	12,662	12,662	1	0	0	-	-	12,662
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	-	-
Taxation	-	(11,902)	(11,902)	(10,969)	77,561	71,403	6,158	0	(11,902)
Surplus/(Deficit) after taxation	-	(11,902)	(11,902)	(10,969)	77,561	71,403	6,158	0	(11,902)
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	(11,902)	(11,902)	(10,969)	77,561	71,403	6,158	0	(11,902)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(11,902)	(11,902)	(10,969)	77,561	71,403	6,158	0	(11,902)

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.27% above the YTD budget projections.

Current expenditure is 1.59% below YTD budget projections for September 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) - M03 September

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	348	462	450	12	3%	1,815
Vote 4 - Finance	-	60	60	8	8	15	(7)	-46%	60
Vote 5 - Infrastructure & Planning	-	198,128	198,128	16,009	23,896	21,123	2,773	13%	198,128
Vote 6 - Protection Services	-	300	300	106	106	75	31	42%	300
Vote 7 - Economic and Social Development & Tourism	-	45	45	2	2	11	(9)	-84%	45
Vote 8 - Community Services	-	735	735	-	-	-	-	-	735
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	-	201,083	201,083	16,473	24,474	21,674	2,799	13%	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	342	1,579	653	926	142%	17,475
Vote 6 - Protection Services	-	2,492	2,492	-	475	242	234	97%	2,492
Vote 7 - Economic and Social Development & Tourism	-	-	-	-	-	-	-	-	-
Vote 8 - Community Services	-	14,970	14,970	188	212	619	(407)	-66%	14,970
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	-	34,937	34,937	530	2,266	1,513	753	50%	34,937
Total Capital Expenditure	-	236,020	236,020	17,003	26,740	23,187	3,553	15%	236,020
Capital Expenditure - Functional Classification									
Governance and administration	-	1,875	1,875	356	470	468	2	0%	1,875
Executive and council	-	5	5	-	-	-	-	-	5
Finance and administration	-	1,870	1,870	356	470	468	2	0%	1,870
Internal audit	-	-	-	-	-	-	-	-	-
Community and public safety	-	53,438	54,458	10,025	15,042	11,299	3,742	33%	54,458
Community and social services	-	7,261	7,261	-	-	-	-	-	7,261
Sport and recreation	-	2,500	2,500	342	1,098	625	473	76%	2,500
Public safety	-	2,792	2,792	106	582	698	(116)	-17%	2,792
Housing	-	40,885	41,905	9,577	13,362	9,976	3,386	34%	41,905
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	14,068	14,068	220	774	1,192	(419)	-35%	14,068
Planning and development	-	1,478	1,478	32	32	269	(238)	-88%	1,478
Road transport	-	12,590	12,590	188	742	923	(181)	-20%	12,590
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	-	166,639	165,619	6,402	10,455	10,228	227	2%	165,619
Energy sources	-	65,389	65,389	2,878	4,031	4,117	(85)	-2%	65,389
Water management	-	39,970	39,570	1,280	1,761	2,446	(686)	-28%	39,570
Waste water management	-	57,736	57,116	2,138	4,556	3,279	1,277	39%	57,116
Waste management	-	3,544	3,544	107	107	386	(279)	-72%	3,544
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	-	236,020	236,020	17,003	26,740	23,187	3,553	15%	236,020
Funded by:									
National Government	-	72,254	72,254	3,782	6,775	8,032	(1,256)	-16%	72,254
Provincial Government	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	51,447	51,447	9,578	13,363	8,575	4,789	56%	51,447
Transfers recognised - capital	-	123,702	123,702	13,360	20,139	16,606	3,532	21%	123,702
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	80,175	80,175	2,430	3,956	3,902	54	1%	80,175
Internally generated funds	-	32,143	32,143	1,212	2,645	2,679	(34)	-1%	32,143
Total Capital Funding	-	236,020	236,020	17,003	26,740	23,187	3,553	15%	236,020

Table C6: Monthly Budget Statement - Financial Position

WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M03 September

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	158,812	31,338
Call investment deposits		400,000	400,000	510,259	400,000
Consumer debtors		92,590	92,590	97,930	92,590
Other debtors		59,486	59,486	44,993	59,486
Current portion of long-term receivables		–	–	–	–
Inventory		10,908	10,908	10,172	10,958
Total current assets	–	594,291	594,291	822,166	594,371
Non current assets					
Long-term receivables		–	–	–	–
Investments		70,005	70,005	61,847	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	3,627,344	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	3,937,954	4,164,847
TOTAL ASSETS	–	4,757,138	4,757,138	4,760,120	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	65,808	66,074
Trade and other payables		173,931	173,931	95,742	173,981
Provisions		48,210	48,210	48,210	48,210
Total current liabilities	–	346,808	346,808	268,352	346,858
Non current liabilities					
Borrowing		421,184	421,184	413,707	421,184
Provisions		290,101	290,101	278,452	290,101
Total non current liabilities	–	711,285	711,285	692,159	711,285
TOTAL LIABILITIES	–	1,058,092	1,058,092	960,511	1,058,142
NET ASSETS	–	3,699,046	3,699,046	3,799,609	3,701,076
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)		3,695,823	3,695,823	3,796,382	3,688,475
Reserves		3,223	3,223	3,228	12,601
TOTAL COMMUNITY WEALTH/EQUITY	–	3,699,046	3,699,046	3,799,609	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 - M03 September

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	25,804	76,365	76,242	123	0%	285,907
Service charges		843,505	843,505	70,165	209,299	209,470	(171)	0%	843,505
Other revenue		146,992	146,992	16,642	50,525	50,467	58	0%	146,992
Transfers and Subsidies - Operational		166,184	166,219	1,550	66,704	66,704	-		166,184
Transfers and Subsidies - Capital		72,254	72,254	(0)	19,851	19,851	-		72,254
Interest		24,871	24,871	3,010	6,691	6,691	-		24,871
Dividends		-	-	-	-	-	-		-
Payments									
Suppliers and employees		(1,373,971)	(1,374,006)	(121,317)	(335,681)	(335,715)	(35)	0%	(1,373,971)
Finance charges		(48,056)	(48,056)	(1,253)	(1,705)	(1,705)	-		(48,056)
Transfers and Grants		(13,057)	(13,057)	(2,206)	(4,298)	(4,298)	-		(13,057)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	104,629	104,629	(7,605)	87,751	87,706	(44)	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)	(1,245)	(1,245)	-		(4,980)
Payments									
Capital assets		(236,020)	(236,020)	(17,003)	(26,740)	(26,740)	-		(236,020)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(241,000)	(241,000)	(17,418)	(27,985)	(27,985)	-		(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	246	1,126	1,126	-		2,000
Payments									
Repayment of borrowing		(50,623)	(50,623)	(4,889)	(8,101)	(8,101)	-		(50,623)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	1,377	1,377	(4,644)	(6,975)	(6,975)	-		1,377
NET INCREASE/ (DECREASE) IN CASH HELD	-	(134,994)	(134,994)	(29,666)	52,792	52,747			(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		669,071	619,049			481,286

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 669.1million.

The municipality started the year with a positive cash balance of R616.3 million. The September closing balance is R669.1 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 - M03 September

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	-	-	-	-	-	-	-	-	-	209,542	285,907	298,712	312,089
Service charges - electricity revenue	41,233	45,358	44,626	-	-	-	-	-	-	-	-	-	407,868	539,085	579,206	622,318
Service charges - water revenue	10,948	12,131	10,964	-	-	-	-	-	-	-	-	-	102,519	136,561	142,706	149,128
Service charges - sanitation revenue	3,161	8,308	7,602	-	-	-	-	-	-	-	-	-	70,845	89,916	93,783	97,816
Service charges - refuse	10,694	7,302	6,974	-	-	-	-	-	-	-	-	-	52,974	77,943	82,541	87,410
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	347	532	608	-	-	-	-	-	-	-	-	-	3,086	4,573	4,778	4,989
Interest earned - external investments	1,653	1,078	2,549	-	-	-	-	-	-	-	-	-	19,591	24,871	25,991	27,161
Interest earned - outstanding debtors	414	536	461	-	-	-	-	-	-	-	-	-	(1,410)	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,864	1,878	1,786	-	-	-	-	-	-	-	-	-	5,369	10,897	12,647	13,537
Licences and permits	279	251	217	-	-	-	-	-	-	-	-	-	1,888	2,636	2,750	2,869
Agency services	473	751	775	-	-	-	-	-	-	-	-	-	5,859	7,858	8,211	8,580
Transfer receipts - operating	57,849	7,395	1,550	-	-	-	-	-	-	-	-	-	99,390	166,184	174,999	192,746
Other revenue	20,988	5,999	13,256	-	-	-	-	-	-	-	-	-	80,784	121,028	81,758	45,957
Cash Receipts by Source	173,928	118,055	117,171	-	-	-	-	-	-	-	-	-	1,058,305	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)	-	-	-	-	-	-	-	-	-	52,492	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	-	-	-	-	-	-	-	-	-	874	2,000	2,000	2,000
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	-	-	-	-	-	-	-	-	-	(3,735)	(4,980)	(4,980)	(4,980)
Total Cash Receipts by Source	193,935	117,861	117,001	-	-	-	-	-	-	-	-	-	1,157,936	1,586,733	1,586,469	1,654,232
Cash Payments by Type																
Employee related costs	30,560	36,189	36,545	-	-	-	-	-	-	-	-	-	389,399	492,692	520,035	550,870
Remuneration of councillors	980	980	980	-	-	-	-	-	-	-	-	-	9,396	12,335	12,837	13,360
Interest paid	38	415	1,253	-	-	-	-	-	-	-	-	-	46,351	48,056	47,734	47,159
Bulk purchases - Electricity	7	42,701	46,453	-	-	-	-	-	-	-	-	-	295,001	384,161	417,237	453,161
Acquisitions - water & other inventory	1,347	4,088	4,556	-	-	-	-	-	-	-	-	-	42,145	52,137	51,837	55,539
Contracted services	773	18,836	18,959	-	-	-	-	-	-	-	-	-	231,362	269,929	279,215	293,223
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	942	1,151	2,206	-	-	-	-	-	-	-	-	-	8,759	13,057	13,060	13,582
General expenses	89,587	(12,203)	13,825	-	-	-	-	-	-	-	-	-	71,507	162,716	100,901	81,050
Cash Payments by Type	124,234	92,156	124,775	-	-	-	-	-	-	-	-	-	1,093,919	1,435,084	1,442,856	1,507,945
Other Cash Flows/Payments by Type																
Capital assets	632	9,105	17,003	-	-	-	-	-	-	-	-	-	209,280	236,020	102,598	99,011
Repayment of borrowing	2,181	1,031	4,889	-	-	-	-	-	-	-	-	-	42,523	50,623	58,592	51,239
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	127,047	102,292	146,667	-	-	-	-	-	-	-	-	-	1,345,722	1,721,727	1,604,046	1,658,194
NET INCREASE/(DECREASE) IN CASH HELD																
	66,888	15,569	(29,666)	-	-	-	-	-	-	-	-	-	(187,786)	(134,994)	(17,577)	(3,963)
Cash/cash equivalents at the month/year beginning:	616,280	683,168	698,737	669,071	669,071	669,071	669,071	669,071	669,071	669,071	669,071	669,071	669,071	616,280	481,286	463,709
Cash/cash equivalents at the month/year end:	683,168	698,737	669,071	669,071	669,071	669,071	669,071	669,071	669,071	669,071	669,071	669,071	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 - M03 September

Description		Budget Year 2022/23											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 days				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	14,717	948	480	435	308	336	1,554	7,095	25,873	9,728	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	23,749	1,026	570	437	328	295	1,432	5,784	33,621	8,276	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	25,099	822	400	410	271	251	1,461	5,504	34,217	7,896	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	8,414	561	285	236	197	232	1,055	4,858	15,838	6,578	-	-	
Receivables from Exchange Transactions - Waste Management	1600	7,727	369	237	191	158	168	705	2,638	12,192	3,859	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	534	45	40	32	10	8	40	287	996	378	-	-	
Interest on Arrear Debtor Accounts	1810	158	53	54	64	61	71	537	12,381	13,379	13,113	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(12,641)	214	131	199	125	145	763	7,640	(3,424)	8,872	-	-	
Total By Income Source	2000	67,758	4,037	2,196	2,003	1,458	1,507	7,548	46,185	132,693	58,701	-	-	
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	2,838	180	62	55	26	19	105	1,415	4,701	1,621	-	-	
Commercial	2300	9,431	162	93	79	50	47	231	2,559	12,651	2,965	-	-	
Households	2400	56,626	3,684	2,034	1,827	1,373	1,438	7,177	40,588	114,745	52,402	-	-	
Other	2500	(1,136)	11	7	42	10	3	35	1,623	595	1,713	-	-	
Total By Customer Group	2600	67,758	4,037	2,196	2,003	1,458	1,507	7,548	46,185	132,693	58,701	-	-	

The debtors' 12-month rolling average payment rate is 100,14% at the end of September 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			0		
November			0		
December			0		
2023					
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)
7382			10KL	7382	0	7382	waterborne
Free Basic Electricity				Free Basic Refuse Removal			
Beneficiaries provided by Eskom	Beneficiaries provided by Municipality	Non-grid energy Beneficiaries	level of Service (e.g. 50 Kwh per household)	No. of Indigent (poor) beneficiaries	No. of other beneficiaries (non indigent)	Total beneficiaries	level of Service (type of subsidy)
123	7259		50kWh	7382	0	7382	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									0	0
October									0	0
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
August	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 30/09/2022 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	1,997,293	866,929	1,105,938	24,427
WCED 2251	396,763	396,763	0	0
OTHER 2255	60,971	40,672	20,299	0
HEALTH 2252	148,738	98,020	50,198	520
TPW 2256	2,001,226	-119,781	2,120,747	260
HUMAN SETTLE 2215	56,102	56,102	0	0
HOUSING 2253	4,648	4,648	0	0
OTHER MUNICIPALITIES 2276	35,329	35,329	0	0
TOTAL OUTSTANDING	4,701,070	1,378,681	3,297,182	25,207

Creditors' analysis

Supporting Table SC4

WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Supporting Data to Main Budget Statement - Age Analysis - 31st September											
Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100		-	-	-	-	-	-	-	-	-
Bulk Water	0200		-	-	-	-	-	-	-	-	-
PAYE deductions	0300	5,315	-	-	-	-	-	-	-	5,315	5,277
VAT (output less input)	0400		-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500		-	-	-	-	-	-	-	-	-
Loan repayments	0600		-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-		-	-	-	-	-	-	-	1
Auditor General	0800		-	-	-	-	-	-	-	-	-
Other	0900		-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,315	-	-	-	-	-	-	-	5,315	5,278

Investment portfolio analysis

Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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
	Yrs/Months							
R thousands								
Municipality								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	16		20,375	125	20,515
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	(17)		36,565	260	36,808
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	(260)		4,754	30	4,524
ABSA 9331734880	DEP PLUS	DEP PLUS		44	4.3	10,259	(44)	10,259
ABSA 2080500660	92 DAYS	FIXED DEP	30/09/2022	1,530	6.07	100,000	(101,530)	-
Nedbank 03/7881534451 ref. 270	185 DAYS	FIXED DEP	23/01/2023		7.31	100,000		100,000
Standard Bank 288343005-032	91 DAYS	FIXED DEP	21/10/2022		6.6	100,000		100,000
Nedbank 03/7881534451 ref. 271	183 DAYS	FIXED DEP	26/01/2023		7.31	100,000		100,000
ABSA 2080554716	92 DAYS	FIXED DEP	27/10/2022		6.61	100,000		100,000
ABSA 2080500660	122 DAYS	FIXED DEP	30/01/2023				100,000	100,000
Municipality sub-total				1,312		571,952	(1,159)	572,106
TOTAL INVESTMENTS AND INTEREST				1,312		571,952	(1,159)	572,106

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 - M03 September

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	1,550	58,538	58,538	-		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		649	649	-		2,593
Local Government Financial Management Grant [Schedule 5B]		1,550	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	6,050	24,722	24,722	-		71,715
Community Library Services Grant		8,258	8,258		2,753	2,753	-		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
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	6,050	16,591	16,591	-		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	7,600	83,295	83,295	-		223,933
Capital Transfers and Grants									
National Government:	-	72,254	72,254	-	19,852	19,852	-		72,254
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21,331	21,331		10,665	10,665	-		21,331
Municipal Infrastructure Grant [Schedule 5B]		23,484	23,484		1,187	1,187	-		23,484
Water Services Infrastructure Grant [Schedule 5B]		27,439	27,439		8,000	8,000	-		27,439
Provincial Government:	-	38,785	38,785	6,535	8,822	8,822	-		38,785
Human Settlements (Housing - Construction Contracts)	-	38,785	38,785	6,535	8,822	8,822	-		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	6,535	28,674	28,674	-		111,039
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	334,937	334,972	14,135	111,969	111,969	-		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 - M03 September

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	392	780	780	-		10,287
Operational Revenue:General Revenue:Equitable Share	-	-	-	-	-	-	-		-
Energy Efficiency and Demand-side [Schedule 5B]	-	5,000	5,000	-	-	-	-		5,000
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	-	2,593	2,593	251	369	369	-		2,593
Local Government Financial Management Grant [Schedule 5B]	-	1,550	1,550	41	109	109	-		1,550
Municipal Infrastructure Grant [Schedule 5B]	-	1,144	1,144	100	302	302	-		1,144
Provincial Government:	-	71,715	71,715	3,474	5,529	5,529	-		71,715
Community Library Services Grant	-	8,258	8,258	554	1,653	1,653	-		8,258
Thusong Services Centres Grant	-	150	150	-	-	-	-		150
Resource funding for the establish & support of K9 Unit	-	2,420	2,420	316	842	842	-		2,420
CDW	-	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
Human Settlements (Housing - Construction Contracts)	-	57,714	57,714	2,603	3,034	3,034	-		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	-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:	-	82,002	82,037	3,866	6,308	6,308	-		82,037
Capital expenditure of Transfers and Grants									
National Government:	-	72,254	72,254	3,782	6,775	6,775	-		72,254
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	21,331	21,331	2,794	2,843	2,843	-		21,331
Municipal Infrastructure Grant [Schedule 5B]	-	23,484	23,484	-	1,011	1,011	-		23,484
Water Services Infrastructure Grant [Schedule 5B]	-	27,439	27,439	988	2,922	2,922	-		27,439
Provincial Government:	-	38,785	38,785	9,577	13,362	13,362	-		38,785
Human Settlements (Housing - Construction Contracts)	-	38,785	38,785	9,577	13,362	13,362	-		38,785
District Municipality:	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Other grant providers:	-	12,662	12,662	1	1	1	-		12,662
Departmental Agencies and Accounts	-	-	-	-	-	-	-		-
Foreign Government and International Organisations	-	-	-	-	-	-	-		-
Households	-	-	-	-	-	-	-		-
Non-Profit Institutions	-	-	-	-	-	-	-		-
Private Enterprises	-	-	-	-	-	-	-		-
Public Corporations	-	12,662	12,662	1	1	1	-		12,662
Total capital expenditure of Transfers and Grants	-	123,702	123,702	13,360	20,139	20,139	-		123,702
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	-	205,703	205,738	17,226	26,447	26,447	-		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 - M03 September

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]	-	-	-	-	
HIV and Aids	-	-	-	-	
Housing Accreditation	-	-	-	-	
Housing Top structure	-	-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]	-	-	-	-	
Integrated City Development Grant	-	-	-	-	
Khayelitsha Urban Renewal	-	-	-	-	
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	-	-	-	-	
Terrestrial Invasive Alien Plants	-	-	-	-	
Water Services Operating Subsidy Grant [Schedule 5B]	-	-	-	-	
Health Hygiene in Informal Settlements	-	-	-	-	
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	
Water Services Infrastructure Grant	-	-	-	-	
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]	-	-	-	-	
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]	-	-	-	-	
Aquaponic Project	-	-	-	-	
Restition Settlement	-	-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]	-	-	-	-	
Restructuring Seed Funding	-	-	-	-	
Municipal Disaster Relief Grant	-	-	-	-	
Municipal Emergency Housing Grant	-	-	-	-	
Metro Informal Settlements Partnership Grant	-	-	-	-	
Provincial Government:	-	-	-	-	
Specify (Add grant description)	-	-	-	-	
District Municipality:	-	-	-	-	
Other grant providers:	-	-	-	-	
Departmental Agencies and Accounts	-	-	-	-	
Foreign Government and International Organisations	-	-	-	-	
Households	-	-	-	-	
Non-Profit Institutions	-	-	-	-	
Private Enterprises	-	-	-	-	
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. We await the outcome of the application.

Expenditure on councillor allowances and employee benefits

Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration R thousands	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
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		11,137	11,137	888	2,664	2,784	(120)	-4%	11,137
Pension and UIF Contributions		-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-		-
Cellphone Allowance		1,199	1,199	92	275	300	(24)	-8%	1,199
Housing Allowances	-	-	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-	-	-		-
Sub Total - Councillors	-	12,335	12,335	980	2,940	3,084	(144)	-5%	12,335
% increase		0.0%	0.0%						0.0%
Senior Managers of the Municipality									
Basic Salaries and Wages		12,871	12,859	1,029	3,079	3,215	(136)	-4%	12,859
Pension and UIF Contributions		-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-		-
Performance Bonus		149	149	-	-	37	(37)	-100%	149
Motor Vehicle Allowance		-	-	-	-	-	-		-
Cellphone Allowance		181	181	15	45	45	-		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	1,044	3,124	3,297	(173)	-5%	13,188
% increase		0.0%	0.0%						0.0%
Other Municipal Staff									
Basic Salaries and Wages		302,007	301,764	23,025	67,113	67,895	(782)	-1%	301,764
Pension and UIF Contributions		52,863	53,201	3,971	11,870	12,007	(136)	-1%	53,201
Medical Aid Contributions		17,116	17,168	1,247	3,754	3,843	(89)	-2%	17,168
Overtime		42,848	43,448	4,102	8,139	8,320	(181)	-2%	43,448
Performance Bonus		520	520	43	130	130	-		520
Motor Vehicle Allowance		8,321	8,321	681	2,023	2,087	(63)	-3%	8,321
Cellphone Allowance		2,184	2,214	166	495	569	(74)	-13%	2,214
Housing Allowances		1,829	1,859	147	444	510	(66)	-13%	1,859
Other benefits and allowances		41,698	42,224	1,461	4,175	4,228	(54)	-1%	42,224
Payments in lieu of leave	-	-	-	-	-	-	-		-
Long service awards	-	-	-	-	-	-	-		-
Post-retirement benefit obligations		21,891	21,891	1,824	5,473	5,473	-		21,891
Sub Total - Other Municipal Staff	-	491,277	492,610	36,667	103,615	105,060	(1,446)	-1%	492,610
% increase		0.0%	0.0%						0.0%
Total Parent Municipality	-	516,813	518,134	38,691	109,678	111,441	(1,763)	-2%	518,134
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	-	516,813	518,134	38,691	109,678	111,441	(1,763)	-2%	518,134
% increase		0.0%	0.0%						0.0%
TOTAL MANAGERS AND STAFF	-	504,478	505,798	37,711	106,739	108,358	(1,619)	-1%	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 - M03 September

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%	12.1%	3.8%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	34.0%	34.0%	14.8%	34.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.7%	17.7%	14.9%	17.7%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	13070.1%	13070.1%	12817.6%	3342.5%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	0.0%	171.4%	171.4%	306.4%	171.4%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	124.4%	124.4%	249.3%	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%	36.9%	10.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%		Annual Indicator	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated		6.0%		Annual Indicator	6.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source		24.5%		Annual Indicator	24.5%
Employee costs	Employee costs/Total Revenue - capital revenue	0.0%	33.7%	33.8%	27.6%	33.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	0.0%	17.9%	17.9%	12.3%	17.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	0.0%	13.0%	13.0%	9.9%	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 - M03 September

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	-		31,036	-	0.0%	0%
November		10,769	10,854	-		41,890	-	0.0%	0%
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	26,740					

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	13,361,822	Masakhane UISP Phase 3 Wetcores - 60%; Masakhane UISP Phase 4 - 95%; Mount Pleasant IRDP Phase 2 - 80%	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	255,451	Work in progress.	Construction underway.	Not applicable.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS	27,539,000	27,539,000	2,438,109	(1) New Inlet Pumpstation at Hermanus: Construction phase (Contract SC 2171/2021) (2) New Zwinger's Corner pumpstation etc.: Planning phase	(1) Construction (Contract SC 2171/2021); (2) Planning of next phase.	None to date	Not applicable.
4	Kleinmond	Multi-ward Km Area	KLEINMOND WWTW REFURBISH UPGRADE	22,441,638	22,441,638	484,141	Procurement process in progress (Tender SC 2318/2022).	Tender evaluation stage. Tenders closed on 5 August 2022, and bids are being evaluated.	Potential shortage of funds for award to preferred bidder	Investigating (1) reducing scope of work, (2) applied for additional grant funding, and (3) will apply for virement;
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	16,472,000	16,472,000	1,280,196	Procurement process in progress (Tender SC 2319/2022).	Tender awarded. Appeal period ends on 14 October 2022.	None to date	Not applicable.
6	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	16,000,000	16,000,000	2,733,322	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	530,063	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	249,788	Contractor appointed 23 September 2022.	Contractor appointed. Await expiry of Appeal period.	Not applicable.	Not applicable.
9	Hermanus	Ward 03	HERMANUS MV LV UPGRADE REPLACEMENT	6,000,000	6,000,000	-	In process of compiling tender document.	In process of compiling tender document.	Not applicable.	Not applicable.
10	Stanford	Ward 01	UPGRADE BULK WATER	5,615,000	5,615,000	230,677	Contractor appointed 23 September 2022.	Contractor appointed. Await expiry of Appeal period.	Not applicable.	Not applicable.
Totals				184,934,238	184,934,238	21,563,569				

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 - M03 September

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	4,028	5,402	5,674	272	4.8%	85,364
Roads Infrastructure	–	12,255	12,255	–	530	361	(170)	-47.0%	12,255
Roads	–	12,255	12,255	–	530	361	(170)	-47.0%	12,255
Storm water Infrastructure	–	1,636	1,636	–	–	–	–		1,636
Drainage Collection	–	–	–	–	–	–	–		–
Storm water Conveyance	–	1,636	1,636	–	–	–	–		1,636
Attenuation	–	–	–	–	–	–	–		–
Electrical Infrastructure	–	53,500	53,500	2,878	2,989	4,042	1,053	26.1%	53,500
MV Substations	–	37,500	37,500	144	255	1,375	1,120	81.4%	37,500
MV Switching Stations	–	–	–	–	–	–	–		–
MV Networks	–	16,000	16,000	2,733	2,733	2,667	(67)	-2.5%	16,000
LV Networks	–	–	–	–	–	–	–		–
Capital Spares	–	–	–	–	–	–	–		–
Water Supply Infrastructure	–	12,483	12,483	–	250	267	17	6.3%	12,483
Dams and Weirs	–	–	–	–	–	–	–		–
Boreholes	–	4,803	4,803	–	–	–	–		4,803
Reservoirs	–	–	–	–	–	–	–		–
Pump Stations	–	7,000	7,000	–	250	267	17	6.3%	7,000
Water Treatment Works	–	–	–	–	–	–	–		–
Bulk Mains	–	–	–	–	–	–	–		–
Distribution	–	680	680	–	–	–	–		680
Sanitation Infrastructure	–	4,020	4,020	1,150	1,634	1,005	(629)	-62.5%	4,020
Pump Station	–	–	–	–	–	–	–		–
Reticulation	–	4,020	4,020	1,150	1,634	1,005	(629)	-62.5%	4,020
Solid Waste Infrastructure	–	1,470	1,470	–	–	–	–		1,470
Landfill Sites	–	–	–	–	–	–	–		–
Waste Transfer Stations	–	1,250	1,250	–	–	–	–		1,250
Waste Processing Facilities	–	220	220	–	–	–	–		220
Community Assets	–	10,951	10,951	342	1,098	1,063	(36)	-3.3%	10,951
Community Facilities	–	6,701	6,701	–	–	–	–		6,701
Libraries	–	4,374	4,374	–	–	–	–		4,374
Parks	–	87	87	–	–	–	–		87
Public Open Space	–	1,050	1,050	–	–	–	–		1,050
Nature Reserves	–	–	–	–	–	–	–		–
Public Ablution Facilities	–	1,190	1,190	–	–	–	–		1,190
Sport and Recreation Facilities	–	4,250	4,250	342	1,098	1,063	(36)	-3.3%	4,250
Indoor Facilities	–	–	–	–	–	–	–		–
Outdoor Facilities	–	4,250	4,250	342	1,098	1,063	(36)	-3.3%	4,250
Heritage assets	–	–	–	–	–	–	–		–
Investment properties	–	–	–	–	–	–	–		–
Other assets	–	41,802	41,802	9,577	13,837	9,448	(4,389)	-46.5%	41,802
Operational Buildings	–	3,017	3,017	–	475	251	(224)	-89.1%	3,017
Municipal Offices	–	3,017	3,017	–	475	251	(224)	-89.1%	3,017
Housing	–	38,785	38,785	9,577	13,362	9,196	(4,166)	-45.3%	38,785
Social Housing	–	38,785	38,785	9,577	13,362	9,196	(4,166)	-45.3%	38,785
Biological or Cultivated Assets	–	–	–	–	–	–	–		–
Intangible Assets	–	–	–	–	–	–	–		–
Computer Equipment	–	1,888	1,888	348	462	472	10	2.2%	1,888
Computer Equipment	–	1,888	1,888	348	462	472	10	2.2%	1,888
Furniture and Office Equipment	–	765	765	146	146	191	45	23.7%	765
Furniture and Office Equipment	–	765	765	146	146	191	45	23.7%	765
Machinery and Equipment	–	1,185	1,185	–	–	–	–		1,185
Machinery and Equipment	–	1,185	1,185	–	–	–	–		1,185
Transport Assets	–	–	–	–	–	–	–		–
Land	–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	–	141,955	141,955	14,440	20,945	16,847	(4,098)	-24.3%	141,955

Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class -

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	-	20,730	20,730	1,280	2,323	1,848	(474)	-25.7%	20,730
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-
Road Structures	-	-	-	-	-	-	-	-	-
Road Furniture	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	1,058	1,058	-	1,042	176	(866)	-491.1%	1,058
Power Plants	-	-	-	-	-	-	-	-	-
HV Substations	-	-	-	-	-	-	-	-	-
HV Switching Station	-	-	-	-	-	-	-	-	-
HV Transmission Conductors	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-
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	1,280	1,280	1,672	392	23.4%	19,172
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	500	500	-	-	-	-	-	500
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	18,672	18,672	1,280	1,280	1,672	392	23.4%	18,672
Distribution Points	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	500	500	-	-	-	-	-	500
Pump Station	-	500	500	-	-	-	-	-	500
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	-	20,730	20,730	1,280	2,323	1,848	(474)	-25.7%	20,730

Supporting Table SC13c

WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03

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	9,978	24,750	40,392	15,643	38.7%	161,569
Roads Infrastructure	–	72,275	72,275	3,129	7,720	18,069	10,349	57.3%	72,275
Roads		72,275	72,275	3,129	7,720	18,069	10,349	57.3%	72,275
Storm water Infrastructure	–	7,335	7,335	483	1,158	1,834	676	36.8%	7,335
Drainage Collection		–	–	–	–	–	–	–	–
Storm water Conveyance		7,335	7,335	483	1,158	1,834	676	36.8%	7,335
Attenuation		–	–	–	–	–	–	–	–
Electrical Infrastructure	–	39,232	39,452	2,672	7,292	9,863	2,571	26.1%	39,452
LV Networks		39,232	39,452	2,672	7,292	9,863	2,571	26.1%	39,452
Capital Spares		–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	22,142	22,142	1,827	4,241	5,536	1,294	23.4%	22,142
Water Treatment Works		297	297	10	30	74	44	59.3%	297
Bulk Mains		–	–	–	–	–	–	–	–
Distribution		19,083	19,083	1,676	3,916	4,771	855	17.9%	19,083
Distribution Points		2,761	2,761	141	295	690	395	57.3%	2,761
Sanitation Infrastructure	–	13,044	13,044	1,116	2,618	3,261	643	19.7%	13,044
Reticulation		7,386	7,386	523	1,500	1,846	346	18.7%	7,386
Waste Water Treatment Works		5,658	5,658	593	1,117	1,415	297	21.0%	5,658
Solid Waste Infrastructure	–	7,320	7,320	751	1,721	1,830	109	5.9%	7,320
Waste Processing Facilities		2,397	2,397	214	397	599	202	33.7%	2,397
Waste Drop-off Points		4,924	4,924	538	1,324	1,231	(93)	-7.6%	4,924
Community Assets	–	58,365	58,000	4,224	10,265	14,500	4,235	29.2%	58,000
Community Facilities	–	43,516	43,304	3,135	7,895	10,826	2,931	27.1%	43,304
Halls		6,029	5,829	372	998	1,457	459	31.5%	5,829
Cemeteries/Crematoria		1,112	1,112	77	173	278	105	37.8%	1,112
Parks		31,703	31,691	2,442	6,091	7,923	1,832	23.1%	31,691
Public Open Space		3,684	3,684	212	542	921	379	41.1%	3,684
Public Ablution Facilities		988	988	32	91	247	156	63.1%	988
Sport and Recreation Facilities	–	14,849	14,696	1,088	2,369	3,674	1,305	35.5%	14,696
Outdoor Facilities		14,849	14,696	1,088	2,369	3,674	1,305	35.5%	14,696
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	15,246	15,952	1,204	3,756	3,978	223	5.6%	15,952
Operational Buildings	–	15,246	15,952	1,204	3,756	3,978	223	5.6%	15,952
Municipal Offices		15,208	15,914	1,204	3,756	3,978	223	5.6%	15,914
Depots		38	38	–	–	–	–	–	38
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	6,994	6,994	72	3,174	1,749	(1,426)	-81.5%	6,994
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	6,994	6,994	72	3,174	1,749	(1,426)	-81.5%	6,994
Computer Software and Applications		6,994	6,994	72	3,174	1,749	(1,426)	-81.5%	6,994
Computer Equipment	–	2,280	2,280	149	297	570	273	47.9%	2,280
Computer Equipment		2,280	2,280	149	297	570	273	47.9%	2,280
Furniture and Office Equipment	–	6,330	6,341	79	101	1,585	1,485	93.6%	6,341
Furniture and Office Equipment		6,330	6,341	79	101	1,585	1,485	93.6%	6,341
Machinery and Equipment	–	5,601	5,601	408	1,130	1,400	270	19.3%	5,601
Machinery and Equipment		5,601	5,601	408	1,130	1,400	270	19.3%	5,601
Transport Assets	–	11,779	11,779	2,013	4,150	2,945	(1,205)	-40.9%	11,779
Transport Assets		11,779	11,779	2,013	4,150	2,945	(1,205)	-40.9%	11,779
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	–	267,944	268,516	18,127	47,622	67,119	19,498	29.0%	268,516

Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Infrastructure</u>	-	119,152	119,152	9,929	29,788	29,788	0	0.0%	119,152
Roads Infrastructure	-	37,723	37,723	3,144	9,431	9,431	0	0.0%	37,723
<i>Roads</i>		37,723	37,723	3,144	9,431	9,431	0	0.0%	37,723
Storm water Infrastructure	-	7,993	7,993	666	1,998	1,998	0	0.0%	7,993
<i>Drainage Collection</i>		7,993	7,993	666	1,998	1,998	0	0.0%	7,993
Electrical Infrastructure	-	29,061	29,061	2,422	7,265	7,265	(0)	0.0%	29,061
<i>LV Networks</i>		29,061	29,061	2,422	7,265	7,265	(0)	0.0%	29,061
Water Supply Infrastructure	-	23,565	23,565	1,964	5,891	5,891	0	0.0%	23,565
<i>Distribution</i>		23,565	23,565	1,964	5,891	5,891	0	0.0%	23,565
Sanitation Infrastructure	-	17,550	17,550	1,462	4,387	4,387	(0)	0.0%	17,550
<i>Waste Water Treatment Works</i>		17,550	17,550	1,462	4,387	4,387	(0)	0.0%	17,550
Solid Waste Infrastructure	-	3,260	3,260	272	815	815	0	0.0%	3,260
<i>Landfill Sites</i>		3,260	3,260	272	815	815	0	0.0%	3,260
<u>Community Assets</u>	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
<u>Heritage assets</u>	-	-	-	-	-	-	-	-	-
<u>Investment properties</u>	-	-	-	-	-	-	-	-	-
<u>Other assets</u>	-	14,913	14,913	1,243	3,728	3,728	0	0.0%	14,913
Operational Buildings	-	14,913	14,913	1,243	3,728	3,728	0	0.0%	14,913
<i>Municipal Offices</i>		14,913	14,913	1,243	3,728	3,728	0	0.0%	14,913
<u>Biological or Cultivated Assets</u>	-	68	68	6	17	17	(0)	0.0%	68
Biological or Cultivated Assets		68	68	6	17	17	(0)	0.0%	68
<u>Intangible Assets</u>	-	400	400	33	100	100	(0)	0.0%	400
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	400	400	33	100	100	(0)	0.0%	400
<i>Computer Software and Applications</i>		400	400	33	100	100	(0)	0.0%	400
<u>Computer Equipment</u>	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-
<u>Furniture and Office Equipment</u>	-	3,535	3,535	295	884	884	0	0.0%	3,535
Furniture and Office Equipment		3,535	3,535	295	884	884	0	0.0%	3,535
<u>Machinery and Equipment</u>	-	1,617	1,617	135	404	404	0	0.0%	1,617
Machinery and Equipment		1,617	1,617	135	404	404	0	0.0%	1,617
<u>Transport Assets</u>	-	6,911	6,911	576	1,728	1,728	(0)	0.0%	6,911
Transport Assets		6,911	6,911	576	1,728	1,728	(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	36,649	36,649	0	0.0%	146,596

Supporting Table SC13e

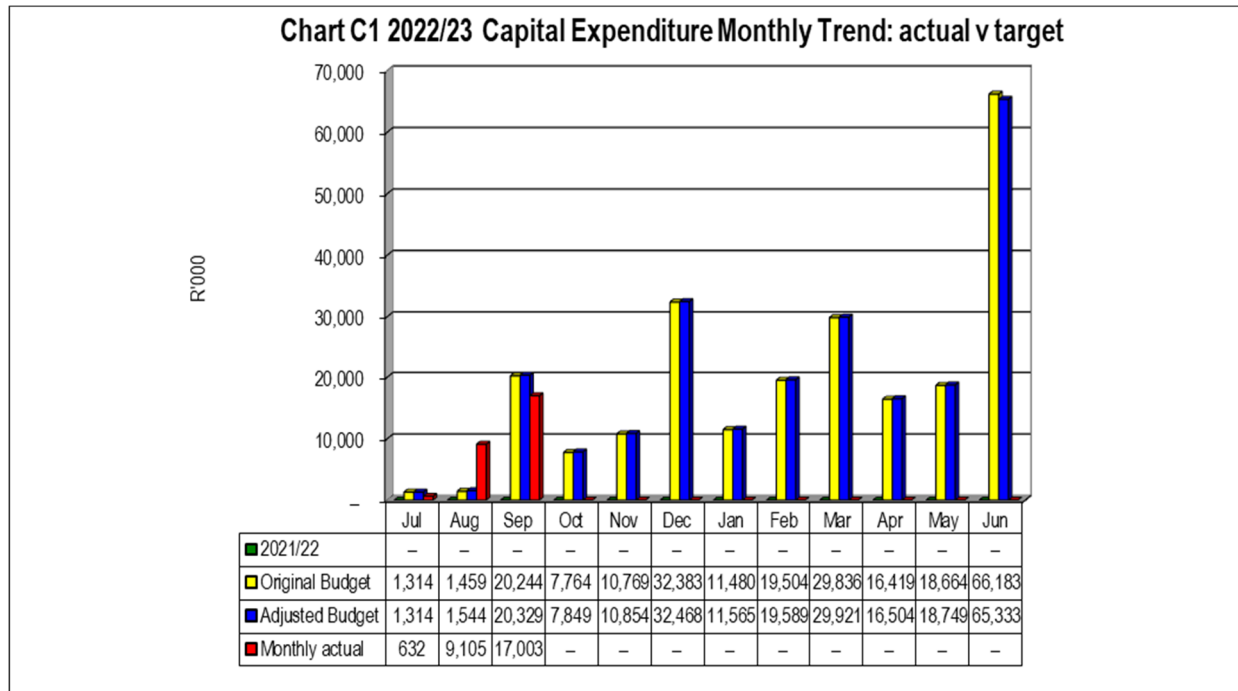
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class

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	1,095	3,260	4,408	1,148	26.0%	72,800
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	10,831	10,831	-	-	-	-	-	10,831
MV Networks	-	10,831	10,831	-	-	-	-	-	10,831
Water Supply Infrastructure	-	8,315	8,315	-	231	119	(112)	-93.6%	8,315
Pump Stations	-	1,000	1,000	-	-	-	-	-	1,000
Distribution	-	7,315	7,315	-	231	119	(112)	-93.6%	7,315
Sanitation Infrastructure	-	51,581	51,581	988	2,922	3,770	848	22.5%	51,581
Pump Station	-	27,539	27,539	504	2,438	2,885	447	15.5%	27,539
Reticulation	-	500	500	-	-	-	-	-	500
Waste Water Treatment Works	-	23,542	23,542	484	484	885	401	45.3%	23,542
Solid Waste Infrastructure	-	2,074	2,074	107	107	518	411	79.4%	2,074
Waste Drop-off Points	-	2,074	2,074	107	107	518	411	79.4%	2,074
Community Assets	-	534	534	188	212	84	(129)	-153.7%	534
Community Facilities	-	334	334	188	212	84	(129)	-153.7%	334
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	334	334	188	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	-	-	-	-	-	-	-	-	-
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	1,283	3,472	4,491	1,019	22.7%	73,335

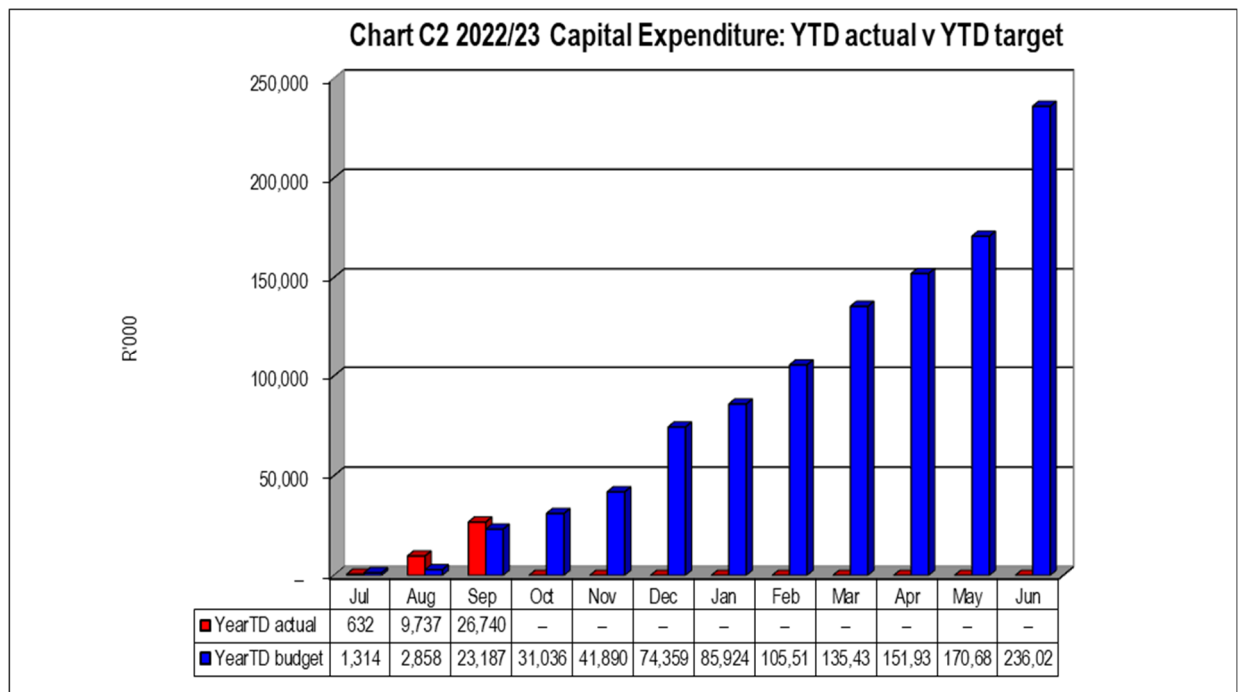
Other supporting documentation

Section 71 charts

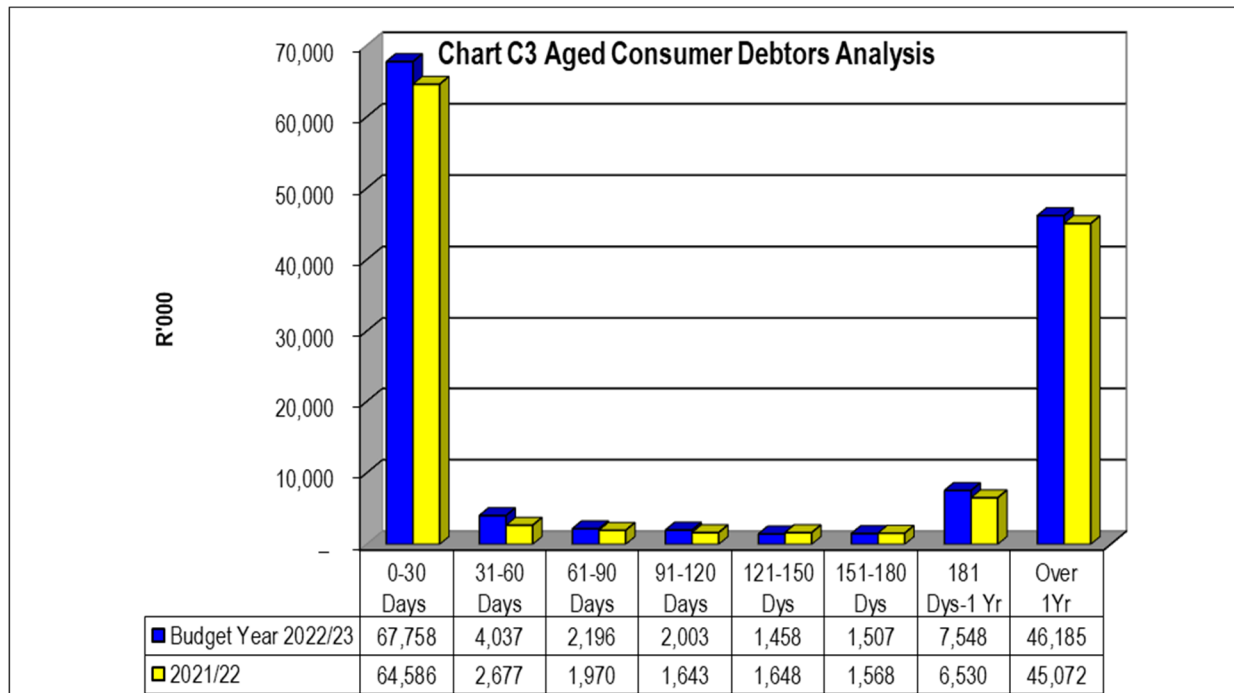
Capital expenditure monthly trend - actual vs target



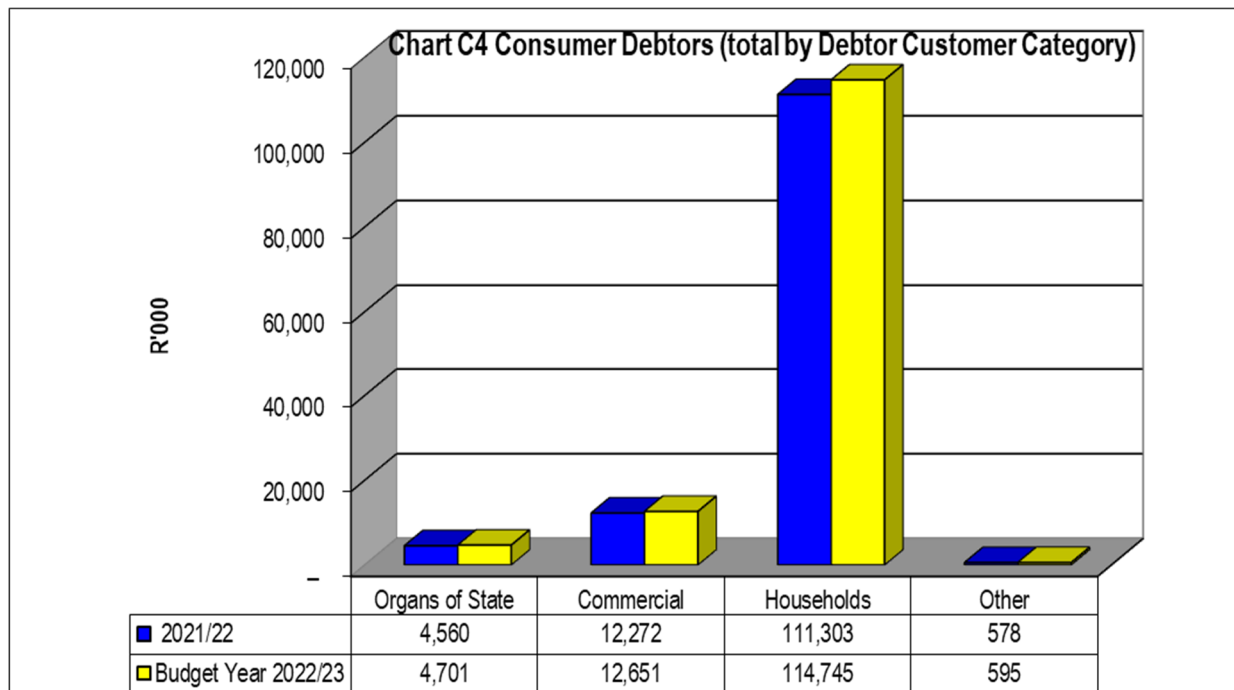
Capital expenditure – YTD actual vs YTD trend



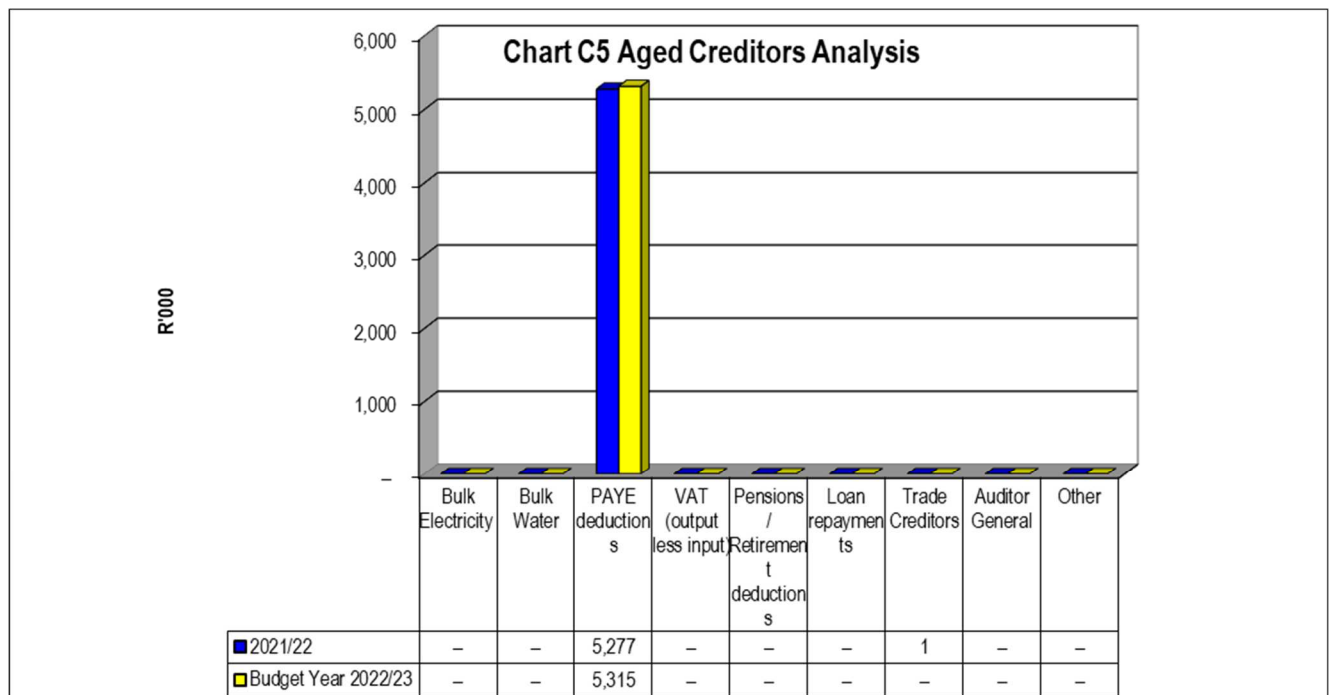
Debtors Age Analysis



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 September 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: 14 October 2022