

# *OVERSTRAND MUNICIPALITY*



## Monthly Budget Statement

### September 2023

#### **In-Year Report of the Municipality**

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

## Table of Contents

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

## Glossary

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

**Budget** – The financial plan of the Municipality.

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

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

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

**FMG** – Financial Management Grant.

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

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

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

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

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

**MIG** – Municipal Infrastructure Grant.

**mSCOA** – Municipal Standard Chart of Accounts.

**MSDCBG** – Municipal Service Delivery and Capacity Building Grant.

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

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

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

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

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

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

**YTD** – Year-to-date

## **PART 1 – IN-YEAR REPORT**

### **Executive Summary**

The current prolonged load-shedding is having a notable negative impact on electricity revenue, which is largely being mitigated by reduced bulk electricity purchases. This 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 0.19% above the YTD budget projections at the end of September 2023.

### **Borrowings**

The balance of borrowings amounts to R470.9m at the end of September 2023.

### **Operating expenditure by vote & type**

Current expenditure is 2.63% below YTD budget projections as at September 2023.

### **Capital expenditure**

The YTD Capital expenditure amounts to R15.3m or 7.31% of the original budget of R209.4m. The current capital commitments of orders in progress amounts to R56.6m or 27.06% of the original capital budget of R209.4m.

### **Allocations received (National & Provincial Grants)**

Grants totaling R23.4m was received during September 2023.

### **Spending on Grants**

Spending on grants amounts to R11.9m for September 2023 which includes FMG, EPWP, MIG, 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 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 - M03 September

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue</u>	0.19%		
<u>Expenditure By Type</u>	-2.63%		
<u>Capital Expenditure</u>	-45.74%	Capital Commitments=R56.6m	
<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	1,730,869	443,638	<b>25.63%</b>
Expenditure	1,742,212	350,108	<b>20.10%</b>
Surplus / (Deficit)	<b>(11,342)</b>	<b>93,530</b>	
Capital	209,409	15,307	<b>7.31%</b>

**Total Revenue (excluding capital grants)**

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1,676,577	442,282	<b>26.38%</b>
Expenditure	1,742,212	350,108	<b>20.10%</b>
Surplus / (Deficit)	<b>(65,635)</b>	<b>92,175</b>	
Capital	209,409	15,307	<b>7.31%</b>

**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 - M03 September

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates		340,506	340,506	27,972	87,190	85,127	2,063	2%	340,506
Service charges		1,047,055	1,047,055	92,263	258,690	259,705	(1,014)	-0%	1,047,055
Investment revenue		41,800	41,800	4,788	11,091	11,091	-		41,800
Transfers and subsidies - Operational		184,953	184,953	1,878	70,731	70,731	-		184,953
Other own revenue		62,262	62,262	4,689	14,581	14,785	(204)	-1%	62,262
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>1,676,577</b>	<b>1,676,577</b>	<b>131,590</b>	<b>442,282</b>	<b>441,437</b>	<b>845</b>	<b>0%</b>	<b>1,676,577</b>
Employee costs		537,911	548,444	43,119	119,152	121,080	(1,928)	-2%	548,444
Remuneration of Councillors		12,514	12,514	1,623	3,655	3,650	5	0%	12,514
Depreciation and amortisation		149,154	149,154	12,429	37,289	37,289	-		149,154
Interest		49,658	49,658	984	1,382	1,382	-		49,658
Inventory consumed and bulk purchases		492,305	491,357	52,887	106,051	109,565	(3,514)	-3%	491,357
Transfers and subsidies		16,380	16,380	2,083	4,625	4,625	-		16,380
Other expenditure		484,290	474,704	35,358	77,954	81,982	(4,028)	-5%	474,704
<b>Total Expenditure</b>		<b>1,742,212</b>	<b>1,742,212</b>	<b>148,483</b>	<b>350,108</b>	<b>359,572</b>	<b>(9,465)</b>	<b>-3%</b>	<b>1,742,212</b>
<b>Surplus/(Deficit)</b>		<b>(65,635)</b>	<b>(65,635)</b>	<b>(16,893)</b>	<b>92,175</b>	<b>81,865</b>	<b>10,310</b>	<b>13%</b>	<b>(65,635)</b>
Transfers and subsidies - capital (monetary allocations)		54,293	54,293	366	1,355	1,355	-		54,293
Transfers and subsidies - capital (in-kind)									
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(11,342)</b>	<b>(11,342)</b>	<b>(16,527)</b>	<b>93,530</b>	<b>83,220</b>	<b>10,310</b>	<b>12%</b>	<b>(11,342)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>		<b>(11,342)</b>	<b>(11,342)</b>	<b>(16,527)</b>	<b>93,530</b>	<b>83,220</b>	<b>10,310</b>	<b>12%</b>	<b>(11,342)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>		<b>209,409</b>	<b>209,409</b>	<b>5,754</b>	<b>15,307</b>	<b>28,212</b>	<b>(12,905)</b>	<b>-46%</b>	<b>209,409</b>
Capital transfers recognised		96,183	96,183	366	1,355	9,906	(8,550)	-86%	96,183
Borrowing		95,214	95,214	5,199	11,406	13,803	(2,397)	-17%	95,214
Internally generated funds		18,013	18,013	189	2,545	4,503	(1,958)	-43%	18,013
<b>Total sources of capital funds</b>		<b>209,409</b>	<b>209,409</b>	<b>5,754</b>	<b>15,307</b>	<b>28,212</b>	<b>(12,905)</b>	<b>-46%</b>	<b>209,409</b>
<b>Financial position</b>									
Total current assets		683,321	683,321		901,133				683,321
Total non current assets		4,195,837	4,195,837		3,982,756				4,195,837
Total current liabilities		349,426	349,426		252,201				349,426
Total non current liabilities		731,737	731,737		705,130				731,737
<b>Community wealth/Equity</b>		<b>3,797,994</b>	<b>3,797,994</b>		<b>3,926,559</b>				<b>3,797,994</b>
<b>Cash flows</b>									
Net cash from (used) operating		193,672	193,672	(9,600)	79,842	79,711	(132)	-0%	193,672
Net cash from (used) investing		(214,389)	(214,389)	(6,169)	(16,552)	(16,552)	-		(214,389)
Net cash from (used) financing		13,755	13,755	(5,139)	(7,874)	(7,874)	-		13,755
<b>Cash/cash equivalents at the month/year end</b>		<b>516,302</b>	<b>516,302</b>	<b>-</b>	<b>701,951</b>	<b>578,548</b>	<b>(123,403)</b>	<b>-21%</b>	<b>639,573</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	95,471	10,245	7,458	3,604	2,997	2,608	10,646	54,612	187,641
<b>Creditors Age Analysis</b>									
Total Creditors	6,484	-	-	-	-	-	-	-	6,484

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

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

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
<b>R thousands</b>									
<b>Revenue - Functional</b>									
<i>Governance and administration</i>		460,614	460,614	34,156	125,043	123,062	1,981	2%	460,614
Executive and council		52,832	52,832	15	21,944	21,460	485	2%	52,832
Finance and administration		407,781	407,781	34,141	103,099	101,602	1,497	1%	407,781
Internal audit		-	-	-	-	-	-	-	-
<i>Community and public safety</i>		177,203	177,203	14,575	26,904	27,038	(134)	0%	177,203
Community and social services		8,785	8,785	695	2,099	2,097	2	0%	8,785
Sport and recreation		16,689	16,689	786	2,609	2,861	(252)	-9%	16,689
Public safety		38,275	38,275	3,328	9,624	9,668	(44)	0%	38,275
Housing		113,454	113,454	9,766	12,572	12,412	160	1%	113,454
Health		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		20,693	20,693	1,513	4,722	4,771	(50)	-1%	20,693
Planning and development		15,360	15,360	1,483	4,289	4,304	(15)	0%	15,360
Road transport		5,290	5,290	30	389	454	(65)	-14%	5,290
Environmental protection		42	42	-	44	13	31	237%	42
<i>Trading services</i>		1,072,360	1,072,360	81,713	286,969	287,922	(953)	0%	1,072,360
Energy sources		654,236	654,236	51,203	170,899	174,428	(3,529)	-2%	654,236
Water management		169,924	169,924	13,274	46,163	45,030	1,133	3%	169,924
Waste water management		143,566	143,566	9,048	36,717	36,986	(269)	-1%	143,566
Waste management		104,634	104,634	8,187	33,191	31,479	1,712	5%	104,634
<i>Other</i>		-	-	0	0	-	0	-	-
<b>Total Revenue - Functional</b>		<b>1,730,869</b>	<b>1,730,869</b>	<b>131,956</b>	<b>443,638</b>	<b>442,793</b>	<b>845</b>	<b>0%</b>	<b>1,730,869</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>		334,581	334,528	24,313	76,130	77,963	(1,833)	-2%	334,528
Executive and council		80,395	80,772	5,866	20,932	21,014	(81)	0%	80,772
Finance and administration		249,820	249,402	18,177	54,408	56,104	(1,695)	-3%	249,402
Internal audit		4,366	4,354	269	790	845	(56)	-7%	4,354
<i>Community and public safety</i>		297,549	297,656	26,496	56,190	55,400	790	1%	297,656
Community and social services		23,853	24,075	1,540	4,433	4,819	(386)	-8%	24,075
Sport and recreation		63,849	63,788	3,808	10,082	10,691	(609)	-6%	63,788
Public safety		132,228	132,173	11,080	28,341	28,486	(145)	-1%	132,173
Housing		77,620	77,620	10,068	13,334	11,405	1,929	17%	77,620
Health		-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		210,462	210,426	12,135	35,118	35,591	(473)	-1%	210,426
Planning and development		56,507	56,436	3,713	10,805	11,242	(436)	-4%	56,436
Road transport		129,394	129,358	6,659	19,203	19,222	(19)	0%	129,358
Environmental protection		24,561	24,632	1,763	5,109	5,127	(18)	0%	24,632
<i>Trading services</i>		895,516	895,498	85,297	182,027	189,923	(7,897)	-4%	895,498
Energy sources		527,575	527,575	56,930	116,195	119,212	(3,017)	-3%	527,575
Water management		149,901	149,901	12,617	25,297	26,930	(1,632)	-6%	149,901
Waste water management		122,166	122,148	9,237	24,283	26,305	(2,022)	-8%	122,148
Waste management		95,874	95,874	6,514	16,251	17,476	(1,225)	-7%	95,874
<i>Other</i>		4,104	4,104	241	642	694	(52)	-7%	4,104
<b>Total Expenditure - Functional</b>		<b>1,742,212</b>	<b>1,742,212</b>	<b>148,483</b>	<b>350,108</b>	<b>359,572</b>	<b>(9,465)</b>	<b>-3%</b>	<b>1,742,212</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(11,342)</b>	<b>(11,342)</b>	<b>(16,527)</b>	<b>93,530</b>	<b>83,220</b>	<b>10,310</b>	<b>12%</b>	<b>(11,342)</b>



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	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
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Council & Mayor's Office		52,697	52,697	12	21,928	21,426	502	2.3%	52,697
Vote 2 - Municipal Manager & Internal Audit		-	-	-	-	-	-	-	-
Vote 3 - Management Services		956	956	38	241	243	(2)	-0.7%	956
Vote 4 - Finance		400,540	400,540	34,034	102,644	99,191	3,453	3.5%	400,540
Vote 5 - Infrastructure & Planning		784,082	784,082	62,152	187,074	191,376	(4,302)	-2.2%	784,082
Vote 6 - Protection Services		38,275	38,275	3,328	9,624	9,569	55	0.6%	38,275
Vote 7 - Economic and Social Development & Tourism		3,628	3,628	291	698	707	(9)	-1.3%	3,628
Vote 8 - Community Services		450,692	450,692	32,100	121,428	120,281	1,147	1.0%	450,692
Vote 9 - Costing Services		-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services		-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>1,730,869</b>	<b>1,730,869</b>	<b>131,956</b>	<b>443,638</b>	<b>442,793</b>	<b>845</b>	<b>0.2%</b>	<b>1,730,869</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council & Mayor's Office		49,457	49,457	3,940	15,429	15,418	11	0.1%	49,457
Vote 2 - Municipal Manager & Internal Audit		8,371	8,371	542	1,666	1,763	(97)	-5.5%	8,371
Vote 3 - Management Services		69,485	69,485	5,574	15,046	15,542	(496)	-3.2%	69,485
Vote 4 - Finance		107,441	107,441	7,621	25,902	26,490	(588)	-2.2%	107,441
Vote 5 - Infrastructure & Planning		820,055	820,055	87,094	171,211	173,894	(2,683)	-1.5%	820,055
Vote 6 - Protection Services		137,515	137,515	11,696	29,597	30,333	(737)	-2.4%	137,515
Vote 7 - Economic and Social Development & Tourism		19,382	19,382	1,079	2,952	3,014	(61)	-2.0%	19,382
Vote 8 - Community Services		530,506	530,506	30,936	88,306	93,119	(4,813)	-5.2%	530,506
Vote 9 - Costing Services		-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services		-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>1,742,212</b>	<b>1,742,212</b>	<b>148,483</b>	<b>350,108</b>	<b>359,572</b>	<b>(9,465)</b>	<b>-2.6%</b>	<b>1,742,212</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(11,342)</b>	<b>(11,342)</b>	<b>(16,527)</b>	<b>93,530</b>	<b>83,220</b>	<b>10,310</b>	<b>12.4%</b>	<b>(11,342)</b>

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	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
<b>R thousands</b>									
<b>Revenue</b>									
<b>Exchange Revenue</b>		1,119,553	1,119,553	99,805	277,870	279,016	(1,146)	0%	1,119,553
Service charges - Electricity		577,969	577,969	50,770	150,668	154,125	(3,457)	-2%	577,969
Service charges - Water		147,269	147,269	13,171	38,922	38,045	877	2%	147,269
Service charges - Waste Water Management		104,715	104,715	8,950	26,932	27,051	(119)	0%	104,715
Service charges - Waste management		85,430	85,430	8,175	25,178	23,493	1,685	7%	85,430
Sale of Goods and Rendering of Services		131,673	131,673	11,196	16,991	16,991	-	-	131,673
Agency services		8,319	8,319	649	1,984	2,080	(95)	-5%	8,319
Interest		0	0	-	-	-	-	-	0
Interest earned from Receivables		6,400	6,400	755	2,114	1,947	167	9%	6,400
Interest earned from Current and Non Current Assets		41,800	41,800	4,788	11,091	11,091	-	-	41,800
Dividends		-	-	-	-	-	-	-	-
Rent on Land		1,127	1,127	127	590	590	-	-	1,127
Rental from Fixed Assets		5,646	5,646	421	1,352	1,411	(59)	-4%	5,646
Licence and permits		964	964	55	183	201	(18)	-9%	964
Operational Revenue		8,242	8,242	747	1,865	1,992	(127)	-6%	8,242
<b>Non-Exchange Revenue</b>		557,023	557,023	31,785	164,413	162,421	1,991	1%	557,023
Property rates		340,506	340,506	27,972	87,190	85,127	2,063	2%	340,506
Surcharges and Taxes		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20,421	20,421	1,702	5,003	5,105	(102)	-2%	20,421
Licence and permits		1,943	1,943	157	516	486	31	6%	1,943
Transfer and subsidies - Operational		184,953	184,953	1,878	70,731	70,731	-	-	184,953
Interest		1,300	1,300	156	494	494	-	-	1,300
Fuel Levy		-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-
Other Gains		7,900	7,900	(81)	479	479	-	-	7,900
Discontinued Operations		-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1,676,577</b>	<b>1,676,577</b>	<b>131,590</b>	<b>442,282</b>	<b>441,437</b>	<b>845</b>	<b>0%</b>	<b>1,676,577</b>
<b>Expenditure By Type</b>									
Employee related costs		537,911	548,444	43,119	119,152	121,080	(1,928)	-2%	548,444
Remuneration of councillors		12,514	12,514	1,623	3,655	3,650	5	0%	12,514
Bulk purchases - electricity		429,805	429,805	51,439	100,183	103,153	(2,970)	-3%	429,805
Inventory consumed		62,499	61,552	1,448	5,867	6,412	(544)	-8%	61,552
Debt impairment		19,414	19,414	1,618	4,854	4,854	-	-	19,414
Depreciation and amortisation		149,154	149,154	12,429	37,289	37,289	-	-	149,154
Interest		49,658	49,658	984	1,382	1,382	-	-	49,658
Contracted services		300,624	291,061	18,580	36,049	38,808	(2,759)	-7%	291,061
Transfers and subsidies		16,380	16,380	2,083	4,625	4,625	-	-	16,380
Irrecoverable debts written off		-	-	-	-	-	-	-	-
Operational costs		164,252	164,229	15,160	37,051	38,320	(1,269)	-3%	164,229
Losses on Disposal of Assets		-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>1,742,212</b>	<b>1,742,212</b>	<b>148,483</b>	<b>350,108</b>	<b>359,572</b>	<b>(9,465)</b>	<b>-3%</b>	<b>1,742,212</b>
<b>Surplus/(Deficit)</b>		<b>(65,635)</b>	<b>(65,635)</b>	<b>(16,893)</b>	<b>92,175</b>	<b>81,865</b>	<b>10,310</b>	<b>0</b>	<b>(65,635)</b>
Transfers and subsidies - capital (monetary allocations)		54,293	54,293	366	1,355	1,355	-	-	54,293
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(11,342)</b>	<b>(11,342)</b>	<b>(16,527)</b>	<b>93,530</b>	<b>83,220</b>			<b>(11,342)</b>
Income Tax		-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(11,342)</b>	<b>(11,342)</b>	<b>(16,527)</b>	<b>93,530</b>	<b>83,220</b>			<b>(11,342)</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(11,342)</b>	<b>(11,342)</b>	<b>(16,527)</b>	<b>93,530</b>	<b>83,220</b>			<b>(11,342)</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(11,342)</b>	<b>(11,342)</b>	<b>(16,527)</b>	<b>93,530</b>	<b>83,220</b>			<b>(11,342)</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.19% above the YTD budget projections.

Current expenditure is 2.63% below YTD budget projections for September 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) - M03 September

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
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Council & Mayor's Office		-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit		5,000	5,000	-	-	-	-	-	5,000
Vote 3 - Management Services		2,215	1,458	173	208	363	(155)	-43%	1,458
Vote 4 - Finance		60	60	6	6	15	(9)	-61%	60
Vote 5 - Infrastructure & Planning		196,210	196,210	5,575	12,772	27,684	(14,912)	-54%	196,210
Vote 6 - Protection Services		300	300	-	-	-	-	-	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		-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>		<b>204,565</b>	<b>203,808</b>	<b>5,754</b>	<b>12,986</b>	<b>28,062</b>	<b>(15,077)</b>	<b>-54%</b>	<b>203,808</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Council & Mayor's Office		-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit		-	-	-	-	-	-	-	-
Vote 3 - Management Services		1,800	2,557	-	1,721	100	1,621	1621%	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	-	-	-	-	-	1,976
Vote 9 - Costing Services		-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services		-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>		<b>4,844</b>	<b>5,601</b>	<b>-</b>	<b>2,321</b>	<b>150</b>	<b>2,171</b>	<b>1447%</b>	<b>5,601</b>
<b>Total Capital Expenditure</b>		<b>209,409</b>	<b>209,409</b>	<b>5,754</b>	<b>15,307</b>	<b>28,212</b>	<b>(12,905)</b>	<b>-46%</b>	<b>209,409</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>		<b>9,075</b>	<b>9,075</b>	<b>179</b>	<b>1,935</b>	<b>1,085</b>	<b>851</b>	<b>78%</b>	<b>9,075</b>
Executive and council		5,005	5,005	-	5	67	(62)	-92%	5,005
Finance and administration		4,070	4,070	179	1,930	1,018	913	90%	4,070
Internal audit		-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>49,161</b>	<b>49,161</b>	<b>-</b>	<b>600</b>	<b>150</b>	<b>450</b>	<b>300%</b>	<b>49,161</b>
Community and social services		1,330	1,330	-	-	-	-	-	1,330
Sport and recreation		5,041	5,041	-	-	-	-	-	5,041
Public safety		900	900	-	600	150	450	300%	900
Housing		41,890	41,890	-	-	-	-	-	41,890
Health		-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>5,748</b>	<b>5,748</b>	<b>10</b>	<b>320</b>	<b>364</b>	<b>(43)</b>	<b>-12%</b>	<b>5,748</b>
Planning and development		1,108	1,108	10	10	277	(267)	-96%	1,108
Road transport		4,640	4,640	-	310	87	224	258%	4,640
Environmental protection		-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>145,425</b>	<b>145,425</b>	<b>5,565</b>	<b>12,451</b>	<b>26,614</b>	<b>(14,163)</b>	<b>-53%</b>	<b>145,425</b>
Energy sources		59,526	59,526	1,483	5,466	12,325	(6,860)	-56%	59,526
Water management		25,963	25,963	1,472	2,084	5,409	(3,326)	-61%	25,963
Waste water management		59,445	59,445	2,610	4,902	8,880	(3,978)	-45%	59,445
Waste management		490	490	-	-	-	-	-	490
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>		<b>209,409</b>	<b>209,409</b>	<b>5,754</b>	<b>15,307</b>	<b>28,212</b>	<b>(12,905)</b>	<b>-46%</b>	<b>209,409</b>
<b>Funded by:</b>									
National Government		54,293	54,293	366	1,355	9,906	(8,550)	-86%	54,293
Provincial Government		-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		41,890	41,890	-	-	-	-	-	41,890
<b>Transfers recognised - capital</b>		<b>96,183</b>	<b>96,183</b>	<b>366</b>	<b>1,355</b>	<b>9,906</b>	<b>(8,550)</b>	<b>-86%</b>	<b>96,183</b>
<b>Borrowing</b>		<b>95,214</b>	<b>95,214</b>	<b>5,199</b>	<b>11,406</b>	<b>13,803</b>	<b>(2,397)</b>	<b>-17%</b>	<b>95,214</b>
<b>Internally generated funds</b>		<b>18,013</b>	<b>18,013</b>	<b>189</b>	<b>2,545</b>	<b>4,503</b>	<b>(1,958)</b>	<b>-43%</b>	<b>18,013</b>
<b>Total Capital Funding</b>		<b>209,409</b>	<b>209,409</b>	<b>5,754</b>	<b>15,307</b>	<b>28,212</b>	<b>(12,905)</b>	<b>-46%</b>	<b>209,409</b>

## Table C6: Monthly Budget Statement - Financial Position

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

Description	2022/23	Budget Year 2023/24			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents		516,302	516,302	701,951	516,302
Trade and other receivables from exchange transactions		88,033	88,033	102,531	88,033
Receivables from non-exchange transactions		34,822	34,822	87,304	34,822
Current portion of non-current receivables		-	-	-	-
Inventory		11,054	11,054	8,604	11,054
VAT		1,063	1,063	-	1,063
Other current assets		32,047	32,047	743	32,047
<b>Total current assets</b>		<b>683,321</b>	<b>683,321</b>	<b>901,133</b>	<b>683,321</b>
<b>Non current assets</b>					
Investments		77,846	77,846	69,935	77,846
Investment property		138,346	138,346	137,176	138,346
Property, plant and equipment		3,859,136	3,859,136	3,652,362	3,859,136
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		-	-	-	-
<b>Total non current assets</b>		<b>4,195,837</b>	<b>4,195,837</b>	<b>3,982,756</b>	<b>4,195,837</b>
<b>TOTAL ASSETS</b>		<b>4,879,158</b>	<b>4,879,158</b>	<b>4,883,889</b>	<b>4,879,158</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft		-	-	-	-
Financial liabilities		50,907	50,907	58,592	50,907
Consumer deposits		65,312	65,312	66,898	65,312
Trade and other payables from exchange transactions		182,222	182,222	40,150	182,222
Trade and other payables from non-exchange transactions		-	-	32,140	-
Provision		42,971	42,971	43,009	42,971
VAT		2,111	2,111	6,814	2,111
Other current liabilities		5,904	5,904	4,596	5,904
<b>Total current liabilities</b>		<b>349,426</b>	<b>349,426</b>	<b>252,201</b>	<b>349,426</b>
<b>Non current liabilities</b>					
Financial liabilities		420,625	420,625	412,345	420,625
Provision		167,099	167,099	173,338	167,099
Long term portion of trade payables		-	-	-	-
Other non-current liabilities		144,013	144,013	119,447	144,013
<b>Total non current liabilities</b>		<b>731,737</b>	<b>731,737</b>	<b>705,130</b>	<b>731,737</b>
<b>TOTAL LIABILITIES</b>		<b>1,081,163</b>	<b>1,081,163</b>	<b>957,331</b>	<b>1,081,163</b>
<b>NET ASSETS</b>		<b>3,797,994</b>	<b>3,797,994</b>	<b>3,926,559</b>	<b>3,797,994</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)		3,794,766	3,794,766	3,923,331	3,794,766
Reserves and funds		3,229	3,229	3,228	3,229
Other		-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>3,797,994</b>	<b>3,797,994</b>	<b>3,926,559</b>	<b>3,797,994</b>

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	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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates		335,688	335,688	26,466	82,958	82,943	15	0%	335,688
Service charges		904,949	904,949	67,833	215,968	215,906	62	0%	904,949
Other revenue		171,788	171,788	12,183	37,523	37,507	16	0%	171,788
Transfers and Subsidies - Operational		184,953	184,953	4,528	80,186	80,186	-		184,953
Transfers and Subsidies - Capital		54,293	54,293	8,437	18,100	18,100	-		54,293
Interest		41,800	41,800	5,699	13,698	13,698	-		41,800
Dividends		-	-	-	-	-	-		-
<b>Payments</b>									
Suppliers and employees		(1,433,760)	(1,433,760)	(131,680)	(362,583)	(362,622)	(39)	0%	(1,433,760)
Interest		(49,658)	(49,658)	(984)	(1,382)	(1,382)	-		(49,658)
Transfers and Subsidies		(16,380)	(16,380)	(2,083)	(4,625)	(4,625)	-		(16,380)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>193,672</b>	<b>193,672</b>	<b>(9,600)</b>	<b>79,842</b>	<b>79,711</b>	<b>(132)</b>	<b>0%</b>	<b>193,672</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
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)
<b>Payments</b>									
Capital assets		(209,409)	(209,409)	(5,754)	(15,307)	(15,307)	-		(209,409)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(214,389)</b>	<b>(214,389)</b>	<b>(6,169)</b>	<b>(16,552)</b>	<b>(16,552)</b>	<b>-</b>		<b>(214,389)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		-	-	-	-	-	-		-
Borrowing long term/refinancing		50,000	50,000	-	-	-	-		50,000
Increase (decrease) in consumer deposits		22,000	22,000	281	1,095	1,095	-		22,000
<b>Payments</b>									
Repayment of borrowing		(58,245)	(58,245)	(5,420)	(8,969)	(8,969)	-		(58,245)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>13,755</b>	<b>13,755</b>	<b>(5,139)</b>	<b>(7,874)</b>	<b>(7,874)</b>	<b>-</b>		<b>13,755</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(6,962)</b>	<b>(6,962)</b>	<b>(20,908)</b>	<b>55,416</b>	<b>55,284</b>			<b>(6,962)</b>
Cash/cash equivalents at beginning:		523,264	523,264		646,535	523,264			646,535
Cash/cash equivalents at month/year end:		516,302	516,302		701,951	578,548			639,573

The municipality started the year with a positive cash balance of R646.5 million. The September closing balance is R701.9 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	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
<b>Cash Receipts By Source</b>															
Property rates	25,160	31,332	26,466	-	-	-	-	-	-	-	-	-	335,688	357,122	374,992
Service charges - electricity revenue	43,620	49,434	44,790	-	-	-	-	-	-	-	-	-	573,917	642,336	697,438
Service charges - water revenue	10,574	12,837	9,695	-	-	-	-	-	-	-	-	-	144,495	155,699	165,314
Service charges - Waste Water Management	7,405	9,103	6,904	-	-	-	-	-	-	-	-	-	102,728	110,598	117,234
Service charges - Waste Mangement	6,678	8,484	6,444	-	-	-	-	-	-	-	-	-	83,809	90,042	95,443
Rental of facilities and equipment	303	996	595	-	-	-	-	-	-	-	-	-	6,773	7,124	7,463
Interest earned - external investments	3,684	2,619	4,788	-	-	-	-	-	-	-	-	-	41,800	44,600	47,700
Interest earned - outstanding debtors	781	916	911	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,598	1,703	1,702	-	-	-	-	-	-	-	-	-	5,165	6,278	7,451
Licences and permits	218	270	212	-	-	-	-	-	-	-	-	-	2,907	3,076	3,255
Agency services	537	799	649	-	-	-	-	-	-	-	-	-	8,319	8,818	9,346
Transfers and Subsidies - Operational	73,216	2,442	4,528	-	-	-	-	-	-	-	-	-	184,953	200,916	213,137
Other revenue	25,505	5,858	9,025	-	-	-	-	-	-	-	-	-	148,625	118,043	124,340
<b>Cash Receipts by Source</b>	<b>199,278</b>	<b>126,791</b>	<b>116,710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,639,178</b>	<b>1,744,651</b>	<b>1,863,113</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	9,663	(0)	8,437	-	-	-	-	-	-	-	-	-	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 Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	22,000	2,000	2,000
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(415)	(415)	(415)	-	-	-	-	-	-	-	-	-	(4,980)	(4,980)	(4,980)
<b>Total Cash Receipts by Source</b>	<b>209,210</b>	<b>126,505</b>	<b>125,013</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,760,491</b>	<b>1,841,906</b>	<b>1,961,354</b>
<b>Cash Payments by Type</b>															
Employee related costs	32,611	40,484	41,728	-	-	-	-	-	-	-	-	-	525,496	546,711	576,113
Remuneration of councillors	988	1,044	1,623	-	-	-	-	-	-	-	-	-	12,514	13,014	13,540
Interest	20	379	984	-	-	-	-	-	-	-	-	-	49,658	51,817	49,865
Bulk purchases - Electricity	9	48,735	51,439	-	-	-	-	-	-	-	-	-	429,805	484,562	533,019
Acquisitions - water & other inventory	1,085	3,334	1,448	-	-	-	-	-	-	-	-	-	62,499	68,235	66,340
Contracted services	465	17,015	18,580	-	-	-	-	-	-	-	-	-	300,624	323,452	341,534
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	1,204	1,339	2,083	-	-	-	-	-	-	-	-	-	16,380	17,143	17,944
Other expenditure	102,470	(4,893)	16,862	-	-	-	-	-	-	-	-	-	102,822	186,065	64,107
<b>Cash Payments by Type</b>	<b>138,852</b>	<b>107,437</b>	<b>134,746</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,499,799</b>	<b>1,690,998</b>	<b>1,662,463</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	519	9,034	5,754	-	-	-	-	-	-	-	-	-	209,409	130,325	164,442
Repayment of borrowing	2,412	1,138	5,420	-	-	-	-	-	-	-	-	-	58,245	50,907	154,740
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>141,783</b>	<b>117,608</b>	<b>145,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,767,453</b>	<b>1,872,229</b>	<b>1,981,645</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>67,426</b>	<b>8,897</b>	<b>(20,908)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,962)</b>	<b>(30,324)</b>	<b>(20,290)</b>
Cash/cash equivalents at the monthly year beginning:	646,535	713,962	722,859	701,951	701,951	701,951	701,951	701,951	701,951	701,951	701,951	701,951	646,535	639,573	609,250
Cash/cash equivalents at the monthly year end:	713,962	722,859	701,951	701,951	701,951	701,951	701,951	701,951	701,951	701,951	701,951	701,951	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 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	Total				
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	20,371	1,933	1,280	796	606	536	2,075	8,443	36,041	12,457	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	32,838	3,380	2,229	1,041	900	753	2,456	7,298	50,895	12,449	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	30,785	1,846	1,956	526	298	252	1,396	6,819	43,877	9,291	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	12,049	1,263	835	462	419	339	1,437	6,133	22,938	8,791	-	-	
Receivables from Exchange Transactions - Waste Management	1600	11,516	1,296	755	440	394	306	1,126	3,507	19,340	5,773	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	526	30	64	21	20	19	69	295	1,044	425	-	-	
Interest on Arrear Debtor Accounts	1810	193	139	178	133	142	143	916	15,340	17,183	16,674	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(12,807)	359	161	185	218	259	1,171	6,776	(3,677)	8,609	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>95,471</b>	<b>10,245</b>	<b>7,458</b>	<b>3,604</b>	<b>2,997</b>	<b>2,608</b>	<b>10,646</b>	<b>54,612</b>	<b>187,641</b>	<b>74,467</b>	-	-	
<b>2022/23 - totals only</b>		<b>78,397</b>	<b>5,058</b>	<b>3,744</b>	<b>2,872</b>	<b>2,309</b>	<b>1,869</b>	<b>9,113</b>	<b>50,176</b>	<b>153,538</b>	<b>66,339</b>	-	-	
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	1,094	847	660	165	43	29	160	1,790	4,786	2,186	-	-	
Commercial	2300	10,374	283	125	98	62	51	300	2,133	13,426	2,644	-	-	
Households	2400	85,237	9,109	6,672	3,341	2,892	2,527	10,161	50,550	170,488	69,470	-	-	
Other	2500	(1,234)	7	2	1	0	1	24	139	(1,059)	166	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>95,471</b>	<b>10,245</b>	<b>7,458</b>	<b>3,604</b>	<b>2,997</b>	<b>2,608</b>	<b>10,646</b>	<b>54,612</b>	<b>187,641</b>	<b>74,467</b>	-	-	

The debtors' 12-month rolling average payment rate is 96,59% at the end of September 2023.

### Summary of Indigent Households

#### Indigent Household Statistics

	Indigent Households	Other Households	Total Households	
<b>2023</b>				
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		0		
November		0		
December		0		
<b>2024</b>				
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)
3332			10KL	3332	0	3332	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)
43	3289		50kWh	3332	0	3332	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
<b>2023/2024</b>										
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	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
Augustus	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 30/09/2023 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	3,373,482	1,122,289	2,224,472	26,722
WCED 2251	691,490	691,490	0	0
OTHER 2255	71,310	71,310	0	0
HEALTH 2252	143,238	91,608	51,370	260
TPW 2256	412,254	-138,086	549,740	601
HUMAN SETTLE 2215	51,287	51,287	0	0
HOUSING 2253	4,893	4,893	0	0
OTHER MUNICIPALITIES 2276	38,391	38,391	0	0
<b>TOTAL OUTSTANDING</b>	<b>4,786,344</b>	<b>1,933,181</b>	<b>2,825,581</b>	<b>27,583</b>

## 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	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	6,484	-	-	-	-	-	-	-	6,484	5,315
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>6,484</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,484</b>	<b>5,315</b>

# 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 Guaran tee (Yes/ No)	Variab le or Fixed intere st rate	Inter est Rate s	Commis sion Paid (Rand s)	Commis sion on Reci pient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands	Yrs/Months												
<b>Municipality</b>													
LIBERTY 15934476	15 YEARS	Policy	Yes	Yes	No	No	No	01/09/2025	22,908	46		125	23,079
LIBERTY 21196964	14 YEARS	Policy	Yes	Yes	No	No	No	30/06/2025	41,289	31		260	41,579
MOMENTUM MP 3853776	14 YEARS	Policy	Yes	Yes	No	No	No	01/07/2026	5,404	(157)		30	5,276
ABSA 9331734880	DEP PLUS	DEP PLUS	Yes	Yes	Yes	No	No		17,310	110	-113917.61		17,306
ABSA 2080877994	92 days	FIXED DEP	Yes	No	Yes	No	No	26/09/2023	100,000	2,384	-102384438.4		-
Standard Bank 288434005-035	91 days	FIXED DEP	Yes	No	Yes	No	No	30/10/2023	100,000				100,000
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
													-
<b>Municipality sub-total</b>									<b>486,911</b>	<b>2,414</b>		<b>415</b>	<b>387,241</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>									<b>486,911</b>	<b>2,414</b>		<b>415</b>	<b>387,241</b>

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									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
National Government:	-	167,902	167,902	1,652	69,900	69,900	-		167,902
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	1,000	-		4,200
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3,565	3,565		892	892	-		3,565
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	-		652
Provincial Government:	-	87,519	87,519	13,304	28,529	28,529	-		87,519
Title Deeds Restoration Grant	-	766	766	-	-	-	-		766
Community Library Services Grant		8,399	8,399	2,800	2,800	2,800	-		8,399
Resource funding for the establish & support of K9 Unit CDW		3,345	3,345		3,345	3,345	-		3,345
Maintenance & Construction of Transport Infrastructure		76	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	10,428	18,243	18,243	-		70,468
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	<b>-</b>	<b>255,421</b>	<b>255,421</b>	<b>14,956</b>	<b>98,429</b>	<b>98,429</b>	<b>-</b>		<b>255,421</b>
<b>Capital Transfers and Grants</b>									
National Government:	-	54,293	54,293	8,437	18,100	18,100	-		54,293
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		24,380	24,380		8,000	8,000	-		24,380
Municipal Infrastructure Grant [Schedule 5B]		24,913	24,913	8,437	9,600	9,600	-		24,913
Water Services Infrastructure Grant [Schedule 5B]		5,000	5,000		500	500	-		5,000
Provincial Government:		41,890	41,890	-	-	-	-		41,890
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	-	41,890	41,890	-	-	-	-		41,890
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>		<b>96,183</b>	<b>96,183</b>	<b>8,437</b>	<b>18,100</b>	<b>18,100</b>	<b>-</b>		<b>96,183</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		<b>351,604</b>	<b>351,604</b>	<b>23,393</b>	<b>116,529</b>	<b>116,529</b>	<b>-</b>		<b>351,604</b>

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									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	9,967	9,967	371	886	886	-		9,967
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	3,565	287	686	686	-		3,565
Agriculture, Conservation and Environmental	-	-	-	-	-	-	-		-
Local Government Financial Management Grant [Schedule 5B]	-	1,550	1,550	8	25	25	-		1,550
Health Hygiene in Informal Settlements	-	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	-	652	652	75	174	174	-		652
<b>Provincial Government:</b>	-	87,519	87,519	11,247	16,532	16,532	-		87,519
Title Deeds Restoration Grant	-	766	766	2	4	4	-		766
Community Library Services Grant	-	8,399	8,399	646	1,933	1,933	-		8,399
Resource funding for the establish & support of K9 Unit	-	3,345	3,345	701	1,063	1,063	-		3,345
CDW	-	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	158	1,039	1,039	-		4,065
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	-	70,468	70,468	9,739	12,493	12,493	-		70,468
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>	-	97,486	97,486	11,618	17,418	17,418	-		97,486
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	-	54,293	54,293	366	1,355	1,355	-		54,293
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	24,380	24,380	366	775	775	-		24,380
Municipal Infrastructure Grant [Schedule 5B]	-	24,913	24,913	-	580	580	-		24,913
Water Services Infrastructure Grant [Schedule 5B]	-	5,000	5,000	-	-	-	-		5,000
<b>Provincial Government:</b>	-	41,890	41,890	-	-	-	-		41,890
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	-	41,890	41,890	-	-	-	-		41,890
Specify (Add grant description)	-	-	-	-	-	-	-		-
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>	-	96,183	96,183	366	1,355	1,355	-		96,183
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	-	193,669	193,669	11,984	18,773	18,773	-		193,669

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 %
<b>R thousands</b>					
<b>EXPENDITURE</b>					
<b>Operating expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	-	-	-	-	-
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	-	-	-	-	-
<b>Provincial Government:</b>	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
<b>District Municipality:</b>	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-
Households	-	-	-	-	-
Non-profit Institutions	-	-	-	-	-
Private Enterprises	-	-	-	-	-
Public Corporations	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-
Parent Municipality / Entity	-	-	-	-	-
<b>Total operating expenditure of Approved Roll-overs</b>	-	-	-	-	-
<b>Capital expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	-	-	-	-	-
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	-	-	-	-	-
<b>Provincial Government:</b>	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
<b>District Municipality:</b>	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	-
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	-	-	-	-	-
<b>Total capital expenditure of Approved Roll-overs</b>	-	-	-	-	-
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	-	-	-	-	-

# 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
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages		11,360	11,360	1,436	3,268	3,503	(234)	-7%	11,360
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		1,154	1,154	187	387	356	31	9%	1,154
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>12,514</b>	<b>12,514</b>	<b>1,623</b>	<b>3,655</b>	<b>3,858</b>	<b>(203)</b>	<b>-5%</b>	<b>12,514</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages		13,498	13,498	939	2,827	3,375	(548)	-16%	13,498
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		101	101	-	-	25	(25)	-100%	101
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		194	194	15	44	48	(4)	-9%	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		-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>13,793</b>	<b>13,793</b>	<b>954</b>	<b>2,871</b>	<b>3,448</b>	<b>(577)</b>	<b>-17%</b>	<b>13,793</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages		318,415	327,791	25,188	73,817	74,807	(990)	-1%	327,807
Pension and UIF Contributions		55,933	56,403	4,230	12,624	12,644	(20)	0%	56,403
Medical Aid Contributions		18,074	18,197	1,377	4,119	4,141	(22)	-1%	18,197
Overtime		47,990	48,005	6,606	11,598	11,641	(43)	0%	48,005
Performance Bonus		520	520	43	130	134	(4)	-3%	520
Motor Vehicle Allowance		8,869	8,939	663	1,963	2,004	(41)	-2%	8,939
Cellphone Allowance		2,299	2,367	182	516	531	(14)	-3%	2,367
Housing Allowances		1,985	1,985	153	460	480	(20)	-4%	1,985
Other benefits and allowances		44,226	44,638	1,572	4,603	4,799	(196)	-4%	44,622
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations		25,807	25,807	2,151	6,452	6,452	-	-	25,807
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>524,118</b>	<b>534,651</b>	<b>42,165</b>	<b>116,281</b>	<b>117,631</b>	<b>(1,350)</b>	<b>-1%</b>	<b>534,651</b>
<b>Total Parent Municipality</b>		<b>550,425</b>	<b>560,958</b>	<b>44,742</b>	<b>122,807</b>	<b>124,938</b>	<b>(2,131)</b>	<b>-2%</b>	<b>560,958</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>550,425</b>	<b>560,958</b>	<b>44,742</b>	<b>122,807</b>	<b>124,938</b>	<b>(2,131)</b>	<b>-2%</b>	<b>560,958</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>537,911</b>	<b>548,444</b>	<b>43,119</b>	<b>119,152</b>	<b>121,080</b>	<b>(1,928)</b>	<b>-2%</b>	<b>548,444</b>

## **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
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.0%	11.4%	11.4%	0.4%	3.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	45.5%	45.5%	74.5%	45.5%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	0.0%	17.2%	17.2%	13.1%	17.2%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	13028.5%	13028.5%	12942.6%	13028.5%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	0.0%	195.6%	195.6%	373.0%	195.6%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Revenue Management</u></b>						
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%	39.0%	7.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	Annual Indicator	100.0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
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%	26.9%	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%
<b><u>IDP regulation financial viability indicators</u></b>						
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									
<b>Monthly expenditure performance trend</b>									
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	-					
November		5,190	5,190	-					
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	50,303	-					
<b>Total Capital expenditure</b>	-	<b>209,409</b>	<b>209,409</b>	<b>15,307</b>					

## 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		Kleinmond IRDP - Planning in Progress; Overhills UISP - Planning in Progress, Schulphoek UISP - IA appointed, Masakhane UISP (Services & Wetcores) - Contractor on Site	Kleinmond IRDP - Planning Phase; Overhills UISP - Planning Phase, Schulphoek UISP Planning Phase, Masakhane UISP (Services & Wetcores) - Construction Phase	N/A	N/A
2	Kleinmond	Multi-ward Kleinmond Area	KLEINMOND WWTW REFURBISH UPGRADE	32,086,958	32,086,958	4,631,145	Under construction.	Construction stage (Contract SC 2318/2022)	Wet site conditions and high water table. Severe 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.
3	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	27,380,000	27,380,000	775,325	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	4,170,780	Work in progress.	Construction	None	None
5	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	11,450,000	11,450,000	2,083,540	(1) Under construction (2) Planning of next phase	(1) Construction (Contract SC 2319/2022) (2) Planning stage for next phase	None to date	N/A
6	Proteadorp	Ward 09	UPGRADE STORMWATER INFRASTRUCTURE-PROTEADORP, MOUNTAIN VIEW, EXT 6 & OVERHILLS	10,458,390	10,458,390	269,751	Contractor appointed 29/09/2023.	Contractor appointed 29/09/2023.	N/A	N/A
7	Overstrand	Overstrand	NEW DISINFECTION SYSTEMS AT WASTEWATER TREATMENT	7,000,000	7,000,000	-	Planning phase commenced.	Planning commenced.	Delayed award of Contract SC2296/2023.	Consulting engineer was appointed and initial planning meeting and site visits were done.
8	Hermanus	Multi-ward Hermanus Area	UPGRADE HERMANUS WELL FIELDS PHASE 2	7,000,000	7,000,000	-	Planning phase.	Planning stage.	(1) An appeal was submitted on the environmental authorization issued by DEADP; (2) Water use license process in progress with BOCMA	(1) DEADP still to decide on appeal; (2) Site visit done with BOCMA in July. Awaiting their response.
9	Hermanus	Ward 03	HERMANUS MV LV UPGRADE REPLACEMENT	5,200,000	5,200,000	-	Tender for project to be submitted to SCM for Specification meeting	Tender for project to be submitted to SCM for Specification meeting.	N/A	N/A
10	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS & RISING MAINS	4,800,000	4,800,000	-	Planning phase.	Planning stage.	None to date	N/A
<b>Totals</b>				<b>168,680,637</b>	<b>168,680,637</b>	<b>11,930,540</b>				

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
<b>R thousands</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	85,007	85,007	1,483	5,526	12,396	(6,870)	-55.4%	85,007
Roads Infrastructure	-	4,640	4,640	-	310	111	199	178.8%	4,640
Roads	-	4,640	4,640	-	310	111	199	178.8%	4,640
Storm water Infrastructure	-	12,358	12,358	-	270	86	184	214.3%	12,358
Storm water Conveyance	-	12,358	12,358	-	270	86	184	214.3%	12,358
Electrical Infrastructure	-	48,795	48,795	1,483	4,946	12,199	(7,253)	-59.5%	48,795
MV Substations	-	21,415	21,415	1,117	4,171	5,354	(1,183)	-22.1%	21,415
MV Switching Stations	-	-	-	-	-	-	-	-	-
MV Networks	-	27,380	27,380	366	775	6,845	(6,070)	-88.7%	27,380
Water Supply Infrastructure	-	11,313	11,313	-	-	-	-	-	11,313
Boreholes	-	7,000	7,000	-	-	-	-	-	7,000
Reservoirs	-	360	360	-	-	-	-	-	360
Water Treatment Works	-	3,000	3,000	-	-	-	-	-	3,000
Distribution	-	953	953	-	-	-	-	-	953
Sanitation Infrastructure	-	7,500	7,500	-	-	-	-	-	7,500
Waste Water Treatment Works	-	7,500	7,500	-	-	-	-	-	7,500
Solid Waste Infrastructure	-	400	400	-	-	-	-	-	400
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	400	400	-	-	-	-	-	400
<b>Community Assets</b>	-	7,352	7,352	-	-	-	-	-	7,352
Community Facilities	-	6,213	6,213	-	-	-	-	-	6,213
Public Open Space	-	5,618	5,618	-	-	-	-	-	5,618
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	595	595	-	-	-	-	-	595
Markets	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	1,139	1,139	-	-	-	-	-	1,139
Outdoor Facilities	-	1,139	1,139	-	-	-	-	-	1,139
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	41,990	41,990	-	-	-	-	-	41,990
Operational Buildings	-	100	100	-	-	-	-	-	100
Municipal Offices	-	100	100	-	-	-	-	-	100
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	41,890	41,890	-	-	-	-	-	41,890
Social Housing	-	41,890	41,890	-	-	-	-	-	41,890
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	4,000	4,000	173	1,924	1,000	924	92.4%	4,000
Computer Equipment	-	4,000	4,000	173	1,924	1,000	924	92.4%	4,000
<b>Furniture and Office Equipment</b>	-	765	765	16	21	191	(170)	-89.1%	765
Furniture and Office Equipment	-	765	765	16	21	191	(170)	-89.1%	765
<b>Machinery and Equipment</b>	-	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
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	-	140,449	140,449	1,672	8,072	13,660	5,588	40.9%	140,449

## 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									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	16,300	16,300	1,472	2,603	4,140	(1,537)	-37.1%	16,300
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
Water Supply Infrastructure	-	14,100	14,100	1,472	2,084	3,400	(1,316)	-38.7%	14,100
<i>Pump Stations</i>	-	500	500	-	-	-	-	-	500
<i>Distribution</i>	-	13,600	13,600	1,472	2,084	3,400	(1,316)	-38.7%	13,600
Sanitation Infrastructure	-	700	700	-	-	-	-	-	700
<i>Pump Station</i>	-	700	700	-	-	-	-	-	700
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>									
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	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	-	16,300	16,300	1,472	2,603	4,140	1,537	37.1%	16,300

## 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
<b>R thousands</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	168,080	168,026	8,313	23,097	41,928	(18,832)	-44.9%	168,026
Roads Infrastructure	-	75,266	75,229	2,949	7,748	18,807	(11,059)	-58.8%	75,229
Roads	-	75,266	75,229	2,949	7,748	18,807	(11,059)	-58.8%	75,229
Storm water Infrastructure	-	6,469	6,451	271	873	1,613	(740)	-45.9%	6,451
Drainage Collection	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	6,469	6,451	271	873	1,613	(740)	-45.9%	6,451
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	41,404	41,404	2,185	6,526	10,351	(3,825)	-37.0%	41,404
LV Networks	-	41,404	41,404	2,185	6,526	10,351	(3,825)	-37.0%	41,404
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	23,527	23,527	1,389	3,840	5,804	(1,963)	-33.8%	23,527
Water Treatment Works	-	312	312	-	-	-	-	-	312
Distribution	-	20,317	20,317	1,306	3,568	5,079	(1,511)	-29.8%	20,317
Distribution Points	-	2,898	2,898	82	272	724	(452)	-62.4%	2,898
Sanitation Infrastructure	-	13,718	13,718	857	2,492	3,430	(938)	-27.3%	13,718
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	7,815	7,815	565	1,453	1,954	(501)	-25.6%	7,815
Waste Water Treatment Works	-	5,903	5,903	293	1,039	1,476	(437)	-29.6%	5,903
Solid Waste Infrastructure	-	7,697	7,697	662	1,617	1,924	(307)	-16.0%	7,697
Waste Processing Facilities	-	2,517	2,517	222	439	629	(191)	-30.3%	2,517
Waste Drop-off Points	-	5,180	5,180	439	1,179	1,295	(116)	-9.0%	5,180
<b>Community Assets</b>	-	62,076	61,873	3,923	10,446	15,022	(4,576)	-30.5%	61,873
Community Facilities	-	47,427	47,013	3,217	8,490	11,307	(2,817)	-24.9%	47,013
Halls	-	7,463	7,423	472	1,241	1,856	(614)	-33.1%	7,423
Libraries	-	1,785	1,785	-	-	-	-	-	1,785
Cemeteries/Crematoria	-	948	942	56	161	236	(75)	-31.6%	942
Parks	-	32,063	31,833	2,379	6,284	7,958	(1,674)	-21.0%	31,833
Public Open Space	-	4,187	4,048	271	661	1,012	(351)	-34.7%	4,048
Public Ablution Facilities	-	982	982	38	143	246	(102)	-41.7%	982
Sport and Recreation Facilities	-	14,649	14,860	707	1,955	3,715	(1,760)	-47.4%	14,860
Outdoor Facilities	-	14,649	14,860	707	1,955	3,715	(1,760)	-47.4%	14,860
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	18,438	15,553	1,035	2,722	3,888	(1,166)	-30.0%	15,553
Operational Buildings	-	18,438	15,553	1,035	2,722	3,888	(1,166)	-30.0%	15,553
Municipal Offices	-	18,400	15,515	1,033	2,720	3,879	(1,159)	-29.9%	15,515
Depots	-	38	38	2	2	10	(8)	-81.8%	38
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	8,331	8,331	1,710	3,079	2,083	997	47.9%	8,331
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	8,331	8,331	1,710	3,079	2,083	997	47.9%	8,331
Computer Software and Applications	-	8,331	8,331	1,710	3,079	2,083	997	47.9%	8,331
<b>Computer Equipment</b>	-	2,423	2,423	177	390	606	(216)	-35.6%	2,423
Computer Equipment	-	2,423	2,423	177	390	606	(216)	-35.6%	2,423
<b>Furniture and Office Equipment</b>	-	11,697	13,122	4,172	4,225	3,280	945	28.8%	13,122
Furniture and Office Equipment	-	11,697	13,122	4,172	4,225	3,280	945	28.8%	13,122
<b>Machinery and Equipment</b>	-	6,036	6,086	550	1,764	1,521	243	15.9%	6,086
Machinery and Equipment	-	6,036	6,086	550	1,764	1,521	243	15.9%	6,086
<b>Transport Assets</b>	-	16,214	16,014	124	1,258	4,004	(2,746)	-68.6%	16,014
Transport Assets	-	16,214	16,014	124	1,258	4,004	(2,746)	-68.6%	16,014
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	-	293,296	291,428	20,003	46,981	72,333	25,352	35.0%	291,428

## 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
<b>R thousands</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	123,442	123,442	10,287	30,860	30,860	0	0.0%	123,442
Roads Infrastructure	-	39,180	39,180	3,265	9,795	9,795	0	0.0%	39,180
Roads	-	39,180	39,180	3,265	9,795	9,795	0	0.0%	39,180
Storm water Infrastructure	-	8,480	8,480	707	2,120	2,120	0	0.0%	8,480
Drainage Collection	-	8,480	8,480	707	2,120	2,120	0	0.0%	8,480
Storm water Conveyance	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	27,408	27,408	2,284	6,852	6,852	0	0.0%	27,408
LV Networks	-	27,408	27,408	2,284	6,852	6,852	0	0.0%	27,408
Capital Spares	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	24,455	24,455	2,038	6,114	6,114	0	0.0%	24,455
Distribution	-	24,455	24,455	2,038	6,114	6,114	0	0.0%	24,455
Sanitation Infrastructure	-	20,619	20,619	1,718	5,155	5,155	0	0.0%	20,619
Pump Station	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	20,619	20,619	1,718	5,155	5,155	0	0.0%	20,619
Solid Waste Infrastructure	-	3,301	3,301	275	825	825	0	0.0%	3,301
Landfill Sites	-	3,301	3,301	275	825	825	0	0.0%	3,301
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	16,874	16,874	1,406	4,218	4,218	0	0.0%	16,874
Operational Buildings	-	16,874	16,874	1,406	4,218	4,218	0	0.0%	16,874
Municipal Offices	-	16,874	16,874	1,406	4,218	4,218	0	0.0%	16,874
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	294	294	25	74	74	0	0.0%	294
Licences and Rights	-	294	294	25	74	74	0	0.0%	294
Computer Software and Applications	-	294	294	25	74	74	0	0.0%	294
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	2,610	2,610	218	653	652	0	0.0%	2,610
Furniture and Office Equipment	-	2,610	2,610	218	653	652	0	0.0%	2,610
<b>Machinery and Equipment</b>	-	1,188	1,188	99	297	297	0	0.0%	1,188
Machinery and Equipment	-	1,188	1,188	99	297	297	0	0.0%	1,188
<b>Transport Assets</b>	-	4,679	4,679	390	1,170	1,170	0	0.0%	4,679
Transport Assets	-	4,679	4,679	390	1,170	1,170	0	0.0%	4,679
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	68	68	6	17	17	0	0.0%	68
Zoo's, Marine and Non-biological Animals	-	68	68	6	17	17	0	0.0%	68
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	-	149,154	149,154	12,429	37,289	37,288	(0)	0.0%	149,154

## Supporting Table SC13e

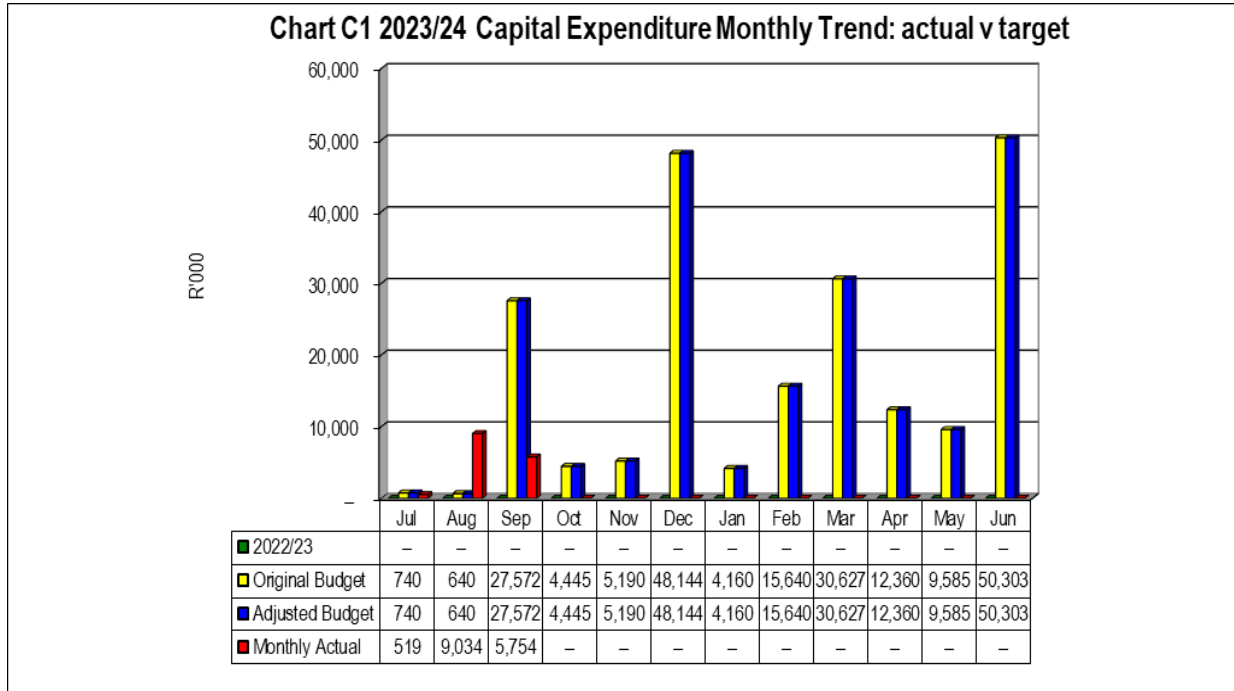
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

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
<b>R thousands</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	48,758	48,758	2,610	4,633	10,412	(5,780)	-55.5%	48,758
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	9,231	9,231	-	-	-	-	-	9,231
MV Networks	-	9,231	9,231	-	-	-	-	-	9,231
Water Supply Infrastructure	-	550	550	-	-	-	-	-	550
Dams and Weirs	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-
Distribution	-	550	550	-	-	-	-	-	550
Sanitation Infrastructure	-	38,887	38,887	2,610	4,633	10,412	(5,780)	-55.5%	38,887
Pump Station	-	4,800	4,800	-	-	-	-	-	4,800
Reticulation	-	800	800	-	-	-	-	-	800
Waste Water Treatment Works	-	33,287	33,287	2,610	4,633	10,412	(5,780)	-55.5%	33,287
Solid Waste Infrastructure	-	90	90	-	-	-	-	-	90
Waste Drop-off Points	-	90	90	-	-	-	-	-	90
<b>Community Assets</b>	-	3,902	3,902	-	-	-	-	-	3,902
Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	3,902	3,902	-	-	-	-	-	3,902
Outdoor Facilities	-	3,902	3,902	-	-	-	-	-	3,902
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	-	52,660	52,660	2,610	4,633	10,412	5,780	55.5%	52,660

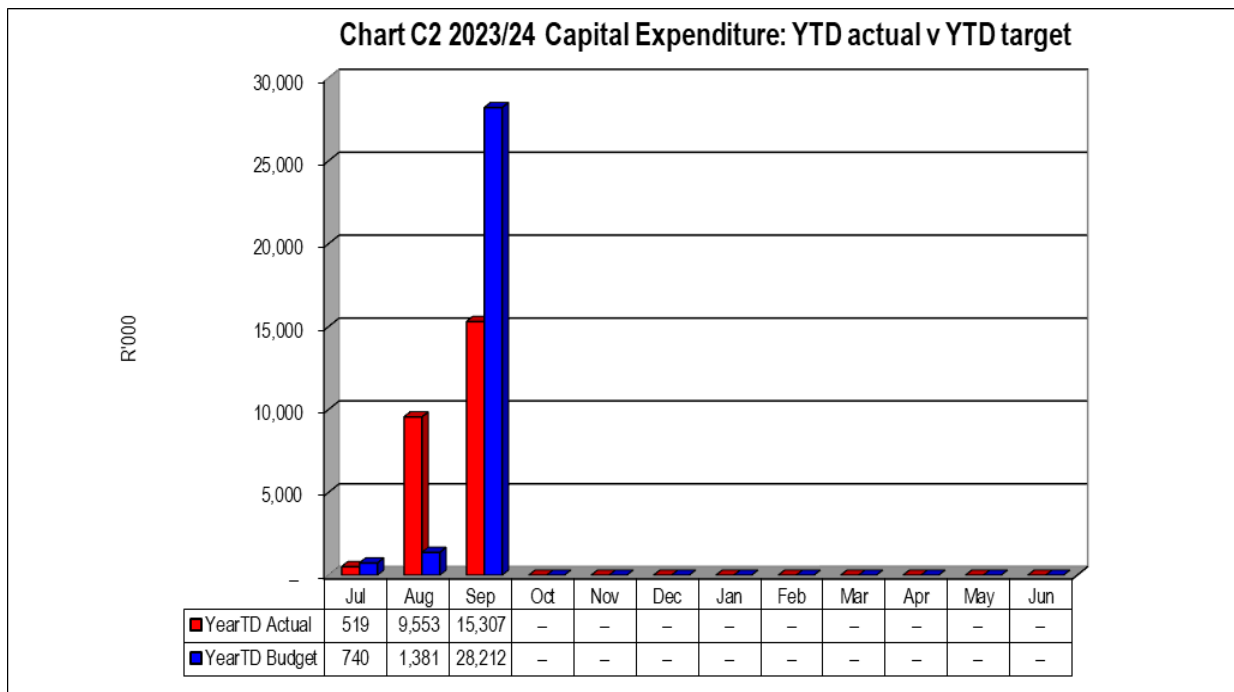
# Other supporting documentation

## Section 71 charts

### Capital expenditure monthly trend - actual vs target

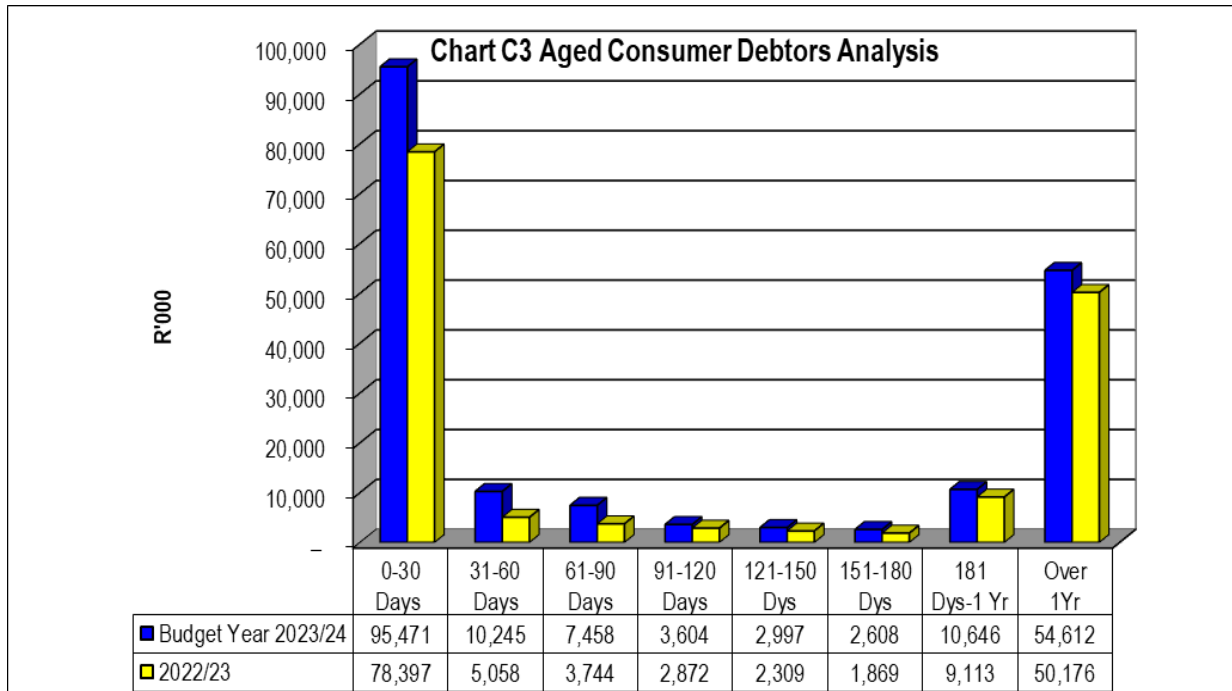


### Capital expenditure – YTD actual vs YTD trend

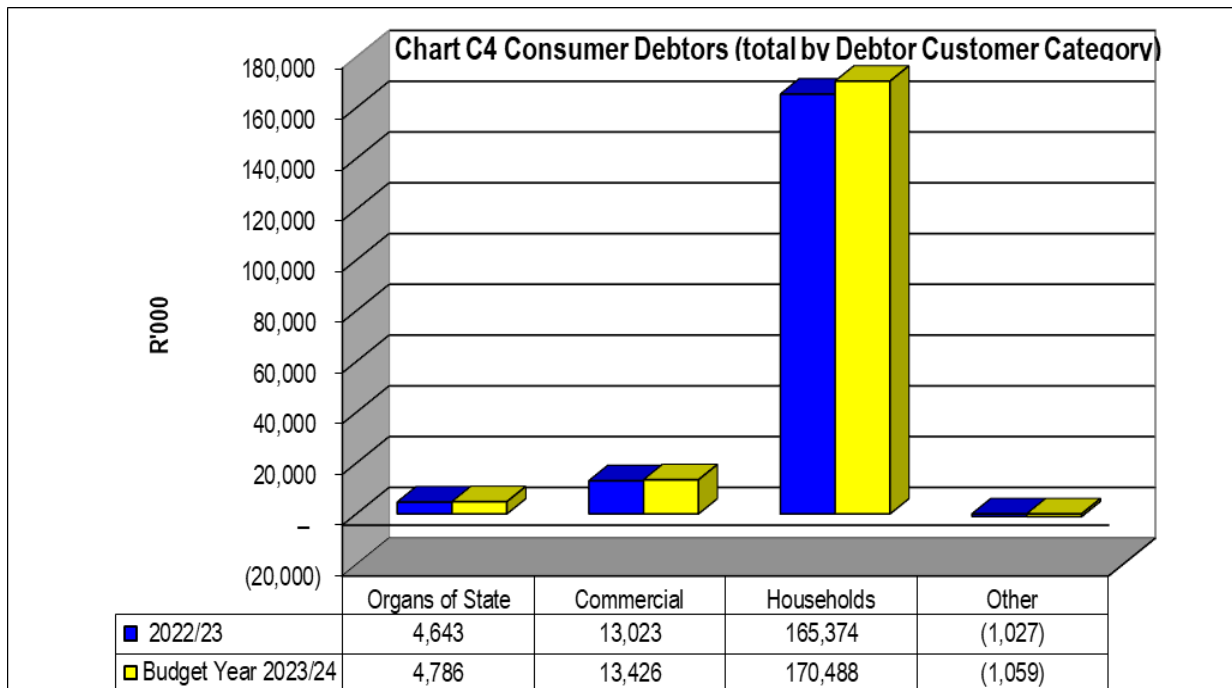




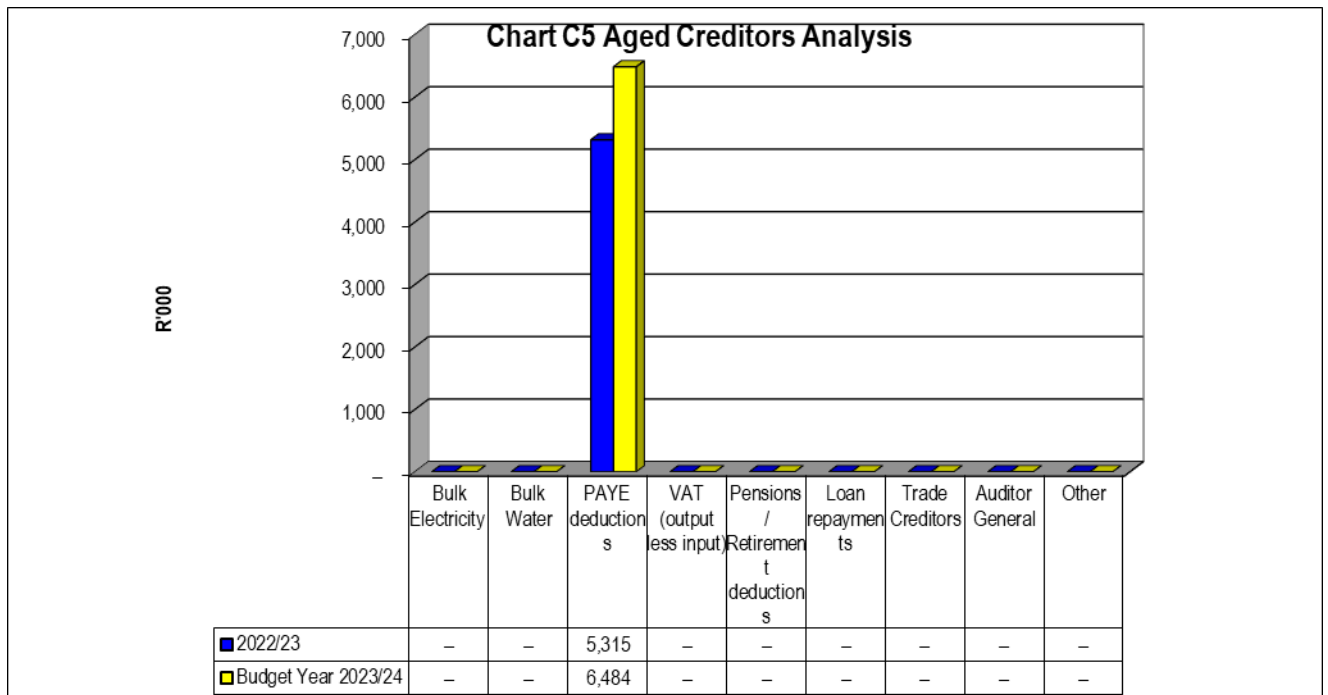
## Debtors Age Analysis



## 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 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: 12 October 2023