

# OVERSTRAND MUNICIPALITY



## Monthly Budget Statement

January 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 lockdown announced on 23 March 2020 by the President, became effective from midnight on 26 March 2020. The initial three-week lockdown was extended and thereafter reverted to further lockdown levels. The resurgence of COVID-19 in November 2020 and the official announcement of the second wave and further more stringent lockdown measures had an impact on the Dec 2020/Jan 2021-holiday season. The impact on basic services revenue streams over the past holiday season were closely monitored with the resurgence of the Covid-19 4<sup>th</sup> wave at the beginning of December 2021. Some relief measures, in the form of the lifting of curfew, were announced on 31 December 2021, which benefitted tourism as a whole.

A larger increase in outstanding debt was observed in May 2020 to June 2020 and the 12-month rolling average payment rate had dropped to 96,95% by the end of June 2020. The collection rate has gained traction during the 2021/2022 financial year and at the end of January 2022 this stood at 99,27%. The financial impact of COVID-19 is still being closely monitored.

#### **Revenue by Source**

The Year-to-Date actual revenue is 0.42% above the YTD budget projections at the end of January 2022.

#### **Borrowings**

The balance of borrowings amounts to R456m at the end of January 2022.

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

Current expenditure is 2.42% below YTD budget projections as at January 2022.

#### **Capital expenditure**

YTD Capital expenditure amounts to R61.6m or 25.69% of the adjusted budget of R239.9m. The current capital commitments of orders in progress amounts to R71.1m or 29.65% of the adjusted capital budget of R239.9m.

## Allocations received (National & Provincial Grants)

Grants totaling R12.03m was received during January 2022.

## Spending on Grants

Spending on grants amounts to R4.1m for January 2022 which includes FMG, EPWP, INEP, MIG, Resource funding for the establishment & support of K9 Unit, Provincial Library Grant, MSDCBG, DBSA Capital 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 - M07 January

Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
<u>Revenue By Source</u>	0.42%		
<u>Expenditure By Type</u>	-2.42%		
<u>Capital Expenditure</u>	-51.69%	Capital Commitments = R71.1m (29.65%)	
<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	1 503 504	849 870	<b>56.5%</b>
Expenditure	1 520 768	780 691	<b>51.3%</b>
Surplus / (Deficit)	<b>(17 264)</b>	<b>69 179</b>	
Capital	239 979	61 647	<b>25.7%</b>

### Total Revenue (excluding capital grants)

R thousand	Amended Budget	YearTD actual	YTD Act %
Revenue	1 438 403	838 782	<b>58.3%</b>
Expenditure	1 520 768	780 691	<b>51.3%</b>
Surplus / (Deficit)	<b>(82 365)</b>	<b>58 091</b>	
Capital	239 979	61 647	<b>25.7%</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 - M07 January**

Description	2020/21	Budget Year 2021/22							
	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	261 222	275 637	275 637	22 831	162 435	162 166	269	0%	275 637
Service charges	733 197	793 858	793 858	77 303	481 248	475 219	6 029	1%	793 858
Investment revenue	30 504	27 456	27 456	5 720	13 837	13 837	-		27 456
Transfers and subsidies	140 895	139 692	157 131	2 137	104 193	104 193	-		157 131
Other own revenue	121 523	180 196	184 321	5 939	77 069	79 852	(2 783)	-3%	184 321
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 287 342</b>	<b>1 416 839</b>	<b>1 438 403</b>	<b>113 930</b>	<b>838 782</b>	<b>835 267</b>	<b>3 515</b>	<b>0%</b>	<b>1 438 403</b>
Employee costs	436 029	463 804	478 334	40 836	267 722	271 656	(3 934)	-1%	478 334
Remuneration of Councillors	11 219	12 401	12 401	956	6 502	7 038	(536)	-8%	12 401
Depreciation & asset impairment	138 195	145 663	145 663	12 133	84 970	84 970	-		145 663
Finance charges	48 805	51 804	51 804	604	21 982	21 982	-		51 804
Materials and bulk purchases	343 314	398 552	400 585	30 747	212 679	216 202	(3 524)	-2%	400 585
Transfers and subsidies	8 651	12 324	12 624	1 006	7 049	7 259	(210)	-3%	12 624
Other expenditure	334 722	410 460	419 357	23 431	179 788	190 983	(11 195)	-6%	419 357
<b>Total Expenditure</b>	<b>1 320 935</b>	<b>1 495 006</b>	<b>1 520 768</b>	<b>109 712</b>	<b>780 691</b>	<b>800 089</b>	<b>(19 398)</b>	<b>-2%</b>	<b>1 520 768</b>
<b>Surplus/(Deficit)</b>	<b>(33 593)</b>	<b>(78 168)</b>	<b>(82 365)</b>	<b>4 218</b>	<b>58 091</b>	<b>35 178</b>	<b>22 913</b>	<b>65%</b>	<b>(82 365)</b>
Transfers and subsidies - capital (monetary a	37 219	46 354	49 062	1 346	7 518	7 518	-		49 062
Contributions & Contributed assets	27 223	14 243	16 039	(5)	3 570	3 570	-		16 039
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>30 848</b>	<b>(17 571)</b>	<b>(17 264)</b>	<b>5 560</b>	<b>69 179</b>	<b>46 266</b>	<b>22 913</b>	<b>50%</b>	<b>(17 264)</b>
<b>Surplus/ (Deficit) for the year</b>	<b>30 848</b>	<b>(17 571)</b>	<b>(17 264)</b>	<b>5 560</b>	<b>69 179</b>	<b>46 266</b>	<b>22 913</b>	<b>50%</b>	<b>(17 264)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>254 800</b>	<b>274 775</b>	<b>239 979</b>	<b>4 487</b>	<b>61 647</b>	<b>127 619</b>	<b>(65 972)</b>	<b>-52%</b>	<b>239 979</b>
Capital transfers recognised	83 490	111 555	113 123	1 368	29 328	61 559	(32 230)	-52%	113 123
Public contributions & donations	23 919	-	-	-	-	-	-		-
Borrowing	45 443	94 066	72 761	1 634	24 223	37 005	(12 782)	-35%	72 761
Internally generated funds	101 949	69 154	54 094	1 486	8 096	29 055	(20 959)	-72%	54 094
<b>Total sources of capital funds</b>	<b>254 800</b>	<b>274 775</b>	<b>239 979</b>	<b>4 487</b>	<b>61 647</b>	<b>127 619</b>	<b>(65 972)</b>	<b>-52%</b>	<b>239 979</b>
<b>Financial position</b>									
Total current assets	765 709	583 272	707 463		802 254				707 463
Total non current assets	3 921 556	4 096 878	4 062 082		3 902 179				4 062 082
Total current liabilities	310 222	341 312	370 057		262 012				370 057
Total non current liabilities	678 212	657 833	695 824		674 329				695 824
<b>Community wealth/Equity</b>	<b>3 698 830</b>	<b>3 681 004</b>	<b>3 703 665</b>		<b>3 768 092</b>				<b>3 703 665</b>
<b>Cash flows</b>									
Net cash from (used) operating	208 963	215 101	201 184	20 081	133 795	133 764	(30)	-0%	201 184
Net cash from (used) investing	(258 734)	(279 755)	(244 959)	(4 902)	(64 552)	(64 552)	-		(244 959)
Net cash from (used) financing	8 680	(2 646)	(2 646)	(2 239)	(28 092)	(28 092)	-		(2 646)
<b>Cash/cash equivalents at the month/year end</b>	<b>612 723</b>	<b>450 829</b>	<b>566 302</b>	<b>-</b>	<b>653 873</b>	<b>653 843</b>	<b>(30)</b>	<b>-0%</b>	<b>566 302</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	78 322	2 903	2 062	1 589	1 291	1 222	7 150	46 350	140 890
<b>Creditors Age Analysis</b>									
Total Creditors	5 687	-	-	-	-	-	-	-	5 687

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

**WC032 Overstrand - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January**

Description	2020/21	Budget Year 2021/22							
	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>									
<b>Governance and administration</b>	<b>362 831</b>	<b>357 072</b>	<b>360 787</b>	<b>30 186</b>	<b>212 162</b>	<b>212 789</b>	(626)	0%	<b>360 787</b>
Executive and council	38 681	31 359	31 984	59	23 486	23 535	(49)	0%	31 984
Finance and administration	324 150	325 712	328 802	30 127	188 676	189 254	(577)	0%	328 802
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>125 463</b>	<b>164 655</b>	<b>184 498</b>	<b>5 594</b>	<b>67 629</b>	<b>69 477</b>	(1 848)	-3%	<b>184 498</b>
Community and social services	8 291	7 145	9 367	780	5 627	5 464	163	3%	9 367
Sport and recreation	29 089	10 133	12 855	1 237	8 074	4 618	3 456	75%	12 855
Public safety	16 193	39 531	42 023	2 928	19 787	25 253	(5 467)	-22%	42 023
Housing	71 891	107 845	120 253	649	34 142	34 142	-	-	120 253
<b>Economic and environmental services</b>	<b>16 035</b>	<b>16 227</b>	<b>17 887</b>	<b>1 653</b>	<b>9 669</b>	<b>10 643</b>	(973)	-9%	<b>17 887</b>
Planning and development	11 638	9 362	11 298	798	7 370	6 799	571	8%	11 298
Road transport	4 365	6 828	6 103	854	2 264	3 560	(1 296)	-36%	6 103
Environmental protection	32	37	487	-	36	284	(248)	-87%	487
<b>Trading services</b>	<b>847 454</b>	<b>939 483</b>	<b>940 332</b>	<b>77 839</b>	<b>560 408</b>	<b>553 446</b>	6 962	1%	<b>940 332</b>
Energy sources	481 695	570 263	570 913	46 068	336 045	332 557	3 488	1%	570 913
Water management	153 115	157 061	147 446	15 802	92 106	90 556	1 550	2%	147 446
Waste water management	117 987	116 972	124 991	9 782	71 396	70 309	1 087	2%	124 991
Waste management	94 657	95 187	96 983	6 187	60 862	60 024	838	1%	96 983
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Functional</b>	<b>1 351 784</b>	<b>1 477 435</b>	<b>1 503 504</b>	<b>115 272</b>	<b>849 870</b>	<b>846 355</b>	<b>3 515</b>	<b>0%</b>	<b>1 503 504</b>
<b>Expenditure - Functional</b>									
<b>Governance and administration</b>	<b>258 657</b>	<b>284 904</b>	<b>296 770</b>	<b>22 282</b>	<b>155 336</b>	<b>160 585</b>	(5 249)	-3%	<b>296 770</b>
Executive and council	69 529	66 557	71 291	7 643	38 545	39 079	(533)	-1%	71 291
Finance and administration	186 367	214 255	221 388	14 415	115 081	119 143	(4 062)	-3%	221 388
Internal audit	2 761	4 091	4 091	224	1 710	2 364	(654)	-28%	4 091
<b>Community and public safety</b>	<b>192 423</b>	<b>257 893</b>	<b>263 925</b>	<b>13 375</b>	<b>113 409</b>	<b>119 353</b>	(5 944)	-5%	<b>263 925</b>
Community and social services	22 122	19 164	21 684	1 360	9 858	11 604	(1 747)	-15%	21 684
Sport and recreation	52 169	59 600	60 573	5 582	28 272	31 017	(2 745)	-9%	60 573
Public safety	87 169	115 407	115 132	5 352	58 569	60 021	(1 452)	-2%	115 132
Housing	30 963	63 723	66 537	1 081	16 710	16 710	-	-	66 537
<b>Economic and environmental services</b>	<b>170 202</b>	<b>187 466</b>	<b>190 421</b>	<b>11 278</b>	<b>101 045</b>	<b>105 192</b>	(4 148)	-4%	<b>190 421</b>
Planning and development	43 396	51 373	53 194	3 433	24 967	28 483	(3 516)	-12%	53 194
Road transport	110 465	116 270	116 006	6 282	65 639	66 046	(407)	-1%	116 006
Environmental protection	16 340	19 823	21 221	1 563	10 438	10 663	(225)	-2%	21 221
<b>Trading services</b>	<b>696 761</b>	<b>761 149</b>	<b>766 057</b>	<b>62 535</b>	<b>409 341</b>	<b>413 066</b>	(3 725)	-1%	<b>766 057</b>
Energy sources	384 141	442 180	442 780	32 380	232 685	233 711	(1 026)	0%	442 780
Water management	120 612	129 815	130 367	9 944	68 179	68 689	(509)	-1%	130 367
Waste water management	95 785	102 665	99 684	9 039	60 469	61 320	(851)	-1%	99 684
Waste management	96 223	86 489	93 226	11 173	48 008	49 346	(1 338)	-3%	93 226
<b>Other</b>	<b>2 893</b>	<b>3 595</b>	<b>3 595</b>	<b>242</b>	<b>1 561</b>	<b>1 894</b>	<b>(333)</b>	<b>-18%</b>	<b>3 595</b>
<b>Total Expenditure - Functional</b>	<b>1 320 935</b>	<b>1 495 006</b>	<b>1 520 768</b>	<b>109 712</b>	<b>780 691</b>	<b>800 089</b>	<b>(19 398)</b>	<b>-2%</b>	<b>1 520 768</b>
<b>Surplus/ (Deficit) for the year</b>	<b>30 848</b>	<b>(17 571)</b>	<b>(17 264)</b>	<b>5 560</b>	<b>69 179</b>	<b>46 266</b>	<b>22 913</b>	<b>50%</b>	<b>(17 264)</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) - M07 January**

Vote Description	2020/21	Budget Year 2021/22							
	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	38 321	31 285	31 585	11	23 302	23 302	-		31 585
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-		-
Vote 3 - Management Services	2 564	869	2 934	648	1 932	1 712	220	12.9%	2 934
Vote 4 - Finance	309 284	318 650	318 650	29 418	186 323	187 358	(1 035)	-0.6%	318 650
Vote 5 - Infrastructure & Planning	585 823	691 845	704 570	47 389	377 116	372 485	4 631	1.2%	704 570
Vote 6 - Protection Services	16 193	39 531	42 673	2 928	19 787	21 878	(2 092)	-9.6%	42 673
Vote 7 - Economic and Social Development & Tourism	3 860	2 838	4 773	311	1 286	2 416	(1 130)	-46.8%	4 773
Vote 8 - Community Services	395 739	392 418	398 318	34 566	240 124	237 204	2 921	1.2%	398 318
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	<b>1 351 784</b>	<b>1 477 435</b>	<b>1 503 504</b>	<b>115 272</b>	<b>849 870</b>	<b>846 355</b>	<b>3 515</b>	<b>0.4%</b>	<b>1 503 504</b>
<b>Expenditure by Vote</b>									
Vote 1 - Council & Mayor's Office	44 089	37 047	42 839	5 446	22 961	23 482	(521)	-2.2%	42 839
Vote 2 - Municipal Manager & Internal Audit	5 885	8 040	8 040	468	3 491	4 112	(621)	-15.1%	8 040
Vote 3 - Management Services	54 639	60 741	62 976	3 983	32 228	33 907	(1 679)	-5.0%	62 976
Vote 4 - Finance	77 490	95 684	95 289	5 763	50 550	52 003	(1 452)	-2.8%	95 289
Vote 5 - Infrastructure & Planning	577 727	672 313	684 869	51 836	339 598	344 430	(4 832)	-1.4%	684 869
Vote 6 - Protection Services	91 326	115 502	115 586	5 090	56 988	60 329	(3 341)	-5.5%	115 586
Vote 7 - Economic and Social Development & Tourism	13 558	17 311	19 247	1 053	6 581	7 755	(1 174)	-15.1%	19 247
Vote 8 - Community Services	456 221	488 368	491 922	36 073	268 292	274 072	(5 779)	-2.1%	491 922
Vote 9 - Costing Services	-	-	-	-	-	-	-		-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	<b>1 320 935</b>	<b>1 495 006</b>	<b>1 520 768</b>	<b>109 712</b>	<b>780 691</b>	<b>800 089</b>	<b>(19 398)</b>	<b>-2.4%</b>	<b>1 520 768</b>
<b>Surplus/ (Deficit) for the year</b>	<b>30 848</b>	<b>(17 571)</b>	<b>(17 264)</b>	<b>5 560</b>	<b>69 179</b>	<b>46 266</b>	<b>22 913</b>	<b>49.5%</b>	<b>(17 264)</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) - M07 January

Description	2020/21	Budget Year 2021/22							
	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 Source</b>									
Property rates	261 222	275 637	275 637	22 831	162 435	162 166	269	0%	275 637
Service charges - electricity revenue	442 792	499 317	499 317	45 939	302 269	299 174	3 095	1%	499 317
Service charges - water revenue	131 113	132 168	132 168	15 773	80 361	79 191	1 170	1%	132 168
Service charges - sanitation revenue	87 094	87 631	87 631	9 169	53 931	52 944	987	2%	87 631
Service charges - refuse revenue	72 198	74 741	74 741	6 422	44 687	43 910	777	2%	74 741
Rental of facilities and equipment	4 068	3 440	3 440	507	2 618	2 411	207	9%	3 440
Interest earned - external investments	30 504	27 456	27 456	5 720	13 837	13 837	-	-	27 456
Interest earned - outstanding debtors	4 244	4 681	4 681	197	2 259	2 466	(207)	-8%	4 681
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 095	28 223	20 223	1 738	12 077	11 797	280	2%	20 223
Licences and permits	2 227	2 039	2 538	282	1 582	1 481	101	7%	2 538
Agency services	6 189	6 680	6 680	603	4 513	4 175	338	8%	6 680
Transfers and subsidies	140 895	139 692	157 131	2 137	104 193	104 193	-	-	157 131
Other revenue	96 156	126 909	138 535	2 514	53 066	56 568	(3 502)	-6%	138 535
Gains	7 545	8 225	8 225	98	954	954	-	-	8 225
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 287 342</b>	<b>1 416 839</b>	<b>1 438 403</b>	<b>113 930</b>	<b>838 782</b>	<b>835 267</b>	<b>3 515</b>	<b>0%</b>	<b>1 438 403</b>
<b>Expenditure By Type</b>									
Employee related costs	436 029	463 804	478 334	40 836	267 722	271 656	(3 934)	-1%	478 334
Remuneration of councillors	11 219	12 401	12 401	956	6 502	7 038	(536)	-8%	12 401
Debt impairment	14 053	21 500	13 544	(2 875)	7 919	7 919	-	-	13 544
Depreciation & asset impairment	138 195	145 663	145 663	12 133	84 970	84 970	-	-	145 663
Finance charges	48 805	51 804	51 804	604	21 982	21 982	-	-	51 804
Bulk purchases - electricity	298 272	353 707	353 707	27 226	189 100	191 591	(2 491)	-1%	353 707
Inventory consumed	45 042	44 845	46 879	3 520	23 578	24 611	(1 033)	-4%	46 879
Contracted services	208 095	247 340	254 233	17 720	111 817	118 642	(6 825)	-6%	254 233
Transfers and subsidies	8 651	12 324	12 624	1 006	7 049	7 259	(210)	-3%	12 624
Other expenditure	112 270	141 620	151 580	8 586	60 052	64 421	(4 369)	-7%	151 580
Losses	303	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>1 320 935</b>	<b>1 495 006</b>	<b>1 520 768</b>	<b>109 712</b>	<b>780 691</b>	<b>800 089</b>	<b>(19 398)</b>	<b>-2%</b>	<b>1 520 768</b>
<b>Surplus/(Deficit)</b>	<b>(33 593)</b>	<b>(78 168)</b>	<b>(82 365)</b>	<b>4 218</b>	<b>58 091</b>	<b>35 178</b>	<b>22 913</b>	<b>0</b>	<b>(82 365)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	37 219	46 354	49 062	1 346	7 518	7 518	-	-	49 062
Transfers and subsidies - capital (monetary allocations)	8 465	14 243	16 039	(5)	3 570	3 570	-	-	16 039
Transfers and subsidies - capital (in-kind - all)	18 757	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>30 848</b>	<b>(17 571)</b>	<b>(17 264)</b>	<b>5 560</b>	<b>69 179</b>	<b>46 266</b>			<b>(17 264)</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>30 848</b>	<b>(17 571)</b>	<b>(17 264)</b>	<b>5 560</b>	<b>69 179</b>	<b>46 266</b>			<b>(17 264)</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>30 848</b>	<b>(17 571)</b>	<b>(17 264)</b>	<b>5 560</b>	<b>69 179</b>	<b>46 266</b>			<b>(17 264)</b>

The annual revenue budget is approved as 'Revenue by Source'. The Year-to-Date actual revenue is 0.42% above the YTD budget projections.

Current expenditure is 2.42% below YTD budget projections for January 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) - M07 January

Vote Description	2020/21	Budget Year 2021/22							
	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	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	-	3 715	3 715	523	2 313	2 160	154	7%	3 715
Vote 4 - Finance	-	60	60	-	43	25	18	72%	60
Vote 5 - Infrastructure & Planning	73 712	181 114	134 277	1 785	48 889	73 321	(24 432)	-33%	134 277
Vote 6 - Protection Services	-	354	700	1	213	408	(195)	-48%	700
Vote 7 - Economic and Social Development & Tourism	-	45	45	-	-	-	-	-	45
Vote 8 - Community Services	36 053	4 297	4 547	-	150	1 790	(1 640)	-92%	4 547
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>109 765</b>	<b>189 585</b>	<b>143 344</b>	<b>2 309</b>	<b>51 609</b>	<b>77 704</b>	<b>(26 095)</b>	<b>-34%</b>	<b>143 344</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Council & Mayor's Office	352	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Internal Audit	-	-	-	-	-	-	-	-	-
Vote 3 - Management Services	2 288	-	-	-	-	-	-	-	-
Vote 4 - Finance	57	-	-	-	-	-	-	-	-
Vote 5 - Infrastructure & Planning	80 221	50 206	64 912	1 251	6 509	33 276	(26 767)	-80%	64 912
Vote 6 - Protection Services	8 160	7 535	8 898	695	959	3 346	(2 387)	-71%	8 898
Vote 7 - Economic and Social Development & Tourism	498	-	-	-	-	-	-	-	-
Vote 8 - Community Services	53 459	27 449	22 825	233	2 570	13 293	(10 723)	-81%	22 825
Vote 9 - Costing Services	-	-	-	-	-	-	-	-	-
Vote 10 - Main Ledger Services	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>145 035</b>	<b>85 189</b>	<b>96 635</b>	<b>2 178</b>	<b>10 038</b>	<b>49 915</b>	<b>(39 877)</b>	<b>-80%</b>	<b>96 635</b>
<b>Total Capital Expenditure</b>	<b>254 800</b>	<b>274 775</b>	<b>239 979</b>	<b>4 487</b>	<b>61 647</b>	<b>127 619</b>	<b>(65 972)</b>	<b>-52%</b>	<b>239 979</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>									
Executive and council	355	5	5	-	-	-	-	-	5
Finance and administration	6 699	3 770	3 770	523	2 356	2 199	157	7%	3 770
Internal audit	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>									
Community and social services	16 072	9 991	5 617	10	224	3 277	(3 053)	-93%	5 617
Sport and recreation	22 886	7 752	9 674	-	-	-	-	-	9 674
Public safety	8 425	7 897	9 605	695	1 173	5 603	(4 431)	-79%	9 605
Housing	49 598	54 359	63 865	-	20 237	30 532	(10 296)	-34%	63 865
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>									
Planning and development	8 466	7 987	3 412	257	767	1 990	(1 223)	-61%	3 412
Road transport	20 734	11 524	10 799	741	2 263	6 299	(4 036)	-64%	10 799
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>									
Energy sources	10 436	68 211	35 311	40	8 916	20 598	(11 682)	-57%	35 311
Water management	35 574	51 982	37 334	1 219	15 081	21 778	(6 697)	-31%	37 334
Waste water management	57 190	47 481	55 980	980	8 858	32 655	(23 797)	-73%	55 980
Waste management	18 365	3 815	4 606	21	1 774	2 687	(913)	-34%	4 606
<b>Other</b>									
	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>254 800</b>	<b>274 775</b>	<b>239 979</b>	<b>4 487</b>	<b>61 647</b>	<b>127 619</b>	<b>(65 972)</b>	<b>-52%</b>	<b>239 979</b>

## Table C6: Monthly Budget Statement - Financial Position

### WC032 Overstrand - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	2020/21	Budget Year 2021/22			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	202 482	50 829	166 302	143 629	166 302
Call investment deposits	410 241	400 000	400 000	510 244	400 000
Consumer debtors	83 846	84 475	84 475	102 536	84 475
Other debtors	56 404	38 027	46 027	34 772	46 027
Current portion of long-term receivables	-	-	-	-	-
Inventory	12 736	9 940	10 659	11 073	10 659
<b>Total current assets</b>	<b>765 709</b>	<b>583 272</b>	<b>707 463</b>	<b>802 254</b>	<b>707 463</b>
<b>Non current assets</b>					
Long-term receivables	-	-	-	-	-
Investments	54 278	62 165	62 165	58 137	62 165
Investment property	127 538	127 346	127 346	127 538	127 346
Investments in Associate	-	-	-	-	-
Property, plant and equipment	3 599 818	3 772 076	3 733 041	3 576 583	3 733 041
Biological assets	-	-	-	-	-
Intangible assets	8 993	4 363	8 603	8 993	8 603
Other non-current assets	130 928	130 928	130 928	130 928	130 928
<b>Total non current assets</b>	<b>3 921 556</b>	<b>4 096 878</b>	<b>4 062 082</b>	<b>3 902 179</b>	<b>4 062 082</b>
<b>TOTAL ASSETS</b>	<b>4 687 265</b>	<b>4 680 150</b>	<b>4 769 546</b>	<b>4 704 434</b>	<b>4 769 546</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Borrowing	53 957	50 263	50 263	50 263	50 263
Consumer deposits	42 248	64 074	64 074	65 158	64 074
Trade and other payables	164 032	180 596	203 369	100 213	203 369
Provisions	49 986	46 378	52 351	46 378	52 351
<b>Total current liabilities</b>	<b>310 222</b>	<b>341 312</b>	<b>370 057</b>	<b>262 012</b>	<b>370 057</b>
<b>Non current liabilities</b>					
Borrowing	430 400	430 795	430 795	405 776	430 795
Provisions	247 812	227 039	265 029	268 553	265 029
<b>Total non current liabilities</b>	<b>678 212</b>	<b>657 833</b>	<b>695 824</b>	<b>674 329</b>	<b>695 824</b>
<b>TOTAL LIABILITIES</b>	<b>988 434</b>	<b>999 146</b>	<b>1 065 881</b>	<b>936 341</b>	<b>1 065 881</b>
<b>NET ASSETS</b>	<b>3 698 830</b>	<b>3 681 004</b>	<b>3 703 665</b>	<b>3 768 092</b>	<b>3 703 665</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	3 695 603	3 677 777	3 700 437	3 764 865	3 700 437
Reserves	3 227	3 228	3 228	3 227	3 228
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>3 698 830</b>	<b>3 681 004</b>	<b>3 703 665</b>	<b>3 768 092</b>	<b>3 703 665</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 - M07 January

Description	2020/21	Budget 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates	262 672	279 664	279 664	22 368	160 732	160 737	(5)	0%	279 664
Service charges	735 955	792 663	792 663	70 174	465 546	465 492	54	0%	792 663
Other revenue	131 492	159 489	165 367	3 021	95 474	95 472	2	0%	165 367
Government - operating	147 186	139 692	157 131	2 137	104 193	104 193	-		157 131
Government - capital	23 825	46 354	49 062	1 341	11 088	11 088	-		49 062
Interest	34 748	27 456	27 456	5 918	16 096	16 096	-		27 456
Dividends	-	-	-	-	-	-	-		-
<b>Payments</b>									
Suppliers and employees	(1 069 400)	(1 166 090)	(1 205 732)	(83 269)	(690 303)	(690 281)	22	0%	(1 205 732)
Finance charges	(48 805)	(51 804)	(51 804)	(604)	(21 982)	(21 982)	-		(51 804)
Transfers and Grants	(8 710)	(12 324)	(12 624)	(1 006)	(7 049)	(7 049)	-		(12 624)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>208 963</b>	<b>215 101</b>	<b>201 184</b>	<b>20 081</b>	<b>133 795</b>	<b>133 764</b>	<b>(30)</b>	<b>0%</b>	<b>201 184</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	940	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	4	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	(4 878)	(4 980)	(4 980)	(415)	(2 905)	(2 905)	-		(4 980)
<b>Payments</b>									
Capital assets	(254 800)	(274 775)	(239 979)	(4 487)	(61 647)	(61 647)	-		(239 979)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(258 734)</b>	<b>(279 755)</b>	<b>(244 959)</b>	<b>(4 902)</b>	<b>(64 552)</b>	<b>(64 552)</b>	<b>-</b>		<b>(244 959)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	54 000	50 000	50 000	-	-	-	-		50 000
Increase (decrease) in consumer deposits	1 256	2 000	2 000	(175)	226	226	-		2 000
<b>Payments</b>									
Repayment of borrowing	(46 576)	(54 646)	(54 646)	(2 064)	(28 317)	(28 317)	-		(54 646)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>8 680</b>	<b>(2 646)</b>	<b>(2 646)</b>	<b>(2 239)</b>	<b>(28 092)</b>	<b>(28 092)</b>	<b>-</b>		<b>(2 646)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(41 091)</b>	<b>(67 299)</b>	<b>(46 421)</b>	<b>12 940</b>	<b>41 151</b>	<b>41 120</b>			<b>(46 421)</b>
Cash/cash equivalents at beginning:	653 813	518 129	612 723		612 723	612 723			612 723
Cash/cash equivalents at month/year end:	612 723	450 829	566 302		653 873	653 843			566 302

Table C7 balances to the current Cash balance, shown in the 'YTD actual' column, which is R 653.9million.

The municipality started the year with a positive cash balance of R612.7 million. The January closing balance is R653.9 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 - M07 January

Description	Budget Year 2021/22												2021/22 medium term Revenue & Expenditure Framework			
	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget				
<b>Cash Receipts By Source</b>																
Property rates	23 734	15 542	14 685	38 609	24 154	21 639	22 368	-	-	-	-	118 932	279 664	290 510	301 791	
Service charges - electricity revenue	42 736	42 327	42 172	42 449	42 664	40 869	43 084	-	-	-	-	202 696	498 997	557 665	623 357	
Service charges - water revenue	18 366	17 251	15 240	(11 647)	11 194	10 705	11 955	-	-	-	-	59 478	132 541	137 723	143 112	
Service charges - sanitation revenue	9 951	7 151	5 871	4 803	7 976	7 487	8 549	-	-	-	-	35 093	86 879	90 314	93 887	
Service charges - refuse	9 179	6 469	5 483	3 950	6 547	6 179	6 587	-	-	-	-	29 852	74 246	77 176	80 223	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	275	479	375	295	305	427	(68)	-	-	-	-	1 351	3 440	3 148	3 273	
Interest earned - external investments	1 471	703	1 900	652	2 785	605	5 720	-	-	-	-	13 619	27 456	28 554	29 697	
Interest earned - outstanding debtors	579	530	13	557	572	(189)	197	-	-	-	-	(2 259)	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 699	1 727	1 738	1 759	1 727	1 688	1 738	-	-	-	-	(3 898)	8 179	9 348	10 519	
Licences and permits	195	237	190	229	234	216	282	-	-	-	-	956	2 538	2 097	2 164	
Agency services	463	670	890	623	695	570	603	-	-	-	-	2 167	6 680	6 930	7 189	
Transfer receipts - operating	52 323	1 379	1 370	1 331	2 001	43 653	2 137	-	-	-	-	52 939	157 131	144 977	148 209	
Other revenue	2 847	7 681	7 013	32 750	13 101	11 355	467	-	-	-	-	69 316	144 530	91 142	42 454	
<b>Cash Receipts by Source</b>	<b>163 819</b>	<b>102 146</b>	<b>96 940</b>	<b>116 360</b>	<b>113 954</b>	<b>145 205</b>	<b>103 618</b>	-	-	-	-	<b>580 241</b>	<b>1 422 282</b>	<b>1 439 585</b>	<b>1 485 875</b>	
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital	8	101	1 528	1 628	2 661	3 819	1 341	-	-	-	-	37 974	49 062	40 828	32 568	
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	50 000	50 000	50 000	50 000	
Increase in consumer deposits	99	87	432	489	(79)	(628)	(175)	-	-	-	-	1 774	2 000	2 000	2 000	
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments	(415)	(415)	(415)	(415)	(415)	(415)	(415)	-	-	-	-	(2 075)	(4 980)	(4 980)	(4 980)	
<b>Total Cash Receipts by Source</b>	<b>163 511</b>	<b>101 919</b>	<b>98 486</b>	<b>118 062</b>	<b>116 121</b>	<b>147 981</b>	<b>104 369</b>	-	-	-	-	<b>667 914</b>	<b>1 518 364</b>	<b>1 527 433</b>	<b>1 565 463</b>	
<b>Cash Payments by Type</b>																
Employee related costs	836	59 502	35 945	33 825	54 117	39 192	37 023	-	-	-	-	231 278	491 719	476 744	497 804	
Remuneration of councillors	-	1 881	940	940	825	960	956	-	-	-	-	5 899	12 401	12 905	13 432	
Interest paid	54	463	1 495	727	732	17 907	604	-	-	-	-	29 822	51 804	51 923	52 180	
Bulk purchases - Electricity	5	44 345	42 499	25 947	24 894	24 185	27 226	-	-	-	-	164 606	353 707	385 187	419 468	
Bulk purchases - Water & Sewer	546	1 473	2 081	2 793	5 581	7 585	3 520	-	-	-	-	23 616	47 195	47 274	48 918	
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	616	12 714	16 249	15 897	20 173	28 449	17 720	-	-	-	-	142 530	254 347	260 422	264 128	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	647	647	911	1 724	1 107	1 006	1 006	-	-	-	-	5 575	12 624	12 557	13 060	
General expenses	101 918	(22 301)	18 076	(17 559)	18 225	3 684	(3 177)	-	-	-	-	(52 502)	46 364	113 352	33 962	
<b>Cash Payments by Type</b>	<b>104 622</b>	<b>98 724</b>	<b>118 196</b>	<b>64 293</b>	<b>125 652</b>	<b>122 968</b>	<b>84 879</b>	-	-	-	-	<b>550 826</b>	<b>1 270 160</b>	<b>1 360 363</b>	<b>1 342 951</b>	
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	-	4 005	5 508	10 044	17 073	20 532	4 487	-	-	-	-	178 331	239 979	142 286	95 835	
Repayment of borrowing	1 972	1 410	4 411	5 746	1 043	11 672	2 064	-	-	-	-	26 329	54 646	49 748	56 000	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Payments by Type</b>	<b>106 594</b>	<b>104 139</b>	<b>128 115</b>	<b>80 083</b>	<b>143 768</b>	<b>155 171</b>	<b>91 430</b>	-	-	-	-	<b>755 486</b>	<b>1 564 785</b>	<b>1 552 398</b>	<b>1 494 786</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>56 917</b>	<b>(2 220)</b>	<b>(29 629)</b>	<b>37 980</b>	<b>(27 647)</b>	<b>(7 190)</b>	<b>12 940</b>	-	-	-	-	<b>(87 571)</b>	<b>(46 421)</b>	<b>(24 965)</b>	<b>70 676</b>	
Cash/cash equivalents at the month/year beginning:	612 723	669 640	667 420	637 791	675 771	648 124	640 934	653 873	653 873	653 873	653 873	653 873	612 723	566 302	541 337	
Cash/cash equivalents at the month/year end:	669 640	667 420	637 791	675 771	648 124	640 934	653 873	653 873	653 873	653 873	653 873	566 302	566 302	541 337	612 013	

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 - M07 January

Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.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	Total over 90 days		
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	20 694	622	402	302	208	209	1 287	6 863	30 587	8 869	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24 806	815	467	366	292	274	1 104	6 163	34 287	8 199	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	25 551	621	431	375	324	311	1 494	5 424	34 530	7 928	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	9 981	320	238	199	144	172	935	4 567	16 555	6 016	-	-
Receivables from Exchange Transactions - Waste Management	1600	7 458	263	178	150	115	117	586	2 674	11 542	3 643	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	872	20	18	18	18	16	58	274	1 294	384	-	-
Interest on Arrear Debtor Accounts	1810	120	42	48	26	32	42	399	12 736	13 445	13 234	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(11 160)	200	281	153	158	81	1 287	7 649	(1 350)	9 328	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>78 322</b>	<b>2 903</b>	<b>2 062</b>	<b>1 589</b>	<b>1 291</b>	<b>1 222</b>	<b>7 150</b>	<b>46 350</b>	<b>140 890</b>	<b>57 603</b>	<b>-</b>	<b>-</b>
<b>2020/21 - totals only</b>		<b>71 751</b>	<b>2 455</b>	<b>1 742</b>	<b>1 643</b>	<b>1 373</b>	<b>1 296</b>	<b>6 862</b>	<b>41 222</b>	<b>128 345</b>	<b>52 396</b>	<b>-</b>	<b>40 451</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	491	128	72	45	49	53	230	2 376	3 443	2 753	-	-
Commercial	2300	10 033	147	134	101	96	88	617	2 185	13 400	3 086	-	-
Households	2400	68 711	2 622	1 853	1 436	1 142	1 076	6 263	41 675	124 780	51 594	-	-
Other	2500	(913)	6	4	8	4	4	40	114	(733)	170	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>78 322</b>	<b>2 903</b>	<b>2 062</b>	<b>1 589</b>	<b>1 291</b>	<b>1 222</b>	<b>7 150</b>	<b>46 350</b>	<b>140 890</b>	<b>57 603</b>	<b>-</b>	<b>-</b>

The debtors' level increasing trend observed during May to June 2020 has stabilized and the 12-month rolling average payment rate has since increased from 96,95% in June 2020 to 99,27% at the end of January 2022.

### Summary of Indigent Households

#### Indigent Household Statistics

	Indigent Households	Amount	Other Households	Total Households	
<b>2021</b>					
July	7 258	NO VOTE for 2021-2022	28 646	35 904	20.22%
August	7 225	NO VOTE for 2021-2022	28 666	35 891	20.13%
September	7 231	NO VOTE for 2021-2022	28 641	35 872	20.16%
October	7 259	NO VOTE for 2021-2022	28 613	35 872	20.24%
November	7 294	NO VOTE for 2021-2022	28 581	35 875	20.33%
December	7 300	NO VOTE for 2021-2022	28 575	35 875	20.35%
<b>2022</b>					
January	7 304	NO VOTE for 2021-2022	28 575	35 879	20.36%
February		NO VOTE for 2021-2022			
March		NO VOTE for 2021-2022			
April		NO VOTE for 2021-2022			
May		NO VOTE for 2021-2022			
June		NO VOTE for 2021-2022			

### 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)
7304			6KL	7304	0	7304	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	7181		50kWh	7304	0	7304	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>2021/2022</b>										
June									0	0
May									0	0
April									0	0
March									0	0
February									0	0
January	91 693 639	2 902 905	2 062 329	1 588 988	1 290 922	1 222 154	7 150 456	46 350 003	154 261 396	62 567 756
December	76 857 821	3 040 431	1 985 831	1 414 686	1 294 742	1 313 737	7 164 110	45 719 056	138 790 415	61 932 594
November	79 808 469	2 971 532	1 650 149	1 398 746	1 386 080	1 359 277	7 225 254	44 884 546	140 684 053	60 875 584
October	83 016 839	2 501 876	1 664 173	1 519 324	1 450 070	1 275 681	7 184 732	44 280 725	142 893 418	59 876 580
September	84 261 708	2 433 845	1 779 373	1 804 745	1 387 287	1 330 111	7 314 575	43 787 676	144 099 319	59 837 611
Augustus	74 355 400	2 386 273	2 010 374	1 497 509	1 391 876	1 459 284	7 138 167	42 986 545	133 225 429	58 870 028
July	75 914 486	2 861 414	1 785 127	1 512 627	1 531 683	1 309 644	6 909 346	42 173 411	133 997 738	58 083 251

## Government Debt

Overstrand Municipality as at 31/01/2022 Department Responsible for the Debt	Total Debt	Services	Rates	Other
NPW 2227	3 090 539	1 696 531	1 357 426	36 582
WCED 2251	380 665	380 665	0	0
OTHER 2255	33 267	33 267	0	0
HEALTH 2252	83 152	83 152	0	0
TPW 2256	-224 413	-246 992	21 786	793
HUMAN SETTLE 2215	47 435	47 435	0	0
HOUSING 2253	4 459	4 459	0	0
OTHER MUNICIPALITIES 2276	28 203	28 203	0	0
<b>TOTAL OUTSTANDING</b>	<b>3 443 307</b>	<b>2 026 720</b>	<b>1 379 212</b>	<b>37 375</b>

## Creditors' analysis

### Supporting Table SC4

#### WC032 Overstrand - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2021/22									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	5 587	-	-	-	-	-	-	-	5 587	4 966
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	100	-	-	-	-	-	-	-	100	1 772
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>5 687</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 687</b>	<b>6 739</b>

# Investment portfolio analysis

## Supporting Table SC5

WC032 Overstrand - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands	Yrs/Months							
<b>Municipality</b>								
LIBERTY 15934476	15 YEARS	Policy	01/09/2025	64		19 009	125	19 197
LIBERTY 21196964	14 YEARS	Policy	01/09/2025	119		33 958	260	34 337
MOMENTUM MP 3853776	14 YEARS	Policy	01/07/2026	(84)		4 657	30	4 603
ABSA 9331734880	DEP PLUS	DEP PLUS		29	3.3	10 244	(29)	10 244
ABSA 2079938535	185 DAYS	FIXED DEP	24/01/2022	2 539	5.01	100 000	(102 539)	-
Nedbank 03/7881534451 ref: 264	180 DAYS	FIXED DEP	27/01/2022	2 495	4.95	100 000	(102 495)	-
Nedbank 03/7881534451 ref: 265	183 DAYS	FIXED DEP	23/03/2022		4.93	100 000		100 000
Nedbank 03/7881534451 ref: 266	181 DAYS	FIXED DEP	23/05/2022		5.2	100 000		100 000
Standard Bank 288343005-030	121 days	FIXED DEP	15/04/2021		4.975	100 000		100 000
Nedbank 03/7881534451 ref: 267	181 DAYS	FIXED DEP	27/07/2022		5.5		100 000	100 000
Standard Bank 288343005-031	151 DAYS	FIXED DEP	27/06/2022		0		100 000	100 000
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>5 162</b>		<b>567 868</b>	<b>(4 648)</b>	<b>568 381</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 - M07 January

Description	2020/21	Budget Year 2021/22							
	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>									
<b>National Government:</b>	<b>138 372</b>	<b>127 977</b>	<b>127 977</b>	<b>-</b>	<b>96 244</b>	<b>96 244</b>	<b>-</b>		<b>127 977</b>
Operational Revenue:General Revenue:Equitable Share	134 322	123 897	123 897		92 923	92 923	-		123 897
Energy Efficiency and Demand-side [Schedule 5B]		-		-	-	-	-		-
Expanded Public Works Programme Integrated Grant	2 500	2 530	2 530		1 771	1 771	-		2 530
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	1 550		1 550	1 550	-		1 550
<b>Provincial Government:</b>	<b>10 371</b>	<b>10 715</b>	<b>19 678</b>	<b>1 000</b>	<b>10 320</b>	<b>10 715</b>	<b>(395)</b>	<b>-3.7%</b>	<b>19 678</b>
Prov Library Grant	7 651	6 580	6 580		6 580	6 580	-		6 580
Maintenance of Transport Infrastructure Grant	145	145	145			145	(145)	-100.0%	145
Fin Man Capacity Building Grant	300	250	250			250	(250)	-100.0%	250
CDW Grant	75	76	76		76	76	-		76
Municipal Service Delivery & Capacity Building Grant		244	244		244	244	-		244
Resource funding for the establish & support of K9 Unit	2 200	2 420	2 420		2 420	2 420	-		2 420
Municipal Electrical Master Plan Grant		1 000	1 000	1 000	1 000	1 000	-		1 000
Resource funding for the establish Law Enforcement Reaction Unit			4 791				-		4 791
WC Municipal Ennergy Resilience Grant (WC MER GRANT)			650				-		650
Municipal Library Support Grant			2 222				-		2 222
LG Public Employment Support Grant			1 300				-		1 300
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>90</b>	<b>-</b>	<b>90</b>	<b>90</b>	<b>-</b>		<b>90</b>
ODM SAFETY FORUM OPEX GRANT	-	-	90	-	90	90	-		90
<b>Other grant providers:</b>	<b>66 268</b>	<b>55 241</b>	<b>57 360</b>	<b>1 440</b>	<b>15 721</b>	<b>15 721</b>	<b>-</b>		<b>57 360</b>
Households	66 268	55 241	57 360	1 440	15 721	15 721	-		57 360
<b>Total Operating Transfers and Grants</b>	<b>215 011</b>	<b>193 933</b>	<b>205 105</b>	<b>2 440</b>	<b>122 375</b>	<b>122 770</b>	<b>(395)</b>	<b>-0.3%</b>	<b>205 105</b>
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	<b>27 618</b>	<b>46 754</b>	<b>46 754</b>	<b>-</b>	<b>26 162</b>	<b>26 162</b>	<b>-</b>		<b>46 754</b>
Integrated National Electrification Programme [Schedule 5B]	6 000	18 519	18 519		17 000	17 000	-		18 519
Municipal Infrastructure Grant [Schedule 5B]	21 618	23 053	23 053		3 980	3 980	-		23 053
Water Services Infrastructure Grant [Schedule 5B]	-	5 182	5 182		5 182	5 182	-		5 182
<b>Provincial Government:</b>	<b>732</b>	<b>600</b>	<b>2 116</b>	<b>-</b>	<b>600</b>	<b>600</b>	<b>-</b>		<b>2 116</b>
Development of Sport and Recreation Facilities	-	600	600		600	600	-		600
Fire Service Capacity Building Grant	732	-	-		-	-	-		-
Resource funding for the establish Law Enforcement Reaction Unit		-	1 516		-	-	-		1 516
<b>Other grant providers:</b>	<b>-</b>	<b>52 259</b>	<b>61 765</b>	<b>9 600</b>	<b>23 971</b>	<b>23 971</b>	<b>-</b>		<b>61 765</b>
Households	-	52 259	61 765	9 600	23 971	23 971	-		61 765
<b>Total Capital Transfers and Grants</b>	<b>28 350</b>	<b>99 613</b>	<b>110 635</b>	<b>9 600</b>	<b>50 733</b>	<b>50 733</b>	<b>-</b>		<b>110 635</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>243 361</b>	<b>293 546</b>	<b>315 740</b>	<b>12 039</b>	<b>173 108</b>	<b>173 503</b>	<b>(395)</b>	<b>-0.2%</b>	<b>315 740</b>

Grant receipts are monitored according to the payment schedules. Year to date actuals only reflects actual receipts for 2021/2022.

## Supporting Table SC7(1) – Grant expenditure

WC032 Overstrand - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>14 184</b>	<b>4 080</b>	<b>4 080</b>	<b>329</b>	<b>1 908</b>	<b>1 908</b>	<b>-</b>		<b>4 080</b>
Operational Revenue:General Revenue:Equitable Share	10 134	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities	2 500	2 530	2 530	216	1 096	1 096	-		2 530
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	1 550	114	812	812	-		1 550
Municipal Disaster Grant [Schedule 5B]	-	-	-	-	-	-	-		-
<b>Provincial Government:</b>	<b>9 393</b>	<b>10 715</b>	<b>19 678</b>	<b>1 077</b>	<b>7 128</b>	<b>7 128</b>	<b>-</b>		<b>19 678</b>
Prov Library Grant	7 651	6 580	6 580	651	5 099	5 099	-		6 580
Maintenance of Transport Infrastructure Grant	145	145	145		131	131	-		145
Fin Man Capacity Building Grant	376	250	250		6	6	-		250
CDW Grant	188	76	76		18	18	-		76
Municipal Service Delivery & Capacity Building Grant		244	244	84	146	146	-		244
Resource funding for the establish & support of K9 Unit	1 002	2 420	2 420	343	1 728	1 728	-		2 420
Municipal Electrical Master Plan Grant	-	1 000	1 000		-	-	-		1 000
Provincial Thusong Service Centre Grant	32	-	-		-	-	-		-
Resource funding for the establish Law Enforcement Reaction Unit		-	4 791		-	-	-		4 791
WC Municipal Ennergy Resilience Grant (WC MER GRANT)		-	650		-	-	-		650
Municipal Library Support Grant	-	-	2 222		-	-	-		2 222
LG Public Employment Support Grant		-	1 300		-	-	-		1 300
		-	-		-	-	-		-
<b>District Municipality:</b>			<b>90</b>						<b>90</b>
ODM SAFETY FORUM OPEX GRANT		-	90		-	-	-		90
<b>Other grant providers:</b>	<b>24 009</b>	<b>55 241</b>	<b>57 360</b>	<b>624</b>	<b>13 717</b>	<b>13 717</b>	<b>-</b>		<b>57 360</b>
Households	24 009	55 241	57 360	624	13 717	13 717	-		57 360
		-	-		-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>	<b>47 586</b>	<b>70 036</b>	<b>81 208</b>	<b>2 031</b>	<b>22 753</b>	<b>22 753</b>	<b>-</b>		<b>81 208</b>
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	<b>35 100</b>	<b>46 754</b>	<b>46 754</b>	<b>1 454</b>	<b>8 245</b>	<b>8 245</b>	<b>-</b>		<b>46 754</b>
Integrated National Electrification Programme (Municipal Grant)	6 000	18 519	18 519	40	3 421	3 421	-		18 519
Municipal Infrastructure Grant [Schedule 5B]	29 100	23 053	23 053	1 414	3 268	3 268	-		23 053
Water Services Infrastructure Grant [Schedule 5B]	-	5 182	5 182		1 555	1 555	-		5 182
<b>Provincial Government:</b>	<b>2 119</b>	<b>600</b>	<b>2 116</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>2 116</b>
Development of Sport and Recreation Facilities	-	600	600		-	-	-		600
Provincial Fire Service Capacity Building Grant	732	-	-		-	-	-		-
Provincial Public Transport Non-motorised Infrastructure Grant	750	-	-		-	-	-		-
Provincial Establishment and Support of K9 Unit Grant	637	-	-		-	-	-		-
		-	-		-	-	-		-
		-	-		-	-	-		-
		-	-		-	-	-		-
<b>District Municipality:</b>									
All Grants		-	-		-	-	-		-
		-	-		-	-	-		-
<b>Other grant providers:</b>	<b>46 271</b>	<b>65 201</b>	<b>76 504</b>	<b>21</b>	<b>21 810</b>	<b>21 810</b>	<b>-</b>		<b>76 504</b>
Households	46 271	52 259	61 765		20 237	20 237	-		61 765
Public Corporations		12 942	14 738	21	1 574	1 574	-		14 738
<b>Total capital expenditure of Transfers and Grants</b>	<b>83 490</b>	<b>112 555</b>	<b>125 374</b>	<b>1 475</b>	<b>30 055</b>	<b>30 055</b>	<b>-</b>		<b>125 374</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>131 076</b>	<b>182 591</b>	<b>206 582</b>	<b>3 506</b>	<b>52 808</b>	<b>52 808</b>	<b>-</b>		<b>206 582</b>

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 - M07 January

Description	Budget Year 2021/22				
	Approved Rollover 2020/21	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>	<b>6 870</b>	<b>623</b>	<b>1 508</b>	<b>(5 362)</b>	<b>-78.1%</b>
Operational Revenue:General Revenue:Equitable Share	6 870	623	1 508	(5 362)	-78.1%
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	
Housing Top structure		-	-	-	
<b>Provincial Government:</b>	<b>1 516</b>	<b>-</b>	<b>-</b>	<b>(1 516)</b>	<b>-100.0%</b>
Fin Man Capacity Building Grant	300	-	-	(300)	-100.0%
Resource funding for the establish & support of K9 Unit	434	-	-	(434)	
Title Deeds Restoration Grant	782	-	-	(782)	
		-	-	-	
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
All Grants		-	-	-	
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
S4S		-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>	<b>8 386</b>	<b>623</b>	<b>1 508</b>	<b>(6 878)</b>	<b>-82.0%</b>
<b>Capital expenditure of Approved Roll-overs</b>					
<b>National Government:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Integrated National Electrification Programme (Municipal Grant)		-	-	-	
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	
<b>Provincial Government:</b>	<b>1 192</b>	<b>-</b>	<b>-</b>	<b>(1 192)</b>	<b>-100.0%</b>
Resource funding for the establish & support of K9 Unit	1 192	-	-	(1 192)	-100.0%
		-	-	-	
		-	-	-	
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
All Grants		-	-	-	
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Transfer from Operational Revenue		-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>	<b>1 192</b>	<b>-</b>	<b>-</b>	<b>(1 192)</b>	<b>-100.0%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>	<b>9 578</b>	<b>623</b>	<b>1 508</b>	<b>(8 070)</b>	<b>-84.3%</b>

A Roll over application was submitted to Provincial and National Treasury in August 2021 for the unspent grant funds. All unspent grants relating to the 2020/2021 financial year were granted.

# Expenditure on councillor allowances and employee benefits

## Supporting Table SC8

WC032 Overstrand - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	10 116	11 247	11 247	856	5 839	6 382	(544)	-9%	11 247
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	1 102	1 154	1 154	100	663	655	8	1%	1 154
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>11 219</b>	<b>12 401</b>	<b>12 401</b>	<b>956</b>	<b>6 502</b>	<b>7 038</b>	<b>(536)</b>	<b>-8%</b>	<b>12 401</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	12 036	12 600	12 600	1 025	7 193	7 350	(157)	-2%	12 600
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	139	143	143	-	-	83	(83)	-100%	143
Motor Vehicle Allowance	-	-	-	-	-	-	-	-	-
Cellphone Allowance	183	187	187	15	105	109	(4)	-3%	187
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>12 358</b>	<b>12 930</b>	<b>12 930</b>	<b>1 040</b>	<b>7 298</b>	<b>7 542</b>	<b>(244)</b>	<b>-3%</b>	<b>12 930</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	254 435	276 642	284 603	22 459	154 490	156 532	(2 042)	-1%	284 603
Pension and UIF Contributions	42 603	48 870	49 249	3 773	26 301	26 882	(581)	-2%	49 249
Medical Aid Contributions	13 951	17 876	17 905	1 236	8 319	8 774	(454)	-5%	17 905
Overtime	42 338	40 311	40 826	5 331	23 786	24 019	(233)	-1%	40 826
Performance Bonus	402	500	549	42	340	340	-	-	549
Motor Vehicle Allowance	8 115	8 255	8 515	690	4 751	4 861	(110)	-2%	8 515
Cellphone Allowance	1 967	2 279	2 311	169	1 172	1 248	(76)	-6%	2 311
Housing Allowances	2 741	2 674	2 701	147	989	1 148	(159)	-14%	2 701
Other benefits and allowances	31 623	39 028	38 815	1 542	28 650	28 685	(35)	0%	38 815
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	25 495	14 438	19 930	4 407	11 626	11 626	-	-	19 930
<b>Sub Total - Other Municipal Staff</b>	<b>423 671</b>	<b>450 874</b>	<b>465 404</b>	<b>39 796</b>	<b>260 424</b>	<b>264 114</b>	<b>(3 690)</b>	<b>-1%</b>	<b>465 404</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>447 248</b>	<b>476 205</b>	<b>490 735</b>	<b>41 792</b>	<b>274 224</b>	<b>278 693</b>	<b>(4 470)</b>	<b>-2%</b>	<b>490 735</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>436 029</b>	<b>463 804</b>	<b>478 334</b>	<b>40 836</b>	<b>267 722</b>	<b>271 656</b>	<b>(3 934)</b>	<b>-1%</b>	<b>478 334</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 - M07 January						
Description of financial indicator	Basis of calculation	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	0.2%	13.2%	13.0%	2.8%	4.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	17.8%	34.2%	30.3%	39.3%	30.3%
<b>Safety of Capital</b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	17.5%	18.0%	18.5%	14.8%	18.5%
Gearing	Long Term Borrowing/ Funds & Reserves	13335.9%	13347.6%	13347.6%	12572.5%	13347.6%
<b>Liquidity</b>						
Current Ratio	Current assets/current liabilities	246.8%	170.9%	191.2%	306.2%	191.2%
Liquidity Ratio	Monetary Assets/Current Liabilities	197.5%	132.1%	153.0%	249.6%	153.0%
<b>Revenue Management</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	10.9%	8.6%	9.1%	16.4%	9.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.5%	99.8%	99.8%	Annual Indicator	99.8%
<b>Funding of Provisions</b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b>Other Indicators</b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	7.4%	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	28.3%	24.5%	24.5%	Annual Indicator	24.5%
Employee costs	Employee costs/Total Revenue - capital revenue	33.9%	32.7%	33.3%	31.9%	33.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	16.4%	17.9%	17.4%	3.6%	8.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	14.5%	13.9%	13.7%	2.6%	4.5%
<b>IDP regulation financial viability indicators</b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	23.6	16.3	16.3	Annual Indicator	16.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	11.4%	11.4%	11.4%	Annual Indicator	11.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6.3	4.6	4.6	Annual Indicator	4.6



## Capital programme performance

### Supporting Table SC12

WC032 Overstrand - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	2 159	4 553	5 963	-	-	5 963	-	0.0%	0%
August	12 285	4 853	6 063	4 005	4 005	12 027	8 022	66.7%	1%
September	10 118	23 181	21 932	5 508	9 512	33 958	24 446	72.0%	3%
October	13 275	19 182	19 143	10 044	19 556	53 101	33 545	63.2%	7%
November	17 152	13 763	11 339	17 073	36 629	64 440	27 811	43.2%	13%
December	28 754	22 339	47 118	20 532	57 160	111 558	54 398	48.8%	21%
January	5 630	22 838	16 061	4 487	61 647	128 472	66 825	52.0%	22%
February	13 775	26 474	20 787	-	-	147 563	-	-	-
March	20 929	35 578	29 346	-	-	175 745	-	-	-
April	16 377	28 158	19 571	-	-	197 020	-	-	-
May	21 761	35 278	19 534	-	-	220 080	-	-	-
June	92 584	38 579	23 122	-	-	271 516	-	-	-
<b>Total Capital expenditure</b>	<b>254 800</b>	<b>274 775</b>	<b>239 979</b>	<b>61 647</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	52 259 085	61 765 472	20 236 556	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - 40%, Masakhane UISP Phase 4 - 15%, Masakhane Phase 1 Wetcores - 100%, Mnt Pleasant IRDP - 15%, Transit Camp Wetcores -	Masakhane UISP Phase 2 - 100%, Masakhane UISP Phase 3 - Construction Phase, Masakhane UISP Phase 4 - Construction Phase, Masakhane Phase 1 Wetcores - 100%, Mnt	Transit Camp Wetcores on hold.	Transit Camp Wetcores will resume in January.
2	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	21 622 580	18 792 580	12 353 073	Construction stage (Contract SC 2108/2020)	Construction stage.	None to date.	Not applicable.
3	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS RISING MAINS	16 059 317	16 059 317	2 090 986	Construction stage (Contract SC 2171/2020)	Construction stage.	None to date.	Not applicable.
4	Gansbaai	Multi-ward Gb Area	FKRAAL KBAAI BHEAD NEW 66 11KV SUBSTATION	50 400 000	15 000 000	433 531	Tenders received are being evaluated.	Busy with compliance checks and preparing report for BEC meeting. Waiting for BEC date from SCM. Special BEC being held on 7 February 2022,	Not applicable.	Not applicable.
5	Masakhane	Ward 02	UPGRADE BULK SEWER SUPPLY AREA A&B	4 834 000	12 852 404	1 264 071	Contractor appointed 26 November 2021 (Tender SC2234/2021)	Tender appeal period- expire 17 December 2021	Not applicable	Not applicable.
6	Gansbaai	Ward 02	GANSBAAI CBD SEWER NETWORK EXTENSION	7 348 170	7 348 170	1 770 756	Construction stage (Contract SC 2185/2021)	Construction stage.	None to date.	Not applicable.
7	Overstrand	Overstrand	WATER MASTER PLAN IMPLEMENTATION	7 272 830	7 272 830	641 495	Construction stage (Contract SC 2192/2021)	Construction stage.	None to date.	Not applicable.
8	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX	4 052 225	6 374 250	0	Design/Tender stage	Design/Tender stage	Not applicable.	Not applicable.
9	Blompark	Ward 14	BLOMPARK HOUSING PROJECT BUS ROUTE	5 583 000	4 857 571	1 278 008	Construction 41%	Construction stage.	Not applicable.	Not applicable.
10	Hermanus	Multi-ward Hermanus Area	UPGRADE HERMANUS WELL FIELDS PHASE 2	6 691 709	3 788 508	1 383 178	Drilling Tender SC 2223/2021 had to be cancelled. New drilling Tender SC 2282/2021 to be advertised on 14 Jan 2022. Environmental impact assessment in progress for Hemel & Aarde well field augmentation.	New drilling tender to be advertised on 14/01/2022 (Tender SC 2282/2021). Environmental impact assessment stage (Hemel & Aarde well field expansion).	Cancellation of Tender SC 2223/2021, necessitating a re-tender process; Lengthy environmental process	Re-tender as soon as possible; Environmental process handled as quickly as practically possible.
<b>Totals</b>				<b>176 122 916</b>	<b>154 111 102</b>	<b>41 451 654</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 - M07 January

Description	2020/21	Budget Year 2021/22							
	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>	<b>91 712</b>	<b>98 618</b>	<b>60 072</b>	<b>1 285</b>	<b>13 270</b>	<b>33 467</b>	<b>20 197</b>	<b>60.4%</b>	<b>60 072</b>
Roads Infrastructure	20 553	10 218	9 493	741	2 263	5 537	3 274	59.1%	9 493
<i>Roads</i>	20 553	10 218	9 493	741	2 263	5 537	3 274	59.1%	9 493
Storm water Infrastructure	14 169	6 590	6 590	–	1 211	3 844	2 633	68.5%	6 590
<i>Storm water Conveyance</i>	13 612	5 480	5 480	–	951	3 197	2 246	70.3%	5 480
Electrical Infrastructure	9 392	57 808	24 908	40	4 399	14 529	10 130	69.7%	24 908
<i>MV Substations</i>	693	50 430	15 030	40	463	8 768	8 304	94.7%	15 030
<i>MV Networks</i>	8 699	7 378	9 878	–	3 936	5 762	1 826	31.7%	9 878
Water Supply Infrastructure	22 404	11 372	4 469	69	1 383	2 210	827	37.4%	4 469
<i>Boreholes</i>	3 808	6 692	3 789	69	1 383	2 210	827	37.4%	3 789
<i>Reservoirs</i>	15 728	–	–	–	–	–	–	–	–
<i>Water Treatment Works</i>	–	–	–	–	–	–	–	–	–
<i>Distribution</i>	2 868	680	680	–	–	–	–	–	680
Sanitation Infrastructure	12 940	9 368	10 097	414	2 239	5 890	3 651	62.0%	10 097
<i>Pump Station</i>	–	–	–	–	–	–	–	–	–
<i>Reticulation</i>	12 940	9 368	10 097	414	2 239	5 890	3 651	62.0%	10 097
<i>Waste Water Treatment Works</i>	–	–	–	–	–	–	–	–	–
<i>Outfall Sewers</i>	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	12 254	3 262	4 516	21	1 774	1 456	(318)	-21.8%	4 516
<b>Community Assets</b>	<b>25 999</b>	<b>22 833</b>	<b>13 485</b>	<b>35</b>	<b>564</b>	<b>2 594</b>	<b>2 030</b>	<b>78.2%</b>	<b>13 485</b>
Community Facilities	10 999	15 352	6 403	35	564	2 594	2 030	78.2%	6 403
<i>Halls</i>	4 759	110	5	–	–	–	–	–	5
<i>Crèches</i>	–	475	–	–	–	–	–	–	–
<i>Fire/Ambulance Stations</i>	–	–	–	–	–	–	–	–	–
<i>Testing Stations</i>	–	1 052	1 052	25	25	614	589	95.9%	1 052
<i>Libraries</i>	295	4 374	–	–	–	–	–	–	–
<i>Parks</i>	49	100	205	–	–	–	–	–	205
<i>Public Open Space</i>	3 902	3 517	3 517	–	498	1 759	1 261	71.7%	3 517
<i>Nature Reserves</i>	–	4 100	–	–	–	–	–	–	–
<i>Public Ablution Facilities</i>	140	1 244	1 244	–	–	–	–	–	1 244
<i>Taxi Ranks/Bus Terminals</i>	345	380	380	10	41	222	180	81.4%	380
Sport and Recreation Facilities	15 000	7 481	7 081	–	–	–	–	–	7 081
<i>Outdoor Facilities</i>	15 000	7 481	7 081	–	–	–	–	–	7 081
<b>Unimproved Property</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<i>Other assets</i>	54 179	58 895	67 401	–	20 433	39 348	18 915	48.1%	67 401
<i>Operational Buildings</i>	4 581	6 636	5 636	–	196	3 318	3 122	94.1%	5 636
<i>Municipal Offices</i>	4 581	6 636	5 636	–	196	3 318	3 122	94.1%	5 636
<i>Housing</i>	49 598	52 259	61 765	–	20 237	36 030	15 793	43.8%	61 765
<b>Capital Spares</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Biological or Cultivated Assets</b>	<b>–</b>	<b>–</b>	<b>226</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>226</b>
<b>Unspecified</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Computer Equipment	5 152	3 933	3 933	523	2 316	2 294	(21)	-0.9%	3 933
<b>Computer Equipment</b>	<b>5 152</b>	<b>3 933</b>	<b>3 933</b>	<b>523</b>	<b>2 316</b>	<b>2 294</b>	<b>(21)</b>	<b>-0.9%</b>	<b>3 933</b>
Furniture and Office Equipment	802	875	1 225	35	336	715	378	52.9%	1 225
<b>Furniture and Office Equipment</b>	<b>802</b>	<b>875</b>	<b>1 225</b>	<b>35</b>	<b>336</b>	<b>715</b>	<b>378</b>	<b>52.9%</b>	<b>1 225</b>
Machinery and Equipment	486	1 641	1 641	–	215	684	469	68.5%	1 641
<b>Machinery and Equipment</b>	<b>486</b>	<b>1 641</b>	<b>1 641</b>	<b>–</b>	<b>215</b>	<b>684</b>	<b>469</b>	<b>68.5%</b>	<b>1 641</b>
Transport Assets	21 189	5 000	7 132	892	892	4 160	3 268	78.5%	7 132
<b>Transport Assets</b>	<b>21 189</b>	<b>5 000</b>	<b>7 132</b>	<b>892</b>	<b>892</b>	<b>4 160</b>	<b>3 268</b>	<b>78.5%</b>	<b>7 132</b>
Land	–	–	–	–	–	–	–	–	–
<b>Land</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure on new assets</b>	<b>199 520</b>	<b>191 795</b>	<b>155 115</b>	<b>2 770</b>	<b>38 026</b>	<b>83 261</b>	<b>45 235</b>	<b>54.3%</b>	<b>155 115</b>

## Supporting Table SC13b

WC032 Overstrand - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January

Description	2020/21	Budget Year 2021/22							
	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 renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	15 499	33 945	31 515	594	13 141	17 421	4 280	24.6%	31 515
Roads Infrastructure	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	915	1 000	1 000	-	-	-	-	-	1 000
MV Networks	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	11 297	32 295	29 865	594	13 141	17 421	4 280	24.6%	29 865
Pump Stations	1 327	400	800	-	147	467	320	68.5%	800
Water Treatment Works	-	-	-	-	-	-	-	-	-
Distribution	9 970	31 895	29 065	594	12 995	16 955	3 960	23.4%	29 065
Sanitation Infrastructure	3 287	650	650	-	-	-	-	-	650
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-
Outfall Sewers	3 287	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
<b>Unimproved Property</b>	-	-	-	-	-	-	-	-	-
<b>Capital Spares</b>	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
<b>Unspecified</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>Total Capital Expenditure on renewal of existin</b>	15 499	33 945	31 515	594	13 141	17 421	4 280	24.6%	31 515

## Supporting Table SC13c

### WC032 Overstrand - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January

Description	2020/21	Budget Year 2021/22							
	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>	<b>140 742</b>	<b>149 272</b>	<b>149 025</b>	<b>8 227</b>	<b>78 200</b>	<b>86 931</b>	<b>8 731</b>	<b>10.0%</b>	<b>149 025</b>
Roads Infrastructure	67 439	67 503	67 165	2 464	36 149	39 180	3 031	7.7%	67 165
<i>Roads</i>	64 190	67 503	67 165	2 464	36 149	39 180	3 031	7.7%	67 165
<i>Road Structures</i>	3 249	-	-	-	-	-	-	-	-
Storm water Infrastructure	5 584	7 712	7 712	381	3 957	4 499	542	12.0%	7 712
<i>Drainage Collection</i>	2 515	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	3 069	7 712	7 712	381	3 957	4 499	542	12.0%	7 712
Electrical Infrastructure	31 045	33 421	33 471	2 127	16 281	19 525	3 243	16.6%	33 471
<i>MV Networks</i>	28 149	-	-	-	-	-	-	-	-
<i>LV Networks</i>	2 435	33 421	33 471	2 127	16 281	19 525	3 243	16.6%	33 471
Water Supply Infrastructure	21 046	21 537	21 537	1 738	12 316	12 564	247	2.0%	21 537
Sanitation Infrastructure	12 980	12 162	12 348	942	6 490	7 203	713	9.9%	12 348
<i>Waste Water Treatment Works</i>	12 980	5 216	5 402	432	2 615	3 151	537	17.0%	5 402
Solid Waste Infrastructure	2 535	6 936	6 790	576	3 007	3 961	955	24.1%	6 790
<i>Landfill Sites</i>	61	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	1 186	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>	272	2 332	2 332	191	313	1 361	1 047	77.0%	2 332
<i>Waste Drop-off Points</i>	1 009	4 604	4 458	385	2 693	2 601	(93)	-3.6%	4 458
<i>Waste Separation Facilities</i>	7	-	-	-	-	-	-	-	-
Coastal Infrastructure	110	-	-	-	-	-	-	-	-
<i>Promenades</i>	110	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	1	-	-	-	-	-	-	-	-
<i>Data Centres</i>	1	-	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>44 371</b>	<b>61 656</b>	<b>57 931</b>	<b>4 440</b>	<b>26 801</b>	<b>33 793</b>	<b>6 992</b>	<b>20.7%</b>	<b>57 931</b>
Community Facilities	37 364	46 573	42 125	3 160	19 975	24 573	4 598	18.7%	42 125
<i>Halls</i>	5 332	5 069	5 015	353	2 386	2 926	539	18.4%	5 015
<i>Fire/Ambulance Stations</i>	440	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	54	-	-	-	-	-	-	-	-
<i>Libraries</i>	121	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	967	1 074	516	63	654	301	(353)	-117.3%	516
<i>Police</i>	358	-	-	-	-	-	-	-	-
<i>Parks</i>	25 542	31 644	32 021	2 017	14 386	18 679	4 293	23.0%	32 021
<i>Public Open Space</i>	4 304	8 193	4 225	694	2 197	2 465	267	10.8%	4 225
Sport and Recreation Facilities	7 007	15 083	15 805	1 280	6 826	9 220	2 394	26.0%	15 805
<i>Outdoor Facilities</i>	7 007	15 083	15 805	1 280	6 826	9 220	2 394	26.0%	15 805
<b>Unimproved Property</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Other assets</i>	2 137	11 914	15 387	990	6 667	8 954	2 287	25.5%	15 387
<i>Municipal Offices</i>	2 086	11 876	15 349	990	6 667	8 954	2 287	25.5%	15 349
<i>Workshops</i>	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Intangible Assets	5 672	6 528	6 471	15	2 731	3 775	1 044	27.6%	6 471
Computer Equipment	1 947	2 280	2 680	231	1 253	1 564	310	19.9%	2 680
<b>Computer Equipment</b>	<b>1 947</b>	<b>2 280</b>	<b>2 680</b>	<b>231</b>	<b>1 253</b>	<b>1 564</b>	<b>310</b>	<b>19.9%</b>	<b>2 680</b>
<b>Furniture and Office Equipment</b>	<b>1 128</b>	<b>6 095</b>	<b>6 503</b>	<b>98</b>	<b>3 506</b>	<b>3 794</b>	<b>287</b>	<b>7.6%</b>	<b>6 503</b>
<b>Machinery and Equipment</b>	<b>-</b>	<b>5 548</b>	<b>5 261</b>	<b>908</b>	<b>1 952</b>	<b>3 069</b>	<b>1 117</b>	<b>36.4%</b>	<b>5 261</b>
<b>Transport Assets</b>	<b>14 904</b>	<b>10 940</b>	<b>12 090</b>	<b>1 422</b>	<b>10 616</b>	<b>7 052</b>	<b>(3 564)</b>	<b>-50.5%</b>	<b>12 090</b>
<b>Total Repairs and Maintenance Expenditure</b>	<b>210 901</b>	<b>254 233</b>	<b>255 349</b>	<b>16 331</b>	<b>131 726</b>	<b>148 931</b>	<b>17 205</b>	<b>11.6%</b>	<b>255 349</b>

## Supporting Table SC13d

WC032 Overstrand - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January

Description	2020/21	Budget Year 2021/22							
	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>	<b>102 449</b>	<b>115 534</b>	<b>115 534</b>	<b>9 628</b>	<b>67 395</b>	<b>67 395</b>	<b>0</b>	<b>0.0%</b>	<b>115 534</b>
Roads Infrastructure	34 090	37 546	37 546	3 129	21 902	21 902	0	0.0%	37 546
<i>Roads</i>	34 090	37 546	37 546	3 129	21 902	21 902	0	0.0%	37 546
Storm water Infrastructure	6 781	7 720	7 720	643	4 503	4 503	0	0.0%	7 720
<i>Drainage Collection</i>	6 781	7 720	7 720	643	4 503	4 503	0	0.0%	7 720
Electrical Infrastructure	12 375	26 902	26 902	2 242	15 693	15 693	0	0.0%	26 902
<i>LV Networks</i>	11 939	26 902	26 902	2 242	15 693	15 693	0	0.0%	26 902
<i>Capital Spares</i>	436	-	-	-	-	-	-	-	-
Water Supply Infrastructure	28 367	29 397	29 397	2 450	17 149	17 149	0	0.0%	29 397
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	28 367	29 397	29 397	2 450	17 149	17 149	0	0.0%	29 397
Sanitation Infrastructure	17 989	10 737	10 737	895	6 263	6 263	0	0.0%	10 737
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	17 989	10 737	10 737	895	6 263	6 263	0	0.0%	10 737
Solid Waste Infrastructure	2 846	3 231	3 231	269	1 885	1 885	0	0.0%	3 231
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>10 055</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community Facilities	10 055	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-
							-		
<b>Unimproved Property</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Other assets</i>	3 628	14 720	14 720	1 227	8 587	8 587	0	0.0%	14 720
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Intangible Assets	431	390	390	33	228	228	0	0.0%	390
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-
<b>Unspecified</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Furniture and Office Equipment</b>	<b>2 060</b>	<b>10 233</b>	<b>10 233</b>	<b>853</b>	<b>5 969</b>	<b>5 969</b>	<b>0</b>	<b>0.0%</b>	<b>10 233</b>
<b>Machinery and Equipment</b>	<b>15 524</b>	<b>1 077</b>	<b>1 077</b>	<b>84</b>	<b>628</b>	<b>628</b>	<b>0</b>	<b>0.0%</b>	<b>1 077</b>
<b>Transport Assets</b>	<b>4 049</b>	<b>3 709</b>	<b>3 709</b>	<b>309</b>	<b>2 163</b>	<b>2 163</b>	<b>(0)</b>	<b>0.0%</b>	<b>3 709</b>
<b>Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Depreciation</b>	<b>138 195</b>	<b>145 663</b>	<b>145 663</b>	<b>12 133</b>	<b>84 970</b>	<b>84 970</b>	<b>0</b>	<b>0.0%</b>	<b>145 663</b>

## Supporting Table SC13e

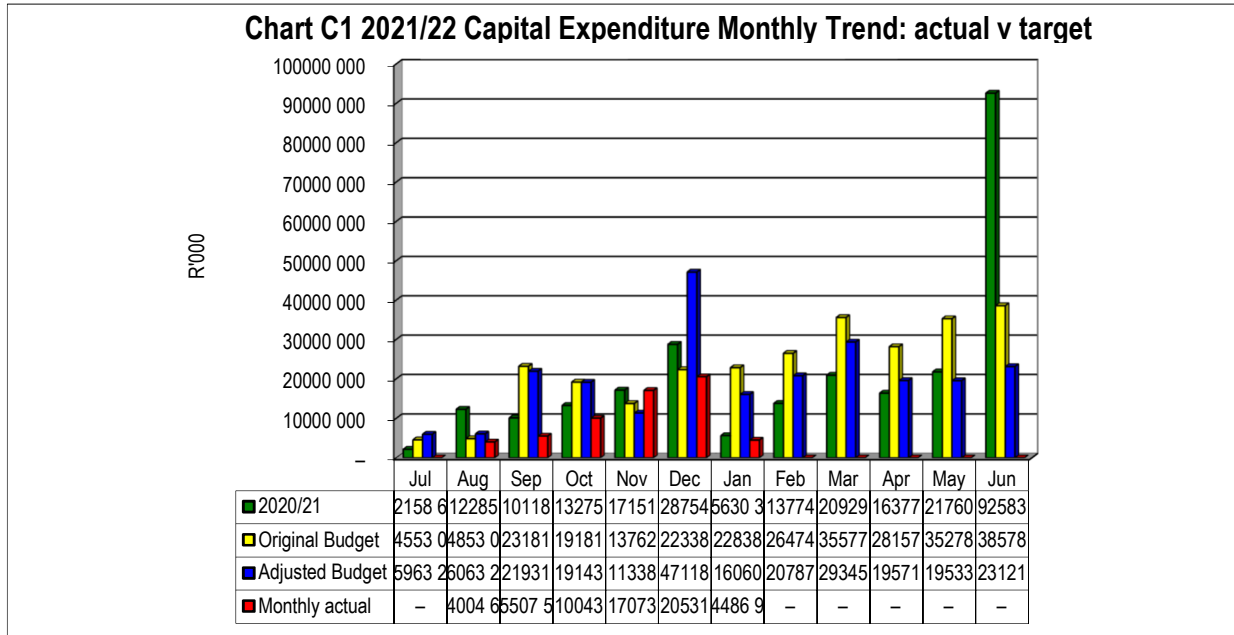
WC032 Overstrand - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M07 January

Description	2020/21	Budget Year 2021/22							
	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 upgrading of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>31 980</b>	<b>46 913</b>	<b>48 906</b>	<b>1 122</b>	<b>10 480</b>	<b>26 936</b>	<b>16 456</b>	<b>61.1%</b>	<b>48 906</b>
Roads Infrastructure	181	-	-	-	-	-	-	-	-
<i>Roads</i>	181	-	-	-	-	-	-	-	-
Storm water Infrastructure	12 258	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	120	7 173	7 173	-	4 516	4 184	(332)	-7.9%	7 173
<i>MV Networks</i>	120	7 173	7 173	-	4 516	4 184	(332)	-7.9%	7 173
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	1 873	8 315	3 000	556	556	1 750	1 194	68.2%	3 000
<i>Distribution</i>	1 873	8 315	3 000	556	556	1 750	1 194	68.2%	3 000
Sanitation Infrastructure	14 286	30 873	38 643	566	5 407	21 002	15 594	74.3%	38 643
<i>Pump Station</i>	5 074	16 059	16 059	-	2 091	9 368	7 277	77.7%	16 059
<i>Reticulation</i>	8 802	7 283	15 054	566	1 465	8 781	7 316	83.3%	15 054
<i>Waste Water Treatment Works</i>	410	7 530	7 530	-	1 851	2 853	1 001	35.1%	7 530
Solid Waste Infrastructure	3 262	553	90	-	-	-	-	-	90
<i>Landfill Sites</i>	1 851	463	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	1 412	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>7 801</b>	<b>2 121</b>	<b>4 443</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 443</b>
Community Facilities	830	100	100	-	-	-	-	-	100
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	6 971	2 021	4 343	-	-	-	-	-	4 343
<i>Outdoor Facilities</i>	6 971	2 021	4 343	-	-	-	-	-	4 343
<b>Unimproved Property</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unspecified</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Furniture and Office Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Machinery and Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transport Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure on upgrading</b>	<b>39 781</b>	<b>49 034</b>	<b>53 349</b>	<b>1 122</b>	<b>10 480</b>	<b>26 936</b>	<b>16 456</b>	<b>61.1%</b>	<b>53 349</b>

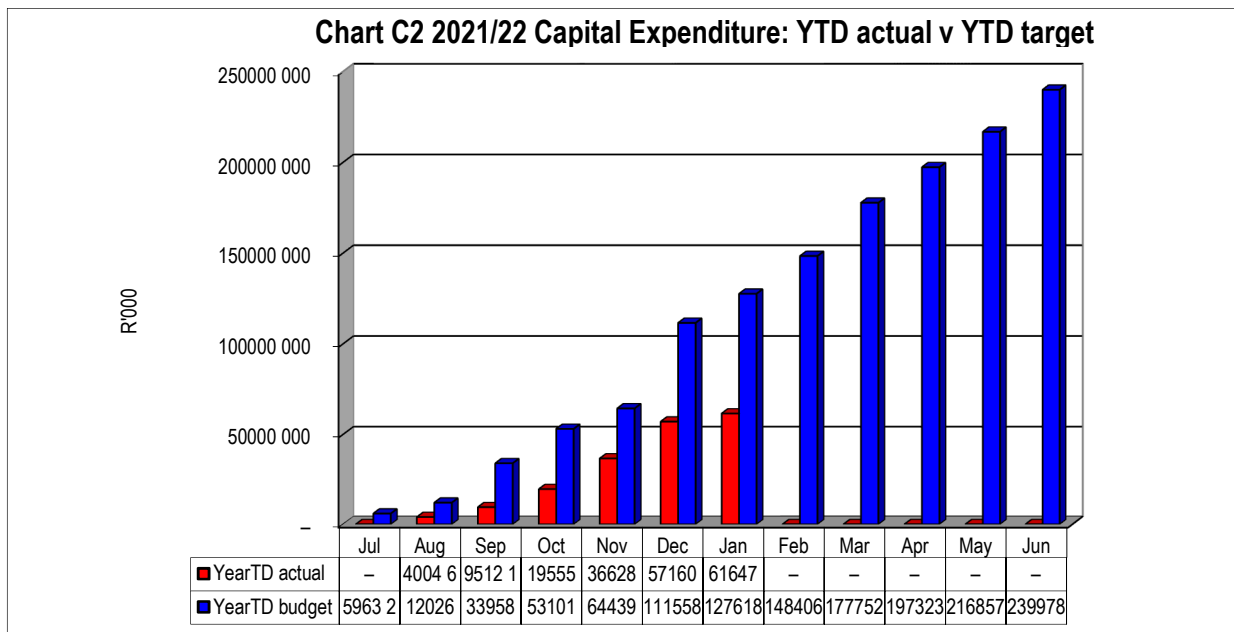
# Other supporting documentation

## Section 71 charts

### Capital expenditure monthly trend - actual vs target

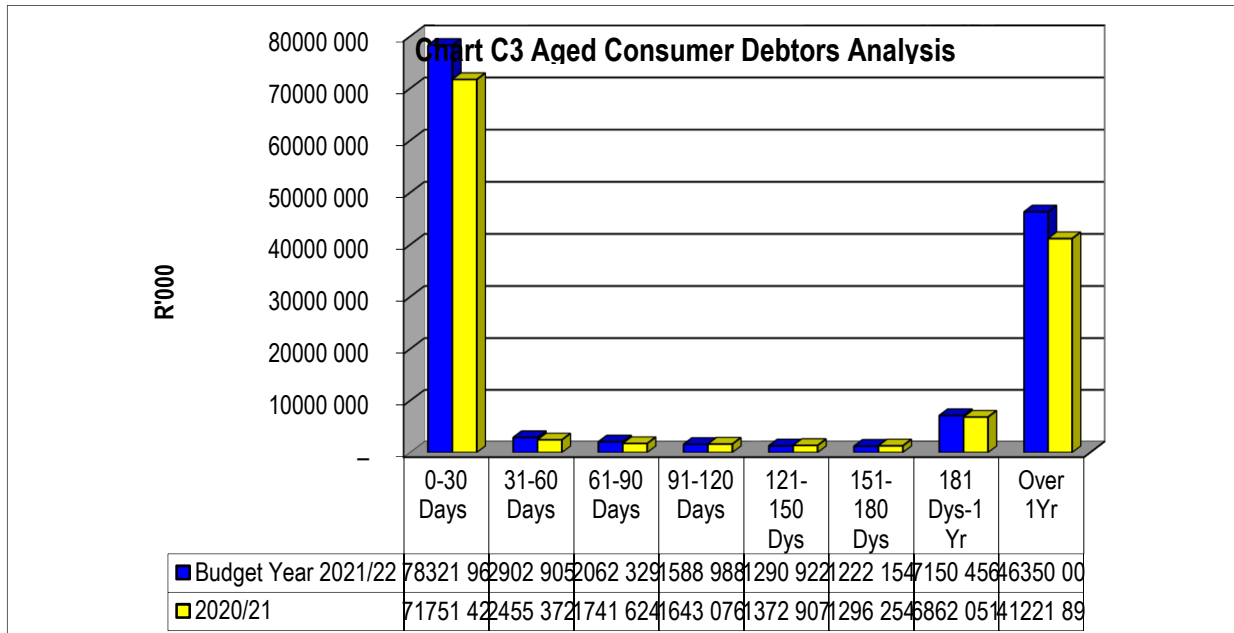


### Capital expenditure – YTD actual vs YTD trend

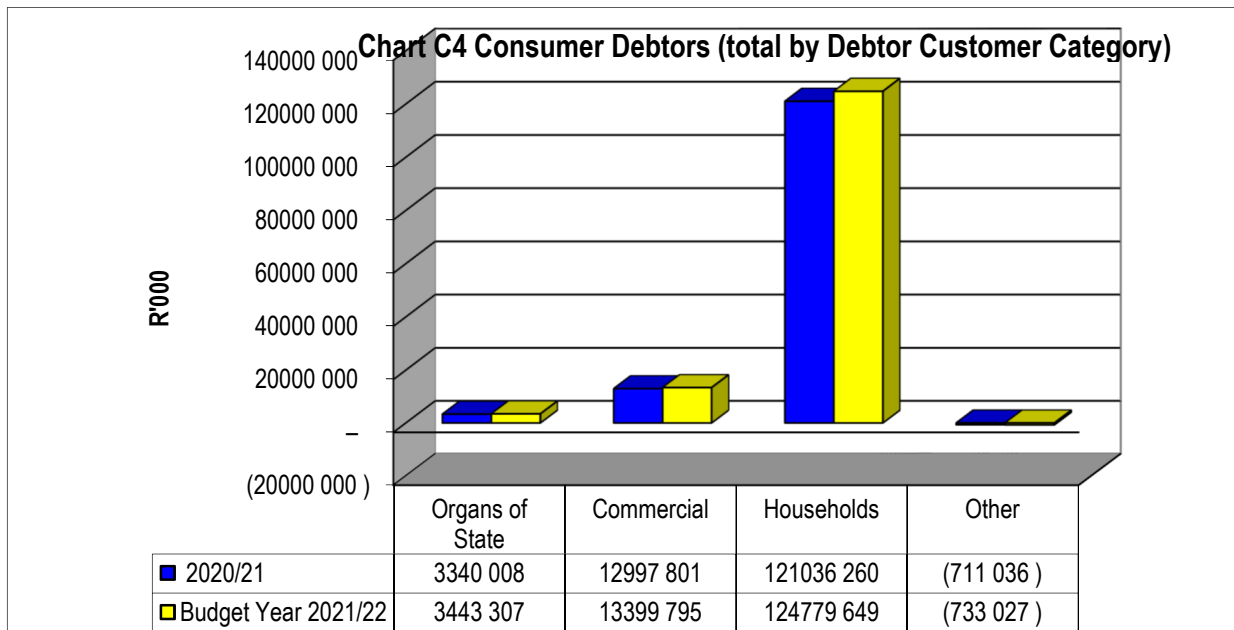




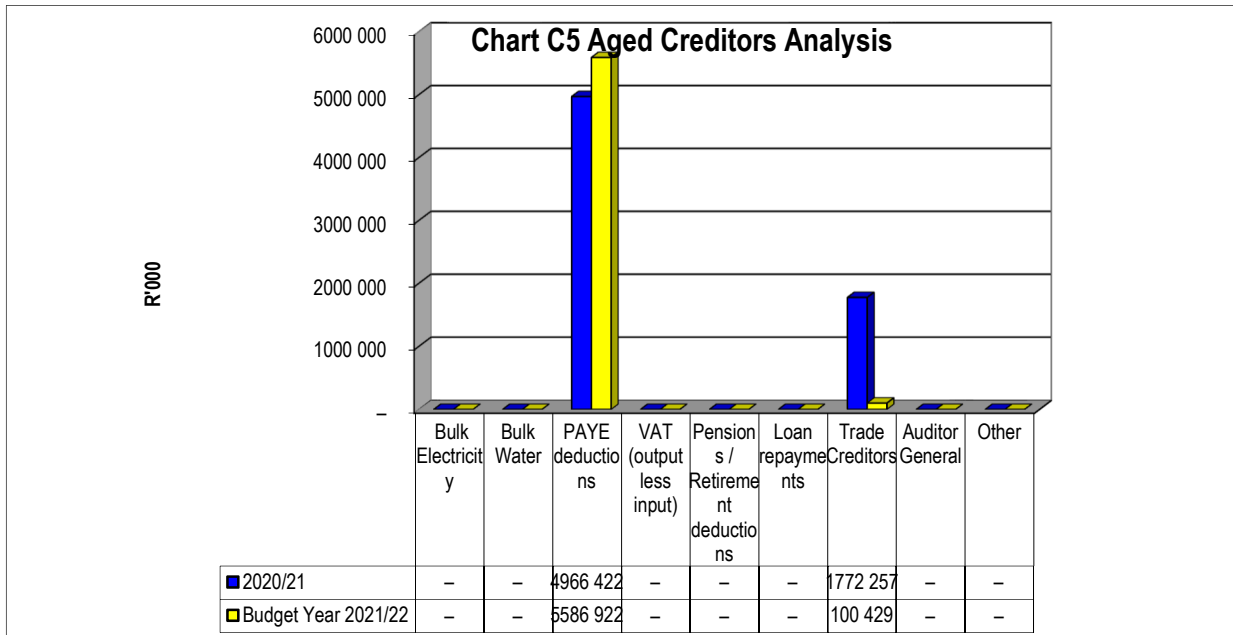
## Debtors Age Analysis



## 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 January 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 February 2022  
\_\_\_\_\_