

**OVERBERG**

DISTRIKSMUNISIPALITEIT  
DISTRICT MUNICIPALITY  
UMASIPALA WESITHILI

**Financial Monthly Report**

**March 2018**

## TABLE OF CONTENTS

## PAGES

Legislative Framework.....	1
Report to the Executive Mayor.....	2
Recommendations.....	2
Municipal Manager's Quality Certificate.....	3
<b><u>PART 1-</u> EXECUTIVE SUMMARY</b>	
• Introduction.....	4
• Consolidated Performance.....	4 - 6
<b><u>PART 2 -</u> IN-YEAR BUDGET STATEMENT TABLES.....</b>	<b>7 -13</b>
<b><u>PART 3 -</u> SUPPORTING DOCUMENTATION</b>	
• Debtors' Analysis.....	14
• Creditors' Analysis.....	15
• Investment Portfolio Analysis .....	16
• Allocation and grant receipts and expenditure.....	17 -18
• Councillors' allowances and employee benefits.....	19
• Capital programme performance.....	20
• Monthly Bank Reconciliation.....	21

## **Legislative Framework**

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium term planning and policy choices on service delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act – No.56 of 2003, Section 71 and
- The Municipal Budget and Reporting Regulations

The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

### To The Executive Mayor

In accordance with Section 71(1) of the Municipal Finance Management Act, I submit the required statement on the state of Overberg District Municipality's budget reflecting the particulars up until the end of **MARCH 2018**.

Section 54(1) of the MFMA requires the Mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

### Recommendations

- The content of this report and supporting documentation for **MARCH 2018** is noted.
- It be noted that the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the approved budget;
- It be noted that any material variances will receive remedial or corrective actions.



---

Mr DP Beretti  
Municipal Manager

Date: 13-4-2018

## QUALITY CERTIFICATE

I, DP Beretti, Municipal Manager of Overberg District Municipality, hereby certify that –

(mark as appropriate)

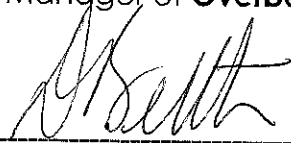
- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid- year budget and performance assessment

for the month of **MARCH 2018** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Mr. DP Beretti**

Municipal Manager of **Overberg District Municipality DC3**

Signature



Date

13-4-2018

## **EXECUTIVE SUMMARY**

### **Introduction**

Section 71 (1) of the Municipal Finance Management Act (MFMA) requires the Municipal Manager, as Accounting Officer of the Municipality, to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality's budget.

Section 54 of the MFMA requires the Mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

### **Consolidated Performance**

The following table summarises the overall position on the capital and operating budgets.

	Capital Expenditure	Operating Expenditure	Operating Revenue
<b>Budget</b>	R 8 730 610	R 189 209 994	R 179 999 506
<b>Budget to date (BTD)</b>	R 6 596 489	R 94 408 091	R 101 471 360
<b>Year to date (YTD)</b>	R 2 254 773	R 131 029 603	R 149 550 369
<b>Variance to SDBIP</b>	R 4 341 716	R 36 621 512	R 48 079 009
<b>YTD% Variance to SDBIP</b>	66 %	39 %	47 %
<b>% of Annual Budget</b>	26 %	69 %	83 %

### **Relevant information**

- Revenue to date is above projected by 47%.
- Expenditure to date has a variance of 39% above budgeted expenditure to date.
- Capital expenditure is below anticipated

### **Conclusion**

- YTD operating revenue amounts to 83% of the total budgeted for the financial year.
- YTS operating expenditure amounts to 69% of the total budgeted for the financial year.

**SUMMARY INCOME & EXPENDITURE 2017/2018 EXCLUDING ROADS AGENCY**

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget
SERVICES CHARGES	R 550 000.00	R -	R -	R 68 750.00
RENT OF FACILITIES&EQUIPMENT	R 12 173 594.00	R 3 513.18	R 43 947.67	R 1 942 566.47
INTEREST EARNED-EXTERNAL INVES	R 1 400 000.00	R 23 918.25	R 822 250.20	R 753 574.90
INTEREST EARNED-OUTST DEBTORS	R 100.00	R -2 438 644.92	R 7 372 428.12	R 3 351 700.18
LICENSES & PERMITS	R 127 680.00	R 7 043.96	R 256 589.93	R 195 961.08
INCOME FOR AGENCY SERVICES	R 8 400 658.00	R -	R -	R 1 038 334.00
GRANT&SUBSIDIES (OPERATING)	R 65 507 668.74	R 14 333 065.99	R 61 337 914.02	R 45 827 090.75
GRANT&SUBSIDIES (CAPITAL)	R 960 000.00	R -	R 800 000.00	R 960 000.00
OTHER REVENUE	R 8 432 570.00	R 3 689 251.62	R 8 276 094.18	R 4 375 135.11
PROFIT ON SALE	R 3 461 485.00	R 1 536 693.27	R 1 536 693.27	R -
	R 101 013 755.74	R 17 154 841.35	R 80 445 917.39	R 58 513 112.48

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 60 588 991.00	R 4 459 399.79	R 41 344 166.87	R 33 552 548.97
REMUNERATION OF COUNCILLORS	R 5 762 158.00	R 503 619.61	R 4 567 128.74	R 3 387 200.03
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R 3 101 295.50	R 5 268.20	R 20 577.21	R 438 101.22
OTHER MATERIAL	R 2 155 098.33	R 39 295.12	R 1 754 447.32	R 965 033.15
INTEREST EXPENSE - EXTERNAL	R 5 349 144.00	R -	R 12 702.00	R 679 757.25
CONTRACTED SERVICES	R 20 313 496.74	R 1 852 746.63	R 9 534 987.10	R 6 100 434.32
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 11 994 060.00	R 1 138 481.03	R 10 074 146.93	R 7 583 688.45
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 109 264 243.57	R 7 998 810.38	R 67 308 156.17	R 52 706 763.38

<b>Total</b>	R -8 250 487.83	R 9 156 030.97	R 13 137 761.22	R 5 806 349.10
--------------	-----------------	----------------	-----------------	----------------

**Revenue by source**

**Reasons for variance:**

-Total income to date is higher than anticipated with a variance of 37.48%.

**Expenditure by type:**

**Reasons for variance:**

-Total expenditure is 27.7% higher than anticipated .

Some allocations for new financial year's expenditure needs to be allocated e.g provisions and depreciation

**SUMMARY INCOME & EXPENDITURE 2017/2018 ROADS AGENCY**

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget
SERVICES CHARGES	R -	R -	R -	R -
RENT OF FACILITIES&EQUIPMENT	R 10 000.00	R 1 935.05	R 19 053.27	R -
INTEREST EARNED-EXTERNAL INVES	R -	R -	R -	R -
INTEREST EARNED-OUTST DEBTORS	R -	R -	R -	R -
LICENSES & PERMITS	R -	R -	R -	R -
INCOME FOR AGENCY SERVICES	R -	R -	R -	R -
GRANT&SUBSIDIES (OPERATING)	R 79 806 250.00	R 19 576 969.51	R 69 757 905.76	R 43 822 886.55
GRANT&SUBSIDIES (CAPITAL)	R -	R -	R -	R -
OTHER REVENUE	R 129 500.00	R 14 384.16	R 127 492.75	R 95 360.88
PROFIT ON SALE	R -	R -	R -	R -
	R 79 945 750.00	R 19 593 288.72	R 69 904 451.78	R 43 918 247.43

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 35 738 057.00	R 2 649 497.92	R 24 845 304.95	R 19 800 455.01
REMUNERATION OF COUNCILLORS	R -	R -	R -	R -
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R -	R -	R -	R -
OTHER MATERIAL	R 37 446 393.00	R 7 498 414.53	R 34 497 047.82	R 18 718 871.10
INTEREST EXPENSE - EXTERNAL	R 800.00	R -	R -	R 3 495.61
CONTRACTED SERVICES	R 320 000.00	R 21 622.66	R 183 672.94	R 129 566.23
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 6 440 500.00	R 638 425.96	R 4 196 420.67	R 3 048 939.23
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 79 945 750.00	R 10 807 961.07	R 63 721 446.38	R 41 701 327.17
<b>Total</b>	R -	R 8 785 327.65	R 6 183 005.40	R 2 216 920.26

**Revenue by source**

**Reasons for variances:**

-Total revenue actual versus budgeted varies 59% higher than anticipated to date.

**Expenditure by type**

**Reasons for variances:**

-Total expenditure is 52% higher than anticipated .



DC3 Overberg - Table C1 Monthly Budget Statement Summary - M09 March

Description	2016/17	Budget Year 2017/18							
	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	-	-	-	-	-	-	-	-	-
Service charges	801	550	550	-	-	69	(69)	-100%	550
Investment revenue	2 311	1 400	1 400	24	822	754	69	9%	1 400
Transfers and subsidies	127 561	142 799	145 314	33 910	131 096	89 650	41 446	46%	145 314
Other own revenue	26 438	27 835	32 736	2 814	17 632	10 999	6 633	60%	32 736
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>157 111</b>	<b>172 584</b>	<b>180 000</b>	<b>36 748</b>	<b>149 550</b>	<b>101 471</b>	<b>48 079</b>	<b>47%</b>	<b>180 000</b>
Employee costs	82 717	97 324	96 327	7 109	66 189	53 353	12 836	24%	96 327
Remuneration of Councillors	5 150	5 461	5 762	504	4 567	3 387	1 180	35%	5 762
Depreciation & asset impairment	3 254	3 101	3 101	5	21	438	(418)	-95%	3 101
Finance charges	7 778	5 335	5 350	-	13	683	(671)	-98%	5 350
Materials and bulk purchases	-	43 793	39 601	7 538	36 251	19 684	16 568	84%	39 601
Transfers and subsidies	120	-	-	-	-	-	-	-	-
Other expenditure	62 953	25 199	39 068	3 651	23 988	16 863	7 126	42%	39 068
<b>Total Expenditure</b>	<b>161 971</b>	<b>180 212</b>	<b>189 210</b>	<b>18 807</b>	<b>131 030</b>	<b>94 408</b>	<b>36 622</b>	<b>39%</b>	<b>189 210</b>
<b>Surplus/(Deficit)</b>	<b>(4 860)</b>	<b>(7 628)</b>	<b>(9 210)</b>	<b>17 941</b>	<b>18 521</b>	<b>7 063</b>	<b>11 457</b>	<b>162%</b>	<b>(9 210)</b>
Transfers and subsidies - capital (monetary allocations)	2 303	800	960	-	800	960	(160)	-17%	960
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(2 557)</b>	<b>(6 828)</b>	<b>(8 250)</b>	<b>17 941</b>	<b>19 321</b>	<b>8 023</b>	<b>11 297</b>	<b>141%</b>	<b>(8 250)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(2 557)</b>	<b>(6 828)</b>	<b>(8 250)</b>	<b>17 941</b>	<b>19 321</b>	<b>8 023</b>	<b>11 297</b>	<b>141%</b>	<b>(8 250)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>6 782</b>	<b>1 221</b>	<b>8 731</b>	<b>55</b>	<b>2 255</b>	<b>6 596</b>	<b>(4 342)</b>	<b>-66%</b>	<b>8 731</b>
Capital transfers recognised	2 303	800	960	7	628	558	70	13%	960
Public contributions & donations	111	-	-	-	-	-	-	-	-
Borrowing	2 074	-	313	-	-	313	(313)	-100%	313
Internally generated funds	2 293	421	7 458	48	1 626	5 726	(4 099)	-72%	7 458
<b>Total sources of capital funds</b>	<b>6 782</b>	<b>1 221</b>	<b>8 731</b>	<b>55</b>	<b>2 255</b>	<b>6 596</b>	<b>(4 342)</b>	<b>-66%</b>	<b>8 731</b>
<b>Financial position</b>									
Total current assets	38 391	21 044	27 850		52 885				27 850
Total non current assets	81 397	83 307	87 026		83 652				87 026
Total current liabilities	22 050	13 323	20 971		19 479				20 971
Total non current liabilities	82 561	93 492	86 979		82 561				86 979
<b>Community wealth/Equity</b>	<b>15 177</b>	<b>(2 464)</b>	<b>6 927</b>		<b>34 498</b>				<b>6 927</b>
<b>Cash flows</b>									
Net cash from (used) operating	15 666	3 110	(4 678)	(16 472)	13 791	24 114	10 322	43%	(4 678)
Net cash from (used) investing	(4 596)	(1 221)	(4 957)	(46)	(2 255)	(6 596)	(4 342)	66%	(4 957)
Net cash from (used) financing	(1 169)	(907)	(906)	18	40	19	(21)	-110%	(906)
<b>Cash/cash equivalents at the month/year end</b>	<b>32 276</b>	<b>18 012</b>	<b>21 735</b>	<b>-</b>	<b>43 853</b>	<b>49 812</b>	<b>5 960</b>	<b>12%</b>	<b>21 735</b>
<b>Debtors &amp; creditors analysis</b>									
	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>Debtors Age Analysis</b>									
Total By Income Source	450	3 340	43	49	22	18	58	99	4 078
<b>Creditors Age Analysis</b>									
Total Creditors	419	-	-	-	-	-	-	394	813

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		71 039	73 815	79 862	15 940	64 105	48 065	16 039	33%	79 862
Executive and council		8 605	8 533	11 994	1 537	1 537	1 038	498	48%	11 994
Finance and administration		62 434	65 282	67 867	14 403	62 568	47 027	15 541	33%	67 867
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		17 226	18 973	20 502	1 209	16 306	10 353	5 952	57%	20 502
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		13 531	14 555	15 994	(2 068)	11 818	8 732	3 086	35%	15 994
Public safety		3 376	4 147	4 237	3 257	4 111	1 346	2 765	205%	4 237
Housing		-	-	-	-	-	-	-	-	-
Health		320	271	271	19	377	275	102	37%	271
<i><b>Economic and environmental services</b></i>		70 410	80 046	80 046	19 599	69 932	43 936	25 996	59%	80 046
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		70 391	79 946	79 946	19 593	69 904	43 918	25 986	59%	79 946
Environmental protection		19	100	100	6	28	18	10	53%	100
<i><b>Trading services</b></i>		740	550	550	-	8	76	(69)	-90%	550
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		740	550	550	-	8	76	(69)	-90%	550
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>159 414</b>	<b>173 384</b>	<b>180 960</b>	<b>36 748</b>	<b>150 350</b>	<b>102 431</b>	<b>47 919</b>	<b>47%</b>	<b>180 960</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		42 469	42 732	48 258	3 212	26 541	22 708	3 833	17%	48 258
Executive and council		11 755	9 968	9 891	821	7 079	5 576	1 504	27%	9 891
Finance and administration		29 596	31 607	37 183	2 298	18 613	16 445	2 168	13%	37 183
Internal audit		1 118	1 157	1 184	93	848	687	161	23%	1 184
<i><b>Community and public safety</b></i>		45 931	50 262	52 991	4 361	38 216	27 631	10 585	38%	52 991
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		13 452	12 947	14 743	1 058	10 639	7 962	2 678	34%	14 743
Public safety		20 524	23 688	25 335	2 319	18 522	12 397	6 125	49%	25 335
Housing		-	-	-	-	-	-	-	-	-
Health		11 955	13 626	12 912	984	9 055	7 273	1 782	25%	12 912
<i><b>Economic and environmental services</b></i>		70 257	84 026	83 778	11 110	66 008	43 513	22 495	52%	83 778
Planning and development		1 475	1 713	1 367	88	798	666	132	20%	1 367
Road transport		66 952	79 946	79 946	10 808	63 721	41 701	22 020	53%	79 946
Environmental protection		1 830	2 367	2 465	214	1 489	1 146	343	30%	2 465
<i><b>Trading services</b></i>		3 315	3 192	4 183	123	264	556	(291)	-52%	4 183
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		3 315	3 192	4 183	123	264	556	(291)	-52%	4 183
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>161 971</b>	<b>180 212</b>	<b>189 210</b>	<b>18 807</b>	<b>131 030</b>	<b>94 408</b>	<b>36 622</b>	<b>39%</b>	<b>189 210</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(2 557)</b>	<b>(6 828)</b>	<b>(8 250)</b>	<b>17 941</b>	<b>19 321</b>	<b>8 023</b>	<b>11 297</b>	<b>141%</b>	<b>(8 250)</b>

**DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March**

Vote Description	Ref	2016/17	Budget Year 2017/18							
		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>	1									
Vote 1 - Municipal Manager		8 605	9 622	13 084	1 574	1 949	1 411	539	38.2%	13 084
Vote 2 - Management Services		49	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	24	24	-	-	-	-	-	24
Vote 4 - Finance		64 585	64 970	67 645	14 366	62 955	47 545	15 411	32.4%	67 645
Vote 5 - Community Services		86 175	98 769	100 208	20 808	85 446	53 476	31 970	59.8%	100 208
<b>Total Revenue by Vote</b>	2	<b>159 414</b>	<b>173 384</b>	<b>180 960</b>	<b>36 748</b>	<b>150 350</b>	<b>102 431</b>	<b>47 919</b>	<b>46.8%</b>	<b>180 960</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		12 873	14 354	14 031	1 100	9 685	7 750	1 935	25.0%	14 031
Vote 2 - Management Services		11 632	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1 751	9 654	10 419	666	5 749	4 578	1 171	25.6%	10 419
Vote 4 - Finance		17 682	19 402	24 786	1 534	11 902	10 996	906	8.2%	24 786
Vote 5 - Community Services		118 034	136 802	139 975	15 507	103 694	71 084	32 610	45.9%	139 975
<b>Total Expenditure by Vote</b>	2	<b>161 971</b>	<b>180 212</b>	<b>189 210</b>	<b>18 807</b>	<b>131 030</b>	<b>94 408</b>	<b>36 622</b>	<b>38.8%</b>	<b>189 210</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(2 557)</b>	<b>(6 828)</b>	<b>(8 250)</b>	<b>17 941</b>	<b>19 321</b>	<b>8 023</b>	<b>11 297</b>	<b>140.8%</b>	<b>(8 250)</b>

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	2016/17	Budget Year 2017/18							
		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		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		548	550	550	-	-	69	(69)	-100%	550
Service charges - other		254	-	-	-	-	-	-	-	-
Rental of facilities and equipment		13 257	10 744	12 184	5	63	1 943	(1 680)	-97%	12 184
Interest earned - external investments		2 311	1 400	1 400	24	822	754	69	9%	1 400
Interest earned - outstanding debtors		-	0	0	(2 439)	7 372	3 352	4 021	120%	0
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		171	128	128	7	257	196	61	31%	128
Agency services		8 115	8 401	8 401	-	-	1 038	(1 038)	-100%	8 401
Transfers and subsidies		127 561	142 799	145 314	33 910	131 096	89 650	41 446	46%	145 314
Other revenue		4 895	8 562	8 562	3 704	8 404	4 470	3 933	88%	8 562
Gains on disposal of PPE		-	-	3 461	1 537	1 537	-	1 537	#DIV/0!	3 461
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>157 111</b>	<b>172 584</b>	<b>180 000</b>	<b>36 748</b>	<b>149 550</b>	<b>101 471</b>	<b>48 079</b>	<b>47%</b>	<b>180 000</b>
<b>Expenditure By Type</b>										
Employee related costs		82 717	97 324	96 327	7 109	66 189	53 353	12 836	24%	96 327
Remuneration of councillors		5 150	5 461	5 762	504	4 567	3 387	1 180	35%	5 762
Debt impairment		110	-	-	-	-	-	-	-	-
Depreciation & asset impairment		3 254	3 101	3 101	5	21	438	(418)	-95%	3 101
Finance charges		7 778	5 335	5 350	-	13	683	(671)	-98%	5 350
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		-	43 793	39 601	7 538	36 251	19 684	16 568	84%	39 601
Contracted services		12 793	12 019	20 633	1 874	9 719	6 230	3 489	56%	20 633
Transfers and subsidies		120	-	-	-	-	-	-	-	-
Other expenditure		49 890	13 180	18 435	1 777	14 270	10 633	3 637	34%	18 435
Loss on disposal of PPE		160	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>161 971</b>	<b>180 212</b>	<b>189 210</b>	<b>18 807</b>	<b>131 030</b>	<b>94 408</b>	<b>36 622</b>	<b>39%</b>	<b>189 210</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(4 860)	(7 528)	(9 210)	17 941	18 521	7 063	11 457	0	(9 210)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		2 303	800	960	-	800	960	(160)	(0)	960
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(2 557)</b>	<b>(6 828)</b>	<b>(8 250)</b>	<b>17 941</b>	<b>19 321</b>	<b>8 023</b>			<b>(8 250)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(2 557)</b>	<b>(6 828)</b>	<b>(8 250)</b>	<b>17 941</b>	<b>19 321</b>	<b>8 023</b>			<b>(8 250)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(2 557)</b>	<b>(6 828)</b>	<b>(8 250)</b>	<b>17 941</b>	<b>19 321</b>	<b>8 023</b>			<b>(8 250)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(2 557)</b>	<b>(6 828)</b>	<b>(8 250)</b>	<b>17 941</b>	<b>19 321</b>	<b>8 023</b>			<b>(8 250)</b>

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		--	--	--	--	--	--	--	--	--
Vote 2 - Management Services		--	--	--	--	--	--	--	--	--
Vote 3 - Corporate Services		--	--	--	--	--	--	--	--	--
Vote 4 - Finance		--	--	--	--	--	--	--	--	--
Vote 5 - Community Services		--	--	--	--	--	--	--	--	--
<b>Total Capital Multi-year expenditure</b>	4,7	--	--	--	--	--	--	--	--	--
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		3	30	45	--	1	35	(34)	-96%	45
Vote 2 - Management Services		2 722	--	--	--	--	--	--	--	--
Vote 3 - Corporate Services		--	24	673	2	6	11	(5)	-46%	673
Vote 4 - Finance		--	51	894	2	26	895	(869)	-97%	894
Vote 5 - Community Services		4 056	1 116	7 119	51	2 221	5 655	(3 434)	-61%	7 119
<b>Total Capital single-year expenditure</b>	4	6 782	1 221	8 731	55	2 255	6 596	(4 342)	-66%	8 731
<b>Total Capital Expenditure</b>		6 782	1 221	8 731	55	2 255	6 596	(4 342)	-66%	8 731
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		2 708	90	1 597	4	32	926	(894)	-97%	1 597
Executive and council		3	15	15	--	--	5	(5)	-100%	15
Finance and administration		2 705	75	1 582	4	32	921	(889)	-97%	1 582
Internal audit		--	--	--	--	--	--	--	--	--
<b>Community and public safety</b>		3 687	1 088	7 021	51	2 221	5 627	(3 406)	-61%	7 021
Community and social services		--	--	--	--	--	--	--	--	--
Sport and recreation		340	205	702	--	121	682	(561)	-82%	702
Public safety		3 347	800	5 923	51	2 089	4 592	(2 502)	-54%	5 923
Housing		--	--	--	--	--	--	--	--	--
Health		--	83	396	--	11	354	(343)	-97%	396
<b>Economic and environmental services</b>		276	43	113	--	1	43	(42)	-97%	113
Planning and development		17	15	15	--	1	15	(14)	-90%	15
Road transport		137	--	--	--	--	--	--	--	--
Environmental protection		122	28	98	--	--	28	(28)	-100%	98
<b>Trading services</b>		111	--	--	--	--	--	--	--	--
Energy sources		--	--	--	--	--	--	--	--	--
Water management		111	--	--	--	--	--	--	--	--
Waste water management		--	--	--	--	--	--	--	--	--
Waste management		--	--	--	--	--	--	--	--	--
<b>Other</b>		--	--	--	--	--	--	--	--	--
<b>Total Capital Expenditure - Functional Classification</b>	3	6 782	1 221	8 731	55	2 255	6 596	(4 342)	-66%	8 731
<b>Funded by:</b>										
National Government		--	--	--	--	--	--	--	--	--
Provincial Government		2 303	800	960	7	628	558	70	13%	960
District Municipality		--	--	--	--	--	--	--	--	--
Other transfers and grants		--	--	--	--	--	--	--	--	--
Transfers recognised - capital		2 303	800	960	7	628	558	70	13%	960
Public contributions & donations	5	111	--	--	--	--	--	--	--	--
Borrowing	6	2 074	--	313	--	--	313	(313)	-100%	313
Internally generated funds		2 293	421	7 458	48	1 626	5 726	(4 099)	-72%	7 458
<b>Total Capital Funding</b>		6 782	1 221	8 731	55	2 255	6 596	(4 342)	-66%	8 731

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		32 276	18 012	21 735	43 853	21 735
Call investment deposits		-	-	-	-	-
Consumer debtors		1 111	1 440	1 111	4 447	1 111
Other debtors		4 015	842	4 015	3 604	4 015
Current portion of long-term receivables		-	-	-	-	-
Inventory		989	750	989	981	989
<b>Total current assets</b>		<b>38 391</b>	<b>21 044</b>	<b>27 850</b>	<b>52 885</b>	<b>27 850</b>
<b>Non current assets</b>						
Long-term receivables		28 433	28 433	28 433	28 433	28 433
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		43 696	45 185	48 820	45 951	48 820
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		450	167	956	450	956
Other non-current assets		8 818	9 523	8 818	8 818	8 818
<b>Total non current assets</b>		<b>81 397</b>	<b>83 307</b>	<b>87 026</b>	<b>83 652</b>	<b>87 026</b>
<b>TOTAL ASSETS</b>		<b>119 788</b>	<b>104 351</b>	<b>114 876</b>	<b>136 537</b>	<b>114 876</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		1 206	680	1 206	1 206	1 206
Consumer deposits		12	12	12	52	12
Trade and other payables		11 005	2 637	9 336	8 393	9 336
Provisions		9 827	9 994	10 417	9 827	10 417
<b>Total current liabilities</b>		<b>22 050</b>	<b>13 323</b>	<b>20 971</b>	<b>19 479</b>	<b>20 971</b>
<b>Non current liabilities</b>						
Borrowing		2 815	4 017	2 221	2 815	2 221
Provisions		79 746	89 475	84 758	79 746	84 758
<b>Total non current liabilities</b>		<b>82 561</b>	<b>93 492</b>	<b>86 979</b>	<b>82 561</b>	<b>86 979</b>
<b>TOTAL LIABILITIES</b>		<b>104 611</b>	<b>106 815</b>	<b>107 949</b>	<b>102 039</b>	<b>107 949</b>
<b>NET ASSETS</b>	2	<b>15 177</b>	<b>(2 464)</b>	<b>6 927</b>	<b>34 498</b>	<b>6 927</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		15 177	(2 464)	6 927	34 498	6 927
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>15 177</b>	<b>(2 464)</b>	<b>6 927</b>	<b>34 498</b>	<b>6 927</b>

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		802	550	550	-	8	145	(138)	-95%	550
Other revenue		28 150	27 835	29 274	200	6 986	11 710	(4 725)	-40%	29 274
Government - operating		124 710	142 799	143 645	7 520	132 346	124 113	8 233	7%	143 645
Government - capital		2 303	800	960	-	800	800	-	-	960
Interest		2 311	1 400	1 400	64	4 981	3 518	1 473	42%	1 400
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(141 995)	(169 950)	(180 169)	(24 257)	(131 326)	(116 076)	15 250	-13%	(180 169)
Finance charges		(495)	(323)	(338)	-	(13)	(97)	(84)	87%	(338)
Transfers and Grants		(120)	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>15 666</b>	<b>3 110</b>	<b>(4 678)</b>	<b>(16 472)</b>	<b>13 791</b>	<b>24 114</b>	<b>10 322</b>	<b>43%</b>	<b>(4 678)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	3 461	-	-	-	-	-	3 461
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(4 596)	(1 221)	(8 418)	(46)	(2 255)	(6 596)	(4 342)	66%	(8 418)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(4 596)</b>	<b>(1 221)</b>	<b>(4 957)</b>	<b>(46)</b>	<b>(2 255)</b>	<b>(6 596)</b>	<b>(4 342)</b>	<b>66%</b>	<b>(4 957)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	18	40	19	21	110%	-
<b>Payments</b>										
Repayment of borrowing		(1 169)	(907)	(906)	-	-	-	-	-	(906)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 169)</b>	<b>(907)</b>	<b>(906)</b>	<b>18</b>	<b>40</b>	<b>19</b>	<b>(21)</b>	<b>-110%</b>	<b>(906)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
		9 900	982	(10 541)	(16 500)	11 577	17 536			(10 541)
Cash/cash equivalents at beginning:		22 376	17 029	32 276		32 276	32 276			32 276
Cash/cash equivalents at month/year end:		32 276	18 012	21 735		43 853	49 812			21 735

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2017/18											Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total							
<b>Debtors Age Analysis By Income Source</b>																	
Trade and Other Receivables from Exchange Transactions - Water	1200	(1)	0	0	0	-	-	-	-	-	-	-	-	(1)	0	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	35	6	2	1	0	2	1	-	-	-	-	-	49	5	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	17	-	-	-	4	5	20	-	-	-	-	-	50	33	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	399	3 333	40	48	17	52	78	14	14	17	52	78	3 981	208	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>450</b>	<b>3 340</b>	<b>43</b>	<b>49</b>	<b>22</b>	<b>58</b>	<b>99</b>	<b>18</b>	<b>18</b>	<b>22</b>	<b>58</b>	<b>99</b>	<b>4 078</b>	<b>246</b>	<b>-</b>	<b>-</b>
<b>2016/17 - totals only</b>																	
<b>Debtors Age Analysis By Customer Group</b>																	
Organs of State	2200	(94)	3 250	-	-	-	-	-	-	-	-	-	-	-	0	-	-
Commercial	2300	(0)	8	7	7	7	15	-	7	7	15	43	71	49	35	-	-
Households	2400	538	82	36	42	15	12	28	12	12	15	43	71	839	183	-	-
Other	2500	6	-	-	-	-	-	-	-	-	-	-	-	35	28	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>450</b>	<b>3 340</b>	<b>43</b>	<b>49</b>	<b>22</b>	<b>58</b>	<b>99</b>	<b>18</b>	<b>18</b>	<b>22</b>	<b>58</b>	<b>99</b>	<b>4 078</b>	<b>246</b>	<b>-</b>	<b>-</b>



DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2017/18								
		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>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	419	-	-	-	-	-	-	393	393
Auditor General	0800	-	-	-	-	-	-	-	-	419
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>419</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>394</b>	<b>813</b>

MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: MARCH 2018

Mar-18	Account number	INSTITUTION	Actual date	Balance as at 28 February 2018	Movements for the month						Balance as at 31 March 2018		Interest earned	
					Investments matured	Investments made	Interest capitalised	Costs & Fees	Actual date	Month	Yield	Year to date	Yield	
														Investments earned
Overberg District Municipality														
	9287551045	ABSA BANK		R 11 959 593.33	R -	R 9 000 000.00	R 87 792.06	R -	R 87 792.06	R 87 792.06	5.75%	R 615 903.62	5.75%	
	9287550641	ABSA BANK		R 16 278 457.03	R -	R 7 000 000.00	R 99 316.67	R -	R 99 316.67	R 99 316.67	5.50%	R 814 938.90	5.50%	
	1766000029	NEDBANK		R -	R -	R -	R -	R -	R -	R -	0.95%	R -	5.25%	
	28 8802 861	STANDARD BANK		R -	R -	R -	R -	R -	R -	R -	5.13%	R -	5.13%	
	1766000029	NEDBANK		R -	R -	R -	R -	R -	R -	R -	5.25%	R -	5.25%	
	Total for Investments			R 28 248 050.96	R -	R 16 000 000.00	R 187 108.73	R -	R 187 108.73	R 187 108.73	5.72%	R 1 430 842.52	5.36%	
	178-000-0065-2	Absa Bank		R 1 776 634.88	R 686 343.27	R -	R -	R -	R -	R -	0.00%	R -	0.00%	
	Total for Bank Accounts			R 1 776 634.88	R 686 343.27	R -	R -	R -	R -	R -	0.00%	R -	0.00%	
	TOTAL			R 30 024 685.84	R 686 343.27	R 16 000 000.00	R 187 108.73	R -	R 187 108.73	R 187 108.73	0.00%	R 1 430 842.52	0.00%	

DATUM: 12/04/2018

MUNIS. BESTUURDER / CFO

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2016/17	Budget Year 2017/18							
		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:		56 840	62 453	62 453	14 321	61 145	48 132	13 013	27.0%	62 453
Local Government Equitable Share		52 163	57 286	57 286	14 321	56 110	42 965	13 145	30.6%	57 286
Finance Management		1 250	1 250	1 250	-	1 250	1 250	-		1 250
EPWP Incentive		1 000	1 142	1 142	-	1 142	1 142	-		1 142
Rural Roads Asset Management Grant		2 427	2 775	2 775	-	2 643	2 775	(132)	-4.8%	2 775
Provincial Government:		67 870	80 346	81 192	19 589	71 201	75 981	(4 780)	-6.3%	81 192
PT - PAWK		65 124	79 806	79 806	19 577	69 758	74 643	(4 885)	-6.5%	79 806
Seta		166	100	100	-	90	100	(10)	-9.6%	100
Health Subsidy		138	143	144	12	121	96	25	26.0%	144
Financial Management Grant		400	-	-	-	-	-	-		-
Risk Assessment		-	-	-	-	-	-	-		-
Municipal Capacity Building Grant		400	-	-	-	-	-	-		-
Financial Management Support Grant		1 420	-	780	-	870	780	90	11.5%	780
Greenest Municipality		2	-	-	-	-	-	-		-
CDW Operational Support Grant		40	56	56	-	56	56	-		56
Local Government Graduate Internship Grant		60	-	-	-	-	-	-		-
Human Capacity Building Grant		120	240	306	-	306	306	-		306
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	124 710	142 799	143 645	33 910	132 346	124 113	8 233	6.6%	143 645
<b>Capital Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Provincial Government:		2 303	800	960	-	800	800	-		960
Greenest Municipality		68	-	70	-	-	-	-		70
CDW		35	-	-	-	-	-	-		-
Fire Service Capacity Building Grant		2 200	800	890	-	800	800	-		890
District Municipality:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
None		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	2 303	800	960	-	800	800	-		960
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	127 013	143 599	144 605	33 910	133 146	124 913	8 233	6.6%	144 605

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	2016/17	Budget Year 2017/18							
		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>										
National Government:		56 840	62 453	62 453	14 321	61 071	45 615	15 456	33.9%	62 453
Local Government Equitable Share		52 163	57 286	57 286	14 321	57 286	42 965	14 321	33.3%	57 286
Finance Management		1 250	1 250	1 250	-	-	-	-	-	1 250
EPWP Incentive		1 000	1 142	1 142	-	1 142	800	342	42.8%	1 142
Rural Roads Asset Management Grant		2 427	2 775	2 775	-	2 643	1 850	793	42.9%	2 775
Provincial Government:		70 721	80 346	82 861	19 589	70 025	44 035	25 949	58.9%	82 861
PT - PAWK		69 284	79 806	79 806	19 577	69 758	43 823	25 935	59.2%	79 806
Seta		284	100	100	-	90	77	14	18.0%	100
Health Subsidy		138	143	144	12	121	80	-	-	144
Financial Management Grant		400	-	-	-	-	-	-	-	-
Risk Assessment		132	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		8	-	-	-	-	-	-	-	-
Financial Management Support Grant		220	-	1 980	-	-	-	-	-	1 980
Greenest Municipality		2	-	-	-	-	-	-	-	-
CDW Operational Support Grant		117	56	87	-	56	56	-	-	87
Local Government Graduate Internship Grant		15	-	-	-	-	-	-	-	-
Human Capacity Building Grant		120	240	744	-	-	-	-	-	744
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>127 561</b>	<b>142 799</b>	<b>145 314</b>	<b>33 910</b>	<b>131 096</b>	<b>89 650</b>	<b>41 405</b>	<b>46.2%</b>	<b>145 314</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Provincial Government:		2 303	800	960	-	800	960	(160)	-16.7%	960
Greenest Municipality		68	-	70	-	-	70	(70)	-100.0%	70
CDW		35	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		2 200	800	890	-	800	890	(90)	-10.1%	890
District Municipality:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
None		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>2 303</b>	<b>800</b>	<b>960</b>	<b>-</b>	<b>800</b>	<b>960</b>	<b>(160)</b>	<b>-16.7%</b>	<b>960</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>129 864</b>	<b>143 599</b>	<b>146 274</b>	<b>33 910</b>	<b>131 896</b>	<b>90 610</b>	<b>41 245</b>	<b>45.5%</b>	<b>146 274</b>

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3 382	3 575	3 740	321	2 896	2 186	710	32%	3 740
Pension and UIF Contributions		143	131	192	17	150	113	37	33%	192
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 375	1 500	1 575	133	1 222	936	286	31%	1 575
Cellphone Allowance		250	256	256	33	300	152	148	97%	256
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>5 150</b>	<b>5 461</b>	<b>5 762</b>	<b>504</b>	<b>4 567</b>	<b>3 387</b>	<b>1 180</b>	<b>35%</b>	<b>5 762</b>
% increase	4		6.0%	11.9%						11.9%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	2 273	3 347	2 549	168	1 677	1 405	272	19%	2 549
Pension and UIF Contributions		4	6	5	0	3	2	0	14%	5
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	136	-	-	-	-	-	136
Motor Vehicle Allowance		313	426	399	30	250	211	39	18%	399
Cellphone Allowance		12	18	24	3	18	9	9	109%	24
Housing Allowances		4	5	5	0	3	3	1	31%	5
Other benefits and allowances		24	26	26	2	18	15	3	21%	26
Payments in lieu of leave		(54)	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>2 575</b>	<b>3 828</b>	<b>3 145</b>	<b>203</b>	<b>1 970</b>	<b>1 645</b>	<b>325</b>	<b>20%</b>	<b>3 145</b>
% increase	4		48.7%	22.1%						22.1%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		54 187	66 055	65 278	4 696	44 965	36 535	8 430	23%	65 278
Pension and UIF Contributions		8 858	9 545	9 449	806	7 216	5 738	1 478	26%	9 449
Medical Aid Contributions		3 659	4 378	4 425	360	2 913	2 363	550	23%	4 425
Overtime		2 226	1 615	1 815	223	1 927	1 162	764	66%	1 815
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		4 250	4 938	5 133	397	3 367	2 770	597	22%	5 133
Cellphone Allowance		305	318	353	32	249	192	57	30%	353
Housing Allowances		686	673	677	53	478	376	101	27%	677
Other benefits and allowances		3 155	2 665	2 743	306	2 603	1 927	677	35%	2 743
Payments in lieu of leave		782	505	505	8	79	126	(47)	-37%	505
Long service awards		361	401	401	23	424	219	205	94%	401
Post-retirement benefit obligations	2	1 694	2 404	2 404	-	-	301	(301)	-100%	2 404
<b>Sub Total - Other Municipal Staff</b>		<b>80 143</b>	<b>93 496</b>	<b>93 182</b>	<b>6 906</b>	<b>64 220</b>	<b>51 708</b>	<b>12 512</b>	<b>24%</b>	<b>93 182</b>
% increase	4		16.7%	16.3%						16.3%
<b>Total Parent Municipality</b>		<b>87 867</b>	<b>102 784</b>	<b>102 089</b>	<b>7 613</b>	<b>70 757</b>	<b>56 740</b>	<b>14 016</b>	<b>25%</b>	<b>102 089</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>87 867</b>	<b>102 784</b>	<b>102 089</b>	<b>7 613</b>	<b>70 757</b>	<b>56 740</b>	<b>14 016</b>	<b>25%</b>	<b>102 089</b>
% increase	4		17.0%	16.2%						16.2%
<b>TOTAL MANAGERS AND STAFF</b>		<b>82 717</b>	<b>97 324</b>	<b>96 327</b>	<b>7 109</b>	<b>66 189</b>	<b>53 353</b>	<b>12 836</b>	<b>24%</b>	<b>96 327</b>

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<u>Monthly expenditure performance trend</u>									
July		-		-		-	-		
August		15	4	4	#VALUE!	4	#VALUE!	#VALUE!	#VALUE!
September		10	87	87	#VALUE!	92	#VALUE!	#VALUE!	#VALUE!
October		52	29	29	#VALUE!	121	#VALUE!	#VALUE!	#VALUE!
November		28	1 721	1 721	#VALUE!	1 842	#VALUE!	#VALUE!	#VALUE!
December		34	99	99	#VALUE!	1 941	#VALUE!	#VALUE!	#VALUE!
January		125	883	213	#VALUE!	2 823	#VALUE!	#VALUE!	#VALUE!
February		93	1 559	46	#VALUE!	4 382	#VALUE!	#VALUE!	#VALUE!
March		12	2 214	55	#VALUE!	6 596	#VALUE!	#VALUE!	#VALUE!
April		853	2 134						
May		-	-			8 731	-		
June		-	-			8 731	-		
<b>Total Capital expenditure</b>		-	1 221	8 731	2 255				

**OVERBERG DISTRICT MUNICIPALITY**  
**Bank reconciliation on 31 March 2018**

**Cash book**

Balance on 1 March 2018	R	<u>(146 646.66)</u>
<b><u>Plus:</u></b> Receipts	R	39 795 656.49
	R	39 649 009.83
<b><u>Min:</u></b> Expenses	R	20 660 958.03
	R	<u><b>18 988 051.80</b></u>

**Bank statement**

Balance as per bank statement ABSA	R	1 090 291.61
<b><u>Plus:</u></b> Cash on hand	R	1 934.74
Debits on bank statement	R	39 758.64
Transfer to Investments not recorded in Cashbook	R	21 000 000.00
EFT and cheques not recorded in cashbook	R	71 009.19
	R	22 202 994.18
<b><u>Minus:</u></b> Deposits not quoted ABSA	R	3 211 657.51
Outstanding cheques	R	1 668.00
Rec - J/E 322	R	1 616.66
Deposit - Resorts not quoted	R	0.20
	R	<u>3 214 942.37</u>
	R	<u><b>18 988 051.80</b></u>

**Investments**

ABSA Depositor Plus: 92 8755 1045	R	21 057 385.99
ABSA Depositor Plus: 92 8755 0641	R	23 377 773.70
Cash Float/Petty Cash		

Total: R **63 423 211.49**

Compiled:

Date: 12/04/2018

Reviewed:

Date:



12/4/2018