

**OVERBERG**

DISTRIKSMUNISIPALITEIT  
DISTRICT MUNICIPALITY  
UMASIPALA WESITHILI

**Financial Monthly Report**

**August 2018**

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## **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 **August 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 **August 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.



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Mr DP Beretti  
Municipal Manager

Date: 13.9.2018

## QUALITY CERTIFICATE

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

(mark as appropriate)

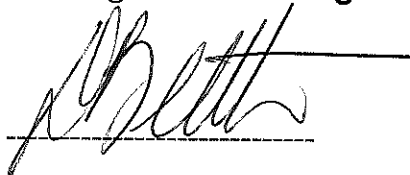
- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid- year budget and performance assessment

for the month of **August 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

13.9.2018

## **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 32 740 541.00	R201 905 026	R203 514 978
<b>Budget to date (BTD)</b>	R 4 000 000.00	R32 297 590	R44 676 845
<b>Year to date (YTD)</b>	R 1 662 846.18	R25 978 893	R45 952 028
<b>Variance to SDBIP</b>	R 2 337 153.82	R6 318 697	-R1 275 183
<b>YTD% Variance to SDBIP</b>	-58%	-20%	3%
<b>% of Annual Budget</b>	5%	13%	23%

### **Relevant information**

- Revenue to date is above projected by 3%
- Expenditure to date has a variance of 20% below budgeted expenditure to date.
- Capital expenditure is below anticipated

### **Conclusion**

- Year to date operating revenue amounts to 23% of the total budgeted for the financial year.
- Year to date operating expenditure amounts to 13% of the total budgeted for the financial year.

## **SUMMARY INCOME & EXPENDITURE 2018/2019 EXCLUDING ROADS AGENCY**

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget
SERVICES CHARGES	R 9 921 491.00	R -	R -	R 1 653 581.83
RENT OF FACILITIES&EQUIPMENT	R 11 345 019.00	R 3 032.26	R 6 962.26	R 1 890 836.50
INTEREST EARNED-EXTERNAL INVES	R 1 400 000.00	R 135 742.12	R 239 775.06	R 233 333.33
INTEREST EARNED-OUTST DEBTORS	R 100.00	R 883 917.37	R 1 828 828.25	R 16.67
LICENSES & PERMITS	R 134 958.00	R 8 886.19	R 21 989.96	R 22 493.00
INCOME FOR AGENCY SERVICES	R 8 813 199.00	R -	R -	R 1 468 866.50
GRANT&SUBSIDIES (OPERATING)	R 73 724 785.00	R 3 619 000.00	R 31 926 220.99	R 23 604 464.17
GRANT&SUBSIDIES (CAPITAL)	R 1 483 000.00	R -	R -	R 181 182.10
OTHER REVENUE	R 9 272 605.00	R 458 322.03	R 742 981.34	R 1 545 434.17
PROFIT ON SALE	R 2 960 000.00	R -	R -	R -
	R 119 055 157.00	R 5 108 899.97	R 34 766 757.86	R 30 600 208.27

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 66 718 009.00	R 5 292 538.65	R 9 846 480.85	R 10 264 309.08
REMUNERATION OF COUNCILLORS	R 6 168 774.00	R 479 578.94	R 975 066.05	R 1 028 129.00
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R 3 101 298.00	R 3 629.50	R 3 629.50	R 516 883.00
OTHER MATERIAL	R 2 270 998.00	R 463 901.40	R 488 012.84	R 378 499.67
INTEREST EXPENSE - EXTERNAL	R 5 618 250.00	R 23 960.85	R 31 870.80	R 936 375.00
CONTRACTED SERVICES	R 19 348 898.00	R 1 240 624.34	R 1 352 074.91	R 3 224 816.33
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 14 218 978.00	R 917 154.04	R 1 073 109.75	R 2 369 829.67
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 117 445 205.00	R 8 421 387.72	R 13 770 244.70	R 18 718 841.74

<b>Total</b>	R 1 609 952.00	R -3 312 487.75	R 20 996 513.16	R 11 881 366.52
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### **Revenue by source**

#### **Reasons for variance:**

-Total income to date is higher than anticipated with a variance of 11.42%.  
Mainly due to agency fee for July and August not yet recognised and grants received unspent portion not transferred to liability.

### **Expenditure by type:**

#### **Reasons for variance:**

-Total expenditure is 42.85% lower than anticipated .  
Some allocations for new financial year's expenditure needs to be allocated e.g provisions and depreciation.  
Interest budget to date is calculated monthly,while Annuity loan is paid bi-annually.

### **Remedial- Revenue**

Agency fee to be recognised on monthly basis.  
ODM is investigating a grant management module. In the interim, grant management will be monitored closely (outside of the system). Other Revenue to be monitored closely.

### **Remedial- Expenditure**

Depreciation and other non-cash items to be journalised monthly (where possible)

**SUMMARY INCOME & EXPENDITURE 2018/2019 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 -	R -	R 1 666.67
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 84 299 321.00	R 11 160 232.02	R 11 160 232.02	R 14 049 886.83
GRANT&SUBSIDIES (CAPITAL)	R -	R -	R -	R -
OTHER REVENUE	R 150 500.00	R 15 727.53	R 25 038.18	R 25 083.33
PROFIT ON SALE	R -	R -	R -	R -
	R 84 459 821.00	R 11 175 959.55	R 11 185 270.20	R 14 076 636.83

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 38 835 300.00	R 3 051 020.89	R 5 649 110.98	R 5 974 661.54
REMUNERATION OF COUNCILLORS	R -	R -	R -	R -
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R -	R -	R -	R -
OTHER MATERIAL	R 41 670 000.00	R 4 813 113.81	R 6 196 423.67	R 6 945 000.00
INTEREST EXPENSE - EXTERNAL	R 7 200.00	R -	R -	R 1 200.00
CONTRACTED SERVICES	R 350 000.00	R 47 348.31	R 55 906.98	R 58 333.33
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 3 597 321.00	R 111 301.33	R 307 206.96	R 599 553.50
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 84 459 821.00	R 8 022 784.34	R 12 208 648.59	R 13 578 748.37

<b>Total</b>	R -	R 3 153 175.21	R -1 023 378.39	R 497 888.46
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**Revenue by source**

**Reasons for variances:**

-Total revenue actual versus budgeted varies 20.54% lower than anticipated to date.

Received less than anticipated, due to large advance received end of prior year.

**Expenditure by type**

**Reasons for variances:**

-Total expenditure is 10.09% lower than anticipated .

This is within the norm.

**Remedial**

ODM will monitor Roads Income closely.





DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2017/18	Budget Year 2018/19							
		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>										
<b>Governance and administration</b>		-	88 022	88 022	3 816	32 271	25 494	6 777	27%	88 022
Executive and council		-	11 876	11 876	-	-	1 486	(1 486)	-100%	11 876
Finance and administration		-	76 146	76 146	3 816	32 271	24 008	8 263	34%	76 146
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	21 012	21 012	1 293	2 496	3 436	(940)	-27%	21 012
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	15 391	15 391	1 278	2 448	2 565	(117)	-5%	15 391
Public safety		-	5 336	5 336	6	11	823	(812)	-99%	5 336
Housing		-	-	-	-	-	-	-	-	-
Health		-	285	285	9	36	48	(11)	-24%	285
<b>Economic and environmental services</b>		-	84 560	84 560	11 176	11 185	14 093	(2 908)	-21%	84 560
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	84 460	84 460	11 176	11 185	14 077	(2 891)	-21%	84 460
Environmental protection		-	100	100	-	-	17	(17)	-100%	100
<b>Trading services</b>		-	9 921	9 921	-	-	1 654	(1 654)	-100%	9 921
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 921	9 921	-	-	1 654	(1 654)	-100%	9 921
<b>Other</b>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	-	203 515	203 515	16 285	45 952	44 677	1 275	3%	203 515
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		-	48 903	48 903	3 175	5 302	7 833	(2 531)	-32%	48 903
Executive and council		-	10 617	10 617	736	1 359	1 731	(372)	-21%	10 617
Finance and administration		-	37 027	37 027	2 338	3 756	5 908	(2 152)	-36%	37 027
Internal audit		-	1 259	1 259	101	188	195	(7)	-4%	1 259
<b>Community and public safety</b>		-	56 993	56 993	4 643	7 636	9 007	(1 372)	-15%	56 993
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	15 220	15 220	1 456	2 018	2 457	(438)	-18%	15 220
Public safety		-	27 483	27 483	2 063	3 572	4 329	(757)	-17%	27 483
Housing		-	-	-	-	-	-	-	-	-
Health		-	14 290	14 290	1 104	2 045	2 221	(176)	-8%	14 290
<b>Economic and environmental services</b>		-	88 730	88 730	8 300	12 714	14 244	(1 529)	-11%	88 730
Planning and development		-	1 655	1 655	90	172	257	(85)	-33%	1 655
Road transport		-	84 460	84 460	8 023	12 209	13 579	(1 370)	-10%	84 460
Environmental protection		-	2 616	2 616	187	334	408	(74)	-18%	2 616
<b>Trading services</b>		-	7 279	7 279	327	327	1 213	(887)	-73%	7 279
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	7 279	7 279	327	327	1 213	(887)	-73%	7 279
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	-	201 905	201 905	16 444	25 979	32 298	(6 319)	-20%	201 905
<b>Surplus/ (Deficit) for the year</b>		-	1 610	1 610	(159)	19 973	12 379	7 594	61%	1 610

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2017/18	Budget Year 2018/19							
		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 - Municipal Manager	1	-	13 074	13 074	44	82	1 686	(1 604)	-95.2%	13 074
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	24	24	2	4	4	0	0.3%	24
Vote 4 - Finance		-	76 408	76 408	3 770	32 185	23 986	8 200	34.2%	76 408
Vote 5 - Community Services		-	114 010	114 010	12 469	13 681	19 002	(5 321)	-28.0%	114 010
<b>Total Revenue by Vote</b>	<b>2</b>	<b>-</b>	<b>203 515</b>	<b>203 515</b>	<b>16 285</b>	<b>45 952</b>	<b>44 677</b>	<b>1 275</b>	<b>2.9%</b>	<b>203 515</b>
<b>Expenditure by Vote</b>										
Vote 1 - Municipal Manager	1	-	15 405	15 405	1 028	1 911	2 477	(566)	-22.9%	15 405
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	10 551	10 551	984	1 366	1 680	(314)	-18.7%	10 551
Vote 4 - Finance		-	23 501	23 501	1 171	2 036	3 763	(1 727)	-45.9%	23 501
Vote 5 - Community Services		-	152 448	152 448	13 261	20 666	24 377	(3 711)	-15.2%	152 448
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>-</b>	<b>201 905</b>	<b>201 905</b>	<b>16 444</b>	<b>25 979</b>	<b>32 298</b>	<b>(6 319)</b>	<b>-19.6%</b>	<b>201 905</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>-</b>	<b>1 610</b>	<b>1 610</b>	<b>(159)</b>	<b>19 973</b>	<b>12 379</b>	<b>7 594</b>	<b>61.3%</b>	<b>1 610</b>

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2017/18	Budget Year 2018/19							
		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			9 921	9 921	--	--	1 654	(1 654)	-100%	9 921
Service charges - other			--	--	--	--	--	--	--	--
Rental of facilities and equipment			11 355	11 355	3	7	1 893	(1 886)	-100%	11 355
Interest earned - external investments			1 400	1 400	136	240	233	6	3%	1 400
Interest earned - outstanding debtors			0	0	884	1 829	0	1 829	10972870%	0
Dividends received			--	--	--	--	--	--	--	--
Fines, penalties and forfeits			--	--	--	--	--	--	--	--
Licences and permits			135	135	9	22	22	(1)	-2%	135
Agency services			8 813	8 813	--	--	1 469	(1 469)	-100%	8 813
Transfers and subsidies			158 024	158 024	14 779	43 086	37 654	5 432	14%	158 024
Other revenue			9 423	9 423	474	768	1 571	(802)	-51%	9 423
Gains on disposal of PPE			2 960	2 960	--	--	--	--	--	2 960
<b>Total Revenue (excluding capital transfers and contributions)</b>			<b>202 032</b>	<b>202 032</b>	<b>16 285</b>	<b>45 952</b>	<b>44 496</b>	<b>1 456</b>	<b>3%</b>	<b>202 032</b>
<b>Expenditure By Type</b>										
Employee related costs			105 553	105 553	8 344	15 496	16 239	(743)	-5%	105 553
Remuneration of councillors			6 169	6 169	480	975	1 026	(53)	-5%	6 169
Debt impairment			--	--	--	--	--	--	--	--
Depreciation & asset impairment			3 101	3 101	4	4	517	(513)	-99%	3 101
Finance charges			5 625	5 625	24	32	938	(906)	-97%	5 625
Bulk purchases			--	--	--	--	--	--	--	--
Other materials			43 941	43 941	5 277	6 684	7 323	(639)	-9%	43 941
Contracted services			19 699	19 699	1 288	1 408	3 283	(1 875)	-57%	19 699
Transfers and subsidies			--	--	--	--	--	--	--	--
Other expenditure			17 816	17 816	1 028	1 380	2 969	(1 589)	-54%	17 816
Loss on disposal of PPE			--	--	--	--	--	--	--	--
<b>Total Expenditure</b>			<b>201 905</b>	<b>201 905</b>	<b>16 444</b>	<b>25 979</b>	<b>32 298</b>	<b>(6 319)</b>	<b>-20%</b>	<b>201 905</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			127	127	(159)	19 973	12 198	7 775	0	127
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			1 483	1 483	--	--	181	(181)	(0)	1 483
Transfers and subsidies - capital (in-kind - all)			--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>1 610</b>	<b>1 610</b>	<b>(159)</b>	<b>19 973</b>	<b>12 379</b>			<b>1 610</b>
Taxation			--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) after taxation</b>			<b>1 610</b>	<b>1 610</b>	<b>(159)</b>	<b>19 973</b>	<b>12 379</b>			<b>1 610</b>
Attributable to minorities			--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) attributable to municipality</b>			<b>1 610</b>	<b>1 610</b>	<b>(159)</b>	<b>19 973</b>	<b>12 379</b>			<b>1 610</b>
Share of surplus/ (deficit) of associate			--	--	--	--	--	--	--	--
<b>Surplus/ (Deficit) for the year</b>			<b>1 610</b>	<b>1 610</b>	<b>(159)</b>	<b>19 973</b>	<b>12 379</b>			<b>1 610</b>

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2017/18	Budget Year 2018/19							
		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>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		-	26 977	26 977	-	1 643	3 296	(1 653)	-50%	26 977
<b>Total Capital Multi-year expenditure</b>	4,7	-	26 977	26 977	-	1 643	3 296	(1 653)	-50%	26 977
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	72	72	2	2	9	(6)	-72%	72
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	279	279	-	-	34	(34)	-100%	279
Vote 4 - Finance		-	310	310	2	2	38	(36)	-95%	310
Vote 5 - Community Services		-	5 103	5 103	11	16	623	(608)	-97%	5 103
<b>Total Capital single-year expenditure</b>	4	-	5 764	5 764	15	20	704	(684)	-97%	5 764
<b>Total Capital Expenditure</b>		-	32 741	32 741	15	1 663	4 000	(2 337)	-58%	32 741
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	643	643	4	4	78	(74)	-94%	643
Executive and council		-	18	18	-	-	2	(2)	-100%	18
Finance and administration		-	607	607	2	2	74	(72)	-97%	607
Internal audit		-	18	18	2	2	2	0	11%	18
<b>Community and public safety</b>		-	5 059	5 059	10	15	618	(603)	-98%	5 059
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	1 175	1 175	-	-	144	(144)	-100%	1 175
Public safety		-	3 683	3 683	5	11	450	(439)	-98%	3 683
Housing		-	-	-	-	-	-	-	-	-
Health		-	201	201	4	4	25	(20)	-83%	201
<b>Economic and environmental services</b>		-	62	62	1	1	8	(7)	-86%	62
Planning and development		-	18	18	-	-	2	(2)	-100%	18
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	44	44	1	1	5	(4)	-81%	44
<b>Trading services</b>		-	26 977	26 977	-	1 643	3 296	(1 653)	-50%	26 977
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	26 977	26 977	-	1 643	3 296	(1 653)	-50%	26 977
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	32 741	32 741	15	1 663	4 000	(2 337)	-58%	32 741
<b>Funded by:</b>										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	1 483	1 483	-	-	181	(181)	-100%	1 483
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	1 483	1 483	-	-	181	(181)	-100%	1 483
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	26 977	26 977	-	1 643	3 296	(1 653)	-50%	26 977
<b>Internally generated funds</b>		-	4 281	4 281	15	20	523	(503)	-96%	4 281
<b>Total Capital Funding</b>		-	32 741	32 741	15	1 663	4 000	(2 337)	-58%	32 741

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		36 715	25 167	25 167	55 627	25 167
Call investment deposits		-	-	-	-	-
Consumer debtors		2 782	1 111	1 111	2 164	1 111
Other debtors		2 008	4 015	4 015	2 761	4 015
Current portion of long-term receivables		-	-	-	-	-
Inventory		1 026	989	989	1 121	989
<b>Total current assets</b>		<b>42 531</b>	<b>31 282</b>	<b>31 282</b>	<b>61 673</b>	<b>31 282</b>
<b>Non current assets</b>						
Long-term receivables		28 433	28 433	28 433	28 433	28 433
Investments		-	-	-	-	-
Investment property		207	-	-	207	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		45 756	78 541	78 541	47 419	78 541
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		388	874	874	388	874
Other non-current assets		6 889	8 818	8 818	6 889	8 818
<b>Total non current assets</b>		<b>81 674</b>	<b>116 666</b>	<b>116 666</b>	<b>83 337</b>	<b>116 666</b>
<b>TOTAL ASSETS</b>		<b>124 205</b>	<b>147 948</b>	<b>147 948</b>	<b>145 009</b>	<b>147 948</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		2 556	3 248	3 248	2 437	3 248
Consumer deposits		12	12	12	12	12
Trade and other payables		19 513	10 131	10 131	20 925	10 131
Provisions		10 776	11 042	11 042	10 313	11 042
<b>Total current liabilities</b>		<b>32 857</b>	<b>24 432</b>	<b>24 432</b>	<b>33 688</b>	<b>24 432</b>
<b>Non current liabilities</b>						
Borrowing		258	25 135	25 135	258	25 135
Provisions		78 980	89 843	89 843	78 980	89 843
<b>Total non current liabilities</b>		<b>79 238</b>	<b>114 979</b>	<b>114 979</b>	<b>79 238</b>	<b>114 979</b>
<b>TOTAL LIABILITIES</b>		<b>112 094</b>	<b>139 411</b>	<b>139 411</b>	<b>112 925</b>	<b>139 411</b>
<b>NET ASSETS</b>	2	<b>12 111</b>	<b>8 537</b>	<b>8 537</b>	<b>32 084</b>	<b>8 537</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		12 111	8 537	8 537	32 084	8 537
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>12 111</b>	<b>8 537</b>	<b>8 537</b>	<b>32 084</b>	<b>8 537</b>

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2017/18	Budget Year 2018/19								
		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			9 921	9 921	-	-	1 654	(1 654)	-100%	9 921	
Other revenue			29 726	29 726	486	1 098	6 423	(5 326)	-83%	29 726	
Government - operating			158 024	158 024	15 779	44 086	52 675	(8 588)	-16%	158 024	
Government - capital			1 483	1 483	-	-	1 483	(1 483)	-100%	1 483	
Interest			1 400	1 400	584	1 633	233	1 400	600%	1 400	
Dividends			-	-	-	-	-	-	-	-	
<b>Payments</b>											
Suppliers and employees			(191 969)	(191 969)	(15 115)	(26 092)	(30 662)	(4 570)	15%	(191 969)	
Finance charges			(329)	(329)	(24)	(32)	(55)	(23)	42%	(329)	
Transfers and Grants			-	-	-	-	-	-	-	-	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-	8 256	8 256	1 710	20 694	31 751	11 057	35%	8 256
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE			2 960	2 960	-	-	-	-	-	2 960	
Decrease (increase) in non-current debtors			-	-	-	-	-	-	-	-	
Decrease (increase) other non-current receivables			-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments			-	-	-	-	-	-	-	-	
<b>Payments</b>											
Capital assets			(32 741)	(32 741)	(15)	(1 663)	(4 000)	(2 337)	58%	(32 741)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-	(29 781)	(29 781)	(15)	(1 663)	(4 000)	(2 337)	58%	(29 781)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans			-	-	-	-	-	-	-	-	
Borrowing long term/refinancing			26 977	26 977	-	-	-	-	-	26 977	
Increase (decrease) in consumer deposits			-	-	-	-	-	-	-	-	
<b>Payments</b>											
Repayment of borrowing			(2 021)	(2 021)	(60)	(119)	-	119	#DIV/0!	(2 021)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			-	24 956	24 956	(60)	(119)	-	119	#DIV/0!	24 956
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-	3 432	3 432	1 635	18 912	27 751			3 432
Cash/cash equivalents at beginning:			21 735	21 735		36 715	21 735				36 715
Cash/cash equivalents at month/year end:			25 167	25 167		55 627	49 486				40 147

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

R thousands	Description	NT Code	Budget Year 2018/19										Total	Over 1Yr	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy	
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Total over 90 days							
	<b>Debtors Age Analysis By Income Source</b>																
	Trade and Other Receivables from Exchange Transactions - Water	1200	0	-	-	-	-	-	-	-	-	-	0	-	-	-	-
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	40	5	3	2	0	2	0	2	0	2	54	6	-	-	-
	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	47	8	6	4	-	-	-	-	-	-	70	8	-	-	-
	Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other	1900	440	127	59	21	10	16	817	62	1 550	925	1 550	925	-	-	-
	<b>Total By Income Source</b>	<b>2000</b>	<b>527</b>	<b>140</b>	<b>68</b>	<b>27</b>	<b>10</b>	<b>16</b>	<b>819</b>	<b>67</b>	<b>1 674</b>	<b>939</b>	<b>1 674</b>	<b>939</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>2017/18 - totals only</b>																
	<b>Debtors Age Analysis By Customer Group</b>																
	Organs of State	2200	(99)	-	-	-	-	-	-	-	-	-	-	-	760	-	-
	Commercial	2300	4	-	3	-	-	-	39	6	-	45	52	45	-	-	-
	Households	2400	614	107	65	27	10	6	30	60	919	133	919	133	-	-	-
	Other	2500	8	33	-	-	-	-	-	1	42	1	42	1	-	-	-
	<b>Total By Customer Group</b>	<b>2600</b>	<b>527</b>	<b>140</b>	<b>68</b>	<b>27</b>	<b>10</b>	<b>16</b>	<b>819</b>	<b>67</b>	<b>1 674</b>	<b>939</b>	<b>1 674</b>	<b>939</b>	<b>-</b>	<b>-</b>	<b>-</b>



DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2018/19								
		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	66	-	-	-	-	-	-	-	66
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	612	612
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	1
<b>Total By Customer Type</b>	<b>1000</b>	<b>66</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>613</b>	<b>678</b>



DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2017/18	Budget Year 2018/19							
		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:		-	72 778	72 778	3 979	32 272	24 259	5 659	23.3%	-
Local Government Equitable Share			67 902	67 902	-	28 293	22 634	5 659	25.0%	
Finance Management			1 000	1 000	1 000	1 000	333			
EPWP Incentive			1 125	1 125	1 125	1 125	375			
Rural Roads Asset Management Grant			2 751	2 751	1 854	1 854	917			
Provincial Government:		-	85 246	85 246	11 800	11 814	28 415	(16 567)	-58.3%	-
PT - PAWK			84 299	84 299	11 160	11 160	28 100	(16 940)	-60.3%	
Seta			100	100			33			
Health Subsidy			150	150	-	14	50	(36)	-71.6%	
CDW Operational Support Grant			56	56	-		19	(19)	-100.0%	
Human Capacity Building Grant			640	640	640	640	213	427	200.0%	
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
NONE										
Other grant providers:		-	-	-	-	-	-	-		-
NONE										
<b>Total Operating Transfers and Grants</b>	5	-	158 024	158 024	15 779	44 086	52 675	(10 908)	-20.7%	-
<b>Capital Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-		-
NONE										
Provincial Government:		-	1 483	1 483	-	-	1 483	(1 483)	-100.0%	-
Fire Service Capacity Building Grant			1 483	1 483	-	-	1 483	(1 483)	-100.0%	
District Municipality:		-	-	-	-	-	-	-		-
NONE										
Other grant providers:		-	-	-	-	-	-	-		-
NONE										
<b>Total Capital Transfers and Grants</b>	5	-	1 483	1 483	-	-	1 483	(1 483)	-100.0%	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	159 507	159 507	15 779	44 086	54 158	(12 391)	-22.9%	-

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2017/18	Budget Year 2018/19							
		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>										
National Government:		--	72 778	72 778	2 979	31 272	23 447	7 825	33.4%	72 778
Local Government Equitable Share			67 902	67 902	--	28 293	22 634	5 659	25.0%	67 902
Finance Management			1 000	1 000	--	--	167	(167)	-100.0%	1 000
EPWP Incentive			1 125	1 125	1 125	1 125	188	938	500.0%	1 125
Rural Roads Asset Management Grant			2 751	2 751	1 854	1 854	459	1 395	304.3%	2 751
#REF!								--		
#REF!								--		
#REF!								--		
Provincial Government:		--	85 246	85 246	11 800	11 814	14 208	(2 377)	-16.7%	85 246
PT - PAWK			84 299	84 299	11 160	11 160	14 050	(2 890)	-20.6%	84 299
Seta			100	100	--	--	17			100
Health Subsidy			150	150	--	14	25	(11)	-43.3%	150
CDW Operational Support Grant			56	56	--	--	9	(9)	-100.0%	56
Human Capacity Building Grant			640	640	640	640	107	533	500.0%	640
								--		
District Municipality:		--	--	--	--	--	--	--		--
NONE								--		
Other grant providers:		--	--	--	--	--	--	--		--
NONE								--		
<b>Total operating expenditure of Transfers and Grants:</b>		--	158 024	158 024	14 779	43 086	37 654	5 449	14.5%	158 024
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		--	--	--	--	--	--	--		--
NONE								--		
#REF!								--		
#REF!								--		
#REF!								--		
#REF!								--		
#REF!								--		
Provincial Government:		--	1 483	1 483	--	--	181	(181)	-100.0%	1 483
Fire Service Capacity Building Grant			1 483	1 483	--	--	181	(181)	-100.0%	1 483
#REF!								--		
District Municipality:		--	--	--	--	--	--	--		--
#REF!								--		
Other grant providers:		--	--	--	--	--	--	--		--
#REF!								--		
<b>Total capital expenditure of Transfers and Grants</b>		--	1 483	1 483	--	--	181	(181)	-100.0%	1 483
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		--	159 507	159 507	14 779	43 086	37 836	5 268	13.9%	159 507

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	2017/18	Budget Year 2018/19							
		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			3 936	3 936	318	637	656	(19)	-3%	3 936
Pension and UIF Contributions			202	202	17	33	34	(0)	-1%	202
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 632	1 632	112	238	272	(34)	-13%	1 632
Cellphone Allowance			400	400	33	67	67	-	-	400
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>			<b>6 169</b>	<b>6 169</b>	<b>480</b>	<b>975</b>	<b>1 028</b>	<b>(53)</b>	<b>-5%</b>	<b>6 169</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages			3 199	3 199	229	448	492	(44)	-9%	3 199
Pension and UIF Contributions			5	5	11	21	1	20	2481%	5
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			144	144	-	-	22	(22)	-100%	144
Motor Vehicle Allowance			490	490	29	56	75	(19)	-25%	490
Cellphone Allowance			30	30	(2)	7	5	2	52%	30
Housing Allowances			8	8	0	1	1	(0)	-18%	8
Other benefits and allowances			26	26	-	-	4	(4)	-100%	26
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>			<b>3 902</b>	<b>3 902</b>	<b>267</b>	<b>534</b>	<b>600</b>	<b>(67)</b>	<b>-11%</b>	<b>3 902</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			71 401	71 401	5 425	10 172	10 985	(812)	-7%	71 401
Pension and UIF Contributions			11 251	11 251	962	1 798	1 731	67	4%	11 251
Medical Aid Contributions			4 741	4 741	339	675	729	(55)	-8%	4 741
Overtime			1 783	1 783	229	329	274	55	20%	1 783
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			5 213	5 213	386	771	802	(31)	-4%	5 213
Cellphone Allowance			394	394	33	66	61	6	9%	394
Housing Allowances			716	716	68	89	110	(21)	-19%	716
Other benefits and allowances			2 960	2 960	353	668	455	212	47%	2 960
Payments in lieu of leave			470	470	121	161	72	88	122%	470
Long service awards			296	296	160	233	46	187	412%	296
Post-retirement benefit obligations			2 424	2 424	-	-	373	(373)	-100%	2 424
<b>Sub Total - Other Municipal Staff</b>			<b>101 651</b>	<b>101 651</b>	<b>8 076</b>	<b>14 962</b>	<b>15 639</b>	<b>(677)</b>	<b>-4%</b>	<b>101 651</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Total Parent Municipality</b>			<b>111 722</b>	<b>111 722</b>	<b>8 823</b>	<b>16 471</b>	<b>17 267</b>	<b>(796)</b>	<b>-5%</b>	<b>111 722</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			<b>111 722</b>	<b>111 722</b>	<b>8 823</b>	<b>16 471</b>	<b>17 267</b>	<b>(796)</b>	<b>-5%</b>	<b>111 722</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>			<b>105 553</b>	<b>105 553</b>	<b>8 344</b>	<b>15 496</b>	<b>16 239</b>	<b>(743)</b>	<b>-5%</b>	<b>105 553</b>

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2017/18	Budget Year 2018/19							
	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		2 000	2 000	1 648	1 648	2 000	352	17.6%	41%
August		2 000	2 000	15	1 663	4 000	2 337	58.4%	42%
September						4 000	-		
October						4 000	-		
November						4 000	-		
December						4 000	-		
January						4 000	-		
February						4 000	-		
March						4 000	-		
April						4 000	-		
May						4 000	-		
June						4 000	-		
<b>Total Capital expenditure</b>	-	4 000	4 000	1 663					

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

**Cash book**


Balance on 1 August 2018	<b><u>R 26 232 514.58</u></b>
<b><u>Plus:</u></b> Receipts	R 19 510 040.32
	R 45 742 554.90
<b><u>Min:</u></b> Expenses	R 19 430 053.15
	<b><u>R 26 312 501.75</u></b>

**Bank statement**

Balance as per bank statement ABSA	R 26 390 349.42
<b><u>Plus:</u></b> Cash on hand	R -
Debits on bank statement	R - R 28 259.16
Rec - J/E - fake note in cash deposit	R 100.00
Hand Cheque	
	R 26 418 708.58
<b><u>Minus:</u></b> Deposits not quoted ABSA	R 101 007.88
Outstanding cheques	R 1 153.75
Deposit - Resorts not quoted	R 0.70
Vodacom - Jnl22	R 516.49
Error in cashbook	R 3 528.00
	R 106 206.82
	<b><u>R 26 312 501.75</u></b>

**Investments**

ABSA Depositor Plus: 92 8755 1045	R 13 954 599.18
ABSA Depositor Plus: 92 8755 0641	R 14 252 363.13
Cash Float/Petty Cash	
Total:	<b><u>R 54 519 464.06</u></b>

**Compiled:** 

**Date:** 12/09/2018

**Reviewed:** 

**Date:** 13.09.2018