

OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Financial Monthly Report

November 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 **November 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 **November 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.



DP Mr DP Beretti
Municipal Manager

Date: *13/12/2018*

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 **November 2018** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

DP Print name **Mr. DP Beretti**
Municipal Manager of **Overberg District Municipality DC3**

Signature -----  -----

Date ----- *13/12/2018* -----

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 |
|-------------------------------|---------------------|-----------------------|-------------------|
| Budget | R 32 740 541.00 | R201 905 026 | R203 514 978 |
| Budget to date (BTD) | R 10 000 000.00 | R88 863 461 | R100 375 113 |
| Year to date (YTD) | R 13 411 297.61 | R79 075 599 | R77 263 465 |
| Variance to SDBIP | R 3 411 297.61 | -R9 787 862 | -R23 111 647 |
| YTD% Variance to SDBIP | 34% | -11% | -23% |
| % of Annual Budget | 41% | 39% | 38% |

Relevant information

- Revenue to date is below anticipated with a variance of 23%
- Expenditure to date has a variance of 11% below budgeted expenditure to date.
- Capital expenditure is above projected at 34%

Conclusion

- Year to date operating revenue amounts to 38% of the total budgeted for the financial year.
- Year to date operating expenditure amounts to 41% 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 4 133 954.58 |
| RENT OF FACILITIES&EQUIPMENT | R 11 345 019.00 | R 3 532.26 | R 19 059.04 | R 4 727 091.25 |
| INTEREST EARNED-EXTERNAL INVES | R 1 400 000.00 | R 51 413.82 | R 432 959.34 | R 583 333.33 |
| INTEREST EARNED-OUTST DEBTORS | R 100.00 | R 884 496.01 | R 4 483 325.20 | R 41.67 |
| LICENSES & PERMITS | R 134 958.00 | R 14 490.31 | R 56 067.75 | R 56 232.50 |
| INCOME FOR AGENCY SERVICES | R 8 813 199.00 | R - | R 2 937 733.00 | R 3 672 166.25 |
| GRANT&SUBSIDIES (OPERATING) | R 73 724 785.00 | R 44 973.86 | R 32 084 559.69 | R 47 694 160.42 |
| GRANT&SUBSIDIES (CAPITAL) | R 1 483 000.00 | R - | R - | R 452 955.25 |
| OTHER REVENUE | R 9 272 605.00 | R -235 082.85 | R 2 574 870.70 | R 3 863 585.42 |
| PROFIT ON SALE | R 2 960 000.00 | R 745 460.87 | R 1 062 318.30 | R - |
| | R 119 055 157.00 | R 1 509 284.28 | R 43 650 893.02 | R 65 183 520.67 |

| Expenditure by Type | Budget | Month Actual | YTD Actual | YTD Budget |
|-------------------------------|------------------|-----------------|-----------------|-----------------|
| EMPLOYEE COSTS-WAGES&SALARIES | R 66 718 009.00 | R 7 291 199.33 | R 26 445 466.29 | R 30 792 927.23 |
| REMUNERATION OF COUNCILLORS | R 6 168 774.00 | R 488 346.76 | R 2 467 407.18 | R 2 570 322.50 |
| BAD DEBTS | R - | R - | R - | R - |
| DEPRECIATION | R 3 101 298.00 | R 236.19 | R 21 900.74 | R 1 292 207.50 |
| OTHER MATERIAL | R 2 270 998.00 | R 376 899.56 | R 1 230 691.28 | R 946 249.17 |
| INTEREST EXPENSE - EXTERNAL | R 5 618 250.00 | R 6 334.10 | R 83 628.03 | R 2 340 937.50 |
| CONTRACTED SERVICES | R 19 348 898.00 | R 952 375.52 | R 4 454 940.40 | R 8 062 040.83 |
| GRANTS & SUBSIDIES PAID | R - | R - | R - | R - |
| GENERAL EXPENSES - OTHER | R 14 218 978.00 | R 945 245.64 | R 4 264 186.90 | R 5 924 574.17 |
| LOSS ON DISPOSAL OF ASSETS | R - | R - | R - | R - |
| | R 117 445 205.00 | R 10 060 637.10 | R 38 968 220.82 | R 51 929 258.90 |

| | | | | |
|--------------|----------------|-----------------|----------------|-----------------|
| Total | R 1 609 952.00 | R -8 551 352.82 | R 4 682 672.20 | R 13 254 261.77 |
|--------------|----------------|-----------------|----------------|-----------------|

Revenue by source

Reasons for variance:

-Total income to date is below anticipated with variance of 33.03%.

Allocation error between Interest earned outst debtors and Rent of facilities and equipment.

Expenditure by type:

Reasons for variance:

-Total expenditure is 24.96% 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

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 1 528.24 | R 2 596.96 | R 4 166.67 |
| 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 8 834 268.24 | R 33 544 910.34 | R 35 124 717.08 |
| GRANT&SUBSIDIES (CAPITAL) | R - | R - | R - | R - |
| OTHER REVENUE | R 150 500.00 | R 11 843.64 | R 65 065.00 | R 62 708.33 |
| PROFIT ON SALE | R - | R - | R - | R - |
| | R 84 459 821.00 | R 8 847 640.12 | R 33 612 572.30 | R 35 191 592.08 |

| Expenditure by Type | Budget | Month Actual | YTD Actual | YTD Budget |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|
| EMPLOYEE COSTS-WAGES&SALARIES | R 38 835 300.00 | R 5 005 912.57 | R 16 383 840.99 | R 17 923 984.62 |
| 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 7 074 152.10 | R 20 347 258.97 | R 17 362 500.00 |
| INTEREST EXPENSE - EXTERNAL | R 7 200.00 | R - | R - | R 3 000.00 |
| CONTRACTED SERVICES | R 350 000.00 | R 61 022.54 | R 221 806.60 | R 145 833.33 |
| GRANTS & SUBSIDIES PAID | R - | R - | R - | R - |
| GENERAL EXPENSES - OTHER | R 3 597 321.00 | R 1 663 736.98 | R 3 154 471.63 | R 1 498 883.75 |
| LOSS ON DISPOSAL OF ASSETS | R - | R - | R - | R - |
| | R 84 459 821.00 | R 13 804 824.19 | R 40 107 378.19 | R 36 934 201.70 |

| | | | | |
|--------------|-----|-----------------|-----------------|-----------------|
| Total | R - | R -4 957 184.07 | R -6 494 805.89 | R -1 742 609.62 |
|--------------|-----|-----------------|-----------------|-----------------|

Revenue by source

Reasons for variances:

-Total revenue actual versus budgeted varies 4.49% 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 above anticipated with variance of 8.59%.

Remedial

ODm will monitor Roads Income closely.

DC3 Overberg - Table C1 Monthly Budget Statement Summary - M05 November

| Description | 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 | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - |
| Service charges | - | 9 921 | 9 921 | - | - | 4 134 | (4 134) | -100% | 9 921 |
| Investment revenue | - | 1 400 | 1 400 | 51 | 433 | 583 | (150) | -26% | 1 400 |
| Transfers and subsidies | - | 158 024 | 158 024 | 8 879 | 65 629 | 82 819 | (17 189) | -21% | 158 024 |
| Other own revenue | - | 32 686 | 32 686 | 1 426 | 11 201 | 12 386 | (1 185) | -10% | 32 686 |
| Total Revenue (excluding capital transfers and contributions) | - | 202 032 | 202 032 | 10 357 | 77 263 | 99 922 | (22 659) | -23% | 202 032 |
| Employee costs | - | 105 553 | 105 553 | 12 297 | 42 829 | 48 717 | (5 888) | -12% | 105 553 |
| Remuneration of Councillors | - | 6 169 | 6 169 | 488 | 2 467 | 2 570 | (103) | -4% | 6 169 |
| Depreciation & asset impairment | - | 3 101 | 3 101 | 0 | 22 | 1 292 | (1 270) | -98% | 3 101 |
| Finance charges | - | 5 625 | 5 625 | 6 | 84 | 2 344 | (2 260) | -96% | 5 625 |
| Materials and bulk purchases | - | 43 941 | 43 941 | 7 451 | 21 578 | 18 309 | 3 269 | 18% | 43 941 |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Other expenditure | - | 37 515 | 37 515 | 3 622 | 12 095 | 15 631 | (3 536) | -23% | 37 515 |
| Total Expenditure | - | 201 905 | 201 905 | 23 865 | 79 076 | 88 863 | (9 788) | -11% | 201 905 |
| Surplus/(Deficit) | - | 127 | 127 | (13 509) | (1 812) | 11 059 | (12 871) | -116% | 127 |
| Transfers and subsidies - capital (monetary allocations) | - | 1 483 | 1 483 | - | - | 453 | (453) | -100% | 1 483 |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | - | 1 610 | 1 610 | (13 509) | (1 812) | 11 512 | (13 324) | -116% | 1 610 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | - | 1 610 | 1 610 | (13 509) | (1 812) | 11 512 | (13 324) | -116% | 1 610 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | - | 32 741 | 32 741 | 5 085 | 13 411 | 10 000 | 3 411 | 34% | 32 741 |
| Capital transfers recognised | - | 1 483 | 1 483 | - | - | 453 | (453) | -100% | 1 483 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - |
| Borrowing | - | 26 977 | 26 977 | 4 400 | 11 728 | 8 240 | 3 489 | 42% | 26 977 |
| Internally generated funds | - | 4 281 | 4 281 | 684 | 1 683 | 1 307 | 375 | 29% | 4 281 |
| Total sources of capital funds | - | 32 741 | 32 741 | 5 085 | 13 411 | 10 000 | 3 411 | 34% | 32 741 |
| Financial position | | | | | | | | | |
| Total current assets | 42 531 | 31 282 | 31 282 | | 31 467 | | | | 31 282 |
| Total non current assets | 81 674 | 116 666 | 116 666 | | 94 096 | | | | 116 666 |
| Total current liabilities | 32 857 | 24 432 | 24 432 | | 35 035 | | | | 24 432 |
| Total non current liabilities | 79 238 | 114 979 | 114 979 | | 79 238 | | | | 114 979 |
| Community wealth/Equity | 12 111 | 8 537 | 8 537 | | 11 290 | | | | 8 537 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | - | 8 256 | 8 256 | (10 836) | (831) | 41 349 | 42 180 | 102% | 8 256 |
| Net cash from (used) investing | - | (29 781) | (29 781) | (4 339) | (12 666) | (10 000) | 2 666 | -27% | (29 781) |
| Net cash from (used) financing | - | 24 956 | 24 956 | (57) | (278) | - | 278 | #DIV/0! | 24 956 |
| Cash/cash equivalents at the month/year end | - | 25 167 | 25 167 | - | 22 941 | 53 084 | 30 144 | 57% | 40 147 |
| Debtors & creditors analysis | | | | | | | | | |
| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 410 | 93 | 39 | 32 | 58 | 25 | 820 | 78 | 1 555 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 2 446 | - | - | - | - | - | - | 744 | 3 190 |

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

| 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 | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | - | 88 022 | 88 022 | 913 | 36 842 | 52 418 | (15 576) | -30% | 88 022 |
| Executive and council | | - | 11 876 | 11 876 | 745 | 4 000 | 3 715 | 285 | 8% | 11 876 |
| Finance and administration | | - | 76 146 | 76 146 | 167 | 32 842 | 48 703 | (15 861) | -33% | 76 146 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | - | 21 012 | 21 012 | 589 | 6 796 | 8 590 | (1 794) | -21% | 21 012 |
| Community and social services | | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | - | 15 391 | 15 391 | 1 293 | 7 366 | 6 413 | 953 | 15% | 15 391 |
| Public safety | | - | 5 336 | 5 336 | (746) | (698) | 2 058 | (2 756) | -134% | 5 336 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | 285 | 285 | 43 | 127 | 119 | 9 | 7% | 285 |
| <i>Economic and environmental services</i> | | - | 84 560 | 84 560 | 8 855 | 33 625 | 35 233 | (1 608) | -5% | 84 560 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | - | 84 460 | 84 460 | 8 848 | 33 613 | 35 192 | (1 579) | -4% | 84 460 |
| Environmental protection | | - | 100 | 100 | 7 | 13 | 42 | (29) | -70% | 100 |
| <i>Trading services</i> | | - | 9 921 | 9 921 | - | - | 4 134 | (4 134) | -100% | 9 921 |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | 9 921 | 9 921 | - | - | 4 134 | (4 134) | -100% | 9 921 |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | - | 203 515 | 203 515 | 10 357 | 77 263 | 100 375 | (23 112) | -23% | 203 515 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | - | 48 903 | 48 903 | 3 488 | 14 898 | 21 486 | (6 588) | -31% | 48 903 |
| Executive and council | | - | 10 617 | 10 617 | 699 | 3 528 | 4 558 | (1 031) | -23% | 10 617 |
| Finance and administration | | - | 37 027 | 37 027 | 2 632 | 10 838 | 16 350 | (5 513) | -34% | 37 027 |
| Internal audit | | - | 1 259 | 1 259 | 157 | 533 | 578 | (44) | -8% | 1 259 |
| <i>Community and public safety</i> | | - | 56 993 | 56 993 | 6 102 | 22 110 | 25 468 | (3 358) | -13% | 56 993 |
| Community and social services | | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | - | 15 220 | 15 220 | 1 626 | 5 858 | 6 621 | (764) | -12% | 15 220 |
| Public safety | | - | 27 483 | 27 483 | 2 955 | 10 604 | 12 331 | (1 728) | -14% | 27 483 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | 14 290 | 14 290 | 1 522 | 5 649 | 6 515 | (866) | -13% | 14 290 |
| <i>Economic and environmental services</i> | | - | 88 730 | 88 730 | 14 200 | 41 538 | 38 877 | 2 661 | 7% | 88 730 |
| Planning and development | | - | 1 655 | 1 655 | 137 | 501 | 755 | (254) | -34% | 1 655 |
| Road transport | | - | 84 460 | 84 460 | 13 805 | 40 107 | 36 934 | 3 173 | 9% | 84 460 |
| Environmental protection | | - | 2 616 | 2 616 | 258 | 929 | 1 188 | (258) | -22% | 2 616 |
| <i>Trading services</i> | | - | 7 279 | 7 279 | 75 | 529 | 3 033 | (2 504) | -83% | 7 279 |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | 7 279 | 7 279 | 75 | 529 | 3 033 | (2 504) | -83% | 7 279 |
| <i>Other</i> | | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | - | 201 905 | 201 905 | 23 865 | 79 076 | 88 863 | (9 788) | -11% | 201 905 |
| Surplus/ (Deficit) for the year | | - | 1 610 | 1 610 | (13 509) | (1 812) | 11 512 | (13 324) | -116% | 1 610 |

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

| 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 |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Municipal Manager | | - | 13 074 | 13 074 | 820 | 4 247 | 4 214 | 33 | 0.8% | 13 074 |
| Vote 2 - Management Services | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | - | 24 | 24 | 2 | 10 | 10 | 0 | 2.3% | 24 |
| Vote 4 - Finance | | - | 76 408 | 76 408 | 90 | 32 585 | 48 647 | (16 062) | -33.0% | 76 408 |
| Vote 5 - Community Services | | - | 114 010 | 114 010 | 9 444 | 40 421 | 47 504 | (7 083) | -14.9% | 114 010 |
| Total Revenue by Vote | 2 | - | 203 515 | 203 515 | 10 357 | 77 263 | 100 375 | (23 112) | -23.0% | 203 515 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Municipal Manager | | - | 15 405 | 15 405 | 1 132 | 5 149 | 6 736 | (1 587) | -23.6% | 15 405 |
| Vote 2 - Management Services | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | - | 10 551 | 10 551 | 863 | 3 341 | 4 670 | (1 329) | -28.5% | 10 551 |
| Vote 4 - Finance | | - | 23 501 | 23 501 | 1 529 | 6 483 | 10 329 | (3 846) | -37.2% | 23 501 |
| Vote 5 - Community Services | | - | 152 448 | 152 448 | 20 343 | 64 103 | 67 129 | (3 026) | -4.5% | 152 448 |
| Total Expenditure by Vote | 2 | - | 201 905 | 201 905 | 23 865 | 79 076 | 88 863 | (9 788) | -11.0% | 201 905 |
| Surplus/ (Deficit) for the year | 2 | - | 1 610 | 1 610 | (13 509) | (1 812) | 11 512 | (13 324) | -115.7% | 1 610 |

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

| 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 | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | | 9 921 | 9 921 | - | - | 4 134 | (4 134) | -100% | 9 921 | |
| Service charges - other | | - | - | - | - | - | - | - | - | |
| Rental of facilities and equipment | | 11 355 | 11 355 | 5 | 22 | 4 731 | (4 710) | -100% | 11 355 | |
| Interest earned - external investments | | 1 400 | 1 400 | 51 | 433 | 583 | (150) | -26% | 1 400 | |
| Interest earned - outstanding debtors | | 0 | 0 | 884 | 4 483 | 0 | 4 483 | 10759880% | 0 | |
| Dividends received | | - | - | - | - | - | - | - | - | |
| Fines, penalties and forfeits | | - | - | - | - | - | - | - | - | |
| Licences and permits | | 135 | 135 | 14 | 56 | 56 | (0) | 0% | 135 | |
| Agency services | | 8 813 | 8 813 | - | 2 938 | 3 672 | (734) | -20% | 8 813 | |
| Transfers and subsidies | | 158 024 | 158 024 | 8 879 | 65 629 | 82 819 | (17 189) | -21% | 158 024 | |
| Other revenue | | 9 423 | 9 423 | (223) | 2 640 | 3 926 | (1 286) | -33% | 9 423 | |
| Gains on disposal of PPE | | 2 960 | 2 960 | 745 | 1 062 | - | 1 062 | #DIV/0! | 2 960 | |
| Total Revenue (excluding capital transfers and contributions) | | - | 202 032 | 202 032 | 10 357 | 77 263 | 99 922 | (22 659) | -23% | 202 032 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 105 553 | 105 553 | 12 297 | 42 829 | 48 717 | (5 888) | -12% | 105 553 | |
| Remuneration of councillors | | 6 169 | 6 169 | 488 | 2 467 | 2 570 | (103) | -4% | 6 169 | |
| Debt impairment | | - | - | - | - | - | - | - | - | |
| Depreciation & asset impairment | | 3 101 | 3 101 | 0 | 22 | 1 292 | (1 270) | -98% | 3 101 | |
| Finance charges | | 5 625 | 5 625 | 6 | 84 | 2 344 | (2 260) | -96% | 5 625 | |
| Bulk purchases | | - | - | - | - | - | - | - | - | |
| Other materials | | 43 941 | 43 941 | 7 451 | 21 578 | 18 309 | 3 269 | 18% | 43 941 | |
| Contracted services | | 19 699 | 19 699 | 1 013 | 4 677 | 8 208 | (3 531) | -43% | 19 699 | |
| Transfers and subsidies | | - | - | - | - | - | - | - | - | |
| Other expenditure | | 17 816 | 17 816 | 2 609 | 7 419 | 7 423 | (5) | 0% | 17 816 | |
| Loss on disposal of PPE | | - | - | - | - | - | - | - | - | |
| Total Expenditure | | - | 201 905 | 201 905 | 23 865 | 79 076 | 88 863 | (9 788) | -11% | 201 905 |
| Surplus/(Deficit) | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | - | 127 | 127 | (13 509) | (1 812) | 11 059 | (12 871) | (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 | - | - | 453 | (453) | (0) | 1 483 |
| Transfers and subsidies - capital (in-kind - all) | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | - | 1 610 | 1 610 | (13 509) | (1 812) | 11 512 | | | 1 610 |
| Taxation | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | - | 1 610 | 1 610 | (13 509) | (1 812) | 11 512 | | | 1 610 |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | - | 1 610 | 1 610 | (13 509) | (1 812) | 11 512 | | | 1 610 |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | - | 1 610 | 1 610 | (13 509) | (1 812) | 11 512 | | | 1 610 |

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

| 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 |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Municipal Manager | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Management Services | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Finance | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Community Services | | - | 26 977 | 26 977 | 4 400 | 11 728 | 8 240 | 3 489 | 42% | 26 977 |
| Total Capital Multi-year expenditure | 4,7 | - | 26 977 | 26 977 | 4 400 | 11 728 | 8 240 | 3 489 | 42% | 26 977 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Municipal Manager | | - | 72 | 72 | 2 | 4 | 22 | (18) | -81% | 72 |
| Vote 2 - Management Services | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | - | 279 | 279 | (0) | 25 | 85 | (60) | -71% | 279 |
| Vote 4 - Finance | | - | 310 | 310 | - | 2 | 95 | (93) | -98% | 310 |
| Vote 5 - Community Services | | - | 5 103 | 5 103 | 683 | 1 652 | 1 559 | 93 | 6% | 5 103 |
| Total Capital single-year expenditure | 4 | - | 5 764 | 5 764 | 684 | 1 683 | 1 760 | (78) | -4% | 5 764 |
| Total Capital Expenditure | | - | 32 741 | 32 741 | 5 085 | 13 411 | 10 000 | 3 411 | 34% | 32 741 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | - | 643 | 643 | (0) | 29 | 196 | (167) | -85% | 643 |
| Executive and council | | | 18 | 18 | - | - | 5 | (5) | -100% | 18 |
| Finance and administration | | | 607 | 607 | (0) | 27 | 185 | (158) | -86% | 607 |
| Internal audit | | | 18 | 18 | - | 2 | 5 | (3) | -56% | 18 |
| Community and public safety | | - | 5 059 | 5 059 | 681 | 1 632 | 1 545 | 87 | 6% | 5 059 |
| Community and social services | | | - | - | - | - | - | - | - | - |
| Sport and recreation | | | 1 175 | 1 175 | 25 | 25 | 359 | (333) | -93% | 1 175 |
| Public safety | | | 3 683 | 3 683 | 656 | 1 602 | 1 125 | 477 | 42% | 3 683 |
| Housing | | | - | - | - | - | - | - | - | - |
| Health | | | 201 | 201 | - | 4 | 61 | (57) | -93% | 201 |
| Economic and environmental services | | - | 62 | 62 | 3 | 22 | 19 | 3 | 14% | 62 |
| Planning and development | | | 18 | 18 | 2 | 2 | 5 | (4) | -70% | 18 |
| Road transport | | | - | - | - | 5 | - | 5 | #DIV/0! | - |
| Environmental protection | | | 44 | 44 | 2 | 15 | 13 | 1 | 9% | 44 |
| Trading services | | - | 26 977 | 26 977 | 4 400 | 11 728 | 8 240 | 3 489 | 42% | 26 977 |
| Energy sources | | | - | - | - | - | - | - | - | - |
| Water management | | | - | - | - | - | - | - | - | - |
| Waste water management | | | - | - | - | - | - | - | - | - |
| Waste management | | | 26 977 | 26 977 | 4 400 | 11 728 | 8 240 | 3 489 | 42% | 26 977 |
| Other | | | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | - | 32 741 | 32 741 | 5 085 | 13 411 | 10 000 | 3 411 | 34% | 32 741 |
| Funded by: | | | | | | | | | | |
| National Government | | | - | - | - | - | - | - | - | - |
| Provincial Government | | | 1 483 | 1 483 | - | - | 453 | (453) | -100% | 1 483 |
| District Municipality | | | - | - | - | - | - | - | - | - |
| Other transfers and grants | | | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | - | 1 483 | 1 483 | - | - | 453 | (453) | -100% | 1 483 |
| Public contributions & donations | 5 | | - | - | - | - | - | - | - | - |
| Borrowing | 6 | | 26 977 | 26 977 | 4 400 | 11 728 | 8 240 | 3 489 | 42% | 26 977 |
| Internally generated funds | | | 4 281 | 4 281 | 684 | 1 683 | 1 307 | 375 | 29% | 4 281 |
| Total Capital Funding | | - | 32 741 | 32 741 | 5 085 | 13 411 | 10 000 | 3 411 | 34% | 32 741 |

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M05 November

| Description | Ref | 2017/18 | Budget Year 2018/19 | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | 36 715 | 25 167 | 25 167 | 22 941 | 25 167 |
| Call investment deposits | | - | - | - | - | - |
| Consumer debtors | | 2 782 | 1 111 | 1 111 | 1 469 | 1 111 |
| Other debtors | | 2 008 | 4 015 | 4 015 | 5 077 | 4 015 |
| Current portion of long-term receivables | | - | - | - | - | - |
| Inventory | | 1 026 | 989 | 989 | 1 980 | 989 |
| Total current assets | | 42 531 | 31 282 | 31 282 | 31 467 | 31 282 |
| Non current assets | | | | | | |
| 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 | 58 179 | 78 541 |
| Agricultural | | - | - | - | - | - |
| Biological | | - | - | - | - | - |
| Intangible | | 388 | 874 | 874 | 388 | 874 |
| Other non-current assets | | 6 889 | 8 818 | 8 818 | 6 889 | 8 818 |
| Total non current assets | | 81 674 | 116 666 | 116 666 | 94 096 | 116 666 |
| TOTAL ASSETS | | 124 205 | 147 948 | 147 948 | 125 563 | 147 948 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Borrowing | | 2 556 | 3 248 | 3 248 | 2 256 | 3 248 |
| Consumer deposits | | 12 | 12 | 12 | 34 | 12 |
| Trade and other payables | | 19 513 | 10 131 | 10 131 | 22 656 | 10 131 |
| Provisions | | 10 776 | 11 042 | 11 042 | 10 089 | 11 042 |
| Total current liabilities | | 32 857 | 24 432 | 24 432 | 35 035 | 24 432 |
| Non current liabilities | | | | | | |
| Borrowing | | 258 | 25 135 | 25 135 | 258 | 25 135 |
| Provisions | | 78 980 | 89 843 | 89 843 | 78 980 | 89 843 |
| Total non current liabilities | | 79 238 | 114 979 | 114 979 | 79 238 | 114 979 |
| TOTAL LIABILITIES | | 112 094 | 139 411 | 139 411 | 114 273 | 139 411 |
| NET ASSETS | 2 | 12 111 | 8 537 | 8 537 | 11 290 | 8 537 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 12 111 | 8 537 | 8 537 | 11 290 | 8 537 |
| Reserves | | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 12 111 | 8 537 | 8 537 | 11 290 | 8 537 |

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M05 November

| 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 | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | | - | - | - | - | - | - | - | - |
| Service charges | | | 9 921 | 9 921 | - | - | 4 134 | (4 134) | -100% | 9 921 |
| Other revenue | | | 29 726 | 29 726 | 1 777 | 7 934 | 14 589 | (6 656) | -46% | 29 726 |
| Government - operating | | | 158 024 | 158 024 | 9 385 | 67 135 | 105 349 | (38 214) | -36% | 158 024 |
| Government - capital | | | 1 483 | 1 483 | - | - | 1 483 | (1 483) | -100% | 1 483 |
| Interest | | | 1 400 | 1 400 | 880 | 4 398 | 583 | 3 814 | 654% | 1 400 |
| Dividends | | | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | | (191 969) | (191 969) | (22 872) | (80 214) | (84 653) | (4 439) | 5% | (191 969) |
| Finance charges | | | (329) | (329) | (6) | (84) | (137) | (54) | 39% | (329) |
| Transfers and Grants | | | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | | - | 8 256 | (10 836) | (831) | 41 349 | 42 180 | 102% | 8 256 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | | 2 960 | 2 960 | 745 | 745 | - | 745 | #DIV/0! | 2 960 |
| Decrease (Increase) in non-current debtors | | | - | - | - | - | - | - | - | - |
| Decrease (increase) other non-current receivables | | | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Capital assets | | | (32 741) | (32 741) | (5 085) | (13 411) | (10 000) | 3 411 | -34% | (32 741) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | | - | (29 781) | (4 339) | (12 666) | (10 000) | 2 666 | -27% | (29 781) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | | 26 977 | 26 977 | - | - | - | - | - | 26 977 |
| Increase (decrease) in consumer deposits | | | - | - | 4 | 22 | - | 22 | #DIV/0! | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | | (2 021) | (2 021) | (61) | (301) | - | 301 | #DIV/0! | (2 021) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | | - | 24 956 | (57) | (278) | - | 278 | #DIV/0! | 24 956 |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | - | 3 432 | (15 232) | (13 775) | 31 349 | | | 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 | | 22 941 | 53 084 | | | 40 147 |

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

| 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 |
| R thousands | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | |
| Bulk Electricity | 0100 | - | - | - | - | - | - | - | - | - |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | 2 446 | - | - | - | - | - | - | - | 2 446 |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | 743 | 743 |
| Trade Creditors | 0700 | - | - | - | - | - | - | - | - | - |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | 1 | 1 |
| Total By Customer Type | 1000 | 2 446 | - | - | - | - | - | - | 744 | 3 190 |


MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: November 2018

| Account number | INSTITUTION | Actual date | Balance as at 31 October 2018 | Movements for the month | | | | Balance as at 30 November 2018 | Interest earned | |
|--------------------------------|---------------|-----------------|-------------------------------|-------------------------|------------------|----------------------|--------------|--------------------------------|-----------------|-------|
| | | | | Investments matured | Investments made | Interest capitalised | Costs & Fees | | Actual date | Month |
| Overberg District Municipality | | | | | | | | | | |
| 9287551045 | ABSA BANK | R 14 106 599,75 | | | | 77 876.16 | | R 14 184 475,91 | R 77 876.16 | 6.62% |
| 9287550641 | ABSA BANK | R 79 589,62 | | | | 408.96 | | R 79 998,58 | R 408.96 | 6.00% |
| 037881714042 | NEDBANK | R 10 010 356,18 | | | | | | R 10 063 918,29 | R 53 562.11 | 6.30% |
| 28 8802 861 | STANDARD BANK | R - | | | | | | R - | R - | 5.13% |
| 1766000029 | NEDBANK | R 24 196 545,55 | | | | | | R 24 328 392,78 | R 131 847,23 | 5.72% |
| Total for Investments | | | | | | | | | | |
| 178-000-006-2 | Absa Bank | R 14 292 226,32 | | | | | | R 14 292 226,32 | R - | 0.00% |
| 117-652-449-6 | Nedbank | R 13 655 458,36 | | | | | | R 20 218 754,08 | R - | 0.00% |
| Total for Bank Accounts | | | | | | | | | | |
| | | R 52 144 230,73 | | | | | | R 48 374 498,70 | R 131 847,23 | 0.00% |
| | | | | | | | | | | |

DATUM: 13/12/2018

MUNIS. BESTUURDER / CFO 

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

| 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 | | | | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | | |
| National Government: | | - | 72 778 | 72 778 | 506 | 32 778 | 48 519 | (16 975) | -35.0% | - | |
| Local Government Equitable Share | | | 67 902 | 67 902 | - | 28 293 | 45 268 | (16 975) | -37.5% | | |
| Finance Management | | | 1 000 | 1 000 | - | 1 000 | 667 | | | | |
| EPWP Incentive | | | 1 125 | 1 125 | 506 | 1 631 | 750 | | | | |
| Rural Roads Asset Management Grant | | | 2 751 | 2 751 | - | 1 854 | 1 834 | | | | |
| Other transfers and grants [insert description] | | | | | | | | - | | | |
| Provincial Government: | | - | 85 246 | 85 246 | 8 879 | 34 357 | 56 831 | (22 508) | -39.6% | - | |
| PT - PAWK | | | 84 299 | 84 299 | 8 834 | 33 545 | 56 200 | (22 655) | -40.3% | | |
| Seta | | | 100 | 100 | 16 | 101 | 67 | | | | |
| Health Subsidy | | | 150 | 150 | 29 | 71 | 100 | (29) | -28.9% | | |
| CDW Operational Support Grant | 4 | | 56 | 56 | - | | 37 | (37) | -100.0% | | |
| Human Capacity Building Grant | | | 640 | 640 | - | 640 | 427 | 213 | 50.0% | | |
| Other transfers and grants [insert description] | | | | | | | | - | | | |
| District Municipality: | | - | - | - | - | - | - | - | | - | |
| None | | | | | | | | - | | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - | |
| None | | | | | | | | - | | | |
| Total Operating Transfers and Grants | 5 | - | 158 024 | 158 024 | 9 385 | 67 135 | 105 349 | (39 483) | -37.5% | - | |
| Capital Transfers and Grants | | | | | | | | | | | |
| 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: | | - | - | - | - | - | - | - | | - | |
| [insert description] | | | | | | | | - | | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - | |
| None | | | | | | | | - | | | |
| Total Capital Transfers and Grants | 5 | - | 1 483 | 1 483 | - | - | 1 483 | (1 483) | -100.0% | - | |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | - | 159 507 | 159 507 | 9 385 | 67 135 | 106 832 | (40 966) | -38.3% | - | |

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

| 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 | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | 72 778 | 72 778 | - | 31 272 | 47 300 | (16 028) | -33.9% | 72 778 |
| Local Government Equitable Share | | | 67 902 | 67 902 | - | 28 293 | 45 268 | (16 975) | -37.5% | 67 902 |
| Finance Management | | | 1 000 | 1 000 | - | - | 417 | (417) | -100.0% | 1 000 |
| EPWP Incentive | | | 1 125 | 1 125 | - | 1 125 | 469 | 656 | 140.0% | 1 125 |
| Rural Roads Asset Management Grant | | | 2 751 | 2 751 | - | 1 854 | 1 146 | 708 | 61.7% | 2 751 |
| | | | | | | | | - | | |
| Other transfers and grants [insert description] | | | | | | | | - | | |
| Provincial Government: | | - | 85 246 | 85 246 | 8 879 | 34 357 | 35 519 | (1 221) | -3.4% | 85 246 |
| PT - PAWK | | | 84 299 | 84 299 | 8 834 | 33 545 | 35 125 | (1 580) | -4.5% | 84 299 |
| Seta | | | 100 | 100 | 16 | 101 | 42 | | | 100 |
| Health Subsidy | | | 150 | 150 | 29 | 71 | 63 | 9 | 13.8% | 150 |
| CDW Operational Support Grant | | | 56 | 56 | - | - | 23 | (23) | -100.0% | 56 |
| Human Capacity Building Grant | | | 640 | 640 | - | 640 | 267 | 373 | 140.0% | 640 |
| | | | | | | | | - | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| None | | | | | | | | - | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| None | | | | | | | | - | | |
| Total operating expenditure of Transfers and Grants: | | - | 158 024 | 158 024 | 8 879 | 65 629 | 82 819 | (17 249) | -20.8% | 158 024 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | - | | |
| | | | | | | | | - | | |
| | | | | | | | | - | | |
| None | | | | | | | | - | | |
| Provincial Government: | | - | 1 483 | 1 483 | - | - | 453 | (453) | -100.0% | 1 483 |
| Fire Service Capacity Building Grant | | | 1 483 | 1 483 | - | - | 453 | (453) | -100.0% | 1 483 |
| | | | | | | | | - | | |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | - | | |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| | | | | | | | | - | | |
| Total capital expenditure of Transfers and Grants | | - | 1 483 | 1 483 | - | - | 453 | (453) | -100.0% | 1 483 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | - | 159 507 | 159 507 | 8 879 | 65 629 | 83 272 | (17 702) | -21.3% | 159 507 |

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

| 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 |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | | 3 936 | 3 936 | 319 | 1 599 | 1 640 | (41) | -3% | 3 936 |
| Pension and UIF Contributions | | | 202 | 202 | 17 | 83 | 84 | (1) | -1% | 202 |
| Medical Aid Contributions | | | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | | 1 632 | 1 632 | 120 | 619 | 680 | (61) | -9% | 1 632 |
| Cellphone Allowance | | | 400 | 400 | 33 | 167 | 167 | - | - | 400 |
| Housing Allowances | | | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | | - | - | - | - | - | - | - | - |
| Sub Total - Councillors | | | 6 169 | 6 169 | 488 | 2 467 | 2 570 | (103) | -4% | 6 169 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | | | 3 199 | 3 199 | 255 | 1 047 | 1 477 | (430) | -29% | 3 199 |
| Pension and UIF Contributions | | | 5 | 5 | 13 | 56 | 2 | 53 | 2160% | 5 |
| Medical Aid Contributions | | | - | - | - | - | - | - | - | - |
| Overtime | | | - | - | - | - | - | - | - | - |
| Performance Bonus | | | 144 | 144 | - | - | 66 | (66) | -100% | 144 |
| Motor Vehicle Allowance | | | 490 | 490 | 35 | 138 | 226 | (89) | -39% | 490 |
| Cellphone Allowance | | | 30 | 30 | 4 | 17 | 14 | 3 | 21% | 30 |
| Housing Allowances | | | 8 | 8 | 1 | 2 | 4 | (1) | -33% | 8 |
| Other benefits and allowances | | | 26 | 26 | - | - | 12 | (12) | -100% | 26 |
| Payments in lieu of leave | | | - | - | - | - | - | - | - | - |
| Long service awards | | | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | | 3 902 | 3 902 | 308 | 1 260 | 1 801 | (541) | -30% | 3 902 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | | 71 401 | 71 401 | 9 435 | 29 721 | 32 955 | (3 233) | -10% | 71 401 |
| Pension and UIF Contributions | | | 11 251 | 11 251 | 911 | 4 524 | 5 193 | (668) | -13% | 11 251 |
| Medical Aid Contributions | | | 4 741 | 4 741 | 339 | 1 691 | 2 188 | (497) | -23% | 4 741 |
| Overtime | | | 1 783 | 1 783 | 318 | 902 | 823 | 79 | 10% | 1 783 |
| Performance Bonus | | | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | | 5 213 | 5 213 | 400 | 1 958 | 2 406 | (448) | -19% | 5 213 |
| Cellphone Allowance | | | 394 | 394 | 33 | 165 | 182 | (17) | -9% | 394 |
| Housing Allowances | | | 716 | 716 | 47 | 232 | 331 | (98) | -30% | 716 |
| Other benefits and allowances | | | 2 960 | 2 960 | 349 | 1 699 | 1 366 | 333 | 24% | 2 960 |
| Payments in lieu of leave | | | 470 | 470 | 100 | 292 | 217 | 75 | 35% | 470 |
| Long service awards | | | 296 | 296 | 58 | 384 | 137 | 247 | 181% | 296 |
| Post-retirement benefit obligations | | | 2 424 | 2 424 | - | - | 1 119 | (1 119) | -100% | 2 424 |
| Sub Total - Other Municipal Staff | | | 101 651 | 101 651 | 11 989 | 41 570 | 46 916 | (5 346) | -11% | 101 651 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Total Parent Municipality | | | 111 722 | 111 722 | 12 785 | 45 297 | 51 287 | (5 991) | -12% | 111 722 |
| | | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Total Municipal Entities | | | - | - | - | - | - | - | - | - |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | | 111 722 | 111 722 | 12 785 | 45 297 | 51 287 | (5 991) | -12% | 111 722 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| TOTAL MANAGERS AND STAFF | | | 105 553 | 105 553 | 12 297 | 42 829 | 48 717 | (5 888) | -12% | 105 553 |

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

| 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 |
| R thousands | | | | | | | | | |
| Monthly expenditure performance trend | | | | | | | | | |
| July | | 2 000 | 2 000 | 1 648 | 1 648 | 2 000 | 352 | 17.6% | 16% |
| August | | 2 000 | 2 000 | 15 | 1 663 | 4 000 | 2 337 | 58.4% | 17% |
| September | | 2 000 | 2 000 | 3 278 | 4 941 | 6 000 | 1 059 | 17.7% | 49% |
| October | | 2 000 | 2 000 | 3 386 | 8 327 | 8 000 | (327) | -4.1% | 83% |
| November | | 2 000 | 2 000 | 5 085 | 13 411 | 10 000 | (3 411) | -34.1% | 134% |
| December | | | | | | 10 000 | - | | |
| January | | | | | | 10 000 | - | | |
| February | | | | | | 10 000 | - | | |
| March | | | | | | 10 000 | - | | |
| April | | | | | | 10 000 | - | | |
| May | | | | | | 10 000 | - | | |
| June | | | | | | 10 000 | - | | |
| Total Capital expenditure | - | 10 000 | 10 000 | 13 411 | | | | | |

OVERBERG DISTRICT MUNICIPALITY
Bank reconciliation on 30 November 2018

Cash book

| | | |
|----------------------------|---|-----------------------|
| Balance on 1 November 2018 | R | <u>9 358 560.49</u> |
| Plus: Receipts | R | 16 269 708.16 |
| | R | 25 628 268.65 |
| Min: Expenses | R | 32 084 535.02 |
| | R | <u>(6 456 266.37)</u> |

Bank statement


| | | |
|---------------------------------------|---|----------------------|
| Balance as per bank statement ABSA | R | 24 046 105.92 |
| Plus: Cash on hand | R | 2 630.00 |
| Debits on bank statement | R | 17 290.37 |
| Cheque 944 | R | 9 945.00 |
| Rec - J/E - fake note in cash deposit | R | 100.00 |
| Error in cashbook | R | 991 500.00 |
| | R | <u>25 067 571.29</u> |

| | | |
|--|---|-----------------------|
| Minus: Deposits not quoted ABSA | R | 4 534 489.36 |
| Deposits not quoted Nedbank | R | 8 138.80 |
| Loan received not yet captured | R | 26 977 000.00 |
| Outstanding cheques | R | 3 693.00 |
| Deposit - Resorts not quoted | | |
| Vodacom - Jnl22 | R | 516.49 |
| Movements into investment not yet captured | | |
| | R | <u>31 523 837.65</u> |
| | R | <u>(6 456 266.37)</u> |

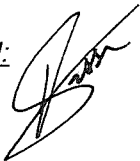
Investments

| | | |
|---------------------------------------|---|---------------|
| ABSA Depositor Plus: 92 8755 1045 | R | 14 184 475.91 |
| ABSA Depositor Plus: 92 8755 0641 | R | 79 998.58 |
| Nedbank Call Account: 037 881 714 042 | R | 10 063 918.29 |
| Cash Float/Petty Cash | | |

| | | |
|--------|---|----------------------|
| Total: | R | <u>17 872 126.41</u> |
|--------|---|----------------------|

Compiled: 

Date: 13/12/2018

Reviewed: 

Date: 13.12.2018