

**OVERBERG**

DISTRIKSMUNISIPALITEIT  
DISTRICT MUNICIPALITY  
UMASIPALA WESITHILI

**Financial Monthly Report**

**December 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 **December 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 **December 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: 14.1.2019

## QUALITY CERTIFICATE

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

(mark as appropriate)

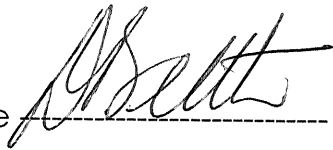
- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid- year budget and performance assessment

for the month of **December 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

14.1.2019

## **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 12 000 000.00	R105 012 256	R111 396 535
<b>Year to date (YTD)</b>	R 15 474 460.50	R94 946 996	R102 160 270
<b>Variance to SDBIP</b>	R 3 474 460.50	-R10 065 260	-R9 236 265
<b>YTD% Variance to SDBIP</b>	29%	-10%	-8%
<b>% of Annual Budget</b>	47%	47%	50%

### **Relevant information**

- Revenue to date is below anticipated with a variance of 8%
- Expenditure to date has a variance of 10% below budgeted expenditure to date.
- Capital expenditure is above projected at 29%

### **Conclusion**

- Year to date operating revenue amounts to 50% of the total budgeted for the financial year.
- Year to date operating expenditure amounts to 47% 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 4 960 745.50
RENT OF FACILITIES&EQUIPMENT	R 11 345 019.00	R 3 032.26	R 22 091.30	R 5 672 509.50
INTEREST EARNED-EXTERNAL INVES	R 1 400 000.00	R 20 039.40	R 452 998.74	R 700 000.00
INTEREST EARNED-OUTST DEBTORS	R 100.00	R 884 299.93	R 5 367 625.13	R 50.00
LICENSES & PERMITS	R 134 958.00	R 6 384.56	R 62 452.31	R 67 479.00
INCOME FOR AGENCY SERVICES	R 8 813 199.00	R -	R 2 937 733.00	R 4 406 599.50
GRANT&SUBSIDIES (OPERATING)	R 73 724 785.00	R 22 994 000.00	R 55 078 559.69	R 48 179 392.50
GRANT&SUBSIDIES (CAPITAL)	R 1 483 000.00	R -	R -	R 543 546.30
OTHER REVENUE	R 9 272 605.00	R 968 668.51	R 3 543 539.21	R 4 636 302.50
PROFIT ON SALE	R 2 960 000.00	R -	R 1 062 318.30	R -
	R 119 055 157.00	R 24 876 424.66	R 68 527 317.68	R 69 166 624.80

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 66 718 009.00	R 5 023 493.82	R 31 468 960.11	R 35 925 081.77
REMUNERATION OF COUNCILLORS	R 6 168 774.00	R 558 327.89	R 3 025 735.07	R 3 084 387.00
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R 3 101 298.00	R -	R 21 900.74	R 1 550 649.00
OTHER MATERIAL	R 2 270 998.00	R 53 488.77	R 1 284 180.05	R 1 135 499.00
INTEREST EXPENSE - EXTERNAL	R 5 618 250.00	R 5 799.60	R 89 427.63	R 2 809 125.00
CONTRACTED SERVICES	R 19 348 898.00	R 513 062.04	R 4 968 002.44	R 9 674 449.00
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 14 218 978.00	R 2 716 291.20	R 6 980 478.10	R 7 109 489.00
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 117 445 205.00	R 8 870 463.32	R 47 838 684.14	R 61 288 679.77

<b>Total</b>	R 1 609 952.00	R 16 005 961.34	R 20 688 633.54	R 7 877 945.03
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**Revenue by source**

**Reasons for variance:**

-Total income to date is below anticipated with a variance of 0.92%.

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

**Expenditure by type:**

**Reasons for variance:**

-Total expenditure is 21.95% 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 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 2 596.96	R 5 000.00
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 -	R 33 544 910.34	R 42 149 660.50
GRANT&SUBSIDIES (CAPITAL)	R -	R -	R -	R -
OTHER REVENUE	R 150 500.00	R 20 380.00	R 85 445.00	R 75 250.00
PROFIT ON SALE	R -	R -	R -	R -
	R 84 459 821.00	R 20 380.00	R 33 632 952.30	R 42 229 910.50

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 38 835 300.00	R 2 835 419.75	R 19 219 260.74	R 20 911 315.38
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 3 286 470.45	R 23 633 729.42	R 20 835 000.00
INTEREST EXPENSE - EXTERNAL	R 7 200.00	R -	R -	R 3 600.00
CONTRACTED SERVICES	R 350 000.00	R 70 323.03	R 292 129.63	R 175 000.00
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 3 597 321.00	R 808 720.44	R 3 963 192.07	R 1 798 660.50
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 84 459 821.00	R 7 000 933.67	R 47 108 311.86	R 43 723 575.88

<b>Total</b>	R -	R -6 980 553.67	R -13 475 359.56	R -1 493 665.38
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### Revenue by source

#### Reasons for variances:

-Total revenue actual versus budgeted varies 20.36% 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 a variance of 7.74%

### Remedial

Not applicable, variation is not material.





DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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>Revenue - Functional</b>										
<i>Governance and administration</i>		-	88 022	88 022	23 029	59 871	53 848	6 023	11%	88 022
Executive and council		-	11 876	11 876	-	4 000	4 458	(458)	-10%	11 876
Finance and administration		-	76 146	76 146	23 029	55 871	49 390	6 481	13%	76 146
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	21 012	21 012	1 847	8 644	10 308	(1 664)	-16%	21 012
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	15 391	15 391	1 079	8 445	7 696	750	10%	15 391
Public safety		-	5 336	5 336	762	65	2 470	(2 405)	-97%	5 336
Housing		-	-	-	-	-	-	-	-	-
Health		-	285	285	6	134	143	(9)	-6%	285
<i>Economic and environmental services</i>		-	84 560	84 560	20	33 646	42 280	(8 634)	-20%	84 560
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	84 460	84 460	20	33 633	42 230	(8 597)	-20%	84 460
Environmental protection		-	100	100	-	13	50	(37)	-75%	100
<i>Trading services</i>		-	9 921	9 921	-	-	4 961	(4 961)	-100%	9 921
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 921	9 921	-	-	4 961	(4 961)	-100%	9 921
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	203 515	203 515	24 897	102 160	111 397	(9 236)	-8%	203 515
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	48 903	48 903	4 605	19 504	25 403	(5 899)	-23%	48 903
Executive and council		-	10 617	10 617	920	4 448	5 424	(976)	-18%	10 617
Finance and administration		-	37 027	37 027	3 591	14 429	19 304	(4 875)	-25%	37 027
Internal audit		-	1 259	1 259	94	627	675	(48)	-7%	1 259
<i>Community and public safety</i>		-	56 993	56 993	3 983	26 093	29 971	(3 878)	-13%	56 993
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	15 220	15 220	1 142	6 999	7 850	(850)	-11%	15 220
Public safety		-	27 483	27 483	1 787	12 390	14 496	(2 106)	-15%	27 483
Housing		-	-	-	-	-	-	-	-	-
Health		-	14 290	14 290	1 055	6 704	7 626	(922)	-12%	14 290
<i>Economic and environmental services</i>		-	88 730	88 730	7 279	48 817	45 999	2 818	6%	88 730
Planning and development		-	1 655	1 655	111	612	884	(272)	-31%	1 655
Road transport		-	84 460	84 460	7 001	47 108	43 724	3 385	8%	84 460
Environmental protection		-	2 616	2 616	167	1 096	1 392	(295)	-21%	2 616
<i>Trading services</i>		-	7 279	7 279	4	533	3 639	(3 106)	-85%	7 279
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	7 279	7 279	4	533	3 639	(3 106)	-85%	7 279
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	201 905	201 905	15 871	94 947	105 012	(10 065)	-10%	201 905
<b>Surplus/ (Deficit) for the year</b>		-	1 610	1 610	9 025	7 213	6 384	829	13%	1 610

**DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December**

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>	1									
Vote 1 - Municipal Manager		-	13 074	13 074	-	4 247	5 057	(810)	-16.0%	13 074
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	24	24	2	12	12	0	2.5%	24
Vote 4 - Finance		-	76 408	76 408	23 027	55 612	49 323	6 289	12.8%	76 408
Vote 5 - Community Services		-	114 010	114 010	1 868	42 289	57 005	(14 716)	-25.8%	114 010
<b>Total Revenue by Vote</b>	2	-	<b>203 515</b>	<b>203 515</b>	<b>24 897</b>	<b>102 160</b>	<b>111 397</b>	<b>(9 236)</b>	<b>-8.3%</b>	<b>203 515</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	15 405	15 405	1 243	6 392	7 974	(1 582)	-19.8%	15 405
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	10 551	10 551	525	3 866	5 510	(1 644)	-29.8%	10 551
Vote 4 - Finance		-	23 501	23 501	2 858	9 341	12 210	(2 870)	-23.5%	23 501
Vote 5 - Community Services		-	152 448	152 448	11 245	75 348	79 318	(3 969)	-5.0%	152 448
<b>Total Expenditure by Vote</b>	2	-	<b>201 905</b>	<b>201 905</b>	<b>15 871</b>	<b>94 947</b>	<b>105 012</b>	<b>(10 065)</b>	<b>-9.6%</b>	<b>201 905</b>
<b>Surplus/ (Deficit) for the year</b>		-	<b>1 610</b>	<b>1 610</b>	<b>9 025</b>	<b>7 213</b>	<b>6 384</b>	<b>829</b>	<b>13.0%</b>	<b>1 610</b>

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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	-	-	-	4 961	(4 961)	-100%	9 921
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		11 355	11 355	3	25	5 678	(5 653)	-100%	-100%	11 355
Interest earned - external investments		1 400	1 400	20	453	700	(247)	-35%	-35%	1 400
Interest earned - outstanding debtors		0	0	884	5 368	0	5 368	10735150%	10735150%	0
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		135	135	6	62	67	(5)	-7%	-7%	135
Agency services		8 813	8 813	-	2 938	4 407	(1 469)	-33%	-33%	8 813
Transfers and subsidies		158 024	158 024	22 994	88 623	90 329	(1 706)	-2%	-2%	158 024
Other revenue		9 423	9 423	989	3 629	4 712	(1 083)	-23%	-23%	9 423
Gains on disposal of PPE		2 960	2 960	-	1 062	-	1 062	#DIV/0!	#DIV/0!	2 960
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>202 032</b>	<b>202 032</b>	<b>24 897</b>	<b>102 160</b>	<b>110 853</b>	<b>(8 693)</b>	<b>-8%</b>	<b>202 032</b>
<b>Expenditure By Type</b>										
Employee related costs			105 553	105 553	7 859	50 688	56 836	(6 148)	-11%	105 553
Remuneration of councillors			6 169	6 169	558	3 026	3 084	(59)	-2%	6 169
Debt impairment			-	-	-	-	-	-	-	-
Depreciation & asset impairment			3 101	3 101	-	22	1 551	(1 529)	-99%	3 101
Finance charges			5 625	5 625	6	89	2 813	(2 723)	-97%	5 625
Bulk purchases			-	-	-	-	-	-	-	-
Other materials			43 941	43 941	3 340	24 918	21 970	2 947	13%	43 941
Contracted services			19 699	19 699	583	5 260	9 849	(4 589)	-47%	19 699
Transfers and subsidies			-	-	-	-	-	-	-	-
Other expenditure			17 816	17 816	3 525	10 944	8 908	2 036	23%	17 816
Loss on disposal of PPE			-	-	-	-	-	-	-	-
<b>Total Expenditure</b>			<b>201 905</b>	<b>201 905</b>	<b>15 871</b>	<b>94 947</b>	<b>105 012</b>	<b>(10 065)</b>	<b>-10%</b>	<b>201 905</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	127	127	9 025	7 213	5 841	1 373	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	-	-	544	(544)	(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>9 025</b>	<b>7 213</b>	<b>6 384</b>			<b>1 610</b>
Taxation			-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>			<b>1 610</b>	<b>1 610</b>	<b>9 025</b>	<b>7 213</b>	<b>6 384</b>			<b>1 610</b>
Attributable to minorities			-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>			<b>1 610</b>	<b>1 610</b>	<b>9 025</b>	<b>7 213</b>	<b>6 384</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>9 025</b>	<b>7 213</b>	<b>6 384</b>			<b>1 610</b>

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

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	1 823	13 551	9 888	3 664	37%	26 977
<b>Total Capital Multi-year expenditure</b>	4,7	-	<b>26 977</b>	<b>26 977</b>	<b>1 823</b>	<b>13 551</b>	<b>9 888</b>	<b>3 664</b>	<b>37%</b>	<b>26 977</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	72	72	-	4	26	(22)	-84%	72
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	279	279	0	25	102	(77)	-76%	279
Vote 4 - Finance		-	310	310	-	2	114	(112)	-98%	310
Vote 5 - Community Services		-	5 103	5 103	240	1 892	1 870	22	1%	5 103
<b>Total Capital single-year expenditure</b>	4	-	<b>5 764</b>	<b>5 764</b>	<b>240</b>	<b>1 923</b>	<b>2 112</b>	<b>(189)</b>	<b>-9%</b>	<b>5 764</b>
<b>Total Capital Expenditure</b>		-	<b>32 741</b>	<b>32 741</b>	<b>2 063</b>	<b>15 474</b>	<b>12 000</b>	<b>3 474</b>	<b>29%</b>	<b>32 741</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	<b>643</b>	<b>643</b>	<b>0</b>	<b>29</b>	<b>235</b>	<b>(206)</b>	<b>-87%</b>	<b>643</b>
Executive and council			18	18	-	-	7	(7)	-100%	18
Finance and administration			607	607	0	27	222	(195)	-88%	607
Internal audit			18	18	-	2	7	(4)	-63%	18
<b>Community and public safety</b>		-	<b>5 059</b>	<b>5 059</b>	<b>241</b>	<b>1 873</b>	<b>1 854</b>	<b>19</b>	<b>1%</b>	<b>5 059</b>
Community and social services			-	-	-	-	-	-	-	-
Sport and recreation			1 175	1 175	26	51	431	(379)	-88%	1 175
Public safety			3 683	3 683	215	1 818	1 350	468	35%	3 683
Housing			-	-	-	-	-	-	-	-
Health			201	201	-	4	74	(70)	-94%	201
<b>Economic and environmental services</b>		-	<b>62</b>	<b>62</b>	<b>(1)</b>	<b>21</b>	<b>23</b>	<b>(2)</b>	<b>-9%</b>	<b>62</b>
Planning and development			18	18	-	2	7	(5)	-75%	18
Road transport			-	-	-	5	-	5	#DIV/0!	-
Environmental protection			44	44	(1)	14	16	(3)	-16%	44
<b>Trading services</b>		-	<b>26 977</b>	<b>26 977</b>	<b>1 823</b>	<b>13 551</b>	<b>9 888</b>	<b>3 664</b>	<b>37%</b>	<b>26 977</b>
Energy sources			-	-	-	-	-	-	-	-
Water management			-	-	-	-	-	-	-	-
Waste water management			-	-	-	-	-	-	-	-
Waste management			26 977	26 977	1 823	13 551	9 888	3 664	37%	26 977
<b>Other</b>			-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	<b>32 741</b>	<b>32 741</b>	<b>2 063</b>	<b>15 474</b>	<b>12 000</b>	<b>3 474</b>	<b>29%</b>	<b>32 741</b>
<b>Funded by:</b>										
National Government			-	-	-	-	-	-	-	-
Provincial Government			1 483	1 483	-	-	544	(544)	-100%	1 483
District Municipality			-	-	-	-	-	-	-	-
Other transfers and grants			-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	<b>1 483</b>	<b>1 483</b>	<b>-</b>	<b>-</b>	<b>544</b>	<b>(544)</b>	<b>-100%</b>	<b>1 483</b>
<b>Public contributions &amp; donations</b>	5		-	-	-	-	-	-	-	-
<b>Borrowing</b>	6		26 977	26 977	1 823	13 551	9 888	3 664	37%	26 977
<b>Internally generated funds</b>			4 281	4 281	240	1 923	1 569	354	23%	4 281
<b>Total Capital Funding</b>		-	<b>32 741</b>	<b>32 741</b>	<b>2 063</b>	<b>15 474</b>	<b>12 000</b>	<b>3 474</b>	<b>29%</b>	<b>32 741</b>

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M06 December

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	26 428	25 167
Call investment deposits		-	-	-	-	-
Consumer debtors		2 782	1 111	1 111	2 125	1 111
Other debtors		2 008	4 015	4 015	4 151	4 015
Current portion of long-term receivables		-	-	-	-	-
Inventory		1 026	989	989	1 948	989
<b>Total current assets</b>		<b>42 531</b>	<b>31 282</b>	<b>31 282</b>	<b>34 652</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	60 242	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>96 159</b>	<b>116 666</b>
<b>TOTAL ASSETS</b>		<b>124 205</b>	<b>147 948</b>	<b>147 948</b>	<b>130 811</b>	<b>147 948</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		2 556	3 248	3 248	2 194	3 248
Consumer deposits		12	12	12	34	12
Trade and other payables		19 513	10 131	10 131	20 167	10 131
Provisions		10 776	11 042	11 042	9 855	11 042
<b>Total current liabilities</b>		<b>32 857</b>	<b>24 432</b>	<b>24 432</b>	<b>32 250</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>111 488</b>	<b>139 411</b>
<b>NET ASSETS</b>	2	<b>12 111</b>	<b>8 537</b>	<b>8 537</b>	<b>19 324</b>	<b>8 537</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		12 111	8 537	8 537	19 324	8 537
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>12 111</b>	<b>8 537</b>	<b>8 537</b>	<b>19 324</b>	<b>8 537</b>

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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	-	-	4 961	(4 961)	-100%	9 921	
Other revenue			29 726	29 726	278	8 212	16 332	(8 120)	-50%	29 726	
Government - operating			158 024	158 024	22 994	90 129	105 349	(15 220)	-14%	158 024	
Government - capital			1 483	1 483	-	-	1 483	(1 483)	-100%	1 483	
Interest			1 400	1 400	904	5 302	700	4 602	657%	1 400	
Dividends			-	-	-	-	-	-	-	-	
<b>Payments</b>											
Suppliers and employees			(191 969)	(191 969)	(18 558)	(98 772)	(99 984)	(1 212)	1%	(191 969)	
Finance charges			(329)	(329)	(6)	(89)	(165)	(75)	46%	(329)	
Transfers and Grants			-	-	-	-	-	-	-	-	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-	8 256	8 256	5 613	4 782	28 677	23 895	83%	8 256
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE			2 960	2 960	-	745	-	745	#DIV/0!	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)	(2 063)	(15 474)	(12 000)	3 474	-29%	(32 741)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-	(29 781)	(29 781)	(2 063)	(14 729)	(12 000)	2 729	-23%	(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			-	-	(0)	22	-	22	#DIV/0!	-	
<b>Payments</b>											
Repayment of borrowing			(2 021)	(2 021)	(62)	(362)	(1 010)	(648)	64%	(2 021)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			-	24 956	24 956	(62)	(340)	(1 010)	(670)	66%	24 956
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-	3 432	3 432	3 488	(10 287)	15 667			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		26 428	37 402				40 147





DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

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	494	-	-	-	-	-	-	-	494
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	786	786
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	1
<b>Total By Customer Type</b>	<b>1000</b>	<b>494</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>787</b>	<b>1 281</b>



DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

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>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		-	72 778	72 778	22 634	55 412	48 519	5 659	11.7%	-
Local Government Equitable Share			67 902	67 902	22 634	50 927	45 268	5 659	12.5%	
Finance Management			1 000	1 000	-	1 000	667			
EPWP Incentive			1 125	1 125	-	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	360	34 717	56 831	(22 148)	-39.0%	-
PT - PAWK			84 299	84 299	-	33 545	56 200	(22 655)	-40.3%	
Seta			100	100	-	101	67			
Health Subsidy			150	150	-	71	100	(29)	-28.9%	
CDW Operational Support Grant	4		56	56	-		37	(37)	-100.0%	
Human Capacity Building Grant			640	640	360	1 000	427	573	134.4%	
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	22 994	90 129	105 349	(16 489)	-15.7%	-
<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	22 994	90 129	106 832	(17 972)	-16.8%	-

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	72 778	72 778	22 634	53 906	47 706	6 200	13.0%	72 778
Local Government Equitable Share			67 902	67 902	22 634	50 927	45 268	5 659	12.5%	67 902
Finance Management			1 000	1 000	-	-	500	(500)	-100.0%	1 000
EPWP Incentive			1 125	1 125	-	1 125	563	563	100.0%	1 125
Rural Roads Asset Management Grant			2 751	2 751	-	1 854	1 376	478	34.8%	2 751
								-		
Other transfers and grants [insert description]								-		
<b>Provincial Government:</b>		-	85 246	85 246	360	34 717	42 623	(7 957)	-18.7%	85 246
PT - PAWK			84 299	84 299	-	33 545	42 150	(8 605)	-20.4%	84 299
Seta			100	100	-	101	50			100
Health Subsidy			150	150	-	71	75	(4)	-5.1%	150
CDW Operational Support Grant			56	56	-	-	28	(28)	-100.0%	56
Human Capacity Building Grant			640	640	360	1 000	320	680	212.5%	640
								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
None								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
None								-		
<b>Total operating expenditure of Transfers and Grants:</b>		-	158 024	158 024	22 994	88 623	90 329	(1 757)	-1.9%	158 024
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
								-		
								-		
								-		
None								-		
<b>Provincial Government:</b>		-	1 483	1 483	-	-	544	(544)	-100.0%	1 483
Fire Service Capacity Building Grant			1 483	1 483	-	-	544	(544)	-100.0%	1 483
								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
								-		
<b>Total capital expenditure of Transfers and Grants</b>		-	1 483	1 483	-	-	544	(544)	-100.0%	1 483
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	159 507	159 507	22 994	88 623	90 873	(2 300)	-2.5%	159 507

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

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		A	B	C					%	D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			3 936	3 936	330	1 929	1 968	(39)	-2%	3 936
Pension and UIF Contributions			202	202	17	100	101	(1)	-1%	202
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 632	1 632	178	797	816	(18)	-2%	1 632
Cellphone Allowance			400	400	33	200	200	-	-	400
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>			<b>6 169</b>	<b>6 169</b>	<b>558</b>	<b>3 026</b>	<b>3 084</b>	<b>(59)</b>	<b>-2%</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	393	1 440	1 723	(283)	-16%	3 199
Pension and UIF Contributions			5	5	11	67	3	64	2225%	5
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			144	144	-	-	77	(77)	-100%	144
Motor Vehicle Allowance			490	490	29	166	264	(98)	-37%	490
Cellphone Allowance			30	30	4	20	16	4	25%	30
Housing Allowances			8	8	0	3	4	(2)	-37%	8
Other benefits and allowances			26	26	-	-	14	(14)	-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>436</b>	<b>1 696</b>	<b>2 101</b>	<b>(405)</b>	<b>-19%</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	5 046	34 767	38 447	(3 680)	-10%	71 401
Pension and UIF Contributions			11 251	11 251	895	5 419	6 058	(639)	-11%	11 251
Medical Aid Contributions			4 741	4 741	331	2 023	2 553	(530)	-21%	4 741
Overtime			1 783	1 783	257	1 159	960	199	21%	1 783
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			5 213	5 213	383	2 341	2 807	(466)	-17%	5 213
Cellphone Allowance			394	394	33	198	212	(14)	-7%	394
Housing Allowances			716	716	50	282	386	(104)	-27%	716
Other benefits and allowances			2 960	2 960	349	2 048	1 594	454	28%	2 960
Payments in lieu of leave			470	470	3	295	253	42	17%	470
Long service awards			296	296	77	461	159	301	189%	296
Post-retirement benefit obligations			2 424	2 424	-	-	1 305	(1 305)	-100%	2 424
<b>Sub Total - Other Municipal Staff</b>			<b>101 651</b>	<b>101 651</b>	<b>7 423</b>	<b>48 992</b>	<b>54 735</b>	<b>(5 743)</b>	<b>-10%</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>8 417</b>	<b>53 714</b>	<b>59 921</b>	<b>(6 207)</b>	<b>-10%</b>	<b>111 722</b>
			#DIV/0!	#DIV/0!						#DIV/0!
<b>Total Municipal Entities</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			<b>111 722</b>	<b>111 722</b>	<b>8 417</b>	<b>53 714</b>	<b>59 921</b>	<b>(6 207)</b>	<b>-10%</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>7 859</b>	<b>50 688</b>	<b>56 836</b>	<b>(6 148)</b>	<b>-11%</b>	<b>105 553</b>

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

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%	14%
August		2 000	2 000	15	1 663	4 000	2 337	58.4%	14%
September		2 000	2 000	3 278	4 941	6 000	1 059	17.7%	41%
October		2 000	2 000	3 386	8 327	8 000	(327)	-4.1%	69%
November		2 000	2 000	5 085	13 411	10 000	(3 411)	-34.1%	112%
December		2 000	2 000	2 063	15 474	12 000	(3 474)	-29.0%	129%
January						12 000	-		
February						12 000	-		
March						12 000	-		
April						12 000	-		
May						12 000	-		
June						12 000	-		
<b>Total Capital expenditure</b>	-	<b>12 000</b>	<b>12 000</b>	<b>15 474</b>					

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

**Cash book**

Balance on 1 December 2018	R	<u>(6 456 266.37)</u>
<b>Plus:</b> Receipts	R	24 511 935.05
	R	18 055 668.68
<b>Min:</b> Expenses	R	21 015 901.83
	R	<u>(2 960 233.15)</u>

**Bank statement**

Balance as per bank statement Nedbank	R	22 861 159.11
Balance as per bank statement ABSA	R	18 126 295.23
<b>Plus:</b> Cash on hand	R	2 979.91
Debits on bank statement Absa	R	244 509.47
Rec - J/E - fake note in cash deposit	R	100.00
Error in cashbook		
	R	<u>41 235 043.72</u>

<b>Minus:</b> Deposits not quoted ABSA	R	13 169 488.39
Deposits not quoted Nedbank	R	44 191.47
Loan received not yet captured	R	26 977 000.00
Outstanding cheques	R	4 080.51
Vodacom - Jnl22	R	516.49
Movements into investment not yet captured	R	4 000 000.00

R 44 195 276.86  
R (2 960 233.15)

R

-

**Investments**

ABSA Depositor Plus: 92 8755 1045	R	10 254 403.08
ABSA Depositor Plus: 92 8755 0641	R	80 400.76
Nedbank Call Account: 037 881 714 042	R	10 116 581.53
Cash Float/Petty Cash		

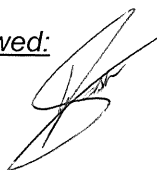
Total: R 17 491 152.22

Compiled:



Date: 14/01/2019

Reviewed:



Date: 14.01.2019