



**OVERBERG**

DISTRIKSMUNISIPALITEIT  
DISTRICT MUNICIPALITY  
UMASIPALA WESITHILI

# **Financial Monthly Report**

**May 2019**

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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 **May 2019**.

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 **May 2019** 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: 14.6.2019

## QUALITY CERTIFICATE

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

(mark as appropriate)

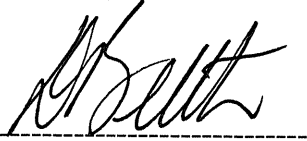
- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid- year budget and performance assessment

for the month of **May 2019** 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

14.6.2019

## **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.

#### **Relevant information**

	Capital Expenditure	Operating Expenditure	Operating Revenue
<b>Budget</b>	R 31 868 590.00	R203 903 528	R204 335 888
<b>Budget to date (BTD)</b>	R 31 868 590.00	R169 615 019	R178 693 315
<b>Year to date (YTD)</b>	R 23 114 171.04	R178 202 935	R188 623 869
<b>Variance to SDBIP</b>	-R 8 754 418.96	R8 587 916	R9 930 554
<b>YTD% Variance to SDBIP</b>	-27%	5%	6%
<b>% of Annual Budget</b>	73%	87%	92%

- Revenue to date is above projected with a variance of 6%.
- Expenditure to date has a variance of 5% above budgeted expenditure to date.
- Capital expenditure is below anticipated. Karwyderskraal project was projected to be completed end of March; however, invoices will only be received in April. Interest paid on loan still to be capitalised. Capital expenditure for 2018/2019 that can be avoided and is not critical to ODM, will be halted, due to the Municipality's financial position.

### **Conclusion**

- Year to date operating revenue amounts to 92% of the total budgeted for the financial year.
- Year to date operating expenditure amounts to 87% 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 3 106 769.00	R 736 362.63	R 1 104 543.90	R 8 267 909.17
RENT OF FACILITIES&EQUIPMENT	R 11 345 019.00	R 6 933.24	R 8 035 563.19	R 9 454 182.50
INTEREST EARNED-EXTERNAL INVES	R 1 400 000.00	R 19 910.33	R 1 662 558.78	R 1 166 666.67
INTEREST EARNED-OUTST DEBTORS	R 100.00	R 1 395 594.57	R 2 489 895.67	R 83.33
LICENSES & PERMITS	R 134 958.00	R 9 311.20	R 101 510.53	R 112 465.00
INCOME FOR AGENCY SERVICES	R 8 813 199.00	R -	R 7 344 332.50	R 7 344 332.50
GRANT&SUBSIDIES (OPERATING)	R 74 814 212.00	R 87 236.57	R 76 813 810.61	R 72 754 320.83
GRANT&SUBSIDIES (CAPITAL)	R 4 183 000.00	R -	R -	R 1 483 000.00
OTHER REVENUE	R 9 272 605.00	R 1 988 364.57	R 6 238 316.85	R 7 727 170.83
PROFIT ON SALE	R 3 806 205.00	R -	R 1 062 318.30	R -
	R 116 876 067.00	R 4 243 713.11	R 104 852 850.33	R 108 310 130.83

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 66 100 598.00	R 4 816 394.19	R 56 156 579.15	R 56 453 699.92
REMUNERATION OF COUNCILLORS	R 6 325 516.00	R 499 367.84	R 5 700 424.21	R 5 140 645.00
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R 3 575 545.00	R -	R 2 386 567.51	R 2 584 415.00
OTHER MATERIAL	R 620 600.00	R 196 681.17	R 2 674 627.65	R 1 892 498.33
INTEREST EXPENSE - EXTERNAL	R 6 665 626.34	R -	R 107 186.87	R 4 681 875.00
CONTRACTED SERVICES	R 16 213 442.00	R -273 367.17	R 10 800 341.96	R 16 131 665.00
GRANTS & SUBSIDIES PAID	R 480 000.00	R -	R 280 000.00	R -
GENERAL EXPENSES - OTHER	R 16 939 327.00	R 1 250 813.83	R 12 225 076.51	R 11 849 148.33
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 116 920 654.34	R 6 489 889.86	R 90 330 803.86	R 98 733 946.59

<b>Total</b>	R -44 587.34	R -2 246 176.75	R 14 522 046.47	R 9 576 184.24
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### **Revenue by source**

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

-Total income to date is lower than anticipated with a variance of 3.19%.  
Allocation error between Interest earned outst debtors and Rent of facilities and equipment.

#### **Expenditure by type:**

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

-Total expenditure is 8.51% 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 8 333.33
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 87 299 321.00	R 4 923 678.99	R 83 607 278.92	R 70 249 434.17
GRANT&SUBSIDIES (CAPITAL)	R -	R -	R -	R -
OTHER REVENUE	R 150 500.00	R 14 394.88	R 161 142.63	R 125 416.67
PROFIT ON SALE	R -	R -	R -	R -
	R 87 459 821.00	R 4 938 073.87	R 83 771 018.51	R 70 383 184.17

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 31 977 553.00	R 2 974 982.71	R 34 229 711.11	R 32 860 638.46
REMUNERATION OF COUNCILLORS	R -	R -	R -	R -
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R -	R -	R -	R -
OTHER MATERIAL	R -	R 1 627 951.17	R 44 194 773.39	R 34 725 000.00
INTEREST EXPENSE - EXTERNAL	R 7 200.00	R -	R -	R 6 000.00
CONTRACTED SERVICES	R 904 264.00	R 80 468.84	R 738 388.78	R 291 666.67
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 54 093 857.00	R 1 094 852.46	R 8 709 258.21	R 2 997 767.50
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 86 982 874.00	R 5 778 255.18	R 87 872 131.49	R 70 881 072.63

<b>Total</b>	R 476 947.00	R -840 181.31	R -4 101 112.98	R -497 888.46
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### Revenue by source

#### Reasons for variances:

-Total revenue actual versus budgeted varies 19.02% higher than anticipated to date.

### Expenditure by type

#### Reasons for variances:

-Total expenditure is higher than anticipated with a variance of 23.97%.

Due to material purchase before Roads year end



DC3 Overberg - Table C1 Monthly Budget Statement Summary - M11 May

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	9 921	3 107	736	1 105	8 268	(7 163)	-87%	3 107
Investment revenue	-	1 400	1 400	20	1 663	1 167	496	43%	1 400
Transfers and subsidies	-	158 024	162 114	5 011	160 421	143 004	17 417	12%	162 114
Other own revenue	-	32 686	33 533	3 415	25 436	24 772	664	3%	33 533
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>-</b>	<b>202 032</b>	<b>200 153</b>	<b>9 182</b>	<b>188 624</b>	<b>177 210</b>	<b>11 414</b>	<b>6%</b>	<b>200 153</b>
Employee costs	-	105 553	98 078	7 791	90 386	89 314	1 072	1%	98 078
Remuneration of Councillors	-	6 169	6 326	499	5 700	5 141	560	11%	6 326
Depreciation & asset impairment	-	3 101	3 576	-	2 387	2 584	(198)	-8%	3 576
Finance charges	-	5 625	6 673	-	107	4 688	(4 581)	-98%	6 673
Materials and bulk purchases	-	43 941	49 103	1 825	46 869	36 617	10 252	28%	49 103
Transfers and subsidies	-	-	480	-	280	-	280	#DIV/0!	480
Other expenditure	-	37 524	39 669	2 153	32 473	31 270	1 203	4%	39 669
<b>Total Expenditure</b>	<b>-</b>	<b>201 914</b>	<b>203 904</b>	<b>12 268</b>	<b>178 203</b>	<b>169 615</b>	<b>8 588</b>	<b>5%</b>	<b>203 904</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>118</b>	<b>(3 751)</b>	<b>(3 086)</b>	<b>10 421</b>	<b>7 595</b>	<b>2 826</b>	<b>37%</b>	<b>(3 751)</b>
Transfers and subsidies - capital (monetary allocations)	-	1 483	4 183	-	-	1 483	(1 483)	-100%	4 183
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>-</b>	<b>1 601</b>	<b>432</b>	<b>(3 086)</b>	<b>10 421</b>	<b>9 078</b>	<b>1 343</b>	<b>15%</b>	<b>432</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>-</b>	<b>1 601</b>	<b>432</b>	<b>(3 086)</b>	<b>10 421</b>	<b>9 078</b>	<b>1 343</b>	<b>15%</b>	<b>432</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>-</b>	<b>32 741</b>	<b>31 869</b>	<b>2 934</b>	<b>23 114</b>	<b>31 869</b>	<b>(8 754)</b>	<b>-27%</b>	<b>31 868</b>
Capital transfers recognised	-	1 483	4 183	-	-	4 183	(4 183)	-100%	4 183
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	26 977	22 356	2 847	20 366	22 356	(1 990)	-9%	22 356
Internally generated funds	-	4 281	5 330	88	2 749	5 330	(2 581)	-48%	5 330
<b>Total sources of capital funds</b>	<b>-</b>	<b>32 741</b>	<b>31 869</b>	<b>2 934</b>	<b>23 114</b>	<b>31 869</b>	<b>(8 754)</b>	<b>-27%</b>	<b>31 869</b>
<b>Financial position</b>									
Total current assets	42 531	31 282	43 624		53 814				43 624
Total non current assets	81 674	116 666	110 958		101 436				110 958
Total current liabilities	32 857	24 432	28 756		53 592				28 756
Total non current liabilities	79 238	114 979	111 474		79 238				111 474
Community wealth/Equity	12 111	8 537	14 353		22 420				14 353
<b>Cash flows</b>									
Net cash from (used) operating	-	8 256	5 656	(9 949)	2 490	46 273	43 782	95%	5 656
Net cash from (used) investing	-	(29 781)	(28 062)	(2 934)	(22 369)	(32 753)	(10 384)	32%	(28 062)
Net cash from (used) financing	-	24 956	25 219	(750)	27 034	(1 010)	(28 045)	2776%	25 219
<b>Cash/cash equivalents at the month/year end</b>	<b>-</b>	<b>25 167</b>	<b>39 528</b>	<b>-</b>	<b>43 872</b>	<b>49 225</b>	<b>5 354</b>	<b>11%</b>	<b>39 528</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	3 792	86	57	40	29	28	105	106	4 243
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	1 006	1 006

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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	88 832	133	87 425	82 202	5 223	6%	88 832
Executive and council		-	11 876	12 619	-	8 407	7 430	977	13%	12 619
Finance and administration		-	76 146	76 213	133	79 018	74 772	4 246	6%	76 213
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	21 012	24 837	3 374	16 303	17 757	(1 454)	-8%	24 837
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	15 391	16 516	1 629	14 985	12 826	2 159	17%	16 516
Public safety		-	5 336	8 036	1 721	1 070	4 694	(3 623)	-77%	8 036
Housing		-	-	-	-	-	-	-	-	-
Health		-	285	285	25	248	238	10	4%	285
<i>Economic and environmental services</i>		-	84 560	87 560	4 938	83 791	70 467	13 325	19%	87 560
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	84 460	87 460	4 938	83 771	70 383	13 388	19%	87 460
Environmental protection		-	100	100	-	20	83	(63)	-76%	100
<i>Trading services</i>		-	9 921	3 107	736	1 105	8 268	(7 163)	-87%	3 107
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 921	3 107	736	1 105	8 268	(7 163)	-87%	3 107
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	203 515	204 336	9 182	188 624	178 693	9 931	6%	204 336
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	48 903	48 721	2 825	33 588	41 069	(7 481)	-18%	48 721
Executive and council		-	10 617	10 601	698	8 610	8 886	(276)	-3%	10 601
Finance and administration		-	37 027	36 868	2 025	23 863	31 120	(7 257)	-23%	36 868
Internal audit		-	1 259	1 252	103	1 116	1 064	52	5%	1 252
<i>Community and public safety</i>		-	57 002	59 556	4 399	53 024	47 993	5 030	10%	59 556
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	15 229	17 848	1 333	15 279	12 770	2 508	20%	17 848
Public safety		-	27 483	27 615	1 904	25 311	23 154	2 157	9%	27 615
Housing		-	-	-	-	-	-	-	-	-
Health		-	14 290	14 092	1 162	12 434	12 069	365	3%	14 092
<i>Economic and environmental services</i>		-	88 730	90 811	6 070	91 023	74 487	16 536	22%	90 811
Planning and development		-	1 655	1 284	98	1 109	1 398	(288)	-21%	1 284
Road transport		-	84 460	86 983	5 778	87 872	70 881	16 991	24%	86 983
Environmental protection		-	2 616	2 544	194	2 041	2 208	(167)	-8%	2 544
<i>Trading services</i>		-	7 279	4 816	(1 026)	568	6 065	(5 497)	-91%	4 816
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	7 279	4 816	(1 026)	568	6 065	(5 497)	-91%	4 816
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	201 914	203 904	12 268	178 203	169 615	8 588	5%	203 904
<b>Surplus/ (Deficit) for the year</b>		-	1 601	432	(3 086)	10 421	9 078	1 343	15%	432

**DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May**

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	13 817	-	8 790	8 428	362	4.3%	13 817
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	24	24	2	22	20	3	14.6%	24
Vote 4 - Finance		-	76 408	79 174	131	78 612	75 237	3 375	4.5%	79 174
Vote 5 - Community Services		-	114 010	111 321	9 049	101 199	95 009	6 190	6.5%	111 321
<b>Total Revenue by Vote</b>	2	-	<b>203 515</b>	<b>204 336</b>	<b>9 182</b>	<b>188 624</b>	<b>178 693</b>	<b>9 931</b>	<b>5.6%</b>	<b>204 336</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	15 405	14 988	954	11 867	12 928	(1 061)	-8.2%	14 988
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	10 551	9 866	731	6 858	8 871	(2 013)	-22.7%	9 866
Vote 4 - Finance		-	23 501	24 094	1 150	15 024	19 737	(4 713)	-23.9%	24 094
Vote 5 - Community Services		-	152 457	154 955	9 432	144 454	128 079	16 375	12.8%	154 955
<b>Total Expenditure by Vote</b>	2	-	<b>201 914</b>	<b>203 903</b>	<b>12 268</b>	<b>178 203</b>	<b>169 615</b>	<b>8 588</b>	<b>5.1%</b>	<b>203 903</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>1 601</b>	<b>433</b>	<b>(3 086)</b>	<b>10 421</b>	<b>9 078</b>	<b>1 343</b>	<b>14.8%</b>	<b>433</b>

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

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	3 107	736	1 105	8 268	(7 163)	-87%	3 107	
Service charges - other		-	-	-	-	-	-	-	-	
Rental of facilities and equipment		11 355	11 355	7	8 038	9 463	(1 424)	-15%	11 355	
Interest earned - external investments		1 400	1 400	20	1 663	1 167	496	43%	1 400	
Interest earned - outstanding debtors		0	0	1 396	2 490	0	2 490	2987775%	0	
Dividends received		-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	
Licences and permits		135	135	9	102	112	(11)	-10%	135	
Agency services		8 813	8 813	-	7 344	7 344	-	-	8 813	
Transfers and subsidies		158 024	162 114	5 011	160 421	143 004	17 417	12%	162 114	
Other revenue		9 423	9 423	2 003	6 399	7 853	(1 453)	-19%	9 423	
Gains on disposal of PPE		2 960	3 806	-	1 062	-	1 062	#DIV/0!	3 806	
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>202 032</b>	<b>200 153</b>	<b>9 182</b>	<b>188 624</b>	<b>177 210</b>	<b>11 414</b>	<b>6%</b>	<b>200 153</b>
<b>Expenditure By Type</b>										
Employee related costs			105 553	98 078	7 791	90 386	89 314	1 072	1%	98 078
Remuneration of councillors			6 169	6 326	499	5 700	5 141	560	11%	6 326
Debt impairment			-	-	-	-	-	-	-	-
Depreciation & asset impairment			3 101	3 576	-	2 387	2 584	(198)	-8%	3 576
Finance charges			5 625	6 673	-	107	4 688	(4 581)	-98%	6 673
Bulk purchases			-	-	-	-	-	-	-	-
Other materials			43 941	49 103	1 825	46 869	36 617	10 252	28%	49 103
Contracted services			19 708	17 118	(193)	11 539	16 423	(4 885)	-30%	17 118
Transfers and subsidies			-	480	-	280	-	280	#DIV/0!	480
Other expenditure			17 816	22 551	2 346	20 934	14 847	6 087	41%	22 551
Loss on disposal of PPE			-	-	-	-	-	-	-	-
<b>Total Expenditure</b>			<b>201 914</b>	<b>203 904</b>	<b>12 268</b>	<b>178 203</b>	<b>169 615</b>	<b>8 588</b>	<b>5%</b>	<b>203 904</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			118	(3 751)	(3 086)	10 421	7 595	2 826	0	(3 751)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			1 483	4 183	-	-	1 483	(1 483)	(0)	4 183
Transfers and subsidies - capital (in-kind - all)			-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			<b>-</b>	<b>432</b>	<b>(3 086)</b>	<b>10 421</b>	<b>9 078</b>			<b>432</b>
Taxation			-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>			<b>-</b>	<b>432</b>	<b>(3 086)</b>	<b>10 421</b>	<b>9 078</b>			<b>432</b>
Attributable to minorities			-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>			<b>-</b>	<b>432</b>	<b>(3 086)</b>	<b>10 421</b>	<b>9 078</b>			<b>432</b>
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>			<b>-</b>	<b>432</b>	<b>(3 086)</b>	<b>10 421</b>	<b>9 078</b>			<b>432</b>

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

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	22 356	2 847	20 115	22 356	(2 241)	-10%	22 356
Vote 6 -		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	26 977	22 356	2 847	20 115	22 356	(2 241)	-10%	22 356
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	72	12	-	4	12	(8)	-66%	12
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	279	630	-	210	630	(420)	-67%	630
Vote 4 - Finance		-	310	74	-	18	74	(56)	-76%	74
Vote 5 - Community Services		-	5 103	8 797	88	2 767	8 797	(6 029)	-69%	8 797
Vote 6 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	5 764	9 513	88	2 999	9 513	(6 514)	-68%	9 512
<b>Total Capital Expenditure</b>		-	32 741	31 869	2 934	23 114	31 869	(8 754)	-27%	31 868
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	643	716	-	230	716	(486)	-68%	716
Executive and council		-	18	-	-	-	-	-	-	-
Finance and administration		-	607	716	-	228	716	(488)	-68%	716
Internal audit		-	18	0	-	2	0	2	1123%	0
<b>Community and public safety</b>		-	5 059	8 787	88	2 744	8 787	(6 042)	-69%	8 787
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	1 175	1 575	113	471	1 575	(1 104)	-70%	1 575
Public safety		-	3 683	6 583	(27)	1 987	6 583	(4 596)	-70%	6 583
Housing		-	-	-	-	-	-	-	-	-
Health		-	201	629	1	286	629	(343)	-55%	629
<b>Economic and environmental services</b>		-	62	10	-	25	10	15	145%	10
Planning and development		-	18	-	-	2	-	2	#DIV/0!	-
Road transport		-	-	-	-	5	-	5	#DIV/0!	-
Environmental protection		-	44	10	-	18	10	8	76%	10
<b>Trading services</b>		-	26 977	22 356	2 847	20 115	22 356	(2 241)	-10%	22 356
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	26 977	22 356	2 847	20 115	22 356	(2 241)	-10%	22 356
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	32 741	31 869	2 934	23 114	31 869	(8 754)	-27%	31 869
<b>Funded by:</b>										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	1 483	4 183	-	-	4 183	(4 183)	-100%	4 183
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	1 483	4 183	-	-	4 183	(4 183)	-100%	4 183
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	26 977	22 356	2 847	20 366	22 356	(1 990)	-9%	22 356
<b>Internally generated funds</b>		-	4 281	5 330	88	2 749	5 330	(2 581)	-48%	5 330
<b>Total Capital Funding</b>		-	32 741	31 869	2 934	23 114	31 869	(8 754)	-27%	31 869

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	39 528	43 872	39 528
Call investment deposits		-	-	-	-	-
Consumer debtors		2 782	1 111	1 282	4 325	1 282
Other debtors		2 008	4 015	1 789	3 251	1 789
Current portion of long-term receivables		-	-	-	-	-
Inventory		1 026	989	1 026	2 366	1 026
<b>Total current assets</b>		<b>42 531</b>	<b>31 282</b>	<b>43 624</b>	<b>53 814</b>	<b>43 624</b>
<b>Non current assets</b>						
Long-term receivables		28 433	28 433	28 433	28 433	28 433
Investments		-	-	-	-	-
Investment property		207	-	1 199	207	1 199
Investments in Associate		-	-	-	-	-
Property, plant and equipment		45 756	78 541	74 131	65 567	74 131
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		388	874	307	340	307
Other non-current assets		6 889	8 818	6 889	6 889	6 889
<b>Total non current assets</b>		<b>81 674</b>	<b>116 666</b>	<b>110 958</b>	<b>101 436</b>	<b>110 958</b>
<b>TOTAL ASSETS</b>		<b>124 205</b>	<b>147 948</b>	<b>154 582</b>	<b>155 250</b>	<b>154 582</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		2 556	3 248	2 872	29 585	2 872
Consumer deposits		12	12	12	18	12
Trade and other payables		19 513	10 131	14 450	15 333	14 450
Provisions		10 776	11 042	11 422	8 657	11 422
<b>Total current liabilities</b>		<b>32 857</b>	<b>24 432</b>	<b>28 756</b>	<b>53 592</b>	<b>28 756</b>
<b>Non current liabilities</b>						
Borrowing		258	25 135	25 161	258	25 161
Provisions		78 980	89 843	86 313	78 980	86 313
<b>Total non current liabilities</b>		<b>79 238</b>	<b>114 979</b>	<b>111 474</b>	<b>79 238</b>	<b>111 474</b>
<b>TOTAL LIABILITIES</b>		<b>112 094</b>	<b>139 411</b>	<b>140 230</b>	<b>132 830</b>	<b>140 230</b>
<b>NET ASSETS</b>	2	<b>12 111</b>	<b>8 537</b>	<b>14 353</b>	<b>22 420</b>	<b>14 353</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		12 111	8 537	14 353	22 420	14 353
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>12 111</b>	<b>8 537</b>	<b>14 353</b>	<b>22 420</b>	<b>14 353</b>

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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	3 107	736	1 105	7 441	(6 337)	-85%	3 107	
Other revenue			29 726	30 476	929	22 966	24 498	(1 532)	-6%	30 476	
Government - operating			158 024	160 002	5 011	161 927	158 024	3 903	2%	160 002	
Government - capital			1 483	4 183	-	-	1 483	(1 483)	-100%	4 183	
Interest			1 400	1 400	20	2 808	1 050	1 758	167%	1 400	
Dividends			-	-	-	-	-	-	-	-	
<b>Payments</b>											
Suppliers and employees			(191 969)	(191 918)	(16 646)	(186 208)	(145 976)	40 232	-28%	(191 918)	
Finance charges			(329)	(1 115)	-	(107)	(247)	(140)	57%	(1 115)	
Transfers and Grants			-	(480)	-	-	-	-	-	(480)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-	8 256	5 656	(9 949)	2 490	46 273	43 782	95%	5 656
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE			2 960	3 806	-	745	-	745	#DIV/0!	3 806	
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)	(31 869)	(2 934)	(23 114)	(32 753)	(9 638)	29%	(31 869)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-	(29 781)	(28 062)	(2 934)	(22 369)	(32 753)	(10 384)	32%	(28 062)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans			-	-	-	-	-	-	-	-	
Borrowing long term/refinancing			26 977	28 393	-	28 329	-	28 329	#DIV/0!	28 393	
Increase (decrease) in consumer deposits			-	-	(0)	6	-	6	#DIV/0!	-	
<b>Payments</b>											
Repayment of borrowing			(2 021)	(3 174)	(750)	(1 300)	(1 010)	290	-29%	(3 174)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			-	24 956	25 219	(750)	27 034	(1 010)	(28 045)	2776%	25 219
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-	3 432	2 812	(13 634)	7 156	12 510			2 812
Cash/cash equivalents at beginning:			21 735	36 715		36 715	36 715				36 715
Cash/cash equivalents at month/year end:			25 167	39 528		43 872	49 225				39 528

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2018/19										Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy		
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr								
<b>Debtors Age Analysis By Income Source</b>																	
Trade and Other Receivables from Exchange Transactions - Water	1200	1	0	-	-	-	-	-	-	-	-	-	2	1	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	35	4	2	2	1	1	4	-	-	-	-	-	52	11	-	-
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	4	-	14	9	6	5	10	-	-	-	-	-	48	29	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	3 751	82	41	29	22	22	91	104	105	105	106	104	4 142	288	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>3 792</b>	<b>86</b>	<b>57</b>	<b>40</b>	<b>29</b>	<b>28</b>	<b>105</b>	<b>106</b>	<b>105</b>	<b>106</b>	<b>106</b>	<b>104</b>	<b>4 243</b>	<b>308</b>	<b>-</b>	<b>-</b>
<b>2017/18 - totals only</b>																	
<b>Debtors Age Analysis By Customer Group</b>																	
Organs of State	2200	1 218	-	-	-	-	-	-	10	-	-	10	1 228	10	-	-	-
Commercial	2300	(5)	1	-	-	-	2	17	45	-	-	60	60	64	-	-	-
Households	2400	621	85	57	40	29	26	88	51	-	-	996	996	234	-	-	-
Other	2500	1 959	-	-	-	-	-	-	-	-	-	-	1 959	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>3 792</b>	<b>86</b>	<b>57</b>	<b>40</b>	<b>29</b>	<b>28</b>	<b>105</b>	<b>106</b>	<b>105</b>	<b>106</b>	<b>106</b>	<b>4 243</b>	<b>308</b>	<b>-</b>	<b>-</b>	<b>-</b>



DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

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	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	1 005	1 005
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	1
<b>Total By Customer Type</b>	<b>1000</b>	-	-	-	-	-	-	-	<b>1 006</b>	<b>1 006</b>

MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: May 2019

May 19	Account number	INSTITUTION	Actual date	Balance as at 01 May 2019	Movements for the month			Balance as at 31 May 2019	Interest earned	
					Investments matured	Investments made	Interest capitalised		Costs & Fees	Actual date
Overberg District Municipality										
ABSA Deposito Plus	9287651045	ABSA BANK		R 10 544 034.95			R 10 604 482.60	R 69 927.17	6.88%	
ABSA Deposito Plus	9287650641	ABSA BANK		R 2 433.63			R 2 433.63	R 402.18	6.00%	
NEDBANK Call Account	037881714042	NEDBANK		R 10 473 785.60			R 10 532 051.34	R 52 663.24	6.30%	
STANDARD BANK 32 Dae Deposito	28 8802 861	STANDARD BANK		R -			R -	R -	5.13%	
NEDBANK 32 Days	1766000029	NEDBANK		R -			R -	R -	5.25%	
Total for Investments				R 21 020 254.18	R -	R -	R 21 138 967.57	R 122 992.59	5.72%	
Primary Bank Account	178-000-006-2	Abisa Bank		R 1 923 330.05	R -416 291.43		R 1 507 038.62	R -	0.00%	
Total for Bank Accounts	117-652-449-6	Nedbank		R 31 895 891.13	R -11 568 733.56	R -	R 20 327 157.57	R -	0.00%	
TOTAL				R 54 839 475.36	R -11 985 024.99	R 118 713.39	R 42 973 163.76	R 122 992.59	0.00%	

DATUM: 14 Jun 19

MUNIS. BESTUURDER / CFO

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

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%	5%
August		2 000	2 000	15	1 663	4 000	2 337	58.4%	5%
September		2 000	2 000	3 278	4 941	6 000	1 059	17.7%	15%
October		2 000	2 000	3 386	8 327	8 000	(327)	-4.1%	25%
November		2 000	2 000	5 085	13 411	10 000	(3 411)	-34.1%	41%
December		2 000	2 000	2 063	15 474	12 000	(3 474)	-29.0%	47%
January		4 379	4 379	109	15 584	16 379	796	4.9%	48%
February		5 460	5 460	562	16 146	21 839	5 693	26.1%	49%
March		10 914	10 030	185	16 331	31 869	15 537	48.8%	50%
April		-		3 849	20 180	31 869	11 689	36.7%	0
May		-		2 934	23 114	31 869	8 754	27.5%	0
June		-				31 869	-		
<b>Total Capital expenditure</b>	<b>-</b>	<b>32 753</b>	<b>31 869</b>	<b>23 114</b>					

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

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>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	72 778	72 676	-	73 182	48 451	22 634	46.7%	-
Local Government Equitable Share			67 902	67 902	-	67 902	45 268	22 634	50.0%	
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	2 649	-	2 649	1 766			
Other transfers and grants [insert description]								-		
<b>Provincial Government:</b>		-	85 246	88 662	17 140	64 606	59 108	5 435	9.2%	-
PT - PAWK			84 299	87 299	17 140	63 233	58 200	5 033	8.6%	
Seta			100	100	-	131	67			
Health Subsidy			150	150	-	131	100	31	30.6%	
CDW Operational Support Grant	4		56	-	-	-	-	-		
Human Capacity Building Grant			640	1 112	-	1 112	741	371	50.0%	
Other transfers and grants [insert description]								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]								-		-
<b>Total Operating Transfers and Grants</b>	5	-	158 024	161 338	17 140	137 788	107 559	28 069	26.1%	-
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
Other capital transfers [insert description]								-		-
<b>Provincial Government:</b>		-	1 483	4 183	-	2 340	3 183	(843)	-26.5%	-
Fire Service Capacity Building Grant			1 483	3 183	-	2 340	3 183	(843)	-26.5%	
Fire Safety Plan				1 000						
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[NONE]								-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[NONE]								-		-
<b>Total Capital Transfers and Grants</b>	5	-	1 483	4 183	-	2 340	3 183	(843)	-26.5%	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	159 507	165 521	17 140	140 128	110 742	27 226	24.6%	-

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

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>										
<b>National Government:</b>		-	72 778	72 778	-	70 247	71 966	(1 718)	-2.4%	72 778
Local Government Equitable Share			67 902	67 902	-	67 902	67 902	-		67 902
Finance Management			1 000	1 000	-	-	833	(833)	-100.0%	1 000
EPWP Incentive			1 125	1 125	-	1 125	938	188	20.0%	1 125
Rural Roads Asset Management Grant			2 751	2 751	-	1 220	2 293	(1 072)	-46.8%	2 751
								-		
Other transfers and grants [insert description]								-		
<b>Provincial Government:</b>		-	85 246	85 246	5 011	88 408	71 038	17 251	24.3%	85 246
PT - PAWK			84 299	84 299	4 924	83 607	70 249	13 358	19.0%	84 299
Seta			100	100	72	202	83			100
Health Subsidy			150	150	16	146	125	21	16.8%	150
CDW Operational Support Grant			56	56	-	-	47	(47)	-100.0%	56
Human Capacity Building Grant			640	640	-	4 452	533	3 919	734.8%	640
								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Total operating expenditure of Transfers and Grants:</b>		-	158 024	158 024	5 011	158 655	143 004	15 533	10.9%	158 024
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
								-		
								-		
Other capital transfers [insert description]								-		
<b>Provincial Government:</b>		-	1 483	1 483	-	-	1 483	(1 483)	-100.0%	1 483
Fire Service Capacity Building Grant			1 483	1 483	-	-	1 483	(1 483)	-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	-	-	1 483	(1 483)	-100.0%	1 483
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	159 507	159 507	5 011	158 655	144 487	14 050	9.7%	159 507

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

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>	1									
Basic Salaries and Wages			3 936	3 936	331	3 676	3 280	396	12%	3 936
Pension and UIF Contributions			202	202	17	191	168	23	13%	202
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 632	1 632	118	1 467	1 360	108	8%	1 632
Cellphone Allowance			400	400	33	366	333	33	10%	400
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>			<b>6 169</b>	<b>6 169</b>	<b>499</b>	<b>5 700</b>	<b>5 141</b>	<b>560</b>	<b>11%</b>	<b>6 169</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages			3 199	3 199	257	2 718	2 707	10	0%	3 199
Pension and UIF Contributions			5	5	11	123	5	119	2621%	5
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			144	144	-	-	122	(122)	-100%	144
Motor Vehicle Allowance			490	490	27	315	415	(100)	-24%	490
Cellphone Allowance			30	30	4	38	25	12	49%	30
Housing Allowances			8	8	0	5	7	(2)	-28%	8
Other benefits and allowances			26	26	2	7	22	(15)	-70%	26
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>			<b>3 902</b>	<b>3 902</b>	<b>300</b>	<b>3 205</b>	<b>3 302</b>	<b>(97)</b>	<b>-3%</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	5 160	60 706	60 417	290	0%	71 401
Pension and UIF Contributions			11 251	11 251	911	10 022	9 520	502	5%	11 251
Medical Aid Contributions			4 741	4 741	360	3 817	4 012	(195)	-5%	4 741
Overtime			1 783	1 783	174	2 636	1 509	1 127	75%	1 783
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			5 213	5 213	379	4 179	4 411	(232)	-5%	5 213
Cellphone Allowance			394	394	32	362	334	29	9%	394
Housing Allowances			716	716	51	541	606	(66)	-11%	716
Other benefits and allowances			2 960	2 960	330	3 757	2 505	1 252	50%	2 960
Payments in lieu of leave			470	470	65	501	398	103	26%	470
Long service awards			296	296	30	660	250	410	164%	296
Post-retirement benefit obligations	2		2 424	2 424	-	-	2 051	(2 051)	-100%	2 424
<b>Sub Total - Other Municipal Staff</b>			<b>101 651</b>	<b>101 651</b>	<b>7 491</b>	<b>87 182</b>	<b>86 012</b>	<b>1 169</b>	<b>1%</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>8 291</b>	<b>96 087</b>	<b>94 455</b>	<b>1 632</b>	<b>2%</b>	<b>111 722</b>
Unpaid salary, allowances & benefits in arrears:			#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>8 291</b>	<b>96 087</b>	<b>94 455</b>	<b>1 632</b>	<b>2%</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>7 791</b>	<b>90 386</b>	<b>89 314</b>	<b>1 072</b>	<b>1%</b>	<b>105 553</b>

**OVERBERG DISTRICT MUNICIPALITY**

**Bank reconciliation on 31 May 2019**

**Cash book**

Balance on 1 May 2019	R	<u>33 678 501.06</u>
<b>Plus:</b> Receipts	R	7 526 811.53
	R	41 205 312.59
<b>Min:</b> Expenses	R	19 235 064.12
	R	<u>21 970 248.47</u>

**Bank statement**

Balance as per bank statement Nedbank	R	20 327 157.57
Balance as per bank statement ABSA	R	1 507 038.62
<b>Plus:</b> Cash on hand	R	180.00
Debits on bank statement Absa	R	203 795.36
Rec - J/E - fake note in cash deposit	R	100.00
Double quoted	R	3 128.55
Investment interest allocated to bank account	R	53 708.70
	R	<u>22 095 108.80</u>
<b>Minus:</b> Deposits not quoted ABSA	R	47 024.38
Deposits not quoted Nedbank	R	69 698.45
Outstanding cheques	R	7 461.00
Vodacom - Jnl22	R	516.49
J/E 261 & J/E 257 incorrectly processed	R	160.00
	R	<u>124 860.32</u>
	R	<u>21 970 248.47</u>

R

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**Investments**

ABSA Depositor Plus: 92 8755 1045	R	10 604 482.60
ABSA Depositor Plus: 92 8755 0641	R	2 433.63
Nedbank Call Account: 037 881 714 042	R	10 532 051.34
Cash Float/Petty Cash		

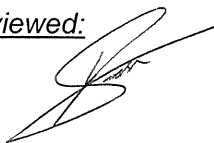
Total: R 43 109 216.04

Compiled:



Date: 14/06/2019

Reviewed:



Date: 14.06.2019