

OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Financial Monthly Report

December 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 **December 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 **December 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.



Mr DP Beretti

NMS Municipal Manager

Date:*15/12/2020*.....

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 2019** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Mr. DP Beretti**

NMS Municipal Manager of **Overberg District Municipality DC3**

Signature ----- 

Date----- *15/1/2020*

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 13 250 111.00	R222 412 209	R219 985 634
Budget to date (BTD)	R 3 919 000.00	R113 915 192	R129 847 889
Year to date (YTD)	R 1 672 400.01	R106 450 993	R119 438 390
Variance to SDBIP	-R 2 246 599.99	-R7 464 199	-R10 409 499
YTD% Variance to SDBIP	-57%	-7%	-8%
% of Annual Budget	13%	48%	54%

Relevant information

- Revenue to date is below projected with a variance of 8%.
- Expenditure to date has a variance of 7% below budgeted expenditure to date.
- Capital expenditure is below anticipated.

Conclusion

- Year to date operating revenue amounts to 54% of the total budgeted for the financial year.
- Year to date operating expenditure amounts to 48% of the total budgeted for the financial year.

SUMMARY INCOME & EXPENDITURE 2019/2020 EXCLUDING ROADS AGENCY

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget
SERVICES CHARGES	R 10 723 096.00	R 897 880.33	R 5 223 910.84	R 5 361 548.00
RENT OF FACILITIES&EQUIPMENT	R 12 024 330.00	R 1 800 058.53	R 5 476 223.12	R 6 012 165.00
INTEREST EARNED-EXTERNAL INVES	R 2 500 000.00	R 8 771.48	R 29 417.16	R 1 250 000.00
INTEREST EARNED-OUTST DEBTORS	R 100 000.00	R -	R 0.00	R 50 000.00
LICENSES & PERMITS	R 300 000.00	R 9 779.29	R 81 345.55	R 150 000.00
INCOME FOR AGENCY SERVICES	R 9 581 366.00	R -	R -	R 4 790 683.00
GRANT&SUBSIDIES (OPERATING)	R 77 601 358.00	R 23 940 503.04	R 56 263 522.20	R 40 252 179.00
GRANT&SUBSIDIES (CAPITAL)	R 1 100 000.00	R -	R -	R 1 100 000.00
OTHER REVENUE	R 9 134 055.39	R 283 760.68	R 1 248 012.31	R 4 567 027.70
PROFIT ON SALE	R 5 100 000.00	R -	R -	R 5 100 000.00
	R 128 164 205.39	R 26 940 753.35	R 68 322 431.18	R 68 633 602.70

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 71 688 344.00	R 5 166 529.83	R 33 337 179.99	R 37 710 952.08
REMUNERATION OF COUNCILLORS	R 6 606 537.60	R 501 850.57	R 3 084 722.12	R 3 303 268.80
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R 3 575 545.00	R -	R -	R 1 787 772.50
OTHER MATERIAL	R 2 847 103.00	R 533 220.18	R 1 601 986.96	R 1 423 551.50
INTEREST EXPENSE - EXTERNAL	R 9 159 827.26	R -	R -	R 4 579 913.63
CONTRACTED SERVICES	R 19 713 589.59	R 1 526 410.12	R 5 818 803.52	R 9 856 794.79
GRANTS & SUBSIDIES PAID	R 380 000.00	R -	R -	R 190 000.00
GENERAL EXPENSES - OTHER	R 16 619 833.73	R 1 707 229.51	R 7 399 674.18	R 8 309 916.86
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 130 590 780.17	R 9 435 240.21	R 51 242 366.77	R 67 162 170.16

Total	R -2 426 574.78	R 17 505 513.14	R 17 080 064.41	R 1 471 432.53
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Revenue by source

Reasons for variance:

-Total income to date is lower than anticipated with a variance of 0.45%.

Expenditure by type:

Reasons for variance:

-Total expenditure is 23.70% lower than anticipated .

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

SUMMARY INCOME & EXPENDITURE 2019/2020 ROADS AGENCY

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget
SERVICES CHARGES	R -	R -	R -	R -
RENT OF FACILITIES&EQUIPMENT	R -	R -	R -	R -
INTEREST EARNED-EXTERNAL INVES	R -	R -	R -	R -
INTEREST EARNED-OUTST DEBTORS	R -	R -	R -	R -
LICENSES & PERMITS	R -	R -	R -	R -
INCOME FOR AGENCY SERVICES	R -	R -	R -	R -
GRANT&SUBSIDIES (OPERATING)	R 91 821 429.00	R -	R 51 107 355.36	R 61 214 286.00
GRANT&SUBSIDIES (CAPITAL)	R -	R -	R -	R -
OTHER REVENUE	R -	R 180.00	R 8 603.10	R -
PROFIT ON SALE	R -	R -	R -	R -
	R 91 821 429.00	R 180.00	R 51 115 958.46	R 61 214 286.00

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 31 513 000.00	R 3 306 311.29	R 21 762 340.70	R 16 598 807.69
REMUNERATION OF COUNCILLORS	R -	R -	R -	R -
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R -	R -	R -	R -
OTHER MATERIAL	R 50 083 429.00	R 4 608 569.61	R 26 469 830.50	R 25 041 714.50
INTEREST EXPENSE - EXTERNAL	R 5 000.00	R -	R -	R 2 500.00
CONTRACTED SERVICES	R 1 280 000.00	R 5 154.77	R 341 720.91	R 640 000.00
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 8 940 000.00	R 624 780.00	R 6 634 733.98	R 4 470 000.00
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 91 821 429.00	R 8 544 815.67	R 55 208 626.09	R 46 753 022.19

Total	R -	R -8 544 635.67	R -4 092 667.63	R 14 461 263.81
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Revenue by source

Reasons for variances:

-Total revenue actual versus budgeted varies 16.50% lower than anticipated to date.

Expenditure by type

Reasons for variances:

-Total expenditure is 18.09% lower than anticipated .

DC3 Overberg - Table C1 Monthly Budget Statement Summary - M06 December

Description	2018/19	Budget Year 2019/20							
	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	-	10 723	10 723	898	5 224	5 362	(138)	-3%	10 723
Investment revenue	-	2 500	2 500	9	29	1 250	(1 221)	-98%	2 500
Transfers and subsidies	-	169 423	169 423	23 941	107 371	101 466	5 904	6%	169 423
Other own revenue	-	36 240	36 240	2 094	6 814	20 670	(13 856)	-67%	36 240
Total Revenue (excluding capital transfers and contributions)	-	218 886	218 886	26 941	119 438	128 748	(9 309)	-7%	218 886
Employee costs	-	103 201	103 201	8 473	55 100	54 310	790	1%	103 201
Remuneration of Councillors	-	6 607	6 607	502	3 085	3 303	(219)	-7%	6 607
Depreciation & asset impairment	-	3 576	3 576	-	-	1 788	(1 788)	-100%	3 576
Finance charges	-	9 165	9 165	-	-	4 582	(4 582)	-100%	9 165
Materials and bulk purchases	-	52 931	52 931	5 142	28 072	26 465	1 607	6%	52 931
Transfers and subsidies	-	380	380	-	-	190	(190)	-100%	380
Other expenditure	-	46 553	46 553	3 864	20 195	23 277	(3 082)	-13%	46 553
Total Expenditure	-	222 412	222 412	17 980	106 451	113 915	(7 464)	-7%	222 412
Surplus/(Deficit)	-	(3 527)	(3 527)	8 961	12 987	14 833	(1 845)	-12%	(3 527)
Transfers and subsidies - capital (monetary allocations)	-	1 100	1 100	-	-	1 100	(1 100)	-100%	1 100
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(2 427)	(2 427)	8 961	12 987	15 933	(2 945)	-18%	(2 427)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(2 427)	(2 427)	8 961	12 987	15 933	(2 945)	-18%	(2 427)
Capital expenditure & funds sources									
Capital expenditure	-	11 353	13 250	103	1 672	3 919	(2 247)	-57%	13 250
Capital transfers recognised	-	1 100	1 100	-	46	825	(779)	-94%	-
Borrowing	-	6 128	6 128	-	-	-	-	-	-
Internally generated funds	-	4 125	6 022	103	1 626	3 094	(1 468)	-47%	-
Total sources of capital funds	-	11 353	13 250	103	1 672	3 919	(2 247)	-57%	-
Financial position									
Total current assets	43 929	39 249	39 249		53 519				39 249
Total non current assets	119 699	118 736	118 736		121 371				118 736
Total current liabilities	31 030	29 519	29 519		29 442				29 519
Total non current liabilities	107 129	116 540	116 540		107 129				116 540
Community wealth/Equity	25 468	11 926	11 926		38 319				11 926
Cash flows									
Net cash from (used) operating	-	4 750	4 750	7 606	5 051	11 520	6 469	56%	4 750
Net cash from (used) investing	-	(6 253)	(6 253)	(103)	(1 672)	1 181	2 853	242%	(6 253)
Net cash from (used) financing	-	(2 872)	(2 872)	-	-	(1 436)	(1 436)	100%	(2 872)
Cash/cash equivalents at the month/year end	-	35 153	35 153	-	41 827	50 793	8 966	18%	34 073
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	2 279	98	43	25	27	23	115	173	2 783
Creditors Age Analysis									
Total Creditors	7 339	-	-	-	-	2	-	-	7 340

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

Description	Ref	2018/19	Budget Year 2019/20							
		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>		-	94 141	94 141	23 961	56 325	50 450	5 874	12%	94 141
Executive and council		-	14 681	14 681	-	-	9 891	(9 891)	-100%	14 681
Finance and administration		-	79 459	79 459	23 961	56 325	40 560	15 765	39%	79 459
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	23 158	23 158	2 082	6 724	12 750	(6 027)	-47%	23 158
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	17 658	17 658	2 054	8 438	9 451	(1 013)	-11%	17 658
Public safety		-	5 184	5 184	3	(1 889)	3 142	(5 031)	-160%	5 184
Housing		-	-	-	-	-	-	-	-	-
Health		-	315	315	25	174	158	17	11%	315
<i>Economic and environmental services</i>		-	91 964	91 964	0	51 159	61 286	(10 127)	-17%	91 964
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	91 821	91 821	0	51 116	61 214	(10 098)	-16%	91 821
Environmental protection		-	143	143	-	43	72	(29)	-40%	143
<i>Trading services</i>		-	10 723	10 723	898	5 231	5 362	(130)	-2%	10 723
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	10 723	10 723	898	5 231	5 362	(130)	-2%	10 723
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	219 986	219 986	26 941	119 438	129 848	(10 409)	-8%	219 986
Expenditure - Functional										
<i>Governance and administration</i>		-	51 593	51 593	3 615	19 512	26 455	(6 943)	-26%	51 593
Executive and council		-	11 191	11 191	692	4 350	5 670	(1 320)	-23%	11 191
Finance and administration		-	39 035	39 035	2 820	14 480	20 066	(5 586)	-28%	39 035
Internal audit		-	1 366	1 366	104	682	719	(37)	-5%	1 366
<i>Community and public safety</i>		-	64 657	64 657	5 198	28 343	33 443	(5 100)	-15%	64 657
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	18 820	18 820	1 741	8 183	9 647	(1 464)	-15%	18 820
Public safety		-	30 876	30 876	2 337	12 912	15 982	(3 070)	-19%	30 876
Housing		-	-	-	-	-	-	-	-	-
Health		-	14 962	14 962	1 120	7 248	7 814	(566)	-7%	14 962
<i>Economic and environmental services</i>		-	95 923	95 923	8 793	57 016	48 897	8 120	17%	95 923
Planning and development		-	1 312	1 312	113	651	686	(34)	-5%	1 312
Road transport		-	91 821	91 821	8 545	55 209	46 753	8 456	18%	91 821
Environmental protection		-	2 790	2 790	135	1 156	1 458	(301)	-21%	2 790
<i>Trading services</i>		-	10 239	10 239	374	1 579	5 120	(3 541)	-69%	10 239
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	10 239	10 239	374	1 579	5 120	(3 541)	-69%	10 239
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	222 412	222 412	17 980	106 451	113 915	(7 464)	-7%	222 412
Surplus/ (Deficit) for the year		-	(2 427)	(2 427)	8 961	12 987	15 933	(2 945)	-18%	(2 427)

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

Vote Description	Ref	2018/19	Budget Year 2019/20							
		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		-	15 220	15 220	-	-	10 160	(10 160)	-100.0%	15 220
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	24	24	23	34	12	23	192.8%	24
Vote 4 - Finance		-	79 998	79 998	23 938	56 290	41 379	14 911	36.0%	79 998
Vote 5 - Community Services		-	124 745	124 745	2 980	63 114	78 298	(15 184)	-19.4%	124 745
Total Revenue by Vote	2	-	219 986	219 986	26 941	119 438	129 848	(10 409)	-8.0%	219 986
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	15 563	15 563	971	6 090	7 963	(1 874)	-23.5%	15 563
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	11 620	11 620	631	4 478	6 001	(1 523)	-25.4%	11 620
Vote 4 - Finance		-	24 521	24 521	2 036	9 069	12 545	(3 475)	-27.7%	24 521
Vote 5 - Community Services		-	170 708	170 708	14 343	86 813	87 406	(592)	-0.7%	170 708
Total Expenditure by Vote	2	-	222 412	222 412	17 980	106 451	113 915	(7 464)	-6.6%	222 412
Surplus/ (Deficit) for the year	2	-	(2 427)	(2 427)	8 961	12 987	15 933	(2 945)	-18.5%	(2 427)

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

Description	Ref	2018/19	Budget Year 2019/20							
		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		10 723	10 723	898	5 224	5 362	(138)	-3%	10 723	
Rental of facilities and equipment		12 024	12 024	1 800	5 476	6 012	(536)	-9%	12 024	
Interest earned - external investments		2 500	2 500	9	29	1 250	(1 221)	-98%	2 500	
Interest earned - outstanding debtors		100	100	-	0	50	(50)	-100%	100	
Dividends received		-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	
Licences and permits		300	300	10	81	150	(69)	-46%	300	
Agency services		9 581	9 581	-	-	4 791	(4 791)	-100%	9 581	
Transfers and subsidies		169 423	169 423	23 941	107 371	101 466	5 904	6%	169 423	
Other revenue		9 134	9 134	284	1 257	4 567	(3 310)	-72%	9 134	
Gains on disposal of PPE		5 100	5 100	-	-	5 100	(5 100)	-100%	5 100	
Total Revenue (excluding capital transfers and contributions)		-	218 886	218 886	26 941	119 438	128 748	(9 309)	-7%	218 886
Expenditure By Type										
Employee related costs		103 201	103 201	8 473	55 100	54 310	790	1%	103 201	
Remuneration of councillors		6 607	6 607	502	3 085	3 303	(219)	-7%	6 607	
Debt impairment		-	-	-	-	-	-	-	-	
Depreciation & asset impairment		3 576	3 576	-	-	1 788	(1 788)	-100%	3 576	
Finance charges		9 165	9 165	-	-	4 582	(4 582)	-100%	9 165	
Bulk purchases		-	-	-	-	-	-	-	-	
Other materials		52 931	52 931	5 142	28 072	26 465	1 607	6%	52 931	
Contracted services		20 994	20 994	1 532	6 161	10 497	(4 336)	-41%	20 994	
Transfers and subsidies		380	380	-	-	190	(190)	-100%	380	
Other expenditure		25 560	25 560	2 332	14 034	12 780	1 254	10%	25 560	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	
Total Expenditure		-	222 412	222 412	17 980	106 451	113 915	(7 464)	-7%	222 412
Surplus/(Deficit)		-	(3 527)	(3 527)	8 961	12 987	14 833	(1 845)	(0)	(3 527)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 100	1 100	-	-	1 100	(1 100)	(0)	(0)	1 100
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	(2 427)	(2 427)	8 961	12 987	15 933			(2 427)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	(2 427)	(2 427)	8 961	12 987	15 933			(2 427)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	(2 427)	(2 427)	8 961	12 987	15 933			(2 427)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	(2 427)	(2 427)	8 961	12 987	15 933			(2 427)

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

Vote Description	Ref	2018/19	Budget Year 2019/20							
		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		-	6 128	6 128	-	-	-	-	-	6 128
Total Capital Multi-year expenditure	4,7	-	6 128	6 128	-	-	-	-	-	6 128
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	300	450	1	94	-	94	#DIV/0!	450
Vote 4 - Finance		-	65	65	-	16	54	(38)	-71%	65
Vote 5 - Community Services		-	4 860	6 607	102	1 563	3 865	(2 302)	-60%	6 607
Total Capital single-year expenditure	4	-	5 225	7 122	103	1 672	3 919	(2 247)	-57%	7 122
Total Capital Expenditure		-	11 353	13 250	103	1 672	3 919	(2 247)	-57%	13 250
Capital Expenditure - Functional Classification										
Governance and administration		-	365	515	1	109	54	55	102%	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	365	515	1	109	54	55	102%	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	4 860	6 607	102	1 563	3 865	(2 302)	-60%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	360	660	11	126	40	86	215%	-
Public safety		-	4 500	5 947	91	1 437	3 825	(2 388)	-62%	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	6 128	6 128	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	6 128	6 128	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	11 353	13 250	103	1 672	3 919	(2 247)	-57%	-
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	1 100	1 100	-	46	825	(779)	-94%	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	1 100	1 100	-	46	825	(779)	-94%	-
Borrowing	6	-	6 128	6 128	-	-	-	-	-	-
Internally generated funds		-	4 125	6 022	103	1 626	3 094	(1 468)	-47%	-
Total Capital Funding		-	11 353	13 250	103	1 672	3 919	(2 247)	-57%	-

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

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		38 448	35 153	35 153	41 827	35 153
Call investment deposits		-	-	-	-	-
Consumer debtors		3 135	1 282	1 282	9 082	1 282
Other debtors		1 511	1 789	1 789	1 550	1 789
Current portion of long-term receivables		-	-	-	-	-
Inventory		836	1 026	1 026	1 060	1 026
Total current assets		43 929	39 249	39 249	53 519	39 249
Non current assets						
Long-term receivables		28 433	28 433	28 433	28 433	28 433
Investments		-	-	-	-	-
Investment property		12 880	1 199	1 199	12 880	1 199
Investments in Associate		-	-	-	-	-
Property, plant and equipment		64 492	81 990	81 990	66 164	81 990
Biological		-	-	-	-	-
Intangible		305	226	226	305	226
Other non-current assets		13 589	6 889	6 889	13 589	6 889
Total non current assets		119 699	118 736	118 736	121 371	118 736
TOTAL ASSETS		163 628	157 985	157 985	174 890	157 985
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		2 872	2 949	2 949	2 872	2 949
Consumer deposits		8	12	12	8	12
Trade and other payables		16 029	14 450	14 450	15 830	14 450
Provisions		12 121	12 108	12 108	10 731	12 108
Total current liabilities		31 030	29 519	29 519	29 442	29 519
Non current liabilities						
Borrowing		25 161	22 211	22 211	25 161	22 211
Provisions		81 968	94 329	94 329	81 968	94 329
Total non current liabilities		107 129	116 540	116 540	107 129	116 540
TOTAL LIABILITIES		138 160	146 059	146 059	136 571	146 059
NET ASSETS	2	25 468	11 926	11 926	38 319	11 926
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		25 468	11 926	11 926	38 319	11 926
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	25 468	11 926	11 926	38 319	11 926

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

Description	Ref	2018/19	Budget Year 2019/20								
		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			10 723	10 723	898	6 392	5 362	1 031	19%	10 723	
Other revenue			31 040	31 040	933	11 185	15 520	(4 335)	-28%	31 040	
Government - operating			169 423	169 423	23 941	109 242	101 466	7 775	8%	169 423	
Government - capital			1 100	1 100	-	-	-	-	-	1 100	
Interest			2 600	2 600	9	29	1 300	(1 271)	-98%	2 600	
Dividends			-	-	-	-	-	-	-	-	
Payments											
Suppliers and employees			(206 679)	(206 679)	(18 174)	(121 797)	(107 355)	14 442	-13%	(206 679)	
Finance charges			(3 076)	(3 076)	-	-	(4 582)	(4 582)	100%	(3 076)	
Transfers and Grants			(380)	(380)	-	-	(190)	(190)	100%	(380)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	4 750	4 750	7 606	5 051	11 520	6 469	56%	4 750
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			5 100	5 100	-	-	5 100	(5 100)	-100%	5 100	
Decrease (Increase) in non-current debtors			-	-	-	-	-	-	-	-	
Decrease (Increase) other non-current receivables			-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current investments			-	-	-	-	-	-	-	-	
Payments											
Capital assets			(11 353)	(11 353)	(103)	(1 672)	(3 919)	(2 247)	57%	(11 353)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(6 253)	(6 253)	(103)	(1 672)	1 181	2 853	242%	(6 253)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-	-	-	-	-	-	-	
Borrowing long term/refinancing			-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits			-	-	-	-	-	-	-	-	
Payments											
Repayment of borrowing			(2 872)	(2 872)	-	-	(1 436)	(1 436)	100%	(2 872)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(2 872)	(2 872)	-	-	(1 436)	(1 436)	100%	(2 872)
NET INCREASE/ (DECREASE) IN CASH HELD			-	(4 375)	(4 375)	7 503	3 379	11 265			(4 375)
Cash/cash equivalents at beginning:			39 528	39 528		38 448	39 528				38 448
Cash/cash equivalents at month/year end:			35 153	35 153		41 827	50 793				34 073

MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: December 2019

Account number	INSTITUTION	Actual date	Balance as at 01 December 2019	Movements for the month			Balance as at 30 December 2019	Interest earned		
				Investments matured	Investments made	Interest capitalised		Costs & Fees	Actual date	Month
Overberg District Municipality										
9287551045	ABSA BANK		R 10 926 215.77			60 318.70	R 10 986 534.47	R	60 318.70	6.62%
9287550641	ABSA BANK		R 2 433.63	R 142 445.37		653.74	R 145 532.74	R	145 532.74	0.00%
037881714042	NEDBANK		R 862 327.48	R 15 000 000.00		74 518.12	R 15 936 845.60	R	74 518.12	6.30%
9354440777	ABSA BANK		R 10 000 000.00			158 908.37	R 10 158 908.37			
Total for Investments			R 21 790 976.88	R -	R 15 142 445.37	R 294 398.93	R 37 227 821.18	R	280 369.56	5.72%
178-000-006-2	Absa Bank		R 2 746 757.44	R -890 967.35			R 1 855 790.09	R	-	0.00%
117-652-448-6	Nedbank		R 10 500 271.75	R -6 503 706.53			R 3 996 565.22	R	-	0.00%
Total for Bank Accounts			R 13 247 029.19	R -7 394 673.88			R 5 852 355.31	R	-	0.00%
TOTAL			R 35 038 006.07	R -	R 7 747 771.49	R 294 398.93	R 43 080 176.49	R	280 369.56	0.00%

DATUM:

14/1/2020

MUNIS. BESTUURDER / CFO



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

Description	NT Code	Budget Year 2019/20								Total
		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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	7 339	-	-	-	-	-	-	-	7 339
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	2	-	-	2
Total By Customer Type	1000	7 339	-	-	-	-	2	-	-	7 340

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

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		-	76 826	76 826	23 925	57 668	50 078	7 590	15.2%	76 826
Local Government Equitable Share			71 776	71 776	23 925	53 832	46 242	7 590	16.4%	71 776
Finance Management			1 000	1 000	-	1 000	1 000	-		1 000
Municipal Systems Improvement			-	-	-	-	-	-		-
EPWP Incentive			1 243	1 243	-	871	871	-		1 243
Rural Roads Asset Management Grant			2 807	2 807	-	1 965	1 965	-		2 807
Other transfers and grants [insert description]										
Provincial Government:		-	92 597	92 597	16	51 574	51 389	101	0.2%	92 597
PT - PAWK			91 821	91 821	-	51 107	51 370	(262)	-0.5%	91 821
Seta			100	100	-	94	10			100
Health Subsidy			15	15	16	93	10	83	867.6%	15
Human Capacity Building Grant	4		660	660	-	280	-	280	#DIV/0!	660
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Operating Transfers and Grants	5	-	169 423	169 423	23 941	109 242	101 466	7 692	7.6%	169 423
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	1 100	1 100	-	-	-	-		1 100
Fire Safety Plan			1 100	1 100	-	-	-	-		1 100
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	1 100	1 100	-	-	-	-		1 100
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	170 523	170 523	23 941	109 242	101 466	7 692	7.6%	170 523

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

Description	Ref	2018/19	Budget Year 2019/20							
		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:		-	76 826	76 826	23 925	55 797	39 535	16 263	41.1%	76 826
Local Government Equitable Share			71 776	71 776	23 925	53 832	35 888	17 944	50.0%	71 776
Finance Management			1 000	1 000	-	-	1 000	(1 000)	-100.0%	1 000
Municipal Systems Improvement			-	-	-	-	-	-	-	-
EPWP Incentive			1 243	1 243	-	-	1 243	(1 243)	-100.0%	1 243
Rural Roads Asset Management Grant			2 807	2 807	-	1 965	1 404	562	40.0%	2 807
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	92 597	92 597	16	51 574	61 932	(10 358)	-16.7%	92 597
PT - PAWK			91 821	91 821	-	51 107	61 214	(10 107)	-16.5%	91 821
Seta			100	100	-	94	50	44	87.0%	100
Health Subsidy			15	15	16	93	8	85	1111.3%	15
Human Capacity Building Grant			660	660	-	280	660	(380)	-57.6%	660
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	169 423	169 423	23 941	107 371	101 466	5 904	5.8%	169 423
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	1 100	1 100	-	-	1 100	(1 100)	-100.0%	1 100
Fire Safety Plan			1 100	1 100	-	-	1 100	(1 100)	-100.0%	1 100
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	1 100	1 100	-	-	1 100	(1 100)	-100.0%	1 100
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	170 523	170 523	23 941	107 371	102 566	4 804	4.7%	170 523

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

Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 2019/20							
		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			4 257	4 257	313	1 958	2 128	(171)	-8%	4 257
Pension and UIF Contributions			218	218	14	98	109	(12)	-11%	218
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 732	1 732	141	830	866	(36)	-4%	1 732
Cellphone Allowance			400	400	33	200	200	-	-	400
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors			6 607	6 607	502	3 085	3 303	(219)	-7%	6 607
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			3 980	3 980	316	1 716	2 143	(427)	-20%	3 980
Pension and UIF Contributions			143	143	22	107	71	36	50%	143
Medical Aid Contributions			-	-	3	5	-	5	#DIV/0!	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			288	288	-	15	144	(129)	-90%	288
Motor Vehicle Allowance			512	512	31	188	256	(68)	-27%	512
Cellphone Allowance			72	72	4	23	36	(13)	-37%	72
Housing Allowances			3	3	0	2	2	1	39%	3
Other benefits and allowances			71	71	3	16	35	(20)	-56%	71
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			5 069	5 069	380	2 072	2 688	(615)	-23%	5 069
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			66 456	66 456	5 493	38 109	35 784	2 325	6%	66 456
Pension and UIF Contributions			11 684	11 684	978	5 842	5 842	(0)	0%	11 684
Medical Aid Contributions			4 646	4 646	347	2 108	2 323	(215)	-9%	4 646
Overtime			1 908	1 908	306	1 016	954	62	6%	1 908
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			5 092	5 092	392	2 326	2 546	(220)	-9%	5 092
Cellphone Allowance			412	412	30	181	206	(25)	-12%	412
Housing Allowances			749	749	60	361	375	(14)	-4%	749
Other benefits and allowances			4 372	4 372	370	2 121	2 186	(65)	-3%	4 372
Payments in lieu of leave			516	516	37	492	258	234	91%	516
Long service awards			378	378	80	472	189	283	150%	378
Post-retirement benefit obligations			1 918	1 918	-	-	959	(959)	-100%	1 918
Sub Total - Other Municipal Staff			98 132	98 132	8 093	53 027	51 622	1 405	3%	98 132
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			109 808	109 808	8 975	58 184	57 613	571	1%	109 808
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Unpaid salary, allowances & benefits in arrears:										
Sub Total - Other Staff of Entities			-	-	-	-	-	-	-	-
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Municipal Entities			-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS			109 808	109 808	8 975	58 184	57 613	571	1%	109 808
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			103 201	103 201	8 473	55 100	54 310	790	1%	103 201

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

Month	2018/19	Budget Year 2019/20							
	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		4	4	-		4	-		
August		4	4	105	#VALUE!	8	#VALUE!	#VALUE!	#VALUE!
September		129	129	647	#VALUE!	137	#VALUE!	#VALUE!	#VALUE!
October		1 239	1 239	693	#VALUE!	1 376	#VALUE!	#VALUE!	#VALUE!
November		1 284	1 284	124	#VALUE!	2 660	#VALUE!	#VALUE!	#VALUE!
December		1 259	1 259	103	#VALUE!	3 919	#VALUE!	#VALUE!	#VALUE!
January						3 919	-		
February						3 919	-		
March						3 919	-		
April						3 919	-		
May						3 919	-		
June						3 919	-		
Total Capital expenditure		-	3 919	3 919	1 672				

Overberg R S C ***L***
 Cashbook Reconciliation for December 2019

CASHBOOK

Balance B/fwd - 1 December 2019		13191147.99
Revenue: 40101010031		29661990.58
Expenditure: 40101010032		22158980.88-

Other:

CASHBOOK BALANCE - 31 December 2019		----- 20694157.69 =====
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BANK STATEMENT

Balance as per bank statement as at 31 December 2019	31/12/2019	5852355.31
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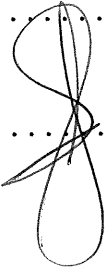
PLUS:		
Receipts not cleared in bank	57	90031.63-
Other	35	88358.41-

LESS:		
Uncleared ACB	1	400.00-
Outstanding cheques	55	122519.95-
Bank transactions not on GL	8	15143112.37

Cash Book balance as at 31 December 2019		----- 20694157.69 =====
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Difference		0.00
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Verified by: *J.H. Snyman*

Signature: 

On (dd/mm/ccyy) *13/01/2020*