



OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Financial Monthly Report

January 2020

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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 **January 2020**.

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 **January 2020** 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
Municipal Manager

Date: 13.2.2020

QUALITY CERTIFICATE

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

(mark as appropriate)

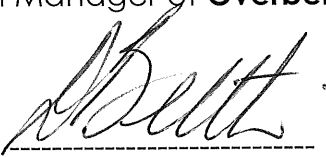
- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid- year budget and performance assessment

for the month of **January 2020** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Mr. DP Beretti**

Municipal Manager of **Overberg District Municipality DC3**

Signature



Date

13.2.2020

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 921 542.04	R 6 145 452.88	R 6 255 139.33
RENT OF FACILITIES&EQUIPMENT	R 12 024 330.00	R 907 759.61	R 6 383 982.73	R 7 014 192.50
INTEREST EARNED-EXTERNAL INVES	R 2 500 000.00	R 30 332.13	R 59 749.29	R 1 458 333.33
INTEREST EARNED-OUTST DEBTORS	R 100 000.00	R -	R 0.00	R 58 333.33
LICENSES & PERMITS	R 300 000.00	R 10 398.46	R 91 744.01	R 175 000.00
INCOME FOR AGENCY SERVICES	R 9 581 366.00	R -	R -	R 5 589 130.17
GRANT&SUBSIDIES (OPERATING)	R 77 601 358.00	R -	R 56 263 522.20	R 41 665 292.17
GRANT&SUBSIDIES (CAPITAL)	R 1 100 000.00	R -	R -	R 1 100 000.00
OTHER REVENUE	R 9 134 055.39	R 321 297.36	R 1 569 309.67	R 5 328 198.98
PROFIT ON SALE	R 5 100 000.00	R -	R -	R 5 100 000.00
	R 128 164 205.39	R 2 191 329.60	R 70 513 760.78	R 73 743 619.81

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 71 688 344.00	R 5 244 709.43	R 38 581 889.42	R 43 373 850.73
REMUNERATION OF COUNCILLORS	R 6 606 537.60	R 506 569.91	R 3 591 292.03	R 3 853 813.60
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R 3 575 545.00	R -	R -	R 2 085 734.58
OTHER MATERIAL	R 2 847 103.00	R 287 297.30	R 1 889 284.26	R 1 660 810.08
INTEREST EXPENSE - EXTERNAL	R 9 159 827.26	R 1 800 149.64	R 1 800 149.64	R 5 343 232.57
CONTRACTED SERVICES	R 19 713 589.59	R 1 566 620.48	R 7 385 424.00	R 11 499 593.92
GRANTS & SUBSIDIES PAID	R 380 000.00	R -	R -	R 221 666.67
GENERAL EXPENSES - OTHER	R 16 619 833.73	R 1 479 491.98	R 8 879 166.16	R 9 694 903.01
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 130 590 780.17	R 10 884 838.74	R 62 127 205.51	R 77 733 605.17

Total	R -2 426 574.78	R -8 693 509.14	R 8 386 555.27	R -3 989 985.35
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Revenue by source

Reasons for variance:

-Total income to date is lower than anticipated with a variance of 4.38%.

Expenditure by type:

Reasons for variance:

-Total expenditure is 20.08% 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 8 002.07	R 8 002.07	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 8 783.10	R -
PROFIT ON SALE	R -	R -	R -	R -
	R 91 821 429.00	R 8 182.07	R 51 124 140.53	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 3 282 457.89	R 25 044 798.59	R 19 084 506.41
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 5 383 976.41	R 31 853 806.91	R 29 215 333.58
INTEREST EXPENSE - EXTERNAL	R 5 000.00	R -	R -	R 2 916.67
CONTRACTED SERVICES	R 1 280 000.00	R 93 934.64	R 435 655.55	R 746 666.67
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 8 940 000.00	R 1 099 518.52	R 7 734 252.50	R 5 215 000.00
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 91 821 429.00	R 9 859 887.46	R 65 068 513.55	R 54 264 423.33

Total	R -	R -9 851 705.39	R -13 944 373.02	R 6 949 862.67
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Revenue by source

Reasons for variances:

-Total revenue actual versus budgeted varies 16.48% lower than anticipated to date.

Expenditure by type

Reasons for variances:

-Total expenditure is 19.91% higher than anticipated .

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 4 298 000.00	R131 998 028	R134 957 906
Year to date (YTD)	R 1 674 105.60	R127 195 719	R121 637 901
Variance to SDBIP	-R 2 623 894.40	-R4 802 309	-R13 320 005
YTD% Variance to SDBIP	-61%	-4%	-10%
% of Annual Budget	13%	57%	55%

Relevant information

- Revenue to date is below projected with a variance of 10%.
- Expenditure to date has a variance of 4% below budgeted expenditure to date.
- Capital expenditure is below anticipated.

Conclusion

- Year to date operating revenue amounts to 55% of the total budgeted for the financial year.
- Year to date operating expenditure amounts to 57% of the total budgeted for the financial year.

DC3 Overberg - Table C1 Monthly Budget Statement Summary - M07 January

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	922	6 145	6 255	(110)	-2%	10 723
Investment revenue	-	2 500	2 500	30	60	1 458	(1 399)	-96%	2 500
Transfers and subsidies	-	169 423	169 423	-	107 371	102 880	4 491	4%	169 423
Other own revenue	-	36 240	36 240	1 248	8 062	23 265	(15 203)	-65%	36 240
Total Revenue (excluding capital transfers and contributions)	-	218 886	218 886	2 200	121 638	133 858	(12 220)	-9%	218 886
Employee costs	-	103 201	103 201	8 527	63 627	62 458	1 168	2%	103 201
Remuneration of Councillors	-	6 607	6 607	507	3 591	3 854	(263)	-7%	6 607
Depreciation & asset impairment	-	3 576	3 576	-	-	2 086	(2 086)	-100%	3 576
Finance charges	-	9 165	9 165	1 800	1 800	5 346	(3 546)	-66%	9 165
Materials and bulk purchases	-	52 931	52 931	5 671	33 743	30 876	2 867	9%	52 931
Transfers and subsidies	-	380	380	-	-	222	(222)	-100%	380
Other expenditure	-	46 553	46 553	4 240	24 434	27 156	(2 722)	-10%	46 553
Total Expenditure	-	222 412	222 412	20 745	127 196	131 998	(4 802)	-4%	222 412
Surplus/(Deficit)	-	(3 527)	(3 527)	(18 545)	(5 558)	1 860	(7 418)	-399%	(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)	(18 545)	(5 558)	2 960	(8 518)	-288%	(2 427)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(2 427)	(2 427)	(18 545)	(5 558)	2 960	(8 518)	-288%	(2 427)
Capital expenditure & funds sources									
Capital expenditure	-	11 353	13 250	2	1 674	4 298	(2 624)	-61%	13 250
Capital transfers recognised	-	1 100	1 100	-	46	1 100	(1 054)	-96%	-
Borrowing	-	6 128	6 128	-	-	-	-	-	-
Internally generated funds	-	4 125	6 022	2	1 628	3 198	(1 570)	-49%	-
Total sources of capital funds	-	11 353	13 250	2	1 674	4 298	(2 624)	-61%	-
Financial position									
Total current assets	43 929	39 249	39 249		33 137				39 249
Total non current assets	119 699	118 736	118 736		121 373				118 736
Total current liabilities	31 030	29 519	29 519		27 606				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		19 774				11 926
Cash flows									
Net cash from (used) operating	-	4 750	4 750	(12 467)	(7 415)	(1 154)	6 261	-542%	4 750
Net cash from (used) investing	-	(6 253)	(6 253)	(2)	(1 674)	802	2 476	309%	(6 253)
Net cash from (used) financing	-	(2 872)	(2 872)	(1 581)	(1 581)	(1 675)	(94)	6%	(2 872)
Cash/cash equivalents at the month/year end	-	35 153	35 153	-	27 777	37 500	9 723	26%	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	2 630	128	66	32	21	19	104	170	3 170
Creditors Age Analysis									
Total Creditors	294	-	-	-	-	-	2	1 355	1 651

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

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	43	56 367	52 920	3 447	7%	94 141
Executive and council		-	14 681	14 681	-	-	10 689	(10 689)	-100%	14 681
Finance and administration		-	79 459	79 459	43	56 367	42 231	14 136	33%	79 459
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	23 158	23 158	1 212	7 936	14 485	(6 549)	-45%	23 158
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	17 658	17 658	1 194	9 632	10 819	(1 187)	-11%	17 658
Public safety		-	5 184	5 184	8	(1 881)	3 482	(5 363)	-154%	5 184
Housing		-	-	-	-	-	-	-	-	-
Health		-	315	315	10	185	184	1	0%	315
<i>Economic and environmental services</i>		-	91 964	91 964	23	51 182	61 298	(10 116)	-17%	91 964
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	91 821	91 821	8	51 124	61 214	(10 090)	-16%	91 821
Environmental protection		-	143	143	15	58	83	(26)	-31%	143
<i>Trading services</i>		-	10 723	10 723	922	6 153	6 255	(102)	-2%	10 723
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	10 723	10 723	922	6 153	6 255	(102)	-2%	10 723
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	219 986	219 986	2 200	121 638	134 958	(13 320)	-10%	219 986
Expenditure - Functional										
<i>Governance and administration</i>		-	51 593	51 593	2 898	22 410	30 645	(8 235)	-27%	51 593
Executive and council		-	11 191	11 191	557	4 907	6 590	(1 683)	-26%	11 191
Finance and administration		-	39 035	39 035	2 236	16 716	23 228	(6 512)	-28%	39 035
Internal audit		-	1 366	1 366	105	787	827	(40)	-5%	1 366
<i>Community and public safety</i>		-	64 657	64 657	5 232	33 576	38 646	(5 070)	-13%	64 657
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	18 820	18 820	1 542	9 726	11 176	(1 450)	-13%	18 820
Public safety		-	30 876	30 876	2 561	15 474	18 465	(2 991)	-16%	30 876
Housing		-	-	-	-	-	-	-	-	-
Health		-	14 962	14 962	1 129	8 377	9 005	(629)	-7%	14 962
<i>Economic and environmental services</i>		-	95 923	95 923	10 125	67 141	56 734	10 407	18%	95 923
Planning and development		-	1 312	1 312	96	747	790	(43)	-5%	1 312
Road transport		-	91 821	91 821	9 860	65 069	54 264	10 804	20%	91 821
Environmental protection		-	2 790	2 790	169	1 325	1 680	(355)	-21%	2 790
<i>Trading services</i>		-	10 239	10 239	2 490	4 069	5 973	(1 904)	-32%	10 239
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	10 239	10 239	2 490	4 069	5 973	(1 904)	-32%	10 239
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	222 412	222 412	20 745	127 196	131 998	(4 802)	-4%	222 412
Surplus/ (Deficit) for the year		-	(2 427)	(2 427)	(18 545)	(5 558)	2 960	(8 518)	-288%	(2 427)

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

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	-	-	11 003	(11 003)	-100.0%	15 220
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	24	24	2	37	14	23	167.9%	24
Vote 4 - Finance		-	79 998	79 998	41	56 331	43 003	13 327	31.0%	79 998
Vote 5 - Community Services		-	124 745	124 745	2 157	65 270	80 938	(15 667)	-19.4%	124 745
Total Revenue by Vote	2	-	219 986	219 986	2 200	121 638	134 958	(13 320)	-9.9%	219 986
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	15 563	15 563	818	6 907	9 230	(2 323)	-25.2%	15 563
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	11 620	11 620	698	5 176	6 938	(1 761)	-25.4%	11 620
Vote 4 - Finance		-	24 521	24 521	1 394	10 463	14 541	(4 078)	-28.0%	24 521
Vote 5 - Community Services		-	170 708	170 708	17 835	104 649	101 289	3 359	3.3%	170 708
Total Expenditure by Vote	2	-	222 412	222 412	20 745	127 196	131 998	(4 802)	-3.6%	222 412
Surplus/ (Deficit) for the year	2	-	(2 427)	(2 427)	(18 545)	(5 558)	2 960	(8 518)	-287.8%	(2 427)

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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	10 723	922	6 145	6 255	(110)	-2%	10 723
Rental of facilities and equipment		12 024	12 024	12 024	916	6 392	7 014	(622)	-9%	12 024
Interest earned - external investments		2 500	2 500	2 500	30	60	1 458	(1 399)	-96%	2 500
Interest earned - outstanding debtors		100	100	100	-	0	58	(58)	-100%	100
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		300	300	300	10	92	175	(83)	-48%	300
Agency services		9 581	9 581	9 581	-	-	5 589	(5 589)	-100%	9 581
Transfers and subsidies		169 423	169 423	169 423	-	107 371	102 880	4 491	4%	169 423
Other revenue		9 134	9 134	9 134	321	1 578	5 328	(3 750)	-70%	9 134
Gains on disposal of PPE		5 100	5 100	5 100	-	-	5 100	(5 100)	-100%	5 100
Total Revenue (excluding capital transfers and contributions)		-	218 886	218 886	2 200	121 638	133 858	(12 220)	-9%	218 886
Expenditure By Type										
Employee related costs		103 201	103 201	103 201	8 527	63 627	62 458	1 168	2%	103 201
Remuneration of councillors		6 607	6 607	6 607	507	3 591	3 854	(263)	-7%	6 607
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		3 576	3 576	3 576	-	-	2 086	(2 086)	-100%	3 576
Finance charges		9 165	9 165	9 165	1 800	1 800	5 346	(3 546)	-66%	9 165
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		52 931	52 931	52 931	5 671	33 743	30 876	2 867	9%	52 931
Contracted services		20 994	20 994	20 994	1 661	7 821	12 246	(4 425)	-36%	20 994
Transfers and subsidies		380	380	380	-	-	222	(222)	-100%	380
Other expenditure		25 560	25 560	25 560	2 579	16 613	14 910	1 704	11%	25 560
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		-	222 412	222 412	20 745	127 196	131 998	(4 802)	-4%	222 412
Surplus/(Deficit)		-	(3 527)	(3 527)	(18 545)	(5 558)	1 860	(7 418)	(0)	(3 527)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 100	1 100	1 100	-	-	1 100	(1 100)	(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)	(18 545)	(5 558)	2 960			(2 427)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	(2 427)	(2 427)	(18 545)	(5 558)	2 960			(2 427)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	(2 427)	(2 427)	(18 545)	(5 558)	2 960			(2 427)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	(2 427)	(2 427)	(18 545)	(5 558)	2 960			(2 427)

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

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	-	94	-	94	#DIV/0!	450
Vote 4 - Finance		-	65	65	-	16	58	(42)	-73%	65
Vote 5 - Community Services		-	4 860	6 607	2	1 565	4 240	(2 675)	-63%	6 607
Total Capital single-year expenditure	4	-	5 225	7 122	2	1 674	4 298	(2 624)	-61%	7 122
Total Capital Expenditure		-	11 353	13 250	2	1 674	4 298	(2 624)	-61%	13 250
Capital Expenditure - Functional Classification										
Governance and administration		-	365	515	-	109	58	51	88%	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	365	515	-	109	58	51	88%	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	4 860	6 607	2	1 565	4 240	(2 675)	-63%	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	360	660	-	126	40	86	215%	-
Public safety		-	4 500	5 947	2	1 439	4 200	(2 761)	-66%	-
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	2	1 674	4 298	(2 624)	-61%	-
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	1 100	1 100	-	46	1 100	(1 054)	-96%	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	1 100	1 100	-	46	1 100	(1 054)	-96%	-
Borrowing	6	-	6 128	6 128	-	-	-	-	-	-
Internally generated funds		-	4 125	6 022	2	1 628	3 198	(1 570)	-49%	-
Total Capital Funding		-	11 353	13 250	2	1 674	4 298	(2 624)	-61%	-

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	27 777	35 153
Call investment deposits		-	-	-	-	-
Consumer debtors		3 135	1 282	1 282	1 506	1 282
Other debtors		1 511	1 789	1 789	2 491	1 789
Current portion of long-term receivables		-	-	-	-	-
Inventory		836	1 026	1 026	1 362	1 026
Total current assets		43 929	39 249	39 249	33 137	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	66 166	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	121 373	118 736
TOTAL ASSETS		163 628	157 985	157 985	154 509	157 985
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		2 872	2 949	2 949	1 291	2 949
Consumer deposits		8	12	12	8	12
Trade and other payables		16 029	14 450	14 450	15 831	14 450
Provisions		12 121	12 108	12 108	10 476	12 108
Total current liabilities		31 030	29 519	29 519	27 606	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	134 735	146 059
NET ASSETS	2	25 468	11 926	11 926	19 774	11 926
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		25 468	11 926	11 926	19 774	11 926
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	25 468	11 926	11 926	19 774	11 926

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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	922	7 314	6 255	1 059	17%	10 723	
Other revenue			31 040	31 040	1 248	12 433	18 107	(5 674)	-31%	31 040	
Government - operating			169 423	169 423	-	109 242	102 880	6 362	6%	169 423	
Government - capital			1 100	1 100	-	-	-	-	-	1 100	
Interest			2 600	2 600	30	60	1 517	(1 457)	-96%	2 600	
Dividends			-	-	-	-	-	-	-	-	
Payments											
Suppliers and employees			(206 679)	(206 679)	(12 866)	(134 664)	(124 344)	10 319	-8%	(206 679)	
Finance charges			(3 076)	(3 076)	(1 800)	(1 800)	(5 346)	(3 546)	66%	(3 076)	
Transfers and Grants			(380)	(380)	-	-	(222)	(222)	100%	(380)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	4 750	4 750	(12 467)	(7 415)	(1 154)	6 261	-542%	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)	(2)	(1 674)	(4 298)	(2 624)	61%	(11 353)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(6 253)	(6 253)	(2)	(1 674)	802	2 476	309%	(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)	(1 581)	(1 581)	(1 675)	(94)	6%	(2 872)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(2 872)	(2 872)	(1 581)	(1 581)	(1 675)	(94)	6%	(2 872)
NET INCREASE/ (DECREASE) IN CASH HELD			-	(4 375)	(4 375)	(14 050)	(10 671)	(2 028)			(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		27 777	37 500			34 073

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description		Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
NT Code		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 DYS-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
	Trade and Other Receivables from Exchange Transactions - Water	2	0	0	-	0	0	0	-	3	0			
	Trade and Other Receivables from Exchange Transactions - Electricity	38	4	3	1	1	1	3	4	55	10			
	Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-			
	Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-			
	Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	19	40	40			
	Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-			
	Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-			
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-			
	Other	2 590	124	63	31	20	18	80	148	3 073	296			
	Total By Income Source	2 630	128	66	32	21	19	104	170	3 170	346			
2018/19 - totals only														
Debtors Age Analysis By Customer Group														
	Organs of State	1 331	-	-	-	-	-	-	10	1 342	10			
	Commercial	15	18	13	4	2	0	7	62	120	74			
	Households	569	110	52	28	19	19	97	99	993	262			
	Other	715	-	-	-	-	-	-	-	715	-			
	Total By Customer Group	2 630	128	66	32	21	19	104	170	3 170	346			

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

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	294	-	-	-	-	-	-	-	294
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	1 354	1 354
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	2	1	2
Total By Customer Type	1000	294	-	-	-	-	-	2	1 355	1 651

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

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:	1,2	-	76 826	76 826	-	57 668	51 491	6 177	12.0%	76 826
Local Government Equitable Share		-	71 776	71 776	-	53 832	47 655	6 177	13.0%	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:	3	-	92 597	92 597	-	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	-	93	10	83	867.6%	15
Human Capacity Building Grant		-	660	660	-	280	-	280	#DIV/0!	660
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
District Municipality:	4	-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:	5	-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	-	169 423	169 423	-	109 242	102 880	6 278	6.1%	169 423
Capital Transfers and Grants										
National Government:	5	-	-	-	-	-	-	-		-
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	1 100	1 100	-	-	-	-		1 100
Fire Safety Plan		-	1 100	1 100	-	-	-	-		1 100
District Municipality:	5	-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:	5	-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	1 100	1 100	-	-	-	-		1 100
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	170 523	170 523	-	109 242	102 880	6 278	6.1%	170 523

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

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	-	55 797	40 938	14 859	36.3%	76 826
Local Government Equitable Share			71 776	71 776	-	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	2 807	(842)	-30.0%	2 807
Other transfers and grants [insert description]										
Provincial Government:		-	92 597	92 597	-	51 574	61 942	(10 368)	-16.7%	92 597
PT - PAWK			91 821	91 821	-	51 107	61 214	(10 107)	-16.5%	91 821
Seta			100	100	-	94	58	35	60.3%	100
Health Subsidy			15	15	-	93	9	84	938.3%	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	-	107 371	102 880	4 491	4.4%	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	-	107 371	103 980	3 391	3.3%	170 523

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

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	315	2 273	2 483	(210)	-8%	4 257	
Pension and UIF Contributions			218	218	14	112	127	(16)	-12%	218	
Medical Aid Contributions			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			1 732	1 732	144	974	1 010	(36)	-4%	1 732	
Cellphone Allowance			400	400	33	233	233	-	-	400	
Housing Allowances			-	-	-	-	-	-	-	-	
Other benefits and allowances			-	-	-	-	-	-	-	-	
Sub Total - Councillors			-	6 607	6 607	507	3 591	3 854	(263)	-7%	6 607
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Senior Managers of the Municipality											
Basic Salaries and Wages			3 980	3 980	193	1 909	2 449	(540)	-22%	3 980	
Pension and UIF Contributions			143	143	22	129	83	46	55%	143	
Medical Aid Contributions			-	-	3	8	-	8	#DIV/0!	-	
Overtime			-	-	-	-	-	-	-	-	
Performance Bonus			288	288	-	15	168	(153)	-91%	288	
Motor Vehicle Allowance			512	512	15	203	299	(96)	-32%	512	
Cellphone Allowance			72	72	3	25	42	(17)	-40%	72	
Housing Allowances			3	3	0	3	2	1	27%	3	
Other benefits and allowances			71	71	3	19	41	(22)	-55%	71	
Payments in lieu of leave			-	-	-	-	-	-	-	-	
Long service awards			-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality			-	5 069	5 069	238	2 311	3 085	(774)	-25%	5 069
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Other Municipal Staff											
Basic Salaries and Wages			66 456	66 456	5 475	43 585	40 896	2 689	7%	66 456	
Pension and UIF Contributions			11 684	11 684	991	6 832	6 816	17	0%	11 684	
Medical Aid Contributions			4 646	4 646	375	2 483	2 710	(227)	-8%	4 646	
Overtime			1 908	1 908	488	1 503	1 113	390	35%	1 908	
Performance Bonus			-	-	-	-	-	-	-	-	
Motor Vehicle Allowance			5 092	5 092	342	2 668	2 970	(303)	-10%	5 092	
Cellphone Allowance			412	412	34	215	240	(25)	-11%	412	
Housing Allowances			749	749	59	420	437	(17)	-4%	749	
Other benefits and allowances			4 372	4 372	430	2 550	2 550	0	0%	4 372	
Payments in lieu of leave			516	516	0	492	301	191	63%	516	
Long service awards			378	378	95	567	221	347	157%	378	
Post-retirement benefit obligations	2		1 918	1 918	-	-	1 119	(1 119)	-100%	1 918	
Sub Total - Other Municipal Staff			-	98 132	98 132	8 289	61 316	59 374	1 942	3%	98 132
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
Total Parent Municipality			-	109 808	109 808	9 034	67 218	66 312	906	1%	109 808
			#DIV/0!	#DIV/0!						#DIV/0!	
Unpaid salary, allowances & benefits in arrears:											
Total Municipal Entities			-	-	-	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS			-	109 808	109 808	9 034	67 218	66 312	906	1%	109 808
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!	
TOTAL MANAGERS AND STAFF			-	103 201	103 201	8 527	63 627	62 458	1 168	2%	103 201

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

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	1 648	4	4	-	-	4	4	100.0%	0%
August	15	4	4	105	105	8	(97)	-1212.9%	2%
September	3 278	129	129	647	752	137	(615)	-448.7%	17%
October	3 386	1 239	1 239	693	1 445	1 376	(69)	-5.0%	34%
November	5 085	1 284	1 284	124	1 569	2 660	1 091	41.0%	37%
December	2 063	1 259	1 259	103	1 672	3 919	2 247	57.3%	39%
January	109	379	379	2	1 674	4 298	2 624	61.0%	39%
February	562					4 298	-		
March	185					4 298	-		
April	3 849					4 298	-		
May	2 934					4 298	-		
June	13 868					4 298	-		
Total Capital expenditure	36 982	4 298	4 298	1 674					

Overberg R S C ***L***
 Cashbook Reconciliation for January 2020

CASHBOOK

Balance B/fwd - 1 January 2020		20694157.69
Revenue: 40101010031		25343302.26
Expenditure: 40101010032		28152067.97-

Other:

CASHBOOK BALANCE - 31 January 2020		----- 17885391.98 =====
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BANK STATEMENT

Balance as per bank statement as at 31 January 2020	31/01/2020	2772017.10
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PLUS:		
Receipts not cleared in bank	77	1966.18
Other	59	47035.07

LESS:		
Uncleared ACB	1	400.00-
Outstanding cheques	37	93511.70-
Bank transactions not on GL	106	15158285.33

Cash Book balance as at 31 January 2020		----- 17885391.98 =====
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Difference		0.00
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Verified by:

Signature: *S.H. Sneyman*

On (dd/mm/ccyy) *11/02/2020*