



OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Financial Monthly Report

May 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 **May 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 **May 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:

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 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-----

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 5 652 000.00	R237 233 483	R233 494 095
Budget to date (BTD)	R 3 815 922.01	R209 169 731	R219 636 339
Year to date (YTD)	R 2 099 466.65	R193 290 160	R214 738 771
Variance to SDBIP	-R 1 716 455.36	-R15 879 571	-R4 897 568
YTD% Variance to SDBIP	-45%	-8%	-2%
% of Annual Budget	37%	81%	92%

Relevant information

- Revenue to date is below anticipated with a variance of 2%.
- Expenditure to date has a variance of 8% below budgeted expenditure to date.
- Capital expenditure is below anticipated however, commitments of R1 800 203.31 had already been made which will bring the committed Capital spending to a total of R3 899 669.96 This change the YTD% Variance to SDBIP to -25% and the % of Annual Budget to 69%.

Conclusion

- Year to date operating revenue amounts to 92% of the total budgeted for the financial year.
- Year to date operating expenditure amounts to 81% of the total budgeted for the financial year.



INTERNAL MEMORANDUM

To : MR D BERETTI – MUNICIPAL MANAGER
From : MR CF HOFFMANN – CHIEF FINANCIAL OFFICER
Date : 09/06/2020
Subject : REPORTS – SECTION 71 AND MONTHLY FINANCIAL
MANAGEMENT GRANT (FMG) FOR MAY 2020

Mr Beretti

Herewith the following reports that must be submitted within 10 working days after the end of each month to Provincial Treasury and National Treasury in terms of Section 71 of the Municipal Finance Management Act (Act 56 of 2003) as well as the Division of Revenue Act (DoRA) for the month of May 2020:

<u>Report</u>	<u>Heading</u>	<u>Date</u>
Section 71 Report	Financial Monthly Report	09 June 2020
Section 71 Report	Quality Certificate	09 June 2020
Monthly Report	Finance Management Grant	09 June 2020

Recommendation:

That above-mentioned reports, as attached, be approved to ensure that the reports can be submitted to National – and Provincial Treasury.

MR CF HOFFMANN
CHIEF FINANCIAL OFFICER

Approve / Not approve

MR D BERETTI
MUNICIPAL MANAGER

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 546 769.61	R 9 956 992.93	R 10 066 659.66
RENT OF FACILITIES&EQUIPMENT	R 12 039 330.00	R 902 040.74	R 10 038 526.22	R 10 587 907.74
INTEREST EARNED-EXTERNAL INVES	R 2 500 000.00	R 193 973.11	R 1 516 696.82	R 1 911 361.86
INTEREST EARNED-OUTST DEBTORS	R 100 000.00	R -	R -	R 50 000.00
LICENSES & PERMITS	R 300 000.00	R 2 250.48	R 125 431.98	R 211 590.75
INCOME FOR AGENCY SERVICES	R 9 882 370.00	R -	R 6 893 468.54	R 8 387 919.27
GRANT&SUBSIDIES (OPERATING)	R 80 430 968.00	R 329 613.08	R 77 080 005.29	R 78 590 680.11
GRANT&SUBSIDIES (CAPITAL)	R 2 650 000.00	R -	R 1 100 000.00	R 1 875 000.00
OTHER REVENUE	R 9 276 056.00	R 2 140 303.78	R 7 519 383.03	R 7 327 567.63
PROFIT ON SALE	R 5 100 000.00	R -	R -	R 2 550 000.00
	R 133 001 820.00	R 4 114 950.80	R 114 230 504.81	R 121 558 687.01

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 74 207 802.00	R 5 531 556.01	R 60 856 542.60	R 64 766 394.30
REMUNERATION OF COUNCILLORS	R 6 617 599.00	R 455 911.45	R 5 520 333.56	R 5 841 010.56
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R 3 575 545.00	R -	R 2 737 300.00	R 3 156 422.50
OTHER MATERIAL	R 3 100 994.30	R 134 666.69	R 2 685 914.92	R 2 826 121.27
INTEREST EXPENSE - EXTERNAL	R 8 900 218.00	R 227 373.95	R 5 064 583.70	R 6 868 713.88
CONTRACTED SERVICES	R 21 444 333.48	R 681 834.16	R 12 053 153.86	R 16 407 826.59
GRANTS & SUBSIDIES PAID	R 484 347.83	R -	R -	R 242 173.91
GENERAL EXPENSES - OTHER	R 18 427 367.96	R 918 695.80	R 14 658 957.70	R 16 083 814.93
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 136 758 207.57	R 7 950 038.06	R 103 576 786.34	R 116 192 477.92

Total	R -3 756 387.57	R -3 835 087.26	R 10 653 718.47	R 5 366 209.08
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Revenue by source

Reasons for variance:

-Total income to date is lower than anticipated with a variance of 6.03%.

Expenditure by type:

Reasons for variance:

-Total expenditure is 10.86% 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 8 002.07	R 4 001.04
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 -	R -	R -	R -
GRANT&SUBSIDIES (CAPITAL)	R -	R -	R -	R -
OTHER REVENUE	R 100 492 275.00	R 4 845 237.19	R 100 500 264.02	R 98 073 650.92
PROFIT ON SALE	R -	R -	R -	R -
	R 100 492 275.00	R 4 845 237.19	R 100 508 266.09	R 98 077 651.95

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 37 843 434.39	R 3 301 291.78	R 39 002 098.63	R 36 772 120.62
REMUNERATION OF COUNCILLORS	R -	R -	R -	R -
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R -	R -	R -	R -
OTHER MATERIAL	R 45 951 833.40	R 736 480.17	R 39 408 590.42	R 42 311 971.83
INTEREST EXPENSE - EXTERNAL	R 2 115 849.00	R -	R 1 696 124.17	R 1 905 986.59
CONTRACTED SERVICES	R 1 486 231.76	R 63 158.94	R 693 643.36	R 1 058 358.09
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 13 077 926.45	R 133 211.86	R 8 912 916.68	R 10 928 815.64
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 100 475 275.00	R 4 234 142.75	R 89 713 373.26	R 92 977 252.76

Total	R 17 000.00	R 611 094.44	R 10 794 892.83	R 5 100 399.20
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Revenue by source

Reasons for variances:

-Total revenue actual versus budgeted varies 2.48% higher than anticipated to date.

Expenditure by type

Reasons for variances:

-Total expenditure is 3.51% lower than anticipated .

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

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	547	9 957	10 067	(110)	-1%	10 723
Investment revenue	-	2 500	2 500	194	1 517	1 911	(395)	-21%	2 500
Transfers and subsidies	-	169 423	80 431	330	77 080	78 591	(1 511)	-2%	80 431
Other own revenue	-	36 240	137 190	7 890	125 085	127 193	(2 108)	-2%	137 190
Total Revenue (excluding capital transfers and contributions)	-	218 886	230 844	8 960	213 639	217 761	(4 123)	-2%	230 844
Employee costs	-	103 201	112 051	8 833	99 859	101 539	(1 680)	-2%	112 051
Remuneration of Councillors	-	6 607	6 618	456	5 520	5 841	(321)	-5%	6 618
Depreciation & asset impairment	-	3 576	3 576	-	2 737	3 156	(419)	-13%	3 576
Finance charges	-	9 165	11 016	227	6 761	8 775	(2 014)	-23%	11 016
Materials and bulk purchases	-	52 931	49 053	871	42 095	45 138	(3 044)	-7%	49 053
Transfers and subsidies	-	380	484	-	-	242	(242)	-100%	484
Other expenditure	-	46 553	54 436	1 797	36 319	44 479	(8 160)	-18%	54 436
Total Expenditure	-	222 412	237 233	12 184	193 290	209 170	(15 880)	-8%	237 233
Surplus/(Deficit)	-	(3 527)	(6 389)	(3 224)	20 349	8 592	11 757	137%	(6 389)
Transfers and subsidies - capital (monetary allocations)	-	1 100	2 650	-	1 100	1 875	(775)	-41%	2 650
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(2 427)	(3 739)	(3 224)	21 449	10 467	10 982	105%	(3 739)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(2 427)	(3 739)	(3 224)	21 449	10 467	10 982	105%	(3 739)
Capital expenditure & funds sources									
Capital expenditure	-	11 353	5 652	120	2 099	3 816	(1 716)	-45%	5 652
Capital transfers recognised	-	1 100	2 650	-	693	1 672	(978)	-59%	2 650
Borrowing	-	6 128	-	-	-	-	-	-	-
Internally generated funds	-	4 125	3 002	120	1 406	2 144	(738)	-34%	3 002
Total sources of capital funds	-	11 353	5 652	120	2 099	3 816	(1 716)	-45%	5 652
Financial position									
Total current assets	43 929	39 249	38 727		63 071				38 727
Total non current assets	119 699	118 736	119 292		119 061				119 292
Total current liabilities	31 030	29 519	29 617		30 878				29 617
Total non current liabilities	107 129	116 540	109 625		107 129				109 625
Community wealth/Equity	25 468	11 926	18 777		44 124				18 777
Cash flows									
Net cash from (used) operating	-	4 750	339	(3 095)	19 147	11 290	(7 857)	-70%	339
Net cash from (used) investing	-	(6 253)	(552)	(120)	(2 099)	(1 266)	834	-66%	(552)
Net cash from (used) financing	-	(2 872)	(2 872)	(240)	(2 653)	(2 643)	11	-0%	(2 872)
Cash/cash equivalents at the month/year end	-	35 153	35 362	-	52 842	45 830	(7 012)	-15%	35 362
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	2 911	238	1 618	1 068	42	33	120	235	6 265
Creditors Age Analysis									
Total Creditors	133	-	-	-	-	-	-	1 530	1 663

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

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 - Functional										
<i>Governance and administration</i>		–	94 141	99 225	542	85 660	92 172	(6 511)	-7%	99 225
Executive and council		–	14 681	15 261	279	7 172	11 077	(3 905)	-35%	15 261
Finance and administration		–	79 459	83 963	263	78 488	81 094	(2 606)	-3%	83 963
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	23 158	22 896	3 026	18 511	19 190	(679)	-4%	22 896
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	17 658	18 308	932	14 800	16 088	(1 288)	-8%	18 308
Public safety		–	5 184	4 084	2 092	3 443	2 717	726	27%	4 084
Housing		–	–	–	–	–	–	–	–	–
Health		–	315	504	2	268	385	(117)	-30%	504
<i>Economic and environmental services</i>		–	91 964	100 635	4 845	100 603	98 197	2 407	2%	100 635
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		–	91 821	100 492	4 845	100 508	98 078	2 431	2%	100 492
Environmental protection		–	143	143	–	95	119	(24)	-20%	143
<i>Trading services</i>		–	10 723	10 738	547	9 964	10 078	(113)	-1%	10 738
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	10 723	10 738	547	9 964	10 078	(113)	-1%	10 738
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	–	219 986	233 494	8 960	214 739	219 636	(4 898)	-2%	233 494
Expenditure - Functional										
<i>Governance and administration</i>		–	51 593	55 846	2 837	39 869	46 439	(6 570)	-14%	55 846
Executive and council		–	11 191	11 604	752	8 950	9 901	(950)	-10%	11 604
Finance and administration		–	39 035	42 569	1 977	29 706	35 149	(5 443)	-15%	42 569
Internal audit		–	1 366	1 673	108	1 212	1 389	(176)	-13%	1 673
<i>Community and public safety</i>		–	64 657	65 780	4 572	54 337	57 772	(3 435)	-6%	65 780
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	18 820	19 933	1 190	15 573	17 158	(1 585)	-9%	19 933
Public safety		–	30 876	29 696	2 357	25 837	26 588	(751)	-3%	29 696
Housing		–	–	–	–	–	–	–	–	–
Health		–	14 962	16 151	1 026	12 927	14 026	(1 099)	-8%	16 151
<i>Economic and environmental services</i>		–	95 923	104 652	4 496	92 965	96 561	(3 595)	-4%	104 652
Planning and development		–	1 312	1 331	94	1 152	1 195	(43)	-4%	1 331
Road transport		–	91 821	100 475	4 234	89 713	92 977	(3 264)	-4%	100 475
Environmental protection		–	2 790	2 845	168	2 100	2 389	(289)	-12%	2 845
<i>Trading services</i>		–	10 239	10 956	279	6 119	8 398	(2 279)	-27%	10 956
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	10 239	10 956	279	6 119	8 398	(2 279)	-27%	10 956
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	–	222 412	237 233	12 184	193 290	209 170	(15 880)	-8%	237 233
Surplus/ (Deficit) for the year		–	(2 427)	(3 739)	(3 224)	21 449	10 467	10 982	105%	(3 739)

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

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	15 800	279	7 172	11 347	(4 174)	-36.8%	15 800
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	24	64	2	46	54	(8)	-14.3%	64
Vote 4 - Finance		-	79 998	83 362	261	78 442	80 772	(2 330)	-2.9%	83 362
Vote 5 - Community Services		-	124 745	134 269	8 418	129 078	127 465	1 614	1.3%	134 269
Total Revenue by Vote	2	-	219 986	233 494	8 960	214 739	219 636	(4 898)	-2.2%	233 494
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	15 563	16 269	1 086	12 311	13 747	(1 436)	-10.4%	16 269
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	11 620	13 417	783	9 463	11 048	(1 586)	-14.4%	13 417
Vote 4 - Finance		-	24 521	26 272	892	18 173	21 777	(3 604)	-16.5%	26 272
Vote 5 - Community Services		-	170 708	181 275	9 423	153 343	162 597	(9 254)	-5.7%	181 275
Total Expenditure by Vote	2	-	222 412	237 233	12 184	193 290	209 170	(15 880)	-7.6%	237 233
Surplus/ (Deficit) for the year	2	-	(2 427)	(3 739)	(3 224)	21 449	10 467	10 982	104.9%	(3 739)

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

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	547	9 957	10 067	(110)	-1%	10 723
Rental of facilities and equipment		12 024	12 039	12 039	902	10 047	10 592	(545)	-5%	12 039
Interest earned - external investments		2 500	2 500	2 500	194	1 517	1 911	(395)	-21%	2 500
Interest earned - outstanding debtors		100	100	100	-	-	50	(50)	-100%	100
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		300	300	300	2	125	212	(86)	-41%	300
Agency services		9 581	9 882	9 882	-	6 893	8 388	(1 494)	-18%	9 882
Transfers and subsidies		169 423	80 431	80 431	330	77 080	78 591	(1 511)	-2%	80 431
Other revenue		9 134	109 768	109 768	6 986	108 020	105 401	2 618	2%	109 768
Gains on disposal of PPE		5 100	5 100	5 100	-	-	2 550	(2 550)	-100%	5 100
Total Revenue (excluding capital transfers and contributions)		-	218 886	230 844	8 960	213 639	217 761	(4 123)	-2%	230 844
Expenditure By Type										
Employee related costs		-	103 201	112 051	8 833	99 859	101 539	(1 680)	-2%	112 051
Remuneration of councillors		-	6 607	6 618	456	5 520	5 841	(321)	-5%	6 618
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		-	3 576	3 576	-	2 737	3 156	(419)	-13%	3 576
Finance charges		-	9 165	11 016	227	6 761	8 775	(2 014)	-23%	11 016
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		-	52 931	49 053	871	42 095	45 138	(3 044)	-7%	49 053
Contracted services		-	20 994	22 931	745	12 747	17 466	(4 719)	-27%	22 931
Transfers and subsidies		-	380	484	-	-	242	(242)	-100%	484
Other expenditure		-	25 560	31 505	1 052	23 572	27 013	(3 441)	-13%	31 505
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		-	222 412	237 233	12 184	193 290	209 170	(15 880)	-8%	237 233
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	(3 527)	(6 389)	(3 224)	20 349	8 592	11 757	0	(6 389)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	1 100	2 650	-	1 100	1 875	(775)	(0)	2 650
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	(2 427)	(3 739)	(3 224)	21 449	10 467			(3 739)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	(2 427)	(3 739)	(3 224)	21 449	10 467			(3 739)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	(2 427)	(3 739)	(3 224)	21 449	10 467			(3 739)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	(2 427)	(3 739)	(3 224)	21 449	10 467			(3 739)

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

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	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	6 128	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 2 - Management Services		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	300	450	-	94	272	(178)	-66%	450
Vote 4 - Finance		-	65	115	-	19	67	(48)	-72%	115
Vote 5 - Community Services		-	4 860	5 087	120	1 987	3 477	(1 490)	-43%	5 087
Total Capital single-year expenditure	4	-	5 225	5 652	120	2 099	3 816	(1 716)	-45%	5 652
Total Capital Expenditure		-	11 353	5 652	120	2 099	3 816	(1 716)	-45%	5 652
Capital Expenditure - Functional Classification										
Governance and administration		-	365	565	-	112	339	(226)	-67%	565
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	365	565	-	112	339	(226)	-67%	565
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	4 860	5 087	120	1 987	3 477	(1 490)	-43%	5 087
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	360	540	84	124	290	(166)	-57%	540
Public safety		-	4 500	4 547	35	1 863	3 187	(1 325)	-42%	4 547
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	-	-	-	-	-	-		-
Planning and development		-	-	-	-	-	-	-		-
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	6 128	-	-	-	-	-		-
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	6 128	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	-	11 353	5 652	120	2 099	3 816	(1 716)	-45%	5 652
Funded by:										
National Government		-	-	-	-	-	-	-		-
Provincial Government		-	1 100	2 650	-	693	1 672	(978)	-59%	2 650
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		-	1 100	2 650	-	693	1 672	(978)	-59%	2 650
Borrowing	6	-	6 128	-	-	-	-	-		-
Internally generated funds		-	4 125	3 002	120	1 406	2 144	(738)	-34%	3 002
Total Capital Funding		-	11 353	5 652	120	2 099	3 816	(1 716)	-45%	5 652

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

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		17 309	35 153	35 362	2 978	35 362
Call investment deposits		21 139	-	-	49 865	-
Consumer debtors		3 135	1 282	1 233	6 894	1 233
Other debtors		1 511	1 789	1 343	2 190	1 343
Current portion of long-term receivables		-	-	-	-	-
Inventory		836	1 026	788	1 145	788
Total current assets		43 929	39 249	38 727	63 071	38 727
Non current assets						
Long-term receivables		28 433	28 433	28 433	28 433	28 433
Investments		-	-	-	-	-
Investment property		12 880	1 199	12 880	12 880	12 880
Investments in Associate		-	-	-	-	-
Property, plant and equipment		64 492	81 990	77 756	63 854	77 756
Biological		-	-	-	-	-
Intangible		305	226	224	305	224
Other non-current assets		13 589	6 889	-	13 589	-
Total non current assets		119 699	118 736	119 292	119 061	119 292
TOTAL ASSETS		163 628	157 985	158 019	182 132	158 019
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		2 872	2 949	2 949	219	2 949
Consumer deposits		8	12	8	8	8
Trade and other payables		16 029	14 450	13 811	15 590	13 811
Provisions		12 121	12 108	12 848	15 061	12 848
Total current liabilities		31 030	29 519	29 617	30 878	29 617
Non current liabilities						
Borrowing		25 161	22 211	22 211	25 161	22 211
Provisions		81 968	94 329	87 414	81 968	87 414
Total non current liabilities		107 129	116 540	109 625	107 129	109 625
TOTAL LIABILITIES		138 160	146 059	139 242	138 008	139 242
NET ASSETS	2	25 468	11 926	18 777	44 124	18 777
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		25 468	11 926	18 777	44 124	18 777
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	25 468	11 926	18 777	44 124	18 777

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

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	547	11 125	10 651	475	4%	10 723	
Other revenue			31 040	134 490	7 349	123 364	125 253	(1 888)	-2%	134 490	
Government - operating			169 423	79 811	330	79 853	79 667	186	0%	79 811	
Government - capital			1 100	200	-	200	200	-		200	
Interest			2 600	2 600	194	1 517	1 961	(445)	-23%	2 600	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(206 679)	(223 916)	(11 287)	(194 157)	(203 393)	(9 236)	5%	(223 916)	
Finance charges			(3 076)	(3 085)	(227)	(2 756)	(2 807)	(51)	2%	(3 085)	
Transfers and Grants			(380)	(484)	-	-	(242)	(242)	100%	(484)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	4 750	339	(3 095)	19 147	11 290	(7 857)	-70%	339
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			5 100	5 100	-	-	2 550	(2 550)	-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)	(5 652)	(120)	(2 099)	(3 816)	(1 716)	45%	(5 652)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(6 253)	(552)	(120)	(2 099)	(1 266)	834	-66%	(552)
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)	(240)	(2 653)	(2 643)	11	0%	(2 872)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(2 872)	(2 872)	(240)	(2 653)	(2 643)	11	0%	(2 872)
NET INCREASE/ (DECREASE) IN CASH HELD			-	(4 375)	(3 086)	(3 455)	14 394	7 382		(3 086)	
Cash/cash equivalents at beginning:			39 528	38 448		38 448	38 448			38 448	
Cash/cash equivalents at month/year end:			-	35 153	35 362		52 842	45 830		35 362	

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

Description	NT Code	Budget Year 2019/20										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	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2	1	1	0	0	-	-	-	4	0		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	41	10	5	2	1	1	4	6	69	14		
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	-	-	-	-	-	-	-	40	40	40		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	2 869	227	1 612	1 066	41	32	115	190	6 153	1 444		
Total By Income Source	2000	2 911	238	1 618	1 068	42	33	120	235	6 265	1 498	-	-
2018/19 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(227)	-	1 438	286	1	-	-	10	1 508	297		
Commercial	2300	(12)	9	61	2	6	3	21	62	152	93		
Households	2400	746	228	120	64	35	30	99	163	1 485	391		
Other	2500	2 404	-	-	717	-	-	-	-	3 121	717		
Total By Customer Group	2600	2 911	238	1 618	1 068	42	33	120	235	6 265	1 498	-	-


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

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	133	-	-	-	-	-	-	-	133
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	1 529	1 529
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	1
Total By Customer Type	1000	133	-	-	-	-	-	-	1 530	1 663

MONTHLY INVESTMENT REPORT
 OVERBERG DISTRICT MUNICIPALITY
 REPORTING MONTH: May 2020

	Account number	INSTITUTION	Actual date	Balance as at 01 May 2020	Movements for the month				Balance as at 30 May 2020	Interest earned	
					Investments matured	Investments made	Interest capitalised	Costs & Fees		Actual date	Month
Overberg District Municipality											
ABSA Deposito Plus	9287551045	ABSA BANK		R 16 355 095.47				61 652.00	R	61 652.00	6.05%
ABSA Deposito Plus	9287550641	ABSA BANK		R 667 182.28				1 500.22	R	1 500.22	0.00%
NEDBANK Call Account	037681714042	NEDBANK		R 37 842 345.01	R 5 000 000.00			122 839.10	R	122 839.10	6.30%
Total for Investments				R 54 864 622.76	R 5 000 000.00	R -	R -	R 185 991.32	R	R 185 991.32	5.72%
Primary Bank Account	178-000-006-2	Absa Bank		R 462 398.35		R 1 428 614.60			R	R 1 891 012.95	0.00%
	117-652-449-6	Nedbank		R 1 040 276.46		R 13 164.69			R	R 1 053 441.15	0.00%
Total for Bank Accounts				R 1 502 674.81	R 1 441 779.29	R -	R -	R -	R	R 2 944 454.10	0.00%
TOTAL				R 56 367 297.57	R 5 000 000.00	R 1 441 779.29	R -	R 185 991.32	R	R 52 995 068.18	0.00%

DATUM: 9/6/2020

MUNIS. BESTUURDER / CFO 

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

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	76 826	77 005	179	77 005	77 005	-		76 826
Local Government Equitable Share			71 776	71 776	-	71 776	71 776	-		71 776
Finance Management			1 000	1 000	-	1 000	1 000	-		1 000
Municipal Systems Improvement			-	-	-	-	-	-		-
EPWP Incentive			1 243	1 243	-	1 243	1 243	-		1 243
Rural Roads Asset Management Grant			2 807	2 807	-	2 807	2 807	-		2 807
Municipal Disaster Relief Grant (National)	3			179	179	179	179	-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	92 597	2 806	151	2 198	2 662	(568)	-21.3%	2 706
PT - PAWK			91 821	-	-	-	-	-		-
Seta			100	100	51	204	100			100
Health Subsidy			15	204	-	142	160	(18)	-11.1%	204
Human Capacity Building Grant			660	740	-	740	740	-		740
Community Development Workers	4			112	-	112	112	-		112
Finance Management (Resorts)				650	-	-	650	(650)	-100.0%	650
Fire Safety Plan				900	-	900	900	-		900
Municipal Disaster Relief Grant (Provincial)				100	100	100		100	#DIV/0!	
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total Operating Transfers and Grants	5	-	169 423	79 811	330	79 203	79 667	(568)	-0.7%	79 532
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]								-		
Provincial Government:		-	1 100	200	-	200	200	-		200
Fire Safety Plan			1 100	200	-	200	200	-		200
Fire Service Capacity Building Grant								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total Capital Transfers and Grants	5	-	1 100	200	-	200	200	-		200
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	170 523	80 011	330	79 403	79 867	(568)	-0.7%	79 732

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

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	77 005	179	75 134	75 980	(846)	-1.1%	77 005
Local Government Equitable Share			71 776	71 776	-	71 776	71 776	-		71 776
Finance Management			1 000	1 000	-	-	500	(500)	-100.0%	1 000
Municipal Systems Improvement			-	-	-	-	-	-		-
EPWP Incentive			1 243	1 243	-	372	808	(436)	-53.9%	1 243
Rural Roads Asset Management Grant			2 807	2 807	-	2 807	2 807	-		2 807
Municipal Disaster Relief Grant (National)				179	179	179	90	90	100.0%	179
Other transfers and grants [insert description]						-	-	-		
Provincial Government:		-	92 597	3 426	151	1 946	2 611	(665)	-25.5%	3 426
PT - PAWK			91 821	-	-	-	-	-		-
Seta			100	160	51	204	157	47	30.1%	160
Health Subsidy			15	204	-	142	173	(31)	-17.8%	204
Human Capacity Building Grant			660	1 115	-	740	928	(188)	-20.2%	1 115
Community Development Workers			-	112	-	112	112	-		112
Finance Management (Resorts)			-	650	-	648	649	(1)	-0.1%	650
Fire Safety Plan			-	1 085	-	-	542	(542)	-100.0%	1 085
Municipal Disaster Relief Grant (Provincial)				100	100	100	50	50	100.0%	100
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total operating expenditure of Transfers and Grants:		-	169 423	80 431	330	77 080	78 591	(1 511)	-1.9%	80 431
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	1 100	2 650	-	1 100	1 875	(775)	-41.3%	2 650
Fire Safety Plan			1 100	200	-	1 100	650	450	69.2%	200
Fire Service Capacity Building Grant				2 450			1 225	(1 225)	-100.0%	2 450
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total capital expenditure of Transfers and Grants		-	1 100	2 650	-	1 100	1 875	(775)	-41.3%	2 650
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	170 523	83 081	330	78 180	80 466	(2 286)	-2.8%	83 081

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

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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4 257	4 265	311	3 525	3 740	(215)	-6%	4 265
Pension and UIF Contributions			218	219	14	168	186	(18)	-10%	219
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 732	1 734	98	1 461	1 549	(88)	-6%	1 734
Cellphone Allowance			400	400	33	366	366	-	-	400
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors			6 607	6 618	456	5 520	5 841	(321)	-5%	6 618
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			3 980	3 911	327	3 400	3 492	(92)	-3%	3 911
Pension and UIF Contributions			143	274	23	224	237	(14)	-6%	274
Medical Aid Contributions			-	34	3	20	26	(6)	-22%	34
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			288	252	138	153	134	19	14%	252
Motor Vehicle Allowance			512	429	24	334	369	(36)	-10%	429
Cellphone Allowance			72	60	4	43	49	(7)	-14%	60
Housing Allowances			3	5	1	7	6	1	23%	5
Other benefits and allowances			71	67	3	31	48	(16)	-34%	67
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			5 069	5 032	522	4 210	4 360	(150)	-3%	5 032
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			66 456	74 122	5 623	66 247	67 373	(1 126)	-2%	74 122
Pension and UIF Contributions			11 684	12 377	1 000	10 841	11 109	(268)	-2%	12 377
Medical Aid Contributions			4 646	4 670	382	4 021	4 155	(134)	-3%	4 670
Overtime			1 908	1 978	362	2 436	2 026	410	20%	1 978
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			5 092	5 375	316	4 141	4 600	(459)	-10%	5 375
Cellphone Allowance			412	402	32	345	357	(13)	-4%	402
Housing Allowances			749	767	63	673	689	(15)	-2%	767
Other benefits and allowances			4 372	4 452	457	4 120	4 058	63	2%	4 452
Payments in lieu of leave			516	516	35	591	536	55	10%	516
Long service awards			378	442	41	633	517	116	23%	442
Post-retirement benefit obligations			1 918	1 918	-	1 598	1 758	(160)	-9%	1 918
Sub Total - Other Municipal Staff			98 132	107 019	8 310	95 648	97 178	(1 530)	-2%	107 019
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			109 808	118 669	9 289	105 379	107 380	(2 001)	-2%	118 669
Unpaid salary, allowances & benefits in arrears:			#DIV/0!	#DIV/0!						#DIV/0!
Total Municipal Entities			-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS			109 808	118 669	9 289	105 379	107 380	(2 001)	-2%	118 669
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			103 201	112 051	8 833	99 859	101 539	(1 680)	-2%	112 051

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

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	100.0%	0%
August	15	4	105	105	105	105	–		1%
September	3 278	129	647	647	752	752	–		7%
October	3 386	1 239	693	693	1 445	1 445	–		13%
November	5 085	1 284	124	124	1 569	1 569	–		14%
December	2 063	1 259	103	103	1 672	1 672	–		15%
January	109	379	2	2	1 674	1 674	–		15%
February	562	304	13	13	1 687	1 687	–		15%
March	185	6 351	180	180	1 867	1 867	–		16%
April	3 849	100	113	113	1 980	1 980	–		0
May	2 934	–	1 836	120	2 099	3 816	1 716	45.0%	0
June	13 868	300	1 836			5 652	–		
Total Capital expenditure	36 982	11 353	5 652	2 099					

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

CASHBOOK

Balance B/fwd - 1 May 2020		1618094.94
Revenue: 40101010031		15078212.73
Expenditure: 40101010032		13726203.74-
Other:		

CASHBOOK BALANCE - 31 May 2020		----- 2970103.93 =====
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BANK STATEMENT

Balance as per bank statement as at 31 May 2020	31/05/2020	2944454.10
PLUS:		
Receipts not cleared in bank	4	8564.89
Other	10	5372509.58-
LESS:		
Uncleared ACB	5	400.00-
Outstanding cheques	27	37795.65-
Bank transactions not on GL	25	5427790.17
Cash Book balance as at 31 May 2020		----- 2970103.93 =====
Difference		0.00

Verified by: *CF Hoffmann*

Signature: *[Signature]*

On (dd/mm/ccyy) ... *9/6/2020* ...