



OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Financial Monthly Report

April 2021

TABLE OF CONTENTS

PAGES

Legislative Framework.....	1
Report to the Executive Mayor.....	2
Recommendations.....	2
Municipal Manager’s Quality Certificate.....	3
<u>PART 1-</u> EXECUTIVE SUMMARY	
• Introduction.....	4
• Consolidated Performance.....	4 - 9
<u>PART 2 -</u> IN-YEAR BUDGET STATEMENT TABLES.....	10 -16
<u>PART 3 -</u> SUPPORTING DOCUMENTATION	
• Debtors’ Analysis.....	17
• Creditors’ Analysis.....	18
• Investment Portfolio Analysis	19
• Allocation and grant receipts and expenditure.....	20 -21
• Councillors’ allowances and employee benefits.....	22
• Capital programme performance.....	23
• Monthly Bank Reconciliation.....	24

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 **April 2021**.

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 **April 2021** 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.

D. BERETTI 

Mr DP Beretti
Municipal Manager

Date: 13.5.2021.....

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 **April 2021** 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

13.5.2021

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 4 743 573.00	R255 054 352	R258 761 609
Budget to date (BTD)	R 3 107 922.96	R205 148 726	R213 348 592
Year to date (YTD)	R 2 426 776.58	R205 080 834	R211 145 341
Variance to SDBIP	-R 681 146.38	-R67 893	-R2 203 251
YTD% Variance to SDBIP	-22%	0%	-1%
% of Annual Budget	51%	80%	82%

Relevant information

- Actual revenue to date **is insignificantly lower** than anticipated with a variance of only 1%.
- Actual expenditure is aligned to the projected budget for the period to date.
- Capital expenditure is significantly below the planned budgeted amount for the period. A few projects have been committed, however not recorded as actual spending. The percentage spending against the annual budget will increase from **51.16% to 64.28%** if the committed cost of **R626 619.96** is also included in the calculation. The spending per funding source is **53.91%** from **own funds** and **30.79%** from **grant allocations**.

CAPITAL PROGRAMME - BUDGET 2020/21 - ADJUSTMENT

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2020/21	ADJUSTMENT AUG 2020	ADJUSTMENT FEB 2021	TOTAL 2020/21	SPENDING YTD April 2021	% SPENDING	COMMITMENTS April 2021	TOTAL YTD INCL COMM	BALANCE UNSPEND
Council General	Furniture & Equipment	1	R40 000			R40 000	R23 944.71	59.86%	R0.00	R23 944.71	R16 055.29
Information Technology	Secondary air conditioner for Server Room	1	R25 000			R25 000		0.00%		R0.00	R25 000.00
Information Technology	Replacement of old and broken computer equipment	1	R200 000			R200 000	R33 865.20	16.93%	R1 721.74	R35 586.94	R164 413.06
Holiday Resorts	Refuse removal - 2 Auto Skips and Trailer	1	R200 000			R200 000	R171 038.00	85.52%		R171 038.00	R28 962.00
Holiday Resorts	Water Network	1	R0	R200 000	-R200 000	R0		#DIV/0!		R0.00	R0.00
Holiday Resorts	Ablution Facilities	1	R0	R194 000		R194 000	R168 695.65	86.96%		R168 695.65	R25 304.35
Emergency Services	Fire Station - Caledon	2	R1 000 000		-R1 000 000	R0		#DIV/0!		R0.00	R0.00
Emergency Services	Communication system (Roll-over)	4	R0	R750 000		R750 000		0.00%	R160 680.75	R160 680.75	R589 319.25
Emergency Services	Communication Equipment (Roll-over)	4	R0	R200 000		R200 000	R109 563.14	54.78%		R109 563.14	R90 436.86
Emergency Services	Fire-Facilities & Equipment (Training Centre-Roll over)-Safety Grant	4	R0	R536 132	R536 132	R536 132	R506 890	94.55%	R30 023	R536 913.40	-R781.40
Emergency Services	Fire - Facilities & Equipment (Training Centre-Roll over)-Capacity Grant	4	R0	R981 441	R981 441	R981 441	R555 409	56.55%	R427 908	R983 317.28	-R1 876.28
Emergency Services	Safety Initiative Implementation - Infrastructure	4	R2 100 000		-R1 600 000	R500 000		0.00%		R0.00	R500 000.00
Emergency Services	Rescue Equipment	1	R0	R100 000		R100 000	R80 679.92	80.68%	R6 285.79	R86 965.71	R13 034.29
Emergency Services	Rescue Equipment	4	R0	R75 000		R75 000	R49 103.13	65.47%		R49 103.13	R25 896.87
Emergency Services	Procure Vehicles	4	R0	R657 000		R657 000	R632 106.09	96.21%		R632 106.09	R24 893.91
Finance	Procure Container	1	R0	R80 000		R80 000	R73 913.04	92.39%		R73 913.04	R6 086.96
Waste Services	Karweiderskraal Dumping Site	3	R4 900 000		-R4 900 000	R0		#DIV/0!		R0.00	R0.00
Council General	Covid-19 Capital Items	1	R0		R200 000	R200 000	R17 486.09	8.74%		R17 486.09	R182 513.91
Environmental Services	Operational Equipment	5	R0		R5 000	R5 000	R 4 082.61	81.65%		R4 082.61	R917.39
	TOTAL		R8 465 000	R1 306 000	-R5 027 427	R4 743 573	R2 426 776.58	51.16%	R626 619.96	R3 049 313.93	R1 690 176.46
							51.16%		13.21%	64.28%	83.33%

Discussion:

As indicated on the Capital Programme table above it is evident that the progress on spending is below anticipated planning. Directors and their respected managers of the relevant departments were informed and requested to review the current status of capital spending and to ensure capital projects conclude where necessary before the financial year-end.

Cash Position and Liquidity

The available cash as at 30 April 2021 is calculated as follows:

Item Description	Amounts
Balance as per CFA	R43 180 842
Unspent conditional grants and funds	-R8 441 128
Consumer and Sundry deposits	-R8 160
Sinking fund investments	R0
External loans unspent	-R4 911 913
EFF Accumulated Depreciation	R0
Provision for bonuses	R0
Capital Replacement reserve	R0
Rehabilitation provision	-R1 676 082
Performance Bonus Provision	R0
Set aside for retention	R0
Set aside for Creditor payments	-R4 000 000
Provision for leave Payment	-R650 000
Capital Funding Required	
Loan Repayments	-R5 611 160
Cash Surplus (Deficit)	R17 882 398

Based on the above cash position, the liquidity is determined below:

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R8 441 128
External Loans unspent	R4 911 913
1 (one) Month Operational Expenditure	R17 871 281
Provisions	R2 326 082
Loan repayments	R5 611 160
Commitments	R4 008 160
Total Liquidity Requirement	R43 169 725
ACTUAL LIQUIDITY AVAILABLE	
Cash book - Bank Balance	R2 442 094
95% of Investments	R38 851 018
Consumer Debtors (current – 60 days)	R 5 032 578.82
Total Liquidity Available	R46 325 691
Liquidity Shortfall(-)/Liquidity Surplus	R3 155 966

Summary

- Year to date benchmark for the 10-month period to 30 April 2021 is **83.33%**

- Year to date operating revenue amounts to **82%** of the total budgeted for the financial year

- Year to date operating expenditure amounts to **80%** of the total budgeted for the financial year

- Year to date capital expenditure amounts to **51.16%** of total budgeted for the financial year and if committed cost is also considered **64.28%**, split per funding source as follows:
 - Capital from own funds **53.91%**
 - Capital from Grant funds **30.79%**

- **Positive** cash flow of more than **R17.8 million** was calculated and over a **positive R3.1million** liquidity was evident as on 30 April 2021.

SUMMARY INCOME & EXPENDITURE 2020/2021 EXCLUDING ROADS AGENCY

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget
SERVICES CHARGES	R 12 206 000.00	R 924 047.12	R 10 564 320.82	R 10 479 780.30
RENT OF FACILITIES&EQUIPMENT	R 10 838 530.00	R 997 875.05	R 9 816 463.64	R 9 245 096.66
INTEREST EARNED-EXTERNAL INVES	R 1 800 000.00	R 353 820.07	R 1 596 514.96	R 1 501 000.72
INTEREST EARNED-OUTST DEBTORS	R 144 200.00	R -	R -	R 86 520.00
LICENSES & PERMITS	R 300 000.00	R 15 076.79	R 151 172.91	R 216 749.17
INCOME FOR AGENCY SERVICES	R 11 110 229.00	R 1 104 196.43	R 9 566 831.96	R 9 071 370.32
GRANT&SUBSIDIES (OPERATING)	R 85 862 843.00	R 146 011.36	R 80 328 941.78	R 75 576 599.62
GRANT&SUBSIDIES (CAPITAL)	R 3 699 573.00	R -	R -	R 2 219 743.80
CONTRIBUTED ASSETS	R 5 000.00	R -	R -	R 3 000.00
OTHER REVENUE	R 7 468 475.00	R 492 042.93	R 5 532 935.83	R 5 405 091.10
PROFIT ON SALE	R 9 419 772.00	R -	R -	R 5 651 863.20
	R 142 854 622.00	R 4 033 069.75	R 117 557 181.90	R 119 456 814.88

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 80 360 993.00	R 5 442 356.18	R 57 996 043.39	R 64 951 184.05
REMUNERATION OF COUNCILLORS	R 6 341 182.00	R 514 024.28	R 4 960 226.32	R 5 160 739.02
BAD DEBTS	R 191 252.00	R -	R -	R 114 751.20
DEPRECIATION	R 3 575 545.00	R -	R 2 981 597.11	R 2 861 226.52
OTHER MATERIAL	R 2 811 397.00	R 117 145.99	R 2 291 794.42	R 2 274 739.37
INTEREST EXPENSE - EXTERNAL	R 3 225 749.00	R 243 292.02	R 2 493 570.21	R 2 637 208.31
CONTRACTED SERVICES	R 21 325 330.00	R 1 483 789.05	R 11 874 700.83	R 15 623 248.13
GRANTS & SUBSIDIES PAID	R 680 000.00	R 190 933.00	R 190 933.00	R 408 000.00
GENERAL EXPENSES - OTHER	R 20 635 917.00	R 3 370 631.80	R 15 153 450.04	R 16 080 635.47
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 139 147 365.00	R 11 362 172.32	R 97 942 315.32	R 110 111 732.07

Total	R 3 707 257.00	R -7 329 102.57	R 19 614 866.58	R 9 345 082.81
--------------	----------------	-----------------	-----------------	----------------

Revenue by source

Reasons for variance:

-Total income to date is lower than anticipated with a variance of 1.59%.

Expenditure by type:

Reasons for variance:

-Total expenditure is 11.05% lower than anticipated .

SUMMARY INCOME & EXPENDITURE 2020/2021 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 6 733.26	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 115 906 987.00	R 5 399 872.00	R 93 561 245.10	R 93 885 705.04
GRANT&SUBSIDIES (CAPITAL)	R -	R -	R -	R -
OTHER REVENUE	R -	R 3 443.60	R 20 180.53	R 6 072.17
PROFIT ON SALE	R -	R -	R -	R -
	R 115 906 987.00	R 5 403 315.60	R 93 588 158.89	R 93 891 777.20

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 38 026 000.00	R 3 774 639.07	R 40 480 299.05	R 34 540 390.74
REMUNERATION OF COUNCILLORS	R -	R -	R -	R -
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R -	R -	R -	R -
OTHER MATERIAL	R 63 007 536.00	R 1 539 675.91	R 54 327 133.40	R 48 443 035.86
INTEREST EXPENSE - EXTERNAL	R 423 600.00	R 27 250.00	R 272 500.00	R 330 460.00
CONTRACTED SERVICES	R 1 389 189.00	R 74 412.12	R 821 120.67	R 1 059 712.93
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 13 060 662.00	R 1 093 131.46	R 11 237 465.21	R 10 663 394.78
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 115 906 987.00	R 6 509 108.56	R 107 138 518.33	R 95 036 994.32

Total	R -	R -1 105 792.96	R -13 550 359.44	R -1 145 217.11
-------	-----	-----------------	------------------	-----------------

Revenue by source

Reasons for variances:

-Total revenue actual versus budgeted varies 0.32% lower than anticipated to date.

Expenditure by type

Reasons for variances:

-Total expenditure is 12.73% higher than anticipated .

DC3 Overberg - Table C1 Monthly Budget Statement Summary - M10 April

Description	2019/20	Budget Year 2020/21							
	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	11 468	12 418	12 206	924	10 564	10 480	85	1%	12 206
Investment revenue	1 896	1 800	1 800	354	1 597	1 501	96	6%	1 800
Transfers and subsidies	75 051	80 883	201 770	5 546	173 890	169 462	4 428	3%	201 770
Other own revenue	132 374	141 991	39 281	2 613	25 094	29 683	(4 588)	-15%	39 281
Total Revenue (excluding capital transfers and contributions)	220 789	237 092	255 057	9 436	211 145	211 126	19	0%	255 057
Employee costs	109 266	124 756	118 387	9 217	98 476	99 492	(1 015)	-1%	118 387
Remuneration of Councillors	6 197	6 341	6 341	514	4 960	5 161	(201)	-4%	6 341
Depreciation & asset impairment	3 568	3 576	3 576	-	2 982	2 861	120	4%	3 576
Finance charges	8 215	11 038	3 649	271	2 766	2 968	(202)	-7%	3 649
Materials and bulk purchases	42 509	42 932	65 819	1 657	56 619	50 718	5 901	12%	65 819
Transfers and subsidies	-	401	680	191	191	408	(217)	-53%	680
Other expenditure	45 659	50 814	56 602	6 022	39 087	43 542	(4 455)	-10%	56 602
Total Expenditure	215 414	239 858	255 054	17 871	205 081	205 149	(68)	-0%	255 054
Surplus/(Deficit)	5 375	(2 766)	3	(8 435)	6 065	5 977	87	1%	3
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	691	2 100	3 700	-	-	2 220	(2 220)	-100%	3 700
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)	-	-	5	-	-	3	(3)	-100%	5
Surplus/(Deficit) after capital transfers & contributions	6 067	(666)	3 707	(8 435)	6 065	8 200	(2 135)	-26%	3 707
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	6 067	(666)	3 707	(8 435)	6 065	8 200	(2 135)	-26%	3 707
Capital expenditure & funds sources									
Capital expenditure	3 001	8 465	4 744	1 699	2 427	3 108	(681)	-22%	4 744
Capital transfers recognised	691	2 100	3 700	1 679	1 853	2 276	(423)	-19%	3 700
Borrowing	-	4 900	-	-	-	-	-	-	-
Internally generated funds	2 309	1 465	1 044	20	574	832	(258)	-31%	1 044
Total sources of capital funds	3 001	8 465	4 744	1 699	2 427	3 108	(681)	-22%	4 744
Financial position									
Total current assets	55 091	36 685	45 857		60 645				45 857
Total non current assets	97 728	124 181	107 611		97 175				107 611
Total current liabilities	37 067	30 734	33 170		29 767				33 170
Total non current liabilities	71 434	112 021	70 281		77 670				70 281
Community wealth/Equity	44 318	18 111	50 018		50 383				50 018
Cash flows									
Net cash from (used) operating	4 072	(48)	2 927	(15 839)	11 396	16 202	4 806	30%	2 927
Net cash from (used) investing	(3 001)	955	4 681	(1 699)	(2 427)	(3 105)	(678)	22%	4 681
Net cash from (used) financing	(2 872)	(2 949)	(2 949)	(250)	(2 436)	(2 448)	(12)	1%	(2 949)
Cash/cash equivalents at the month/year end	36 647	33 320	41 306	-	43 181	47 296	4 115	9%	41 306
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	4 242	159	115	230	29	19	137	323	5 255
Creditors Age Analysis									
Total Creditors	804	-	-	-	-	-	-	2 011	2 815

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	Budget Year 2020/21								
		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>		91 001	104 341	111 520	1 660	90 862	93 598	(2 735)	-3%	111 520
Executive and council		10 385	19 981	20 530	1 104	9 567	14 723	(5 156)	-35%	20 530
Finance and administration		80 617	84 361	90 990	556	81 295	78 874	2 421	3%	90 990
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		19 394	21 426	19 120	1 490	16 439	15 459	980	6%	19 120
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		15 651	16 791	14 485	1 381	13 435	12 472	964	8%	14 485
Public safety		3 447	4 135	4 135	61	2 676	2 600	76	3%	4 135
Housing		-	-	-	-	-	-	-	-	-
Health		296	500	500	48	328	388	(60)	-15%	500
<i>Economic and environmental services</i>		98 145	101 410	116 107	5 403	93 588	94 012	(424)	0%	116 107
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		98 050	101 210	115 907	5 403	93 588	93 892	(304)	0%	115 907
Environmental protection		95	200	200	-	-	120	(120)	-100%	200
<i>Trading services</i>		12 941	12 015	12 015	883	10 256	10 280	(24)	0%	12 015
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		12 941	12 015	12 015	883	10 256	10 280	(24)	0%	12 015
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	221 481	239 192	258 762	9 436	211 145	213 349	(2 203)	-1%	258 762
Expenditure - Functional										
<i>Governance and administration</i>		45 179	57 878	58 320	5 297	37 223	45 096	(7 873)	-17%	58 320
Executive and council		10 401	11 326	11 193	1 493	8 094	8 675	(581)	-7%	11 193
Finance and administration		33 453	44 647	45 222	3 685	27 926	34 936	(7 010)	-20%	45 222
Internal audit		1 325	1 905	1 905	120	1 203	1 485	(282)	-19%	1 905
<i>Community and public safety</i>		60 321	65 111	67 744	4 894	51 406	54 664	(3 258)	-6%	67 744
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		16 825	16 810	17 252	1 205	13 185	14 103	(918)	-7%	17 252
Public safety		29 252	30 940	33 132	2 513	26 489	26 758	(268)	-1%	33 132
Housing		-	-	-	-	-	-	-	-	-
Health		14 245	17 360	17 360	1 175	11 732	13 804	(2 072)	-15%	17 360
<i>Economic and environmental services</i>		101 418	104 926	120 017	6 812	109 973	98 417	11 556	12%	120 017
Planning and development		1 253	1 404	1 404	109	1 078	1 150	(72)	-6%	1 404
Road transport		97 873	100 852	115 907	6 509	107 139	95 037	12 102	13%	115 907
Environmental protection		2 292	2 671	2 706	194	1 756	2 230	(474)	-21%	2 706
<i>Trading services</i>		8 495	11 943	8 974	868	6 478	6 971	(493)	-7%	8 974
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		8 495	11 943	8 974	868	6 478	6 971	(493)	-7%	8 974
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	215 414	239 858	255 054	17 871	205 081	205 149	(68)	0%	255 054
Surplus/ (Deficit) for the year		6 067	(666)	3 707	(8 435)	6 065	8 200	(2 135)	-26%	3 707

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2019/20	Budget Year 2020/21							
		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		10 533	20 748	21 297	1 104	9 764	15 263	(5 499)	-36.0%	21 297
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		48	64	64	2	24	45	(21)	-46.0%	64
Vote 4 - Finance		80 420	83 530	90 159	554	81 074	78 290	2 784	3.6%	90 159
Vote 5 - Community Services		130 479	134 851	147 242	7 776	120 283	119 751	532	0.4%	147 242
Total Revenue by Vote	2	221 481	239 192	258 762	9 436	211 145	213 349	(2 203)	-1.0%	258 762
Expenditure by Vote	1									
Vote 1 - Municipal Manager		14 132	16 650	16 607	1 802	11 445	12 909	(1 464)	-11.3%	16 607
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		10 657	14 357	14 424	667	8 659	11 473	(2 813)	-24.5%	14 424
Vote 4 - Finance		20 481	26 689	27 107	2 824	17 140	20 622	(3 482)	-16.9%	27 107
Vote 5 - Community Services		170 144	182 162	196 916	12 578	167 837	160 146	7 692	4.8%	196 916
Total Expenditure by Vote	2	215 414	239 858	255 054	17 871	205 081	205 149	(68)	0.0%	255 054
Surplus/ (Deficit) for the year	2	6 067	(666)	3 707	(8 435)	6 065	8 200	(2 135)	-26.0%	3 707

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
		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		-	412	200	41	316	208	108	52%	200
Service charges - water revenue		-	6	6	-	-	4	(4)	-100%	6
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		11 468	12 000	12 000	883	10 249	10 268	(20)	0%	12 000
Rental of facilities and equipment		10 983	11 919	10 839	998	9 823	9 245	578	6%	10 839
Interest earned - external investments		1 896	1 800	1 800	354	1 597	1 501	96	6%	1 800
Interest earned - outstanding debtors		-	163	144	-	-	87	(87)	-100%	144
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences and permits		137	300	300	15	151	217	(66)	-30%	300
Agency services		10 127	10 561	11 110	1 104	9 567	9 071	495	5%	11 110
Transfers and subsidies		75 051	80 883	201 770	5 546	173 890	169 462	4 428	3%	201 770
Other revenue		111 126	109 629	7 468	495	5 553	5 411	142	3%	7 468
Gains		-	9 420	9 420	-	-	5 652	(5 652)	-100%	9 420
Total Revenue (excluding capital transfers and contributions)		220 789	237 092	255 057	9 436	211 145	211 126	19	0%	255 057
Expenditure By Type										
Employee related costs		109 266	124 756	118 387	9 217	98 476	99 492	(1 015)	-1%	118 387
Remuneration of councillors		6 197	6 341	6 341	514	4 960	5 161	(201)	-4%	6 341
Debt impairment		145	400	191	-	-	115	(115)	-100%	191
Depreciation & asset impairment		3 568	3 576	3 576	-	2 982	2 861	120	4%	3 576
Finance charges		8 215	11 038	3 649	271	2 766	2 968	(202)	-7%	3 649
Bulk purchases		-	-	-	-	-	-	-	-	-
Other materials		42 509	42 932	65 819	1 657	56 619	50 718	5 901	12%	65 819
Contracted services		17 356	19 479	22 715	1 558	12 696	16 683	(3 987)	-24%	22 715
Transfers and subsidies		-	401	680	191	191	408	(217)	-53%	680
Other expenditure		27 679	30 935	33 697	4 464	26 391	26 744	(353)	-1%	33 697
Losses		479	-	-	-	-	-	-	-	-
Total Expenditure		215 414	239 858	255 054	17 871	205 081	205 149	(68)	0%	255 054
Surplus/(Deficit)		5 375	(2 766)	3	(8 435)	6 065	5 977	87	0	3
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		691	2 100	3 700	-	-	2 220	(2 220)	(0)	3 700
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)		-	-	5	-	-	3	(3)	(0)	5
Surplus/(Deficit) after capital transfers & contributions		6 067	(666)	3 707	(8 435)	6 065	8 200			3 707
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		6 067	(666)	3 707	(8 435)	6 065	8 200			3 707
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		6 067	(666)	3 707	(8 435)	6 065	8 200			3 707
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		6 067	(666)	3 707	(8 435)	6 065	8 200			3 707

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	Budget Year 2020/21								
		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		-	4 900	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	4 900	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	40	240	18	41	146	(104)	-72%	240
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		403	225	225	-	34	149	(115)	-77%	225
Vote 4 - Finance		19	-	80	-	74	78	(4)	-5%	80
Vote 5 - Community Services		2 579	3 300	4 199	1 681	2 278	2 736	(458)	-17%	4 199
Total Capital single-year expenditure	4	3 001	3 565	4 744	1 699	2 427	3 108	(681)	-22%	4 744
Total Capital Expenditure		3 001	8 465	4 744	1 699	2 427	3 108	(681)	-22%	4 744
Capital Expenditure - Functional Classification										
Governance and administration		422	265	545	18	149	372	(223)	-60%	545
Executive and council		-	40	240	18	41	146	(104)	-72%	240
Finance and administration		422	225	305	-	108	226	(118)	-52%	305
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2 576	3 300	4 194	1 677	2 273	2 733	(460)	-17%	4 194
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		119	200	394	-	340	372	(33)	-9%	394
Public safety		2 416	3 100	3 800	1 677	1 934	2 361	(427)	-18%	3 800
Housing		-	-	-	-	-	-	-	-	-
Health		40	-	-	-	-	-	-	-	-
Economic and environmental services		3	-	5	4	4	3	1	36%	5
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3	-	-	-	-	-	-	-	-
Environmental protection		-	-	5	4	4	3	1	36%	5
Trading services		-	4 900	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	4 900	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	3 001	8 465	4 744	1 699	2 427	3 108	(681)	-22%	4 744
Funded by:										
National Government		66	-	-	-	-	-	-	-	-
Provincial Government		625	2 100	3 700	1 679	1 853	2 276	(423)	-19%	3 700
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		691	2 100	3 700	1 679	1 853	2 276	(423)	-19%	3 700
Borrowing	6	-	4 900	-	-	-	-	-	-	-
Internally generated funds		2 309	1 465	1 044	20	574	832	(258)	-31%	1 044
Total Capital Funding		3 001	8 465	4 744	1 699	2 427	3 108	(681)	-22%	4 744

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		2 745	13 320	21 306	2 485	21 306
Call investment deposits		33 902	20 000	20 000	40 696	20 000
Consumer debtors		8 642	1 233	2 451	4 615	2 451
Other debtors		6 956	1 343	1 400	9 205	1 400
Current portion of long-term receivables		2 146	-	-	2 146	-
Inventory		700	788	700	1 497	700
Total current assets		55 091	36 685	45 857	60 645	45 857
Non current assets						
Long-term receivables		18 988	28 433	28 433	18 988	28 433
Investments		-	-	-	-	-
Investment property		12 811	12 880	12 811	12 811	12 811
Investments in Associate		-	-	-	-	-
Property, plant and equipment		65 911	82 716	66 353	65 358	66 353
Biological		-	-	-	-	-
Intangible		18	152	14	18	14
Other non-current assets		-	-	-	-	-
Total non current assets		97 728	124 181	107 611	97 175	107 611
TOTAL ASSETS		152 819	160 866	153 469	157 820	153 469
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		2 949	3 296	3 296	3 296	3 296
Consumer deposits		8	8	8	8	8
Trade and other payables		20 084	13 811	16 664	18 410	16 664
Provisions		14 026	13 619	13 202	8 053	13 202
Total current liabilities		37 067	30 734	33 170	29 767	33 170
Non current liabilities						
Borrowing		22 211	18 916	18 916	19 429	18 916
Provisions		49 222	93 106	51 365	58 241	51 365
Total non current liabilities		71 434	112 021	70 281	77 670	70 281
TOTAL LIABILITIES		108 501	142 755	103 451	107 437	103 451
NET ASSETS	2	44 318	18 111	50 018	50 383	50 018
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		44 318	18 111	50 018	50 383	50 018
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	44 318	18 111	50 018	50 383	50 018

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates			-	-	-	-	-	-	-	-
Service charges		9 726	12 418	14 186	926	11 392	11 807	(415)	-4%	14 186
Other revenue		118 751	132 009	33 737	2 669	28 454	28 526	(72)	0%	33 737
Transfers and Subsidies - Operational		79 803	80 883	200 470	5 400	178 836	176 230	2 606	1%	200 470
Transfers and Subsidies - Capital		266	2 100	1 232	-	1 232	1 232	-	-	1 232
Interest		1 877	1 963	1 944	354	1 597	1 588	9	1%	1 944
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(203 348)	(226 261)	(245 204)	(24 727)	(207 157)	(200 339)	6 818	-3%	(245 204)
Finance charges		(3 004)	(2 758)	(2 758)	(271)	(2 766)	(2 433)	333	-14%	(2 758)
Transfers and Grants		-	(401)	(680)	(191)	(191)	(408)	(217)	53%	(680)
NET CASH FROM/(USED) OPERATING ACTIVITIES		4 072	(48)	2 927	(15 839)	11 396	16 202	4 806	30%	2 927
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	9 420	9 420	-	-	-	-	-	9 420
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(3 001)	(8 465)	(4 739)	(1 699)	(2 427)	(3 105)	(678)	22%	(4 739)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(3 001)	955	4 681	(1 699)	(2 427)	(3 105)	(678)	22%	4 681
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(2 872)	(2 949)	(2 949)	(250)	(2 436)	(2 448)	(12)	1%	(2 949)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 872)	(2 949)	(2 949)	(250)	(2 436)	(2 448)	(12)	1%	(2 949)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		38 448	35 362	36 647	(17 788)	36 647	36 647			36 647
Cash/cash equivalents at month/year end:		36 647	33 320	41 306		43 181	47 296			41 306

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2020/21											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	3	1	1	1	0	-	-	-	8	2				
Trade and Other Receivables from Exchange Transactions - Electricity	1300	43	4	1	1	0	0	3	7	60	11				
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-				
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-				
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-				
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-				
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-				
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-				
Other	1900	4 195	153	112	228	29	19	135	284	5 155	694				
Total By Income Source	2000	4 242	159	115	230	29	19	137	323	5 255	740				
2019/20 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	1 008	43	16	72	-	-	-	10	1 149	83				
Commercial	2300	106	21	32	101	6	2	9	90	367	208				
Households	2400	670	95	67	57	23	17	128	223	1 281	449				
Other	2500	2 457	-	-	-	-	-	-	-	2 457	-				
Total By Customer Group	2600	4 242	159	115	230	29	19	137	323	5 255	740				

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2020/21								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	804	-	-	-	-	-	-	-	804
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	2 010	2 010
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	1
Total By Customer Type	1000	804	-	-	-	-	-	-	2 011	2 815

MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: April 2021

Account number	INSTITUTION	Actual date	Balance as at 01 April 2021	Movements for the month			Balance as at 30 April 2021	Interest earned Month	Yield
				Investments matured	Investments made	Interest capitalised			
Overberg District Municipality									
9287551045	ABSA BANK		R 806 322.10			2 020.22	R 808 342.32	R 2 020.22	0.00%
9287550641	ABSA BANK		R 1 561 489.62		R 110 679.61	3 912.28	R 1 676 081.51	R 3 912.28	0.00%
037881714042	NEDBANK		R 21 574 564.30	R 19 100 000.00		64 070.07	R 2 538 634.37	R 64 070.07	0.00%
9358892870	ABSA BANK		R 35 745 242.77			127 507.69	R 36 872 750.46	R 127 507.69	
Total for Investments				R 59 687 618.79	R 110 679.61	R 197 510.26	R 40 885 808.66		
Cheque Account				R 90 557.06			R 225 117.08	R -	0.00%
Primary Bank Account				R 1 227 962.63			R 2 216 976.90	R -	0.00%
Total for Bank Accounts				R 1 318 519.69			R 2 442 093.98	R -	0.00%
TOTAL				R 61 006 138.48	R 19 100 000.00	R 197 510.26	R 43 337 902.59	R 197 510.26	0.00%

DATUM: 12/5/21

MUNIS-BESTUURDER / CFO

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2019/20	Budget Year 2020/21							
		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:		76 939	79 494	82 406	--	82 406	82 406	--		82 406
Local Government Equitable Share		71 776	74 636	77 548	--	77 548	77 548	--		77 548
Finance Management		1 000	1 000	1 000	--	1 000	1 000	--		1 000
EPWP Incentive		1 243	1 188	1 188	--	1 188	1 188	--		1 188
Rural Roads Asset Management Grant		2 807	2 670	2 670	--	2 670	2 670	--		2 670
Municipal Disaster Relief Grant		113						--		
	3							--		
Other transfers and grants [insert description]								--		
Provincial Government:		2 865	1 389	118 064	5 400	91 209	84 824	6 385	7.5%	2 157
Health Subsidy		159	200	200	--	79	79	--		200
CDW Operational Support Grant		112	56	56	--	56	56	--		56
Human Capacity Building Grant		380	401	301	--	300	300	--		301
Fire Safety Plan	4	900	732	1 600	--	1 600	1 600	--		1 600
Roads Function				115 907	5 400	89 173	82 788	6 385	7.7%	
mSCOA Support Grant		280						--		
SETA Training Fund		204						--		
Local Government Graduate Internship Grant		80						--		
Municipal Finance Improvement Program - Resorts		650						--		
Municipal Service Delivery and Capacity Building Grant - Fire								--		
LG Support Grant - Human Relief		100						--		
Other transfers and grants [insert description]								--		
District Municipality:		--	--	--	--	--	--	--		--
[insert description]								--		
Other grant providers:		--	--	--	--	--	--	--		--
[insert description]								--		
Total Operating Transfers and Grants	5	79 803	80 883	200 470	5 400	173 615	167 230	6 385	3.8%	84 563
Capital Transfers and Grants										
National Government:		66	--	--	--	--	--	--		--
Municipal Disaster Relief Grant		66						--		
Other capital transfers [insert description]								--		
Provincial Government:		200	2 100	1 232	--	1 232	1 232	--		500
Fire Service Capacity Building Grant			2 100	500	--	500	500	--		500
Fire Safety Plan		200		732	--	732	732	--		
District Municipality:		--	--	--	--	--	--	--		--
[insert description]								--		
Other grant providers:		--	--	--	--	--	--	--		--
[insert description]								--		
Total Capital Transfers and Grants	5	266	2 100	1 232	--	1 232	1 232	--		500
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	80 070	82 983	201 702	5 400	174 847	168 462	6 385	3.8%	85 063

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	Budget Year 2020/21								
		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:		74 010	79 494	82 406	72	79 849	73 444	6 405	8.7%	82 406
Local Government Equitable Share		71 776	74 636	77 548	-	77 548	70 084	7 464	10.6%	77 548
Finance Management		1 000	1 000	1 000	25	546	760	(214)	-28.2%	1 000
EPWP Incentive		1 121	1 188	1 188	47	954	997	(43)	-4.3%	1 188
Rural Roads Asset Management Grant		-	2 670	2 670	-	801	1 602	(801)	-50.0%	2 670
Municipal Disaster Relief Grant		113								
Other transfers and grants [insert description]										
Provincial Government:		1 042	1 389	119 364	5 474	94 041	96 019	(1 977)	-2.1%	119 364
Health Subsidy		159	200	200	33	177	171	6	3.4%	200
CDW Operational Support Grant			56	168	-	19	108	(89)	-82.3%	168
Human Capacity Building Grant			401	3 089	-	-	1 853	(1 853)	-100.0%	3 089
Fire Safety Plan		457	732	-	42	284	-	284	#DIV/0!	-
Roads Maintenance Services				115 907	5 400	93 561	93 886	(324)	-0.3%	115 907
mSCOA Support Grant		189								
SETA Training Fund		52								
Local Government Graduate Internship Grant		13								
Municipal Finance Improvement Program - Resorts										
Municipal Service Delivery and Capacity Building Grant - Fire		94								
LG Support Grant - Human Relief		78								
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		75 051	80 883	201 770	5 546	173 890	169 462	4 428	2.6%	201 770
Capital expenditure of Transfers and Grants										
National Government:		66	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		66								
Other capital transfers [insert description]										
Provincial Government:		625	2 100	3 700	-	-	2 220	(2 220)	-100.0%	3 700
Fire Service Capacity Building Grant			2 100	1 468	-	-	739	(739)	-100.0%	1 468
Fire Safety Plan				2 231	-	-	1 481	(1 481)	-100.0%	2 231
Municipal Service Delivery and Capacity Building Grant - Fire		625								
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		691	2 100	3 700	-	-	2 220	(2 220)	-100.0%	3 700
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		75 743	82 983	205 469	5 546	173 890	171 682	2 208	1.3%	205 469

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							
		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		4 001	4 097	4 097	358	3 362	3 375	(13)	0%	4 097
Pension and UIF Contributions		189	183	183	12	115	142	(27)	-19%	183
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 607	1 662	1 662	111	1 150	1 311	(161)	-12%	1 662
Cellphone Allowance		400	400	400	33	333	333	-	-	400
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6 197	6 341	6 341	514	4 960	5 161	(201)	-4%	6 341
% increase	4		2.3%	2.3%						2.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		3 152	4 302	4 302	325	3 335	3 525	(190)	-5%	4 302
Pension and UIF Contributions		140	284	284	24	236	236	(1)	0%	284
Medical Aid Contributions		-	37	37	3	30	30	(1)	-2%	37
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		138	188	188	-	-	113	(113)	-100%	188
Motor Vehicle Allowance		352	429	429	24	250	329	(79)	-24%	429
Cellphone Allowance		42	60	60	4	40	47	(7)	-15%	60
Housing Allowances		8	5	5	0	6	5	1	19%	5
Other benefits and allowances		20	71	40	3	28	32	(3)	-11%	40
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		3 851	5 376	5 344	383	3 924	4 317	(392)	-9%	5 344
% increase	4		39.6%	38.8%						38.8%
Other Municipal Staff										
Basic Salaries and Wages		72 355	83 041	72 176	5 619	62 453	61 768	684	1%	72 176
Pension and UIF Contributions		11 944	13 980	13 980	1 023	10 308	11 294	(986)	-9%	13 980
Medical Aid Contributions		4 421	5 065	5 065	371	3 710	4 080	(370)	-9%	5 065
Overtime		2 723	2 050	1 980	301	2 375	1 688	687	41%	1 980
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		4 424	5 557	5 527	330	3 442	4 311	(870)	-20%	5 527
Cellphone Allowance		382	437	443	31	310	354	(43)	-12%	443
Housing Allowances		734	820	880	56	588	696	(108)	-16%	880
Other benefits and allowances		5 092	5 488	5 027	521	4 939	4 384	555	13%	5 027
Payments in lieu of leave		2 033	1 520	1 520	46	1 024	1 230	(206)	-17%	1 520
Long service awards		479	518	511	43	459	426	33	8%	511
Post-retirement benefit obligations		829	904	5 934	495	4 945	4 945	-	-	5 934
Sub Total - Other Municipal Staff		105 414	119 381	113 043	8 834	94 552	95 175	(623)	-1%	113 043
% increase	4		13.2%	7.2%						7.2%
Total Parent Municipality		115 463	131 097	124 728	9 731	103 437	104 652	(1 216)	-1%	124 728
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		115 463	131 097	124 728	9 731	103 437	104 652	(1 216)	-1%	124 728
% increase	4		13.5%	8.0%						8.0%
TOTAL MANAGERS AND STAFF		109 266	124 756	118 387	9 217	98 476	99 492	(1 015)	-1%	118 387

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2019/20	Budget Year 2020/21							
	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	-	3	-	-	-	3	3	100.0%	0%
August	105	3	243	243	243	243	-		3%
September	647	96	2	2	244	244	-		3%
October	693	924	53	53	298	298	-		4%
November	124	957	258	258	556	556	-		7%
December	103	939	78	78	634	634	-		7%
January	2	283	20	20	654	654	-		8%
February	13	227	818	32	686	1 472	786	53.4%	8%
March	180	4 735	818	42	728	2 290	1 562	68.2%	9%
April	113	298	818	1 699	2 427	3 108	681	21.9%	0
May	120	-	818			3 926	-		
June	901	-	818			4 744	-		
Total Capital expenditure	3 001	8 465	4 744	2 427					

Overberg R S C ***L***
Cashbook Reconciliation for April 2021

CASHBOOK

Balance B/fwd - 1 April 2021	1412353.52
Revenue: 40101010031	22057269.33
Expenditure: 40101010032	20986980.50-

Other:

CASHBOOK BALANCE - 30 April 2021

2482642.35 ✓
=====

BANK STATEMENT

Balance as per bank statement as at 30 April 2021	30/04/2021	2442093.93
--	------------	------------

PLUS:

Receipts not cleared in bank	8	16916.60
Other	7	1301863.36-

LESS:

Uncleared ACB	6	16900.00-
Outstanding cheques	81	22460.15-
Bank transactions not on GL	38	1364855.33

Cash Book balance
as at 30 April 2021

2482642.35 ✓
=====

Difference

0.00

Verified by:
N 14m1 G01

Signature:
[Handwritten Signature]

On (dd/mm/ccyy)

21/5/21