



OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Financial Monthly Report

December 2022

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Legislative Framework

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium-term planning and policy choices on service delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act – No.56 of 2003, Section 71 and
- The Municipal Budget and Reporting Regulations

The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

To The Executive Mayor

In accordance with Section 71(1) of the Municipal Finance Management Act, I submit the required statement on the state of Overberg District Municipality's budget reflecting the particulars up until the end of **December 2022**.

Section 54(1) of the MFMA requires the Mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

Recommendations

- The content of this report and supporting documentation for **December 2022** 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 RG Bosman
Municipal Manager

Date: 2023/01/16

QUALITY CERTIFICATE

I, **RG Bosman**, Municipal Manager of Overberg District Municipality, hereby certify that –

(mark as appropriate)

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

for the month of **December 2022** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Mr. RG Bosman**

Municipal Manager of **Overberg District Municipality DC3**

Signature  _____

Date 2022/01/16

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 13 080 200.00	R263 040 437	R263 772 002
Budget to date (BTD)	R 5 652 272.73	R126 672 925	R126 720 022
Year to date (YTD)	R 1 229 753.48	R130 957 241	R143 174 960
Variance to SDBIP	-R 4 422 519.25	R4 284 316	R16 454 938
YTD% Variance to SDBIP	-78%	3%	13%
% of Annual Budget	9%	50%	54%

Relevant information

- Revenue to date is **higher** than anticipated with a variance of **13%**.
- Actual expenditure to date is **higher** than anticipated with a variance of **3%**.
- Capital expenditures are below budgeted with a variance of **78%**. (Refer to **Capital Programme Budget Report**)

CAPITAL PROGRAMME - BUDGET 2022/23

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2022/23	ADJUSTMENT Dec 2022	TOTAL 2022/23	SPENDING YTD Dec 2022	% SPENDING	COMMITMENTS Dec 2022	TOTAL YTD INCL COMMIT	BALANCE UNSPEND
COMMITTEE, RECORDS AND COUNCIL SUPPORT	DC3_Binder	1	R12 000	-R2 400	R9 600	R9 522.73	99.20%	R0.00	R9 522.73	R 77.27
CORPORATE SERVICES : SUPPORT SERVICES	DC3_Fencing - Head Office	1	R250 000		R250 000	R8 157.98	3.26%	R1 450.00	R9 607.98	R 240 392.02
CORPORATE SERVICES : SUPPORT SERVICES	DC3_Installation of a Power Generator and UPS back	1	R1 300 000	-R30 000	R1 270 000	R457 252.65	36.00%	R50 805.85	R508 058.50	R 761 941.50
CORPORATE SERVICES : SUPPORT SERVICES	DC3_Furniture and Office Equipment	1	R42 000		R42 000	R0.00	0.00%	R0.00	R0.00	R 42 000.00
EMERGENCY SERVICES	DC3_Rescue Equipment	1	R100 000		R100 000	R0.00	0.00%	R0.00	R0.00	R 100 000.00
EMERGENCY SERVICES	DC3_Vehicle upgrade/refreshment	1	R300 000		R300 000	R10 235.00	3.41%	R0.00	R10 235.00	R 289 765.00
EMERGENCY SERVICES	DC3_Capital Vehicle Replacement	1	R2 150 000		R2 150 000	R114 955.65	5.35%	R1 795 558.02	R1 910 513.67	R 239 486.33
EMERGENCY SERVICES	DC3_Furniture and Office Equipment	1	R405 000	-R405 000	R0	R0	#DIV/0!	R0.00	R0.00	R -
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Organic Waste Diversion	1	R80 000		R80 000	R67 357.16	84.20%	R5 565.68	R72 922.84	R 7 077.16
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Drone	3	R4 900 000	-R4 900 000	R0	R0	#DIV/0!	R0.00	R0.00	R -
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Aircon	1	R32 000		R32 000	R0.00	0.00%	R0.00	R0.00	R 32 000.00
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Carpets	1	R55 000		R55 000	R29 033.95	52.79%	R0.00	R29 033.95	R 25 966.05
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Office Accommodation Project	1	R220 000		R220 000	R33 000.00	66.00%	R0.00	R33 000.00	R 17 000.00
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Aircon	1	R30 000		R30 000	R0.00	0.00%	R0.00	R0.00	R 220 000.00
FINANCIAL SERVICES	DC3_Furniture and Office Equipment	1	R23 000		R23 000	R1 478.69	6.43%	R0.00	R1 478.69	R 21 521.31
FINANCIAL SERVICES	DC3_Backup Server	1	R365 000		R365 000	R238 397.89	65.30%	R0.00	R238 397.89	R 126 602.11
IDP AND COMMUNICATION	DC3_Banners	1	R15 000	-R15 000	R0	R0	#DIV/0!	R0.00	R0.00	R -
INFORMATION SERVICES	DC3_Replacement of old and broken Computer Equipme	1	R270 000		R270 000	R168 528.00	62.42%	R0.00	R168 528.00	R 101 472.00
LED, TOURISM, RESORTS AND EPWP	DC3_Gas Installation at ablation facilities	1	R150 000	-R150 000	R0	R0	#DIV/0!	R0.00	R0.00	R -
LED, TOURISM, RESORTS AND EPWP	DC3_Honeysucker	1	R4 200 000		R4 200 000	R0.00	0.00%	R0.00	R0.00	R 1 200 000.00
LED, TOURISM, RESORTS AND EPWP	DC3_Pumps	1	R40 000		R40 000	R0.00	0.00%	R0.00	R0.00	R 40 000.00
LED, TOURISM, RESORTS AND EPWP	DC3_Furniture and Fittings	1	R50 000		R50 000	R40 841.73	81.68%	R0.00	R40 841.73	R 9 158.27
LED, TOURISM, RESORTS AND EPWP	DC3_Gas Geyser	1	R150 000		R150 000	R0.00	0.00%	R0.00	R0.00	R 150 000.00
LED, TOURISM, RESORTS AND EPWP	DC3_Upgrade of Bungalows and Amenities	1	R50 000		R50 000	R23 391.30	46.78%	R0.00	R23 391.30	R 26 608.70
LED, TOURISM, RESORTS AND EPWP	DC3_Uitenkraismond - Property Erosion Project	1	R120 000		R120 000	R0.00	0.00%	R0.00	R0.00	R 120 000.00
MUNICIPAL HEALTH SERVICES	DC3_Mobile Aircon	1	R8 000	-R1 400	R6 600	R6 577.80	99.66%	R0.00	R6 577.80	R 22.20
MUNICIPAL HEALTH SERVICES	DC3_Gazebos	1	R12 000		R12 000	R0.00	0.00%	R0.00	R0.00	R 12 000.00
MUNICIPAL HEALTH SERVICES	DC3_Printer	1	R3 000	-R1 000	R2 000	R1 999.00	99.95%	R0.00	R1 999.00	R 1.00
MUNICIPAL HEALTH SERVICES	DC3_Furniture and Office Equipment	1	R21 000		R21 000	R19 083.95	90.88%	R0.00	R19 083.95	R 1 916.05
SOCIAL DEVELOPMENT	DC3_Gazebos	1	R12 000		R12 000	R0.00	0.00%	R0.00	R0.00	R 12 000.00
SOCIAL DEVELOPMENT	DC3_Project Equipment	1	R0		R0	R0.00	0.00%	R0.00	R0.00	R 100 000.00
SOCIAL DEVELOPMENT	DC3_Trailers	4	R0		R0	R0.00	0.00%	R0.00	R0.00	R 400 000.00
EMERGENCY SERVICES	DC3_Radio Communication	4	R100 000		R100 000	R0.00	0.00%	R0.00	R0.00	R 100 000.00
EMERGENCY SERVICES	DC3_Surveyance Hotspot	4	R150 000		R150 000	R0.00	0.00%	R0.00	R0.00	R 150 000.00
EMERGENCY SERVICES	DC3_Bakkie	1	R0		R0	R0.00	0.00%	R0.00	R0.00	R 405 000.00
LED, TOURISM, RESORTS AND EPWP	DC3_Ablution Facilities Upgrades - Die Dam	1	R0		R0	R0.00	0.00%	R0.00	R0.00	R 150 000.00
LED, TOURISM, RESORTS AND EPWP	DC3_Generator - Die Dam	1	R0		R0	R0.00	0.00%	R0.00	R0.00	R 150 000.00
LED, TOURISM, RESORTS AND EPWP	DC3_Generator - Uitenkraismond	1	R0		R0	R0.00	0.00%	R11 448.36	R11 448.36	R 3 551.64
IDP AND COMMUNICATION	DC3_Awareness Equipment	1	R15 000		R15 000	R0.00	0.00%	R0.00	R0.00	R 15 000.00
SOLID WASTE MANAGEMENT	DC3_KWK Infrastructure Project	3	R4 900 000		R4 900 000	R0.00	0.00%	R0.00	R0.00	R 4 900 000.00
			R12 435 000	R645 200	R13 080 200	R1 229 753.48	9.40%	R1 876 276.27	R3 106 029.84	R9 974 170.25
								14.36%	50.00%	

Discussion: Actual spending to date is significantly below budgeted (9.40%). Commitments to date accounts to 14.34% bringing total actual and committed to 23.75%. A Project Coordinating session was held on 14 December 2022 addressing the spending and capital projects going forward, as user departments needs to execute projects taking into consideration the amendment of the procurement legislation commencing February 2023.

Cash Position and Liquidity

The available cash as of 31 December 2022 is calculated as follows:

Item Description	Amounts
Balance as per CFA	R97 849 457
Unspent conditional grants and funds	-R5 946 990
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	-R11 770 247
VAT Refund (Roads Expenses prev years)	-R19 940 305
Rehabilitation provision (KWK)	-R2 910 945
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)	R42 099 737

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R5 946 990
External Loans unspent	R4 911 913
1 (one) Month Operational Expenditure	R15 849 008
Provisions	R3 560 945
Capital Replacement reserve	R11 770 247
VAT Refund (Roads expenses prev years)	R19 940 305
Loan repayments	R5 611 160
Commitments	R4 008 160
Total Liquidity Requirement	R71 598 727
ACTUAL LIQUIDITY AVAILABLE	
Total Investments	R96 598 305
VAT Refund (ABSA Deposit plus)	-R19 940 305
Rehabilitation provision (KWK)	-R2 910 945
Balance of Investments	R73 747 055
Cash book - Bank Balance	R1 670 618
Roads claims outstanding	R17 888 866
Consumer Debtors (current – 60 days)	R 4 072 892
Total Liquidity Available	R97 379 431
Liquidity Shortfall(-)/Liquidity Surplus	R25 780 703

Summary

- Year to date benchmark for the 6th -month period ending 31 December 2022 is **50%** if calculated in a straight-line method for the 12 months in the year.
- Year to date operating revenue amounts to **54%** of the total budgeted for the financial year.
- Year to date operating expenditure amounts to **50%** of the total budgeted for the financial year.
- Year to date capital expenditure amounts to **9%** of total budgeted for the financial year and if committed cost of **R1 876 276.27** is also considered **23.75%**.

Positive cash flow, over **R42 million**, was calculated and a **positive R25.7 million** liquidity was evident as on 31 December 2022.

SUMMARY INCOME & EXPENDITURE 2022/2023 EXCLUDING ROADS AGENCY

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget
SERVICES CHARGES - ELECTRICITY	R 400 000.00	R 93 974.51	R 283 217.71	R 200 000.00
SERVICES CHARGES - REFUSE	R 12 572 000.00	R 737 233.09	R 5 518 932.90	R 6 286 000.00
SERVICES CHARGES - SEWERAGE	R 600 000.00	R 58 449.84	R 436 302.94	R 300 000.00
RENT OF FACILITIES&EQUIPMENT	R 12 730 000.00	R 1 055 720.44	R 6 557 073.02	R 6 364 995.00
INTEREST EARNED-EXTERNAL INVES	R 2 000 000.00	R 371 768.50	R 1 672 364.42	R 1 000 000.00
INTEREST EARNED-OUTST DEBTORS	R 200 000.00	R 51 130.44	R 51 130.44	R 100 000.00
LICENSES & PERMITS	R 2 500 000.00	R 39 347.97	R 389 593.20	R 1 250 000.00
INCOME FOR AGENCY SERVICES	R 11 597 174.00	R 931 482.92	R 5 588 897.52	R 5 675 543.48
GRANT&SUBSIDIES (OPERATING)	R 93 126 661.00	R 27 684 590.02	R 61 345 327.73	R 44 205 900.00
GRANT&SUBSIDIES (CAPITAL)	R 650 000.00	R -	R -	R -
OTHER REVENUE	R 11 397 917.00	R 407 474.92	R 5 025 231.89	R 5 696 958.50
PROFIT ON SALE	R 2 500 000.00	R -	R -	R 1 250 000.00
	R 150 273 752.00	R 31 431 172.65	R 86 868 071.77	R 72 329 396.98

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 86 380 970.00	R 6 298 225.32	R 39 640 001.64	R 43 287 327.38
REMUNERATION OF COUNCILLORS	R 6 165 582.00	R 544 452.00	R 3 104 961.86	R 3 082 791.00
BAD DEBTS	R 200 000.00	R -	R -	R 100 000.00
DEPRECIATION	R 3 625 515.00	R 302 126.25	R 1 812 757.50	R 1 812 757.50
BULK PURCHASES	R 400 000.00	R -	R 38 601.73	R 200 000.00
OTHER MATERIAL	R 4 003 237.00	R 578 373.66	R 2 850 001.24	R 1 761 075.00
INTEREST EXPENSE - EXTERNAL	R 3 008 417.00	R 190 987.06	R 1 203 193.10	R 1 504 208.50
CONTRACTED SERVICES	R 22 521 058.00	R 1 862 781.27	R 7 586 208.24	R 10 565 940.50
GRANTS & SUBSIDIES PAID	R 3 149 000.00	R -	R -	R -
GENERAL EXPENSES - OTHER	R 20 088 408.00	R 2 957 218.41	R 11 466 570.80	R 9 968 200.50
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 149 542 187.00	R 12 734 163.97	R 67 702 296.11	R 72 282 300.38

Total	R 731 565.00	R 18 697 008.68	R 19 165 775.66	R 47 096.60
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Revenue by source

Reasons for variance:

Total income to date is higher than anticipated with a variance of 20.10%.

Revenue sources where adjustments for the year are required will be in the mid-year adjustment budget being tabled in February 2023.

Expenditure by type:

Reasons for variance:

Total expenditure is 6.34% lower than anticipated .

Currently a saving on employee cost is evident, however filling of vacant positions and current commitments until year-end needs to be taken into consideration in the upcoming mid-year budget.

A significant saving to date on contracted services is evident, however some expenditure is seasonal of nature or period bonded, hence will only be for the latter period of the fiscal year.

SUMMARY INCOME & EXPENDITURE 2022/2023 ROADS AGENCY

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget
SERVICES CHARGES - ELECTRICITY	R -	R -	R -	R -
SERVICES CHARGES - REFUSE	R -	R -	R -	R -
SERVICES CHARGES - SEWERAGE	R -	R -	R -	R -
RENT OF FACILITIES&EQUIPMENT	R -	R -	R 10 489.06	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 113 498 250.00	R -1 071 205.36	R 56 295 319.21	R 54 390 625.00
GRANT&SUBSIDIES (CAPITAL)	R -	R -	R -	R -
OTHER REVENUE	R -	R 180.00	R 1 080.00	R -
PROFIT ON SALE	R -	R -	R -	R -
	R 113 498 250.00	R -1 071 025.36	R 56 306 888.27	R 54 390 625.00

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 48 957 000.00	R 4 324 242.99	R 28 354 383.16	R 24 678 500.00
REMUNERATION OF COUNCILLORS	R -	R -	R -	R -
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R -	R -	R -	R -
BULK PURCHASES	R -	R -	R -	R -
OTHER MATERIAL	R 47 657 000.00	R 2 802 271.14	R 28 757 351.84	R 21 470 000.00
INTEREST EXPENSE - EXTERNAL	R 321 000.00	R 22 750.00	R 136 500.00	R 160 500.00
CONTRACTED SERVICES	R 2 660 000.00	R 221 675.75	R 902 914.25	R 1 330 000.00
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 13 903 250.00	R 1 515 240.54	R 5 103 795.85	R 6 751 625.00
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 113 498 250.00	R 8 886 180.42	R 63 254 945.10	R 54 390 625.00

Total	R -	R -9 957 205.78	R -6 948 056.83	R -
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Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies 3.52% higher than anticipated to date.

Expenditure by type

Reasons for variances:

Total expenditure is 16.30% higher than anticipated .

'Since ODM enters the last quarter of the Roads Agency financial year, more expenditure commitment for the period is a normal occurrence.

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

Description	2021/22	Budget Year 2022/23							
	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	-	13 572	13 572	890	6 238	6 786	(548)	-8%	13 572
Investment revenue	-	2 000	2 000	372	1 672	1 000	672	67%	2 000
Transfers and subsidies	-	197 193	206 625	26 613	117 641	98 597	19 044	19%	206 625
Other own revenue	-	40 675	40 925	2 485	17 623	20 337	(2 714)	-13%	40 925
Total Revenue (excluding capital transfers and contributions)	-	253 440	263 122	30 360	143 175	126 720	16 455	13%	263 122
Employee costs	-	135 932	135 338	10 622	67 994	67 966	29	0%	135 338
Remuneration of Councillors	-	6 166	6 166	544	3 105	3 083	22	1%	6 166
Depreciation & asset impairment	-	3 626	3 626	302	1 813	1 813	-	-	3 626
Finance charges	-	3 329	3 329	214	1 340	1 665	(325)	-20%	3 329
Inventory consumed and bulk purchases	-	46 862	52 060	3 381	31 646	23 431	8 215	35%	52 060
Transfers and subsidies	-	-	3 149	-	-	-	-	-	3 149
Other expenditure	-	57 432	59 373	6 557	25 059	28 716	(3 656)	-13%	59 373
Total Expenditure	-	253 346	263 040	21 620	130 957	126 673	4 284	3%	263 040
Surplus/(Deficit)	-	94	82	8 740	12 218	47	12 171	25842%	82
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	650	-	-	-	-	-	650
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	-	94	732	8 740	12 218	47	12 171	25842%	732
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	94	732	8 740	12 218	47	12 171	25842%	732
Capital expenditure & funds sources									
Capital expenditure	-	10 274	13 080	509	1 230	5 652	(4 423)	-78%	13 080
Capital transfers recognised	-	-	650	-	-	-	-	-	650
Borrowing	-	39	4 900	-	-	2 227	(2 227)	-100%	4 900
Internally generated funds	-	10 235	7 530	509	1 230	3 425	(2 195)	-64%	7 530
Total sources of capital funds	-	10 274	13 080	509	1 230	5 652	(4 423)	-78%	13 080
Financial position									
Total current assets	76 491	58 057	52 623		107 108				52 623
Total non current assets	106 601	115 234	118 040		106 018				118 040
Total current liabilities	21 316	42 780	39 515		37 238				39 515
Total non current liabilities	75 209	75 591	75 591		77 154				75 591
Community wealth/Equity	86 568	54 919	55 557		98 734				55 557
Cash flows									
Net cash from (used) operating	-	3 958	1 330	25 208	44 235	11 597	(32 638)	-281%	1 330
Net cash from (used) investing	-	(7 774)	(10 580)	(509)	10 470	(5 137)	(15 607)	304%	(10 580)
Net cash from (used) financing	-	(3 684)	(3 684)	(308)	(1 788)	(1 842)	(54)	3%	(3 684)
Cash/cash equivalents at the month/year end	-	44 880	39 445	-	97 849	56 997	(40 852)	-72%	31 998
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	1 977	1 475	58	46	44	322	120	702	4 744
Creditors Age Analysis									
Total Creditors	349	-	-	-	-	-	-	1	350

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

Description	Ref	2021/22	Budget Year 2022/23							
		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>		-	104 390	110 001	28 620	67 883	52 195	15 688	30%	110 001
Executive and council		-	14 651	14 897	931	5 830	7 326	(1 495)	-20%	14 897
Finance and administration		-	89 739	95 104	27 689	62 053	44 869	17 184	38%	95 104
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	28 255	28 259	2 074	13 368	14 128	(760)	-5%	28 259
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	18 273	18 278	2 009	10 536	9 137	1 400	15%	18 278
Public safety		-	5 850	5 850	25	2 388	2 925	(537)	-18%	5 850
Housing		-	-	-	-	-	-	-	-	-
Health		-	4 132	4 132	39	443	2 066	(1 623)	-79%	4 132
<i>Economic and environmental services</i>		-	108 895	113 612	(1 071)	56 307	54 448	1 859	3%	113 612
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	108 781	113 498	(1 071)	56 307	54 391	1 916	4%	113 498
Environmental protection		-	114	114	-	-	57	(57)	-100%	114
<i>Trading services</i>		-	11 900	11 900	737	5 617	5 950	(333)	-6%	11 900
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	11 900	11 900	737	5 617	5 950	(333)	-6%	11 900
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	253 440	263 772	30 360	143 175	126 720	16 455	13%	263 772
Expenditure - Functional										
<i>Governance and administration</i>		-	57 322	61 695	5 552	26 899	28 661	(1 762)	-6%	61 695
Executive and council		-	10 407	10 395	864	4 635	5 203	(568)	-11%	10 395
Finance and administration		-	45 035	49 419	4 543	21 308	22 517	(1 210)	-5%	49 419
Internal audit		-	1 880	1 880	145	956	940	16	2%	1 880
<i>Community and public safety</i>		-	73 563	74 176	6 094	34 817	36 781	(1 964)	-5%	74 176
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	16 623	16 710	1 770	9 036	8 311	725	9%	16 710
Public safety		-	36 168	36 668	2 992	16 921	18 084	(1 163)	-6%	36 668
Housing		-	-	-	-	-	-	-	-	-
Health		-	20 773	20 798	1 332	8 860	10 386	(1 526)	-15%	20 798
<i>Economic and environmental services</i>		-	113 424	118 134	9 220	65 497	56 712	8 785	15%	118 134
Planning and development		-	1 391	1 379	107	709	695	14	2%	1 379
Road transport		-	108 781	113 498	8 886	63 255	54 391	8 864	16%	113 498
Environmental protection		-	3 252	3 257	227	1 533	1 626	(93)	-6%	3 257
<i>Trading services</i>		-	9 037	9 037	755	3 743	4 518	(775)	-17%	9 037
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 037	9 037	755	3 743	4 518	(775)	-17%	9 037
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	253 346	263 040	21 620	130 957	126 673	4 284	3%	263 040
Surplus/ (Deficit) for the year		-	94	732	8 740	12 218	47	12 171	25842%	732

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		-	14 651	14 897	931	5 830	7 326	(1 495)	-20.4%	14 897
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	30	30	3	16	15	1	4.6%	30
Vote 4 - Finance		-	89 709	95 073	27 686	62 037	44 854	17 183	38.3%	95 073
Vote 5 - Community Services		-	149 050	153 771	1 740	75 292	74 525	767	1.0%	153 771
Total Revenue by Vote	2	-	253 440	263 772	30 360	143 175	126 720	16 455	13.0%	263 772
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	15 003	14 992	1 196	6 841	7 502	(661)	-8.8%	14 992
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	13 505	13 459	1 565	7 283	6 753	530	7.9%	13 459
Vote 4 - Finance		-	27 126	31 543	2 854	13 197	13 563	(366)	-2.7%	31 543
Vote 5 - Community Services		-	197 712	203 047	16 006	103 637	98 856	4 781	4.8%	203 047
Total Expenditure by Vote	2	-	253 346	263 040	21 620	130 957	126 673	4 284	3.4%	263 040
Surplus/ (Deficit) for the year	2	-	94	732	8 740	12 218	47	12 171	25841.8%	732

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

Description	Ref	2021/22	Budget Year 2022/23								
		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			400	400	94	283	200	83	42%	400	
Service charges - water revenue			-	-	-	-	-	-	-	-	
Service charges - sanitation revenue			600	600	58	436	300	136	45%	600	
Service charges - refuse revenue			12 572	12 572	737	5 519	6 286	(767)	-12%	12 572	
Rental of facilities and equipment			12 730	12 730	1 056	6 568	6 365	203	3%	12 730	
Interest earned - external investments			2 000	2 000	372	1 672	1 000	672	67%	2 000	
Interest earned - outstanding debtors			200	200	51	51	100	(49)	-49%	200	
Dividends received			-	-	-	-	-	-	-	-	
Fines, penalties and forfeits			-	-	-	-	-	-	-	-	
Licences and permits			2 500	2 500	39	390	1 250	(860)	-69%	2 500	
Agency services			11 351	11 597	931	5 589	5 676	(87)	-2%	11 597	
Transfers and subsidies			197 193	206 625	26 613	117 641	98 597	19 044	19%	206 625	
Other revenue			11 394	11 398	408	5 026	5 697	(671)	-12%	11 398	
Gains			2 500	2 500	-	-	1 250	(1 250)	-100%	2 500	
Total Revenue (excluding capital transfers and contributions)			-	253 440	263 122	30 360	143 175	126 720	16 455	13%	263 122
Expenditure By Type											
Employee related costs			135 932	135 338	10 622	67 994	67 966	29	0%	135 338	
Remuneration of councillors			6 166	6 166	544	3 105	3 083	22	1%	6 166	
Debt impairment			200	200	-	-	100	(100)	-100%	200	
Depreciation & asset impairment			3 626	3 626	302	1 813	1 813	-	-	3 626	
Finance charges			3 329	3 329	214	1 340	1 665	(325)	-20%	3 329	
Bulk purchases - electricity			400	400	-	39	200	(161)	-81%	400	
Inventory consumed			46 462	51 660	3 381	31 607	23 231	8 376	36%	51 660	
Contracted services			23 792	25 181	2 084	8 489	11 896	(3 407)	-29%	25 181	
Transfers and subsidies			-	3 149	-	-	-	-	-	3 149	
Other expenditure			33 440	33 992	4 472	16 570	16 720	(149)	-1%	33 992	
Losses			-	-	-	-	-	-	-	-	
Total Expenditure			-	253 346	263 040	21 620	130 957	126 673	4 284	3%	263 040
Surplus/(Deficit)											
			-	94	82	8 740	12 218	47	12 171	0	82
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			-	-	650	-	-	-	-	-	650
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			-	94	732	8 740	12 218	47			732
Taxation											
Surplus/(Deficit) after taxation			-	94	732	8 740	12 218	47			732
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			-	94	732	8 740	12 218	47			732
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			-	94	732	8 740	12 218	47			732

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

Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		-	50	1 270	457	457	591	(134)	-23%	1 270
Vote 4 - Finance		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	39	4 900	-	-	2 227	(2 227)	-100%	4 900
Total Capital Multi-year expenditure	4,7	-	89	6 170	457	457	2 818	(2 361)	-84%	6 170
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	350	15	-	-	7	(7)	-100%	15
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	5 065	937	-	425	427	(2)	-1%	937
Vote 4 - Finance		-	1 200	53	1	1	24	(23)	-94%	53
Vote 5 - Community Services		-	3 570	5 906	51	346	2 376	(2 030)	-85%	5 906
Total Capital single-year expenditure	4	-	10 185	6 910	52	773	2 834	(2 062)	-73%	6 910
Total Capital Expenditure		-	10 274	13 080	509	1 230	5 652	(4 423)	-78%	13 080
Capital Expenditure - Functional Classification										
Governance and administration		-	6 665	2 292	459	883	1 056	(173)	-16%	2 292
Executive and council		-	200	-	-	-	-	-	-	-
Finance and administration		-	6 315	2 292	459	883	1 056	(173)	-16%	2 292
Internal audit		-	150	-	-	-	-	-	-	-
Community and public safety		-	3 479	5 517	51	284	2 200	(1 915)	-87%	5 517
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	339	1 790	39	64	800	(736)	-92%	1 790
Public safety		-	2 355	3 685	12	193	1 380	(1 187)	-86%	3 685
Housing		-	-	-	-	-	-	-	-	-
Health		-	785	42	-	28	20	8	38%	42
Economic and environmental services		-	130	372	-	62	2 396	(2 334)	-97%	372
Planning and development		-	-	15	-	-	7	(7)	-100%	15
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	130	357	-	62	2 390	(2 328)	-97%	357
Trading services		-	-	4 900	-	-	-	-	-	4 900
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	4 900	-	-	-	-	-	4 900
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	10 274	13 080	509	1 230	5 652	(4 423)	-78%	13 080
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	650	-	-	-	-	-	650
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		-	-	650	-	-	-	-	-	650
Borrowing	6	-	39	4 900	-	-	2 227	(2 227)	-100%	4 900
Internally generated funds		-	10 235	7 530	509	1 230	3 425	(2 195)	-64%	7 530
Total Capital Funding		-	10 274	13 080	509	1 230	5 652	(4 423)	-78%	13 080

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

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		1 928	24 880	19 445	1 671	19 445
Call investment deposits		43 004	20 000	20 000	96 178	20 000
Consumer debtors		13 010	2 987	2 987	2 972	2 987
Other debtors		14 745	7 058	7 058	2 716	7 058
Current portion of long-term receivables		1 931	1 982	1 982	1 931	1 982
Inventory		1 873	1 150	1 150	1 640	1 150
Total current assets		76 491	58 057	52 623	107 108	52 623
Non current assets						
Long-term receivables		22 192	24 895	24 895	22 192	24 895
Investments		-	-	-	-	-
Investment property		12 797	12 781	12 781	12 790	12 781
Investments in Associate		-	-	-	-	-
Property, plant and equipment		71 605	77 544	80 357	71 029	80 357
Biological		-	-	-	-	-
Intangible		8	13	7	8	7
Other non-current assets		-	-	-	-	-
Total non current assets		106 601	115 234	118 040	106 018	118 040
TOTAL ASSETS		183 092	173 291	170 663	213 126	170 663
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		5 988	4 120	4 120	4 200	4 120
Consumer deposits		8	8	8	8	8
Trade and other payables		5 222	22 767	19 502	22 944	19 502
Provisions		10 098	15 885	15 885	10 086	15 885
Total current liabilities		21 316	42 780	39 515	37 238	39 515
Non current liabilities						
Borrowing		15 232	11 112	11 112	15 232	11 112
Provisions		59 977	64 479	64 479	61 922	64 479
Total non current liabilities		75 209	75 591	75 591	77 154	75 591
TOTAL LIABILITIES		96 525	118 372	115 107	114 392	115 107
NET ASSETS	2	86 568	54 919	55 557	98 734	55 557
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		73 568	45 499	46 137	85 734	46 137
Reserves		13 000	9 420	9 420	13 000	9 420
TOTAL COMMUNITY WEALTH/EQUITY	2	86 568	54 919	55 557	98 734	55 557

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

Description	Ref	2021/22	Budget Year 2022/23								
		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			13 572	13 572	884	5 898	6 786	(888)	-13%	13 572	
Other revenue			37 775	38 025	2 779	16 228	18 888	(2 660)	-14%	38 025	
Transfers and Subsidies - Operational			197 193	204 010	43 708	137 975	113 332	24 643	22%	204 010	
Transfers and Subsidies - Capital			-	-	-	-	-	-		-	
Interest			2 200	2 200	423	1 723	1 100	623	57%	2 200	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(244 467)	(251 012)	(22 373)	(116 249)	(127 351)	(11 101)	9%	(251 012)	
Finance charges			(2 315)	(2 315)	(214)	(1 340)	(1 158)	182	-16%	(2 315)	
Transfers and Grants			-	(3 149)	-	-	-	-		(3 149)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	3 958	1 330	25 208	44 235	(32 638)	-281%	1 330	
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			2 500	2 500	-	11 700	-	11 700	#DIV/0!	2 500	
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-	
Decrease (increase) in non-current investments			-	-	-	-	-	-		-	
Payments											
Capital assets			(10 274)	(13 080)	(509)	(1 230)	(5 137)	(3 907)	76%	(13 080)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(7 774)	(10 580)	(509)	10 470	(5 137)	(15 607)	304%	(10 580)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-	-	-	-	-		-	
Borrowing long term/refinancing			-	-	-	-	-	-		-	
Increase (decrease) in consumer deposits			-	-	-	-	-	-		-	
Payments											
Repayment of borrowing			(3 684)	(3 684)	(308)	(1 788)	(1 842)	(54)	3%	(3 684)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(3 684)	(3 684)	(308)	(1 788)	(1 842)	(54)	3%	(3 684)
NET INCREASE/ (DECREASE) IN CASH HELD			-	(7 499)	(12 933)	24 391	52 918	4 618		(12 933)	
Cash/cash equivalents at beginning:			52 379	52 379		44 932	52 379			44 932	
Cash/cash equivalents at month/year end:			44 880	39 445		97 849	56 997			31 998	

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2022/23											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 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	1200	5	4	3	4	1	3	4	-	23	12				
Trade and Other Receivables from Exchange Transactions - Electricity	1300	72	7	1	1	1	-	-	3	84	4				
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	-	-	-	-	-	-	-	26	26	26				
Interest on Arrear Debtor Accounts	1810	-	-	-	-	0	-	-	-	0	0				
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-				
Other	1900	1 900	1 465	54	42	43	318	116	673	4 611	1 191				
Total By Income Source	2000	1 977	1 475	58	46	44	322	120	702	4 744	1 234				
2021/22 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	1 054	-	-	-	15	-	0	1	1 071	17				
Commercial	2300	42	16	9	7	2	300	46	348	769	703				
Households	2400	882	112	49	39	27	21	74	352	1 558	514				
Other	2500	(2)	1 348	-	-	-	-	-	-	1 346	-				
Total By Customer Group	2600	1 977	1 475	58	46	44	322	120	702	4 744	1 234				

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

Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)	
		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	349	-	-	-	-	-	-	-	-	349	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	-	1	-
Total By Customer Type	1000	349	-	-	-	-	-	-	1	-	350	-

MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: December 2022

	Account number	INSTITUTION	Actual date	Balance as at 01 December 2022	Movements for the month				Balance as at 31 December 2022	Interest earned		
					Investments matured	Investments made	Interest capitalised	Costs & Fees		Actual date	Month	Rate
Dec 22												
Overberg District Municipality												
ABSA Deposito Plus (Rehab)	9287550641	ABSA BANK		R 2 910 944.92		R 226 053.34	13 996.46		R 3 150 994.72	R	13 996.46	3.70%
NEDBANK Call Account	037881714042	NEDBANK		R 2 027 103.76	R 56 000 000.00		55 366.29		R 35 582 470.05	R	55 366.29	4.15%
Absa Investment Tracker (Main)	9356892970	ABSA BANK		R 37 914 764.24	R 226 053.34		235 823.91		R 37 924 534.81	R	235 823.91	4.90%
Absa Investment Tracker (Special)	9374565346	ABSA BANK		R 19 625 426.15		114 879.64			R 19 940 304.99	R	114 879.64	
Total for Investments				R 62 678 239.07	R 22 726 053.34	R 305 166.66			R 96 598 304.57	R	420 065.50	
Cheque Account	176-000-006-2	Absa Bank		R 44 639.87					R 83 630.16	R	-	0.00%
Primary Bank Account	1176524496	Nedbank		R 16 674 581.71	R -15 087 604.04				R 1 586 987.67	R	-	0.00%
Total for Bank Accounts				R 16 719 230.58	R -15 048 612.75	R -			R 1 670 617.83	R	-	0.00%
TOTAL				R 79 397 469.65	R 22 726 053.34	R 305 166.66			R 98 268 922.40	R	420 065.50	0.00%

DATUM: 12/1/23

MUNIS. BESTUURDER/CFO

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

Description	Ref	2021/22	Budget Year 2022/23							
		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:		-	86 444	86 444	26 890	62 181	57 629	4 552	7.9%	86 444
Local Government Equitable Share			81 486	81 486	26 890	58 669	54 324	4 345	8.0%	81 486
Finance Management			1 000	1 000	-	1 000	667	333	50.0%	1 000
EPWP Incentive			1 123	1 123	-	787	749	38	5.1%	1 123
Rural Roads Asset Management Grant			2 835	2 835	-	1 725	1 890	(165)	-8.7%	2 835
Municipal Disaster Relief Grant			-	-	-	-	-	-		-
Other transfers and grants [insert description]										
Provincial Government:		-	110 749	117 566	16 818	75 794	55 702	20 091	36.1%	115 466
Health Subsidy			182	182	-	53	121	(68)	-55.9%	182
CDW Operational Support Grant			56	56	-	56	37	19	50.0%	56
Human Capacity Building Grant			-	-	-	-	-	-		-
Fire Safety Plan			1 500	1 500	-	1 500	1 000	500	50.0%	1 500
Roads Function			108 781	113 498	16 818	74 184	54 391	19 794	36.4%	113 498
mSCOA Support Grant			-	-	-	-	-	-		-
SETA			230	230	-	-	153	(153)	-100.0%	230
Local Government Graduate Internship Grant			-	-	-	-	-	-		-
Municipal Finance Improvement Program - Resorts			-	-	-	-	-	-		-
Municipal Service Delivery and Capacity Building Grant - Fire			-	-	-	-	-	-		-
LG Support Grant - Human Relief			-	-	-	-	-	-		-
Grant WCFMC Capability			-	800	-	-	-	-		-
Grant Intervention			-	300	-	-	-	-		-
Grant JDMA 2022 Projects			-	1 000	-	-	-	-		-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Operating Transfers and Grants	5	-	197 193	204 010	43 708	137 975	113 332	24 643	21.7%	201 910
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant										
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-		-
Fire Service Capacity Building Grant										
Fire Safety Plan										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	197 193	204 010	43 708	137 975	113 332	24 643	21.7%	201 910

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

Description	Ref	2021/22	Budget Year 2022/23							
		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:		-	86 444	86 532	27 631	60 856	43 222	17 634	40.8%	86 532
Local Government Equitable Share			81 486	81 486	26 890	58 669	40 743	17 926	44.0%	81 486
Finance Management			1 000	1 000	87	434	500	(66)	-13.2%	1 000
EPWP Incentive			1 123	1 123	374	980	562	419	74.6%	1 123
Rural Roads Asset Management Grant			2 835	2 923	280	773	1 418	(645)	-45.5%	2 923
Municipal Disaster Relief Grant			-	-	-	-	-	-	-	-
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	110 749	120 093	(1 017)	56 785	55 375	1 410	2.5%	120 093
Health Subsidy			182	182	-	53	91	(37)	-41.2%	182
CDW Operational Support Grant			56	113	-	6	28	(22)	-77.8%	113
Human Capacity Building Grant			-	-	-	-	-	-	-	-
Fire Safety Plan			1 500	1 514	54	430	750	(320)	-42.7%	1 514
Roads Function			108 781	113 498	(1 071)	56 295	54 391	1 905	3.5%	113 498
mSCOA Support Grant			-	-	-	-	-	-	-	-
SETA			230	537	-	-	115	(115)	-100.0%	537
Local Government Graduate Internship Grant			-	-	-	-	-	-	-	-
Municipal Finance Improvement Program - Resorts			-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant - Fire			-	-	-	-	-	-	-	-
LG Support Grant - Human Relief			-	-	-	-	-	-	-	-
Grant WCFMC Capability			-	800	-	-	-	-	-	800
Grant Intervention			-	300	-	-	-	-	-	300
Grant JDMA 2022 Projects			-	3 149	-	-	-	-	-	3 149
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
District Municipality:			-	-	-	-	-	-	-	-
District Municipality:			-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-
Other grant providers:			-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:			197 193	206 625	26 613	117 641	98 597	19 044	19.3%	206 625
Capital expenditure of Transfers and Grants										
National Government:			-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant			-	-	-	-	-	-	-	-
Other capital transfers [insert description]			-	-	-	-	-	-	-	-
Provincial Government:			-	650	-	-	-	-	-	650
Fire Service Capacity Building Grant			-	-	-	-	-	-	-	-
Fire Safety Plan			-	650	-	-	-	-	-	650
District Municipality:			-	-	-	-	-	-	-	-
Other grant providers:			-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants			-	650	-	-	-	-	-	650
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			197 193	207 275	26 613	117 641	98 597	19 044	19.3%	207 275

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

Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		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			4 270	4 270	372	2 158	2 135	23	1%	4 270
Pension and UIF Contributions			140	140	12	70	70	(0)	0%	140
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 311	1 311	109	655	656	(0)	0%	1 311
Cellphone Allowance			444	444	52	222	222	-	-	444
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors			6 166	6 166	544	3 105	3 083	22	1%	6 166
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4 367	4 267	302	1 508	2 184	(676)	-31%	4 267
Pension and UIF Contributions			310	310	29	158	155	3	2%	310
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			180	180	-	-	90	(90)	-100%	180
Motor Vehicle Allowance			396	323	17	102	198	(96)	-48%	323
Cellphone Allowance			72	61	5	30	36	(6)	-17%	61
Housing Allowances			26	25	1	1	13	(12)	-90%	25
Other benefits and allowances			0	0	-	-	0	(0)	-100%	0
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			5 351	5 166	353	1 799	2 676	(876)	-33%	5 166
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			86 349	86 340	6 511	45 005	43 174	1 831	4%	86 340
Pension and UIF Contributions			15 690	15 690	1 191	7 113	7 845	(732)	-9%	15 690
Medical Aid Contributions			5 688	5 688	398	2 374	2 844	(470)	-17%	5 688
Overtime			2 150	2 150	506	1 610	1 075	535	50%	2 150
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			4 722	4 322	373	2 214	2 361	(148)	-6%	4 322
Cellphone Allowance			470	470	35	203	235	(31)	-13%	470
Housing Allowances			334	334	23	131	167	(36)	-22%	334
Other benefits and allowances			8 211	8 211	652	3 944	4 105	(161)	-4%	8 211
Payments in lieu of leave			220	220	15	201	110	91	83%	220
Long service awards			744	744	45	273	372	(99)	-27%	744
Post-retirement benefit obligations			6 002	6 002	521	3 127	3 001	126	4%	6 002
Sub Total - Other Municipal Staff			130 580	130 172	10 270	66 195	65 290	905	1%	130 172
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			142 097	141 504	11 167	71 099	71 049	51	0%	141 504
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS			142 097	141 504	11 167	71 099	71 049	51	0%	141 504
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			135 932	135 338	10 622	67 994	67 966	29	0%	135 338

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

Month	2021/22	Budget Year 2022/23							
	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		856	856	0	0	856	856	100.0%	0%
August		856	856	10	10	1 712	1 702	99.4%	0%
September		856	856	20	30	2 568	2 538	98.8%	0%
October		856	856	335	365	3 425	3 059	89.3%	4%
November		856	856	355	720	4 281	3 560	83.2%	7%
December		856	856	509	1 230	5 137	3 907	76.1%	12%
January		856	856			5 993	-		
February		856	856			6 849	-		
March		856	856			7 705	-		
April		856	856			8 561	-		
May		856	856			9 417	-		
June		856	3 663			13 080	-		
Total Capital expenditure	-	10 274	13 080	1 230					

Overberg R S C ***L***
 Cashbook Reconciliation for December 2022

CASHBOOK

Balance B/fwd - 1 December 2022	11151321.33
Revenue: 40101010031	70528407.02
Expenditure: 40101010032	80009110.52-
Other:	

CASHBOOK BALANCE - 31 December 2022

 1670617.83 ✓
 =====

BANK STATEMENT

Balance as per bank statement as at 31 December 2022	31/12/2022	1670617.83
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PLUS:

Receipts not cleared in bank	3	7215.40 ✓
Other	0	

LESS:

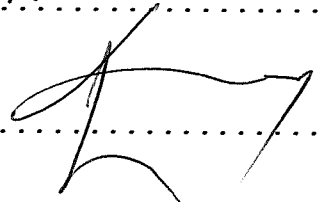
Uncleared ACB	2	
Outstanding cheques		
Bank transactions not on GL	3	7215.40- ✓

Cash Book balance
 as at 31 December 2022

 1670617.83 ✓
 =====

Difference 0.00

Verified by: *N Kruzel*

Signature: 

On (dd/mm/ccyy) *12/1/23*