



OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Financial Monthly Report

March 2023

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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 **March 2023**.

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 **March 2023** 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: 2023/04/14

QUALITY CERTIFICATE

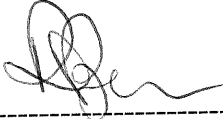
I, **RG Bosman**, Municipal Manager of Overberg District Municipality, hereby certify that –

(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 **March 2023** 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 2023/04/14 -----

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 15 319 700.00	R264 610 226	R261 127 002
Budget to date (BTD)	R 7 306 611.33	R195 969 962	R203 182 141
Year to date (YTD)	R 2 293 258.64	R192 664 567	R213 909 658
Variance to SDBIP	-R 5 013 352.69	-R 3 305 394.59	R 10 727 517.01
YTD% Variance to SDBIP	-69%	-2%	5%
% of Annual Budget	15%	73%	82%

Relevant information

- Revenue to date is **higher** than anticipated with a variance of **5%**.
- Actual expenditure is **lower** than expected with a variance of **2%**.
- Capital expenditures are **below** budgeted with a variance of **69%**. (**Refer to Capital Programme Budget Report**)

CAPITAL PROGRAMME - BUDGET 2022/23													
DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2022/23	ADJUSTMENT Aug 2022	ADJUSTMENT Dec 2022	ADJUSTMENT FEB 2023	TOTAL 2022	SPENDING YTD March 2023	% SPENDING	COMMITMENTS March 2023	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	R11 342.79	4.54%	R0.00	R11 342.79	R 238 657.21	
CORPORATE SERVICES : SUPPORT SERVICES	DC3_Installation of a Power Generator and UPS back	1	R1 300 000		-R30 000		R1 270 000	R529 988.87	41.73%	R49 739.14	R579 728.01	R 690 271.99	
CORPORATE SERVICES : SUPPORT SERVICES	DC3_Furniture and Office Equipment	1	R42 000				R42 000	R13 666.91	32.54%	R19 569.79	R33 236.70	R 8 763.30	
EMERGENCY SERVICES	DC3_Rescue Equipment	1	R100 000				R100 000	R24 539.51	0.00%	R0.00	R24 539.51	R 75 460.49	
EMERGENCY SERVICES	DC3_Vehicle upgrade/refurbishment	1	R300 000				R300 000	R22 635.00	7.55%	R4 172.71	R26 807.71	R 273 192.29	
EMERGENCY SERVICES	DC3_Capital Vehicle Replacement	1	R2 150 000				R2 150 000	R905 336.65	42.11%	R1 049 454.04	R1 954 790.69	R 195 209.31	
EMERGENCY SERVICES	DC3_Capital Vehicle Replacement (Insurance) Bakkie	1	R405 000		-R405 000		R0	R0.00	#DIV/0!	R0.00	R0.00	R -	
EMERGENCY SERVICES	DC3_Furniture and Office Equipment	1	R80 000				R80 000	R72 848.55	91.06%	R1 738.27	R74 586.82	R 5 413.18	
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Organic Waste Diversion	3	R4 900 000		-R4 900 000		R0	R0.00	#DIV/0!	R0.00	R0.00	R -	
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Drone	1	R32 000			-R2 500	R29 500	R29 033.95	98.42%	R0.00	R29 033.95	R 466.05	
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Aircon	1	R55 000			-R55 000	R0	R0.00	#DIV/0!	R0.00	R0.00	R -	
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Carports	1	R50 000			-R17 000	R33 000	R33 000.00	100.00%	R0.00	R33 000.00	R -	
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Office Accommodation Project	1	R220 000			-R220 000	R0	R0.00	#DIV/0!	R0.00	R0.00	R -	
FINANCIAL SERVICES	DC3_Aircon	1	R30 000			-R30 000	R0	R15 936.60	#DIV/0!	R0.00	R15 936.60	R 15 936.60	
FINANCIAL SERVICES	DC3_Furniture and Office Equipment	1	R23 000			-R20 000	R3 000	R1 478.69	49.29%	R1 455.00	R2 933.69	R 66.31	
ICT SERVICES	DC3_Backup Server	1	R365 000				R365 000	R238 337.89	65.30%	R0.00	R238 337.89	R 126 662.11	
IDP AND COMMUNICATION	DC3_Banners	1	R15 000		-R15 000		R0	R0.00	#DIV/0!	R0.00	R0.00	R -	
INFORMATION SERVICES	DC3_Replacement of old and broken Computer Equipme	1	R270 000			-R270 000	R0	R0.00	#DIV/0!	R0.00	R0.00	R -	
LED, TOURISM, RESORTS AND EPWP	DC3_Gas installation at ablation facilities	1	R150 000		-R150 000		R0	R0.00	#DIV/0!	R0.00	R0.00	R -	
LED, TOURISM, RESORTS AND EPWP	DC3_Honeysucker	1	R1 200 000			R600 000	R1 800 000	R0.00	0.00%	R160 250.00	R160 250.00	R 1 639 750.00	
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 Ammenities	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_Uilenkraalsmond - Property Erosion Project	1	R120 000			R180 000	R300 000	R99 561.36	33.19%	R158 955.65	R258 517.01	R 41 482.99	
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	R0.00	#DIV/0!	R0.00	R0.00	R -	
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			R30 000	R51 000	R21 794.60	42.73%	R3 180.00	R24 974.60	R 26 025.40	
SOCIAL DEVELOPMENT	DC3_Gazebos	1	R12 000			-R12 000	R0	R0.00	#DIV/0!	R0.00	R0.00	R -	
SOCIAL DEVELOPMENT	DC3_Project Equipment	1	R20 000				R20 000	R0.00	0.00%	R0.00	R0.00	R 20 000.00	
EMERGENCY SERVICES	DC3_Trailers	4	R0		R400 000		R400 000	R0.00	0.00%	R0.00	R0.00	R 400 000.00	
EMERGENCY SERVICES	DC3_Radio Communication	4	R0		R100 000		R100 000	R0.00	0.00%	R0.00	R0.00	R 100 000.00	
EMERGENCY SERVICES	DC3_Surveyance Hotspot	4	R0		R150 000		R150 000	R0.00	0.00%	R57 649.56	R57 649.56	R 92 350.44	
EMERGENCY SERVICES	DC3_Bakkie	1	R0		R405 000	-R405 000	R0	R0.00	#DIV/0!	R0.00	R0.00	R -	
LED, TOURISM, RESORTS AND EPWP	DC3_Ablution Facilities Upgrades - Die Dam	1	R0		R150 000		R150 000	R0.00	0.00%	R0.00	R0.00	R 150 000.00	
LED, TOURISM, RESORTS AND EPWP	DC3_Generator - Die Dam	1	R0		R15 000	-R3 500	R11 500	R11 448.36	99.55%	R0.00	R11 448.36	R 51.64	
LED, TOURISM, RESORTS AND EPWP	DC3_Generator - Uilenkraalsmond	1	R0		R15 000	-R3 500	R11 500	R11 448.36	99.55%	R0.00	R11 448.36	R 51.64	
IDP AND COMMUNICATION	DC3_Awareness Equipment	1	R0		R15 000		R15 000	R0.00	0.00%	R0.00	R0.00	R 15 000.00	
SOLID WASTE MANAGEMENT	DC3_KWK Infrastructure Project	3	R0		R4 900 000		R4 900 000	R0.00	0.00%	R0.00	R0.00	R 4 900 000.00	
CORPORATE SERVICES : SUPPORT SERV	DC3_Aircons	1	R0		R0	R180 000	R180 000	R0.00	0.00%	R0.00	R0.00	R 180 000.00	
CORPORATE SERVICES : SUPPORT SERV	DC3_Machinery and Equipment	1	R0		R0	R5 000	R5 000	R0.00	0.00%	R0.00	R0.00	R 5 000.00	
LED, TOURISM, RESORTS AND EPWP	DC3_Machinery and Equipment	1	R0		R0	R20 000	R20 000	R0.00	0.00%	R9 036.85	R9 036.85	R 10 963.15	
EMERGENCY SERVICES	DC3_Fleet vehicles	1	R0		R0	R405 000	R405 000	R0.00	0.00%	R186 449.00	R186 449.00	R 218 551.00	
ICT SERVICES	DC3_Computer and Computer Equipment	1	R0		R0	R270 000	R270 000	R168 528.00	62.42%	R0.00	R168 528.00	R 101 472.00	
EMERGENCY SERVICES	DC3_Loadshedding Mitigation	4	R0		R0	R1 600 000	R1 600 000	R0.00	0.00%	R0.00	R0.00	R 1 600 000.00	
			R12 435 000		R645 200	R2 239 500	R15 319 700	R2 293 258.65	14.97%	R1 701 650.01	R3 994 908.81	R11 324 791.34	
								14.97%		11.11%	26.08%	75.00%	

Discussion: Actual spending to date is below budgeted (14.97%). Commitments to date accounts to 11.11% bringing total actual and committed to 26.08%.

Cash Position and Liquidity

The available cash as of 31 March 2023 is calculated as follows:

Item Description	Amounts
Balance as per CFA	R93 252 220
Unspent conditional grants and funds	-R10 523 442
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	-R10 706 741
VAT Refund (Roads Expenses prev years)	-R20 323 372
Rehabilitation provision (KWK)	-R3 456 311
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)	R33 061 119

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R6 841 452
External Loans unspent	R4 911 913
1 (one) Month Operational Expenditure	R12 853 650
Provisions	R4 014 249
Capital Replacement reserve	R10 706 741
Equitable share received in advance	R17 112 750
Loan repayments	R5 611 160
Commitments	R4 008 160
Total Liquidity Requirement	R66 060 076
ACTUAL LIQUIDITY AVAILABLE	
Total Investments	R92 030 867
VAT Refund (ABSA Deposit plus)	-R20 323 372
Rehabilitation provision (KWK)	-R3 456 311
Balance of Investments	R68 251 184
Cash book - Bank Balance	R4 505 002
Roads claims outstanding	R12 895 769
Consumer Debtors (current – 60 days)	R 2 706 968
Total Liquidity Available	R63 770 651
Liquidity Shortfall (-)/Liquidity Surplus	R2 191 108

Grants Allocations and spending YTD						
Grant	Allocation 22/23	Roll- Over 21/22	Total	Spend to date	Available	
FMG	R 1 000 000.00	R -	R 1 000 000.00	R 573 959.52	R 426 040.48	
EPWP	R 1 123 000.00	R -	R 1 123 000.00	R 958 825.86	R 164 174.14	
CDW	R 56 000.00	R 57 000.00	R 113 000.00	R 6 704.38	R 106 295.62	
RRAMS	R 2 835 000.00	R 88 000.00	R 2 923 000.00	R 863 165.46	R 2 059 834.54	
WOSA	R 1 500 000.00	R 13 602 (Operational)	R 1 513 602.00	R 566 574.58	R 947 027.42	
		R650 000 (Capital)	R 650 000.00	R -	R 650 000.00	
WOSA TOTAL			R 2 163 602.00	R 566 574.58	R 1 597 027.42	
WC FMCG	R 500 000 (WEB)	R -	R 500 000.00	R 262 843.50	R 237 156.50	
	R 300 000 (External Bursaries)	R -	R 300 000.00		R 300 000.00	
WC FMCG TOTAL			R 800 000.00	R 262 843.50	R 537 156.50	
Seta	R 230 000.00	R 307 259.00	R 537 259.00	R 95 972.97	R 441 286.03	
Municipal Intervention Grant	R100 000 (Intern Disater)	R -	R 100 000.00		R 100 000.00	
	R200 000 (GIS Enviro)	R -	R 200 000.00		R 200 000.00	
Municipal Intervention Grant TOTAL			R 300 000.00	R -	R 300 000.00	
WCPT Loadshedding Relief	R 1 600 000.00	R -	R 1 600 000.00	R -	R 1 600 000.00	
JDMA - Sanitation						
Swellendam	R 500 000.00	R 799 000.00	R 1 299 000.00	R -	R 1 299 000.00	
TWK	R 500 000.00	R 1 000 000.00	R 1 500 000.00	R -	R 1 500 000.00	
JDMA Grant TOTAL						
MSDCB Grant (Animal Pound)	R -	R 350 000.00	R 350 000.00	R -	R 350 000.00	

Summary

- Year to date benchmark for the 9th -month period ending 31 March 2023 is **75%** if calculated in a straight-line method for the 12 months in the year.
- Year to date operating revenue amounts to **82%** of the total budgeted for the financial year.
- Year to date operating expenditure amounts to **73%** of the total budgeted for the financial year.
- Year to date capital expenditure amounts to **15%** of total budgeted for the financial year and if committed cost of **R1 701 650 .01** is also considered **26.08%**.

- If the additional R2.2 million upward adjustment budget adjustment is taking into consideration, the committed capital expenditure is **30.5%**. Also, the following three major projects, which SCM process is currently underway, amounts to **54%** of the total adjusted capital budget of R15.3 million:

Karwyderskraal Infrastructure project	R4.9mil
Honeysucker vehicle	R1.8mil
Load shedding mitigation	R1.6mil (new provincial grant)
TOTAL	R8.3mil

If the above mentioned is taken into consideration, the projected capital expenditure is calculated at **80% as on 30 June 2023**.

Positive cash flow, over **R33 million**, was calculated and a **positive R2.2 million** liquidity was evident as on 31 March 2023.

When considering the approval of the 2022/23 Mid-year Adjustment Budget, the Budget Steering Committee's recommended as follows to Council, which was supported:

(l) The CFO monitor the actual expenditure vs the actual revenue on a month-to-month basis in the report submitted to the Finance committee

With reference to the table on page 9 (which exclude the Roads Agency), the result between actual revenue minus actual expenditure reflects a surplus of R21.74 million as on 31 March 2023. However, if the Equitable share revenue received in advance of R17.1 mil (see liquidity sheet on page 6) is taking into consideration, then the adjusted figure is **R4.61 million in surplus** of which R3.3 million reflects in the actual underspending of employment cost versus YTD Budget.

SUMMARY INCOME & EXPENDITURE 2022/2023 EXCLUDING ROADS AGENCY

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget
SERVICES CHARGES - ELECTRICITY	R 200 000.00	R 94 620.75	R 532 819.51	R 296 931.30
SERVICES CHARGES - REFUSE	R 13 272 000.00	R 1 307 874.22	R 8 783 204.47	R 9 256 557.89
SERVICES CHARGES - SEWERAGE	R 600 000.00	R -394 272.24	R 108 443.10	R 538 200.37
SERVICES CHARGES - WATER	R -	R 30 967.91	R 30 967.91	R -
RENT OF FACILITIES&EQUIPMENT	R 12 925 000.00	R 868 717.15	R 9 617 981.69	R 9 778 676.00
INTEREST EARNED-EXTERNAL INVES	R 2 750 000.00	R 583 623.48	R 3 235 776.58	R 2 355 770.31
INTEREST EARNED-OUTST DEBTORS	R -	R -	R -	R -
LICENSES & PERMITS	R 1 000 000.00	R 56 695.86	R 565 680.82	R 662 999.52
INCOME FOR AGENCY SERVICES	R 11 597 174.00	R 1 404 001.37	R 8 855 864.73	R 8 551 097.86
GRANT&SUBSIDIES (OPERATING)	R 92 688 661.00	R 22 844 791.89	R 84 834 426.05	R 74 188 320.02
GRANT&SUBSIDIES (CAPITAL)	R 2 250 000.00	R -	R -	R 900 000.00
OTHER REVENUE	R 10 345 917.00	R 462 847.01	R 6 204 410.29	R 7 379 450.62
PROFIT ON SALE	R -	R -	R -	R -
	R 147 628 752.00	R 27 259 867.40	R 122 769 575.15	R 113 908 003.89

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 85 400 724.00	R 6 075 868.99	R 58 473 196.84	R 61 775 042.52
REMUNERATION OF COUNCILLORS	R 6 425 617.00	R 519 264.38	R 4 643 930.24	R 4 737 455.12
BAD DEBTS	R 100 000.00	R -	R -	R 40 000.00
DEPRECIATION	R 3 625 515.00	R 302 126.25	R 2 719 136.25	R 2 719 136.25
BULK PURCHASES	R 250 000.00	R -	R 133 034.26	R 123 161.04
OTHER MATERIAL	R 5 414 312.00	R 591 865.92	R 4 181 220.76	R 4 157 796.31
INTEREST EXPENSE - EXTERNAL	R 3 008 417.00	R 182 440.32	R 1 759 253.07	R 2 041 325.82
CONTRACTED SERVICES	R 23 109 643.00	R 2 390 786.93	R 13 533 822.15	R 14 999 831.59
GRANTS & SUBSIDIES PAID	R 2 799 000.00	R -	R -	R 1 119 600.00
GENERAL EXPENSES - OTHER	R 21 039 732.00	R 1 356 916.32	R 15 585 316.31	R 16 193 913.06
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 151 172 960.00	R 11 419 269.11	R 101 028 909.88	R 107 907 261.70

Total	R -3 544 208.00	R 15 840 598.29	R 21 740 665.27	R 6 000 742.19
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Revenue by source

Reasons for variance:

Total income to date is higher than anticipated with a variance of 7.78%.
Investment Revenue to date is higher than projected due to continuous interstate hikes.
Grant funding received during March contributed to the over anticipated revenue to date.

Expenditure by type:

Reasons for variance:

Total expenditure is 6.37% lower than anticipated .
Employee related cost is slightly below projected as a short term saving towards the current deficit in the budget. Grants transferred (JDMA) projects: Expenditure claims were submitted in April and payments will will reflect on this line item next month.

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 22 289.25	R 6 293.44
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 9 256 552.22	R 91 116 174.08	R 89 267 088.14
GRANT&SUBSIDIES (CAPITAL)	R -	R -	R -	R -
OTHER REVENUE	R -	R 180.00	R 1 620.00	R 756.00
PROFIT ON SALE	R -	R -	R -	R -
	R 113 498 250.00	R 9 256 732.22	R 91 140 083.33	R 89 274 137.58

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 47 707 000.00	R 4 451 239.37	R 41 463 795.49	R 38 641 799.90
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 50 297 000.00	R 3 239 477.56	R 40 540 803.14	R 38 855 287.30
INTEREST EXPENSE - EXTERNAL	R 281 000.00	R 22 750.00	R 204 750.00	R 207 950.00
CONTRACTED SERVICES	R 3 480 000.00	R 408 397.28	R 1 744 498.06	R 2 086 050.76
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 11 672 266.00	R 440 677.50	R 7 681 810.88	R 8 271 612.37
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 113 437 266.00	R 8 562 541.71	R 91 635 657.57	R 88 062 700.33

Total	R 60 984.00	R 694 190.51	R -495 574.24	R 1 211 437.25
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Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies 2.09% higher than anticipated to date.

Additional funding was allocated per annexure and will reflect in the April adjustment budget.

Expenditure by type

Reasons for variances:

Total expenditure is 4.06% higher than anticipated .

Employee cost is above projected, but will align towards year end since bonuses is paid in November, hence influencing cashflow budgeting material expenditure is higher than budgeted due to additional funding received for additional work, however the budget will only reflect budgeted expenditure in adjustment budget in April.

DC3 Overberg - Table C1 Monthly Budget Statement Summary - M09 March

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	14 072	1 039	9 455	10 092	(636)	-6%	14 072
Investment revenue	-	2 000	2 750	584	3 236	2 356	880	37%	2 750
Transfers and subsidies	-	197 193	206 187	32 101	175 951	163 455	12 495	8%	206 187
Other own revenue	-	40 675	35 868	2 792	25 268	26 379	(1 111)	-4%	35 868
Total Revenue (excluding capital transfers and contributions)	-	253 440	258 877	36 517	213 910	202 282	11 628	6%	258 877
Employee costs	-	135 932	133 108	10 527	99 937	100 417	(480)	-0%	133 108
Remuneration of Councillors	-	6 166	6 426	519	4 644	4 737	(94)	-2%	6 426
Depreciation & asset impairment	-	3 626	3 626	302	2 719	2 719	-	-	3 626
Finance charges	-	3 329	3 289	205	1 964	2 249	(285)	-13%	3 289
Inventory consumed and bulk purchases	-	46 862	55 961	3 831	44 855	43 136	1 719	4%	55 961
Transfers and subsidies	-	-	2 799	-	-	1 120	(1 120)	-100%	2 799
Other expenditure	-	57 432	59 402	4 597	38 545	41 591	(3 046)	-7%	59 402
Total Expenditure	-	253 346	264 610	19 982	192 665	195 970	(3 305)	-2%	264 610
Surplus/(Deficit)	-	94	(5 733)	16 535	21 245	6 312	14 933	237%	(5 733)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	2 250	-	-	900	(900)	-100%	2 250
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	(3 483)	16 535	21 245	7 212	14 033	195%	(3 483)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	94	(3 483)	16 535	21 245	7 212	14 033	195%	(3 483)
Capital expenditure & funds sources									
Capital expenditure	-	10 274	15 320	183	2 293	7 307	(5 013)	-69%	15 320
Capital transfers recognised	-	-	2 250	-	-	900	(900)	-100%	2 250
Borrowing	-	39	4 900	-	-	1 960	(1 960)	-100%	4 900
Internally generated funds	-	10 235	8 170	183	2 293	4 447	(2 153)	-48%	8 170
Total sources of capital funds	-	10 274	15 320	183	2 293	7 307	(5 013)	-69%	15 320
Financial position									
Total current assets	76 491	58 057	58 544		101 913				58 544
Total non current assets	106 601	115 234	119 434		106 175				119 434
Total current liabilities	21 316	42 780	25 965		22 576				25 965
Total non current liabilities	75 209	75 591	68 699		77 801				68 699
Community wealth/Equity	86 568	54 919	83 313		107 712				83 313
Cash flows									
Net cash from (used) operating	-	3 958	6 604	21 131	41 641	36 327	(5 314)	-15%	6 604
Net cash from (used) investing	-	(7 774)	(3 320)	(183)	9 407	4 393	(5 013)	-114%	(3 320)
Net cash from (used) financing	-	(3 684)	(4 631)	(316)	(2 727)	(3 108)	(381)	12%	(4 631)
Cash/cash equivalents at the month/year end	-	44 880	43 585	-	93 252	82 545	(10 708)	-13%	43 585
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	1 932	161	60	43	444	34	135	725	3 535
Creditors Age Analysis									
Total Creditors	94	-	-	-	-	-	-	1	95

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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 - Functional										
<i>Governance and administration</i>		–	104 390	108 649	25 244	96 286	85 116	11 170	13%	108 649
Executive and council		–	14 651	12 097	1 404	9 097	8 896	201	2%	12 097
Finance and administration		–	89 739	96 552	23 840	87 189	76 220	10 969	14%	96 552
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	28 255	26 259	1 150	18 024	19 685	(1 661)	-8%	26 259
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	18 274	18 778	1 048	14 882	14 937	(54)	0%	18 778
Public safety		–	5 850	4 850	32	2 460	3 386	(926)	-27%	4 850
Housing		–	–	–	–	–	–	–	–	–
Health		–	4 132	2 632	70	683	1 363	(680)	-50%	2 632
<i>Economic and environmental services</i>		–	108 895	113 619	9 257	91 159	89 334	1 825	2%	113 619
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		–	108 781	113 498	9 257	91 140	89 274	1 866	2%	113 498
Environmental protection		–	114	121	–	19	60	(41)	-68%	121
<i>Trading services</i>		–	11 900	12 600	866	8 440	9 047	(607)	-7%	12 600
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	11 900	12 600	866	8 440	9 047	(607)	-7%	12 600
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	–	253 440	261 127	36 517	213 910	203 182	10 728	5%	261 127
Expenditure - Functional										
<i>Governance and administration</i>		–	57 322	61 702	3 803	38 235	43 094	(4 859)	-11%	61 702
Executive and council		–	10 407	10 604	752	6 908	7 447	(539)	-7%	10 604
Finance and administration		–	45 035	49 218	2 904	29 931	34 233	(4 302)	-13%	49 218
Internal audit		–	1 880	1 880	147	1 396	1 414	(18)	-1%	1 880
<i>Community and public safety</i>		–	73 563	74 460	6 141	53 105	54 483	(1 377)	-3%	74 460
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	16 623	17 980	1 016	13 104	13 611	(508)	-4%	17 980
Public safety		–	36 168	38 229	3 733	27 047	27 444	(397)	-1%	38 229
Housing		–	–	–	–	–	–	–	–	–
Health		–	20 773	18 251	1 392	12 955	13 427	(473)	-4%	18 251
<i>Economic and environmental services</i>		–	113 424	118 504	8 903	94 963	91 651	3 312	4%	118 504
Planning and development		–	1 391	1 557	121	1 046	1 114	(68)	-6%	1 557
Road transport		–	108 781	113 437	8 563	91 636	88 063	3 573	4%	113 437
Environmental protection		–	3 252	3 510	220	2 281	2 474	(193)	-8%	3 510
<i>Trading services</i>		–	9 037	9 945	1 135	6 361	6 742	(381)	-6%	9 945
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	9 037	9 945	1 135	6 361	6 742	(381)	-6%	9 945
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	–	253 346	264 610	19 982	192 665	195 970	(3 305)	-2%	264 610
Surplus/ (Deficit) for the year		–	94	(3 483)	16 535	21 245	7 212	14 033	195%	(3 483)

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

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	12 097	1 404	9 097	8 896	201	2.3%	12 097
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	30	25	3	24	21	3	12.0%	25
Vote 4 - Finance		-	89 709	96 526	23 837	87 165	76 199	10 966	14.4%	96 526
Vote 5 - Community Services		-	149 050	152 478	11 273	117 623	118 066	(442)	-0.4%	152 478
Total Revenue by Vote	2	-	253 440	261 127	36 517	213 910	203 182	10 728	5.3%	261 127
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	15 003	15 583	1 098	10 132	10 960	(828)	-7.6%	15 583
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	13 505	14 473	877	9 894	10 710	(816)	-7.6%	14 473
Vote 4 - Finance		-	27 126	31 150	1 655	18 346	21 440	(3 094)	-14.4%	31 150
Vote 5 - Community Services		-	197 712	203 404	16 351	154 292	152 860	1 433	0.9%	203 404
Total Expenditure by Vote	2	-	253 346	264 610	19 982	192 665	195 970	(3 305)	-1.7%	264 610
Surplus/ (Deficit) for the year	2	-	94	(3 483)	16 535	21 245	7 212	14 033	194.6%	(3 483)

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	200	95	533	297	236	79%	200	
Service charges - water revenue			-	-	31	31	-	31	#DIV/0!	-	
Service charges - sanitation revenue			600	600	(394)	108	538	(430)	-80%	600	
Service charges - refuse revenue			12 572	13 272	1 308	8 783	9 257	(473)	-5%	13 272	
Rental of facilities and equipment			12 930	12 925	869	9 640	9 785	(145)	-1%	12 925	
Interest earned - external investments			2 000	2 750	584	3 236	2 356	880	37%	2 750	
Interest earned - outstanding debtors			-	-	-	-	-	-		-	
Dividends received			-	-	-	-	-	-		-	
Fines, penalties and forfeits			-	-	-	-	-	-		-	
Licences and permits			2 500	1 000	57	566	663	(97)	-15%	1 000	
Agency services			11 351	11 597	1 404	8 856	8 551	305	4%	11 597	
Transfers and subsidies			197 193	206 187	32 101	175 951	163 455	12 495	8%	206 187	
Other revenue			11 394	10 346	463	6 206	7 380	(1 174)	-16%	10 346	
Gains			2 500	-	-	-	-	-		-	
Total Revenue (excluding capital transfers and contributions)			-	253 440	258 877	36 517	213 910	202 282	11 628	6%	258 877
Expenditure By Type											
Employee related costs			135 932	133 108	10 527	99 937	100 417	(480)	0%	133 108	
Remuneration of councillors			6 166	6 426	519	4 644	4 737	(94)	-2%	6 426	
Debt impairment			200	100	-	-	40	(40)	-100%	100	
Depreciation & asset impairment			3 626	3 626	302	2 719	2 719	-		3 626	
Finance charges			3 329	3 289	205	1 964	2 249	(285)	-13%	3 289	
Bulk purchases - electricity			400	250	-	133	123	10	8%	250	
Inventory consumed			46 462	55 711	3 831	44 722	43 013	1 709	4%	55 711	
Contracted services			23 792	26 590	2 799	15 278	17 086	(1 808)	-11%	26 590	
Transfers and subsidies			-	2 799	-	-	1 120	(1 120)	-100%	2 799	
Other expenditure			33 440	32 712	1 798	23 267	24 466	(1 198)	-5%	32 712	
Losses			-	-	-	-	-	-		-	
Total Expenditure			-	253 346	264 610	19 982	192 665	195 970	(3 305)	-2%	264 610
Surplus/(Deficit)			-	94	(5 733)	16 535	21 245	6 312	14 933	0	(5 733)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			-	2 250	-	-	900	(900)	(0)	2 250	
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	(3 483)	16 535	21 245	7 212			(3 483)
Taxation								-			
Surplus/(Deficit) after taxation			-	94	(3 483)	16 535	21 245	7 212			(3 483)
Attributable to minorities											
Surplus/(Deficit) attributable to municipality			-	94	(3 483)	16 535	21 245	7 212			(3 483)
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year			-	94	(3 483)	16 535	21 245	7 212			(3 483)

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

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	73	530	782	(252)	-32%	1 270
Vote 4 - Finance		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	39	4 900	-	-	1 960	(1 960)	-100%	4 900
Total Capital Multi-year expenditure	4,7	-	89	6 170	73	530	2 742	(2 212)	-81%	6 170
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	350	15	-	-	6	(6)	-100%	15
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	5 065	1 122	4	441	708	(266)	-38%	1 122
Vote 4 - Finance		-	1 200	3	16	17	2	15	734%	3
Vote 5 - Community Services		-	3 570	8 010	90	1 304	3 848	(2 544)	-66%	8 010
Total Capital single-year expenditure	4	-	10 185	9 150	110	1 763	4 564	(2 801)	-61%	9 150
Total Capital Expenditure		-	10 274	15 320	183	2 293	7 307	(5 013)	-69%	15 320
Capital Expenditure - Functional Classification										
Governance and administration		-	6 665	2 415	93	989	1 500	(512)	-34%	2 415
Executive and council		-	200	-	-	-	-	-	-	-
Finance and administration		-	6 315	2 415	93	989	1 500	(512)	-34%	2 415
Internal audit		-	150	-	-	-	-	-	-	-
Community and public safety		-	3 479	7 928	90	1 242	3 778	(2 536)	-67%	7 928
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	339	2 583	41	187	1 103	(916)	-83%	2 583
Public safety		-	2 355	5 285	49	1 025	2 634	(1 609)	-61%	5 285
Housing		-	-	-	-	-	-	-	-	-
Health		-	785	60	0	30	41	(11)	-26%	60
Economic and environmental services		-	130	78	-	62	68	(6)	-9%	78
Planning and development		-	-	15	-	-	6	(6)	-100%	15
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	130	63	-	62	62	(0)	0%	63
Trading services		-	-	4 900	-	-	1 960	(1 960)	-100%	4 900
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	4 900	-	-	1 960	(1 960)	-100%	4 900
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	10 274	15 320	183	2 293	7 307	(5 013)	-69%	15 320
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	2 250	-	-	900	(900)	-100%	2 250
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		-	-	2 250	-	-	900	(900)	-100%	2 250
Borrowing	6	-	39	4 900	-	-	1 960	(1 960)	-100%	4 900
Internally generated funds		-	10 235	8 170	183	2 293	4 447	(2 153)	-48%	8 170
Total Capital Funding		-	10 274	15 320	183	2 293	7 307	(5 013)	-69%	15 320

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	23 585	1 708	23 585
Call investment deposits		43 004	20 000	20 000	91 544	20 000
Consumer debtors		13 010	2 987	2 920	1 755	2 920
Other debtors		14 745	7 058	8 139	3 031	8 139
Current portion of long-term receivables		1 931	1 982	2 026	1 931	2 026
Inventory		1 873	1 150	1 873	1 944	1 873
Total current assets		76 491	58 057	58 544	101 913	58 544
Non current assets						
Long-term receivables		22 192	24 895	23 330	22 192	23 330
Investments		-	-	-	-	-
Investment property		12 797	12 781	12 783	12 786	12 783
Investments in Associate		-	-	-	-	-
Property, plant and equipment		71 605	77 544	83 315	71 189	83 315
Biological		-	-	-	-	-
Intangible		8	13	6	8	6
Other non-current assets		-	-	-	-	-
Total non current assets		106 601	115 234	119 434	106 175	119 434
TOTAL ASSETS		183 092	173 291	177 977	208 088	177 977
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		5 988	4 120	5 365	3 261	5 365
Consumer deposits		8	8	8	8	8
Trade and other payables		5 222	22 767	5 465	9 206	5 465
Provisions		10 098	15 885	15 127	10 101	15 127
Total current liabilities		21 316	42 780	25 965	22 576	25 965
Non current liabilities						
Borrowing		15 232	11 112	11 225	15 232	11 225
Provisions		59 977	64 479	57 475	62 569	57 475
Total non current liabilities		75 209	75 591	68 699	77 801	68 699
TOTAL LIABILITIES		96 525	118 372	94 664	100 377	94 664
NET ASSETS	2	86 568	54 919	83 313	107 712	83 313
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		73 568	45 499	70 313	94 712	70 313
Reserves		13 000	9 420	13 000	13 000	13 000
TOTAL COMMUNITY WEALTH/EQUITY	2	86 568	54 919	83 313	107 712	83 313

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	13 972	1 026	9 094	9 845	(751)	-8%	13 972	
Other revenue			37 775	35 868	3 719	25 094	25 701	(607)	-2%	35 868	
Transfers and Subsidies - Operational			197 193	204 010	33 196	180 385	179 579	806	0%	204 010	
Transfers and Subsidies - Capital			-	1 600	1 600	1 600	1 600	-		1 600	
Interest			2 200	2 750	584	3 304	2 397	907	38%	2 750	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(244 467)	(246 482)	(18 788)	(175 872)	(179 815)	(3 943)	2%	(246 482)	
Finance charges			(2 315)	(2 315)	(205)	(1 964)	(1 860)	104	-6%	(2 315)	
Transfers and Grants			-	(2 799)	-	-	(1 120)	(1 120)	100%	(2 799)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	3 958	6 604	21 131	41 641	36 327	(5 314)	-15%	6 604
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			2 500	12 000	-	11 700	11 700	-		12 000	
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-	
Decrease (increase) in non-current investments			-	-	-	-	-	-		-	
Payments											
Capital assets			(10 274)	(15 320)	(183)	(2 293)	(7 307)	(5 013)	69%	(15 320)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(7 774)	(3 320)	(183)	9 407	4 393	(5 013)	-114%	(3 320)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-	-	-	-	-		-	
Borrowing long term/refinancing			-	-	-	-	-	-		-	
Increase (decrease) in consumer deposits			-	-	-	-	-	-		-	
Payments											
Repayment of borrowing			(3 684)	(4 631)	(316)	(2 727)	(3 108)	(381)	12%	(4 631)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(3 684)	(4 631)	(316)	(2 727)	(3 108)	(381)	12%	(4 631)
NET INCREASE/ (DECREASE) IN CASH HELD			-	(7 499)	(1 347)	20 633	48 320	37 613			(1 347)
Cash/cash equivalents at beginning:			52 379	44 932		44 932	44 932				44 932
Cash/cash equivalents at month/year end:			-	44 880	43 585		93 252	82 545			43 585

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

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 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	15	4	3	1	4	3	9	1	40	17		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	81	9	2	1	1	1	1	3	98	5		
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	1 836	148	55	42	440	31	125	695	3 371	1 333		
Total By Income Source	2000	1 932	161	60	43	444	34	135	725	3 535	1 382	-	-
2021/22 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	862	-	-	-	-	-	16	1	879	17		
Commercial	2300	125	11	6	3	4	3	28	372	554	412		
Households	2400	946	150	55	40	30	31	91	352	1 696	545		
Other	2500	(2)	-	-	-	409	-	-	-	407	409		
Total By Customer Group	2600	1 932	161	60	43	444	34	135	725	3 535	1 382	-	-

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2022/23								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	94	-	-	-	-	-	-	-	94
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	1
Total By Customer Type	1000	94	-	-	-	-	-	-	1	95

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

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:	1,2									
Operating Transfers and Grants										
National Government:		-	86 444	86 444	23 927	86 444	86 444	-		86 444
Local Government Equitable Share			81 486	81 486	22 817	81 486	81 486	-		81 486
Finance Management			1 000	1 000	-	1 000	1 000	-		1 000
EPWP Incentive			1 123	1 123	-	1 123	1 123	-		1 123
Rural Roads Asset Management Grant			2 835	2 835	1 110	2 835	2 835	-		2 835
Municipal Disaster Relief Grant			-	-	-	-	-	-		-
	3									
Other transfers and grants [insert description]										
Provincial Government:		-	110 749	117 566	9 269	94 928	93 135	1 793	1.9%	115 466
Health Subsidy			182	182	13	104	104	-		182
CDW Operational Support Grant			56	56	-	56	56	-		56
Human Capacity Building Grant			-	-	-	-	-	-		-
Fire Safety Plan			1 500	1 500	-	1 500	1 500	-		1 500
Roads Function			108 781	113 498	9 257	91 116	89 145	1 971	2.2%	113 498
mSCOA Support Grant			-	-	-	-	-	-		-
SETA			230	230	-	52	230	(178)	-77.3%	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	-	800	800	-		-
Grant Intervention			-	300	-	300	300	-		-
Joint District and Metro Approach Grant			-	1 000	-	1 000	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	33 196	181 372	179 579	1 793	1.0%	201 910
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant										
Other capital transfers [insert description]										
Provincial Government:		-	-	1 600	1 600	1 600	-	1 600	#DIV/0!	-
Fire Service Capacity Building Grant										
Fire Safety Plan										
Emergency Municipal Load Shedding Relief Grant				1 600	1 600	1 600		1 600	#DIV/0!	
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	-	1 600	1 600	1 600	-	1 600	#DIV/0!	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	197 193	205 610	34 796	182 972	179 579	3 393	1.9%	201 910

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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	86 444	22 517	83 882	71 362	12 520	17.5%	86 444
Local Government Equitable Share			81 486	81 486	22 817	81 486	67 796	13 690	20.2%	81 486
Finance Management			1 000	1 000	41	574	705	(131)	-18.6%	1 000
EPWP Incentive			1 123	1 123	(352)	959	1 236	(277)	-22.4%	1 123
Rural Roads Asset Management Grant			2 835	2 835	11	863	1 626	(763)	-46.9%	2 835
Municipal Disaster Relief Grant			-	-	-	-	-	-	-	-
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	110 749	119 743	9 584	92 069	92 093	(24)	0.0%	119 743
Health Subsidy			182	182	13	117	120	(3)	-2.5%	182
CDW Operational Support Grant			56	113	-	6	49	(43)	-87.3%	113
Human Capacity Building Grant			-	-	-	-	-	-	-	-
Fire Safety Plan			1 500	1 514	52	567	883	(316)	-35.8%	1 514
Roads Function			108 781	113 498	9 257	91 116	89 267	1 849	2.1%	113 498
mSCOA Support Grant			-	-	-	-	-	-	-	-
SETA			230	537	-	-	215	(215)	-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	263	263	320	(57)	-17.9%	800
Grant Intervention			-	300	-	-	120	(120)	-100.0%	300
Joint District and Metro Approach Grant			-	2 799	-	-	1 120	(1 120)	-100.0%	2 799
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	206 187	32 101	175 951	163 455	12 495	7.6%	206 187
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant			-	-	-	-	-	-	-	-
Other capital transfers [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	-	2 250	-	-	-	-	-	2 250
Fire Service Capacity Building Grant			-	650	-	-	-	-	-	650
Fire Safety Plan			-	1 600	-	-	-	-	-	1 600
Emergency Municipal Load Shedding Relief Grant			-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:			-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	2 250	-	-	-	-	-	2 250
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	197 193	208 437	32 101	175 951	163 455	12 495	7.6%	208 437

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

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	4 465	361	3 223	3 290	(67)	-2%	4 465
Pension and UIF Contributions			140	147	12	105	108	(3)	-2%	147
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 311	1 370	109	983	1 006	(24)	-2%	1 370
Cellphone Allowance			444	444	37	333	333	-	-	444
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors			6 166	6 426	519	4 644	4 737	(94)	-2%	6 426
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4 367	4 201	312	2 444	2 772	(328)	-12%	4 201
Pension and UIF Contributions			310	473	39	275	308	(32)	-11%	473
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			180	148	-	-	59	(59)	-100%	148
Motor Vehicle Allowance			396	268	22	168	182	(14)	-7%	268
Cellphone Allowance			72	78	7	50	53	(4)	-7%	78
Housing Allowances			26	4	0	2	3	(0)	-10%	4
Other benefits and allowances			0	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			5 351	5 172	380	2 939	3 377	(438)	-13%	5 172
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			86 349	83 827	6 699	64 974	64 472	502	1%	83 827
Pension and UIF Contributions			15 690	15 405	1 232	10 794	11 156	(362)	-3%	15 405
Medical Aid Contributions			5 688	5 643	417	3 614	3 923	(309)	-8%	5 643
Overtime			2 150	2 190	132	2 275	2 056	219	11%	2 190
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			4 722	4 753	373	3 331	3 453	(122)	-4%	4 753
Cellphone Allowance			470	453	34	306	324	(18)	-6%	453
Housing Allowances			334	322	22	198	221	(23)	-11%	322
Other benefits and allowances			8 211	8 377	661	6 042	6 139	(98)	-2%	8 377
Payments in lieu of leave			220	220	12	365	218	147	68%	220
Long service awards			744	744	45	409	488	(80)	-16%	744
Post-retirement benefit obligations			6 002	6 002	521	4 690	4 590	101	2%	6 002
Sub Total - Other Municipal Staff			130 580	127 935	10 147	96 998	97 040	(42)	0%	127 935
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			142 097	139 533	11 046	104 581	105 154	(573)	-1%	139 533
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS			142 097	139 533	11 046	104 581	105 154	(573)	-1%	139 533
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			135 932	133 108	10 527	99 937	100 417	(480)	0%	133 108

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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	0	0	0	0	-		0%
August		856	10	10	10	10	-		0%
September		856	20	20	30	30	-		0%
October		856	335	335	365	365	-		4%
November		856	355	355	720	720	-		7%
December		856	509	509	1 230	1 230	-		12%
January		856	735	735	1 965	1 965	-		19%
February		856	2 671	146	2 111	4 636	2 525	54.5%	21%
March		856	2 671	183	2 293	7 307	5 013	68.6%	22%
April		856	2 671			9 978	-		
May		856	2 671			12 649	-		
June		856	2 671			15 320	-		
Total Capital expenditure	-	10 274	15 320	2 293					

Overberg R S C ***L***
 Cashbook Reconciliation for March 2023

CASHBOOK

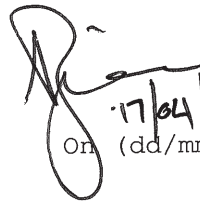
Balance B/fwd - 1 March 2023		1982758.71
Revenue: 40101010031		49731256.10
Expenditure: 40101010032		50006774.44-
Other:		
CASHBOOK BALANCE - 31 March 2023		<u>1707240.37</u>

BANK STATEMENT

Balance as per bank statement as at 31 March 2023	31/03/2023	1718540.37
PLUS:		
Receipts not cleared in bank		
Other	0	
LESS:		
Uncleared ACB	1	11300.00-
Outstanding cheques		
Bank transactions not on GL	0	0.00
Cash Book balance as at 31 March 2023		<u>1707240.37</u>
Difference		0.00

verified by:

Signature:


 On 17/04/2023
 (dd/mm/ccyy)