



OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Financial Monthly Report

May 2023

TABLE OF CONTENTS

PAGES

Legislative Framework.....	1
Report to the Executive Mayor.....	2
Recommendations.....	2
Municipal Manager’s Quality Certificate.....	3
<u>PART 1-</u> EXECUTIVE SUMMARY	
• Introduction.....	4
• Consolidated Performance.....	4 -10
<u>PART 2 -</u> IN-YEAR BUDGET STATEMENT TABLES.....	11 -17
<u>PART 3 -</u> SUPPORTING DOCUMENTATION	
• Debtors’ Analysis.....	18
• Creditors’ Analysis.....	19
• Investment Portfolio Analysis	20
• Allocation and grant receipts and expenditure.....	21 -22
• Councillors’ allowances and employee benefits.....	23
• Capital programme performance.....	24
• Monthly Bank Reconciliation.....	25

Legislative Framework

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

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

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

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

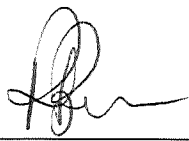
To The Executive Mayor

In accordance with Section 71(1) of the Municipal Finance Management Act, I submit the required statement on the state of Overberg District Municipality's budget reflecting the particulars up until the end of **May 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 **May 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: 13/6/2023

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 **May 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 _____

2023/06/13

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 15 469 950.00	R271 395 325	R268 811 181
Budget to date (BTD)	R 11 077 719.55	R245 151 739	R250 510 673
Year to date (YTD)	R 3 859 943.33	R235 179 346	R247 697 875
Variance to SDBIP	-R 7 217 776.22	-R 9 972 393.65	-R 2 812 798.56
YTD% Variance to SDBIP	-65%	-4%	-1%
% of Annual Budget	25%	87%	92%

Relevant information

- Revenue to date is **lower** than anticipated with a variance of **1%**.
- Actual expenditure is **lower** than expected with a variance of **4%**.
- Capital expenditures are **below** budgeted with a variance of **65%**. (**Refer to Capital Programme Budget Report**)

CAPITAL PROGRAMME - BUDGET 2022/23

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2022/23	ADJUSTMENT Dec 2022	ADJUSTMENT FEB 2023	ADJUSTMENT APRIL	TOTAL SPENDING YTD 2022	% SPENDING	COMMITMENTS MAY 2023	TOTAL YTD INCL COMM	BALANCE UNSPEND
COMMITTEE RECORDS AND COUNCIL SUPPORT	DC3 Blinder	1	R12 000	-R2 400			R9 600	99.20%	R0.00	R9 522.73	R 771.27
CORPORATE SERVICES :SUPPORT SERVICES	DC3 Fencing - Head Office	1	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			R579 728.00	45.65%	R654 453.15	R1 234 181.15	R 35 818.85
CORPORATE SERVICES :SUPPORT SERVICES	DC3 Furniture and Office Equipment	1	R42 000				R27 263.65	64.91%	R4 923.48	R22 187.13	R 9 812.87
EMERGENCY SERVICES	DC3 Rescue Equipment	1	R100 000				R24 539.51	0.00%	R0.00	R24 539.51	R 30 460.49
EMERGENCY SERVICES	DC3 Vehicle upgrade/refurbishment	1	R300 000				R22 635.00	7.55%	R296 819.38	R2 251 610.08	R 46 939.92
EMERGENCY SERVICES	DC3 Capital Vehicle Replacement	1	R2 150 000				R1 954 790.70	85.04%	R0.00	R0.00	R -
EMERGENCY SERVICES	DC3 Capital Vehicle Replacement (Insurance) Bakkie	1	R405 000	-R405 000			R0	#DIV/0!	R0.00	R0.00	R -
ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Furniture and Office Equipment	3	R4 900 000	-R4 900 000			R0	#DIV/0!	R0.00	R0.00	R 18 277.45
ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Organic Waste Diversion	1	R32 000				R29 033.95	98.42%	R0.00	R29 033.95	R 466.05
ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Drone	1	R55 000				R0	#DIV/0!	R0.00	R0.00	R -
ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Carpets	1	R50 000				R33 000.00	100.00%	R0.00	R33 000.00	R -
ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Office Accommodation Project	1	R220 000				R0	#DIV/0!	R0.00	R0.00	R -
FINANCIAL SERVICES	DC3 Aircon	1	R30 000				R0	#DIV/0!	R0.00	R0.00	R -
FINANCIAL SERVICES	DC3 Furniture and Office Equipment	1	R35 000				R2 933.69	97.79%	R0.00	R2 933.69	R 66.31
ICT SERVICES	DC3 Backup Server	1	R15 000				R365 000	65.30%	R0.00	R238 337.89	R 126 662.11
ICT AND COMMUNICATION	DC3 Banners	1	R15 000	-R15 000			R0	#DIV/0!	R0.00	R0.00	R -
INFORMATION SERVICES	DC3 Replacement of old and broken Computer Equipme	1	R270 000				R0	#DIV/0!	R0.00	R0.00	R -
LED, TOURISM, RESORTS AND EPWP	DC3 Gas installation at ablation facilities	1	R1 200 000	-R150 000			R1 800 000	0.00%	R1 445 728.26	R1 445 728.26	R 354 271.74
LED, TOURISM, RESORTS AND EPWP	DC3 Honeysucker	1	R40 000				R0	0.00%	R12 471.27	R12 471.27	R 9 158.27
LED, TOURISM, RESORTS AND EPWP	DC3 Furniture and Fittings	1	R150 000				R40 841.73	81.68%	R0.00	R40 841.73	R 170 250.00
LED, TOURISM, RESORTS AND EPWP	DC3 Gas Geyser	1	R50 000				R44 928.69	89.86%	R0.00	R44 928.69	R 5 071.31
LED, TOURISM, RESORTS AND EPWP	DC3 Upgrade of Bungalows and Amenities	1	R120 000				R279 669.01	93.22%	R0.00	R279 669.01	R 20 330.99
LED, TOURISM, RESORTS AND EPWP	DC3 Uitenhalsmond - Property Erosion Project	1	R8 000	-R1 400			R6 577.80	99.66%	R0.00	R6 577.80	R 22.20
MUNICIPAL HEALTH SERVICES	DC3 Gazebos	1	R12 000				R0	#DIV/0!	R0.00	R0.00	R -
MUNICIPAL HEALTH SERVICES	DC3 Printer	1	R3 000	-R1 000			R1 959.00	99.95%	R0.00	R1 959.00	R 1.00
MUNICIPAL HEALTH SERVICES	DC3 Furniture and Office Equipment	1	R21 000				R31 489.01	61.74%	R15 689.99	R47 179.00	R 3 821.00
MUNICIPAL HEALTH SERVICES	DC3 Gazebos	1	R12 000				R0	#DIV/0!	R0.00	R0.00	R -
SOCIAL DEVELOPMENT	DC3 Project Equipment	1	R20 000				R4 570.00	22.85%	R2 429.00	R6 999.00	R 13 001.00
EMERGENCY SERVICES	DC3 Trailers	4	R400 000				R0	0.00%	R173 624.00	R173 624.00	R 226 376.00
EMERGENCY SERVICES	DC3 Radio Communication	4	R100 000				R0	0.00%	R110 700.00	R110 700.00	R 17 300.00
EMERGENCY SERVICES	DC3 Surveyance Hotspot	4	R150 000				R57 650	0.00%	R57 649.56	R57 649.56	R 0.44
EMERGENCY SERVICES	DC3 Bakkie	1	R405 000				R0	#DIV/0!	R0.00	R0.00	R -
LED, TOURISM, RESORTS AND EPWP	DC3 Ablution Facilities Upgrades - Die Dam	1	R0				R0	0.00%	R0.00	R0.00	R 2 000 000.00
LED, TOURISM, RESORTS AND EPWP	DC3 Generator - Die Dam	1	R15 000				R11 448.36	59.55%	R0.00	R11 448.36	R 51.64
LED, TOURISM, RESORTS AND EPWP	DC3 Generator - Uitenhalsmond	1	R0				R11 448.36	59.55%	R0.00	R11 448.36	R 51.64
SOLID WASTE MANAGEMENT	DC3 Awareness Equipment	1	R15 000				R0	0.00%	R0.00	R0.00	R -
CORPORATE SERVICES :SUPPORT SERV	DC3 KWK Infrastructure Project	3	R4 900 000				R4 900 000	0.00%	R4 253 999.20	R4 253 999.20	R 646 000.80
CORPORATE SERVICES :SUPPORT SERV	DC3 Machinery and Equipment	1	R0				R180 000	0.00%	R23 904.91	R163 460.59	R 16 539.01
CORPORATE SERVICES :SUPPORT SERV	DC3 Machinery and Equipment	1	R0				R5 000	0.00%	R0.00	R0.00	R 5 000.00
EMERGENCY SERVICES	DC3 Fleet vehicles	1	R0				R9 036.84	45.18%	R7 261.74	R16 298.58	R 3 701.42
ICT SERVICES	DC3 Computer and Computer Equipment	1	R0				R276 450	32.56%	R186 449.00	R276 449.00	R 1.00
EMERGENCY SERVICES	DC3 Loadshedding Mitigation	4	R0				R1 688 528.00	48.15%	R324 048.00	R324 048.00	R 25 952.00
EMERGENCY SERVICES	DC3 Computer Equipment	1	R12 435 000				R1 600 000	0.00%	R1 305 671.36	R1 305 671.36	R 294 328.64
EMERGENCY SERVICES	DC3 Computer Equipment	1	R12 435 000	R645 200	R2 239 500	R150 250	R3 859 943.34	24.95%	R8 711 467.01	R12 571 410.60	R 64 350.00
							R24 959	56.31%	R2 251 610.08	R2 251 610.08	R -
											R 81.26%
											R 91.67%

Discussion: Actual spending to date is below budgeted (24.95%). Commitments to date accounts to 56.31% bringing total actual and committed to 81.26%.

Cash Position and Liquidity

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

Item Description	Amounts
Balance as per CFA	R85 914 414
Unspent conditional grants and funds	-R8 960 351
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	-R9 140 057
VAT Refund (Roads Expenses prev years)	-R24 726 152
Rehabilitation provision (KWK)	-R3 672 358
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)	R24 234 263

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R8 960 351
External Loans unspent	R4 911 913
1 (one) Month Operational Expenditure	R17 769 565
Provisions	R4 322 358
Capital Replacement reserve	R9 140 057
Equitable share received in advance	R5 704 250
Loan repayments	R5 611 160
Commitments	R4 008 160
Total Liquidity Requirement	R60 427 815
ACTUAL LIQUIDITY AVAILABLE	
Total Investments	R82 693 101
VAT Refund (ABSA Deposit plus)	-R24 726 152
Rehabilitation provision (KWK)	-R3 556 233
Balance of Investments	R54 410 716
Cash book - Bank Balance	R3 812 448
Roads claims outstanding	R9 032 858
Consumer Debtors (current – 60 days)	R 5 019 185
Total Liquidity Available	R72 275 206
Liquidity Shortfall(-)/Liquidity Surplus	R11 847 391

Grants Allocations and spending YTD								
Grant	Allocation 22/23	Roll- Over 21/22	Total	Spend to date	Committed	Total Committed	% spent inc commitment	Available
FMG	R 1 000 000.00	R -	R 1 000 000.00	R 624 345.55	R 6 944.90	R 631 290.45	63.13%	R 368 709.55
EPWP	R 1 123 000.00	R -	R 1 123 000.00	R 1 105 269.53	R -	R 1 105 269.53	98.42%	R 17 730.47
CDW	R 56 000.00	R 57 000.00	R 113 000.00	R 50 328.58	R 21 957.96	R 72 286.54	63.97%	R 40 713.46
RRAMS	R 2 835 000.00	R 88 000.00	R 2 923 000.00	R 1 779 378.26	R 134 382.10	R 1 913 760.36	65.47%	R 1 009 239.64
WOSA	R 1 500 000.00	R 13 602 (Operational)	R 1 513 602.00	R 948 988.39	R 158 143.00	R 1 107 131.39	73.15%	R 406 470.61
		R650 000 (Capital)	R 650 000.00	R -	R 341 973.56	R 341 973.56	52.61%	R 308 026.44
			R 2 163 602.00	R 948 988.39	R 500 116.56	R 1 449 104.95	66.98%	R 714 497.05
WC FMCG	R 500 000 (WEB)	R -	R 500 000.00	R 288 643.50	R 12 900.00	R 301 543.50	60.31%	R 198 456.50
	R 300 000 (External Bursaries)	R -	R 300 000.00	R 300 000.00	R -	R -	0.00%	R -
			R 800 000.00	R 588 643.50	R 12 900.00	R 301 543.50	37.69%	R 198 456.50
Seta	R 230 000.00	R 307 259.00	R 537 259.00	R 290 730.93	R -	R 290 730.93	54.11%	R 246 528.07
						R -		
Municipal Intervention Grant	R100 000 (Intern Disaster)	R -	R 100 000.00	R 100 000.00	R -	R 100 000.00	100.00%	R -
	R200 000 (GIS Enviro)	R -	R 200 000.00	R 108 205.42	R 139 639.68	R 247 845.10	123.92%	R 47 845.10
			R 300 000.00	R 208 205.42	R 139 639.68	R 347 845.10	115.95%	R 47 845.10
WCPT Loadshedding Relief	R 1 600 000.00	R -	R 1 600 000.00	R -	R 1 305 671.36	R 1 305 671.36	81.60%	R 294 328.64
JDMA - Sanitation								
Swellendam	R 500 000.00	R 799 000.00	R 1 299 000.00	R 439 851.70	R -	R 439 851.70	33.86%	R 859 148.30
TWK	R 500 000.00	R 1 000 000.00	R 1 500 000.00	R -	R -	R -	0.00%	R 1 500 000.00
			R 2 799 000.00	R 439 851.70	R -	R 439 851.70	15.71%	R 2 359 148.30
MSDCB Grant (Animal Pound)	R -	R 350 000.00	R 350 000.00	R -	R 313 915.50	R 313 915.50	89.69%	R 36 084.50

Summary

- Year to date benchmark for the 10th -month period ending 31 May 2023 is **91.67%** if calculated in a straight-line method for the 12 months in the year.
- Year to date operating revenue amounts to **87%** of the total budgeted for the financial year.
- Year to date operating expenditure amounts to **92%** of the total budgeted for the financial year.
- Year to date capital expenditure amounts to **25%** of total budgeted for the financial year and if committed cost of **R8 711 467.01** is also considered **81.26%**.

Positive cash flow, over **R24 million**, was calculated and a **positive R11.8 million** liquidity was evident as on 31 May 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 **R10.3 million** as on 31 May 2023. However, if the Equitable share revenue received in advance of **R5.7 mil** (see liquidity sheet on page 6) is taking into consideration, then the adjusted figure is **R4.6 million in surplus** of which **R3.8 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 59 256.46	R 652 943.43	R 310 939.84
SERVICES CHARGES - REFUSE	R 12 600 000.00	R 856 309.46	R 10 659 714.61	R 11 327 734.82
SERVICES CHARGES - SEWERAGE	R 1 272 000.00	R 68 473.87	R 189 973.57	R 884 147.70
SERVICES CHARGES - WATER	R -	R 4 121.84	R 35 128.47	R 10 322.64
RENT OF FACILITIES&EQUIPMENT	R 12 925 000.00	R 1 066 894.15	R 11 754 473.38	R 11 822 660.56
INTEREST EARNED-EXTERNAL INVES	R 4 900 000.00	R 570 205.55	R 4 292 648.59	R 4 345 258.86
INTEREST EARNED-OUTST DEBTORS	R -	R -	R -	R -
LICENSES & PERMITS	R 1 000 000.00	R 73 287.24	R 679 446.47	R 855 226.94
INCOME FOR AGENCY SERVICES	R 12 005 981.19	R 1 050 038.82	R 10 955 942.37	R 10 955 942.37
GRANT&SUBSIDIES (OPERATING)	R 93 126 661.00	R 646 554.92	R 86 423 839.54	R 90 362 582.68
GRANT&SUBSIDIES (CAPITAL)	R 2 250 000.00	R -	R -	R 1 500 000.00
OTHER REVENUE	R 8 945 917.00	R 1 112 362.42	R 9 790 485.66	R 8 032 081.43
PROFIT ON SALE	R -	R -	R -	R -
	R 149 225 559.19	R 5 507 504.73	R 135 434 596.09	R 140 406 897.84

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 83 081 988.00	R 6 326 339.04	R 71 035 108.65	R 74 879 057.61
REMUNERATION OF COUNCILLORS	R 6 425 617.00	R 512 305.00	R 5 679 851.24	R 5 831 721.41
BAD DEBTS	R 100 000.00	R -	R 34 206.21	R 66 666.67
DEPRECIATION	R 3 625 515.00	R 302 126.25	R 3 323 388.75	R 3 323 388.75
BULK PURCHASES	R 250 000.00	R 30 992.04	R 164 026.30	R 211 011.42
OTHER MATERIAL	R 5 435 612.00	R 362 735.99	R 4 845 635.38	R 5 017 481.59
INTEREST EXPENSE - EXTERNAL	R 3 008 417.00	R 329 941.87	R 2 120 111.94	R 2 592 029.02
CONTRACTED SERVICES	R 24 679 880.00	R 2 479 528.07	R 17 579 121.15	R 20 964 527.38
GRANTS & SUBSIDIES PAID	R 3 449 000.00	R 300 000.00	R 739 851.70	R 2 299 333.33
GENERAL EXPENSES - OTHER	R 21 753 674.46	R 2 332 241.48	R 19 650 097.66	R 19 697 555.08
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 151 809 703.46	R 12 976 209.74	R 125 171 398.98	R 134 882 772.27

Total	R -2 584 144.27	R -7 468 705.01	R 10 263 197.11	R 5 524 125.58
--------------	-----------------	-----------------	-----------------	----------------

Revenue by source

Reasons for variance:

Total income to date is lower than anticipated with a variance of 3.54%.

- Additional revenue allocated at other revenue will be re-allocated the appropriate services rendered.

Allocation reconciliations are prepared for year end statements.

- Grants and Subsidies (Capital) will be recognised as soon as final spending for the financial year is accounted for.

Expenditure by type:

Reasons for variance:

Total expenditure is 7.20% lower than anticipated .

Employee cost remain below budgeted, hence saving will realise for the fiscal period.

Contracted services remains significantly below projects, hence projects still to be finalised, or savings for the year which will materialise.

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 5 373.14	R 27 662.39	R 7 429.75
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 119 585 621.63	R 22 325 006.87	R 112 233 636.33	R 110 095 805.78
GRANT&SUBSIDIES (CAPITAL)	R -	R -	R -	R -
OTHER REVENUE	R -	R 180.00	R 1 980.00	R 540.00
PROFIT ON SALE	R -	R -	R -	R -
	R 119 585 621.63	R 22 330 560.01	R 112 263 278.72	R 110 103 775.53

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 47 907 000.00	R 4 449 120.47	R 50 385 038.59	R 45 759 265.16
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 56 234 897.63	R 4 047 514.35	R 47 671 788.53	R 51 003 532.80
INTEREST EXPENSE - EXTERNAL	R 281 000.00	R 22 750.00	R 250 250.00	R 255 583.33
CONTRACTED SERVICES	R 3 480 000.00	R 272 174.16	R 2 173 858.14	R 2 901 499.35
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 11 682 724.00	R 1 612 956.98	R 9 527 011.32	R 10 349 086.29
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 119 585 621.63	R 10 404 515.96	R 110 007 946.58	R 110 268 966.94

Total	R 0.00	R 11 926 044.05	R 2 255 332.14	R -165 191.41
--------------	--------	-----------------	----------------	---------------

Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies 1.96% higher than anticipated to date.

Advanced payment from Roads Agency for their new financial year, compared to the municipal financial year.

Expenditure by type

Reasons for variances:

Total expenditure is 0.24% lower than anticipated .

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

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	988	11 538	12 533	(995)	-8%	14 072
Investment revenue	-	2 000	4 900	570	4 293	4 345	(53)	-1%	4 900
Transfers and subsidies	-	197 193	212 712	22 972	198 657	200 458	(1 801)	-1%	212 712
Other own revenue	-	40 675	34 877	3 308	33 210	31 674	1 536	5%	34 877
Total Revenue (excluding capital transfers and contributions)	-	253 440	266 561	27 838	247 698	249 011	(1 313)	-1%	266 561
Employee costs	-	135 932	130 989	10 775	121 420	120 638	782	1%	130 989
Remuneration of Councillors	-	6 166	6 426	512	5 680	5 832	(152)	-3%	6 426
Depreciation & asset impairment	-	3 626	3 626	302	3 323	3 323	-	-	3 626
Finance charges	-	3 329	3 289	353	2 370	2 848	(477)	-17%	3 289
Inventory consumed and bulk purchases	-	46 862	61 921	4 441	52 681	56 232	(3 551)	-6%	61 921
Transfers and subsidies	-	-	3 449	300	740	2 299	(1 559)	-68%	3 449
Other expenditure	-	57 432	61 696	6 697	48 964	53 979	(5 015)	-9%	61 696
Total Expenditure	-	253 346	271 395	23 381	235 179	245 152	(9 972)	-4%	271 395
Surplus/(Deficit)	-	94	(4 834)	4 457	12 519	3 859	8 660	224%	(4 834)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	2 250	-	-	1 500	(1 500)	-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	(2 584)	4 457	12 519	5 359	7 160	134%	(2 584)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	94	(2 584)	4 457	12 519	5 359	7 160	134%	(2 584)
Capital expenditure & funds sources									
Capital expenditure	-	10 274	15 470	1 379	3 860	11 078	(7 218)	-65%	15 470
Capital transfers recognised	-	-	2 250	-	-	1 500	(1 500)	-100%	2 250
Borrowing	-	39	4 900	-	-	3 267	(3 267)	-100%	4 900
Internally generated funds	-	10 235	8 320	1 379	3 860	6 311	(2 451)	-39%	8 320
Total sources of capital funds	-	10 274	15 470	1 379	3 860	11 078	(7 218)	-65%	15 470
Financial position									
Total current assets	76 491	58 057	58 854		94 191				58 854
Total non current assets	106 601	115 234	119 584		107 138				119 584
Total current liabilities	21 316	42 780	25 527		23 994				25 527
Total non current liabilities	75 209	75 591	68 699		78 350				68 699
Community wealth/Equity	86 568	54 919	84 212		98 985				84 212
Cash flows									
Net cash from (used) operating	-	3 958	7 065	10 840	36 506	18 590	(17 916)	-96%	7 065
Net cash from (used) investing	-	(7 774)	(3 470)	(1 379)	7 840	622	(7 218)	-1160%	(3 470)
Net cash from (used) financing	-	(3 684)	(4 631)	(636)	(3 364)	(3 996)	(633)	16%	(4 631)
Cash/cash equivalents at the month/year end	-	44 880	43 896	-	85 914	60 148	(25 766)	-43%	43 896
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	4 264	161	80	38	26	31	128	718	5 446
Creditors Age Analysis									
Total Creditors	13	-	-	-	-	-	-	1	14

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

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	111 646	2 227	101 004	106 526	(5 522)	-5%	111 646
Executive and council		-	14 651	12 506	1 050	11 197	11 370	(172)	-2%	12 506
Finance and administration		-	89 739	99 140	1 177	89 807	95 156	(5 349)	-6%	99 140
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	28 255	24 859	2 407	24 127	22 581	1 547	7%	24 859
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	18 274	18 778	1 319	17 504	17 479	25	0%	18 778
Public safety		-	5 850	4 850	1 001	5 801	4 053	1 748	43%	4 850
Housing		-	-	-	-	-	-	-	-	-
Health		-	4 132	1 232	87	823	1 049	(226)	-22%	1 232
<i>Economic and environmental services</i>		-	108 895	119 707	22 348	112 300	110 191	2 109	2%	119 707
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	108 781	119 586	22 331	112 263	110 104	2 160	2%	119 586
Environmental protection		-	114	121	17	37	87	(51)	-58%	121
<i>Trading services</i>		-	11 900	12 600	856	10 267	11 213	(947)	-8%	12 600
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	11 900	12 600	856	10 267	11 213	(947)	-8%	12 600
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	253 440	268 811	27 838	247 698	250 511	(2 813)	-1%	268 811
Expenditure - Functional										
<i>Governance and administration</i>		-	57 322	62 731	5 440	49 117	54 565	(5 448)	-10%	62 731
Executive and council		-	10 407	10 806	1 005	9 152	9 507	(354)	-4%	10 806
Finance and administration		-	45 035	50 044	4 275	38 261	43 340	(5 079)	-12%	50 044
Internal audit		-	1 880	1 880	160	1 703	1 719	(15)	-1%	1 880
<i>Community and public safety</i>		-	73 563	74 460	6 099	64 530	67 342	(2 812)	-4%	74 460
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	16 623	17 980	1 378	15 658	16 354	(696)	-4%	17 980
Public safety		-	36 168	38 229	3 090	32 959	34 502	(1 543)	-4%	38 229
Housing		-	-	-	-	-	-	-	-	-
Health		-	20 773	18 251	1 631	15 913	16 485	(572)	-3%	18 251
<i>Economic and environmental services</i>		-	113 424	124 652	10 866	114 119	114 756	(636)	-1%	124 652
Planning and development		-	1 391	1 557	115	1 276	1 386	(111)	-8%	1 557
Road transport		-	108 781	119 586	10 405	110 008	110 269	(261)	0%	119 586
Environmental protection		-	3 252	3 510	347	2 836	3 100	(265)	-9%	3 510
<i>Trading services</i>		-	9 037	9 553	975	7 413	8 489	(1 076)	-13%	9 553
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 037	9 553	975	7 413	8 489	(1 076)	-13%	9 553
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	253 346	271 395	23 381	235 179	245 152	(9 972)	-4%	271 395
Surplus/ (Deficit) for the year		-	94	(2 584)	4 457	12 519	5 359	7 160	134%	(2 584)

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

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	12 506	1 050	11 197	11 370	(172)	-1.5%	12 506
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	30	25	3	30	25	5	19.7%	25
Vote 4 - Finance		-	89 709	99 114	1 174	89 777	95 131	(5 354)	-5.6%	99 114
Vote 5 - Community Services		-	149 050	157 166	25 611	146 694	143 985	2 709	1.9%	157 166
Total Revenue by Vote	2	-	253 440	268 811	27 838	247 698	250 511	(2 813)	-1.1%	268 811
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	15 003	15 785	1 377	13 085	13 901	(816)	-5.9%	15 785
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	13 505	14 578	1 270	12 278	13 017	(738)	-5.7%	14 578
Vote 4 - Finance		-	27 126	31 871	2 744	23 773	27 363	(3 590)	-13.1%	31 871
Vote 5 - Community Services		-	197 712	209 161	17 990	186 043	190 872	(4 829)	-2.5%	209 161
Total Expenditure by Vote	2	-	253 346	271 395	23 381	235 179	245 152	(9 972)	-4.1%	271 395
Surplus/ (Deficit) for the year	2	-	94	(2 584)	4 457	12 519	5 359	7 160	133.6%	(2 584)

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

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	59	653	311	342	110%	200	
Service charges - water revenue		-	-	4	35	10	25	240%	-	
Service charges - sanitation revenue		600	1 272	68	190	884	(694)	-79%	1 272	
Service charges - refuse revenue		12 572	12 600	856	10 660	11 328	(668)	-6%	12 600	
Rental of facilities and equipment		12 930	12 925	1 072	11 782	11 830	(48)	0%	12 925	
Interest earned - external investments		2 000	4 900	570	4 293	4 345	(53)	-1%	4 900	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	
Licences and permits		2 500	1 000	73	679	855	(176)	-21%	1 000	
Agency services		11 351	12 006	1 050	10 956	10 956	-	-	12 006	
Transfers and subsidies		197 193	212 712	22 972	198 657	200 458	(1 801)	-1%	212 712	
Other revenue		11 394	8 946	1 113	9 792	8 033	1 760	22%	8 946	
Gains		2 500	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		-	253 440	266 561	27 838	247 698	249 011	(1 313)	-1%	266 561
Expenditure By Type										
Employee related costs		-	135 932	130 989	10 775	121 420	120 638	782	1%	130 989
Remuneration of councillors		-	6 166	6 426	512	5 680	5 832	(152)	-3%	6 426
Debt impairment		-	200	100	-	34	67	(32)	-49%	100
Depreciation & asset impairment		-	3 626	3 626	302	3 323	3 323	-	-	3 626
Finance charges		-	3 329	3 289	353	2 370	2 848	(477)	-17%	3 289
Bulk purchases - electricity		-	400	250	31	164	211	(47)	-22%	250
Inventory consumed		-	46 462	61 671	4 410	52 517	56 021	(3 504)	-6%	61 671
Contracted services		-	23 792	28 160	2 752	19 753	23 866	(4 113)	-17%	28 160
Transfers and subsidies		-	-	3 449	300	740	2 299	(1 559)	-68%	3 449
Other expenditure		-	33 440	33 436	3 945	29 177	30 047	(870)	-3%	33 436
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		-	253 346	271 395	23 381	235 179	245 152	(9 972)	-4%	271 395
Surplus/(Deficit)										
		-	94	(4 834)	4 457	12 519	3 859	8 660	0	(4 834)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	2 250	-	-	1 500	(1 500)	(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	(2 584)	4 457	12 519	5 359			(2 584)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	94	(2 584)	4 457	12 519	5 359			(2 584)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	94	(2 584)	4 457	12 519	5 359			(2 584)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	94	(2 584)	4 457	12 519	5 359			(2 584)

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

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	50	580	1 023	(444)	-43%	1 270
Vote 4 - Finance		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	39	4 900	-	-	3 267	(3 267)	-100%	4 900
Total Capital Multi-year expenditure	4,7	-	89	6 170	50	580	4 290	(3 710)	-86%	6 170
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	350	15	-	-	10	(10)	-100%	15
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	5 065	1 202	139	595	948	(354)	-37%	1 202
Vote 4 - Finance		-	1 200	3	(16)	3	8	(5)	-62%	3
Vote 5 - Community Services		-	3 570	8 080	1 207	2 683	5 822	(3 139)	-54%	8 080
Total Capital single-year expenditure	4	-	10 185	9 300	1 330	3 280	6 788	(3 508)	-52%	9 300
Total Capital Expenditure		-	10 274	15 470	1 379	3 860	11 078	(7 218)	-65%	15 470
Capital Expenditure - Functional Classification										
Governance and administration		-	6 665	2 495	177	1 182	1 993	(811)	-41%	2 495
Executive and council		-	200	-	-	-	-	-	-	-
Finance and administration		-	6 315	2 495	177	1 182	1 993	(811)	-41%	2 495
Internal audit		-	150	-	-	-	-	-	-	-
Community and public safety		-	3 479	7 998	1 203	2 616	5 746	(3 130)	-54%	7 998
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	339	2 653	52	397	1 831	(1 434)	-78%	2 653
Public safety		-	2 355	5 285	1 141	2 179	3 865	(1 686)	-44%	5 285
Housing		-	-	-	-	-	-	-	-	-
Health		-	785	60	10	40	50	(10)	-20%	60
Economic and environmental services		-	130	78	-	62	72	(10)	-14%	78
Planning and development		-	-	15	-	-	10	(10)	-100%	15
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	130	63	-	62	62	(0)	0%	63
Trading services		-	-	4 900	-	-	3 267	(3 267)	-100%	4 900
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	4 900	-	-	3 267	(3 267)	-100%	4 900
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	10 274	15 470	1 379	3 860	11 078	(7 218)	-65%	15 470
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	2 250	-	-	1 500	(1 500)	-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	-	-	1 500	(1 500)	-100%	2 250
Borrowing	6	-	39	4 900	-	-	3 267	(3 267)	-100%	4 900
Internally generated funds		-	10 235	8 320	1 379	3 860	6 311	(2 451)	-39%	8 320
Total Capital Funding		-	10 274	15 470	1 379	3 860	11 078	(7 218)	-65%	15 470

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

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	23 896	3 813	23 896
Call investment deposits		43 004	20 000	20 000	82 101	20 000
Consumer debtors		13 010	2 987	2 920	3 610	2 920
Other debtors		14 745	7 058	8 139	1 393	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	1 343	1 873
Total current assets		76 491	58 057	58 854	94 191	58 854
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	12 784	12 783
Investments in Associate		-	-	-	-	-
Property, plant and equipment		71 605	77 544	83 466	72 154	83 466
Biological		-	-	-	-	-
Intangible		8	13	6	8	6
Other non-current assets		-	-	-	-	-
Total non current assets		106 601	115 234	119 584	107 138	119 584
TOTAL ASSETS		183 092	173 291	178 438	201 329	178 438
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		5 988	4 120	5 365	2 625	5 365
Consumer deposits		8	8	8	8	8
Trade and other payables		5 222	22 767	5 027	11 261	5 027
Provisions		10 098	15 885	15 127	10 101	15 127
Total current liabilities		21 316	42 780	25 527	23 994	25 527
Non current liabilities						
Borrowing		15 232	11 112	11 225	15 232	11 225
Provisions		59 977	64 479	57 475	63 118	57 475
Total non current liabilities		75 209	75 591	68 699	78 350	68 699
TOTAL LIABILITIES		96 525	118 372	94 226	102 344	94 226
NET ASSETS	2	86 568	54 919	84 212	98 985	84 212
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		73 568	45 499	71 212	85 985	71 212
Reserves		13 000	9 420	13 000	13 000	13 000
TOTAL COMMUNITY WEALTH/EQUITY	2	86 568	54 919	84 212	98 985	84 212

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

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	984	11 177	12 346	(1 169)	-9%	13 972	
Other revenue			37 775	34 877	2 466	29 984	31 616	(1 632)	-5%	34 877	
Transfers and Subsidies - Operational			197 193	210 097	22 338	201 529	200 193	1 336	1%	210 097	
Transfers and Subsidies - Capital			-	1 600	-	1 600	1 600	-		1 600	
Interest			2 200	4 900	570	4 361	4 368	(7)	0%	4 900	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(244 467)	(252 617)	(14 866)	(209 035)	(227 035)	(18 001)	8%	(252 617)	
Finance charges			(2 315)	(2 315)	(353)	(2 370)	(2 198)	172	-8%	(2 315)	
Transfers and Grants			-	(3 449)	(300)	(740)	(2 299)	(1 559)	68%	(3 449)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	3 958	7 065	10 840	36 506	18 590	(17 916)	-96%	7 065
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)	(15 470)	(1 379)	(3 860)	(11 078)	(7 218)	65%	(15 470)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(7 774)	(3 470)	(1 379)	7 840	622	(7 218)	-1160%	(3 470)
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)	(636)	(3 364)	(3 996)	(633)	16%	(4 631)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(3 684)	(4 631)	(636)	(3 364)	(3 996)	(633)	16%	(4 631)
NET INCREASE/ (DECREASE) IN CASH HELD			-	(7 499)	(1 036)	8 824	40 983	15 216			(1 036)
Cash/cash equivalents at beginning:			52 379	44 932		44 932	44 932				44 932
Cash/cash equivalents at month/year end:			44 880	43 896		85 914	60 148				43 896

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

Description		Budget Year 2022/23											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy		
		NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days				
Debtors Age Analysis By Income Source																
	Trade and Other Receivables from Exchange Transactions - Water	1200	16	11	4	4	3	1	4	-	44	13				
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	75	11	2	1	1	1	2	2	93	6				
	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	-	-	-	-	-	-	-	25	25	-				
	Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-				
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-				
	Other	1900	4 174	139	74	32	22	30	122	691	5 284	897				
	Total By Income Source	2000	4 264	161	80	38	26	31	128	718	5 446	941				
2021/22 - totals only																
Debtors Age Analysis By Customer Group																
	Organs of State	2200	3 197	0	20	-	-	-	15	1	3 234	17				
	Commercial	2300	110	9	2	3	-	0	6	381	511	390				
	Households	2400	959	152	58	35	26	31	107	336	1 703	534				
	Other	2500	(2)	-	-	-	-	-	-	-	(2)	-				
	Total By Customer Group	2600	4 264	161	80	38	26	31	128	718	5 446	941				

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

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	13	-	-	-	-	-	-	-	13
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	1
Total By Customer Type	1000	13	-	-	-	-	-	-	1	14


MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: May 2023

	Account number	INSTITUTION	Actual date	Balance as at 01 May 2023	Investments matured	Movements for the month		Costs & Actual Fees	Actual date	Balance as at 31 May 2023	Interest earned	
						Investments made	Interest capitalised				Month	Rate
Overberg District Municipality												
ABS Deposito Plus (Rehab)	9287550641	ABSA BANK		R 3 558 233,24		R 95 286,31	R 20 838,93			R 3 672 358,48	R 20 838,93	6,45%
NEDBANK Call Account	037881714042	NEDBANK		R 13 051 319,99	R 18 100 000,00	R 20 000 000,00	R 160 972,68			R 15 112 282,67	R 160 972,68	6,90%
Absa Investment Tracker (Main)	9356892970	ABSA BANK		R 38 913 633,75			R 288 663,99			R 39 182 297,74	R 288 663,99	7,65%
Absa Investment Tracker (Special)	9374685345	ABSA BANK		R 20 460 011,94		R 4 124 881,59	R 141 258,16			R 24 728 151,69	R 141 258,16	7,65%
Total for Investments				R 75 981 198,92	R 18 100 000,00	R 20 095 286,31	R 450 475,60			R 82 693 100,58	R 591 733,76	
Cheque Account	176-005-006-2	Absa Bank		R 40 860,44		R 25 192,86				R 68 073,30	R -	0,00%
Primary Bank Account	117652496	Nedbank		R 1 638 857,49		R 2 107 516,60				R 3 746 374,29	R -	0,00%
Total for Bank Accounts				R 1 679 717,93		R 2 132 709,66	R -	R -	R -	R 3 812 447,59	R -	0,00%
TOTAL				R 77 660 936,85	R 18 100 000,00	R 22 227 995,97	R 450 475,60	R -	R -	R 86 505 548,17	R 591 733,76	0,00%

DATUM: 13/6/23

MUNIS. BESTUURDER/CFO 

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

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	258	84 893	85 649	(756)	-0.9%	86 532
Local Government Equitable Share			81 486	81 486	-	81 486	81 486	-		81 486
Finance Management			1 000	1 000	9	624	858	(234)	-27.2%	1 000
EPWP Incentive			1 123	1 123	44	1 003	1 068	(65)	-6.1%	1 123
Rural Roads Asset Management Grant			2 835	2 923	205	1 779	2 236	(457)	-20.4%	2 923
Municipal Disaster Relief Grant			-	-	-	-	-	-		-
Other transfers and grants [insert description]			-	-	-	-	-	-		-
Provincial Government:		-	110 749	126 180	22 713	113 765	114 810	(1 045)	-0.9%	126 180
Health Subsidy			182	182	13	143	160	(17)	-10.6%	182
CDW Operational Support Grant			56	113	23	50	77	(27)	-35.0%	113
Human Capacity Building Grant			-	-	-	-	-	-		-
Fire Safety Plan			1 500	1 514	333	949	1 198	(249)	-20.8%	1 514
Roads Function			108 781	119 586	22 325	112 234	110 096	2 138	1.9%	119 586
mSCOA Support Grant			-	-	-	-	-	-		-
SETA			230	537	-	-	358	(358)	-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	19	289	621	(332)	-53.5%	800
Grant Intervention			-	300	-	100	200	(100)	-50.0%	300
Joint District and Metro Approach Grant			-	2 799	-	-	1 866	(1 866)	-100.0%	2 799
Animal Pound			-	350	-	-	233	(233)	-100.0%	350
District Municipality:			-	-	-	-	-	-		-
District Municipality:			-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-		-
Other grant providers:			-	-	-	-	-	-		-
[insert description]			-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	197 193	212 712	22 972	198 657	200 458	(1 801)	-0.9%	212 712
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			-	-	-	-	-	-		-
Fire Safety Plan			-	650	-	-	-	-		650
Emergency Municipal Load Shedding Relief Grant			-	1 600	-	-	-	-		1 600
District Municipality:			-	-	-	-	-	-		-
Other grant providers:			-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	-	2 250	-	-	-	-		2 250
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	197 193	214 962	22 972	198 657	200 458	(1 801)	-0.9%	214 962

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

Summary of Employee and Councillor remuneration	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4 270	4 465	355	3 944	4 051	(108)	-3%	4 465
Pension and UIF Contributions			140	147	12	128	133	(4)	-3%	147
Medical Aid Contributions			-	-	-	-	-	-		-
Motor Vehicle Allowance			1 311	1 370	109	1 201	1 241	(40)	-3%	1 370
Cellphone Allowance			444	444	37	407	407	-		444
Housing Allowances			-	-	-	-	-	-		-
Other benefits and allowances			-	-	-	-	-	-		-
Sub Total - Councillors			6 166	6 426	512	5 680	5 832	(152)	-3%	6 426
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4 367	3 801	410	3 166	3 349	(182)	-5%	3 801
Pension and UIF Contributions			310	473	26	340	407	(67)	-16%	473
Medical Aid Contributions			-	-	-	-	-	-		-
Overtime			-	-	-	-	-	-		-
Performance Bonus			180	148	-	-	99	(99)	-100%	148
Motor Vehicle Allowance			396	268	17	207	235	(28)	-12%	268
Cellphone Allowance			72	78	5	61	69	(8)	-11%	78
Housing Allowances			26	4	0	3	3	(1)	-15%	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	4 772	458	3 777	4 161	(384)	-9%	4 772
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			86 349	82 108	6 771	78 464	76 397	2 068	3%	82 108
Pension and UIF Contributions			15 690	15 405	1 248	13 283	13 868	(584)	-4%	15 405
Medical Aid Contributions			5 688	5 643	445	4 493	4 967	(474)	-10%	5 643
Overtime			2 150	2 190	145	2 577	2 218	358	16%	2 190
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			4 722	4 753	373	4 076	4 279	(203)	-5%	4 753
Cellphone Allowance			470	453	34	373	404	(31)	-8%	453
Housing Allowances			334	322	22	242	280	(39)	-14%	322
Other benefits and allowances			8 211	8 377	714	7 509	7 599	(90)	-1%	8 377
Payments in lieu of leave			220	220	-	393	268	125	46%	220
Long service awards			744	744	45	500	632	(133)	-21%	744
Post-retirement benefit obligations			6 002	6 002	521	5 733	5 565	168	3%	6 002
Sub Total - Other Municipal Staff			130 580	126 217	10 317	117 643	116 477	1 166	1%	126 217
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			142 097	137 415	11 288	127 100	126 470	630	0%	137 415
Unpaid salary, allowances & benefits in arrears:			#DIV/0!	#DIV/0!						#DIV/0!
TOTAL SALARY, ALLOWANCES & BENEFITS			142 097	137 415	11 288	127 100	126 470	630	0%	137 415
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			135 932	130 989	10 775	121 420	120 638	782	1%	130 989

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

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	146	146	2 111	2 111	-		21%
March		856	183	183	2 293	2 293	-		22%
April		856	4 392	187	2 480	6 685	4 205	62.9%	0
May		856	4 392	1 379	3 860	11 078	7 218	65.2%	0
June		856	4 392			15 470	-		
Total Capital expenditure	-	10 274	15 470	3 860					

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

CASHBOOK

Balance B/fwd - 1 May 2023	1678091.93
Revenue: 40101010031	50889755.13
Expenditure: 40101010032	48755399.47-

Other:

CASHBOOK BALANCE - 31 May 2023	----- 3812447.59 =====
--------------------------------	------------------------------

BANK STATEMENT

Balance as per bank statement as at 31 May 2023	31/05/2023	3812447.59
--	------------	------------

PLUS:

Receipts not cleared in bank	
Other	0

LESS:

Uncleared ACB	
Outstanding cheques	
Bank transactions not on GL	0 0.00

Cash Book balance as at 31 May 2023	----- 3812447.59 =====
--	------------------------------

Difference	0.00
------------	------

Verified by: *S. ZIKMANN*

Signature: *Rice*

On (dd/mm/ccyy) *13/06/2023*