



OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Financial Monthly Report

August 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 **August 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 **August 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:*2023/09/14*.....

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 **August 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 14/09/2023

EXECUTIVE SUMMARY

Introduction

Section 71 (1) of the Municipal Finance Management Act (MFMA) requires the Municipal Manager, as Accounting Officer of the Municipality, to submit a report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality's budget.

Section 54 of the MFMA requires the Mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

Consolidated Performance

The following table summarises the overall position on the capital and operating budgets.

	Capital Expenditure	Operating Expenditure	Operating Revenue
Budget	R 13 892 054.00	R276 810 561	R274 921 521
Budget to date (BTD)	R 1 056 834.00	R46 135 126	R45 663 210
Year to date (YTD)	R 339 175.48	R48 904 751	R54 011 966
Variance to SDBIP	-R 717 658.52	R 2 769 624.90	R 8 348 755.80
YTD% Variance to SDBIP	-68%	6%	18%
% of Annual Budget	2%	18%	20%

Relevant information

- Revenue to date is **higher** than anticipated with a variance of **18%**.
However, the equitable share portion received in advance of R21 109 250 should be taken into consideration.
- Actual expenditure is **higher** than expected with a variance of **6%**.
However, the PEMA provisions of R14 810 832 which was incorrectly accounted for the full year should be taken into consideration.
- Capital expenditures are **below** budgeted with a variance of **68%**.
However, the capital commitments should also be taken into consideration
Refer to Capital Programme Budget Report

CAPITAL PROGRAMME - BUDGET 2023/24

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2023/24	ADJUSTMENT Aug. 2023	TOTAL 2023/24	SPENDING YTD August 2023	% SPENDING	COMMITMENTS August 2023	TOTAL YTD INCL COMMIT	BALANCE UNSPEND
1	COMMITTEE, RECORDS, COUNCIL SUPPORT	DC3 Office Equipment	R35 000.00		R35 000.00	R0.00	0.00%	R0.00	R0.00	R35 000.00
2	CORPORATE SERVICES : SUPPORT SERV	DC3_Fencing - Head Office	R320 000.00	R200 000.00	R520 000.00	R173 500.00	33.37%	R0.00	R173 500.00	R346 500.00
3	CORPORATE SERVICES : SUPPORT SERV	DC3_Furniture and Office Equipment	R40 000.00		R40 000.00	R0.00	0.00%	R0.00	R0.00	R40 000.00
4	CORPORATE SERVICES : SUPPORT SERV	DC3_Aircon	R150 000.00		R150 000.00	R0.00	0.00%	R55 280.36	R55 280.36	R94 719.64
5	CORPORATE SERVICES : SUPPORT SERV	DC3_Installation of a Power Generator and UPS back	R0.00	R654 455.00	R654 455.00	R0.00	0.00%	R0.00	R0.00	R654 455.00
6	EMERGENCY SERVICES	DC3_Rescue Equipment	R100 000.00		R100 000.00	R0.00	0.00%	R35 121.75	R35 121.75	R64 878.25
7	EMERGENCY SERVICES	DC3_Vehicle upgrade/refurbishment	R300 000.00	-R300 000.00	R0.00	R0.00	#DIV/0!	R0.00	R0.00	R0.00
8	EMERGENCY SERVICES	DC3_Capital Vehicle Replacement	R2 200 000.00		R2 200 000.00	R0.00	0.00%	R0.00	R0.00	R2 200 000.00
9	EMERGENCY SERVICES	DC3_Capacity Project	R500 000.00		R500 000.00	R0.00	0.00%	R0.00	R0.00	R500 000.00
10	EMERGENCY SERVICES	DC3_Bunker Clothing	R900 000.00	R0.00	R900 000.00	R0.00	0.00%	R0.00	R0.00	R900 000.00
11	EMERGENCY SERVICES	DC3_Capital Vehicle Replacement (Insurance) Bakkie	R0.00	R525 724.00	R525 724.00	R0.00	0.00%	R0.00	R0.00	R525 724.00
12	EMERGENCY SERVICES	DC3_Furniture and Office Equipment	R0.00	R50 000.00	R50 000.00	R0.00	0.00%	R0.00	R0.00	R50 000.00
13	EMERGENCY SERVICES	DC3_Fleet Vehicles	R0.00	R186 449.00	R186 449.00	R0.00	0.00%	R14 360.40	R14 360.40	R35 639.60
14	EMERGENCY SERVICES	DC3_Loadshedding Mitigation	R0.00	R942 283.00	R942 283.00	R122 496.00	13.00%	R0.00	R122 496.00	R819 787.00
15	EMERGENCY SERVICES	DC3_Training Centre (Addition Classroom co-fundin	R0.00	R300 000.00	R300 000.00	R0.00	0.00%	R0.00	R0.00	R300 000.00
16	ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Office Equipment	R6 000.00		R6 000.00	R4 497.13	74.95%	R0.00	R4 497.13	R1 502.87
17	FINANCIAL SERVICES	DC3_Furniture and Office Equipment	R10 000.00		R10 000.00	R7 250.00	72.50%	R0.00	R7 250.00	R2 750.00
18	ICT SERVICES	DC3_Computer and Computer Equipment	R260 000.00		R260 000.00	R0.00	0.00%	R0.00	R0.00	R260 000.00
19	ICT SERVICES	DC3_General Equipment	R4 000.00		R4 000.00	R0.00	0.00%	R0.00	R0.00	R4 000.00
20	ICT SERVICES	DC3_IT Security	R530 000.00		R530 000.00	R0.00	0.00%	R0.00	R0.00	R530 000.00
21	ICT SERVICES	DC3_Backup Server	R0.00	R111 793.00	R111 793.00	R0.00	0.00%	R0.00	R0.00	R111 793.00
22	IDP AND COMMUNICATION	DC3_Awareness Equipment	R30 000.00		R30 000.00	R0.00	0.00%	R0.00	R0.00	R30 000.00
23	LED, TOURISM, RESORTS AND EPWP	DC3_Gas installation at ablation facilities	R220 000.00	R170 250.00	R390 250.00	R0.00	0.00%	R0.00	R0.00	R390 250.00
24	LED, TOURISM, RESORTS AND EPWP	DC3_Property Upgrade	R500 000.00		R500 000.00	R31 432.35	6.29%	R0.00	R31 432.35	R468 567.65
25	LED, TOURISM, RESORTS AND EPWP	DC3_Furniture and Office Equipment	R200 000.00	-R200 000.00	R0.00	R0.00	#DIV/0!	R0.00	R0.00	R0.00
26	LED, TOURISM, RESORTS AND EPWP	DC3_Ablution Facilities Upgrades - Die Dam	R0.00	R70 000.00	R70 000.00	R0.00	0.00%	R0.00	R0.00	R70 000.00
27	LED, TOURISM, RESORTS AND EPWP	DC3_Machinery and Equipment	R0.00	R30 000.00	R30 000.00	R0.00	0.00%	R0.00	R0.00	R30 000.00
28	LED, TOURISM, RESORTS AND EPWP	DC3_Furniture and Office Equipment - Die Dam	R0.00	R50 000.00	R50 000.00	R0.00	0.00%	R0.00	R0.00	R50 000.00
29	LED, TOURISM, RESORTS AND EPWP	DC3_Furniture and Office Equipment - UKM	R0.00	R200 000.00	R200 000.00	R0.00	0.00%	R0.00	R0.00	R200 000.00
30	LED, TOURISM, RESORTS AND EPWP	DC3_Recreational Project - Die Dam	R0.00	R10 000.00	R10 000.00	R0.00	0.00%	R0.00	R0.00	R10 000.00
31	MUNICIPAL HEALTH SERVICES	DC3_Mobile Aircon	R10 000.00		R10 000.00	R0.00	0.00%	R0.00	R0.00	R10 000.00
32	MUNICIPAL HEALTH SERVICES	DC3_Furniture and Office Equipment	R30 000.00		R30 000.00	R0.00	0.00%	R0.00	R0.00	R30 000.00
33	SOLID WASTE MANAGEMENT	DC3_KWK Infrastructure Project	R0.00	R4 536 100.00	R4 536 100.00	R0.00	0.00%	R0.00	R0.00	R4 536 100.00
34	SUPPLY CHAIN MANAGEMENT	DC3_Furniture and Office Equipment	R10 000.00		R10 000.00	R0.00	0.00%	R0.00	R0.00	R10 000.00
			R6 355 000.00	R7 537 054.00	R13 892 054.00	R339 175.48	2.44%	R104 762.51	R443 938.01	R13 448 116.01
								0.75%		3.20%
										16.67%

Funding Sources	Type	Budget
Capital Replacement Reserve	1	R 7 913 671.00
Revenue	2	R -
External Loans	3	R 4 536 100.00
Grants	4	R 1 442 283.00
Private Contributions	5	R -
TOTAL		R 13 892 054.00

Discussion: Actual spending for the year to date is 2.44% of the budgeted amount. Commitments to date accounts to 0.75%, bringing total actual and committed to 3.20%. If the progress payment made on the KWK infrastructure Project of R1 235 757 in September 2023 is also taken into account, the committed expenditure will increase to R1 679 695 – **12.1% of budget amount.**

Grants Allocations and spending YTD									
Grant	Allocation 2/24	Roll- Over 22/23	Total	Spend to date	Committed	Total Committed	% spent inc commitm	Available	
FMG	R 1 000 000.00	R	R 1 000 000.00	R 51 716.88	R -	R 51 716.88	5.17%	R 948 283.12	
EPWP	R 1 192 000.00	R	R 1 192 000.00	R 136 217.02	R -	R 136 217.02	11.43%	R 1 055 782.98	
CDW	R 57 000.00	R	R 57 000.00	R -	R -	R -	0.00%	R 57 000.00	
RRAMS	R 2 846 000.00	R	R 2 846 000.00	R 22 218.04	R 136 279.91	R 158 497.95	5.57%	R 2 687 502.05	
WOSA	R 1 560 000.00	R	R 1 560 000.00	R 122 546.57	R -	R 122 546.57	7.86%	R 1 437 453.43	
CAPACITY PROJECT	R 500 000.00	R	R 500 000.00	R -	R -	R -	0.00%	R 500 000.00	
WCPT Loadshedding Relief	R -	R	R 942 283.00	R 122 496.00	R 89 721.76	R 212 217.76	0.00%	R 730 065.24	

Cash Position and Liquidity

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

Item Description	Amounts
Balance as per CFA	R100 629 449
Unspent conditional grants and funds	-R9 029 115
Consumer and Sundry deposits	-R8 160
Sinking fund investments	R0
External loans unspent	-R4 548 017
EFF Accumulated Depreciation	R0
Provision for bonuses	R0
Capital Replacement reserve	-R20 660 825
VAT Refund (Roads Expenses prev years)	-R25 249 245
Rehabilitation provision (KWK)	-R3 979 397
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)	R26 893 531

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R9 029 115
External Loans unspent	R4 548 017
1 (one) Month Operational Expenditure	R13 711 249
Provisions	R650 000
Capital Replacement reserve	R20 660 825
Equitable share received in advance	R21 109 250
Loan repayments	R5 611 160
Commitments	R4 008 160
Total Liquidity Requirement	R79 327 776
ACTUAL LIQUIDITY AVAILABLE	
Total Investments	R103 267 698
VAT Refund (ABSA Deposit plus)	-R25 249 245
Rehabilitation provision (KWK)	-R3 979 397
Balance of Investments	R74 039 056
Cash book - Bank Balance	R1 334 559
Roads claims outstanding	R 13 202 259.57
Consumer Debtors (current – 60 days)	R 2 914 836
Total Liquidity Available	R91 490 711
Liquidity Shortfall(-)/Liquidity Surplus	R12 162 935

Summary

- Year to date benchmark for the 2nd month period ending 31 August 2023 is **16.67%** if calculated in a straight-line method for the 12 months in the year.
- Year to date operating revenue amounts to **20%** of the total budgeted for the financial year, but should be adjusted to **12%**, if the equitable share received in advance of R21 109 250 is also considered.
- Year to date operating expenditure amounts to **18%** of the total budgeted for the financial year but should be adjusted to **12%** if the PEMA provisions of R14 810 832 incorrectly accounted for is also considered.
- Year to date capital expenditure amounts to **2%** of total adjusted budgeted for the financial year but should be adjusted to **12.1%** if all the committed capital cost are also taken into consideration.

Positive cash flow, over **R26.9 million**, was calculated and a **positive R12.1 million** liquidity was evident as on 31 August 2023.

As requested by the Finance Committee at the portfolio meeting held on 11 September 2023, the actual revenue accounted for should also be measured against the actual expenditure monthly, going forward.

For August 2023, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue (Adjusted)	R54 011 966	R32 902 716	R21 109 250
Actual Expenditure (Adjusted)	<u>R48 904 751</u>	<u>R34 093 919</u>	R14 810 832
Surplus (Shortfall)	<u>R5 107 215</u>	<u>(R1 191 203)</u>	

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 67 701.38	R 135 357.98	R 33 334.00
SERVICES CHARGES - REFUSE	R 15 000 000.00	R 1 136 415.22	R 2 511 589.12	R 2 500 000.00
SERVICES CHARGES - SEWERAGE	R 600 000.00	R 56 289.32	R 112 578.64	R 100 000.00
SERVICES CHARGES - WATER	R -	R 1 504.35	R 1 512.09	R -
SALE OF GOODS AND SERVICES	R 9 223 046.00	R 199 420.33	R 561 318.04	R 1 537 176.00
RENT OF FACILITIES&EQUIPMENT	R 13 825 000.00	R 1 140 102.38	R 2 280 304.76	R 2 304 166.00
INTEREST EARNED-EXTERNAL INVES	R 4 000 000.00	R 644 040.39	R 644 965.94	R 666 666.00
INTEREST EARNED-OUTST DEBTORS	R 50 000.00	R 17 625.43	R 38 351.82	R 8 334.00
LICENSES & PERMITS	R 1 000 000.00	R 71 528.31	R 109 804.24	R 166 666.00
INCOME FOR AGENCY SERVICES	R 12 769 565.00	R 1 050 038.82	R 2 100 077.64	R 2 128 260.00
GRANT&SUBSIDIES (OPERATING)	R 92 013 927.00	R 2 288 835.57	R 37 565 365.75	R 15 335 656.00
GRANT&SUBSIDIES (CAPITAL)	R 1 442 283.00	R -	R -	R 83 334.00
OTHER REVENUE	R 422 700.00	R 46 965.17	R 254 548.84	R 70 450.00
PROFIT ON SALE	R 2 000 000.00	R -	R -	R 333 334.00
	R 152 546 521.00	R 6 720 466.67	R 46 315 774.86	R 25 267 376.00

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 88 052 327.00	R 14 617 945.81	R 20 927 710.25	R 14 675 398.00
REMUNERATION OF COUNCILLORS	R 6 339 757.00	R 519 877.24	R 974 829.24	R 1 056 626.00
BAD DEBTS	R 100 000.00	R -	R -	R 16 666.00
DEPRECIATION	R 3 653 586.43	R 250 829.18	R 501 658.36	R 608 932.00
BULK PURCHASES	R 200 000.00	R 52 563.47	R 52 563.47	R 33 334.00
OTHER MATERIAL	R 4 790 200.00	R 314 961.74	R 520 418.80	R 798 362.00
INTEREST EXPENSE - EXTERNAL	R 2 433 186.00	R 784 000.00	R 784 000.00	R 405 532.00
CONTRACTED SERVICES	R 26 973 918.20	R 1 226 850.26	R 1 798 444.88	R 4 495 656.00
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 21 892 586.00	R 2 229 871.22	R 2 710 815.51	R 3 648 782.00
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 154 435 560.63	R 19 996 898.92	R 28 270 440.51	R 25 739 288.00

Total	R -1 889 039.63	R -13 276 432.25	R 18 045 334.35	R -471 912.00
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Revenue by source

Reasons for variance:

Total income to date is higher than anticipated with a variance of 83.30%. Equitable Share and other grants funding already received to date cause the over anticipated excess in revenue received to date. This will even out in the months ahead.

Expenditure by type:

Reasons for variance:

-Total expenditure is 9.83% higher than anticipated . Employee costs are higher than anticipated due to provisions for PEMA and LSA made for the whole year. This will be re-adjusted to reflect monthly. Contracted services is below anticipated to date with slow spending, more spending in general occur in the second quarter of the financial year.

SUMMARY INCOME & EXPENDITURE 2022/2023 ROADS AGENCY

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget
SERVICES CHARGES - ELECTRICITY	R -	R -	R -	R -
SERVICES CHARGES - REFUSE	R -	R -	R -	R -
SERVICES CHARGES - SEWERAGE	R -	R -	R -	R -
SALE OF GOODS AND SERVICES	R -	R -	R -	R -
RENT OF FACILITIES&EQUIPMENT	R -	R -	R -	R -
INTEREST EARNED-EXTERNAL INVES	R -	R -	R -	R -
INTEREST EARNED-OUTST DEBTORS	R -	R -	R -	R -
LICENSES & PERMITS	R -	R -	R -	R -
INCOME FOR AGENCY SERVICES	R -	R -	R -	R -
GRANT&SUBSIDIES (OPERATING)	R 122 375 000.00	R 8 903 205.99	R 7 695 661.35	R 20 395 834.00
GRANT&SUBSIDIES (CAPITAL)	R -	R -	R -	R -
OTHER REVENUE	R -	R 272.67	R 529.59	R -
GAINS	R -	R -	R -	R -
	R 122 375 000.00	R 8 903 478.66	R 7 696 190.94	R 20 395 834.00

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 50 645 000.00	R 10 525 359.98	R 15 010 685.29	R 8 440 832.00
REMUNERATION OF COUNCILLORS	R -	R -	R -	R -
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R -	R -	R -	R -
BULK PURCHASES	R -	R -	R -	R -
OTHER MATERIAL	R 57 531 000.00	R 2 384 125.76	R 4 007 794.57	R 9 588 502.00
INTEREST EXPENSE - EXTERNAL	R 320 000.00	R 612 000.00	R 612 000.00	R 53 334.00
CONTRACTED SERVICES	R 3 100 000.00	R 226 654.05	R 369 161.05	R 516 668.00
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 10 779 000.00	R 388 202.35	R 634 669.48	R 1 796 498.00
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 122 375 000.00	R 14 136 342.14	R 20 634 310.39	R 20 395 834.00

Total	R -	R -5 232 863.48	R -12 938 119.45	R -
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Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies 62.27% lower than anticipated to date.
ODM await invoice payment submitted to the National Department of Public Works.

Expenditure by type

Reasons for variances:

Total expenditure is 1.17% higher than anticipated .
Employee costs are higher than anticipated due to provisions for PEMA ad LSA made for the whole year.
This will be re-adjusted to reflect monthly. Material acquisitions is also slow in the first quarter of the new financial year.

DC3 Overberg - Table C1 Monthly Budget Statement Summary - M02 August

Description	2022/23	Budget Year 2023/24							
	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	-	15 800	15 800	1 262	2 761	2 633	128	5%	15 800
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	-	4 000	4 000	644	645	667	(22)	-3%	4 000
Other own revenue	-	253 679	253 679	13 718	50 606	42 280	8 326	20%	-
Total Revenue (excluding capital transfers and contributions)	-	273 479	273 479	15 624	54 012	45 580	8 432	18%	273 479
Employee costs	-	138 697	138 697	25 143	35 938	23 116	12 822		138 697
Remuneration of Councillors	-	6 340	6 340	520	975	1 057	(82)		6 340
Depreciation and amortisation	-	3 654	3 654	251	502	609	(107)		3 654
Interest	-	2 753	2 753	1 396	1 396	459	937		2 753
Inventory consumed and bulk purchases	-	62 521	62 521	2 752	4 581	10 420	(5 839)		62 521
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	-	62 846	62 846	4 072	5 513	10 474	(4 961)	-47%	62 846
Total Expenditure	-	276 811	276 811	34 133	48 905	46 135	2 770	6%	276 811
Surplus/(Deficit)	-	(3 331)	(3 331)	(18 509)	5 107	(555)	5 662	-1020%	(3 331)
Transfers and subsidies - capital (monetary)	-	500	1 442	-	-	83	(83)	-100%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	(2 831)	(1 889)	(18 509)	5 107	(472)	5 579	-1182%	(3 331)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	(2 831)	(1 889)	(18 509)	5 107	(472)	5 579	-1182%	(3 331)
Capital expenditure & funds sources									
Capital expenditure	-	6 355	13 892	339	339	1 057	(718)	-68%	13 892
Capital transfers recognised	-	500	1 442	122	122	83	39	47%	1 442
Borrowing	-	-	4 536	-	-	-	-		4 536
Internally generated funds	-	5 855	7 914	217	217	974	(757)	-78%	7 914
Total sources of capital funds	-	6 355	13 892	339	339	1 057	(718)	-68%	13 892
Financial position									
Total current assets	-	50 777	44 183		108 767				50 777
Total non current assets	-	123 605	131 142		108 080				123 605
Total current liabilities	-	26 214	26 214		19 422				26 214
Total non current liabilities	-	67 687	67 687		91 022				67 687
Community wealth/Equity	-	80 481	81 424		106 402				80 481
Cash flows									
Net cash from (used) operating	-	1 826	1 826	(3 952)	16 174	17 351	1 178	7%	1 826
Net cash from (used) investing	-	(4 355)	(11 892)	(339)	(339)	(726)	(387)	53%	(11 892)
Net cash from (used) financing	-	(5 365)	(5 365)	-	-	(894)	(894)	100%	(5 365)
Cash/cash equivalents at the month/year end	-	35 691	29 097	-	100 629	60 259	(40 370)	-67%	69 364
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	2 218	113	1 191	132	43	54	130	764	4 645
Creditors Age Analysis									
Total Creditors	472	-	-	-	-	-	-	1	473

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2022/23	Budget Year 2023/24							
		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>		–	110 541	111 483	3 830	40 488	18 423	22 064	120%	111 483
Executive and council		–	15 270	15 270	1 050	2 250	2 545	(295)	-12%	15 270
Finance and administration		–	95 271	96 213	2 780	38 238	15 879	22 359	141%	96 213
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	26 639	26 639	1 754	3 317	4 440	(1 123)	-25%	26 639
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	20 130	20 130	1 628	3 135	3 355	(220)	-7%	20 130
Public safety		–	5 308	5 308	28	45	885	(840)	-95%	5 308
Housing		–	–	–	–	–	–	–	–	–
Health		–	1 202	1 202	98	137	200	(64)	-32%	1 202
<i>Economic and environmental services</i>		–	122 499	122 499	8 903	7 696	20 417	(12 720)	-62%	122 499
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		–	122 375	122 375	8 903	7 696	20 396	(12 700)	-62%	122 375
Environmental protection		–	124	124	–	–	21	(21)	-100%	124
<i>Trading services</i>		–	14 300	14 300	1 136	2 512	2 383	128	5%	14 300
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	14 300	14 300	1 136	2 512	2 383	128	5%	14 300
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	–	273 979	274 922	15 624	54 012	45 663	8 349	18%	274 922
Expenditure - Functional										
<i>Governance and administration</i>		–	63 896	63 896	13 817	16 846	10 649	6 197	58%	63 896
Executive and council		–	10 751	10 751	821	1 523	1 792	(269)	-15%	10 751
Finance and administration		–	51 161	51 161	12 854	15 041	8 527	6 514	76%	51 161
Internal audit		–	1 984	1 984	141	282	331	(48)	-15%	1 984
<i>Community and public safety</i>		–	75 550	75 550	5 360	10 267	12 592	(2 325)	-18%	75 550
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	17 120	17 120	1 262	1 980	2 853	(873)	-31%	17 120
Public safety		–	39 671	39 671	2 731	5 544	6 612	(1 068)	-16%	39 671
Housing		–	–	–	–	–	–	–	–	–
Health		–	18 759	18 759	1 367	2 743	3 127	(384)	-12%	18 759
<i>Economic and environmental services</i>		–	127 398	127 398	14 471	21 296	21 233	63	0%	127 398
Planning and development		–	1 621	1 621	116	226	270	(44)	-16%	1 621
Road transport		–	122 375	122 375	14 136	20 634	20 396	238	1%	122 375
Environmental protection		–	3 402	3 402	219	436	567	(131)	-23%	3 402
<i>Trading services</i>		–	9 967	9 967	486	496	1 661	(1 165)	-70%	9 967
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	9 967	9 967	486	496	1 661	(1 165)	-70%	9 967
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	–	276 811	276 811	34 133	48 905	46 135	2 770	6%	276 811
Surplus/ (Deficit) for the year		–	(2 831)	(1 889)	(18 509)	5 107	(472)	5 579	-1182%	(1 889)

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		-	15 270	15 270	1 050	2 250	2 545	(295)	-11.6%	15 270
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	25	25	3	6	4	2	47.9%	25
Vote 4 - Finance		-	95 246	96 188	2 777	38 231	15 874	22 357	140.8%	96 188
Vote 5 - Community Services		-	163 438	163 438	11 794	13 524	27 240	(13 715)	-50.4%	163 438
Total Revenue by Vote	2	-	273 979	274 922	15 624	54 012	45 663	8 349	18.3%	274 922
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	15 847	15 847	1 162	2 232	2 641	(409)	-15.5%	15 847
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	17 485	17 485	1 535	2 378	2 914	(536)	-18.4%	17 485
Vote 4 - Finance		-	30 015	30 015	11 191	12 381	5 002	7 378	147.5%	30 015
Vote 5 - Community Services		-	213 464	213 464	20 246	31 914	35 577	(3 664)	-10.3%	213 464
Total Expenditure by Vote	2	-	276 811	276 811	34 133	48 905	46 135	2 770	6.0%	276 811
Surplus/ (Deficit) for the year	2	-	(2 831)	(1 889)	(18 509)	5 107	(472)	5 579	-1182.2%	(1 889)

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity			200	200	68	135	33	102	306%	200
Service charges - Water			-	-	2	2	-	2	#DIV/0!	-
Service charges - Waste Water Management			600	600	56	113	100	13	13%	600
Service charges - Waste management			15 000	15 000	1 136	2 512	2 500	12	0%	15 000
Sale of Goods and Rendering of Services			9 223	9 223	199	561	1 537	(976)	-63%	9 223
Agency services			12 770	12 770	1 050	2 100	2 128	(28)	-1%	12 770
Interest			-	-	-	-	-	-	-	-
Interest earned from Receivables			50	50	18	38	8	30	360%	50
Interest from Current and Non Current Assets			4 000	4 000	644	645	667	(22)	-3%	4 000
Dividends			-	-	-	-	-	-	-	-
Rent on Land			-	-	-	-	-	-	-	-
Rental from Fixed Assets			13 825	13 825	1 140	2 280	2 304	(24)	-1%	13 825
Licence and permits			1 000	1 000	72	110	167	(57)	-34%	1 000
Operational Revenue			423	423	47	255	70	185	262%	423
Non-Exchange Revenue										
Property rates			-	-	-	-	-	-	-	-
Surcharges and Taxes			-	-	-	-	-	-	-	-
Fines, penalties and forfeits			-	-	-	-	-	-	-	-
Licence and permits			-	-	-	-	-	-	-	-
Transfers and subsidies - Operational			214 389	214 389	11 192	45 261	35 731	9 530	27%	214 389
Interest			-	-	-	-	-	-	-	-
Fuel Levy			-	-	-	-	-	-	-	-
Operational Revenue			-	-	-	-	-	-	-	-
Gains on disposal of Assets			2 000	2 000	-	-	333	(333)	-100%	2 000
Other Gains			-	-	-	-	-	-	-	-
Discontinued Operations			-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)			273 479	273 479	15 624	54 012	45 580	8 432	18%	273 479
Expenditure By Type										
Employee related costs			138 697	138 697	25 143	35 938	23 116	12 822	55%	138 697
Remuneration of councillors			6 340	6 340	520	975	1 057	(82)	-8%	6 340
Bulk purchases - electricity			200	200	53	53	33	19	58%	200
Inventory consumed			62 321	62 321	2 699	4 528	10 387	(5 859)	-56%	62 321
Debt impairment			100	100	-	-	17	(17)	-100%	100
Depreciation and amortisation			3 654	3 654	251	502	609	(107)	-18%	3 654
Interest			2 753	2 753	1 396	1 396	459	937	204%	2 753
Contracted services			30 074	30 074	1 454	2 168	5 012	(2 845)	-57%	30 074
Transfers and subsidies			-	-	-	-	-	-	-	-
Irrecoverable debts written off			-	-	-	-	-	-	-	-
Operational costs			32 672	32 672	2 618	3 345	5 445	(2 100)	-39%	32 672
Losses on Disposal of Assets			-	-	-	-	-	-	-	-
Other Losses			-	-	-	-	-	-	-	-
Total Expenditure			276 811	276 811	34 133	48 905	46 135	2 770	6%	276 811
Surplus/(Deficit)			(3 331)	(3 331)	(18 509)	5 107	(555)	5 662	(0)	(3 331)
Transfers and subsidies - capital (monetary allocations)			500	1 442	-	-	83	(83)	(0)	
Transfers and subsidies - capital (in-kind)			-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions			(2 831)	(1 889)	(18 509)	5 107	(472)			(3 331)
Income Tax			-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax			(2 831)	(1 889)	(18 509)	5 107	(472)			(3 331)
Share of Surplus/Deficit attributable to Joint Venture			-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities			-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality			(2 831)	(1 889)	(18 509)	5 107	(472)			(3 331)
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year			(2 831)	(1 889)	(18 509)	5 107	(472)			(3 331)

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	30	30	-	-	5	(5)	-100%	30
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	1 339	2 305	174	174	223	(49)	-22%	2 305
Vote 4 - Finance		-	20	20	7	7	2	6	335%	20
Vote 5 - Community Services		-	4 966	11 537	158	158	828	(669)	-81%	11 537
Total Capital single-year expenditure	4	-	6 355	13 892	339	339	1 057	(718)	-68%	13 892
Total Capital Expenditure		-	6 355	13 892	339	339	1 057	(718)	-68%	13 892
Capital Expenditure - Functional Classification										
Governance and administration		-	1 359	2 325	181	181	224	(43)	-19%	2 325
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1 359	2 325	181	181	224	(43)	-19%	2 325
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	4 960	6 995	154	154	827	(673)	-81%	6 995
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	920	1 250	31	31	153	(122)	-80%	1 250
Public safety		-	4 000	5 704	122	122	667	(544)	-82%	5 704
Housing		-	-	-	-	-	-	-	-	-
Health		-	40	40	-	-	7	(7)	-100%	40
Economic and environmental services		-	36	4 572	4	4	6	(2)	-25%	4 572
Planning and development		-	30	30	-	-	5	(5)	-100%	30
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	6	4 542	4	4	1	3	350%	4 542
Trading services		-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	6 355	13 892	339	339	1 057	(718)	-68%	13 892
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	500	1 442	122	122	83	39	47%	1 442
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	500	1 442	122	122	83	39	47%	1 442
Borrowing	6	-	-	4 536	-	-	-	-	-	4 536
Internally generated funds		-	5 855	7 914	217	217	974	(757)	-78%	7 914
Total Capital Funding		-	6 355	13 892	339	339	1 057	(718)	-68%	13 892

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2022/23	Budget Year 2023/24				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
ASSETS							
Current assets							
Cash and cash equivalents			35 691	29 097	100 629	35 691	
Trade and other receivables from exchange transactions			4 551	4 551	3 714	4 551	
Receivables from non-exchange transactions			534	534	1 036	534	
Current portion of non-current receivables			2 154	2 154	1 863	2 154	
Inventory			1 873	1 873	1 525	1 873	
VAT			5 975	5 975	-	5 975	
Other current assets			-	-	-	-	
Total current assets			-	50 777	44 183	108 767	50 777
Non current assets							
Investments			-	-	-	-	
Investment property			12 769	12 769	12 783	12 769	
Property, plant and equipment			86 033	93 570	73 029	86 033	
Biological assets			-	-	-	-	
Living and non-living resources			-	-	-	-	
Heritage assets			-	-	-	-	
Intangible assets			3	3	8	3	
Trade and other receivables from exchange transactions			-	-	-	-	
Non-current receivables from non-exchange transactions			24 800	24 800	22 260	24 800	
Other non-current assets			-	-	-	-	
Total non current assets			-	123 605	131 142	108 080	123 605
TOTAL ASSETS			-	174 382	175 324	216 846	174 382
LIABILITIES							
Current liabilities							
Bank overdraft			-	-	-	-	
Financial liabilities			4 706	4 706	5 365	4 706	
Consumer deposits			8	8	8	8	
Trade and other payables from exchange transactions			5 019	5 019	(8 698)	5 019	
Trade and other payables from non-exchange transactions			446	446	9 029	446	
Provision			16 035	16 035	10 098	16 035	
VAT			-	-	3 620	-	
Other current liabilities			-	-	-	-	
Total current liabilities			-	26 214	26 214	19 422	26 214
Non current liabilities							
Financial liabilities			6 519	6 519	12 172	6 519	
Provision			61 168	61 168	78 851	61 168	
Long term portion of trade payables			-	-	-	-	
Other non-current liabilities			-	-	-	-	
Total non current liabilities			-	67 687	67 687	91 022	67 687
TOTAL LIABILITIES			-	93 901	93 901	110 444	93 901
NET ASSETS	2		-	80 481	81 424	106 402	80 481
COMMUNITY WEALTH/EQUITY							
Accumulated surplus/(deficit)			67 481	68 424	93 402	67 481	
Reserves and funds			13 000	13 000	13 000	13 000	
Other			-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	80 481	81 424	106 402	80 481

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2022/23	Budget Year 2023/24								
		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			15 800	15 800	1 259	2 756	2 633	123	5%	15 800	
Other revenue			37 140	37 140	2 283	4 568	6 190	(1 622)	-26%	37 140	
Transfers and Subsidies - Operational			214 389	214 389	12 241	46 715	51 027	(4 312)	-8%	214 389	
Transfers and Subsidies - Capital			500	500	-	-	83	(83)	-100%	500	
Interest			4 050	4 050	644	645	675	(30)	-4%	4 050	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(268 219)	(268 219)	(18 983)	(37 115)	(42 952)	(5 837)	14%	(268 219)	
Interest			(1 834)	(1 834)	(1 396)	(1 396)	(306)	1 090	-357%	(1 834)	
Transfers and Subsidies			-	-	-	-	-	-		-	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	1 826	1 826	(3 952)	16 174	17 351	1 178	7%	1 826
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			2 000	2 000	-	-	333	(333)	-100%	2 000	
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-	
Decrease (increase) in non-current investments			-	-	-	-	-	-		-	
Payments											
Capital assets			(6 355)	(13 892)	(339)	(339)	(1 059)	(720)	68%	(13 892)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(4 355)	(11 892)	(339)	(339)	(726)	(387)	53%	(11 892)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-	-	-	-	-		-	
Borrowing long term/refinancing			-	-	-	-	-	-		-	
Increase (decrease) in consumer deposits			-	-	-	-	-	-		-	
Payments											
Repayment of borrowing			(5 365)	(5 365)	-	-	(894)	(894)	100%	(5 365)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(5 365)	(5 365)	-	-	(894)	(894)	100%	(5 365)
NET INCREASE/ (DECREASE) IN CASH HELD			-	(7 894)	(15 431)	(4 291)	15 834	15 731		(15 431)	
Cash/cash equivalents at beginning:			43 585	44 528		84 795	44 528			84 795	
Cash/cash equivalents at month/year end:			-	35 691	29 097		100 629	60 259		69 364	

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description		Budget Year 2023/24										Total	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.l.o Council Policy	
		NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total							
R thousands																		
Debtors Age Analysis By Income Source																		
	Trade and Other Receivables from Exchange Transactions - Water	1200	3	-	5	11	11	4	11									
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	90	6	1	1	1	1	3									
	Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-									
	Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-									
	Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-									
	Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-									
	Interest on Arrear Debtor Accounts	1810	-	1	21	2	0	0	2									
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-									
	Other	1900	2 125	107	1 165	118	31	49	114									
	Total By Income Source	2000	2 218	113	1 191	132	43	54	130	764	4 645	1 123	-	-	-	-	-	-
2022/23 - totals only																		
Debtors Age Analysis By Customer Group																		
	Organs of State	2200	1 127	0	1 143	-	0	20	-	4								
	Commercial	2300	78	5	2	83	2	-	6	387	563	478						
	Households	2400	1 014	108	45	49	41	34	124	373	1 789	621						
	Other	2500	(2)	-	-	-	-	-	-	-	(2)	-						
	Total By Customer Group	2600	2 218	113	1 191	132	43	54	130	764	4 645	1 123	-	-	-	-	-	-

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2023/24								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	472	-	-	-	-	-	-	-	472
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	1
Total By Customer Type	1000	472	-	-	-	-	-	-	1	473

MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: August 2023

Account number	INSTITUTION	Actual date	Balance as at 01 August 2023	Movements for the month					Balance as at 31 August 2023		Interest earned Month	Rate
				Investments matured	Investments made	Interest capitalised	Costs & Fees	Actual date	Balance as at 31 August 2023	Interest earned Month		
Overberg District Municipality												
9287550641	ABSA BANK		R 3 895 160,05	R 59 139,90		25 096,88				R 3 979 396,83	R 25 096,88	7,70%
037681714042	NEDBANK		R 18 867 803,91	R 5 200 000,00		190 219,20				R 13 868 023,11	R 190 219,20	8,15%
935882270	ABSA BANK		R 59 753 743,96			427 289,26				R 60 181 033,22	R 427 289,26	8,90%
9374585245	ABSA BANK		R 25 059 819,94			189 424,78				R 25 249 244,72	R 189 424,78	8,90%
Total for Investments			R 107 576 527,86	R 5 200 000,00	R 832 030,12					R 103 267 697,88	R 832 030,12	
Cheque Account	178-000-006-2		R 949 943,78							R 210 098,18	R -	0,00%
Primary Bank Account	1176524496		R 177 801,45							R 1 124 460,41	R -	0,00%
Total for Bank Accounts			R 1 127 745,23	R 206 813,36	R 832 030,12	R -	R -	R -	R -	R 1 334 558,59	R -	0,00%
TOTAL			R 108 704 273,09	R 5 200 000,00	R 832 030,12	R -	R -	R -	R -	R 104 602 256,47	R 832 030,12	0,00%

DATUM: 14-9-2023

MUNIS. BESTUURDER / CFO

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2022/23	Budget Year 2023/24							
		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:		-	89 475	89 475	3 290	38 472	29 825	8 647	29.0%	89 475
Local Government Equitable Share			84 437	84 437	-	35 182	28 146	7 036	25.0%	84 437
Finance Management			1 000	1 000	1 000	1 000	333	667	200.0%	1 000
EPWP Incentive			1 192	1 192	298	298	397	(99)	-25.0%	1 192
Rural Roads Asset Management Grant			2 846	2 846	1 992	1 992	949	1 043	110.0%	2 846
Other transfers and grants [insert description]								-		
Provincial Government:		-	124 914	124 914	8 951	8 243	21 202	(12 959)	-61.1%	124 914
Roads Function			122 375	122 375	8 903	7 696	20 436	(12 740)	-62.3%	122 375
Seta			240	240	21	21	-	21	#DIV/0!	240
Health Subsidy			182	182	27	27	61	(34)	-55.5%	182
CDW Operational Support Grant			57	57			19	(19)	-100.0%	57
Fire Safety Plan			1 560	1 560			520	(520)	-100.0%	1 560
Grant WCFMC Capability			500	500	-	500	167	333	200.0%	500
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total Operating Transfers and Grants	5	-	214 389	214 389	12 241	46 715	51 027	(4 312)	-8.5%	214 389
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]								-		
Provincial Government:		-	500	500	-	-	83	(83)	-100.0%	500
Fire Service Capacity Building Grant			500	500			83	(83)	-100.0%	500
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total Capital Transfers and Grants	5	-	500	500	-	-	83	(83)	-100.0%	500
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	214 889	214 889	12 241	46 715	51 110	(4 395)	-8.6%	214 889

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2022/23	Budget Year 2023/24							
		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:		-	89 475	89 475	2 187	37 388	14 913	22 476	150.7%	89 475
Local Government Equitable Share			84 437	84 437	-	35 182	14 073	21 109	150.0%	84 437
Finance Management			1 000	1 000	47	56	167	(111)	-66.5%	1 000
EPWP Incentive			1 192	1 192	136	136	199	(62)	-31.4%	1 192
Rural Roads Asset Management Grant			2 846	2 846	2 003	2 014	474	1 540	324.6%	2 846
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	124 914	124 914	9 005	7 873	20 819	(12 906)	-62.0%	124 914
Roads Function			122 375	122 375	8 903	7 696	20 396	(12 700)	-62.3%	122 375
Seta			240	240	-	-	40			240
Health Subsidy			182	182	27	27	30	(3)	-11.1%	182
CDW Operational Support Grant			57	57	-	-	10	(10)	-100.0%	57
Fire Safety Plan			1 560	1 560	75	150	260	(110)	-42.2%	1 560
Grant WCFMC Capability			500	500	-	-	83	(83)	-100.0%	500
District Municipality:		-	-	-	-	-	-	-		-
								-		
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
[insert description]								-		
Total operating expenditure of Transfers and Grants:		-	214 389	214 389	11 192	45 261	35 731	9 570	26.8%	214 389
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
								-		
Other capital transfers [insert description]								-		
Provincial Government:		-	500	500	-	-	-	-		500
			500	500	-	-	-	-		500
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		-	500	500	-	-	-	-		500
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	214 889	214 889	11 192	45 261	35 731	9 570	26.8%	214 889

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		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			4 401	4 401	363	677	734	(56)	-8%	4 401
Pension and UIF Contributions			145	145	5	9	24	(15)	-61%	145
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 350	1 350	112	215	225	(10)	-5%	1 350
Cellphone Allowance			444	444	40	73	74	(1)	-1%	444
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors		-	6 340	6 340	520	975	1 057	(82)	-8%	6 340
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4 224	4 224	245	490	704	(214)	-30%	4 224
Pension and UIF Contributions			478	478	27	55	80	(25)	-31%	478
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			151	151	-	-	25	(25)	-100%	151
Motor Vehicle Allowance			272	272	15	31	45	(15)	-32%	272
Cellphone Allowance			78	78	5	10	13	(3)	-23%	78
Housing Allowances			4	4	0	0	1	(0)	-51%	4
Other benefits and allowances			-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			75	75	-	-	12	(12)	-100%	75
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	5 281	5 281	293	586	880	(294)	-33%	5 281
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			88 793	88 793	7 069	14 292	14 799	(506)	-3%	88 793
Pension and UIF Contributions			15 333	15 333	1 296	2 612	2 556	57	2%	15 333
Medical Aid Contributions			5 428	5 428	441	888	905	(17)	-2%	5 428
Overtime			1 750	1 750	159	297	292	5	2%	1 750
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			4 489	4 489	375	762	748	14	2%	4 489
Cellphone Allowance			442	442	33	67	74	(7)	-9%	442
Housing Allowances			321	321	24	45	54	(8)	-15%	321
Other benefits and allowances			9 046	9 046	723	1 456	1 508	(51)	-3%	9 046
Payments in lieu of leave			200	200	51	224	33	190	571%	200
Long service awards			804	804	1 214	1 214	134	1 080	806%	804
Post-retirement benefit obligations			6 532	6 532	13 422	13 422	1 089	12 333	1133%	6 532
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			278	278	43	73	46	27	58%	278
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		-	133 416	133 416	24 850	35 352	22 236	13 116	59%	133 416
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	145 037	145 037	25 663	36 913	24 173	12 740	53%	145 037
Unpaid salary, allowances & benefits in arrears:			#DIV/0!	#DIV/0!						#DIV/0!
TOTAL SALARY, ALLOWANCES & BENEFITS		-	145 037	145 037	25 663	36 913	24 173	12 740	53%	145 037
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	138 697	138 697	25 143	35 938	23 116	12 822	55%	138 697

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July		530	530	–	0	530	530	100.0%	0%
August		530	530	339	339	1 059	720	68.0%	5%
September		530	530			1 589	–		
October		530	530			2 118	–		
November		530	530			2 648	–		
December		530	530			3 178	–		
January		530	530			3 707	–		
February		530	530			4 237	–		
March		530	530			4 766	–		
April		530	530			5 296	–		
May		530	530			5 825	–		
June		530	8 067			13 892	–		
Total Capital expenditure	–	6 355	13 892	339					

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

CASHBOOK

Balance B/fwd - 1 August 2023	1127745.23
Revenue: 40101010031	21676358.35
Expenditure: 40101010032	21469544.99-
Other:	

CASHBOOK BALANCE - 31 August 2023	<u>1334558.59</u>
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BANK STATEMENT

Balance as per bank statement as at 31 August 2023	31/08/2023	1334558.59
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PLUS:

Receipts not cleared in bank	
Other	0

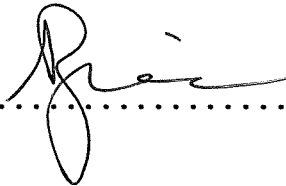
LESS:

Uncleared ACB	2	
Outstanding cheques		
Bank transactions not on GL	0	0.00

Cash Book balance as at 31 August 2023	<u>1334558.59</u>
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Difference	0.00
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Verified by: S. ZIKMANN.....

Signature: .....

On 14/09/2023.
(dd/mm/ccyy)

