



OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Financial Monthly Report

October 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 **October 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 **October 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: 2023/11/14

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 **October 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 2023/11/14

EXECUTIVE SUMMARY

Introduction

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

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

Consolidated Performance

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

	Capital Expenditure	Operating Expenditure	Operating Revenue
Budget	R 13 892 054.00	R276 810 561	R274 921 521
Budget to date (BTD)	R 2 113 668.00	R92 270 252	R91 326 420
Year to date (YTD)	R 4 451 244.32	R73 235 248	R71 827 796
Variance to SDBIP	R 2 337 576.32	-R 19 035 004.30	-R 19 498 623.53
YTD% Variance to SDBIP	111%	-21%	-21%
% of Annual Budget	32%	26%	26%

Relevant information

- Revenue to date is **lower** than anticipated with a variance of **21%**.
- Actual expenditure is **lower** than expected with a variance of **21%**.
See reasons for deviations in revenue and expenditure summary on page 11.
- Capital expenditures are **higher** budgeted with a variance of **111%**.
However, the capital commitments should also be taken into consideration
Refer to Capital Programme Budget Report.

Capital Demand Procurement Plan 2023/24 Reporting - Oct 2023																		
#	Sub-Directorate	Project Name	Project Description	Budget	Draft tender specs	Draft RFQ specs	Quotations (if any)	Comments on submission of specifications or quotations	BSC	Advertisement on e-portal, website and/or media	Closing of tenders and/or RFQs	Comments on BSC, placing of advertisement and closing date	BEC	BAC	Objectio n Period End Date	Completion Date	Comments on BEC, BAC, objection period and completion	Completion date
1	Emergency Services	Rescue Equipment	Acquire necessary rescue equipment for rendering services	R99 000	NA	Jan 24	NA		NA	Feb 24	Mar 24		NA	NA	NA	May 24		
2	Emergency Services	Vehicle upgrade/refurbishment	Refurbish or upgrade fleet vehicles	R0	NA	NA	NA		NA	NA	NA		NA	NA	NA			
3	Emergency Services	Capital Vehicle Replacement	Replace redundant vehicles and add additions to fleet	R2 200 000	NA	NA	NA	RT57 Transversal tender	NA	NA	NA		NA	NA	NA	Mar 24	RT57 Transversal tender	
4	Emergency Services	Bunker Clothing	Protective clothing Fire Fighting	R900 000	Oct 23	NA	NA	Outstanding	Oct 23	Nov 23	Dec 23		Jan 24	Jan 24	Feb 24	Mar 24		
5	Emergency Services	Capacity Project	Capacity project	R500 000	Oct 23	NA	NA	Outstanding	Oct 23	Nov 23	Dec 23		Jan 24	Jan 24	Feb 24	Mar 24		
6	Emergency Services	Capital Vehicle Replacement	Capital Vehicle Replacement (Insurance) Bakkie	R526 724	NA	NA	NA	Tender in place	NA	NA	NA		NA	NA	NA		Tender in place	
7	Emergency Services	Furniture and Office equipment	Office Equipment	R50 000	NA	Feb 24	NA		NA	Mar 24	Apr 24		NA	NA	May 24	Jun 24		
8	Emergency Services	Vehicles	Fleet vehicles	R186 449	NA	NA	NA	RT57 Transversal tender	NA	NA	NA		NA	NA	NA		RT57 Transversal tender	
9	Emergency Services	Loadshedding mitigation	Loadshedding mitigation	R942 283	NA	NA	NA	Tenders in place	NA	NA	NA		NA	NA	NA	Dec 24		
10	Emergency Services	Training centre	Training centre - Additional classroom	R300 000	Nov 23	NA	NA		Nov 23	Jan 24	Feb 24		Feb 24	Mar 24	Apr 24	May 24	Tender in place	
11	Environmental Management Services	Furniture and Office equipment	Office Equipment	R6 000	NA	NA	May 24		NA	NA	NA		NA	NA	NA	Jun 24		
12	LED, Tourism, EPWP	Furniture and Office equipment	Furniture and fittings	R0	NA	NA	NA		NA	NA	NA		NA	NA	NA			

Cash Position and Liquidity

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

Item Description	Amounts
Balance as per CFA	R78 519 449
Unspent conditional grants and funds	-R8 843 517
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	-R16 548 756
VAT Refund (Roads Expenses prev years)	-R25 626 197
Rehabilitation provision (KWK)	-R4 224 892
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)	R8 458 750

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R8 843 517
External Loans unspent	R4 548 017
1 (one) Month Operational Expenditure	R15 235 226
Provisions	R4 874 892
Capital Replacement reserve	R16 548 756
Equitable share received in advance	R7 036 417
Loan repayments	R5 611 160
Commitments	R4 008 160
Total Liquidity Requirement	R66 706 144
ACTUAL LIQUIDITY AVAILABLE	
Total Investments	R78 016 467
VAT Refund (ABSA Deposit plus)	-R25 626 197
Rehabilitation provision (KWK)	-R4 224 892
Balance of Investments	R48 165 378
Cash book - Bank Balance	R1 318 320
Roads claims outstanding	R17 225 860
Consumer Debtors (current – 60 days)	R 6 926 689
Total Liquidity Available	R73 636 247
Liquidity Shortfall(-)/Liquidity Surplus	R6 930 104

Grants Allocations and spending YTD										
Grant	Allocation 23/24		Roll- Over 22/23		Total	Spend to date	Committed	Total Committed	% spent inc commit	Available
FMG	R	1 000 000.00	R	-	R 1 000 000.00	R 257 627.52	R 1 100.00	R 258 727.52	25.87%	R 741 272.48
EPWP	R	1 192 000.00	R	-	R 1 192 000.00	R 321 743.90	R -	R 321 743.90	26.99%	R 870 256.10
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 265 868.65	R 59 710.16	R 325 578.81	11.44%	R 2 520 421.19
WOSA	R	1 560 000.00	R	-	R 1 560 000.00	R 292 214.27	R -	R 292 214.27	18.73%	R 1 267 785.73
CAPACITY PROJECT	R	500 000.00	R	-	R 500 000.00	R 24 465.40	R -	R 24 465.40	4.89%	R 475 534.60
WCPT Loadshedding Relief	R	-	R	942 283.00	R 942 283.00	R 791 411.19	R 133 190.34	R 924 601.53	98.12%	R 17 681.47

Summary

- Year to date benchmark for the 4th month period ending 31 October 2023 is **33.33%** if calculated in a straight-line method for the 12 months in the year.
- Year to date operating revenue amounts to **26%** of the total budgeted for the financial year.
- Year to date operating expenditure amounts to **26%** of the total budgeted for the financial.
- Year to date capital expenditure amounts to **32.04%** of total adjusted budgeted for the financial year but should adjusted to **46.02%** if all the committed capital cost are also taken into consideration.

Positive cash flow, over **R8.4 million**, was calculated and a **positive R6.9 million** liquidity was evident as on 31 October 2023.

The actual revenue accounted for should also be measured against the actual expenditure monthly, going forward.

For October 2023, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R71 827 796	R81 827 796	R10 189 443
Actual Expenditure	<u>R73 235 248</u>	<u>R73 235 248</u>	R0
Surplus (Shortfall)	(R1 407 452)	R8 592 548	

The revenue adjustment is calculated as follows:

Equitable share received for October	(R 7 036 417)
Roads Revenue outstanding for September/October 2023	<u>R 17 225 860</u>
Nett total revenue received in advance	<u>R 10 189 443</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 67 694.22	R 270 751.79	R 66 668.00
SERVICES CHARGES - REFUSE	R 14 300 000.00	R 1 103 017.54	R 4 886 701.20	R 4 766 668.00
SERVICES CHARGES - SEWERAGE	R 1 300 000.00	R 64 756.22	R 243 524.17	R 433 332.00
SERVICES CHARGES - WATER	R -	R 1 052.17	R 3 129.48	R -
SALE OF GOODS AND SERVICES	R 9 223 046.00	R 654 904.49	R 2 059 002.49	R 3 074 352.00
RENT OF FACILITIES&EQUIPMENT	R 13 825 000.00	R 1 140 102.38	R 4 675 437.43	R 4 608 332.00
INTEREST EARNED-EXTERNAL INVES	R 4 000 000.00	R 784 773.29	R 2 263 054.01	R 1 333 332.00
INTEREST EARNED-OUTST DEBTORS	R 50 000.00	R 17 951.56	R 71 116.67	R 16 668.00
LICENSES & PERMITS	R 1 000 000.00	R 70 435.39	R 218 762.54	R 333 332.00
INCOME FOR AGENCY SERVICES	R 12 769 565.00	R 1 080 909.73	R 4 231 026.19	R 4 256 520.00
GRANT&SUBSIDIES (OPERATING)	R 92 013 927.00	R 282 839.56	R 36 366 320.75	R 30 671 312.00
GRANT&SUBSIDIES (CAPITAL)	R 1 442 283.00	R -	R -	R 166 668.00
OTHER REVENUE	R 422 700.00	R 2 565 184.41	R 2 847 948.74	R 140 900.00
PROFIT ON SALE	R 2 000 000.00	R -	R -	R 666 668.00
	R 152 546 521.00	R 7 833 620.96	R 58 136 775.46	R 50 534 752.00

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 88 052 327.00	R 6 426 129.90	R 25 881 332.19	R 29 350 796.00
REMUNERATION OF COUNCILLORS	R 6 339 757.00	R 544 643.18	R 2 449 215.27	R 2 113 252.00
BAD DEBTS	R 100 000.00	R -	R -	R 33 332.00
DEPRECIATION	R 3 653 586.43	R 465 374.63	R 1 217 862.16	R 1 217 864.00
BULK PURCHASES	R 200 000.00	R 35 956.52	R 136 397.19	R 66 668.00
OTHER MATERIAL	R 4 790 200.00	R 305 517.88	R 1 124 481.63	R 1 596 724.00
INTEREST EXPENSE - EXTERNAL	R 2 433 186.00	R 34 167.00	R 136 668.00	R 811 064.00
CONTRACTED SERVICES	R 26 973 918.20	R 1 514 393.54	R 5 135 237.10	R 8 991 312.00
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 21 892 586.00	R 3 115 005.12	R 6 803 589.14	R 7 297 564.00
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 154 435 560.63	R 12 441 187.77	R 42 884 782.68	R 51 478 576.00

Total R -1 889 039.63 R -4 607 566.81 R 15 251 992.78 R -943 824.00

Revenue by source

Reasons for variance:

Total income to date is higher than anticipated with a variance of 15.04%

The variance on Transfers and subsidies fluctuates as receipt of grant funding happens three times per year after which there is a gradual reduction in the variance as time goes by.

Variance on other revenue is higher because a debtor was created in October for fire services, once payments are received the revenue will be recorded under sale of goods and services.

Expenditure by type:

Reasons for variance:

Total expenditure is 16.69% lower than anticipated .

Salaries are underspent as a result of vacancies

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 440 044.89	R 440 044.89	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 -1 207 544.64	R 13 249 968.16	R 40 791 668.00
GRANT&SUBSIDIES (CAPITAL)	R -	R -	R -	R -
OTHER REVENUE	R -	R 252.77	R 1 007.96	R -
GAINS	R -	R -	R -	R -
	R 122 375 000.00	R -767 246.98	R 13 691 021.01	R 40 791 668.00

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 50 645 000.00	R 4 596 331.66	R 18 566 824.00	R 16 881 664.00
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 3 038 141.46	R 9 397 131.92	R 19 177 004.00
INTEREST EXPENSE - EXTERNAL	R 320 000.00	R 25 417.00	R 101 668.00	R 106 668.00
CONTRACTED SERVICES	R 3 100 000.00	R 368 834.86	R 975 642.08	R 1 033 336.00
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 10 779 000.00	R 376 473.54	R 1 309 199.02	R 3 593 004.00
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 122 375 000.00	R 8 405 198.52	R 30 350 465.02	R 40 791 676.00

Total	R -	R -9 172 445.50	R -16 659 444.01	R -8.00
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Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies 66.44% over than anticipated to date.

Rental of facilities and equipment is for unforeseen work done by the Roads Department for the Swellendam Municipality, budget will be adjusted accordingly.

Expenditure by type

Reasons for variances:

Total expenditure is 25.6% lower than anticipated .

DC3 Overberg - Table C1 Monthly Budget Statement Summary - M04 October

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	1 237	5 404	5 267	137	3%	15 800
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	-	4 000	4 000	785	2 263	1 333	930	70%	4 000
Other own revenue	-	253 679	253 679	5 045	64 161	84 560	(20 399)	-24%	-
Total Revenue (excluding capital transfers and contributions)	-	273 479	273 479	7 066	71 828	91 160	(19 332)	-21%	273 479
Employee costs	-	138 697	138 697	11 022	44 448	46 232	(1 784)		138 697
Remuneration of Councillors	-	6 340	6 340	545	2 449	2 113	336		6 340
Depreciation and amortisation	-	3 654	3 654	465	1 218	1 218	(0)		3 654
Interest	-	2 753	2 753	60	238	918	(679)		2 753
Inventory consumed and bulk purchases	-	62 521	62 521	3 380	10 658	20 840	(10 182)		62 521
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	-	62 846	62 846	5 375	14 224	20 949	(6 725)	-32%	62 846
Total Expenditure	-	276 811	276 811	20 846	73 235	92 270	(19 035)	-21%	276 811
Surplus/(Deficit)	-	(3 331)	(3 331)	(13 780)	(1 407)	(1 111)	(297)	27%	(3 331)
Transfers and subsidies - capital (monetary)	-	500	1 442	-	-	167	(167)	-100%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	(2 831)	(1 889)	(13 780)	(1 407)	(944)	(464)	49%	(3 331)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	(2 831)	(1 889)	(13 780)	(1 407)	(944)	(464)	49%	(3 331)
Capital expenditure & funds sources									
Capital expenditure	-	6 355	13 892	2 813	4 451	2 114	2 338	111%	13 892
Capital transfers recognised	-	500	1 442	579	791	167	625	375%	1 442
Borrowing	-	-	4 536	441	1 516	-	1 516	#DIV/0!	4 536
Internally generated funds	-	5 855	7 914	1 792	2 144	1 947	197	10%	7 914
Total sources of capital funds	-	6 355	13 892	2 813	4 451	2 114	2 338	111%	13 892
Financial position									
Total current assets	-	50 777	44 183		92 615				50 777
Total non current assets	-	123 605	131 142		110 919				123 605
Total current liabilities	-	26 214	26 214		38 531				26 214
Total non current liabilities	-	67 687	67 687		66 280				67 687
Community wealth/Equity	-	80 481	81 424		98 723				80 481
Cash flows									
Net cash from (used) operating	-	1 826	1 826	(17 591)	(1 824)	4 112	5 936	144%	1 826
Net cash from (used) investing	-	(4 355)	(11 892)	(2 813)	(4 451)	(1 452)	3 000	-207%	(11 892)
Net cash from (used) financing	-	(5 365)	(5 365)	-	-	(1 788)	(1 788)	100%	(5 365)
Cash/cash equivalents at the month/year end	-	35 691	29 097	-	78 519	45 399	(33 120)	-73%	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	6 125	144	106	36	1 194	127	181	803	8 715
Creditors Age Analysis									
Total Creditors	922	-	-	0	-	-	-	1	922

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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	2 060	42 865	36 847	6 018	16%	111 483
Executive and council		-	15 270	15 270	1 081	4 381	5 090	(709)	-14%	15 270
Finance and administration		-	95 271	96 213	979	38 484	31 757	6 727	21%	96 213
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	26 639	26 639	4 671	10 385	8 880	1 505	17%	26 639
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	20 130	20 130	2 049	7 520	6 710	810	12%	20 130
Public safety		-	5 308	5 308	2 538	2 592	1 769	823	47%	5 308
Housing		-	-	-	-	-	-	-	-	-
Health		-	1 202	1 202	84	273	401	(128)	-32%	1 202
<i>Economic and environmental services</i>		-	122 499	122 499	(767)	13 691	40 833	(27 142)	-66%	122 499
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	122 375	122 375	(767)	13 691	40 792	(27 101)	-66%	122 375
Environmental protection		-	124	124	-	-	41	(41)	-100%	124
<i>Trading services</i>		-	14 300	14 300	1 103	4 887	4 767	120	3%	14 300
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	14 300	14 300	1 103	4 887	4 767	120	3%	14 300
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	273 979	274 922	7 066	71 828	91 326	(19 499)	-21%	274 922
Expenditure - Functional										
<i>Governance and administration</i>		-	63 896	63 896	6 125	18 931	21 299	(2 368)	-11%	63 896
Executive and council		-	10 751	10 751	1 033	3 727	3 584	144	4%	10 751
Finance and administration		-	51 161	51 161	4 902	14 589	17 054	(2 464)	-14%	51 161
Internal audit		-	1 984	1 984	190	614	661	(47)	-7%	1 984
<i>Community and public safety</i>		-	75 550	75 550	5 399	21 048	25 183	(4 136)	-16%	75 550
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	17 120	17 120	1 103	4 166	5 707	(1 540)	-27%	17 120
Public safety		-	39 671	39 671	2 971	11 383	13 224	(1 840)	-14%	39 671
Housing		-	-	-	-	-	-	-	-	-
Health		-	18 759	18 759	1 324	5 498	6 253	(755)	-12%	18 759
<i>Economic and environmental services</i>		-	127 398	127 398	8 765	31 735	42 466	(10 731)	-25%	127 398
Planning and development		-	1 621	1 621	121	469	540	(71)	-13%	1 621
Road transport		-	122 375	122 375	8 405	30 350	40 792	(10 441)	-26%	122 375
Environmental protection		-	3 402	3 402	239	915	1 134	(219)	-19%	3 402
<i>Trading services</i>		-	9 967	9 967	557	1 522	3 322	(1 801)	-54%	9 967
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 967	9 967	557	1 522	3 322	(1 801)	-54%	9 967
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	276 811	276 811	20 846	73 235	92 270	(19 035)	-21%	276 811
Surplus/ (Deficit) for the year		-	(2 831)	(1 889)	(13 780)	(1 407)	(944)	(464)	49%	(1 889)

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October

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	1 081	4 381	5 090	(709)	-13.9%	15 270
Vote 2 - Management Services		--	--	--	--	--	--	--	--	--
Vote 3 - Corporate Services		--	25	25	3	12	8	4	47.9%	25
Vote 4 - Finance		--	95 246	96 188	976	38 471	31 749	6 723	21.2%	96 188
Vote 5 - Community Services		--	163 438	163 438	5 007	28 963	54 479	(25 517)	-46.8%	163 438
Vote 6 - [NAME OF VOTE 6]		--	--	--	--	--	--	--	--	--
Vote 7 - [NAME OF VOTE 7]		--	--	--	--	--	--	--	--	--
Vote 8 - [NAME OF VOTE 8]		--	--	--	--	--	--	--	--	--
Vote 9 - [NAME OF VOTE 9]		--	--	--	--	--	--	--	--	--
Vote 10 - [NAME OF VOTE 10]		--	--	--	--	--	--	--	--	--
Vote 11 - [NAME OF VOTE 11]		--	--	--	--	--	--	--	--	--
Vote 12 - [NAME OF VOTE 12]		--	--	--	--	--	--	--	--	--
Vote 13 - [NAME OF VOTE 13]		--	--	--	--	--	--	--	--	--
Vote 14 - [NAME OF VOTE 14]		--	--	--	--	--	--	--	--	--
Vote 15 - [NAME OF VOTE 15]		--	--	--	--	--	--	--	--	--
Total Revenue by Vote	2	--	273 979	274 922	7 066	71 828	91 326	(19 499)	-21.4%	274 922
Expenditure by Vote	1									
Vote 1 - Municipal Manager		--	15 847	15 847	1 427	5 172	5 282	(110)	-2.1%	15 847
Vote 2 - Management Services		--	--	--	--	--	--	--	--	--
Vote 3 - Corporate Services		--	17 485	17 485	2 373	5 883	5 828	55	0.9%	17 485
Vote 4 - Finance		--	30 015	30 015	2 351	8 055	10 005	(1 949)	-19.5%	30 015
Vote 5 - Community Services		--	213 464	213 464	14 695	54 125	71 155	(17 030)	-23.9%	213 464
Vote 6 - [NAME OF VOTE 6]		--	--	--	--	--	--	--	--	--
Vote 7 - [NAME OF VOTE 7]		--	--	--	--	--	--	--	--	--
Vote 8 - [NAME OF VOTE 8]		--	--	--	--	--	--	--	--	--
Vote 9 - [NAME OF VOTE 9]		--	--	--	--	--	--	--	--	--
Vote 10 - [NAME OF VOTE 10]		--	--	--	--	--	--	--	--	--
Vote 11 - [NAME OF VOTE 11]		--	--	--	--	--	--	--	--	--
Vote 12 - [NAME OF VOTE 12]		--	--	--	--	--	--	--	--	--
Vote 13 - [NAME OF VOTE 13]		--	--	--	--	--	--	--	--	--
Vote 14 - [NAME OF VOTE 14]		--	--	--	--	--	--	--	--	--
Vote 15 - [NAME OF VOTE 15]		--	--	--	--	--	--	--	--	--
Total Expenditure by Vote	2	--	276 811	276 811	20 846	73 235	92 270	(19 035)	-20.6%	276 811
Surplus/ (Deficit) for the year	2	--	(2 831)	(1 889)	(13 780)	(1 407)	(944)	(464)	49.1%	(1 889)

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	Budget Year 2023/24									
		2022/23 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	271	67	204	306%	200	
Service charges - Water			-	-	1	3	-	3	#DIV/0!	-	
Service charges - Waste Water Management			1 300	1 300	65	244	433	(190)	-44%	1 300	
Service charges - Waste management			14 300	14 300	1 103	4 887	4 767	120	3%	14 300	
Sale of Goods and Rendering of Services			9 223	9 223	655	2 059	3 074	(1 015)	-33%	9 223	
Agency services			12 770	12 770	1 081	4 231	4 257	(25)	-1%	12 770	
Interest			-	-	-	-	-	-	-	-	
Interest earned from Receivables			50	50	18	71	17	54	327%	50	
Interest from Current and Non Current Assets			4 000	4 000	785	2 263	1 333	930	70%	4 000	
Dividends			-	-	-	-	-	-	-	-	
Rent on Land			-	-	-	-	-	-	-	-	
Rental from Fixed Assets			13 825	13 825	1 580	5 115	4 608	507	11%	13 825	
Licence and permits			1 000	1 000	70	219	333	(115)	-34%	1 000	
Operational Revenue			423	423	2 565	2 849	141	2 708	1922%	423	
Non-Exchange Revenue											
Property rates			-	-	-	-	-	-	-	-	
Surcharges and Taxes			-	-	-	-	-	-	-	-	
Fines, penalties and forfeits			-	-	-	-	-	-	-	-	
Licence and permits			-	-	-	-	-	-	-	-	
Transfers and subsidies - Operational			214 389	214 389	(925)	49 616	71 463	(21 847)	-31%	214 389	
Interest			-	-	-	-	-	-	-	-	
Fuel Levy			-	-	-	-	-	-	-	-	
Operational Revenue			-	-	-	-	-	-	-	-	
Gains on disposal of Assets			2 000	2 000	-	-	667	(667)	-100%	2 000	
Other Gains			-	-	-	-	-	-	-	-	
Discontinued Operations			-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)			-	273 479	273 479	7 066	71 828	91 160	(19 332)	-21%	273 479
Expenditure By Type											
Employee related costs			138 697	138 697	11 022	44 448	46 232	(1 784)	-4%	138 697	
Remuneration of councillors			6 340	6 340	545	2 449	2 113	336	16%	6 340	
Bulk purchases - electricity			200	200	36	136	67	70	105%	200	
Inventory consumed			62 321	62 321	3 344	10 522	20 774	(10 252)	-49%	62 321	
Debt impairment			100	100	-	-	33	(33)	-100%	100	
Depreciation and amortisation			3 654	3 654	465	1 218	1 218	(0)	0%	3 654	
Interest			2 753	2 753	60	238	918	(679)	-74%	2 753	
Contracted services			30 074	30 074	1 883	6 111	10 025	(3 914)	-39%	30 074	
Transfers and subsidies			-	-	-	-	-	-	-	-	
Irrecoverable debts written off			-	-	-	-	-	-	-	-	
Operational costs			32 672	32 672	3 491	8 113	10 891	(2 778)	-26%	32 672	
Losses on Disposal of Assets			-	-	-	-	-	-	-	-	
Other Losses			-	-	-	-	-	-	-	-	
Total Expenditure			-	276 811	276 811	20 846	73 235	92 270	(19 035)	-21%	276 811
Surplus/(Deficit)			-	(3 331)	(3 331)	(13 780)	(1 407)	(1 111)	(297)	0	(3 331)
Transfers and subsidies - capital (monetary allocations)				500	1 442	-	-	167	(167)	(0)	
Transfers and subsidies - capital (in-kind)				-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions			-	(2 831)	(1 889)	(13 780)	(1 407)	(944)			(3 331)
Income Tax				-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax			-	(2 831)	(1 889)	(13 780)	(1 407)	(944)			(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)	(13 780)	(1 407)	(944)			(3 331)
Share of Surplus/Deficit attributable to Associate				-	-	-	-	-			
Intercompany/Parent subsidiary transactions				-	-	-	-	-			
Surplus/ (Deficit) for the year			-	(2 831)	(1 889)	(13 780)	(1 407)	(944)			(3 331)

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October

Vote Description	Ref	Budget Year 2023/24								
		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		-	-	-	335	335	-	335	#DIV/0!	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	441	1 516	-	1 516	#DIV/0!	-
Total Capital Multi-year expenditure	4,7	-	-	-	776	1 851	-	1 851	#DIV/0!	-
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	30	30	-	14	10	4	43%	30
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	1 339	2 305	186	456	445	11	2%	2 305
Vote 4 - Finance		-	20	20	-	9	3	6	165%	20
Vote 5 - Community Services		-	4 966	11 537	1 850	2 121	1 655	466	28%	11 537
Total Capital single-year expenditure	4	-	6 355	13 892	2 036	2 600	2 114	487	23%	13 892
Total Capital Expenditure		-	6 355	13 892	2 813	4 451	2 114	2 338	111%	13 892
Capital Expenditure - Functional Classification										
Governance and administration		-	1 359	2 325	521	800	448	352	78%	2 325
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1 359	2 325	521	800	448	352	78%	2 325
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	4 960	6 995	1 850	2 117	1 653	463	28%	6 995
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	920	1 250	186	226	307	(81)	-26%	1 250
Public safety		-	4 000	5 704	1 664	1 891	1 333	557	42%	5 704
Housing		-	-	-	-	-	-	-	-	-
Health		-	40	40	-	-	13	(13)	-100%	40
Economic and environmental services		-	36	4 572	-	19	12	7	57%	4 572
Planning and development		-	30	30	-	14	10	4	43%	30
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	6	4 542	-	4	2	2	125%	4 542
Trading services		-	-	-	441	1 516	-	1 516	#DIV/0!	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	441	1 516	-	1 516	#DIV/0!	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	6 355	13 892	2 813	4 451	2 114	2 338	111%	13 892
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	500	1 442	579	791	167	625	375%	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	579	791	167	625	375%	1 442
Borrowing	6	-	-	4 536	441	1 516	-	1 516	#DIV/0!	4 536
Internally generated funds		-	5 855	7 914	1 792	2 144	1 947	197	10%	7 914
Total Capital Funding		-	6 355	13 892	2 813	4 451	2 114	2 338	111%	13 892

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment
- Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
- Include expenditure on investment property, intangible and biological assets
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
- Total Capital Funding must balance with Total Capital Expenditure

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M04 October

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	78 519	35 691	
Trade and other receivables from exchange transactions			4 551	4 551	9 847	4 551	
Receivables from non-exchange transactions			534	534	548	534	
Current portion of non-current receivables			2 154	2 154	1 863	2 154	
Inventory			1 873	1 873	1 837	1 873	
VAT			5 975	5 975	-	5 975	
Other current assets			-	-	-	-	
Total current assets			-	50 777	44 183	92 615	50 777
Non current assets							
Investments			-	-	-	-	
Investment property			12 769	12 769	12 792	12 769	
Property, plant and equipment			86 033	93 570	77 825	86 033	
Biological assets			-	-	-	-	
Living and non-living resources			-	-	-	-	
Heritage assets			-	-	-	-	
Intangible assets			3	3	5	3	
Trade and other receivables from exchange transactions			-	-	-	-	
Non-current receivables from non-exchange transactions			24 800	24 800	20 297	24 800	
Other non-current assets			-	-	-	-	
Total non current assets			-	123 605	131 142	110 919	123 605
TOTAL ASSETS			-	174 382	175 324	203 534	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	(465)	5 019	
Trade and other payables from non-exchange transactions			446	446	21 154	446	
Provision			16 035	16 035	12 038	16 035	
VAT			-	-	430	-	
Other current liabilities			-	-	-	-	
Total current liabilities			-	26 214	26 214	38 531	26 214
Non current liabilities							
Financial liabilities			6 519	6 519	11 225	6 519	
Provision			61 168	61 168	55 055	61 168	
Long term portion of trade payables			-	-	-	-	
Other non-current liabilities			-	-	-	-	
Total non current liabilities			-	67 687	67 687	66 280	67 687
TOTAL LIABILITIES			-	93 901	93 901	104 810	93 901
NET ASSETS	2		-	80 481	81 424	98 723	80 481
COMMUNITY WEALTH/EQUITY							
Accumulated surplus/(deficit)			67 481	68 424	77 723	67 481	
Reserves and funds			13 000	13 000	21 000	13 000	
Other			-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	80 481	81 424	98 723	80 481

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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	1 235	5 396	5 267	129	2%	15 800	
Other revenue			37 140	37 140	2 157	9 631	12 380	(2 749)	-22%	37 140	
Transfers and Subsidies - Operational			214 389	214 389	(1 194)	53 914	71 463	(17 549)	-25%	214 389	
Transfers and Subsidies - Capital			500	500	-	500	167	333	200%	500	
Interest			4 050	4 050	785	2 263	1 350	913	68%	4 050	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(268 219)	(268 219)	(20 514)	(73 289)	(85 904)	(12 614)	15%	(268 219)	
Interest			(1 834)	(1 834)	(60)	(238)	(611)	(373)	61%	(1 834)	
Transfers and Subsidies			-	-	-	-	-	-		-	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	1 826	1 826	(17 591)	(1 824)	4 112	5 936	144%	1 826
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			2 000	2 000	-	-	667	(667)	-100%	2 000	
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-	
Decrease (increase) in non-current investments			-	-	-	-	-	-		-	
Payments											
Capital assets			(6 355)	(13 892)	(2 813)	(4 451)	(2 118)	2 333	-110%	(13 892)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(4 355)	(11 892)	(2 813)	(4 451)	(1 452)	3 000	-207%	(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)	-	-	(1 788)	(1 788)	100%	(5 365)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(5 365)	(5 365)	-	-	(1 788)	(1 788)	100%	(5 365)
NET INCREASE/ (DECREASE) IN CASH HELD			-	(7 894)	(15 431)	(20 403)	(6 276)	872		(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		78 519	45 399			69 364	

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

R thousands	Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.l.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
Debtors Age Analysis By Income Source														
	Trade and Other Receivables from Exchange Transactions - Water	1200	2	1	1	-	5	11	26	-	45	41		
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	90	7	2	-	0	1	3	3	105	7		
	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	1	1	42	3	2	20	70	68		
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
	Other	1900	6 033	135	102	36	1 148	112	150	755	8 469	2 200		
	Total By Income Source	2000	6 125	144	106	36	1 194	127	181	803	8 715	2 341		
	2022/23 - totals only													
Debtors Age Analysis By Customer Group														
	Organs of State	2200	3 625	-	-	0	1 164	-	20	4	4 813	1 188		
	Commercial	2300	24	5	52	5	3	84	4	397	573	492		
	Households	2400	1 029	139	54	31	28	43	157	402	1 883	661		
	Other	2500	1 446	-	-	-	-	-	-	-	1 446	-		
	Total By Customer Group	2600	6 125	144	106	36	1 194	127	181	803	8 715	2 341		

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2023/24								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	922	-	-	-	-	-	-	-	922
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	0	-	-	-	-	0
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	1
Total By Customer Type	1000	922	-	-	0	-	-	-	1	922

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

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:										
Operating Transfers and Grants										
National Government:	1,2	-	89 475	89 475	-	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	333	667	200.0%	1 000
EPWP Incentive			1 192	1 192	-	298	397	(99)	-25.0%	1 192
Rural Roads Asset Management Grant			2 846	2 846	-	1 992	949	1 043	110.0%	2 846
Other transfers and grants [insert description]										
Provincial Government:	4	-	124 914	124 914	(1 194)	15 442	31 420	(15 979)	-50.9%	124 914
Roads Function			122 375	122 375	(1 208)	13 250	30 654	(17 404)	-56.8%	122 375
Seta			240	240	-	21	-	21	#DIV/0!	240
Health Subsidy			182	182	13	54	61	(7)	-11.1%	182
CDW Operational Support Grant			57	57	-	57	19	38	200.0%	57
Fire Safety Plan			1 560	1 560	-	1 560	520	1 040	200.0%	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	(1 194)	53 914	61 245	(7 332)	-12.0%	214 389
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	500	500	-	500	125	375	300.0%	500
Fire Service Capacity Building Grant			500	500	-	500	125	375	300.0%	500
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	500	500	-	500	125	375	300.0%	500
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	214 889	214 889	(1 194)	54 414	61 370	(6 957)	-11.3%	214 889

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

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										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		-	89 475	89 475	201	35 998	29 825	6 173	20.7%	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	25	258	333	(76)	-22.7%	1 000
EPWP Incentive			1 192	1 192	90	322	397	(76)	-19.0%	1 192
Rural Roads Asset Management Grant			2 846	2 846	85	237	949	(712)	-75.0%	2 846
Other transfers and grants [insert description]								-		
Provincial Government:		-	124 914	124 914	(1 126)	13 618	41 638	(27 940)	-67.1%	124 914
Roads Function			122 375	122 375	(1 208)	13 250	40 792	(27 542)	-67.5%	122 375
Seta			240	240	-	-	80			240
Health Subsidy			182	182	13	54	61	(7)	-11.1%	182
CDW Operational Support Grant			57	57	-	-	19	(19)	-100.0%	57
Fire Safety Plan			1 560	1 560	51	292	520	(228)	-43.8%	1 560
Grant WCFMC Capability			500	500	17	22	167	(145)	-86.9%	500
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total operating expenditure of Transfers and Grants:		-	214 389	214 389	(925)	49 616	71 463	(21 767)	-30.5%	214 389
<u>Capital expenditure of Transfers and Grants</u>										
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	(925)	49 616	71 463	(21 767)	-30.5%	214 889

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

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		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages			4 401	4 401	386	1 724	1 467	257	17%	4 401
Pension and UIF Contributions			145	145	5	24	48	(25)	-51%	145
Medical Aid Contributions			-	-	-	-	-	-		-
Motor Vehicle Allowance			1 350	1 350	115	520	450	70	16%	1 350
Cellphone Allowance			444	444	39	182	148	34	23%	444
Housing Allowances			-	-	-	-	-	-		-
Other benefits and allowances			-	-	-	-	-	-		-
Sub Total - Councillors			6 340	6 340	545	2 449	2 113	336	16%	6 340
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			4 224	4 224	245	981	1 408	(427)	-30%	4 224
Pension and UIF Contributions			478	478	27	110	159	(50)	-31%	478
Medical Aid Contributions			-	-	-	-	-	-		-
Overtime			-	-	-	-	-	-		-
Performance Bonus			151	151	-	-	50	(50)	-100%	151
Motor Vehicle Allowance			272	272	15	62	91	(29)	-32%	272
Cellphone Allowance			78	78	5	20	26	(6)	-23%	78
Housing Allowances			4	4	0	1	1	(1)	-51%	4
Other benefits and allowances			-	-	-	-	-	-		-
Payments in lieu of leave			-	-	-	-	-	-		-
Long service awards			-	-	-	-	-	-		-
Post-retirement benefit obligations	2		-	-	-	-	-	-		-
Entertainment			-	-	-	-	-	-		-
Scarcity			-	-	-	-	-	-		-
Acting and post related allowance			75	75	-	-	25	(25)	-100%	75
In kind benefits			-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality			5 281	5 281	293	1 173	1 760	(588)	-33%	5 281
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			88 793	88 793	6 927	28 286	29 598	(1 312)	-4%	88 793
Pension and UIF Contributions			15 333	15 333	1 301	5 210	5 111	99	2%	15 333
Medical Aid Contributions			5 428	5 428	441	1 769	1 809	(40)	-2%	5 428
Overtime			1 750	1 750	297	735	583	152	26%	1 750
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			4 489	4 489	364	1 501	1 496	4	0%	4 489
Cellphone Allowance			442	442	33	133	147	(15)	-10%	442
Housing Allowances			321	321	23	91	107	(17)	-15%	321
Other benefits and allowances			9 046	9 046	748	2 953	3 015	(63)	-2%	9 046
Payments in lieu of leave			200	200	36	289	67	223	334%	200
Long service awards			804	804	48	193	268	(75)	-28%	804
Post-retirement benefit obligations	2		6 532	6 532	503	2 011	2 177	(166)	-8%	6 532
Entertainment			-	-	-	-	-	-		-
Scarcity			-	-	-	-	-	-		-
Acting and post related allowance			278	278	10	106	93	13	14%	278
In kind benefits			-	-	-	-	-	-		-
Sub Total - Other Municipal Staff			133 416	133 416	10 729	43 276	44 472	(1 197)	-3%	133 416
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			145 037	145 037	11 567	46 897	48 346	(1 448)	-3%	145 037
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS			145 037	145 037	11 567	46 897	48 346	(1 448)	-3%	145 037
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			138 697	138 697	11 022	44 448	46 232	(1 784)	-4%	138 697

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

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									
Monthly expenditure performance trend									
July		530	530	-	0	530	530	100.0%	0%
August		530	530	339	339	1 059	720	68.0%	5%
September		530	530	1 300	1 639	1 589	(50)	-3.1%	26%
October		530	530	2 813	4 451	2 118	(2 333)	-110.1%	70%
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	4 451					

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

CASHBOOK

Balance B/fwd - 1 October 2023		1768733.32
Revenue: 40101010031		49578233.17
Expenditure: 40101010032		50052061.75-

Other:

CASHBOOK BALANCE - 31 October 2023		<u>1294904.74</u>
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BANK STATEMENT

Balance as per bank statement as at 31 October 2023	31/10/2023	1318320.13
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PLUS:

Receipts not cleared in bank		
Other	0	

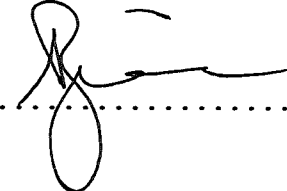
LESS:

Uncleared ACB	1	23415.39-
Outstanding cheques		
Bank transactions not on GL	0	0.00

Cash Book balance as at 31 October 2023		<u>1294904.74</u>
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Difference		0.00
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Verified by: S. ZIRMAN

Signature: 

On (dd/mm/ccyy) 14/11/2023