



OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Financial Monthly Report

December 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.

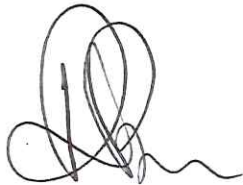
To The Executive Mayor

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 **December 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 **December 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: 2024/01/15

QUALITY CERTIFICATE

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


(mark as appropriate)

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

for the month of **December 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 2024 01 15 _____

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 3 170 502.00	R138 405 378	R136 739 628
Year to date (YTD)	R 7 049 111.99	R124 644 108	R134 629 355
Variance to SDBIP	R 3 878 609.99	-R 13 761 270.38	-R 2 110 273.39
YTD% Variance to SDBIP	122%	-10%	-2%
% of Annual Budget	51%	45%	49%

Relevant information

- Revenue to date is **lower** than anticipated with a variance of **2%**.
- Actual expenditure is **lower** than expected with a variance of **10%**.
See reasons for deviations in revenue and expenditure summary on page 11.
- Capital expenditures are **higher** budgeted with a variance of **122%**.
However, the capital commitments should also be taken into consideration
Refer to Capital Programme Budget Report.

Capital Programme Budget Report 2023/2024

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2023/24	ADJUSTMENT Aug 2023	Virement	TOTAL 2023/24	SPENDING YTD DECEMBER 2023	% SPENDING	COMMITMENTS November 2023	TOTAL YTD INCL COMMIT	BALANCE UNSPEND
COMMITTEE, RECORDS, COUNCIL SUPPORT	DC3 Office Equipment	1	R35 000.00	R0.00	R0.00	R35 000.00	R0.00	0.00%	R0.00	R0.00	R35 000.00
CORPORATE SERVICES : SUPPORT SERV	DC3 Fencing - Head Office	1	R320 000.00	R200 000.00	R0.00	R520 000.00	R197 100.00	37.90%	R0.00	R197 100.00	R322 900.00
CORPORATE SERVICES : SUPPORT SERV	DC3 Furniture and Office Equipment	1	R40 000.00	R0.00	R0.00	R40 000.00	R5 746.00	14.37%	R0.00	R5 746.00	R34 254.00
CORPORATE SERVICES : SUPPORT SERV	DC3 Altron	1	R150 000.00	R0.00	R0.00	R150 000.00	R55 280.36	36.85%	R34 023.73	R89 304.09	R60 695.91
CORPORATE SERVICES : SUPPORT SERV	DC3 Installation of a Power Generator and UPS back	1	R0.00	R654 455.00	R0.00	R654 455.00	R335 118.15	51.21%	R161 864.25	R496 982.40	R157 472.60
EMERGENCY SERVICES	DC3 Rescue Equipment	1	R100 000.00	R0.00	R0.00	R99 000.00	R37 078.60	37.45%	R4 921.95	R42 000.55	R56 999.45
EMERGENCY SERVICES	DC3 Vehicle upgrade/refurbishment	1	R300 000.00	-R300 000.00	R0.00	R0.00	R0.00	#DIV/0!	R422 085.29	R2 160 439.60	R39 560.40
EMERGENCY SERVICES	DC3 Capital Vehicle Replacement	1	R2 200 000.00	R0.00	R0.00	R2 200 000.00	R1 738 354.31	79.02%	R0.00	R2 160 439.60	R500 000.00
EMERGENCY SERVICES	DC3 Capacity Project	4	R500 000.00	R0.00	R0.00	R500 000.00	R0.00	0.00%	R0.00	R0.00	R500 000.00
EMERGENCY SERVICES	DC3 Bunker Clothing	1	R900 000.00	R0.00	R0.00	R900 000.00	R214 416.35	23.82%	R0.00	R214 416.35	R685 583.65
EMERGENCY SERVICES	DC3 Capital Vehicle Replacement (Insurance) bakkie	1	R0.00	R525 724.00	R0.00	R525 724.00	R455 647.04	86.50%	R0.00	R455 647.04	R71 081.96
EMERGENCY SERVICES	DC3 Furniture and Office Equipment	1	R0.00	R50 000.00	R0.00	R50 000.00	R38 669.55	77.34%	R0.00	R38 669.55	R11 330.45
EMERGENCY SERVICES	DC3 Fleet Vehicles	1	R0.00	R186 449.00	R0.00	R186 449.00	R0.00	0.00%	R0.00	R0.00	R186 449.00
EMERGENCY SERVICES	DC3 Loadshedding Mitigation	4	R0.00	R942 283.00	R0.00	R942 283.00	R791 411.19	83.99%	R133 190.34	R924 601.53	R17 681.47
EMERGENCY SERVICES	DC3 Training Centre (Addition Classroom co-fund)	1	R0.00	R300 000.00	R0.00	R300 000.00	R0.00	0.00%	R38 010.38	R38 010.38	R261 989.62
ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Office Equipment	1	R6 000.00	R0.00	R0.00	R6 000.00	R4 497.13	74.95%	R0.00	R4 497.13	R1 502.87
FINANCIAL SERVICES	DC3 Furniture and Office Equipment	1	R10 000.00	R0.00	R0.00	R10 000.00	R8 845.00	88.45%	R0.00	R8 845.00	R1 155.00
ICT SERVICES	DC3 Computer and Computer Equipment	1	R260 000.00	R0.00	R0.00	R260 000.00	R107 360.00	41.29%	R3 652.19	R111 012.19	R148 987.81
ICT SERVICES	DC3 General Equipment	1	R4 000.00	R0.00	R0.00	R4 000.00	R0.00	0.00%	R0.00	R0.00	R4 000.00
ICT SERVICES	DC3 IT Security	1	R530 000.00	R0.00	R0.00	R530 000.00	R0.00	0.00%	R0.00	R0.00	R530 000.00
ICT SERVICES	DC3 Backup Server	1	R0.00	R111 793.00	R0.00	R111 793.00	R96 140.47	86.00%	R0.00	R96 140.47	R15 652.53
IDP AND COMMUNICATION	DC3 Awareness Equipment	1	R30 000.00	R0.00	R0.00	R30 000.00	R26 855.00	89.52%	R0.00	R26 855.00	R3 145.00
LED, TOURISM, RESORTS AND EPWP	DC3 Gas Installation at ablation facilities	1	R220 000.00	R170 250.00	R0.00	R390 250.00	R167 345.40	42.88%	R0.00	R167 345.40	R222 904.60
LED, TOURISM, RESORTS AND EPWP	DC3 Property Upgrade	1	R500 000.00	R0.00	R0.00	R500 000.00	R62 146.28	12.43%	R51 242.91	R113 389.19	R386 610.81
LED, TOURISM, RESORTS AND EPWP	DC3 Furniture and Office Equipment	1	R200 000.00	-R200 000.00	R0.00	R0.00	R0.00	#DIV/0!	R0.00	R0.00	R0.00
LED, TOURISM, RESORTS AND EPWP	DC3 Ablution Facilities Upgrades - Die Dam	1	R0.00	R70 000.00	R0.00	R70 000.00	R0.00	0.00%	R0.00	R0.00	R70 000.00
LED, TOURISM, RESORTS AND EPWP	DC3 Machinery and Equipment	1	R0.00	R30 000.00	R4 000.00	R34 000.00	R31 250.44	91.91%	R1 652.17	R32 902.61	R1 097.39
LED, TOURISM, RESORTS AND EPWP	DC3 Furniture and Office Equipment - Die Dam	1	R0.00	R50 000.00	R0.00	R50 000.00	R0.00	0.00%	R0.00	R0.00	R50 000.00
LED, TOURISM, RESORTS AND EPWP	DC3 Recreational Project - Die Dam	1	R0.00	R200 000.00	R0.00	R200 000.00	R0.00	0.00%	R28 185.66	R28 185.66	R171 814.34
LED, TOURISM, RESORTS AND EPWP	DC3 Mobile Altron	1	R10 000.00	R0.00	R0.00	R10 000.00	R0.00	0.00%	R1 133.61	R1 133.61	R8 866.39
MUNICIPAL HEALTH SERVICES	DC3 Furniture and Office Equipment	1	R30 000.00	R0.00	R0.00	R30 000.00	R0.00	0.00%	R4 948.60	R4 948.60	R25 051.40
SOLID WASTE MANAGEMENT	DC3 KWK Infrastructure Project	3	R0.00	R4 536 100.00	R0.00	R4 536 100.00	R2 675 855.72	58.99%	R371 166.64	R3 047 022.36	R1 489 077.64
SUPPLY CHAIN MANAGEMENT	DC3 Furniture and Office Equipment	1	R10 000.00	R0.00	R0.00	R10 000.00	R0.00	0.00%	R0.00	R0.00	R10 000.00
			R6 355 000.00	R7 537 054.00	R0.00	R13 892 054.00	R7 049 111.99	50.73%	R1 256 086.72	R8 305 198.71	R5 590 855.29
							50.73%	9.09%		59.77%	50.00%

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 50.73% of the budgeted amount. Commitments to date accounts to 9.04%, bringing total actual and committed to 59.77%. The committed cost is a result of the SCM process as per the progress of capital projects that can be viewed in the Capital Demand Procurement plan below:

Capital Demand Procurement Plan 2023/24 Reporting - Dec 2023																		
#	Sub-Directorate	Project Name	Project Description	Budget	Draft tender specs	Draft RFP specs	Quotations	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	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	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	NA	Tender to be advertised	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	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		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			
10	Emergency Services	Training centre	Training centre - Additional classroom	R300 000	Nov 23 NA	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			

13	LED, Tourism, EPWP	Property upgrade	Upgrade of bungalows and amenities	R500 000	Nov 23	NA	NA	NA	Nov 23	Jan 24	Feb 24	Feb 24	Mar 24	Mar 24	Apr 24		
14	LED, Tourism, EPWP	Gas project Phase 2	Gas installation at ablation facilities	R390 250	Oct 23	NA	NA	Quotation in place for Phase 1	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Mar 24	Phase 1 - Formal Quotation in place	
15	LED, Tourism, EPWP	Property upgrade	Ablation facilities upgrade at Die Dam	R70 000	NA	Feb 24	NA		NA	Mar 24	Apr 24	NA	May 24	Jun 24	Jun 24		
16	LED, Tourism, EPWP	Machinery and Equipment	Machinery and Equipment	R30 000	NA	Feb 24	NA		NA	Mar 24	Apr 24	NA	May 24	Jun 24	Jun 24		
17	LED, Tourism, EPWP	Furniture and Office equipment	Furniture and Office equipment Die Dam	R50 000	NA	Feb 24	NA		NA	Mar 24	Apr 24	NA	May 24	Jun 24	Jun 24		
18	LED, Tourism, EPWP	Furniture and Office equipment	Furniture and Office equipment Uitenhabsmond	R200 000	Nov 23	NA	NA		Nov 23	Jan 24	Feb 24	Feb 24	Mar 24	Apr 24	May 24		
19	LED, Tourism, EPWP	Recreational project	Recreational project Die Dam	R10 000	NA	NA	May 24		NA	NA	NA	NA	NA	NA	Jun 24		
20	Municipal Health Services	Furniture and Office equipment	Mobile aircons	R10 000	NA	NA	Jan 24		NA	NA	NA	NA	NA	NA	Feb 24		
21	Municipal Health Services	Furniture and Office equipment	Furniture and Office equipment	R30 000	NA	Feb 24	NA		NA	Mar 24	Apr 24	NA	May 24	Jun 24	Jun 24		
22	Solid Waste Management	DC3_KWK Infrastructure Project	Upgrading Access Road, Borehole pump, ecl	R4 536 100	NA	NA	NA	Tender in place	NA	NA	NA	NA	NA	NA	Dec 23	Tender in place	
23	Finance	Furniture and Office equipment	Office Equipment	R10 000	NA	NA	Jan 24		NA	NA	NA	NA	NA	NA	Feb 24		
24	Supply Chain Management	Furniture and Office equipment	Office Equipment	R10 000	NA	NA	Jan 24		NA	NA	NA	NA	NA	NA	Feb 24		
25	Corporate Services	Fencing - Head Office	Erecting of perimeter fence / walls and access gates	R520 000	Oct 23	NA	NA	In Process	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Mar 24		
26	Corporate Services	Furniture and Office equipment	Office Equipment	R40 000	NA	Feb 24	NA		NA	Mar 24	Apr 24	NA	May 24	Jun 24	Jun 24		
27	Corporate Services	Aircons	Installation and replacement of aircons	R150 000	NA	NA	NA	T23-2023/24 awarded	NA	NA	NA	NA	NA	NA	Jun 24	T23-2023/24 awarded	
28	Corporate Services	Power generator and UPS	Installation of a Power generator and UPS back up	R654 455	NA	NA	NA	Tender in place	NA	NA	NA	NA	NA	NA	Dec 23	Tender in place	
29	ICT Services	Replacement of old and broken Computer Equipment	Replace redundant computers and acquisition for new staff	R260 000	NA	NA	NA	Secured a SITA contract	NA	NA	NA	NA	NA	NA	Mar 24	Secured a SITA contract	
30	ICT Services	Security ICT	Security ICT	R530 000	Oct 23	NA	NA	MCA - CAM	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Mar 24	MOA - CAM	
31	ICT Services	General Equipment	Operational Equipment	R4 000	NA	NA	Jan 24		NA	NA	NA	NA	NA	NA	Feb 24		
32	ICT Services	Server	Backup Server	R111 793	NA	NA	NA	Tender in place	NA	NA	NA	NA	NA	NA	Dec 23	Tender in place	
33	Committee Records and Council Support	Furniture and Office equipment	Office Equipment	R35 000	NA	Feb 24	NA		NA	Mar 24	Apr 24	NA	May 24	Jun 24	Jun 24		
34	IDP and Communication	Awareness Equipment	Awareness Equipment	R30 000	NA	Feb 24	NA		NA	Mar 24	Apr 24	NA	May 24	Jun 24	Jun 24		

Cash Position and Liquidity

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

Item Description	Amounts
Balance as per CFA	R86 136 744
Unspent conditional grants and funds	-R7 394 821
Consumer and Sundry deposits	-R8 160
Sinking fund investments	R0
External loans unspent	-R2 366 089
EFF Accumulated Depreciation	R0
Provision for bonuses	R0
Capital Replacement reserve	-R13 950 888
VAT Refund (Roads Expenses prev years)	-R26 008 778
Rehabilitation provision (KWK)	-R4 438 112
Performance Bonus Provison	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)	R21 708 737

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R7 394 821
External Loans unspent	R2 366 089
1 (one) Month Operational Expenditure	R15 413 816
Provisions	R5 088 112
Capital Replacement reserve	R13 950 888
Equitable share received in advance	R14 072 833
Loan repayments	R5 611 160
Commitments	R4 008 160
Total Liquidity Requirement	R67 905 879
ACTUAL LIQUIDITY AVAILABLE	
Total Investments	R82 959 492
VAT Refund (ABSA Deposit plus)	-R26 008 778
Rehabilitation provision (KWK)	-R4 438 112
Balance of Investments	R52 512 603
Cash book - Bank Balance	R3 778 493
Roads claims outstanding	R26 119 747
Consumer Debtors (current – 60 days)	R 6 173 209
Total Liquidity Available	R88 584 051
Liquidity Shortfall(-)/Liquidity Surplus	R20 678 173

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 418 183.16	R -	R 418 183.16	41.82%	R 581 816.84	
EPWP	R 1 192 000.00	R -	R 1 192 000.00	R 519 071.48	R -	R 519 071.48	43.55%	R 672 928.52	
CDW	R 57 000.00	R -	R 57 000.00	R -	R 1 720.80	R 1 720.80	3.02%	R 55 279.20	
RRAMS	R 2 846 000.00	R 101 630.00	R 2 947 630.00	R 516 394.14		R 516 394.14	17.52%	R 2 431 235.86	
WOSA	R 1 560 000.00	R 216 755.00	R 1 776 755.00	R 425 617.94	R 823.56	R 426 441.50	24.00%	R 1 350 313.50	
CAPACITY PROJECT	R 500 000.00	R 112 012.00	R 612 012.00	R 28 790.76	R 424 102.28	R 452 893.04	74.00%	R 159 118.96	
Municipal Intervention Grant	R100 000 (Intern Disaster)	R -	R 100 000.00	R -	R -	R -	0.00%	R 100 000.00	
	(GIS Enviro)	R 75 564.00	R 75 564.00	R 53 000.00		R 53 000.00	70.14%	R 22 564.00	
	Municipal Intervention Grant TOTAL		R 175 564.00	R 53 000.00	R -	R 53 000.00	30.19%	R 122 564.00	
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 6th month period ending 31 December 2023 is **50%** if calculated in a straight-line method for the 12 months in the year.
- Year to date operating revenue amounts to **49%** of the total budgeted for the financial year.
- Year to date operating expenditure amounts to **45%** of the total budgeted for the financial.
- Year to date capital expenditure amounts to **50.73%** of total adjusted budgeted for the financial year but should adjusted to **59.77%** if all the committed capital cost are also taken into consideration.

Positive cash flow, over **R21.7 million**, was calculated and a **positive R20.6 million** liquidity was evident as on 31 December 2023.

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

For December 2023, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R134 629 355	R146 676 269	R12 046 914
Actual Expenditure	<u>R124 644 108</u>	<u>R124 644 108</u>	R0
Surplus (Shortfall)	<u>R 9 985 247</u>	<u>R22 032 161</u>	

The revenue adjustment is calculated as follows:

Equitable share received for December 2023	(R14 072 833)
Roads Revenue outstanding for Nov and Dec 2023	<u>R 26 119 747</u>
Nett total revenue received in advance	<u>R 12 046 914</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 406 136.64	R 100 002.00
SERVICES CHARGES - REFUSE	R 14 300 000.00	R 1 325 448.74	R 7 567 920.22	R 7 150 002.00
SERVICES CHARGES - SEWERAGE	R 1 300 000.00	R 81 690.02	R 388 667.83	R 649 998.00
SERVICES CHARGES - WATER	R -	R 7 817.39	R 14 764.26	R -
SALE OF GOODS AND SERVICES	R 9 223 046.00	R 303 654.35	R 2 725 746.25	R 4 611 528.00
RENT OF FACILITIES&EQUIPMENT	R 13 825 000.00	R 1 140 966.35	R 6 956 506.16	R 6 912 498.00
INTEREST EARNED-EXTERNAL INVES	R 4 000 000.00	R 664 007.48	R 3 721 355.38	R 1 999 998.00
INTEREST EARNED-OUTST DEBTORS	R 50 000.00	R 34 199.82	R 122 939.86	R 25 002.00
LICENSES & PERMITS	R 1 000 000.00	R 47 686.47	R 348 015.62	R 499 998.00
INCOME FOR AGENCY SERVICES	R 12 769 565.00	R 1 050 038.82	R 6 362 101.15	R 6 384 780.00
GRANT&SUBSIDIES (OPERATING)	R 92 013 927.00	R 28 593 422.18	R 65 258 284.62	R 46 006 968.00
GRANT&SUBSIDIES (CAPITAL)	R 1 442 283.00	R -	R -	R 250 002.00
OTHER REVENUE	R 422 700.00	R 53 625.95	R 2 994 527.59	R 211 350.00
PROFIT ON SALE	R 2 000 000.00	R -	R -	R 1 000 002.00
	R 152 546 521.00	R 33 370 251.79	R 96 866 965.58	R 75 802 128.00

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 88 052 327.00	R 6 449 416.85	R 42 186 418.66	R 44 026 194.00
REMUNERATION OF COUNCILLORS	R 6 339 757.00	R 514 344.35	R 3 504 664.30	R 3 169 878.00
BAD DEBTS	R 100 000.00	R -	R -	R 49 998.00
DEPRECIATION	R 3 653 586.43	R 304 465.54	R 1 826 793.24	R 1 826 796.00
BULK PURCHASES	R 200 000.00	R -	R 174 619.37	R 100 002.00
OTHER MATERIAL	R 4 790 200.00	R 433 182.89	R 2 179 048.25	R 2 395 086.00
INTEREST EXPENSE - EXTERNAL	R 2 433 186.00	R 716 053.17	R 886 888.17	R 1 216 596.00
CONTRACTED SERVICES	R 26 973 918.20	R 2 091 594.82	R 9 184 105.55	R 13 486 968.00
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 21 892 586.00	R 831 006.81	R 9 944 065.72	R 10 946 346.00
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 154 435 560.63	R 11 340 064.43	R 69 886 603.26	R 77 217 864.00

Total R -1 889 039.63 R 22 030 187.36 R 26 980 362.32 R -1 415 736.00

Revenue by source

Reasons for variance:

Total income to date is higher than anticipated with a variance of 27.79%.

Electricity receivable was higher than projected. The budget will be amended with the adjustment budget in February.

Interest earned to date is significantly higher due to VAT funds currently invested. Adjustment budget will make provisions for more revenue from this source for the period.

Equitable share to date received for the next quarter in advance cause the actual to be above the projected budget to date and will play off in the upcoming months.

Other revenue currently received will be investigated to see if allocations to other revenue sources (service charges) can be done.

Expenditure by type:

Reasons for variance:

Total expenditure is 9.49% lower than anticipated .

Employee cost is below anticipated, even after bonus payments was made for the year, hence a current saving exists due to vacancies still to be filled for the year.

All expenses will be reviewed to adjust budget provisions more accurate to actual expenditure to date, hence providing better guidance and indication to perform forecasts for the remainder 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 862 665.25	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 7 873 869.82	R 36 898 261.31	R 61 187 502.00
GRANT&SUBSIDIES (CAPITAL)	R -	R -	R -	R -
OTHER REVENUE	R -	R 180.00	R 1 462.47	R -
GAINS	R -	R -	R -	R -
	R 122 375 000.00	R 7 874 049.82	R 37 762 389.03	R 61 187 502.00

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 50 645 000.00	R 4 712 524.65	R 31 074 875.02	R 25 322 496.00
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 3 632 210.02	R 19 128 183.22	R 28 765 506.00
INTEREST EXPENSE - EXTERNAL	R 320 000.00	R 25 417.00	R 152 502.00	R 160 002.00
CONTRACTED SERVICES	R 3 100 000.00	R 812 375.57	R 2 083 027.58	R 1 550 004.00
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 10 779 000.00	R 502 384.69	R 2 318 916.54	R 5 389 506.00
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 122 375 000.00	R 9 684 911.93	R 54 757 504.36	R 61 187 514.00

Total	R -	R -1 810 862.11	R -16 995 115.33	R -12.00
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Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies 38.28% lower than anticipated to date.

November and December invoices to be collected from the Department of Public Roads amounting R26 119 748.35 collectively for the period, hence aligning to the budget to date.

Expenditure by type

Reasons for variances:

Total expenditure is 10.51% lower than anticipated .

Currently a significant saving is evident on the employee cost to date.

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

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	1 483	8 377	7 900	477	6%	15 800
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	-	4 000	4 000	664	3 721	2 000	1 721	86%	4 000
Other own revenue	-	253 679	253 679	39 098	122 531	126 840	(4 309)	-3%	-
Total Revenue (excluding capital transfers and contributions)	-	273 479	273 479	41 244	134 629	136 740	(2 110)	-2%	273 479
Employee costs	-	138 697	138 697	11 162	73 261	69 349	3 913		138 697
Remuneration of Councillors	-	6 340	6 340	514	3 505	3 170	335		6 340
Depreciation and amortisation	-	3 654	3 654	304	1 827	1 827	(0)		3 654
Interest	-	2 753	2 753	741	1 039	1 377	(337)		2 753
Inventory consumed and bulk purchases	-	62 521	62 521	4 065	21 482	31 261	(9 779)		62 521
Transfers and subsidies	-	-	-	-	-	-	-		-
Other expenditure	-	62 846	62 846	4 237	23 530	31 423	(7 893)	-25%	62 846
Total Expenditure	-	276 811	276 811	21 025	124 644	138 405	(13 761)	-10%	276 811
Surplus/(Deficit)	-	(3 331)	(3 331)	20 219	9 985	(1 666)	11 651	-699%	(3 331)
Transfers and subsidies - capital (monetary)	-	500	1 442	-	-	250	(250)	-100%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	(2 831)	(1 889)	20 219	9 985	(1 416)	11 401	-805%	(3 331)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	(2 831)	(1 889)	20 219	9 985	(1 416)	11 401	-805%	(3 331)
Capital expenditure & funds sources									
Capital expenditure	-	6 355	13 892	749	7 049	3 171	3 879	122%	13 892
Capital transfers recognised	-	500	1 442	-	791	250	541	217%	1 442
Borrowing	-	-	4 536	494	2 676	-	2 676	#DIV/0!	4 536
Internally generated funds	-	5 855	7 914	255	3 582	2 921	661	23%	7 914
Total sources of capital funds	-	6 355	13 892	749	7 049	3 171	3 879	122%	13 892
Financial position									
Total current assets	-	50 777	44 183		99 222				50 777
Total non current assets	-	123 605	131 142		112 908				123 605
Total current liabilities	-	26 214	26 214		36 885				26 214
Total non current liabilities	-	67 687	67 687		65 131				67 687
Community wealth/Equity	-	80 481	81 424		110 114				80 481
Cash flows									
Net cash from (used) operating	-	1 826	1 826	13 005	10 047	10 954	907	8%	1 826
Net cash from (used) investing	-	(4 355)	(11 892)	(749)	(7 049)	(2 178)	4 872	-224%	(11 892)
Net cash from (used) financing	-	(5 365)	(5 365)	(1 656)	(1 656)	(2 682)	(1 026)	38%	(5 365)
Cash/cash equivalents at the month/year end	-	35 691	29 097	-	86 137	50 622	(35 515)	-70%	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	3 199	2 312	105	36	32	29	1 482	841	8 037
Creditors Age Analysis									
Total Creditors	641	-	-	-	-	-	-	1	642

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

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	30 209	75 089	55 270	19 819	36%	111 483
Executive and council		-	15 270	15 270	1 050	6 512	7 635	(1 123)	-15%	15 270
Finance and administration		-	95 271	96 213	29 159	68 577	47 636	20 942	44%	96 213
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	26 639	26 639	1 836	14 210	13 320	890	7%	26 639
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	20 130	20 130	1 760	11 117	10 065	1 052	10%	20 130
Public safety		-	5 308	5 308	14	2 664	2 654	10	0%	5 308
Housing		-	-	-	-	-	-	-	-	-
Health		-	1 202	1 202	61	429	601	(172)	-29%	1 202
<i>Economic and environmental services</i>		-	122 499	122 499	7 874	37 762	61 250	(23 487)	-38%	122 499
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	122 375	122 375	7 874	37 762	61 188	(23 425)	-38%	122 375
Environmental protection		-	124	124	-	-	62	(62)	-100%	124
<i>Trading services</i>		-	14 300	14 300	1 325	7 568	7 150	418	6%	14 300
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	14 300	14 300	1 325	7 568	7 150	418	6%	14 300
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	273 979	274 922	41 244	134 629	136 990	(2 360)	-2%	274 922
Expenditure - Functional										
<i>Governance and administration</i>		-	63 896	63 896	3 806	28 799	31 948	(3 149)	-10%	63 896
Executive and council		-	10 751	10 751	778	5 295	5 376	(81)	-2%	10 751
Finance and administration		-	51 161	51 161	2 876	22 494	25 580	(3 086)	-12%	51 161
Internal audit		-	1 984	1 984	153	1 010	992	18	2%	1 984
<i>Community and public safety</i>		-	75 550	75 550	5 644	34 999	37 775	(2 776)	-7%	75 550
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	17 120	17 120	1 107	6 987	8 560	(1 573)	-18%	17 120
Public safety		-	39 671	39 671	3 230	19 146	19 835	(689)	-3%	39 671
Housing		-	-	-	-	-	-	-	-	-
Health		-	18 759	18 759	1 307	8 866	9 380	(514)	-5%	18 759
<i>Economic and environmental services</i>		-	127 398	127 398	10 104	57 182	63 699	(6 517)	-10%	127 398
Planning and development		-	1 621	1 621	128	804	810	(6)	-1%	1 621
Road transport		-	122 375	122 375	9 685	54 758	61 188	(6 430)	-11%	122 375
Environmental protection		-	3 402	3 402	292	1 620	1 701	(81)	-5%	3 402
<i>Trading services</i>		-	9 967	9 967	1 471	3 665	4 983	(1 319)	-26%	9 967
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 967	9 967	1 471	3 665	4 983	(1 319)	-26%	9 967
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	276 811	276 811	21 025	124 644	138 405	(13 761)	-10%	276 811
Surplus/ (Deficit) for the year		-	(2 831)	(1 889)	20 219	9 985	(1 416)	11 401	-805%	(1 889)

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

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	6 512	7 635	(1 123)	-14.7%	15 270
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	25	25	3	19	13	6	47.9%	25
Vote 4 - Finance		-	95 246	96 188	29 156	68 558	47 623	20 935	44.0%	96 188
Vote 5 - Community Services		-	163 438	163 438	11 035	59 540	81 719	(22 179)	-27.1%	163 438
Total Revenue by Vote	2	-	273 979	274 922	41 244	134 629	136 990	(2 360)	-1.7%	274 922
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	15 847	15 847	1 131	7 690	7 924	(234)	-2.9%	15 847
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	17 485	17 485	962	8 100	8 742	(642)	-7.3%	17 485
Vote 4 - Finance		-	30 015	30 015	1 720	13 225	15 007	(1 783)	-11.9%	30 015
Vote 5 - Community Services		-	213 464	213 464	17 213	95 629	106 732	(11 103)	-10.4%	213 464
Total Expenditure by Vote	2	-	276 811	276 811	21 025	124 644	138 405	(13 761)	-9.9%	276 811
Surplus/ (Deficit) for the year	2	-	(2 831)	(1 889)	20 219	9 985	(1 416)	11 401	-805.3%	(1 889)

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

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	406	100	306	306%	200	
Service charges - Water		-	-	8	15	-	15	#DIV/0!	-	
Service charges - Waste Water Management		1 300	1 300	82	389	650	(261)	-40%	1 300	
Service charges - Waste management		14 300	14 300	1 325	7 568	7 150	418	6%	14 300	
Sale of Goods and Rendering of Services		9 223	9 223	304	2 726	4 612	(1 886)	-41%	9 223	
Agency services		12 770	12 770	1 050	6 362	6 385	(23)	0%	12 770	
Interest		-	-	-	-	-	-	-	-	
Interest earned from Receivables		50	50	34	123	25	98	392%	50	
Interest from Current and Non Current Assets		4 000	4 000	664	3 721	2 000	1 721	86%	4 000	
Dividends		-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	
Rental from Fixed Assets		13 825	13 825	1 141	7 819	6 912	907	13%	13 825	
Licence and permits		1 000	1 000	48	348	500	(152)	-30%	1 000	
Operational Revenue		423	423	54	2 996	211	2 785	1318%	423	
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	
Surcharges and Taxes		-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	
Licence and permits		-	-	-	-	-	-	-	-	
Transfers and subsidies - Operational		214 389	214 389	36 467	102 157	107 194	(5 038)	-5%	214 389	
Interest		-	-	-	-	-	-	-	-	
Fuel Levy		-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	
Gains on disposal of Assets		2 000	2 000	-	-	1 000	(1 000)	-100%	2 000	
Other Gains		-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		-	273 479	273 479	41 244	134 629	136 740	(2 110)	-2%	273 479
Expenditure By Type										
Employee related costs		138 697	138 697	11 162	73 261	69 349	3 913	6%	138 697	
Remuneration of councillors		6 340	6 340	514	3 505	3 170	335	11%	6 340	
Bulk purchases - electricity		200	200	-	175	100	75	75%	200	
Inventory consumed		62 321	62 321	4 065	21 307	31 161	(9 853)	-32%	62 321	
Debt impairment		100	100	-	-	50	(50)	-100%	100	
Depreciation and amortisation		3 654	3 654	304	1 827	1 827	(0)	0%	3 654	
Interest		2 753	2 753	741	1 039	1 377	(337)	-24%	2 753	
Contracted services		30 074	30 074	2 904	11 267	15 037	(3 770)	-25%	30 074	
Transfers and subsidies		-	-	-	-	-	-	-	-	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	
Operational costs		32 672	32 672	1 333	12 263	16 336	(4 073)	-25%	32 672	
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	
Other Losses		-	-	-	-	-	-	-	-	
Total Expenditure		-	276 811	276 811	21 025	124 644	138 405	(13 761)	-10%	276 811
Surplus/(Deficit)		-	(3 331)	(3 331)	20 219	9 985	(1 666)	11 651	(0)	(3 331)
Transfers and subsidies - capital (monetary allocations)		-	500	1 442	-	-	250	(250)	(0)	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	(2 831)	(1 889)	20 219	9 985	(1 416)	-	-	(3 331)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		-	(2 831)	(1 889)	20 219	9 985	(1 416)	-	-	(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)	20 219	9 985	(1 416)	-	-	(3 331)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	(2 831)	(1 889)	20 219	9 985	(1 416)	-	-	(3 331)

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

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		-	-	-	-	335	-	335	#DIV/0!	-
Vote 4 - Finance		-	-	-	-	-	-	-		-
Vote 5 - Community Services		-	-	-	494	2 676	-	2 676	#DIV/0!	-
Total Capital Multi-year expenditure	4,7	-	-	-	494	3 011	-	3 011	#DIV/0!	-
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	30	30	-	27	15	12	79%	30
Vote 2 - Management Services		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	1 339	2 305	6	462	668	(206)	-31%	2 305
Vote 4 - Finance		-	20	20	-	9	5	4	77%	20
Vote 5 - Community Services		-	4 966	11 537	249	3 541	2 483	1 058	43%	11 537
Total Capital single-year expenditure	4	-	6 355	13 892	255	4 038	3 171	868	27%	13 892
Total Capital Expenditure		-	6 355	13 892	749	7 049	3 171	3 879	122%	13 892
Capital Expenditure - Functional Classification										
Governance and administration		-	1 359	2 325	6	806	673	133	20%	2 325
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	1 359	2 325	6	806	673	133	20%	2 325
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	4 960	6 995	249	3 536	2 480	1 056	43%	6 995
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	920	1 250	18	261	460	(199)	-43%	1 250
Public safety		-	4 000	5 704	231	3 276	2 000	1 276	64%	5 704
Housing		-	-	-	-	-	-	-		-
Health		-	40	40	-	-	20	(20)	-100%	40
Economic and environmental services		-	36	4 572	-	31	18	13	74%	4 572
Planning and development		-	30	30	-	27	15	12	79%	30
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	6	4 542	-	4	3	1	50%	4 542
Trading services		-	-	-	494	2 676	-	2 676	#DIV/0!	-
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	494	2 676	-	2 676	#DIV/0!	-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	-	6 355	13 892	749	7 049	3 171	3 879	122%	13 892
Funded by:										
National Government		-	-	-	-	-	-	-		-
Provincial Government		-	500	1 442	-	791	250	541	217%	1 442
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		-	500	1 442	-	791	250	541	217%	1 442
Borrowing	6	-	-	4 536	494	2 676	-	2 676	#DIV/0!	4 536
Internally generated funds		-	5 855	7 914	255	3 582	2 921	661	23%	7 914
Total Capital Funding		-	6 355	13 892	749	7 049	3 171	3 879	122%	13 892

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

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	86 137	35 691	
Trade and other receivables from exchange transactions			4 551	4 551	9 123	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	1 551	1 873	
VAT			5 975	5 975	-	5 975	
Other current assets			-	-	-	-	
Total current assets			-	50 777	44 183	99 222	50 777
Non current assets							
Investments			-	-	-	-	
Investment property			12 769	12 769	12 790	12 769	
Property, plant and equipment			86 033	93 570	79 816	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	112 908	123 605
TOTAL ASSETS			-	174 382	175 324	212 130	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	(549)	5 019	
Trade and other payables from non-exchange transactions			446	446	19 705	446	
Provision			16 035	16 035	12 038	16 035	
VAT			-	-	317	-	
Other current liabilities			-	-	-	-	
Total current liabilities			-	26 214	26 214	36 885	26 214
Non current liabilities							
Financial liabilities			6 519	6 519	9 568	6 519	
Provision			61 168	61 168	55 562	61 168	
Long term portion of trade payables			-	-	-	-	
Other non-current liabilities			-	-	-	-	
Total non current liabilities			-	67 687	67 687	65 131	67 687
TOTAL LIABILITIES			-	93 901	93 901	102 015	93 901
NET ASSETS	2		-	80 481	81 424	110 114	80 481
COMMUNITY WEALTH/EQUITY							
Accumulated surplus/(deficit)			67 481	68 424	89 114	67 481	
Reserves and funds			13 000	13 000	21 000	13 000	
Other			-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	80 481	81 424	110 114	80 481

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

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	1 474	8 356	7 900	456	6%	15 800	
Other revenue			37 140	37 140	3 627	16 740	18 570	(1 830)	-10%	37 140	
Transfers and Subsidies - Operational			214 389	214 389	26 952	106 271	122 490	(16 219)	-13%	214 389	
Transfers and Subsidies - Capital			500	500	-	500	250	250	100%	500	
Interest			4 050	4 050	664	3 721	2 025	1 696	84%	4 050	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(268 219)	(268 219)	(18 970)	(124 502)	(139 364)	(14 862)	11%	(268 219)	
Interest			(1 834)	(1 834)	(741)	(1 039)	(917)	122	-13%	(1 834)	
Transfers and Subsidies			-	-	-	-	-	-		-	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	1 826	1 826	13 005	10 047	10 954	907	8%	1 826
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			2 000	2 000	-	-	1 000	(1 000)	-100%	2 000	
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-	
Decrease (increase) in non-current investments			-	-	-	-	-	-		-	
Payments											
Capital assets			(6 355)	(13 892)	(749)	(7 049)	(3 178)	3 872	-122%	(13 892)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(4 355)	(11 892)	(749)	(7 049)	4 872	-224%	(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)	(1 656)	(1 656)	(2 682)	(1 026)	38%	(5 365)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(5 365)	(5 365)	(1 656)	(1 656)	(2 682)	(1 026)	38%	(5 365)
NET INCREASE/ (DECREASE) IN CASH HELD			-	(7 894)	(15 431)	10 600	1 342	6 094			(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		86 137	50 622				69 364

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

Description	NT Code	Budget Year 2023/24										Total	Over 1Yr	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Djs	151-180 Djs	181 Djs-1 Yr	Over 1Yr	Total							
R thousands																	
Debtors Age Analysis By Income Source																	
Trade and Other Receivables from Exchange Transactions - Water	1200	13	1	0	-	1	-	38	3	57	42						
Trade and Other Receivables from Exchange Transactions - Electricity	1300	88	6	1	1	0	-	3	4	103	8						
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-						
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-						
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-						
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	25	25	25						
Interest on Arrear Debtor Accounts	1810	3	14	1	0	0	1	69	29	118	99						
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-						
Other	1900	3 095	2 291	103	35	30	29	1 372	760	7 734	2 246						
Total By Income Source	2000	3 199	2 312	105	36	32	29	1 482	841	8 037	2 421						
2022/23 - totals only																	
Debtors Age Analysis By Customer Group																	
Organs of State	2200	2 085	746	0	-	-	0	1 204	4	4 039	1 208						
Commercial	2300	1	6	62	0	2	4	89	401	566	497						
Households	2400	1 114	100	43	36	30	26	188	436	1 973	716						
Other	2500	(2)	1 461	-	-	-	-	-	-	1 459	-						
Total By Customer Group	2600	3 199	2 312	105	36	32	29	1 482	841	8 037	2 421						

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

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	641	-	-	-	-	-	-	-	641
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	1
Total By Customer Type	1000	641	-	-	-	-	-	-	1	642

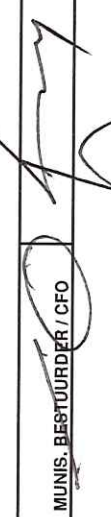
MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: December, 2023

Account number	INSTITUTION	Actual date	Balance as at		Movements for the month			Balance as at		Interest earned Month	Rate
			01 December 2023	31 December 2023	Investments matured	Investments made	Interest capitalised	Costs & Fees	Actual date		
Overberg District Municipality											
03788171042	NEDBANK		R 11 326 046.93	R 20 200 000.00	R 20 200 000.00	R 14 500 000.00	R 82 500.69	R 5 706 547.67	R 82 500.69	8.15%	
9358892970	ABSA BANK		R 32 501 928.39	R 14 000 000.00	R 14 000 000.00	R 302 126.44	R 46 804 054.63	R 302 126.44	R 302 126.44	8.90%	
937466345	ABSA BANK		R 25 819 903.39	R 186 874.36	R 186 874.36	R -	R 26 008 777.75	R 186 874.36	R 186 874.36	8.90%	
037881183454	NEDBANK		R 4 230 552.00	R 179 221.06	R 179 221.06	R -	R 4 438 111.96	R 28 338.90	R 28 338.90	6.15%	
Total for Investments			R 73 876 490.76	R 20 200 000.00	R 20 200 000.00	R 28 679 221.06	R 601 640.39	R 82 958 492.21	R 601 640.39		
Cheque Account											
178 000 006 2	Aban Bank		R 337 699.81	R -	R -	R 58 236.82	R -	R 395 936.63	R -	0.00%	
117 652 4485	Nedbank		R 2 005 146.84	R -	R -	R 1 377 409.04	R -	R 3 382 555.88	R -	0.00%	
Total for Bank Accounts			R 2 342 846.65	R -	R -	R 1 435 645.86	R -	R 3 778 102.51	R -	0.00%	
TOTAL			R 76 221 277.41	R 20 200 000.00	R 20 200 000.00	R 30 114 666.92	R 601 640.39	R 86 737 894.72	R 601 640.39	0.00%	

DATUM: 15.1.2024

MUNIS. BESTUURDER / CFO 

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

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	28 146	67 154	59 650	7 504	12.6%	89 475
Local Government Equitable Share			84 437	84 437	28 146	63 328	56 291	7 037	12.5%	84 437
Finance Management			1 000	1 000	-	1 000	667	333	50.0%	1 000
EPWP Incentive			1 192	1 192	-	834	795	39	4.9%	1 192
Rural Roads Asset Management Grant			2 846	2 846	-	1 992	1 897	95	5.0%	2 846
Other transfers and grants [insert description]	3									
Provincial Government:		-	124 914	124 914	(1 194)	40 324	62 840	(22 516)	-35.8%	124 914
Roads Function			122 375	122 375	(1 208)	38 106	61 308	(23 202)	-37.8%	122 375
Seta			240	240	-	21	-	21	#DIV/0!	240
Health Subsidy			182	182	13	81	121	(40)	-33.3%	182
CDW Operational Support Grant	4		57	57	-	57	38	19	50.0%	57
Fire Safety Plan			1 560	1 560	-	1 560	1 040	520	50.0%	1 560
Grant WCFMC Capability			500	500	-	500	333	167	50.0%	500
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Operating Transfers and Grants	5	-	214 389	214 389	26 952	107 478	122 490	(15 012)	-12.3%	214 389
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	500	500	-	500	250	250	100.0%	500
Fire Service Capacity Building Grant			500	500	-	500	250	250	100.0%	500
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	500	500	-	500	250	250	100.0%	500
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	214 889	214 889	26 952	107 978	122 740	(14 762)	-12.0%	214 889

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

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	28 490	64 723	44 738	19 985	44.7%	89 475
Local Government Equitable Share			84 437	84 437	28 146	63 328	42 219	21 109	50.0%	84 437
Finance Management			1 000	1 000	83	341	500	(159)	-31.8%	1 000
EPWP Incentive			1 192	1 192	103	596	596	0	0.1%	1 192
Rural Roads Asset Management Grant			2 846	2 846	158	458	1 423	(965)	-67.8%	2 846
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	124 914	124 914	7 977	37 434	62 457	(24 903)	-39.9%	124 914
Roads Function			122 375	122 375	7 874	36 898	61 188	(24 289)	-39.7%	122 375
Seta			240	240	-	-	120			240
Health Subsidy			182	182	13	81	91	(10)	-11.1%	182
CDW Operational Support Grant			57	57	-	-	29	(29)	-100.0%	57
Fire Safety Plan			1 560	1 560	90	426	780	(354)	-45.4%	1 560
Grant WCFMC Capability			500	500	-	29	250	(221)	-88.5%	500
District Municipality:		-	-	-	-	-	-	-		-
								-		
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
[insert description]								-		
Total operating expenditure of Transfers and Grants:		-	214 389	214 389	36 467	102 157	107 194	(4 918)	-4.6%	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	36 467	102 157	107 194	(4 918)	-4.6%	214 889

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

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)										
Basic Salaries and Wages			4 401	4 401	366	2 472	2 201	271	12%	4 401
Pension and UIF Contributions			145	145	5	34	72	(39)	-54%	145
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 350	1 350	108	743	675	68	10%	1 350
Cellphone Allowance			444	444	35	256	222	34	16%	444
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors			6 340	6 340	514	3 505	3 170	335	11%	6 340
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4 224	4 224	245	1 471	2 112	(641)	-30%	4 224
Pension and UIF Contributions			478	478	27	164	239	(75)	-31%	478
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			151	151	-	-	75	(75)	-100%	151
Motor Vehicle Allowance			272	272	15	92	136	(44)	-32%	272
Cellphone Allowance			78	78	5	30	39	(9)	-23%	78
Housing Allowances			4	4	0	1	2	(1)	-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	-	-	37	(37)	-100%	75
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			5 281	5 281	293	1 759	2 640	(882)	-33%	5 281
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			88 793	88 793	7 139	49 142	44 397	4 745	11%	88 793
Pension and UIF Contributions			15 333	15 333	1 301	7 820	7 667	154	2%	15 333
Medical Aid Contributions			5 428	5 428	444	2 654	2 714	(59)	-2%	5 428
Overtime			1 750	1 750	168	1 042	875	167	19%	1 750
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			4 489	4 489	375	2 239	2 245	(5)	0%	4 489
Cellphone Allowance			442	442	35	201	221	(20)	-9%	442
Housing Allowances			321	321	24	137	161	(24)	-15%	321
Other benefits and allowances			9 046	9 046	706	4 415	4 523	(108)	-2%	9 046
Payments in lieu of leave			200	200	100	379	100	279	279%	200
Long service awards			804	804	48	289	402	(113)	-28%	804
Post-retirement benefit obligations			6 532	6 532	503	3 017	3 266	(250)	-8%	6 532
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			278	278	25	167	139	28	20%	278
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			133 416	133 416	10 869	71 502	66 708	4 794	7%	133 416
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			145 037	145 037	11 676	76 766	72 519	4 247	6%	145 037
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS			145 037	145 037	11 676	76 766	72 519	4 247	6%	145 037
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			138 697	138 697	11 162	73 261	69 349	3 913	6%	138 697

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

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	1 849	6 300	2 648	(3 652)	-137.9%	99%
December		530	530	749	7 049	3 178	(3 872)	-121.8%	111%
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	7 049					

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

CASHBOOK

Balance B/fwd - 1 December 2023 2319431.26
Revenue: 40101010031 52845200.12
Expenditure: 40101010032 51386138.87-
Other:

CASHBOOK BALANCE - 31 December 2023 3778492.51

BANK STATEMENT

Balance as per bank statement
as at 31 December 2023 30/12/2023 3778492.51

PLUS:
Receipts not cleared in bank
Other 0
LESS:
Uncleared ACB
Outstanding cheques
Bank transactions not on GL 0 0.00

Cash Book balance
as at 31 December 2023 3778492.51

Difference 0.00

Verified by: S. ZIMMANN

Signature: 

On (dd/mm/ccyy) 15/01/2024