



OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Financial Monthly Report

February 2024

TABLE OF CONTENTS

PAGES

Legislative Framework.....	1
Report to the Executive Mayor.....	2
Recommendations.....	2
Municipal Manager’s Quality Certificate.....	3
<u>PART 1-</u> EXECUTIVE SUMMARY	
• Introduction.....	4
• Consolidated Performance.....	4 -12
<u>PART 2 -</u> IN-YEAR BUDGET STATEMENT TABLES.....	13 -19
<u>PART 3 -</u> SUPPORTING DOCUMENTATION	
• Debtors’ Analysis.....	20
• Creditors’ Analysis.....	21
• Investment Portfolio Analysis	22
• Allocation and grant receipts and expenditure.....	23 -24
• Councillors’ allowances and employee benefits.....	25
• Capital programme performance.....	26
• Monthly Bank Reconciliation.....	27

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 **February 2024**.

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 **February 2024** is noted.
- It be noted that the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the approved budget.
- It be noted that any material variances will receive remedial or corrective actions.



Mr RG Bosman
Municipal Manager

Date:13/03/2024.....

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 **February 2024** 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 13/03/2024

EXECUTIVE SUMMARY

Introduction

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

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

Consolidated Performance

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

	Capital Expenditure	Operating Expenditure	Operating Revenue
Budget	R 15 564 054.00	R276 810 561	R274 921 521
Budget to date (BTD)	R 9 147 678.63	R172 360 492	R174 060 538
Year to date (YTD)	R 8 318 580.69	R173 902 736	R168 777 023
Variance to SDBIP	-R 829 097.94	R 1 542 244.83	-R 5 283 515.34
YTD% Variance to SDBIP	-9%	1%	-3%
% of Annual Budget	60%	63%	61%

Relevant information

- Revenue to date is **lower** than anticipated with a variance of **3%**.
- Actual expenditure is **higher** than expected with a variance of **1%**.

See reasons for deviations in revenue and expenditure summary on page 11.

- Capital expenditures are **lower** budgeted with a variance of **9%**.

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	ADJUSTMENT T FEB 2024	TOTAL 2023/24	SPENDING YTD February 2024	% SPENDING	COMMITMENTS February 2024	TOTAL YTD INCL COMMIT	BALANCE UNSPEND
1	COMMITTEE RECORDS, COUNCIL SUPPRT	1	R35 000.00	R0.00	R0.00	R35 000.00	R0.00	0.00%	R0.00	R0.00	R35 000.00
2	CORPORATE SERVICES : SUPPORT SERV	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
3	CORPORATE SERVICES : SUPPORT SERV	1	R40 000.00	R0.00	R0.00	R40 000.00	R5 746.30	14.37%	R11 808.70	R17 554.70	R22 445.30
4	CORPORATE SERVICES : SUPPORT SERV	1	R150 000.00	R0.00	R0.00	R150 000.00	R89 304.09	59.54%	R0.00	R89 304.09	R60 695.91
5	CORPORATE SERVICES : SUPPORT SERV	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
6	EMERGENCY SERVICES	1	R100 000.00	-R1 000.00	R0.00	R99 000.00	R37 078.60	37.47%	R40 450.52	R77 529.12	R21 470.88
7	EMERGENCY SERVICES	1	R2 200 000.00	-R300 000.00	R0.00	R1 900 000.00	R1 759 795.52	79.99%	R400 644.08	R2 160 439.60	R99 560.40
8	EMERGENCY SERVICES	4	R900 000.00	R0.00	R0.00	R900 000.00	R0.00	0.00%	R0.00	R0.00	R900 000.00
9	EMERGENCY SERVICES	1	R0.00	R525 724.00	R1 000.00	R526 724.00	R455 642.04	86.50%	R0.00	R455 642.04	R71 081.96
10	EMERGENCY SERVICES	1	R0.00	R186 449.00	R0.00	R186 449.00	R214 416.35	99.98%	R0.00	R45 060.55	R4 938.45
11	EMERGENCY SERVICES	4	R0.00	R942 283.00	R0.00	R942 283.00	R841 567.71	89.31%	R83 033.81	R924 601.52	R32.65
12	EMERGENCY SERVICES	1	R6 000.00	R0.00	-R300 000.00	R0.00	R0.00	0.00%	R0.00	R0.00	R6 000.00
13	EMERGENCY SERVICES	1	R10 000.00	R0.00	R0.00	R10 000.00	R8 497.13	74.95%	R0.00	R4 497.13	R1 502.87
14	EMERGENCY SERVICES	1	R260 000.00	R0.00	R0.00	R260 000.00	R111 012.18	42.70%	R0.00	R8 845.00	R11 155.00
15	EMERGENCY SERVICES	1	R4 000.00	R0.00	R0.00	R4 000.00	R0.00	0.00%	R98 758.79	R209 770.97	R50 229.03
16	ENVIRONMENTAL MANAGEMENT SERVICES	1	R530 000.00	R111 793.00	R0.00	R641 793.00	R287 364.00	54.22%	R207 341.00	R494 705.00	R4 000.00
17	FINANCIAL SERVICES	1	R30 000.00	R0.00	R0.00	R30 000.00	R96 140.47	86.00%	R0.00	R96 140.47	R15 652.53
18	ICT SERVICES	1	R250 000.00	R170 250.00	R0.00	R420 250.00	R26 855.00	89.52%	R0.00	R26 855.00	R3 145.00
19	ICT SERVICES	1	R200 000.00	-R200 000.00	R0.00	R0.00	R167 345.40	42.88%	R0.00	R167 345.40	R222 904.60
20	ICT SERVICES	1	R200 000.00	R70 000.00	R0.00	R270 000.00	R93 703.58	18.74%	R23 518.50	R117 222.48	R382 777.52
21	ICT SERVICES	1	R0.00	R0.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R0.00
22	LED, TOURISM, RESORTS AND EPWP	1	R30 000.00	R0.00	R0.00	R30 000.00	R32 902.53	96.77%	R0.00	R32 902.53	R1 097.47
23	LED, TOURISM, RESORTS AND EPWP	1	R0.00	R50 000.00	R0.00	R50 000.00	R0.00	0.00%	R21 913.05	R21 913.05	R28 066.95
24	LED, TOURISM, RESORTS AND EPWP	1	R0.00	R200 000.00	R0.00	R200 000.00	R28 185.65	14.09%	R0.00	R28 185.65	R171 814.35
25	LED, TOURISM, RESORTS AND EPWP	1	R0.00	R10 000.00	R0.00	R10 000.00	R1 133.62	11.34%	R1 700.00	R2 833.62	R7 166.38
26	LED, TOURISM, RESORTS AND EPWP	1	R10 000.00	R0.00	-R10 000.00	R0.00	R0.00	0.00%	R0.00	R0.00	R10 000.00
27	LED, TOURISM, RESORTS AND EPWP	1	R30 000.00	R4 536 100.00	R0.00	R4 566 100.00	R25 203.26	84.01%	R0.00	R25 203.26	R4 795.74
28	LED, TOURISM, RESORTS AND EPWP	3	R10 000.00	R0.00	R0.00	R10 000.00	R3 442 243.86	75.89%	R0.00	R3 442 243.86	R1 093 856.14
29	LED, TOURISM, RESORTS AND EPWP	1	R10 000.00	R0.00	R1 200 000.00	R1 210 000.00	R0.00	0.00%	R7 665.43	R7 665.43	R2 334.57
30	LED, TOURISM, RESORTS AND EPWP	4	R0.00	R0.00	R1 200 000.00	R1 200 000.00	R0.00	0.00%	R0.00	R0.00	R1 200 000.00
31	MUNICIPAL HEALTH SERVICES	1	R0.00	R0.00	R270 000.00	R270 000.00	R0.00	0.00%	R0.00	R0.00	R270 000.00
32	MUNICIPAL HEALTH SERVICES	1	R0.00	R0.00	R300 000.00	R300 000.00	R12 320.00	4.11%	R25 690.18	R38 010.18	R261 989.82
33	SOLID WASTE MANAGEMENT	1	R0.00	R0.00	R10 000.00	R10 000.00	R0.00	0.00%	R0.00	R0.00	R10 000.00
34	SUPPLY CHAIN MANAGEMENT	1	R0.00	R0.00	R160 000.00	R160 000.00	R0.00	0.00%	R0.00	R0.00	R160 000.00
35	EMERGENCY SERVICES	1	R6 355 000.00	R7 537 054.00	R1 672 000.00	R15 564 054.00	R8 318 580.69	53.45%	R1 084 388.71	R9 402 969.40	R6 161 084.60
36	ICT SERVICES	1					53.45%	6.97%		60.41%	
37	EMERGENCY SERVICES	1								66.67%	
38	MUNICIPAL HEALTH SERVICES	1									
39	CORPORATE SERVICES : SUPPORT SERV	1									
	Funding Sources	Type	Budget								
	Capital Replacement Reserve	1	R 8 385 671.00								
	Revenue	2	R -								
	External Loans	3	R 4 536 100.00								
	Grants	4	R 2 642 283.00								
	Private Contributions	5	R -								
	TOTAL		R 15 564 054.00								

Discussion: Actual spending for the year to date is 53.45% of the budgeted amount. Commitments to date accounts to 6.97%, bringing total actual and committed to 60.41%. 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 - February 2024																			
#	Sub-Directorate	Project Name	Project Description	Budget	Draft tender specs	Draft RFQ 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	Objecton 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	R89 000	NA	Jan 24	NA	Partially spent - 3 quotation process	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	R800 000	Oct 23	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	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	R525 724	NA	NA	NA	Tender in place	NA	NA	NA		NA	NA	NA	NA	Tender in place		
7	Emergency Services	Furniture and Office equipment	Office Equipment	R50 000	NA	Feb 24	NA	Partially spent - 3 quotation process	NA	Mar 24	Apr 24		NA	NA	May 24	Jun 24			
8	Emergency Services	Vehicles	Fleet vehicles	R214 449	NA	NA	NA	RT57 Transversal tender	NA	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	NA			
10	Emergency Services	Training centre	Training centre - Additional classroom	R0	NA	NA	NA	Tender in place	NA	NA	NA		NA	NA	NA	NA			
11	Emergency Services	Training centre	Training centre - Furniture and Office equipment	R300 000	Mar 24	NA	NA		Mar 24	Mar 24	Apr 24		Apr 24	Apr 24	May 24	May 24			
12	Emergency Services	Water Truck	Procure a water truck	R1 200 000	NA	NA	NA	RT57 Transversal tender	NA	NA	NA		NA	NA	NA	NA	RT57 Transversal tender		
13	Environmental Management Services	Furniture and Office equipment	Office Equipment	R6 000	NA	NA	May 24	Partially spent	NA	NA	NA		NA	NA	NA	Jun 24			
14	LED, Tourism, EPWP	Furniture and Office equipment	Furniture and fittings	R0	NA	NA	NA		NA	NA	NA		NA	NA	NA	NA			
15	LED, Tourism, EPWP	Property upgrade	Upgrade of bungalows and amenities	R500 000	Nov 23	NA	NA	Outstanding	Nov 23	Jan 24	Feb 24		Feb 24	Mar 24	Mar 24	Apr 24			
16	LED, Tourism, EPWP	Gas project Phase 2	Gas installation at ablution facilities	R390 250	Oct 23	NA	NA	Quotation in place for Phase 1	Oct 23	Nov 23	Dec 23		Jan 24	Jan 24	Feb 24	Mar 24	Phase 1 - Formal Quotation in place		
17	LED, Tourism, EPWP	Property upgrade	Ablution facilities upgrade at Die Dam	R70 000	NA	Feb 24	NA		NA	Mar 24	Apr 24		NA	NA	May 24	Jun 24			

18	LED, Tourism, Resorts and EPWP	Machinery and Equipment	Machinery and Equipment	R34 000	NA	NA	Feb 24	NA	NA	NA	May 24	Jun 24
19	LED, Tourism, Resorts and EPWP	Furniture and Office equipment	Furniture and Office equipment Die Dam	R50 000	NA	NA	Feb 24	NA	NA	NA	May 24	Jun 24
20	LED, Tourism, Resorts and EPWP	Furniture and Office equipment	Furniture and Office equipment Uitenkransmond	R200 000	Nov 23	NA	Nov 23	NA	Feb 24	Mar 24	Apr 24	May 24
21	LED, Tourism, Resorts and EPWP	Recreational project	Recreational project Die Dam	R10 000	NA	NA	NA	NA	NA	NA	NA	Jun 24
22	Municipal Health Services	Furniture and Office equipment	Mobile aircons	R0	NA	NA	NA	NA	NA	NA	NA	Feb 24
23	Municipal Health Services	Furniture and Office equipment	Furniture and Office equipment	R30 000	NA	Feb 24	NA	Mar 24	NA	NA	May 24	Jun 24
24	Municipal Health Services	Furniture and Office equipment	Aircon Mun Health	R10 000	NA	NA	NA	NA	NA	NA	NA	Jun 24
25	Solid Waste Management	DC3, KWK Infrastructure Project	Upgrading Access Road, Borehell pump, ect	R4 536 100	NA	NA	NA	NA	NA	NA	NA	Dec 23
26	Finance	Furniture and Office equipment	Office Equipment	R20 000	NA	NA	NA	NA	NA	NA	NA	Feb 24
27	Supply Chain Management	Furniture and Office equipment	Office Equipment	R10 000	NA	NA	NA	NA	NA	NA	NA	Feb 24
28	Corporate Services	Fencing - Head Office	Erecting of perimeter fence / walls and access gates	R520 000	Oct 23	NA	NA	Oct 23	NA	Nov 23	Feb 24	Mar 24
29	Corporate Services	Furniture and Office equipment	Office Equipment	R40 000	NA	Feb 24	NA	Mar 24	NA	NA	May 24	Jun 24
30	Corporate Services	Aircons	Installation and replacement of aircons	R150 000	NA	NA	NA	NA	NA	NA	NA	Jun 24
31	Corporate Services	Power generator and UPS	Installation of a Power generator and UPS back up	R654 455	NA	NA	NA	NA	NA	NA	NA	Jun 24
32	Corporate Services	Septic Tank	Installation of a septic tank	R160 000	NA	Mar 24	NA	Mar 24	NA	NA	Apr 24	May 24
33	ICT Services	Replacement of old and broken Computer Equipment	Replace redundant computers and acquisition for new staff	R260 000	NA	NA	NA	NA	NA	NA	NA	Mar 24
34	ICT Services	Security ICT	Security ICT	R530 000	Oct 23	NA	NA	Oct 23	NA	Nov 23	Feb 24	Mar 24
35	ICT Services	General Equipment	Operational Equipment	R4 000	NA	NA	NA	NA	NA	NA	NA	Feb 24
36	ICT Services	Server	Backup Server	R111 793	NA	NA	NA	NA	NA	NA	NA	Dec 23
37	ICT Services	Server	Server	R270 000	NA	NA	NA	NA	NA	NA	NA	Dec 23
38	Committee Records and Council Support	Furniture and Office equipment	Office Equipment	R35 000	NA	Feb 24	NA	Mar 24	NA	NA	May 24	Jun 24
39	IDP and Communication	Awareness Equipment	Awareness Equipment	R30 000	NA	Feb 24	NA	Mar 24	NA	NA	May 24	Jun 24

Cash Position and Liquidity

The available cash as of 29 February 2024 is calculated as follows:

Item Description	Amounts
Balance as per CFA	R72 627 508
Unspent conditional grants and funds	-R8 460 688
Consumer and Sundry deposits	-R8 160
Sinking fund investments	R0
External loans unspent	-R1 469 670
EFF Accumulated Depreciation	R0
Provision for bonuses	R0
Capital Replacement reserve	-R16 750 815
VAT Refund (Roads Expenses prev years)	-R25 723 460
Rehabilitation provision (KWK)	-R4 699 659
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)	R5 253 897

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R8 460 688
External Loans unspend	R1 469 670
1 (one) Month Operational Expenditure	R20 598 406
Provisions	R5 349 659
Capital Replacement reserve	R16 750 815
Equitable share received in advance	R0
Loan repayments	R1 870 387
Commitments	R4 008 160
Total Liquidity Requirement	R58 507 785
ACTUAL LIQUIDITY AVAILABLE	
Total Investments	R71 604 763
VAT Refund (ABSA Deposit plus)	-R25 723 460
Rehabilitation provision (KWK)	-R4 699 659
Balance of Investments	R41 181 644
Cash book - Bank Balance	R1 650 061
Roads claims outstanding Jan & Feb 24	R14 638 372
Consumer Debtors (current – 60 days)	R 3 945 232
Total Liquidity Available	R61 415 309
Liquidity Shortfall(-)/Liquidity Surplus	R2 907 525

Grants Allocations and spending YTD								
Grant	Allocation 23/24	Roll- Over 22/23	Total	Spend to date	Committed	Total Committed	% spent inc commitr	Available
FMG	R 1 000 000.00	R -	R 1 000 000.00	R 468 678.80	R -	R 468 678.80	46.87%	R 531 321.20
EPWP	R 1 192 000.00	R -	R 1 192 000.00	R 709 643.42	R -	R 709 643.42	59.53%	R 482 356.58
CDW	R 57 000.00	R -	R 57 000.00	R 4 746.47	R 19 398.04	R 24 144.51	42.36%	R 32 855.49
RRAMS	R 2 846 000.00	R 101 630.00	R 2 947 630.00	R 575 746.76		R 575 746.76	19.53%	R 2 371 883.24
WOSA	R 1 560 000.00	R 216 755.00	R 1 776 755.00	R 536 285.71	R 106 426.60	R 642 712.31	36.17%	R 1 134 042.69
CAPACITY PROJECT	R 500 000.00	R 112 012.00	R 612 012.00	R 42 885.76	R 410 007.28	R 452 893.04	74.00%	R 159 118.96
Municipal Intervention Grant	R100 000 (Intern Disater)	R 100 000.00	R 200 000.00	R -	R -	R -	0.00%	R 200 000.00
	(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 275 564.00	R 53 000.00	R -	R 53 000.00	19.23%	R 222 564.00
WCPT Loadshedding Relief	R -	R 942 283.00	R 942 283.00	R 841 568.00	R 83 034.00	R 924 602.00	98.12%	R 17 681.00

Summary

- Year to date benchmark for the 8th month period ending 29 February 2024 is **66.67%** if calculated in a straight-line method for the 12 months in the year.
- Year to date operating revenue amounts to **61%** of the total budgeted for the financial year.
- Year to date operating expenditure amounts to **63%** of the total budgeted for the financial.
- Year to date capital expenditure amounts to **53.45%** of total adjusted budgeted for the financial year but should adjusted to **60.41%** if all the committed capital cost are also taken into consideration.

Positive cash flow, over **R5.2 million**, was calculated and a **positive R2.9 million** liquidity as evident as on 29 February 2024.

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

For February 2024, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R168 777 023	R183 415 395	R 14 638 372
Actual Expenditure	<u>R173 902 736</u>	<u>R173 902 736</u>	R0
Surplus (Shortfall)	(R 5 125 713)	R 9 512 659	

The revenue adjustment is calculated as follows:

The revenue adjustment is calculated as follows:

Equitable share received for February 2024
Roads Revenue outstanding for Jan and Feb 2024
Net total revenue received in advance

0
R 14 638 372
R 14 638 372

SUMMARY INCOME & EXPENDITURE 2023/24 EXCLUDING ROADS AGENCY

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget
SERVICES CHARGES - ELECTRICITY	R 800 000.00	R 67 687.05	R 541 539.33	R 539 081.82
SERVICES CHARGES - REFUSE	R 14 300 000.00	R 1 629 058.37	R 10 117 143.34	R 10 017 138.62
SERVICES CHARGES - SEWERAGE	R 900 000.00	R 58 987.54	R 520 878.51	R 116 176.26
SERVICES CHARGES - WATER	R 35 000.00	R 4 345.93	R 24 416.08	R 23 056.12
SALE OF GOODS AND SERVICES	R 9 895 546.00	R 2 809 769.15	R 5 888 302.28	R 5 927 161.71
RENT OF FACILITIES&EQUIPMENT	R 13 844 000.00	R 1 140 405.54	R 9 241 783.97	R 9 249 902.74
INTEREST EARNED-EXTERNAL INVES	R 7 300 000.00	R 650 710.60	R 4 975 649.74	R 4 919 951.31
INTEREST EARNED-OUTST DEBTORS	R 270 000.00	R 17 242.63	R 174 309.20	R 179 653.26
LICENSES & PERMITS	R 700 000.00	R 57 702.40	R 454 571.49	R 457 495.27
INCOME FOR AGENCY SERVICES	R 12 845 148.96	R 1 051 496.82	R 8 475 894.52	R 8 508 547.95
GRANT&SUBSIDIES (OPERATING)	R 94 125 824.00	R 238 016.54	R 65 762 325.53	R 67 022 811.99
GRANT&SUBSIDIES (CAPITAL)	R 2 642 283.00	R -	R -	R 528 456.60
OTHER REVENUE	R 1 163 810.00	R -2 433 694.87	R 616 512.56	R 673 859.78
PROFIT ON SALE	R 2 000 000.00	R -	R -	R -
	R 160 821 611.96	R 5 291 727.70	R 106 793 326.55	R 108 163 293.44

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 87 934 317.00	R 6 877 822.29	R 55 824 008.87	R 56 743 812.66
REMUNERATION OF COUNCILLORS	R 6 339 757.00	R 538 745.68	R 4 590 504.24	R 4 509 358.25
BAD DEBTS	R 100 000.00	R -	R -	R -
DEPRECIATION	R 3 653 586.00	R 384 465.54	R 2 515 724.32	R 2 435 724.22
BULK PURCHASES	R 300 000.00	R -	R 174 619.37	R 199 695.50
OTHER MATERIAL	R 5 335 602.00	R 666 677.96	R 3 260 121.12	R 3 141 874.93
INTEREST EXPENSE - EXTERNAL	R 2 433 186.00	R 402 546.74	R 1 323 601.91	R 1 223 481.34
CONTRACTED SERVICES	R 29 073 031.00	R 2 587 501.85	R 13 699 674.60	R 14 704 344.40
GRANTS & SUBSIDIES PAID	R 1 200 000.00	R -	R -	R -
GENERAL EXPENSES - OTHER	R 23 764 121.33	R 1 772 829.59	R 14 767 331.38	R 15 148 425.70
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 160 133 600.33	R 13 230 589.65	R 96 155 585.81	R 98 106 716.99

Total	R 688 011.63	R -7 938 861.95	R 10 637 740.74	R 10 056 576.45
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Revenue by source

Reasons for variance:

Total income to date is lower than anticipated with a variance of 1.27%.

Expenditure by type:

Reasons for variance:

Total expenditure is 1.99% lower than anticipated .

SUMMARY INCOME & EXPENDITURE 2023/2024 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 -
SERVICES CHARGES - WATER	R -	R -	R -	R -
RENT OF FACILITIES&EQUIPMENT	R -	R -	R -	R -
INTEREST EARNED-EXTERNAL INVES	R -	R -	R -	R -
INTEREST EARNED-OUTST DEBTORS	R -	R -	R -	R -
LICENSES & PERMITS	R -	R -	R -	R -
INCOME FOR AGENCY SERVICES	R -	R -	R -	R -
GRANT&SUBSIDIES (OPERATING)	R 122 375 000.00	R 9 545 079.23	R 61 981 680.05	R 66 424 280.66
GRANT&SUBSIDIES (CAPITAL)	R -	R -	R -	R -
OTHER REVENUE	R -	R 240.45	R 2 016.01	R 1 420.45
GAINS	R -	R -	R -	R -
	R 122 375 000.00	R 9 545 319.68	R 61 983 696.06	R 66 425 701.10

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 50 725 000.00	R 4 745 600.34	R 40 491 917.23	R 38 742 053.51
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 55 121 000.00	R 9 073 675.63	R 30 479 916.26	R 28 149 192.50
INTEREST EXPENSE - EXTERNAL	R 320 000.00	R 25 417.00	R 203 336.00	R 206 335.20
CONTRACTED SERVICES	R 5 300 000.00	R 179 940.59	R 2 489 420.97	R 2 907 584.30
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 10 909 000.00	R 1 499 048.82	R 4 082 560.08	R 4 248 609.01
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 122 375 000.00	R 15 523 682.38	R 77 747 150.54	R 74 253 774.53

Total	R -	R -5 978 362.70	R -15 763 454.48	R -7 828 073.42
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Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies 6.69% lower than anticipated to date.

Variance is as a result of January 2024 claim that is yet to be paid.

Expenditure by type

Reasons for variances:

Total expenditure is 4.7% higher than anticipated .

Variance is as a result of higher than expected purchases of materials for roads maintenance.

DC3 Overberg - Table C1 Monthly Budget Statement Summary - M08 February

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	16 035	1 760	11 204	10 695	509	5%	16 035
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	-	4 000	7 300	651	4 976	4 920	56	1%	7 300
Other own revenue	-	253 679	257 219	12 426	152 597	158 445	(5 848)	-4%	-
Total Revenue (excluding capital transfers and contributions)	-	273 479	280 554	14 837	168 777	174 061	(5 284)	-3%	280 554
Employee costs	-	138 697	138 659	11 623	96 316	95 486	830		138 659
Remuneration of Councillors	-	6 340	6 340	539	4 591	4 509	81		6 340
Depreciation and amortisation	-	3 654	3 654	384	2 516	2 436	80		3 654
Interest	-	2 753	2 753	428	1 527	1 430	97		2 753
Inventory consumed and bulk purchases	-	62 521	60 757	9 740	33 915	31 491	2 424		60 757
Transfers and subsidies	-	-	1 200	-	-	-	-		1 200
Other expenditure	-	62 846	69 146	6 039	35 039	37 009	(1 970)	-5%	69 146
Total Expenditure	-	276 811	282 509	28 754	173 903	172 360	1 542	1%	282 509
Surplus/(Deficit)	-	(3 331)	(1 954)	(13 917)	(5 126)	1 700	(6 826)	-402%	(1 954)
Transfers and subsidies - capital (monetary)	-	500	2 642	-	-	528	(528)	-100%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	(2 831)	688	(13 917)	(5 126)	2 229	(7 354)	-330%	(1 954)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	(2 831)	688	(13 917)	(5 126)	2 229	(7 354)	-330%	(1 954)
Capital expenditure & funds sources									
Capital expenditure	-	6 355	15 564	775	8 319	9 148	(829)	-9%	15 564
Capital transfers recognised	-	500	2 642	50	842	1 162	(320)	-28%	2 642
Borrowing	-	-	4 536	395	3 442	3 345	97	3%	4 536
Internally generated funds	-	5 855	8 386	330	4 035	4 641	(606)	-13%	8 386
Total sources of capital funds	-	6 355	15 564	775	8 319	9 148	(829)	-9%	15 564
Financial position									
Total current assets	-	50 777	81 662		86 262				81 662
Total non current assets	-	123 605	120 655		113 488				120 655
Total current liabilities	-	26 214	41 961		40 219				41 961
Total non current liabilities	-	67 687	59 537		64 581				59 537
Community wealth/Equity	-	80 481	100 819		94 950				100 819
Cash flows									
Net cash from (used) operating	-	1 826	2 518	(10 456)	(4 300)	833	5 132	616%	2 518
Net cash from (used) investing	-	(4 355)	(13 564)	(775)	(8 319)	(9 148)	(829)	9%	(13 564)
Net cash from (used) financing	-	(5 365)	(5 365)	(1 034)	(2 691)	(2 398)	293	-12%	(5 365)
Cash/cash equivalents at the month/year end	-	35 691	71 525	-	72 628	77 224	4 596	6%	71 525
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	3 096	160	834	2 248	79	29	1 519	803	8 767
Creditors Age Analysis									
Total Creditors	624	-	-	-	-	-	-	1	625

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

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	1									
Revenue - Functional										
Governance and administration		-	110 541	118 908	1 853	78 785	80 705	(1 921)	-2%	118 908
Executive and council		-	15 270	15 495	1 051	8 626	8 759	(133)	-2%	15 495
Finance and administration		-	95 271	103 412	801	70 159	71 947	(1 788)	-2%	103 412
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	26 639	27 486	1 812	17 891	17 780	111	1%	27 486
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	20 130	21 231	1 708	14 620	14 509	111	1%	21 231
Public safety		-	5 308	5 368	32	2 708	2 701	7	0%	5 368
Housing		-	-	-	-	-	-	-	-	-
Health		-	1 202	887	72	564	570	(7)	-1%	887
Economic and environmental services		-	122 499	122 499	9 545	61 984	66 451	(4 467)	-7%	122 499
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	122 375	122 375	9 545	61 984	66 426	(4 442)	-7%	122 375
Environmental protection		-	124	124	-	-	25	(25)	-100%	124
Trading services		-	14 300	14 304	1 627	10 117	9 653	464	5%	14 304
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	14 300	14 304	1 627	10 117	9 653	464	5%	14 304
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	273 979	283 197	14 837	168 777	174 589	(5 812)	-3%	283 197
Expenditure - Functional										
Governance and administration		-	63 896	66 699	4 869	38 929	40 348	(1 419)	-4%	66 699
Executive and council		-	10 751	10 985	1 126	7 154	7 019	135	2%	10 985
Finance and administration		-	51 161	53 733	3 501	30 369	32 001	(1 632)	-5%	53 733
Internal audit		-	1 984	1 981	242	1 406	1 328	78	6%	1 981
Community and public safety		-	75 550	78 933	6 885	48 713	49 229	(516)	-1%	78 933
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	17 120	18 222	1 709	10 623	10 755	(132)	-1%	18 222
Public safety		-	39 671	41 580	3 694	26 371	26 458	(87)	0%	41 580
Housing		-	-	-	-	-	-	-	-	-
Health		-	18 759	19 131	1 482	11 719	12 016	(296)	-2%	19 131
Economic and environmental services		-	127 398	127 458	15 889	80 904	77 503	3 401	4%	127 458
Planning and development		-	1 621	1 605	125	1 053	1 064	(11)	-1%	1 605
Road transport		-	122 375	122 375	15 524	77 747	74 254	3 493	5%	122 375
Environmental protection		-	3 402	3 478	241	2 103	2 185	(82)	-4%	3 478
Trading services		-	9 967	9 420	1 111	5 357	5 280	76	1%	9 420
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 967	9 420	1 111	5 357	5 280	76	1%	9 420
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	276 811	282 509	28 754	173 903	172 360	1 542	1%	282 509
Surplus/ (Deficit) for the year		-	(2 831)	688	(13 917)	(5 126)	2 229	(7 354)	-330%	688

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

Vote 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 by Vote	1									
Vote 1 - Municipal Manager		-	15 270	15 495	1 051	8 626	8 759	(133)	-1.5%	15 495
Vote 2 - Management Services		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	25	40	3	25	25	(0)	-1.9%	40
Vote 4 - Finance		-	95 246	103 372	798	70 134	71 921	(1 788)	-2.5%	103 372
Vote 5 - Community Services		-	163 438	164 289	12 984	89 992	93 884	(3 891)	-4.1%	164 289
Total Revenue by Vote	2	-	273 979	283 197	14 837	168 777	174 589	(5 812)	-3.3%	283 197
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	15 847	16 243	1 643	10 514	10 345	169	1.6%	16 243
Vote 2 - Management Services		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	17 485	18 135	1 685	10 825	10 939	(114)	-1.0%	18 135
Vote 4 - Finance		-	30 015	31 776	1 505	17 807	19 157	(1 350)	-7.0%	31 776
Vote 5 - Community Services		-	213 464	216 355	23 921	134 756	131 919	2 837	2.2%	216 355
Total Expenditure by Vote	2	-	276 811	282 509	28 754	173 903	172 360	1 542	0.9%	282 509
Surplus/ (Deficit) for the year	2	-	(2 831)	688	(13 917)	(5 126)	2 229	(7 354)	-330.0%	688

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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	800	68	542	539	2	0%	800	
Service charges - Water		-	35	4	24	23	1	6%	35	
Service charges - Waste Water Management		1 300	900	59	521	116	405	348%	900	
Service charges - Waste management		14 300	14 300	1 629	10 117	10 017	100	1%	14 300	
Sale of Goods and Rendering of Services		9 223	9 896	2 810	5 888	5 927	(39)	-1%	9 896	
Agency services		12 770	12 845	1 051	8 476	8 509	(33)	0%	12 845	
Interest		-	-	-	-	-	-	-	-	
Interest earned from Receivables		50	270	17	174	180	(5)	-3%	270	
Interest from Current and Non Current Assets		4 000	7 300	651	4 976	4 920	56	1%	7 300	
Dividends		-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	
Rental from Fixed Assets		13 825	13 844	1 140	10 275	10 076	199	2%	13 844	
Licence and permits		1 000	700	58	455	457	(3)	-1%	700	
Operational Revenue		423	1 164	(2 433)	619	675	(57)	-8%	1 164	
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	
Surcharges and Taxes		-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	
Licence and permits		-	-	-	-	-	-	-	-	
Transfers and subsidies - Operational		214 389	216 501	9 783	126 711	132 621	(5 910)	-4%	216 501	
Interest		-	-	-	-	-	-	-	-	
Fuel Levy		-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	
Gains on disposal of Assets		2 000	2 000	-	-	-	-	-	2 000	
Other Gains		-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		-	273 479	280 554	14 837	168 777	174 061	(5 284)	-3%	280 554
Expenditure By Type										
Employee related costs		138 697	138 659	11 623	96 316	95 486	830	1%	138 659	
Remuneration of councillors		6 340	6 340	539	4 591	4 509	81	2%	6 340	
Bulk purchases - electricity		200	300	-	175	200	(25)	-13%	300	
Inventory consumed		62 321	60 457	9 740	33 740	31 291	2 449	8%	60 457	
Debt impairment		100	100	-	-	-	-	-	100	
Depreciation and amortisation		3 654	3 654	384	2 516	2 436	80	3%	3 654	
Interest		2 753	2 753	428	1 527	1 430	97	7%	2 753	
Contracted services		30 074	34 373	2 767	16 189	17 612	(1 423)	-8%	34 373	
Transfers and subsidies		-	1 200	-	-	-	-	-	1 200	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	
Operational costs		32 672	34 673	3 272	18 850	19 397	(547)	-3%	34 673	
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	
Other Losses		-	-	-	-	-	-	-	-	
Total Expenditure		-	276 811	282 509	28 754	173 903	172 360	1 542	1%	282 509
Surplus/(Deficit)		-	(3 331)	(1 954)	(13 917)	(5 126)	1 700	(6 826)	(0)	(1 954)
Transfers and subsidies - capital (monetary allocations)		500	2 642	-	-	528	(528)	(0)	-	
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		-	(2 831)	688	(13 917)	(5 126)	2 229	-	(1 954)	
Income Tax		-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax		-	(2 831)	688	(13 917)	(5 126)	2 229	-	(1 954)	
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		-	(2 831)	688	(13 917)	(5 126)	2 229	-	(1 954)	
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year		-	(2 831)	688	(13 917)	(5 126)	2 229	-	(1 954)	

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote 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	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	654	-	335	399	(64)	-16%	654
Vote 4 - Finance		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	4 536	395	3 442	3 345	97	3%	4 536
Total Capital Multi-year expenditure	4,7	-	-	5 191	395	3 777	3 744	34	1%	5 191
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	30	30	-	27	27	(1)	-2%	30
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	1 339	2 081	287	787	816	(29)	-4%	2 081
Vote 4 - Finance		-	20	30	-	9	13	(4)	-32%	30
Vote 5 - Community Services		-	4 966	8 233	92	3 719	4 548	(829)	-18%	8 233
Total Capital single-year expenditure	4	-	6 355	10 373	380	4 541	5 404	(863)	-16%	10 373
Total Capital Expenditure		-	6 355	15 564	775	8 319	9 148	(829)	-9%	15 564
Capital Expenditure - Functional Classification										
Governance and administration		-	1 359	2 765	287	1 131	1 228	(97)	-8%	2 765
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1 359	2 765	287	1 131	1 228	(97)	-8%	2 765
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	4 960	8 227	92	3 714	4 543	(829)	-18%	8 227
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	920	1 254	20	323	493	(170)	-34%	1 254
Public safety		-	4 000	6 932	69	3 366	4 024	(658)	-16%	6 932
Housing		-	-	-	-	-	-	-	-	-
Health		-	40	40	3	25	26	(0)	-1%	40
Economic and environmental services		-	36	36	-	31	32	(1)	-3%	36
Planning and development		-	30	30	-	27	27	(1)	-2%	30
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	6	6	-	4	5	(0)	-6%	6
Trading services		-	-	4 536	395	3 442	3 345	97	3%	4 536
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	4 536	4 536	395	3 442	3 345	97	3%	4 536
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	6 355	15 564	775	8 319	9 148	(829)	-9%	15 564
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	500	2 642	50	842	1 162	(320)	-28%	2 642
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	2 642	50	842	1 162	(320)	-28%	2 642
Borrowing	6	-	-	4 536	395	3 442	3 345	97	3%	4 536
Internally generated funds		-	5 855	8 386	330	4 035	4 641	(606)	-13%	8 386
Total Capital Funding		-	6 355	15 564	775	8 319	9 148	(829)	-9%	15 564

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	71 525	72 628	71 525	
Trade and other receivables from exchange transactions			4 551	5 485	9 971	5 485	
Receivables from non-exchange transactions			534	548	548	548	
Current portion of non-current receivables			2 154	2 007	1 863	2 007	
Inventory			1 873	1 571	1 252	1 571	
VAT			5 975	526	-	526	
Other current assets			-	-	-	-	
Total current assets			-	50 777	81 662	86 262	81 662
Non current assets							
Investments			-	-	-	-	
Investment property			12 769	12 783	12 707	12 783	
Property, plant and equipment			86 033	86 514	80 479	86 514	
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	21 356	20 297	21 356	
Other non-current assets			-	-	-	-	
Total non current assets			-	123 605	120 655	113 488	120 655
TOTAL ASSETS			-	174 382	202 317	199 750	202 317
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	6 736	1 494	6 736	
Trade and other payables from non-exchange transactions			446	13 478	20 771	13 478	
Provision			16 035	17 033	12 038	17 033	
VAT			-	-	543	-	
Other current liabilities			-	-	-	-	
Total current liabilities			-	26 214	41 961	40 219	41 961
Non current liabilities							
Financial liabilities			6 519	6 519	8 534	6 519	
Provision			61 168	53 018	56 047	53 018	
Long term portion of trade payables			-	-	-	-	
Other non-current liabilities			-	-	-	-	
Total non current liabilities			-	67 687	59 537	64 581	59 537
TOTAL LIABILITIES			-	93 901	101 498	104 800	101 498
NET ASSETS	2		-	80 481	100 819	94 950	100 819
COMMUNITY WEALTH/EQUITY							
Accumulated surplus/(deficit)			67 481	79 819	73 950	79 819	
Reserves and funds			13 000	21 000	21 000	21 000	
Other			-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	80 481	100 819	94 950	100 819

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	-	-	-	-	-	-		-
Service charges		15 800	16 035	895	10 379	10 795	(416)	-4%	16 035	
Other revenue		37 140	38 349	2 626	22 201	23 330	(1 129)	-5%	38 349	
Transfers and Subsidies - Operational		214 389	214 689	10 972	131 891	135 131	(3 240)	-2%	214 689	
Transfers and Subsidies - Capital		500	1 700	-	500	500	-		1 700	
Interest		4 050	7 570	651	4 976	4 920	56	1%	7 570	
Dividends		-	-	-	-	-	-		-	
Payments										
Suppliers and employees		(268 219)	(272 791)	(25 171)	(172 720)	(172 597)	123	0%	(272 791)	
Interest		(1 834)	(1 834)	(428)	(1 527)	(1 246)	281	-23%	(1 834)	
Transfers and Subsidies		-	(1 200)	-	-	-	-		(1 200)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	1 826	2 518	(10 456)	(4 300)	833	5 132	616%	2 518
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		2 000	2 000	-	-	-	-	-		2 000
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(6 355)	(15 564)	(775)	(8 319)	(9 148)	(829)	9%	(15 564)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(4 355)	(13 564)	(775)	(8 319)	(9 148)	(829)	9%	(13 564)
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)	(1 034)	(2 691)	(2 398)	293	-12%	(5 365)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(5 365)	(5 365)	(1 034)	(2 691)	(2 398)	293	-12%	(5 365)
NET INCREASE/ (DECREASE) IN CASH HELD		-	(7 894)	(16 411)	(12 266)	(15 309)	(10 713)			(16 411)
Cash/cash equivalents at beginning:		43 585	87 936		87 936	87 936				87 936
Cash/cash equivalents at month/year end:		35 691	71 525		72 628	77 224				71 525

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

R thousands	Description	NT Code	Budget Year 2023/24											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	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	11	9	4	0	-	-	-	32	11	67	43		
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	97	10	0	-	-	-	-	2	5	114	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	-	3	2	27	1	0	92	37	162	157	0		
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-		
	Other	1900	2 988	138	827	2 220	79	28	1 394	750	8 424	4 471	-		
	Total By Income Source	2000	3 096	160	834	2 248	79	29	1 519	803	8 767	4 677	-		
	2022/23 - totals only														
Debtors Age Analysis By Customer Group															
	Organs of State	2200	2 035	-	749	746	-	-	1 225	4	4 758	1 974	-		
	Commercial	2300	(6)	3	25	-	61	-	96	351	531	509	-		
	Households	2400	1 069	157	60	28	18	29	198	448	2 006	720	-		
	Other	2500	(2)	-	-	1 474	-	-	-	-	1 473	1 474	-		
	Total By Customer Group	2600	3 096	160	834	2 248	79	29	1 519	803	8 767	4 677	-		

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

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	624	-	-	-	-	-	-	-	624
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	1
Total By Customer Type	1000	624	-	-	-	-	-	-	1	625


MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: February 2024

Account number	INSTITUTION	Actual date	Balance as at 01 February 2024	Movements for the month			Balance as at 29 February 2024	Interest earned Month	Interest earned Rate
				Investments matured	Investments made	Interest capitalised			
Overberg District Municipality									
037881714042	NEDBANK		R 20 797 944.27	R 24 100 000.00	R 11 000 000.00	R 38 123.26	R 7 796 067.59	R 38 123.26	6.15%
9356892970	ABSA BANK		R 32 437 360.00	R 680 000.00	R 680 000.00	R 328 216.92	R 33 445 576.92	R 328 216.92	8.90%
9374965345	ABSA BANK		R 26 205 375.61	R 680 000.00	R 680 000.00	R 198 083.92	R 25 723 459.53	R 198 083.92	8.90%
037881183454	NEDBANK		R 4 569 639.15	R 98 727.97	R 98 727.97	R 31 291.99	R 4 699 659.11	R 31 291.99	8.15%
Total for Investments			R 84 010 319.03	R 24 780 000.00	R 11 778 727.97	R 595 716.09	R 71 604 763.09	R 595 716.09	
Cheque Account									
178 000 008 2	Abna Bank		R 141 366.76		R 66 811.04		R 208 167.80		0.00%
Primary Bank Account									
117 692 4496	Nedbank		R 1 411 087.70		R 30 805.65		R 1 441 893.55		0.00%
Total for Bank Accounts			R 1 852 444.46		R 97 616.69		R 1 650 061.35		0.00%
TOTAL			R 85 862 763.49	R 24 780 000.00	R 11 876 344.66	R 595 716.09	R 73 254 824.44	R 595 716.09	0.00%

DATUM: 13/3/2024

MUNIS. BESTUURDER / CFO 

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	89 475	89 475	1 212	68 366	66 687	1 679	2.5%	89 475
Local Government Equitable Share			84 437	84 437	-	63 328	63 328	-		84 437
Finance Management			1 000	1 000	-	1 000	667	333	50.0%	1 000
EPWP Incentive			1 192	1 192	358	1 192	795	397	50.0%	1 192
Rural Roads Asset Management Grant			2 846	2 846	854	2 846	1 897	949	50.0%	2 846
	3									
Other transfers and grants [insert description]										
Provincial Government:		-	124 914	125 214	9 760	53 965	73 191	(19 226)	-26.3%	125 114
Roads Function			122 375	122 375	9 545	51 403	71 525	(20 122)	-28.1%	122 375
Seta			240	240	-	150	-	150	#DIV/0!	240
Health Subsidy			182	182	15	94	121	(27)	-22.2%	182
CDW Operational Support Grant			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 Intervention				100	-	-	-	-		
Grant WCFMC Capability			500	700	200	700	467	233	50.0%	700
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Operating Transfers and Grants	5	-	214 389	214 689	10 972	122 331	139 878	(17 547)	-12.5%	214 589
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	500	1 700	-	500	292	208	71.4%	1 700
Fire Service Capacity Building Grant			500	500	-	500	292	208	71.4%	500
MUNICIPAL WATER RESILIANCE GRANT			-	1 200	-	-	-	-		1 200
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	500	1 700	-	500	292	208	71.4%	1 700
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	214 889	216 389	10 972	122 831	140 170	(17 338)	-12.4%	216 289

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

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	89 577	165	65 021	65 578	(557)	-0.8%	89 577
Local Government Equitable Share			84 437	84 437	-	63 328	63 328	-		84 437
Finance Management			1 000	1 000	25	391	493	(102)	-20.6%	1 000
EPWP Incentive			1 192	1 192	97	790	793	(3)	-0.4%	1 192
Rural Roads Asset Management Grant			2 846	2 948	43	512	965	(452)	-46.9%	2 948
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	124 914	126 924	9 618	61 690	67 042	(5 353)	-8.0%	126 924
Roads Function			122 375	122 375	9 545	60 949	65 598	(4 649)	-7.1%	122 375
Seta			240	446	-	-	89	(89)	-100.0%	446
Health Subsidy			182	182	15	109	112	(3)	-2.6%	182
CDW Operational Support Grant			57	57	-	-	11	(11)	-100.0%	57
Joint District and Metro Approach Grant			-	1 000	-	-	200	(200)	-100.0%	1 000
Fire Safety Plan			1 560	1 777	58	536	738	(202)	-27.3%	1 777
Grant Intervention				276	-	53	98	(45)	-45.6%	276
Grant WCFMC Capability			500	812	-	43	197	(154)	-78.2%	812
District Municipality:		-	-	-	-	-	-	-		-
								-		
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
[insert description]								-		
Total operating expenditure of Transfers and Grants:		-	214 389	216 501	9 783	126 711	132 621	(5 910)	-4.5%	216 501
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
								-		
								-		
Other capital transfers [insert description]								-		
Provincial Government:		-	500	2 642	-	-	528	(528)	-100.0%	500
Fire Service Capacity Building Grant			500	500	-	-	100	(100)	-100.0%	500
Load Shedding Mitigation Grant				942			188	(188)	-100.0%	
MUNICIPAL WATER RESILIANCE GRANT				1 200			240	(240)	-100.0%	
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		-	500	2 642	-	-	528	(528)	-100.0%	500
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	214 889	219 143	9 783	126 711	133 149	(6 438)	-4.8%	217 001

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration R thousands	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4 401	4 401	380	3 236	3 165	71	2%	4 401
Pension and UIF Contributions			145	145	5	43	60	(16)	-27%	145
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 350	1 350	115	975	958	17	2%	1 350
Cellphone Allowance			444	444	39	336	327	10	3%	444
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors			6 340	6 340	539	4 591	4 509	81	2%	6 340
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4 224	4 004	317	2 033	2 174	(141)	-6%	4 004
Pension and UIF Contributions			478	382	39	231	230	1	1%	382
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			151	151	-	-	30	(30)	-100%	151
Motor Vehicle Allowance			272	272	20	128	141	(12)	-9%	272
Cellphone Allowance			78	78	7	42	44	(2)	-5%	78
Housing Allowances			4	4	0	1	2	(0)	-23%	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	-	-	15	(15)	-100%	75
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			5 281	4 965	383	2 435	2 634	(199)	-8%	4 965
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			88 793	88 912	7 334	63 615	62 807	808	1%	88 912
Pension and UIF Contributions			15 333	15 333	1 340	10 487	10 384	103	1%	15 333
Medical Aid Contributions			5 428	5 428	478	3 597	3 581	16	0%	5 428
Overtime			1 750	1 800	202	1 507	1 403	103	7%	1 800
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			4 489	4 589	410	3 024	3 010	15	0%	4 589
Cellphone Allowance			442	422	41	285	279	5	2%	422
Housing Allowances			321	321	24	184	193	(8)	-4%	321
Other benefits and allowances			9 046	9 076	779	6 035	6 020	15	0%	9 076
Payments in lieu of leave			200	200	51	494	394	100	25%	200
Long service awards			804	804	48	385	431	(45)	-10%	804
Post-retirement benefit obligations			6 532	6 532	503	4 022	4 122	(100)	-2%	6 532
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			278	278	30	245	228	17	8%	278
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			133 416	133 695	11 240	93 881	92 851	1 029	1%	133 695
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			145 037	144 999	12 162	100 906	99 995	911	1%	144 999
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS			145 037	144 999	12 162	100 906	99 995	911	1%	144 999
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			138 697	138 659	11 623	96 316	95 486	830	1%	138 659

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

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	-	-	0	530	530	100.0%	0%
August		530	339	339	339	339	-		5%
September		530	1 300	1 300	1 639	1 639	-		26%
October		530	2 813	2 813	4 451	4 451	-		70%
November		530	1 849	1 849	6 300	6 300	-		99%
December		530	749	749	7 049	7 049	-		111%
January		530	494	494	7 544	7 544	-		119%
February		530	1 604	775	8 319	9 148	829	9.1%	131%
March		530	1 604			10 752	-		
April		530	1 604			12 356	-		
May		530	1 604			13 960	-		
June		530	1 604			15 564	-		
Total Capital expenditure	-	6 355	15 564	8 319					

Overberg R S C ***L***
 Cashbook Reconciliation for February 2024

CASHBOOK

Balance B/fwd - 1 February 2024	1531994.46
Revenue: 40101010031	39445508.01
Expenditure: 40101010032	39359641.12-

Other:

CASHBOOK BALANCE - 28 February 2024	1617861.35
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BANK STATEMENT

Balance as per bank statement as at 28 February 2024	29/02/2024	1650061.35
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PLUS:

Receipts not cleared in bank	
Other	0

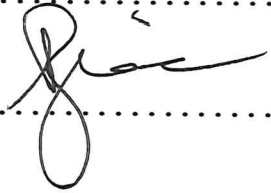
LESS:

Uncleared ACB	1	32200.00-
Outstanding cheques		
Bank transactions not on GL	0	0.00

Cash Book balance as at 28 February 2024	1617861.35
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Difference	0.00
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Verified by: S. ZIKMANN

Signature: 

On (dd/mm/ccyy) 13/03/2024