



OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Quarterly Report by Executive
Mayor

March 2024

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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 52 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.

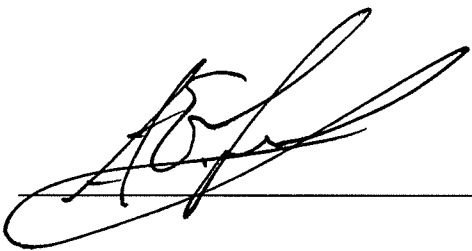
Mayor's Report

In accordance with Section 52(d) of the Municipal Finance Management Act, I submit the required statement on implementation of the budget and the financial state of affairs of the municipality as at **March 2024**.

Service Delivery and Budget Implementation Plan (non-financial performance) for the **third** quarter, **January 2024 – March 2024** is also included.

Recommendations

- The content of this report and supporting documentation for the **third quarter** ended **March 2024** is noted.
- It be noted that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the budget.
- It be noted that any material variances will receive remedial and corrective actions.



Ald A Franken
Executive Mayor

Date:.....22/04/2024.....

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 quarter ending **March 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 2024/04/19

EXECUTIVE SUMMARY

Introduction

The Executive Mayor is required by Section 52(d) of the Municipal Finance Management Act (MFMA) to submit a report on implementation of the budget and the financial state of affairs of the Municipality, to the Council within 30 days after the end of each quarter.

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 | R282 508 600 | R283 196 612 |
| Budget to date (BTD) | R 10 751 772.47 | R199 572 519 | R217 072 649 |
| Year to date (YTD) | R 8 897 311.78 | R202 274 997 | R215 469 451 |
| Variance to SDBIP | -R 1 854 460.69 | R 2 702 478.13 | -R 1 603 197.53 |
| YTD% Variance to SDBIP | -17% | 1% | -1% |
| % of Annual Budget | 57% | 72% | 76% |

Relevant information

- Revenue to date is **lower** than anticipated with a variance of **1%**.
- Actual expenditure to date is **lower** than anticipated, with a variance of **1%**.
See reasons for deviations in revenue and expenditure summary on page 10.
- Capital expenditures are **higher** budgeted to date with a variance of **17%**.
However, the capital commitments should also be taken into consideration
Refer to Capital Programme Budget Report.

| Capital Demand and Procurement Plan 2023/24 Reporting - March 2024 | | | | | | | | | | | | | | | | | | |
|--|--------------------------------|--------------------------------|---|------------|--------------------|-----------------|----------------|--|--------|---|--------------------------------|--|--------|--------|----------------------------|-----------------|---|-----------------|
| # | Sub-Director/ate | Project Name | Project Description | Budget | Draft tender specs | Draft RFQ specs | Quotations (3) | 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 | Completo n Date | Comments on BEC, BAC, objection period and completion | Completo n date |
| 1 | Emergency Services | Rescue Equipment | Acquire necessary rescue equipment for rendering services | R99 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 | | | |
| 3 | Emergency Services | Capital Vehicle Replacement | Replace redundant vehicles and add additions to fleet | R2 200 000 | NA | NA | NA | RT157 Transversal tender | NA | NA | NA | | NA | NA | NA | Mar 24 | RT157 Transversal tender | |
| 4 | Emergency Services | Bunker Clothing | Protective clothing Fire Fighting | R900 000 | Oct 23 | NA | NA | In process | Oct 23 | Nov 23 | Dec 23 | | Jan 24 | Jan 24 | Feb 24 | Mar 24 | | |
| 5 | Emergency Services | Capacity Project | Capacity project | R500 000 | Oct 23 | NA | NA | Outstanding | Oct 23 | Nov 23 | Dec 23 | | Jan 24 | Jan 24 | Feb 24 | Mar 24 | | |
| 6 | Emergency Services | Capital Vehicle Replacement | Capital Vehicle Replacement (Insurance) Bakkie | R526 724 | NA | NA | NA | Tender in place | NA | NA | NA | | NA | NA | NA | | Tender in place | |
| 7 | Emergency Services | Furniture and Office equipment | Office Equipment | R50 000 | NA | Feb 24 | NA | 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 | RT157 Transversal tender | NA | NA | NA | | NA | NA | NA | | RT157 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 | R0 | NA | NA | NA | Tender in place | 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 | RT157 Transversal tender | NA | NA | NA | | NA | NA | NA | | RT157 Transversal tender | |
| 13 | Environmental 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, Resorts and EPWP | Furniture and Office equipment | Furniture and fittings | R0 | NA | NA | NA | | NA | NA | NA | | NA | NA | NA | | | |
| 15 | LED, Tourism, Resorts and EPWP | Property upgrade | Upgrade of bungalows and amenities | R600 000 | Nov 23 | NA | NA | Outstanding | Nov 23 | Jan 24 | Feb 24 | | Feb 24 | Mar 24 | Mar 24 | Apr 24 | | |
| 16 | LED, Tourism, Resorts and 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 | Jan 24 | Feb 24 | Mar 24 | Phase 1 - Formal Quotation in place | |
| 17 | LED, Tourism, Resorts and EPWP | Property upgrade | Abatement facilities upgrade at Die Dam | R70 000 | NA | Feb 24 | NA | Outstanding | NA | Mar 24 | Apr 24 | | NA | NA | May 24 | Jun 24 | | |
| 18 | LED, Tourism, Resorts and EPWP | Machinery and Equipment | Machinery and Equipment | R94 000 | NA | Feb 24 | NA | Partially Spent | NA | Mar 24 | Apr 24 | | NA | NA | May 24 | Jun 24 | | |

Capital Demand Procurement Plan 2023/24 Reporting - March 2024

| # | Sub-Directorate | Project Name | Project Description | Budget | Draft tender specs | Draft RFQ specs | Quotations (Tender) | 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 | Objective Period End Date | Completion Date | Comments on BEC, BAC, objection period and completion | Completion date |
|----|---------------------------------------|--|---|------------|--------------------|-----------------|---------------------|--|--------|---|--------------------------------|--|--------|--------|---------------------------|-----------------|---|-----------------|
| 19 | LED, Tourism, EPWP and | Furniture and Office equipment | Furniture and Office equipment Die Dam | R50 000 | NA | Feb 24 | NA | Partially Spent | NA | Mar 24 | Apr 24 | | NA | NA | May 24 | Jun 24 | | |
| 20 | LED, Tourism, EPWP and | Furniture and Office equipment | Furniture and Office equipment Ulenkraalsmond Dam | R200 000 | Nov 23 | NA | NA | Partially Spent | Nov 23 | Jan 24 | Feb 24 | | Feb 24 | Mar 24 | Apr 24 | May 24 | | |
| 21 | LED, Tourism, EPWP and | Recreational project | Recreational project Die Dam | R10 000 | NA | NA | May 24 | Partially Spent | 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 | NA | NA | NA | | |
| 23 | Municipal Health Services | Furniture and Office equipment | Furniture and Office equipment | R30 000 | NA | Feb 24 | NA | Partially Spent | NA | Mar 24 | Apr 24 | | NA | NA | May 24 | Jun 24 | | |
| 24 | Municipal Health Services | Furniture and Office equipment | Aircon Mun Health | R10 000 | NA | NA | NA | Tender in place | NA | NA | NA | | NA | NA | NA | Jun 24 | Tender in place | |
| 25 | Solid Waste Management | DC3, KWK Infrastructure Project | Upgrading Access Road, Borehell pump, ect | R4 536 100 | NA | NA | NA | Tender in place | NA | NA | NA | | NA | NA | NA | Dec 23 | Tender in place | |
| 26 | Finance | Furniture and Office equipment | Office Equipment | R20 000 | NA | NA | Jan 24 | Partially Spent | NA | NA | NA | | NA | NA | NA | Feb 24 | | |
| 27 | Supply Chain Management | Furniture and Office equipment | Office Equipment | R10 000 | NA | NA | Jan 24 | 3 Quotation process followed | 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 | In Process | Oct 23 | Nov 23 | Dec 23 | | Jan 24 | Jan 24 | Feb 24 | Mar 24 | | |
| 29 | Corporate Services | Furniture and Office equipment | Office Equipment | R40 000 | NA | Feb 24 | NA | Partially spent - 3 quotation process | NA | Mar 24 | Apr 24 | | NA | NA | May 24 | Jun 24 | | |
| 30 | 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 | |
| 31 | 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 | |
| 32 | Corporate Services | Septic Tank | Installation of a septic tank | R160 000 | NA | Mar 24 | NA | Outstanding | NA | Mar 24 | Apr 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 | Secured a SITA contract | NA | NA | NA | | NA | NA | NA | Mar 24 | Secured a SITA contract | |
| 34 | ICT Services | Security ICT | Security ICT | R530 000 | Oct 23 | NA | NA | MOA - CAM | Oct 23 | Nov 23 | Dec 23 | | Jan 24 | Jan 24 | Feb 24 | Mar 24 | MOA - CAM | |
| 35 | ICT Services | General Equipment | Operational Equipment | R4 000 | NA | NA | Jan 24 | Outstanding | NA | NA | NA | | NA | NA | NA | Feb 24 | | |
| 36 | ICT Services | Server | Backup Server | R111 793 | NA | NA | NA | Tender in place | NA | NA | NA | | NA | NA | NA | Dec 23 | Tender in place | |
| 37 | ICT Services | Server | Server | R270 000 | NA | NA | NA | Tender in place | NA | NA | NA | | NA | NA | NA | Dec 23 | Tender in place | |
| 38 | Committee Records and Council Support | Furniture and Office equipment | Office Equipment | R95 000 | NA | Feb 24 | NA | Outstanding | NA | Mar 24 | Apr 24 | | NA | NA | May 24 | Jun 24 | | |
| 39 | IDP and Communication | Awareness Equipment | Awareness Equipment | R30 000 | NA | Feb 24 | NA | Partially spent - 3 quotation process | NA | Mar 24 | Apr 24 | | NA | NA | May 24 | Jun 24 | | |

Cash Position and Liquidity

The available cash as of 31 March 2024 is calculated as follows:

| Item Description | Amounts |
|--|----------------|
| Balance as per CFA | R92 975 036 |
| Unspent conditional grants and funds | -R7 828 655 |
| 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 (accumulated) | -R13 000 000 |
| VAT Refund (Roads Expenses prev years) | -R25 908 672 |
| Rehabilitation provision (KWK) | -R4 822 989 |
| Performance Bonus Provision | R0 |
| Set aside for retention | R0 |
| Capital Replacement reserve Fund (2023/24) | -R3 772 171 |
| 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) | R25 903 559 |

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

| Description | AMOUNTS |
|---|--------------------|
| LIQUIDITY REQUIREMENT | |
| Unspent Conditional Grants | R7 828 655 |
| External Loans unspent | R1 469 670 |
| 1 (one) Month Operational Expenditure | 28 839 857 |
| Provisions | R5 472 989 |
| Capital Replacement reserve | R3 772 171 |
| Equitable share received in advance | R21 109 250 |
| Loan repayments | R1 402 790 |
| Commitments | R4 008 160 |
| Total Liquidity Requirement | R73 903 541 |
| ACTUAL LIQUIDITY AVAILABLE | |
| Total Investments | R91 283 220 |
| Capital Replacement reserve Fund | -R4 000 000 |
| VAT Refund (ABSA Deposit plus) | -R25 908 672 |
| Rehabilitation provision (KWK) | -R4 822 989 |
| Balance of Investments | R56 551 559 |
| Cash book - Bank Balance | R2 058 713 |
| Roads claims outstanding - February 2024 | R16 728 068 |
| Consumer Debtors (current – 60 days) | R 3 426 930 |
| Swellendam Roads project (Heramatige Road) | R 1 494 118 |
| Public Works Fire Account | R 1 204 305 |
| Total Liquidity Available | R81 463 693 |
| Liquidity Shortfall(-)/Liquidity Surplus | R7 560 151 |

| 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 562 968.44 | R - | R 562 968.44 | 56.30% | R 437 031.56 |
| EPWP | R 1 192 000.00 | R - | R 1 192 000.00 | R 797 018.90 | R - | R 797 018.90 | 66.86% | R 394 981.10 |
| CDW | R 57 000.00 | R - | R 57 000.00 | R 24 096.93 | R - | R 24 096.93 | 42.28% | R 32 903.07 |
| RRAMS | R 2 846 000.00 | R 101 630.00 | R 2 947 630.00 | R 614 312.00 | | R 614 312.00 | 20.84% | R 2 333 318.00 |
| WOSA | R 1 560 000.00 | R 216 755.00 | R 1 776 755.00 | R 904 665.92 | R 31 826.60 | R 936 492.52 | 52.71% | R 840 262.48 |
| CAPACITY PROJECT | R 500 000.00 | R 112 012.00 | R 612 012.00 | R 107 269.46 | R 410 007.28 | R 517 276.74 | 84.52% | R 94 735.26 |
| IWC FMCG | R 200 000.00 (External Bursaries) | R - | R 200 000.00 | R 177 999.27 | R - | R 177 999.27 | 89.00% | R 22 000.73 |
| Seta | R 240 000.00 | R 205 936.00 | R 445 936.00 | R 94 279.95 | R 243 130.00 | R 337 409.95 | 75.66% | R 108 526.05 |
| | | | | | | R - | | |
| Municipal Intervention Grant | R100 000 (Intern Disaster) | 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 |
| | | | R 275 564.00 | R 53 000.00 | R - | R 53 000.00 | 19.23% | R 222 564.00 |
| | | | | | | R 83 034.00 | | |
| 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 |
| WCPT Water resilience grant | R 1 200 000.00 | R - | R 1 200 000.00 | R - | R 1 119 764.21 | R 1 119 764.21 | 93.31% | R 80 235.79 |

Summary

- Year to date benchmark for the 9th month period ending 31 March 2024 is **75%** if applying a straight-line method for the 12 months in the year.
- Year to date operating revenue amounts to **76%** of the total budget for the financial year
- Year to date operating expenditure amounts to **72%** of the total budget for the financial year.
- Year to date capital expenditure amounts **57.17%** of total adjusted budgeted for the financial year but should adjusted to **75.26%** if all the committed capital cost are also taken into consideration.

Positive cash flow, over **R25.9 million**, was calculated and a **positive R7.5 million** liquidity as evident as on 31 March 2024.

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

For March 2024, the calculation is as follows:

| | Original | Adjusted | Adjustment |
|----------------------------|----------------------------|---------------------------|---------------------|
| Actual Revenue | R215 469 451 | R211 088 269 | (R4 381 812) |
| Actual Expenditure | <u>R202 274 997</u> | <u>R202 274 997</u> | |
| Surplus (Shortfall) | <u>R 13 194 454</u> | <u>R 8 813 292</u> | |

The revenue adjustment is calculated as follows:

| | |
|---|----------------------------|
| Equitable share received for March 2024 | (R21 109 250) |
| Roads Revenue outstanding for February 2024 | <u>R 16 728 068</u> |
| Nett total revenue received in advance | <u>(R4 381 812)</u> |

COST CONTAINMENT REPORT – THIRD QUARTER – MARCH 2024

In accordance with Local Government: Municipal Cost Containment Regulation (MCCR) that were promulgated on 7 June 2019 and came into effect on 1 July 2019, in conjunction with the MFMA Circular No 97, herewith the report released as on **31 March 2024**.

Overberg District Municipality approved a Cost Containment Policy on 27 May 2019 based on the “then” Draft Regulations and in guidance of the MFMA Circular 82 according to which cost containment measures were already introduced even before the Regulations were promulgated. This policy had been reviewed and aligned with the final MCCR and in guidance with MFMA Circular No 97. These was approved by Council on 30 September 2019.

The following table in the prescribed format, is tabled for information:

| MEASURES | COST CONTAINMENT - IN YEAR REPORT | | | | | | |
|---|-----------------------------------|-------------------------|-----------------|-----------------|-----------------|-----------|-------------------|
| | ORIGINAL BUDGET 2023/24 | ADJUSTED BUDGET 2023/24 | Q1 | Q2 | Q3 | Q4 | SAVINGS |
| Use of Consultants | R2 572 411 | R2 262 000 | R243 308 | R325 588 | R192 357 | R0 | R1 500 748 |
| Vehicles used by political office bearers | R0 | R0 | R0 | R0 | R0 | R0 | R0 |
| Travel and Subsistence | R1 827 700 | R1 785 200 | R452 196 | R404 812 | R332 726 | R0 | R595 465 |
| Domestic Accommodation | R185 000 | R208 000 | R8 948 | R28 385 | R24 682 | R0 | R145 984 |
| Sponsorships, Events & Catering | R313 500 | R313 055 | R11 075 | R16 329 | R7 198 | R0 | R278 453 |
| Communication | R427 000 | R520 860 | R107 978 | R106 780 | R87 394 | R0 | R218 708 |
| Other related Expenditure Items | R0 | R0 | R0 | R0 | R0 | R0 | R0 |
| TOTAL | R5 325 611 | R5 089 115 | R823 506 | R881 894 | R644 357 | R0 | R2 739 357 |

Below is an additional table which defines what is defined under each measure and indicate the year-to-date expenditure and the projected saving to date.

| MEASURES | NOTES | ACTUAL YTD 9 MTHS | PROJECTED OVER 12 MONTHS | PROJECTED SAVING TO DATE | NOTES |
|---|--|-------------------|--------------------------|--------------------------|---|
| Use of Consultants | Business & Advisory Services | R761 252 | R1 015 003 | R1 246 997 | Accounting, Business & Financial Management |
| Vehicles used by political office bearers | No Mayoral vehicle-Councillors receive travel allowances | R0 | R0 | R0 | No Mayoral vehicle-Councillors |
| Travel and Subsistence | Domestic Daily all, Incidental, Food, Air, Transport (own & non employees) | R1 189 735 | R1 586 314 | R198 886 | Domestic Daily all, Incidental, Food, |
| Domestic Accommodation | Domestic Accommodation resulting from Travel | R62 016 | R82 687 | R125 313 | Travel & Sun - Domestic Accommodation |
| Sponsorships, Events & Catering | Including Wshops & Seminars | R34 602 | R46 136 | R266 919 | Including Wshops&Seminars |
| Communication | Advertisements, Publication & Marketing | R302 152 | R402 870 | R117 990 | Advertisements, Publication & Marketing? |
| Other related Expenditure Items | None | R0 | R0 | R0 | None |
| TOTAL | | R2 349 758 | R3 133 010 | R1 956 105 | |

Cost Containment reports are compiled quarterly for the Municipal Manager’s attention, which will discuss progressive actions on each cost containment measure.

SUMMARY INCOME & EXPENDITURE 2022/2023 EXCLUDING ROADS AGENCY

| Revenue by Source | Budget | Month Actual | YTD Actual | YTD Budget |
|--------------------------------|------------------|-----------------|------------------|------------------|
| SERVICES CHARGES - ELECTRICITY | R 800 000.00 | R 67 688.84 | R 609 228.17 | R 604 311.37 |
| SERVICES CHARGES - REFUSE | R 14 300 000.00 | R 1 273 209.19 | R 11 390 352.53 | R 10 812 850.98 |
| SERVICES CHARGES - SEWERAGE | R 900 000.00 | R 68 757.06 | R 589 635.57 | R 587 135.18 |
| SERVICES CHARGES - WATER | R 35 000.00 | R 2 762.36 | R 27 178.44 | R 26 042.09 |
| SALE OF GOODS AND SERVICES | R 9 895 546.00 | R 793 715.07 | R 6 682 017.35 | R 6 919 257.79 |
| RENT OF FACILITIES&EQUIPMENT | R 13 844 000.00 | R 1 142 627.29 | R 10 384 411.26 | R 10 398 427.06 |
| INTEREST EARNED-EXTERNAL INVES | R 7 300 000.00 | R 596 936.67 | R 5 572 586.41 | R 5 514 963.48 |
| INTEREST EARNED-OUTST DEBTORS | R 270 000.00 | R 17 537.50 | R 191 846.70 | R 202 239.94 |
| LICENSES & PERMITS | R 700 000.00 | R 70 044.93 | R 524 616.42 | R 518 121.45 |
| INCOME FOR AGENCY SERVICES | R 12 845 148.96 | R 1 050 038.75 | R 9 525 933.27 | R 9 592 698.20 |
| GRANT&SUBSIDIES (OPERATING) | R 94 125 824.00 | R 21 813 572.45 | R 87 575 897.98 | R 89 630 314.99 |
| GRANT&SUBSIDIES (CAPITAL) | R 2 642 283.00 | R - | R - | R 1 056 913.20 |
| OTHER REVENUE | R 1 163 810.00 | R 98 834.87 | R 715 347.43 | R 796 347.33 |
| PROFIT ON SALE | R 2 000 000.00 | R - | R - | R - |
| | R 160 821 611.96 | R 26 995 724.98 | R 133 789 051.53 | R 136 659 623.07 |

| Expenditure by Type | Budget | Month Actual | YTD Actual | YTD Budget |
|-------------------------------|------------------|-----------------|------------------|------------------|
| EMPLOYEE COSTS-WAGES&SALARIES | R 87 934 317.00 | R 6 737 765.90 | R 62 561 774.77 | R 64 541 438.75 |
| REMUNERATION OF COUNCILLORS | R 6 339 757.00 | R 539 925.18 | R 5 130 429.42 | R 4 966 957.94 |
| BAD DEBTS | R 100 000.00 | R - | R - | R - |
| DEPRECIATION | R 3 653 586.00 | R 314 465.54 | R 2 830 189.86 | R 2 740 189.67 |
| BULK PURCHASES | R 300 000.00 | R 35 015.84 | R 209 635.21 | R 224 771.62 |
| OTHER MATERIAL | R 5 335 602.00 | R 356 944.29 | R 3 617 065.41 | R 3 690 306.70 |
| INTEREST EXPENSE - EXTERNAL | R 2 433 186.00 | R 34 167.00 | R 1 357 768.91 | R 1 525 907.50 |
| CONTRACTED SERVICES | R 29 073 031.00 | R 2 126 007.01 | R 15 825 681.61 | R 18 296 516.05 |
| GRANTS & SUBSIDIES PAID | R 1 200 000.00 | R 177 999.27 | R - | R - |
| GENERAL EXPENSES - OTHER | R 23 764 121.33 | R 1 204 795.70 | R 15 972 127.08 | R 17 302 349.61 |
| LOSS ON DISPOSAL OF ASSETS | R - | R - | R - | R - |
| | R 160 133 600.33 | R 11 527 085.73 | R 107 682 671.54 | R 113 288 437.83 |

| | | | | |
|--------------|--------------|-----------------|-----------------|-----------------|
| Total | R 688 011.63 | R 15 468 639.25 | R 26 106 379.99 | R 23 371 185.24 |
|--------------|--------------|-----------------|-----------------|-----------------|

Revenue by source

Reasons for variance:

Total income to date is lower than anticipated with a variance of 2.1%.

Variance is as a result of grant revenue only being recognised when expenditure is incurred.

Process has been started for the sale of property. Will only materialise next year.

Expenditure by type:

Reasons for variance:

Total expenditure is 4.95% lower than anticipated .

Variance in Employee costs is as a result of staff vacancies.

General expenses are lower than expected due to lower demand for materials and services to date.

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 - |
| 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 19 696 371.90 | R 81 678 051.95 | R 80 411 960.49 |
| GRANT&SUBSIDIES (CAPITAL) | R - | R - | R - | R - |
| OTHER REVENUE | R - | R 331.88 | R 2 347.89 | R 1 065.34 |
| GAINS | R - | R - | R - | R - |
| | R 122 375 000.00 | R 19 696 703.78 | R 81 680 399.84 | R 80 413 025.83 |

| Expenditure by Type | Budget | Month Actual | YTD Actual | YTD Budget |
|-------------------------------|------------------|-----------------|------------------|-----------------|
| EMPLOYEE COSTS-WAGES&SALARIES | R 50 725 000.00 | R 4 911 959.05 | R 45 403 876.28 | R 41 737 790.13 |
| 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 8 186 265.39 | R 38 666 181.65 | R 34 892 144.38 |
| INTEREST EXPENSE - EXTERNAL | R 320 000.00 | R 25 417.00 | R 228 753.00 | R 234 751.40 |
| CONTRACTED SERVICES | R 5 300 000.00 | R 646 287.61 | R 3 135 708.58 | R 3 505 688.23 |
| GRANTS & SUBSIDIES PAID | R - | R 844 520.00 | R 844 520.00 | R - |
| GENERAL EXPENSES - OTHER | R 10 909 000.00 | R 2 230 725.72 | R 6 313 285.80 | R 5 913 706.76 |
| LOSS ON DISPOSAL OF ASSETS | R - | R - | R - | R - |
| | R 122 375 000.00 | R 16 845 174.77 | R 94 592 325.31 | R 86 284 080.90 |
| Total | R - | R 2 851 529.01 | R -12 911 925.47 | R -5 871 055.07 |

Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies 1.58% higher than anticipated to date.

Expenditure by type

Reasons for variances:

Total expenditure is 9.63% higher than anticipated .

Variance in Employee cost is as a result of higher staff costs compared to the budget.

Variance in other material is as a result of needing to purchase more materials for roads construction.

DC3 Overberg - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

| 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 | 1 412 | 12 616 | 12 030 | 586 | 5% | 16 035 |
| Investment revenue | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | - | 4 000 | 7 300 | 597 | 5 573 | 5 515 | 58 | 1% | 7 300 |
| Other own revenue | - | 253 679 | 257 219 | 44 683 | 197 280 | 198 470 | (1 190) | -1% | - |
| Total Revenue (excluding capital transfers and contributions) | - | 273 479 | 280 554 | 46 692 | 215 469 | 216 016 | (546) | -0% | 280 554 |
| Employee costs | - | 138 697 | 138 659 | 11 650 | 107 966 | 106 279 | 1 686 | | 138 659 |
| Remuneration of Councillors | - | 6 340 | 6 340 | 540 | 5 130 | 4 967 | 163 | | 6 340 |
| Depreciation and amortisation | - | 3 654 | 3 654 | 314 | 2 830 | 2 740 | 90 | | 3 654 |
| Interest | - | 2 753 | 2 753 | 60 | 1 587 | 1 761 | (174) | | 2 753 |
| Inventory consumed and bulk purchases | - | 62 521 | 60 757 | 8 578 | 42 493 | 38 807 | 3 686 | | 60 757 |
| Transfers and subsidies | - | - | 1 200 | 1 023 | 1 023 | - | 1 023 | #DIV/0! | 1 200 |
| Other expenditure | - | 62 846 | 69 146 | 6 208 | 41 247 | 45 018 | (3 771) | -8% | 69 146 |
| Total Expenditure | - | 276 811 | 282 509 | 28 372 | 202 275 | 199 573 | 2 702 | 1% | 282 509 |
| Surplus/(Deficit) | - | (3 331) | (1 954) | 18 320 | 13 194 | 16 443 | (3 249) | -20% | (1 954) |
| Transfers and subsidies - capital (monetary) | - | 500 | 2 642 | - | - | 1 057 | (1 057) | -100% | - |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | | - |
| Surplus/(Deficit) after capital transfers & contributions | - | (2 831) | 688 | 18 320 | 13 194 | 17 500 | (4 306) | -25% | (1 954) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | | - |
| Surplus/ (Deficit) for the year | - | (2 831) | 688 | 18 320 | 13 194 | 17 500 | (4 306) | -25% | (1 954) |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | - | 6 355 | 15 564 | 579 | 8 897 | 10 752 | (1 854) | -17% | 15 564 |
| Capital transfers recognised | - | 500 | 2 642 | - | 842 | 1 532 | (690) | -45% | 2 642 |
| Borrowing | - | - | 4 536 | - | 3 442 | 3 643 | (200) | -6% | 4 536 |
| Internally generated funds | - | 5 855 | 8 386 | 579 | 4 614 | 5 577 | (964) | -17% | 8 386 |
| Total sources of capital funds | - | 6 355 | 15 564 | 579 | 8 897 | 10 752 | (1 854) | -17% | 15 564 |
| Financial position | | | | | | | | | |
| Total current assets | - | 50 777 | 81 662 | | 105 018 | | | | 81 662 |
| Total non current assets | - | 123 605 | 120 655 | | 113 752 | | | | 120 655 |
| Total current liabilities | - | 26 214 | 41 961 | | 40 571 | | | | 41 961 |
| Total non current liabilities | - | 67 687 | 59 537 | | 64 929 | | | | 59 537 |
| Community wealth/Equity | - | 80 481 | 100 819 | | 113 270 | | | | 100 819 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | - | 1 826 | 2 518 | 20 926 | 16 626 | 18 419 | 1 793 | 10% | 2 518 |
| Net cash from (used) investing | - | (4 355) | (13 564) | (579) | (8 897) | (10 752) | (1 854) | 17% | (13 564) |
| Net cash from (used) financing | - | (5 365) | (5 365) | - | (2 691) | (3 140) | (449) | 14% | (5 365) |
| Cash/cash equivalents at the month/year end | - | 35 691 | 71 525 | - | 92 975 | 92 464 | (511) | -1% | 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 | 2 305 | 425 | 67 | 786 | 793 | 77 | 1 499 | 859 | 6 811 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 88 | - | - | - | - | - | - | 1 | 88 |

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

| 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 | 118 908 | 23 923 | 102 708 | 105 588 | (2 880) | -3% | 118 908 |
| Executive and council | | - | 15 270 | 15 495 | 1 550 | 10 176 | 9 943 | 233 | 2% | 15 495 |
| Finance and administration | | - | 95 271 | 103 412 | 22 373 | 92 532 | 95 645 | (3 113) | -3% | 103 412 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | - | 26 639 | 27 486 | 1 800 | 19 691 | 20 206 | (515) | -3% | 27 486 |
| Community and social services | | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | - | 20 130 | 21 231 | 1 696 | 16 315 | 16 189 | 126 | 1% | 21 231 |
| Public safety | | - | 5 308 | 5 368 | 19 | 2 728 | 3 368 | (640) | -19% | 5 368 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | 1 202 | 887 | 85 | 648 | 650 | (1) | 0% | 887 |
| <i>Economic and environmental services</i> | | - | 122 499 | 122 499 | 19 697 | 81 680 | 80 463 | 1 218 | 2% | 122 499 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | - | 122 375 | 122 375 | 19 697 | 81 680 | 80 413 | 1 267 | 2% | 122 375 |
| Environmental protection | | - | 124 | 124 | - | - | 50 | (50) | -100% | 124 |
| <i>Trading services</i> | | - | 14 300 | 14 304 | 1 273 | 11 390 | 10 816 | 575 | 5% | 14 304 |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | 14 300 | 14 304 | 1 273 | 11 390 | 10 816 | 575 | 5% | 14 304 |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | - | 273 979 | 283 197 | 46 692 | 215 469 | 217 073 | (1 603) | -1% | 283 197 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | - | 63 896 | 66 699 | 4 809 | 43 739 | 46 636 | (2 897) | -6% | 66 699 |
| Executive and council | | - | 10 751 | 10 985 | 789 | 7 943 | 8 011 | (67) | -1% | 10 985 |
| Finance and administration | | - | 51 161 | 53 733 | 3 849 | 34 218 | 37 134 | (2 916) | -8% | 53 733 |
| Internal audit | | - | 1 984 | 1 981 | 172 | 1 578 | 1 491 | 86 | 6% | 1 981 |
| <i>Community and public safety</i> | | - | 75 550 | 78 933 | 5 917 | 54 630 | 56 630 | (2 000) | -4% | 78 933 |
| Community and social services | | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | - | 17 120 | 18 222 | 1 275 | 11 898 | 12 597 | (699) | -6% | 18 222 |
| Public safety | | - | 39 671 | 41 580 | 3 176 | 29 547 | 30 238 | (692) | -2% | 41 580 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | 18 759 | 19 131 | 1 466 | 13 186 | 13 795 | (609) | -4% | 19 131 |
| <i>Economic and environmental services</i> | | - | 127 398 | 127 458 | 17 219 | 98 122 | 89 991 | 8 131 | 9% | 127 458 |
| Planning and development | | - | 1 621 | 1 605 | 125 | 1 178 | 1 199 | (21) | -2% | 1 605 |
| Road transport | | - | 122 375 | 122 375 | 16 845 | 94 592 | 86 284 | 8 308 | 10% | 122 375 |
| Environmental protection | | - | 3 402 | 3 478 | 249 | 2 352 | 2 508 | (156) | -6% | 3 478 |
| <i>Trading services</i> | | - | 9 967 | 9 420 | 427 | 5 784 | 6 315 | (531) | -8% | 9 420 |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | 9 967 | 9 420 | 427 | 5 784 | 6 315 | (531) | -8% | 9 420 |
| <i>Other</i> | | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | - | 276 811 | 282 509 | 28 372 | 202 275 | 199 573 | 2 702 | 1% | 282 509 |
| Surplus/ (Deficit) for the year | | - | (2 831) | 688 | 18 320 | 13 194 | 17 500 | (4 306) | -25% | 688 |

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter

| 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 | 15 495 | 1 550 | 10 176 | 9 943 | 233 | 2.3% | 15 495 |
| Vote 2 - Management Services | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | - | 25 | 40 | 3 | 28 | 29 | (1) | -3.4% | 40 |
| Vote 4 - Finance | | - | 95 246 | 103 372 | 22 370 | 92 503 | 95 616 | (3 112) | -3.3% | 103 372 |
| Vote 5 - Community Services | | - | 163 438 | 164 289 | 22 770 | 112 762 | 111 485 | 1 277 | 1.1% | 164 289 |
| Total Revenue by Vote | 2 | - | 273 979 | 283 197 | 46 692 | 215 469 | 217 073 | (1 603) | -0.7% | 283 197 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Municipal Manager | | - | 15 847 | 16 243 | 1 192 | 11 705 | 11 820 | (114) | -1.0% | 16 243 |
| Vote 2 - Management Services | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | - | 17 485 | 18 135 | 1 310 | 12 135 | 12 738 | (603) | -4.7% | 18 135 |
| Vote 4 - Finance | | - | 30 015 | 31 776 | 2 267 | 20 074 | 22 012 | (1 938) | -8.8% | 31 776 |
| Vote 5 - Community Services | | - | 213 464 | 216 355 | 23 604 | 158 360 | 153 003 | 5 357 | 3.5% | 216 355 |
| Total Expenditure by Vote | 2 | - | 276 811 | 282 509 | 28 372 | 202 275 | 199 573 | 2 702 | 1.4% | 282 509 |
| Surplus/ (Deficit) for the year | 2 | - | (2 831) | 688 | 18 320 | 13 194 | 17 500 | (4 306) | -24.6% | 688 |

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter

| Description | Ref | Budget Year 2023/24 | | | | | | | | | |
|--|-----|---------------------|-----------------|-----------------|----------------|---------------|----------------|----------------|----------------|--------------------|----------------|
| | | 2022/23 | 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 | 609 | 604 | 5 | 1% | 800 | |
| Service charges - Water | | | - | 35 | 3 | 27 | 26 | 1 | 4% | 35 | |
| Service charges - Waste Water Management | | | 1 300 | 900 | 69 | 590 | 587 | 3 | 0% | 900 | |
| Service charges - Waste management | | | 14 300 | 14 300 | 1 273 | 11 390 | 10 813 | 578 | 5% | 14 300 | |
| Sale of Goods and Rendering of Services | | | 9 223 | 9 896 | 794 | 6 682 | 6 919 | (237) | -3% | 9 896 | |
| Agency services | | | 12 770 | 12 845 | 1 050 | 9 526 | 9 593 | (67) | -1% | 12 845 | |
| Interest | | | - | - | - | - | - | - | - | - | |
| Interest earned from Receivables | | | 50 | 270 | 18 | 192 | 202 | (10) | -5% | 270 | |
| Interest from Current and Non Current Assets | | | 4 000 | 7 300 | 597 | 5 573 | 5 515 | 58 | 1% | 7 300 | |
| Dividends | | | - | - | - | - | - | - | - | - | |
| Rent on Land | | | - | - | - | - | - | - | - | - | |
| Rental from Fixed Assets | | | 13 825 | 13 844 | 1 143 | 11 418 | 11 018 | 399 | 4% | 13 844 | |
| Licence and permits | | | 1 000 | 700 | 70 | 525 | 518 | 6 | 1% | 700 | |
| Operational Revenue | | | 423 | 1 164 | 99 | 718 | 797 | (80) | -10% | 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 | 41 510 | 168 221 | 169 422 | (1 202) | -1% | 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 | 46 692 | 215 469 | 216 016 | (546) | 0% | 280 554 |
| Expenditure By Type | | | | | | | | | | | |
| Employee related costs | | | 138 697 | 138 659 | 11 650 | 107 966 | 106 279 | 1 686 | 2% | 138 659 | |
| Remuneration of councillors | | | 6 340 | 6 340 | 540 | 5 130 | 4 967 | 163 | 3% | 6 340 | |
| Bulk purchases - electricity | | | 200 | 300 | 35 | 210 | 225 | (15) | -7% | 300 | |
| Inventory consumed | | | 62 321 | 60 457 | 8 543 | 42 283 | 38 582 | 3 701 | 10% | 60 457 | |
| Debt impairment | | | 100 | 100 | - | - | - | - | - | 100 | |
| Depreciation and amortisation | | | 3 654 | 3 654 | 314 | 2 830 | 2 740 | 90 | 3% | 3 654 | |
| Interest | | | 2 753 | 2 753 | 60 | 1 587 | 1 761 | (174) | -10% | 2 753 | |
| Contracted services | | | 30 074 | 34 373 | 2 772 | 18 961 | 21 802 | (2 841) | -13% | 34 373 | |
| Transfers and subsidies | | | - | 1 200 | 1 023 | 1 023 | - | 1 023 | #DIV/0! | 1 200 | |
| Irrecoverable debts written off | | | - | - | - | - | - | - | - | - | |
| Operational costs | | | 32 672 | 34 673 | 3 436 | 22 285 | 23 216 | (931) | -4% | 34 673 | |
| Losses on Disposal of Assets | | | - | - | - | - | - | - | - | - | |
| Other Losses | | | - | - | - | - | - | - | - | - | |
| Total Expenditure | | | - | 276 811 | 282 509 | 28 372 | 202 275 | 199 573 | 2 702 | 1% | 282 509 |
| Surplus/(Deficit) | | | - | (3 331) | (1 954) | 18 320 | 13 194 | 16 443 | (3 249) | (0) | (1 954) |
| Transfers and subsidies - capital (monetary allocations) | | | | 500 | 2 642 | - | - | 1 057 | (1 057) | (0) | |
| Transfers and subsidies - capital (in-kind) | | | | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after capital transfers & contributions | | | - | (2 831) | 688 | 18 320 | 13 194 | 17 500 | | | (1 954) |
| Income Tax | | | | - | - | - | - | - | - | - | |
| Surplus/(Deficit) after income tax | | | - | (2 831) | 688 | 18 320 | 13 194 | 17 500 | | | (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 | 18 320 | 13 194 | 17 500 | | | (1 954) |
| Share of Surplus/Deficit attributable to Associate | | | | - | - | - | - | - | - | - | |
| Intercompany/Parent subsidiary transactions | | | | - | - | - | - | - | - | - | |
| Surplus/ (Deficit) for the year | | | - | (2 831) | 688 | 18 320 | 13 194 | 17 500 | | | (1 954) |

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter

| 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 | | - | - | 654 | - | 335 | 463 | (128) | -28% | 654 |
| Vote 4 - Finance | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Community Services | | - | - | 4 536 | - | 3 442 | 3 643 | (200) | -6% | 4 536 |
| Total Capital Multi-year expenditure | 4,7 | - | - | 5 191 | - | 3 777 | 4 106 | (328) | -8% | 5 191 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Municipal Manager | | - | 30 | 30 | - | 27 | 28 | (1) | -4% | 30 |
| Vote 2 - Management Services | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | - | 1 339 | 2 081 | 149 | 936 | 1 132 | (196) | -17% | 2 081 |
| Vote 4 - Finance | | - | 20 | 30 | 9 | 18 | 17 | 1 | 5% | 30 |
| Vote 5 - Community Services | | - | 4 966 | 8 233 | 421 | 4 139 | 5 469 | (1 330) | -24% | 8 233 |
| Total Capital single-year expenditure | 4 | - | 6 355 | 10 373 | 579 | 5 120 | 6 646 | (1 526) | -23% | 10 373 |
| Total Capital Expenditure | | - | 6 355 | 15 564 | 579 | 8 897 | 10 752 | (1 854) | -17% | 15 564 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | - | 1 359 | 2 765 | 158 | 1 289 | 1 612 | (323) | -20% | 2 765 |
| Executive and council | | - | - | - | - | - | - | - | - | - |
| Finance and administration | | - | 1 359 | 2 765 | 158 | 1 289 | 1 612 | (323) | -20% | 2 765 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | - | 4 960 | 8 227 | 421 | 4 135 | 5 464 | (1 329) | -24% | 8 227 |
| Community and social services | | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | - | 920 | 1 254 | 13 | 337 | 684 | (347) | -51% | 1 254 |
| Public safety | | - | 4 000 | 6 932 | 406 | 3 771 | 4 751 | (980) | -21% | 6 932 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | 40 | 40 | 2 | 27 | 29 | (2) | -8% | 40 |
| Economic and environmental services | | - | 36 | 36 | - | 31 | 33 | (2) | -6% | 36 |
| Planning and development | | - | 30 | 30 | - | 27 | 28 | (1) | -4% | 30 |
| Road transport | | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | 6 | 6 | - | 4 | 5 | (1) | -12% | 6 |
| Trading services | | - | - | 4 536 | - | 3 442 | 3 643 | (200) | -6% | 4 536 |
| Energy sources | | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | 4 536 | - | 3 442 | 3 643 | (200) | -6% | 4 536 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | - | 6 355 | 15 564 | 579 | 8 897 | 10 752 | (1 854) | -17% | 15 564 |
| Funded by: | | | | | | | | | | |
| National Government | | - | - | - | - | - | - | - | - | - |
| Provincial Government | | - | 500 | 2 642 | - | 842 | 1 532 | (690) | -45% | 2 642 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | - | 500 | 2 642 | - | 842 | 1 532 | (690) | -45% | 2 642 |
| Borrowing | 6 | - | - | 4 536 | - | 3 442 | 3 643 | (200) | -6% | 4 536 |
| Internally generated funds | | - | 5 855 | 8 386 | 579 | 4 614 | 5 577 | (964) | -17% | 8 386 |
| Total Capital Funding | | - | 6 355 | 15 564 | 579 | 8 897 | 10 752 | (1 854) | -17% | 15 564 |

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter

| 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 | 92 975 | 71 525 | |
| Trade and other receivables from exchange transactions | | | 4 551 | 5 485 | 8 061 | 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 | 1 570 | 1 571 | |
| VAT | | | 5 975 | 526 | - | 526 | |
| Other current assets | | | - | - | - | - | |
| Total current assets | | | - | 50 777 | 81 662 | 105 018 | 81 662 |
| Non current assets | | | | | | | |
| Investments | | | - | - | - | - | |
| Investment property | | | 12 769 | 12 783 | 12 696 | 12 783 | |
| Property, plant and equipment | | | 86 033 | 86 514 | 80 754 | 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 | 113 752 | 120 655 |
| TOTAL ASSETS | | | - | 174 382 | 202 317 | 218 770 | 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 | 2 307 | 6 736 | |
| Trade and other payables from non-exchange transactions | | | 446 | 13 478 | 20 139 | 13 478 | |
| Provision | | | 16 035 | 17 033 | 12 038 | 17 033 | |
| VAT | | | - | - | 713 | - | |
| Other current liabilities | | | - | - | - | - | |
| Total current liabilities | | | - | 26 214 | 41 961 | 40 571 | 41 961 |
| Non current liabilities | | | | | | | |
| Financial liabilities | | | 6 519 | 6 519 | 8 534 | 6 519 | |
| Provision | | | 61 168 | 53 018 | 56 395 | 53 018 | |
| Long term portion of trade payables | | | - | - | - | - | |
| Other non-current liabilities | | | - | - | - | - | |
| Total non current liabilities | | | - | 67 687 | 59 537 | 64 929 | 59 537 |
| TOTAL LIABILITIES | | | - | 93 901 | 101 498 | 105 500 | 101 498 |
| NET ASSETS | 2 | | - | 80 481 | 100 819 | 113 270 | 100 819 |
| COMMUNITY WEALTH/EQUITY | | | | | | | |
| Accumulated surplus/(deficit) | | | 67 481 | 79 819 | 92 270 | 79 819 | |
| Reserves and funds | | | 13 000 | 21 000 | 21 000 | 21 000 | |
| Other | | | - | - | - | - | |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | | - | 80 481 | 100 819 | 113 270 | 100 819 |

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter

| 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 | 16 035 | 1 410 | 11 789 | 12 105 | (316) | -3% | 16 035 | |
| Other revenue | | | 37 140 | 38 349 | 5 086 | 27 288 | 27 085 | 203 | 1% | 38 349 | |
| Transfers and Subsidies - Operational | | | 214 389 | 214 689 | 40 878 | 172 769 | 172 053 | 715 | 0% | 214 689 | |
| Transfers and Subsidies - Capital | | | 500 | 1 700 | - | 500 | 1 700 | (1 200) | -71% | 1 700 | |
| Interest | | | 4 050 | 7 570 | 597 | 5 573 | 5 515 | 58 | 1% | 7 570 | |
| Dividends | | | - | - | - | - | - | - | | - | |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | | (268 219) | (272 791) | (25 962) | (198 683) | (197 646) | 1 037 | -1% | (272 791) | |
| Interest | | | (1 834) | (1 834) | (60) | (1 587) | (1 393) | 194 | -14% | (1 834) | |
| Transfers and Subsidies | | | - | (1 200) | (1 023) | (1 023) | (1 000) | 23 | -2% | (1 200) | |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | | - | 1 826 | 2 518 | 20 926 | 16 626 | 18 419 | 1 793 | 10% | 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) | (579) | (8 897) | (10 752) | (1 854) | 17% | (15 564) | |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | | - | (4 355) | (13 564) | (579) | (8 897) | (10 752) | (1 854) | 17% | (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) | - | (2 691) | (3 140) | (449) | 14% | (5 365) | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | | - | (5 365) | (5 365) | - | (2 691) | (3 140) | (449) | 14% | (5 365) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | - | (7 894) | (16 411) | 20 348 | 5 039 | 4 528 | | (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 | | 92 975 | 92 464 | | 71 525 | |

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

| 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 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | | | |
| R thousands | | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 8 | 6 | 9 | 4 | - | 27 | 15 | 69 | 46 | | | | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 97 | 8 | 3 | 0 | - | 1 | 6 | 115 | 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 | - | 1 | 1 | 1 | 1 | 103 | 0 | 149 | 0 | | | | |
| Interest on Arrear Debtor Accounts | 1810 | - | - | - | - | - | - | - | - | - | | | | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | | | | |
| Other | 1900 | 2 199 | 410 | 53 | 781 | 792 | 77 | 797 | 6 477 | 3 814 | | | | |
| Total By Income Source | 2000 | 2 305 | 425 | 67 | 786 | 793 | 77 | 1 499 | 6 811 | 4 014 | | | | |
| 2022/23 - totals only | | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | | |
| Organs of State | 2200 | 1 275 | 296 | - | 749 | 746 | - | 1 215 | 24 | 4 304 | 2 733 | | | |
| Commercial | 2300 | (36) | 3 | 1 | - | - | 61 | 97 | 353 | 479 | 511 | | | |
| Households | 2400 | 1 067 | 127 | 66 | 37 | 20 | 16 | 187 | 2 002 | 743 | | | | |
| Other | 2500 | (2) | - | - | - | 27 | - | - | 25 | 27 | | | | |
| Total By Customer Group | 2600 | 2 305 | 425 | 67 | 786 | 793 | 77 | 1 499 | 6 811 | 4 014 | | | | |

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

| Description | NT Code | Budget Year 2023/24 | | | | | | | | |
|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|-----------|
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total |
| R thousands | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | |
| Bulk Electricity | 0100 | - | - | - | - | - | - | - | - | - |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | 88 | - | - | - | - | - | - | - | 88 |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | - | - | - | - | - | - | - | - | - |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | 1 | 1 |
| Total By Customer Type | 1000 | 88 | - | - | - | - | - | - | 1 | 88 |

DC3 Overberg - Supporting Table SC5 Monthly Budget Statement - inve

| Investments by maturity Name of institution & investment ID | Ref | Type of Investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|--|----------|--------------------|--------------------|----------------------------|--|----------------------|--------------------|
| R thousands | | | | | | | |
| Municipality | | | | | | | |
| Nedbank - 037881714042 | | Call Account | 5 709 | 264 | (56 600) | 55 500 | 4 873 |
| Absa - 93 5889 2970 | | Investment Tracker | 46 804 | 895 | (15 000) | 18 980 | 51 679 |
| Asba - 9374585345 | | Investment Tracker | 26 009 | 580 | (680) | - | 25 909 |
| Nedbank - 037881183454 | | Call Account | 4 438 | 92 | - | 293 | 4 823 |
| Nedbank - 037881185767 | | Call Account | - | - | - | 4 000 | 4 000 |
| | | | | | | | - |
| | | | | | | | - |
| Municipality sub-total | | | 82 959 | | (72 280) | 78 773 | 91 283 |
| TOTAL INVESTMENTS AND INTEREST | 2 | | 82 959 | | (72 280) | 78 773 | 91 283 |

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter

| 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 | 21 109 | 89 475 | 89 475 | - | | 89 475 |
| Local Government Equitable Share | | | 84 437 | 84 437 | 21 109 | 84 437 | 84 437 | - | | 84 437 |
| Finance Management | | | 1 000 | 1 000 | - | 1 000 | 1 000 | - | | 1 000 |
| EPWP Incentive | | | 1 192 | 1 192 | - | 1 192 | 1 192 | - | | 1 192 |
| Rural Roads Asset Management Grant | | | 2 846 | 2 846 | - | 2 846 | 2 846 | - | | 2 846 |
| | 3 | | | | | | | - | | |
| | | | | | | | | - | | |
| Other transfers and grants [insert description] | | | | | | | | - | | |
| Provincial Government: | | - | 124 914 | 125 214 | 19 769 | 73 734 | 82 578 | (8 844) | -10.7% | 125 114 |
| Roads Function | | | 122 375 | 122 375 | 19 696 | 71 100 | 79 785 | (8 685) | -10.9% | 122 375 |
| Seta | | | 240 | 240 | 58 | 208 | 240 | (32) | -13.2% | 240 |
| Health Subsidy | | | 182 | 182 | 15 | 109 | 136 | (27) | -20.1% | 182 |
| CDW Operational Support Grant | | | 57 | 57 | - | 57 | 57 | - | | 57 |
| Fire Safety Plan | | | 1 560 | 1 560 | - | 1 560 | 1 560 | - | | 1 560 |
| Grant Intervention | | | | 100 | - | - | 100 | - | | |
| Grant WCFMC Capability | | | 500 | 700 | - | 700 | 700 | - | | 700 |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | - | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | - | | |
| | | | | | | | | - | | |
| Total Operating Transfers and Grants | 5 | - | 214 389 | 214 689 | 40 878 | 163 209 | 172 053 | (8 844) | -5.1% | 214 589 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | - | | |
| Other capital transfers [insert description] | | | | | | | | - | | |
| Provincial Government: | | - | 500 | 1 700 | - | 500 | 1 700 | (1 200) | -70.6% | 1 700 |
| Fire Service Capacity Building Grant | | | 500 | 500 | - | 500 | 500 | - | | 500 |
| MUNICIPAL WATER RESILIENCE GRANT | | | - | 1 200 | - | - | 1 200 | (1 200) | -100.0% | 1 200 |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | - | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | - | | |
| | | | | | | | | - | | |
| Total Capital Transfers and Grants | 5 | - | 500 | 1 700 | - | 500 | 1 700 | (1 200) | -70.6% | 1 700 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | - | 214 889 | 216 389 | 40 878 | 163 709 | 173 753 | (10 044) | -5.8% | 216 289 |

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter

| 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 | 21 366 | 86 387 | 87 410 | (1 022) | -1.2% | 89 577 |
| Local Government Equitable Share | | | 84 437 | 84 437 | 21 109 | 84 437 | 84 437 | - | | 84 437 |
| Finance Management | | | 1 000 | 1 000 | 94 | 486 | 620 | (134) | -21.6% | 1 000 |
| EPWP Incentive | | | 1 192 | 1 192 | 87 | 877 | 893 | (16) | -1.8% | 1 192 |
| Rural Roads Asset Management Grant | | | 2 846 | 2 948 | 75 | 588 | 1 460 | (873) | -59.8% | 2 948 |
| | | | | | | | | - | | |
| Other transfers and grants [insert description] | | | | | | | | - | | |
| Provincial Government: | | - | 124 914 | 126 924 | 20 144 | 81 834 | 82 013 | (179) | -0.2% | 126 924 |
| Roads Function | | | 122 375 | 122 375 | 19 696 | 80 645 | 79 792 | 853 | 1.1% | 122 375 |
| Seta | | | 240 | 446 | - | - | 178 | (178) | -100.0% | 446 |
| Health Subsidy | | | 182 | 182 | 15 | 124 | 129 | (6) | -4.4% | 182 |
| CDW Operational Support Grant | | | 57 | 57 | - | - | 23 | (23) | -100.0% | 57 |
| Joint District and Metro Approach Grant | | | - | 1 000 | - | - | 400 | (400) | -100.0% | 1 000 |
| Fire Safety Plan | | | 1 560 | 1 777 | 368 | 905 | 998 | (93) | -9.3% | 1 777 |
| Grant Intervention | | | | 276 | - | 53 | 142 | (89) | -62.7% | 276 |
| Grant WCFMC Capability | | | 500 | 812 | 64 | 107 | 351 | (243) | -69.4% | 812 |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | - | | |
| [insert description] | | | | | | | | - | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | - | | |
| [insert description] | | | | | | | | - | | |
| Total operating expenditure of Transfers and Grants: | | - | 214 389 | 216 501 | 41 510 | 168 221 | 169 422 | (1 202) | -0.7% | 216 501 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | - | | |
| Other capital transfers [insert description] | | | | | | | | - | | |
| Provincial Government: | | - | 500 | 2 642 | - | - | 1 057 | (1 057) | -100.0% | 500 |
| Fire Service Capacity Building Grant | | | 500 | 500 | - | - | 200 | (200) | -100.0% | 500 |
| Load Shedding Mitigation Grant | | | | 942 | | | 377 | (377) | -100.0% | |
| MUNICIPAL WATER RESILIANCE GRANT | | | | 1 200 | | | 480 | (480) | -100.0% | |
| District Municipality: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | - | | |
| | | | | | | | | - | | |
| Other grant providers: | | - | - | - | - | - | - | - | | - |
| | | | | | | | | - | | |
| Total capital expenditure of Transfers and Grants | | - | 500 | 2 642 | - | - | 1 057 | (1 057) | -100.0% | 500 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | - | 214 889 | 219 143 | 41 510 | 168 221 | 170 479 | (2 258) | -1.3% | 217 001 |


DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter

| 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 | 381 | 3 617 | 3 474 | 143 | 4% | 4 401 |
| Pension and UIF Contributions | | | 145 | 145 | 5 | 48 | 81 | (33) | -40% | 145 |
| Medical Aid Contributions | | | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | | 1 350 | 1 350 | 115 | 1 090 | 1 056 | 34 | 3% | 1 350 |
| Cellphone Allowance | | | 444 | 444 | 39 | 376 | 356 | 20 | 6% | 444 |
| Housing Allowances | | | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | | - | - | - | - | - | - | - | - |
| Sub Total - Councillors | | | 6 340 | 6 340 | 540 | 5 130 | 4 967 | 163 | 3% | 6 340 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | | | 4 224 | 4 004 | 317 | 2 350 | 2 631 | (281) | -11% | 4 004 |
| Pension and UIF Contributions | | | 478 | 382 | 39 | 271 | 268 | 3 | 1% | 382 |
| Medical Aid Contributions | | | - | - | - | - | - | - | - | - |
| Overtime | | | - | - | - | - | - | - | - | - |
| Performance Bonus | | | 151 | 151 | - | - | 60 | (60) | -100% | 151 |
| Motor Vehicle Allowance | | | 272 | 272 | 20 | 149 | 173 | (25) | -14% | 272 |
| Cellphone Allowance | | | 78 | 78 | 7 | 48 | 52 | (4) | -8% | 78 |
| Housing Allowances | | | 4 | 4 | 0 | 1 | 2 | (1) | -34% | 4 |
| Other benefits and allowances | | | - | - | - | - | - | - | - | - |
| Payments in lieu of leave | | | - | - | - | - | - | - | - | - |
| Long service awards | | | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | 2 | | - | - | - | - | - | - | - | - |
| Entertainment | | | - | - | - | - | - | - | - | - |
| Scarcity | | | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | | 75 | 75 | - | - | 30 | (30) | -100% | 75 |
| In kind benefits | | | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | | 5 281 | 4 965 | 383 | 2 818 | 3 217 | (398) | -12% | 4 965 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | | 88 793 | 88 912 | 7 285 | 70 900 | 69 333 | 1 567 | 2% | 88 912 |
| Pension and UIF Contributions | | | 15 333 | 15 333 | 1 334 | 11 820 | 11 621 | 199 | 2% | 15 333 |
| Medical Aid Contributions | | | 5 428 | 5 428 | 483 | 4 081 | 4 043 | 38 | 1% | 5 428 |
| Overtime | | | 1 750 | 1 800 | 255 | 1 762 | 1 503 | 259 | 17% | 1 800 |
| Performance Bonus | | | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | | 4 489 | 4 589 | 398 | 3 422 | 3 405 | 18 | 1% | 4 589 |
| Cellphone Allowance | | | 442 | 422 | 40 | 325 | 315 | 10 | 3% | 422 |
| Housing Allowances | | | 321 | 321 | 24 | 208 | 225 | (17) | -7% | 321 |
| Other benefits and allowances | | | 9 046 | 9 076 | 748 | 6 783 | 6 784 | (1) | 0% | 9 076 |
| Payments in lieu of leave | | | 200 | 200 | - | 494 | 346 | 149 | 43% | 200 |
| Long service awards | | | 804 | 804 | 48 | 434 | 524 | (90) | -17% | 804 |
| Post-retirement benefit obligations | 2 | | 6 532 | 6 532 | 627 | 4 649 | 4 724 | (75) | -2% | 6 532 |
| Entertainment | | | - | - | - | - | - | - | - | - |
| Scarcity | | | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | | 278 | 278 | 24 | 270 | 241 | 29 | 12% | 278 |
| In kind benefits | | | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | | 133 416 | 133 695 | 11 266 | 105 147 | 103 062 | 2 085 | 2% | 133 695 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| Total Parent Municipality | | | 145 037 | 144 999 | 12 190 | 113 096 | 111 246 | 1 850 | 2% | 144 999 |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | | |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | | 145 037 | 144 999 | 12 190 | 113 096 | 111 246 | 1 850 | 2% | 144 999 |
| % increase | 4 | | #DIV/0! | #DIV/0! | | | | | | #DIV/0! |
| TOTAL MANAGERS AND STAFF | | | 138 697 | 138 659 | 11 650 | 107 966 | 106 279 | 1 686 | 2% | 138 659 |

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter

| 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 | 579 | 8 897 | 10 752 | 1 854 | 17.2% | 140% |
| 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 | 8 897 | | | | | |

PROVINCIAL TREASURY
Withdrawals from Municipal Bank Accounts
In accordance with Section 11, Sub-section 1 (b) to (j)

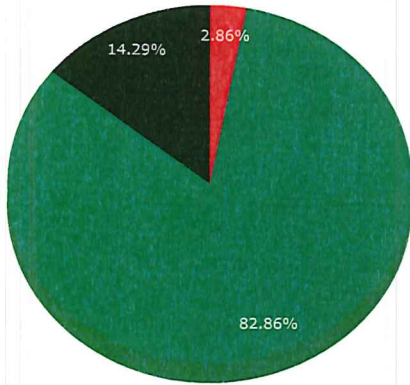
| | | | |
|---|---|--|--|
| NAME OF MUNICIPALITY: | | OVERBERG DISTRICT MUNICIPALITY | |
| MUNICIPAL DEMARCATION CODE: | | DC3 | |
| QUARTER ENDED: | | March 2024 | |
| <p>MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i>, or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality's</i> bank accounts, and may do so only -</p> | Amount | Reason for withdrawal | |
| | (b) to defray expenditure authorised in terms of section 26(4); | R 0.00 | |
| | (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); | R 0.00 | |
| | (d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section; | R 0.00 | |
| | (e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including - | R 0.00 | |
| | (i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or | R 0.00 | |
| | (ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state; | R 0.00 | |
| | (f) to refund money incorrectly paid into a bank account; | R 0.00 | |
| | (g) to refund guarantees, sureties and <i>security</i> deposits; | R 0.00 | |
| | (h) for cash management and <i>investment</i> purposes in accordance with section 13; | R 0.00 | |
| | (i) to defray increased expenditure in terms of section 31; or | R 0.00 | |
| | (j) for such other purposes as may be <i>prescribed</i> . | R 0.00 | |
| (4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> - | Name and Surname: N Kruger | | |
| (a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and | Rank/Position: CFO | | |
| (b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> . | Signature:  | | |
| Tel number | Fax number | Email Address | |
| 028 425 1157 | 028 425 1014 | cfo@odm.org.za | |

Top Layer KPI Report

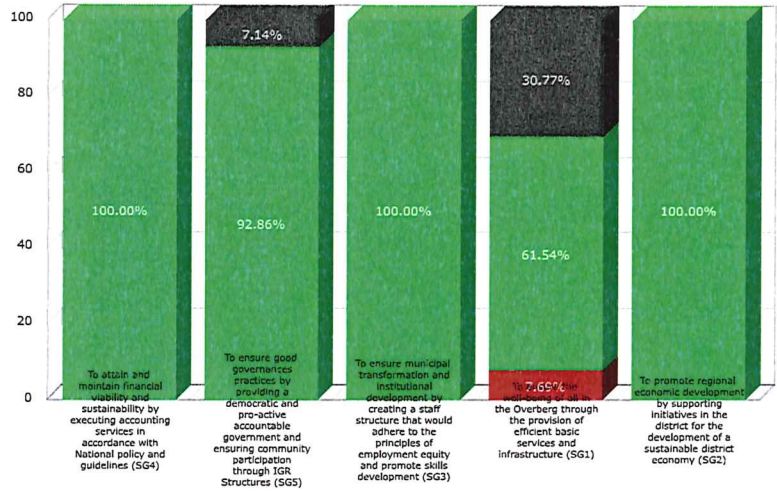
Report drawn on 18 April 2024 at 08:32

for the months of Quarter ending September 2023 to Quarter ending March 2024.

Overberg District Municipality



Strategic Objective



Strategic Objective

Overberg District Municipality

| Strategic Objective | To attain and maintain financial viability and sustainability by executing accounting services in accordance with National policy and guidelines (SG4) | To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through IGR Structures (SG5) | To ensure municipal transformation and institutional development by creating a staff structure that would adhere to the principles of employment equity and promote skills development (SG3) | To ensure the well-being of all in the Overberg through the provision of efficient basic services and infrastructure (SG1) | To promote regional economic development by supporting initiatives in the district for the development of a sustainable district economy (SG2) | Unspecified | [Unspecified] |
|---------------------|--|---|--|--|--|-------------|---------------|
| Not Met | 1 (2.86%) | - | - | 1 (7.69%) | - | - | - |
| Almost Met | - | - | - | - | - | - | - |
| Met | 29 (82.86%) | 2 (100.00%) | 4 (100.00%) | 8 (61.54%) | 2 (100.00%) | - | - |
| Well Met | 5 (14.29%) | 1 (7.14%) | - | 4 (30.77%) | - | - | - |
| Extremely Well Met | - | - | - | - | - | - | - |
| Total: | 35* | 2 | 4 | 13 | 2 | - | - |
| | 100% | 5.71% | 40.00% | 11.43% | 37.14% | 5.71% | - |

| | | | | | | | | |
|--------------------|-------------|-------------|-------------|-------------|------------|-------------|---|---|
| Not Met | 1 (2.86%) | - | - | - | 1 (7.69%) | - | - | - |
| Almost Met | - | - | - | - | - | - | - | - |
| Met | 29 (82.86%) | 2 (100.00%) | 13 (92.86%) | 4 (100.00%) | 8 (61.54%) | 2 (100.00%) | - | - |
| Well Met | 5 (14.29%) | - | 1 (7.14%) | - | 4 (30.77%) | - | - | - |
| Extremely Well Met | - | - | - | - | - | - | - | - |
| Total: | 35* | 2 | 14 | 4 | 13 | 2 | - | - |
| | 100% | 5.71% | 40.00% | 11.43% | 37.14% | 5.71% | - | - |

* Excludes 13 KPIs which had no targets/actuals for the period selected.

Overberg District Municipality

2023-2024: Top Layer KPI Report - Quarter 3 ending 31 March 2024

| Ref TL | Responsible Directorate | KPI Name | Description of Unit of Measurement | Annual Target | Quarter ending March 2024 | | | Overall Performance for Quarter ending September 2023 to Quarter ending March 2024 | | | |
|--------|---------------------------------|--|---|---------------|---------------------------|--------|---|--|---------------------|--------|--------|
| | | | | | Target | Actual | R | Performance Comment | Corrective Measures | Target | Actual |
| 1 | Office of the Municipal Manager | People from employment equity target groups employed in vacancies on the three highest levels of management in compliance with the approved Employment Equity Plan for the financial year. (Reg) | Number of people from employment equity target groups employed in vacancies that arise in the three highest levels of management per annum. | 1 | 1 | G | Municipal Manager: Director Community Services (Started 1 February 2024) | | 1 | 1 | G |
| 2 | Office of the Municipal Manager | Percentage Capital budget actually spend on capital projects by 30 June (Reg) | % of capital budget actually spent on capital projects for the annum (Actual spent on capital projects/Total capital budget) | 80% | 0% | N/A | | | 0% | 0% | N/A |
| 3 | Office of the Municipal Manager | Coordinate the functioning of the Audit & Performance Audit Committee during the financial year. | Number of quarterly meetings held per annum. | 4 | 1 | G | APAC meeting held on 27/3/2024 | | 3 | 3 | G |
| 4 | Office of the Municipal Manager | Develop a Risk-based Audit Plan for the next financial year and table to the Audit & Performance Audit Committee by 30 June | Risk-based audit plan developed and tabled | 1 | 0 | N/A | | | 0 | 0 | N/A |
| 5 | Office of the Municipal Manager | Execute audit projects in terms of the Risk Base Audit Plan (RBAP). | Number of audits executed per annum. | 16 | 4 | G2 | Reports issued: PMS 2nd quarter. Performance Dir Corp. Other Revenue Resorts MSR Compliance. SCM Deviations | | 12 | 15 | G2 |
| 6 | Office of the Municipal Manager | Facilitate IDP Awareness Initiatives in the district | Number of IDP awareness initiatives facilitated per annum | 2 | 0 | N/A | | | 1 | 1 | G |
| 7 | Office of the Municipal Manager | Facilitate District IGR (IDP Managers & PPComm) engagement with Local Municipalities | Number of engagements facilitated per annum | 8 | 2 | G | DIDP Engagement was held 01 March 2024 DPPCOMMMS was held on 20 March 2024 | | 6 | 6 | G |

| | | | | | | | | | | | | |
|----|---------------------------------|---|---|-------|----|----|----|-----|--|----|----|-----|
| 8 | Office of the Municipal Manager | Publishing of bi-annual External Newsletter to stakeholders | Number of External Newsletters published per annum | 2 | 0 | 0 | 0 | N/A | | 1 | 1 | G |
| 9 | Office of the Municipal Manager | Prepare Top Layer Service Delivery budget implementation plan for approval by the Mayor within 28 days after the adoption of the Budget | Top Layer SDBIP Submitted to the Mayor for approval | 1 | 0 | 0 | 0 | N/A | | 0 | 0 | N/A |
| 10 | Office of the Municipal Manager | Review annually the TL SDBIP to Inform Council should a revised TL SDBIP be necessary and table the report to Council | Report (Sec 72) tabled to Council by January | 1 | 1 | 1 | 1 | G | Mid-year report tabled to Council on 29/01/2024, Item A41, with recommendation for KPI's to be revised. | 1 | 1 | G |
| 11 | Office of the Municipal Manager | Compilation and submission of Draft Annual Performance Report to the AG by 31 August | Annual Performance Report submitted | 1 | 0 | 0 | 0 | N/A | | 1 | 1 | G |
| 12 | Corporate Services | Percentage of Municipal budget to be spent on the implementation of the Workplace Skills Plan by 30 June (Regt). | % of Municipal Budget spent per annum on the WSP (Actual spent on Training/Total Expenditure Budget). | 0.49% | 0% | 0% | 0% | N/A | | 0% | 0% | N/A |
| 13 | Corporate Services | Report Municipal Staff Regulation Implementation Plan progress quarterly to Corporate Portfolio Committee | Number of progress reports submitted per annum | 4 | 1 | 1 | 1 | G | Verbal feedback was provided by the Director Corporate Services at the Corporate Portfolio meeting held on 11 March 2024, item 6.4.2 | 3 | 3 | G |
| 14 | Corporate Services | Quarterly implementation of HR Roadmap to keep staff informed of HR policies and processes | Number of staff engagements held per annum | 4 | 1 | 1 | 1 | G | Roadshow held during the month of March 2024. | 3 | 3 | G |
| 15 | Corporate Services | Arrange Bi-annual sexual harassment staff awareness campaigns. | Number of awareness campaigns arranged per annum | 2 | 0 | 0 | 0 | N/A | | 1 | 1 | G |
| 16 | Corporate Services | Create temporary work opportunities through the municipality's EPWP programme by 30 June | Number of temporary EPWP work opportunities created per annum | 131 | 0 | 0 | 0 | N/A | | 0 | 0 | N/A |
| 17 | Corporate Services | Coordinate quarterly Ordinary Council Meetings | Number of Ordinary Council meetings coordinated per annum | 4 | 1 | 1 | 1 | G | Ordinary Council Meeting held on 25 March 2024. | 3 | 3 | G |
| 18 | Corporate Services | Review Records Management Policy and table to Council by December | Reviewed policy tabled to Council | 1 | 0 | 0 | 0 | N/A | | 1 | 1 | G |

| | | | | | | | | | | | | | | |
|----|--------------------|---|---|----|---|---|---|-----|---|---|--------|---|---|-----|
| 19 | Corporate Services | Table quarterly progress report on Electronic Document Management System to Corporate Services Portfolio Committee. | Number of progress reports tabled per annum | 4 | 1 | 1 | 1 | 1 | G | Quarterly progress report on Electronic Document Management System tabled at the Corporate Services Portfolio Committee meeting held on Monday, 11 March 2024, Item 6.1.2 | | 3 | 3 | G |
| 20 | Corporate Services | Table bi-annual progress report on remedial actions from WC Archives & Record Services to Portfolio Committee. | Number of progress reports tabled per annum | 2 | 0 | 0 | 0 | N/A | | | | 1 | 1 | G |
| 21 | Corporate Services | Table quarterly progress report on ICT Remediation Plan to Corporate Services Portfolio Committee. | Number of progress reports tabled per annum | 4 | 1 | 1 | 1 | 1 | G | Quarterly ICT Remediation Plan tabled to Corporate Services Portfolio Committee on 11 March 2024, Item 6.2.1 | | 3 | 3 | G |
| 22 | Corporate Services | Review ICT Steering Committee Terms of Reference and table to Council by March each year. | Revised TOR tabled to Council | 1 | 1 | 1 | 1 | 1 | G | Director: Corporate Services: Revised ICT Terms of Reference tabled to Council on 29 January 2024, Item A47 | None s | 1 | 1 | G |
| 23 | Corporate Services | Table quarterly activity report on Building Management and Support Services to Corporate Portfolio Committee. | Number of activity reports tabled per annum | 4 | 1 | 1 | 1 | 1 | G | Quarterly Building Management & Support Services Activity Report tabled to Corporate Services Portfolio Committee on 11 March 2024, Item 6.3.2 | | 3 | 3 | G |
| 24 | Corporate Services | Table quarterly Pool Fleet Management Report to Corporate Services Portfolio Committee. | Number of reports tabled per annum. | 4 | 1 | 1 | 1 | 1 | G | Quarterly Building Management & Support Services Activity Report tabled to Corporate Services Portfolio Committee on 11 March 2024, Item 6.3.5 | | 3 | 3 | G |
| 25 | Finance | Measured financial viability in terms of the municipality's ability to meet its service debt obligations by 30 June (Debt coverage) (Reg) | The number of times the municipality was able to meet its Debt obligation ((Total operating revenue received - operating grants)/debt service payments)) | 10 | 0 | 0 | 0 | N/A | | | | 0 | 0 | N/A |
| 26 | Finance | Measured financial viability in terms of the available cash to cover fixed operating expenditure by 30 June (Cost coverage) (Reg) | Number of months cash were available to cover fixed operating expenditure ((All available cash at a particular time + investments)/monthly fixed operating expenditure) | 3 | 0 | 0 | 0 | N/A | | | | 0 | 0 | N/A |

| 27 | Finance | Measured financial viability in terms of percentage outstanding service debtors by 30 June (Service Debtors) (Reg) | % Outstanding service debtors per annum (Total outstanding service debtors/annual revenue received for services) | 15% | 0% | 0% | 0% N/A | | | 0% | 0% N/A | |
|----|--------------------|---|--|-----|-----|-----|--------|---|--|-----|--------|-----|
| 28 | Finance | Report bi-annually to Council on the performance of service providers for quotations and tenders above R300000 | Number of reports submitted to Council per annum | 2 | 0 | 0 | N/A | | | 1 | 1 | G |
| 29 | Finance | Invite service providers to register on the suppliers database by 30 June | Invitation placed on ODM website and in external media | 1 | 0 | 0 | N/A | | | 0 | 0 | N/A |
| 30 | Community Services | Take domestic drinking water samples in towns and communities to monitor water quality (SAN 241 as amended) | Number of samples taken per annum | 672 | 168 | 184 | G2 | 184 samples were taken during the quarter. Additional samples were taken due to follow-up samples. | | 504 | 723 | G2 |
| 31 | Community Services | Take food samples to monitor the quality of food to the FCD Act and legislative requirements | Number of samples taken per annum | 400 | 100 | 118 | G2 | 118 samples were taken during the quarter. Food poisoning investigation resulted in that more samples were taken than required. | | 300 | 352 | G2 |
| 32 | Community Services | Take water sample at Sewerage Final Outflow to monitor water quality (National Water Act: General Standards) | Number of samples taken per annum | 180 | 45 | 50 | G2 | 50 samples were taken during the quarter. Additional follow-up samples were taken. | | 135 | 149 | G2 |
| 33 | Community Services | Report quarterly to the Community Services Portfolio Committee on the activities of the Municipal Coastal Committee | Number of reports submitted per annum | 4 | 1 | 1 | G | Report tabled on 11 March 2024 | | 3 | 3 | G |
| 34 | Community Services | Report annually to the Community Services Portfolio Committee on the outcome of Karwyderskraal Landfill site adherence to the permit conditions | Report submitted to the Community Portfolio Committee per annum | 1 | 1 | 1 | G | Reported on 11 March 2024 the outcome of the outcome adherence to the permit conditions. | | 1 | 1 | G |
| 35 | Community Services | Report quarterly to the Community Services Portfolio Committee on the activities of the Regional Waste Forum | Number of reports submitted per annum | 4 | 1 | 1 | G | Report tabled on 11 March 2024. | | 3 | 3 | G |

| | | | | | | | | | | | | | | |
|----|--------------------|---|---|-------|-------|----------|----------|----------|-----|-------|----------|----------|----------|-----|
| 36 | Community Services | Report quarterly to the Community Services Portfolio Committee on the activities of the Municipal Climate Change & Biodiversity Forum | Number of reports submitted per annum | 4 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 3 | G |
| 37 | Community Services | Table the revised Disaster Risk Management Plan to Council by June | Revised Disaster Risk Management plan tabled to Council | 1 | 0 | 0 | 0 | 0 | N/A | 0 | 0 | 0 | 0 | N/A |
| 38 | Community Services | Table to Council the revised Disaster Management Framework by June | Revised Disaster Management Framework tabled to Council | 1 | 0 | 0 | 0 | 0 | N/A | 0 | 0 | 0 | 0 | N/A |
| 39 | Community Services | Present annually the revised winter readiness plan to the Community Services Portfolio Committee | Number of revised Winter readiness plans submitted per annum | 1 | 1 | 0 | 0 | 0 | R | 0 | 1 | 0 | 0 | R |
| 40 | Community Services | Present annually the revised Festive and Fire Season Readiness Plan to DCFTech | Number of revised Festive and Fire Season readiness plan presented per annum | 1 | 0 | 0 | 0 | 0 | N/A | 0 | 1 | 1 | 1 | G |
| 41 | Community Services | Rollout formal Training programmes by fire services training centre. | Number of formal fire training programmes rolled out by fire training centre per annum. | 2 | 0 | 0 | 0 | 0 | N/A | 0 | 1 | 1 | 1 | G |
| 42 | Community Services | Upgrade roads to permanent surface (MR276 - 2.28km). | Number of kilometres road upgraded per annum. | 2.28 | 0 | 0 | 0 | 0 | N/A | 0 | 0 | 0 | 0 | N/A |
| 43 | Community Services | Kilometres of gravel roads to be regravelled | Number of kilometres road regravelled per annum | 24.93 | 4 | 4 | 4 | 4 | G | 4 | 17.47 | 17.47 | 17.47 | G |
| 44 | Community Services | Kilometres of gravel roads to be bladed | Number of kilometres roads bladed per annum | 6 500 | 1 300 | 1 317.37 | 1 317.37 | 1 317.37 | G2 | 4 700 | 5 092.08 | 5 092.08 | 5 092.08 | G2 |
| 45 | Community Services | Submit annually the Business Plan for Provincial Roads budget allocation to Department of Infrastructure by 31 March | Annual Business Plan submitted | 1 | 1 | 1 | 1 | 1 | G | 1 | 1 | 1 | 1 | G |
| 46 | Community Services | Report quarterly to the Community Portfolio Committee on the progress of planned deliverables in RED & Tourism Strategy | Number of progress reports tabled per annum | 4 | 1 | 2 | 2 | 2 | B | 3 | 3 | 3 | 3 | G |

| | | | | | | | | | | | |
|----|--------------------|---|---|---|---|---|---|--|---|---|-----|
| 47 | Community Services | Report quarterly on the progress in respect of social development implementation Plan to the Community Services Portfolio Committee | Number of progress reports tabled per annum | 4 | 1 | 1 | 1 | Quarterly progress report in respect of social development implementation plan tabled to the Community Services Portfolio Committee on 11 March 2024 | 3 | 3 | G |
| 48 | Community Services | Submit a status report to the Community Services regarding the ownership of Uitenkransmond Holiday resort by June. | Number of reports submitted per annum. | 1 | 0 | 0 | 0 | | 0 | 0 | N/A |

Report generated on 18 April 2024 at 08:21.

General summary: KPI's met within directorate (Top Layer)

Expenditure per Vote (Ref. Table C3) – '000

- Vote 1 – Municipal Manager

Underspending due to Virtual Council meetings, and an employee vacancy in the performance and risk management section.

5 KPI's were measured during the quarter of which 1 KPI (TL5) was well met.

| | | |
|---------------------|-----------------|-----------------|
| YTD Budget: R11 820 | Actual: R11 705 | Variance: -1.0% |
|---------------------|-----------------|-----------------|

- Vote 3 – Corporate Service

Underspending is predominantly due to employee vacancies in the Human Resources and projects to be finalised in the Corporate Support sections.

8 KPI's were measured during the quarter and met.

| | | |
|----------------------|------------------|-----------------|
| YTD Budget: R 12 738 | Actual: R 12 135 | Variance: -4.7% |
|----------------------|------------------|-----------------|

- Vote 4 – Finance

The directorate's expenditure is below the projected budget for the period to date. The variance is mainly due to current savings on expenses and grant funding which still need to be materialise. Underspending was also supported due to savings in employee cost (vacancies to be filled) and consulting fee. No KPI's measured during this quarter.

| | | |
|----------------------|------------------|-----------------|
| YTD Budget: R 22 012 | Actual: R 20 074 | Variance: -8.8% |
|----------------------|------------------|-----------------|

- Vote 5 – Community Services

10 KPI's were measure during the quarter.

The following findings for the directorate was identified:

Roads Services – 3 KPI's were set for the period, of which 1 KPI was well met during the quarter.

Municipal Health Services – 3 KPI's were measured of which all was well met.

Environmental Management Services – 3 KPI's were measured and met.

Emergency Services – 1 KPI's were measured and not executed in terms of the KPI requirement.

The underspending in the section is predominantly visible in the Community Services Executive and the Support Office. Overall, all departments underspend for the period to date except the roads.

| | | |
|-----------------------|------------------|----------------|
| YTD Budget: R 153 003 | Actual: R158 360 | Variance: 3.5% |
|-----------------------|------------------|----------------|

Conclusion

Overall, the YTD Operating Expenditure amounts to 72% of the annual budget.



Western Cape Government

2023/24 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT (WC FMCG)

NON-FINANCIAL QUARTERLY RETURN FORM

(JANUARY – MARCH 2024)

Overberg District Municipality

Expenditure Summary

| Project Description | Amount Transferred | Expenditure as at end of March 2024 | Balance | % Spent |
|---|--|--|-----------------------------|------------------|
| Financial System Migration towards Web & Automation/ New Financial System | R 500 000.00 + R112 012.00 (roll over) | Actual= R107 269.46 Committed=R410 007.28 | R504 742.54 -R410 007.28 | 17.53% 66.99% |
| Total | R 612 012.00 | R517 276.74 | R94 735.26 | 84.52% |

**2023/24 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
(WC FMCG)**

**NON-FINANCIAL QUARTERLY RETURN FORM
(JANUARY – MARCH 2024)**

FINANCIAL MANAGEMENT PROJECT

Financial System Migration towards Web & Automation/ New Financial System.

Planned activities and outputs to date.

| Inputs/Activities | Outputs | Performance Indicators | Delivery Date | Achieved (Y/N) |
|--|--|---|----------------------|-----------------------|
| Leave system | Implement Payday leave system. Discontinue SAMRAS leave web system | COMAF received in 2021/22 Audit on leave provisions based on incorrect split between compulsory and non-compulsory leave balances from SAMRAS web version migrated from Classic version. | 1 March 2023 | Y |
| | | Perform recalculation of leave provision for 2021/22 on Payday leave system on correct split compulsory and non-compulsory leave balances | 30 June 2023 | Y |
| Document Management workflow and Archive system | Proper system control on document flow in the department and revenue enhancement and revenue completeness | Proper complete and accurate record keeping for audit processes. | 1 April 2023 | Y |
| | | Ensure revenue completeness of third-party billing systems integration. | 31 March 2024 | In progress |
| | | Enhancement of revenue through collection of building plans inspection fees i.r.o. fire and health | 31 March 2024 | In progress |
| Due Diligence | Perform due diligence in terms of MFMA Circular 80 to comply to | Current SAMRAS Classic Financial System Solvem access IT Hardware | 30 April 2024 | In progress |

| Inputs/Activities | Outputs | Performance Indicators | Delivery Date | Achieved (Y/N) |
|--|--|---|---|---|
| | minimum business processes and system requirements | <p>requirements-migrated to new server</p> <p>SAMRAS Web based integrated modules as already implemented at other clients.</p> <p>Decision which direction to proceed with (mSCOA Roadmap)</p> <p>Project team to visit Stellenbosch LM together with 7 other municipalities on the SAMRAS system planning to migrate to web version.</p> <p>Presentation on feedback to mSCOA Steercom, ITC Steercom Management, FARMCO & APAC</p> <p>Finance team visit to WCDM</p> | <p>17 July 2023</p> <p>2 & 3 Oct 2023</p> <p>9 &10 Oct 2023</p> <p>31 March 2024</p> <p>15& 16 April 2024</p> | <p>Y</p> <p>Y</p> <p>Y</p> <p>Y</p> <p>N</p> |
| SCM Web Migration/New Financial System | Fully operational transacting functionality for entire SCM department | <p>Contract Management System flow</p> <p>Delegating authorization Live processing and order creation Interlink towards the Budget</p> <p>Bi-weekly Project meetings with Solvem</p> | <p>30 June 2024 (Phase 2)</p> <p>Planning for implementation Project plan</p> <p>30 April 2024</p> | <p>In progress</p> <p>Y</p> <p>Y</p> <p>N</p> |
| Expenditure Migration/New Financial System | <p>Fully operational expenditure and creditor transacting department.</p> <p>Accurate reporting on creditor management</p> | <p>Integration with bank Creditor reports available.</p> <p>Payments made from bank accurate and recognized on the system automatically.</p> <p>Creditor management workflow from user departments until finalization of transaction request (Expenditure request electronic process)</p> | <p>30 June 2024 (Phase 2)</p> | <p>N</p> |
| Payroll | Fully operational | Integrate with Expenditure module. | 30 June 2024 | N |

| Inputs/Activities | Outputs | Performance Indicators | Delivery Date | Achieved (Y/N) |
|---|---|--|---------------------------|----------------|
| Migration/New Payroll system | payroll that are automatically updated with SARS tables & requirements | Integrate with HR & Leave modules. Integrate with Expenditure payments & Bank | (Phase 2) | |
| Asset Management Migration/New Financial System | Accurate Final Asset Register Effective and efficient verification process | Automated update of asset register (verification) process Build in functionality for functions e.g., depreciation. Accurate record keeping of assets. Integrated system to SCM and purchase (acquisition) of assets | 30 June 2024 (Phase 2) | N |
| Modernization Billing/New Financial system | Accurate billing on web-system | Proper recognition on the financial system according to type of revenue recognized | 30 June 2025 (Phase 3) | N |
| HR Modules SAMRAS Web/New HR System Modules | Fully functional HR and leave system | Performance-integrate with Ignite. All modules should align with new Staff regulations | 30 June 2025 (Phase 3) | N |

The above table must show the planned quarterly activities and outputs as captured in the implementation plan and whether they have been achieved.

Challenges

If the activities and outputs, as per the implementation plan have not been achieved, challenges that contributed to non-achievement must be captured here.

PAYDAY

The current Payday leave system contract was only valid until 30 June 2023. A SCM process initiated to invite tenders for a fully integrated leave, payroll, and HR system as from 1 July 2023. Unfortunately, the tender process could not be completed in time and the validity time expired. A deviation was approved to extend the Payday leave system contract until 31 December 2023, and a new tender process for the leave system only will now be advertised. Deviation extended until 30 June 2024 – Re tender as functional criteria evaluation was incomplete.

COLLABORATOR

Development was done to implement the systems at TWK and Swellendam on the revised tariffs approved by Council for 2023/24

- To enhancement of revenue through collection of building plans inspection fees i.r.o. fire and health
- Training meeting need to be scheduled to discuss the portals developed for Theewaterskloof and Swellendam municipalities.

- Workshop solutions for building plans of Overstrand and Cape Agulhas LM's that are not working on the Collaborator portal
- Development must still be done once sufficient data had been collected.
- To ensure revenue completeness of third-party billing systems integration
- Workshop solutions for further development in workshops scheduled to be held before 30 June 2024

DUE DILIGENCE

A mSCOA steering committee was held on 17 July 2023 where the following recommendation were made:

- That the Senior Manager: Finance – W. Crafford, be appointed as the Project Manager for the migration project as well as two deputy Project Managers (SCM and IT)
- That Solvem conduct an assessment, readiness, risks, etc.
- That visits be scheduled to other municipalities already running the migration.
- That a meeting be held with Solvem – project plan and costing.

The next challenge will now be to conclude the due diligence to move forward with the web migration project.

Finance team will visit West Coast DM on 15 and 16 April 2024 for lessons learned with migration. Final testing of development scheduled for 2 and 3 May 2024.

Measures to address the challenges.

Indicate the measures that will be taken or implemented to address the challenges highlighted above.

PAYDAY

The Payroll and HR system will be held in abeyance pending the outcome of the due diligence and progress on the development of the SAMRAS web payroll system, which is planned to be implemented at West Coast DM.

COLLABORATOR

Training workshops had been scheduled to present the developments done for implementation and explore solutions for the two municipalities that are not using the system for their building plan approvals.

DUE DILIGENCE – FINANCIAL SYSTEM

A visit was facilitated by Overstrand LM to Stellenbosch LM together with several other municipalities who are also using SAMRAS and plan to migrate to the web version. These meetings/workshops are scheduled for 2 & 3 October 2023. A mSCOA steering committee had been scheduled for 9 October 2023 to provide feedback to Management on 10 October 2023, regarding the feedback of the due diligence visit. The following timelines for implementation are envisaged:



Solvem will be requested to provide a detail implementation plan as well as more accurate cost estimates for the total web migration project.

Projected expenditure at year end

With the challenges, if any, experienced and measures that will be taken to address such challenges you are expected to indicate expenditure that will be achieved by 30 June.

The previous grant allocated for 2022/23 was not fully spent by 30 June 2023 and a request for roll over of the remaining unspent portion of R112 012.47 of the grant. Together with the 2023/24 allocation of R500 000 revied in July 2023, it will be used as co-funding for the total project cost. Any shortfall in own funding contributions, will be addressed in the Feb 2024 Adjustment Budget.

Potential risk(s) and mitigation efforts

Indicate the potential risks that can affect the achievement of intended expenditure as capture above, including the risk severity. Indicate the measures will be taken to mitigate the risks identified.

Due to the current external audit process cycle, the project might be delayed and only implemented as from January 2024. Two biggest risks are the ensure that the IT infrastructure hardware and networks are on standard to be able to handle the expected volume transactions on the web and the planning regarding change management.

A planning meeting was held with Solvem, the service provider, on 21 November 2023. The ICT Hardware and network assessment information was provided to Solvem on 18 December 2023 and feedback is awaited in this regard. New server had to be procured and the migration was done successfully at the end of March 2024.

Results

In addition to above stated progress against the project indicators, is the project on track to achieve the overall impact as defined within the implementation plan? Please provide evidence in support of any claims.

Yes, but some of the committed grant funding will have to be applied for roll -over if the live SCM & Expenditure implementation is delayed until July/August 2024. Assets and Payroll will be moved towards Phase 3 to be implemented by 30 June 2025.



Western Cape Government

2023/24 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT (WC FMCG)

NON-FINANCIAL QUARTERLY RETURN FORM

(01 JANUARY TO 31 MARCH 2024 Update accordingly)

PROGRESS ON PROJECT FUNDING ROLLED OVER

| | | | |
|--|-------------------------------------|--|--------------|
| Project Name | | Financial Capacity Building Grant | |
| Project Development Objective | | To assist learners from a disadvantage grant | |
| Project Performance Indicator(s) and Target(s) for quarter under review | | Target was 4 learners | |
| Original Allocation (2023/24) | Amount rolled over (2023/24) | Amount spent for quarter ending xxx | % YTD |
| R200 000 | R0.00 | R200 000 | 100% |
| Progress to date | | | |
| There are 4 learners that are currently accommodated from January 2024-March 2024. | | | |
| The one student fees was a once off payment of R31 343.00 | | | |

**2023/24 WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
(WC FMCG)**

NON-FINANCIAL QUARTERLY RETURN FORM

(01 JANUARY TO 31 MARCH 2024 Update accordingly)

FINANCIAL MANAGEMENT PROJECT

Project name, brief project description as per implementation plan, inclusive of impact statement summary.

Planned activities and outputs to date

| Inputs/Activities | Outputs | Performance Indicators | Delivery Date | Achieved (Y/N) |
|--------------------------|-------------------------------|-------------------------------|----------------------|-----------------------|
| Bursaries | Certification of the learners | Funding fully spent | 31 March 2024 | Yes |

The above table must show the planned quarterly activities and outputs as captured in the implementation plan and whether they have been achieved.

Challenges

If the activities and outputs, as per the implementation plan have not been achieved, challenges that contributed to non-achievement must be captured here.

Action: NONE

Measures to address the challenges.

Indicate the measures that will be taken or implemented to address the challenges highlighted above.

Action: NONE

Projected expenditure at year end

With the challenges, if any, experienced and measures that will be taken to address such challenges you are expected to indicate expenditure that will be achieved by 30 June.

Action: NONE

Potential risk(s) and mitigation efforts

Indicate the potential risks that can affect the achievement of intended expenditure as capture above, including the risk severity. Indicate the measures will be taken to mitigate the risks identified.

Action: THE POTENTIAL RISK IS WHEN STUDENTS DROP-OUT. THE RISK SEVERITY IS THAT STUDENTS WILL BE UNEMPLOYED AND NOT ABLE TO BE RECEIVED THE NECESSARY QUALIFICATIONS. TO HAVE REGULARLY QUARTERLY SESSIONS WITH STUDENTS.

Results

In addition to above stated progress against the project indicators, is the project on track to achieve the overall impact as defined within the implementation plan? Please provide evidence in support of any claims.

Action: PROJECT IS ON TRACK. PROOF OF ACADEMIC RESULTS ATTACHED.

**WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
(WC FMCG)**

NON-FINANCIAL QUARTERLY RETURN FORM

(01 JANUARY TO 31 MARCH 2024 Update accordingly)

2023/24 EXTERNAL BURSARY PROGRAMME

| No. | Candidate Name & Surname | ID Number | Gender | Race | Field of Study | Current Academic Year of Study (1 st , 2 nd , 3 rd , 4 th) | Learning Institution | Previous years' academic performance (Below 50%, 51 – 60%, 61 – 70%, 71 – 80%, 81 – 90%, 90%+) | Study Fees | | |
|---|--------------------------|---------------|--------|------|----------------------|--|----------------------------------|---|---------------------------------|---|-------------------|
| | | | | | | | | | Amount Allocated From Grant (R) | Co-Funding Provided By Municipality (R) | Total Course Fees |
| STUDENTS CURRENT BEING SUPPORTED THROUGH THE EXTERNAL BURSARY PROGRAMME | | | | | | | | | | | |
| 1 | Kyle Dunsdon | 0301315089088 | M | C | Accounting | 3rd | Stellenbosch University | 59% | R66 197.00 | R0.00 | R66 197.00 |
| 2. | Eva Quinlan | 0211150067083 | F | W | Accounting | 3rd | University of Cape Town | 74.60% | R 66 803.27 | R0.00 | R66 803.27 |
| 3. | Akhwe Niantala | 0406300234084 | F | A | Accounting | 2nd | Mancosa | 65% | R 67 200.00 | R0.00 | R67200.00 |
| 4. | Nikita Haggard | 0407080088088 | F | W | Financial Accounting | 2nd | Institute of Business Management | 84% | R0.00 | R0.00 | R0.00 |
| PROGRESS TO DATE | | | | | | | | | | | |
| <p>The students are performing very well none of them are below 50%. Internship are made available, but the positions are advertised, and the student are invited to submit their applications.</p> | | | | | | | | | | | |