



OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Financial Monthly Report

April 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 71 and
- The Municipal Budget and Reporting Regulations

The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability, and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

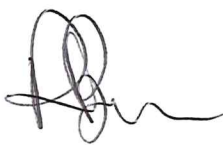
To The Executive Mayor

In accordance with Section 71(1) of the Municipal Finance Management Act, I submit the required statement on the state of Overberg District Municipality's budget reflecting the particulars up until the end of **April 2024**.

Section 54(1) of the MFMA requires the Mayor of a municipality to take certain actions on the receipt of this report to ensure that the approved budget is implemented in accordance with the projections contained in the Service Delivery and Budget Implementation Plan.

Recommendations

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



Mr RG Bosman
Municipal Manager

Date: 2024/05/15

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of **April 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 2024/05/15 _____

EXECUTIVE SUMMARY

Introduction

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

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

Consolidated Performance

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

	Capital Expenditure	Operating Expenditure	Operating Revenue
Budget	R 15 564 054.00	R282 508 600	R283 196 612
Budget to date (BTD)	R 12 355 866.32	R227 284 546	R238 447 303
Year to date (YTD)	R 9 983 791.85	R223 566 721	R220 887 638
Variance to SDBIP	-R 2 372 074.47	-R 3 717 824.63	-R 17 559 665.71
YTD% Variance to SDBIP	-19%	-2%	-7%
% of Annual Budget	64%	79%	78%

Relevant information

- Revenue to date is **lower** than anticipated with a variance of **7%**.
- Actual expenditure is **lower** than expected with a variance of **2%**.

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

- Capital expenditures are **lower** budgeted with a variance of **19%**.

However, the capital commitments should also be taken into consideration
Refer to Capital Programme Budget Report.

Funding Sources		Type	Budget
Capital Replacement Reserve	1		R 8 385 671.00
Revenue	2		R -
External Loans	3		R 4 536 100.00
Grants	4		R 2 642 283.00
Private Contributions	5		R -
TOTAL			R 15 564 054.00

FUNDING SOURCES	Type	BUDGET 2023/24	ADJUSTMENT Aug 2023	ADJUSTMENT FEB 2023	TOTAL ADJUSTED BUDGET 2023/24	SPENDING YTD April 2024	% SPENDING	COMMITMENTS April 2024	TOTAL YTD INCL COMMIT	BALANCE UNSPEND	Budget-Spending
Capital Replacement Reserve	1	R 5 855 000.00	R 2 058 671.00	R 472 000.00	R 8 385 671.00	R 5 079 550.97	60.57%	R 594 540.11	R 5 674 091.08	R 2 711 579.92	R 3 306 120.03
Revenue	2	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	0.00%	R 0.00	R 0.00	R 0.00	R 0.00
External Loans	3	R 0.00	R 4 536 100.00	R 0.00	R 4 536 100.00	R 4 062 673.17	89.56%	R 473 426.83	R 4 536 100.00	R 0.00	R 473 426.83
Grants	4	R 500 000.00	R 942 283.00	R 1 200 000.00	R 2 642 283.00	R 841 567.71	31.85%	R 1 202 798.02	R 2 044 365.73	R 597 917.27	R 1 800 715.29
Private Contributions	5	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	0.00%	R 0.00	R 0.00	R 0.00	R 0.00
TOTAL		R 6 355 000.00	R 7 537 054.00	R 1 672 000.00	R 15 564 054.00	R 9 983 791.85	64.15%	R 2 270 764.96	R 12 254 556.81	R 3 309 497.19	R 5 580 262.15

Discussion: Actual spending for the year to date is 64.15% of the budgeted amount. Commitments to date accounts to 14.59%, bringing total actual and committed to 78.74%. The committed cost is a result of the SCM process as per the progress of capital projects that can be viewed in the Capital Demand Procurement plan below:

Capital Demand Procurement Plan 2023/24 Reporting - April 2024

#	Sub-Directorate	Project Name	Project Description	Budget	Draft tender specs	Draft RFQ specs	Quotations (three)	Comments on submission of specifications or quotations	BSC	Advertisement on e-portal, website and/or media	Closing of tenders and/or RFQs	Comments on BSC, placing of advertisement and closing date	BEC	BAC	Objectio n Period End Date	Completion Date	Comments on BEC, BAC, objection period and completion	Completion date
1	Emergency Services	Rescue Equipment	Acquire necessary rescue equipment for rendering services	R99 000	NA	Jan 24	NA	Partially spent - 3 quotation process	NA	Feb 24	Mar 24		NA	NA	NA	May 24		
2	Emergency Services	Vehicle upgrade/ refurbishment	Relubish or upgrade fleet vehicles	R0	NA	NA	NA		NA	NA	NA		NA	NA	NA			
3	Emergency Services	Capital Vehicle Replacement	Replace redundant vehicles and add additions to fleet	R2 200 000	NA	NA	NA	RT57 Transversal tender	NA	NA	NA		NA	NA	NA	Mar 24	RT57 Transversal tender	
4	Emergency Services	Bunker Clothing	Protective clothing Fire Fighting	R900 000	Oct 23	NA	NA	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	In process	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	R226 724	NA	NA	NA	Tender in place	NA	NA	NA		NA	NA	NA		Tender in place	
7	Emergency Services	Furniture and Office equipment	Office Equipment	R50 000	NA	Feb 24	NA		NA	Mar 24	Apr 24		NA	NA	May 24	Jun 24	Completed	
8	Emergency Services	Vehicles	Fleet vehicles	R214 449	NA	NA	NA		NA	NA	NA		NA	NA	NA		RT57 Transversal tender	
9	Emergency Services	Loadshedding mitigation	Loadshedding mitigation	R942 283	NA	NA	NA	Tenders in place	NA	NA	NA		NA	NA	NA			
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	RT57 Transversal tender	NA	NA	NA		NA	NA	NA		RT57 Transversal tender	
13	Environmental Management Services	Furniture and Office equipment	Office Equipment	R6 000	NA	NA	May 24		NA	NA	NA		NA	NA	NA		Completed	
14	LED, Tourism, EPWP	Furniture and Office equipment	Furniture and fittings	R0	NA	NA	NA		NA	NA	NA		NA	NA	NA			
15	LED, Tourism, EPWP	Property upgrade	Upgrade of bungalows and amenities	R500 000	Nov 23	NA	NA	Partially spent	Nov 23	Jan 24	Feb 24		Feb 24	Mar 24	Mar 24	Apr 24		
16	LED, Tourism, EPWP	Gas project Phase 2	Gas installation at 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, EPWP	Property upgrade	Ablution facilities upgrade at Die Dam	R70 000	NA	Feb 24	NA	In process	NA	Mar 24	Apr 24		NA	NA	May 24	Jun 24		
18	LED, Tourism, EPWP	Machinery and Equipment	Machinery and Equipment	R34 000	NA	Feb 24	NA		NA	Mar 24	Apr 24		NA	NA	May 24	Jun 24	Completed	

19	LED, Tourism, Resorts and EPWP	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, Resorts and EPWP	Furniture and Office equipment	Furniture and Office equipment Uitenhabsmond	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, Resorts and EPWP	Recreational project	Recreational project Die Dam	R10 000	NA	NA	May 24		NA	NA	NA	NA	NA	NA	Jun 24	Completed
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		NA	Mar 24	Apr 24	NA	NA	May 24	Jun 24	Completed
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_KWIK Infrastructure Project	Upgrading Access Road, Borehole 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		NA	NA	NA	NA	NA	NA	Feb 24	Completed
28	Corporate Services	Fencing - Head Office	Erecting of perimeter fence / walls and access gates	R620 000	Oct 23	NA	NA	3 Quotation process followed	Oct 23	Nov 23	Dec 23	Jan 24	Jan 24	Feb 24	Mar 24	
29	Corporate Services	Furniture and Office equipment	Office Equipment	R32 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		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	Tender in place	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	Outstanding	NA	NA	NA	NA	NA	NA	Mar 24	
34	ICT Services	Security ICT	Security ICT	R530 000	Oct 23	NA	NA	Secured a SITA contract	Oct 23	Nov 23	Dec 23	Jan 24	Jan 24	Feb 24	Mar 24	Secured a SITA contract
35	ICT Services	General Equipment	Operational Equipment	R4 000	NA	NA	Jan 24	MOA - CAM	NA	NA	NA	NA	NA	NA	Feb 24	MOA - CAM
36	ICT Services	Server	Backup Server	R111 793	NA	NA	NA		NA	NA	NA	NA	NA	NA	Feb 24	Completed
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	R43 000	NA	Feb 24	NA	Tender in place	NA	Mar 24	Apr 24	NA	NA	May 24	Jun 24	Tender in place
39	Communication	Awareness Equipment	Awareness Equipment	R30 000	NA	Feb 24	NA	In process	NA	Mar 24	Apr 24	NA	NA	May 24	Jun 24	
								3 quotation process	NA	Mar 24	Apr 24	NA	NA	May 24	Jun 24	Completed

Cash Position and Liquidity

The available cash as of 30 April 2024 is calculated as follows:

Item Description	Amounts
Balance as per CFA	R77 398 223
Unspent conditional grants and funds	-R7 428 136
Consumer and Sundry deposits	-R8 160
Sinking fund investments	R0
External loans unspent	-R849 240
EFF Accumulated Depreciation	R0
Provision for bonuses	R0
Capital Replacement reserve	-R13 000 000
VAT Refund (Roads Expenses prev years)	-R30 335 535
Rehabilitation provision (KWK)	-R4 947 899
Performance Bonus Provison	R0
Set aside for retention	R0
Capital Replacement reserve Fund	-R2 711 580
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)	R7 856 513

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R7 428 136
External Loans unspend	R849 240
1 (one) Month Operational Expenditure	R16 263 011
Provisions	R5 597 899
Capital Replacement reserve	R2 711 580
Loan repayments	R1 870 387
Commitments	R4 008 160
Total Liquidity Requirement	R38 728 412
ACTUAL LIQUIDITY AVAILABLE	
Total Investments	R75 659 788
Capital Replacement reserve Fund	-R3 784 675
VAT Refund (ABSA Deposit plus)	-R30 335 535
Rehabilitation provision (KWK)	-R4 947 899
Balance of Investments	R36 591 680
Cash book - Bank Balance	R2 887 472
Equitable share received in advance	-R14 072 833
Roads Invoice claim April 2024	R10 867 591
Consumer Debtors (current – 60 days)	R 5 347 998
Public Works Fire Account	R 1 204 305
Swellendam Roads project (Hermatige Road)	R 72 412
Total Liquidity Available	R42 826 213
Liquidity Shortfall(-)/Liquidity Surplus	R4 097 802

Grants Allocations and spending YTD

Grant	Allocation 23/24	Roll- Over 22/23	Total	Spend to date	Committed	Total Committed	% spent inc commitr	Available
FMG	R 1 000 000.00	R -	R 1 000 000.00	R 707 964.78	R -	R 707 964.78	70.80%	R 292 035.22
EPWP	R 1 192 000.00	R -	R 1 192 000.00	R 882 550.60	R -	R 882 550.60	74.04%	R 309 449.40
CDW	R 57 000.00	R -	R 57 000.00	R 24 096.93	R 1 214.79	R 25 311.72	44.41%	R 31 688.28
RRAMS	R 2 846 000.00	R 101 630.00	R 2 947 630.00	R 614 312.00	R 60 278.00	R 674 590.00	22.89%	R 2 273 040.00
WOSA	R 1 560 000.00	R 216 755.00	R 1 776 755.00	R 1 070 272.91	R 9 350.00	R 1 079 622.91	60.76%	R 697 132.09
CAPACITY PROJECT	R 500 000.00	R 112 012.00	R 612 012.00	R 111 653.46	R 414 949.28	R 526 602.74	86.04%	R 85 409.26
WC FMCG	R 200 000(External Bursaries)	R -	R 200 000.00	R 199 999.27	R -	R 199 999.27	100.00%	R 0.73
Seta	R 240 000.00	R 205 936.00	R 445 936.00	R 413 825.71	R -	R 413 825.71	92.80%	R 32 110.29
						R -		
Municipal Intervention Grant	R 100 000 (Intern Disater)	R 100 000.00	R 200 000.00	R -	R -	R -	0.00%	R 200 000.00
	(GIS Enviro)	R 75 564.00	R 75 564.00	R 53 000.00		R 53 000.00	70.14%	R 22 564.00
	Municipal Intervention Grant TOTAL		R 275 564.00	R 53 000.00	R -	R 53 000.00	19.23%	R 222 564.00
WCPT Loadshedding Relief	R -	R 942 283.00	R 942 283.00	R 841 568.00	R 83 034.00	R 924 602.00	98.12%	R 17 681.00
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 10th month period ending 30 April 2024 is **83.33%** if calculated in a straight-line method for the 12 months in the year.
- Year to date operating revenue amounts to **78%** of the total budgeted for the financial year.
- Year to date operating expenditure amounts to **79%** of the total budgeted for the financial.
- Year to date capital expenditure amounts to **64.15%** of total adjusted budgeted for the financial year but should adjusted to **78.74%** if all the committed capital cost are also taken into consideration.

Positive cash flow, over **R7.85 million**, was calculated and a **positive R4.09 million** liquidity as evident as on 30 April 2024.

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

For April 2024, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R220 887 638	R 217 682 396	(R3 205 242)
Actual Expenditure	<u>R223 566 721</u>	<u>R223 566 721</u>	
Surplus (Shortfall)	<u>(R2 679 083)</u>	<u>(R5 884 325)</u>	

The revenue adjustment is calculated as follows:

Equitable share received for April 2024	(R14 072 833)
Roads Revenue invoice April 2024	<u>R 10 867 591</u>
Nett total revenue received in advance	(R3 205 242)

The Roads Advance for two months (April and May 2024) was only received on 3 May 2024 in the amount of R24 751 000. At the end of May 2024, the actual accumulated revenue will reflect this advance, which will reduce the shortfall.

SUMMARY INCOME & EXPENDITURE 2023/2024 EXCLUDING ROADS AGENCY

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget
SERVICES CHARGES - ELECTRICITY	R 800 000.00	R 67 712.13	R 676 940.30	R 669 540.91
SERVICES CHARGES - REFUSE	R 14 300 000.00	R 1 196 371.30	R 12 586 723.83	R 11 975 233.99
SERVICES CHARGES - SEWERAGE	R 900 000.00	R 55 731.07	R 645 366.64	R 691 423.45
SERVICES CHARGES - WATER	R 35 000.00	R 4 280.31	R 31 458.75	R 29 028.06
SALE OF GOODS AND SERVICES	R 9 895 546.00	R 2 582 958.46	R 9 264 975.81	R 7 911 353.86
RENT OF FACILITIES&EQUIPMENT	R 13 844 000.00	R 1 142 627.29	R 11 527 038.55	R 11 546 951.37
INTEREST EARNED-EXTERNAL INVES	R 7 300 000.00	R 1 500.56	R 5 574 086.97	R 6 109 975.66
INTEREST EARNED-OUTST DEBTORS	R 270 000.00	R -9 261.53	R 182 585.17	R 224 826.63
LICENSES & PERMITS	R 700 000.00	R 78 115.43	R 602 731.85	R 578 747.64
INCOME FOR AGENCY SERVICES	R 12 845 148.96	R 1 152 989.27	R 10 678 922.54	R 10 676 848.46
GRANT&SUBSIDIES (OPERATING)	R 94 125 824.00	R 415 176.51	R 87 991 074.49	R 91 128 818.00
GRANT&SUBSIDIES (CAPITAL)	R 2 642 283.00	R -	R -	R 1 585 369.80
OTHER REVENUE	R 1 163 810.00	R 55 652.50	R 770 999.93	R 918 834.89
PROFIT ON SALE	R 2 000 000.00	R -	R -	R -
	R 160 821 611.96	R 6 743 853.30	R 140 532 904.83	R 144 046 952.70

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 87 934 317.00	R 7 083 942.63	R 69 645 717.40	R 72 339 064.83
REMUNERATION OF COUNCILLORS	R 6 339 757.00	R 545 822.68	R 5 676 252.10	R 5 424 557.62
BAD DEBTS	R 100 000.00	R -	R -	R -
DEPRECIATION	R 3 653 586.00	R 314 465.54	R 3 144 655.40	R 3 044 655.11
BULK PURCHASES	R 300 000.00	R 43 958.57	R 253 593.78	R 249 847.75
OTHER MATERIAL	R 5 335 602.00	R 481 549.52	R 4 098 614.93	R 4 238 738.46
INTEREST EXPENSE - EXTERNAL	R 2 433 186.00	R 34 167.00	R 1 391 935.91	R 1 828 333.67
CONTRACTED SERVICES	R 29 073 031.00	R 1 973 197.37	R 17 798 878.98	R 21 888 687.70
GRANTS & SUBSIDIES PAID	R 1 200 000.00	R 522 000.00	R 699 999.27	R 500 000.00
GENERAL EXPENSES - OTHER	R 23 764 121.33	R 617 598.32	R 16 589 725.40	R 19 456 273.51
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 160 133 600.33	R 11 616 701.63	R 119 299 373.17	R 128 970 158.66

Total	R 688 011.63	R -4 872 848.33	R 21 233 531.66	R 15 076 794.04
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Revenue by source

Reasons for variance:

Total income to date is lower than anticipated with a variance of 2.44%.

Revenue is lower as a result of less interest income for the month.

Operating Grants are lower as a result of less than expected spending resulting in lower revenue recognition.

Expenditure by type:

Reasons for variance:

Total expenditure is 7.5% lower than anticipated .

Variance in employee cost is because of staff vacancies.

Contracted services' variance is as a result of using less contractors than expected.

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 -1 325 937.56	R 80 352 114.39	R 94 399 640.33
GRANT&SUBSIDIES (CAPITAL)	R -	R -	R -	R -
OTHER REVENUE	R -	R 270.43	R 2 618.32	R 710.22
GAINS	R -	R -	R -	R -
	R 122 375 000.00	R -1 325 667.13	R 80 354 732.71	R 94 400 350.55

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 50 725 000.00	R 4 908 845.21	R 50 312 721.49	R 44 733 526.76
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 3 730 898.55	R 42 397 080.20	R 41 635 096.25
INTEREST EXPENSE - EXTERNAL	R 320 000.00	R 25 417.00	R 254 170.00	R 263 167.60
CONTRACTED SERVICES	R 5 300 000.00	R 479 791.96	R 3 615 500.54	R 4 103 792.15
GRANTS & SUBSIDIES PAID	R -	R 129 000.00	R 973 520.00	R -
GENERAL EXPENSES - OTHER	R 10 909 000.00	R 401 070.10	R 6 714 355.90	R 7 578 804.50
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 122 375 000.00	R 9 675 022.82	R 104 267 348.13	R 98 314 387.26
Total	R -	R -11 000 689.95	R -23 912 615.42	R -3 914 036.71

Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies 14.88% lower than anticipated to date.

Operational grants is lower as a result of the advance received for the agency function.

Expenditure by type

Reasons for variances:

Total expenditure is 6.06% higher than anticipated .

Variance in other material comes from higher purchases of material resulting from storm repairs.

DC3 Overberg - Table C1 Monthly Budget Statement Summary - M10 April

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	1 324	13 940	13 365	575	4%	16 035
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	-	4 000	7 300	2	5 574	6 110	(536)	-9%	7 300
Other own revenue	-	253 679	257 219	4 093	201 373	217 387	(16 014)	-7%	-
Total Revenue (excluding capital transfers and contributions)	-	273 479	280 554	5 418	220 888	236 862	(15 974)	-7%	280 554
Employee costs	-	138 697	138 659	11 993	119 958	117 073	2 886		138 659
Remuneration of Councillors	-	6 340	6 340	546	5 676	5 425	252		6 340
Depreciation and amortisation	-	3 654	3 654	314	3 145	3 045	100		3 654
Interest	-	2 753	2 753	60	1 646	2 092	(445)		2 753
Inventory consumed and bulk purchases	-	62 521	60 757	4 256	46 749	46 124	626		60 757
Transfers and subsidies	-	-	1 200	651	1 674	500	1 174	235%	1 200
Other expenditure	-	62 846	69 146	3 472	44 718	53 028	(8 309)	-16%	69 146
Total Expenditure	-	276 811	282 509	21 292	223 567	227 285	(3 718)	-2%	282 509
Surplus/(Deficit)	-	(3 331)	(1 954)	(15 874)	(2 679)	9 577	(12 256)	-128%	(1 954)
Transfers and subsidies - capital (monetary)	-	500	2 642	-	-	1 585	(1 585)	-100%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	(2 831)	688	(15 874)	(2 679)	11 163	(13 842)	-124%	(1 954)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	(2 831)	688	(15 874)	(2 679)	11 163	(13 842)	-124%	(1 954)
Capital expenditure & funds sources									
Capital expenditure	-	6 355	15 564	1 086	9 984	12 356	(2 372)	-19%	15 564
Capital transfers recognised	-	500	2 642	-	842	1 902	(1 060)	-56%	2 642
Borrowing	-	-	4 536	620	4 063	3 940	122	3%	4 536
Internally generated funds	-	5 855	8 386	466	5 080	6 513	(1 434)	-22%	8 386
Total sources of capital funds	-	6 355	15 564	1 086	9 984	12 356	(2 372)	-19%	15 564
Financial position									
Total current assets	-	50 777	81 662		90 599				81 662
Total non current assets	-	123 605	120 655		114 524				120 655
Total current liabilities	-	26 214	41 961		43 385				41 961
Total non current liabilities	-	67 687	59 537		64 342				59 537
Community wealth/Equity	-	80 481	100 819		97 396				100 819
Cash flows									
Net cash from (used) operating	-	1 826	2 518	(13 555)	3 071	13 096	10 024	77%	2 518
Net cash from (used) investing	-	(4 355)	(13 564)	(1 086)	(9 984)	(12 356)	(2 372)	19%	(13 564)
Net cash from (used) financing	-	(5 365)	(5 365)	(935)	(3 626)	(3 881)	(256)	7%	(5 365)
Cash/cash equivalents at the month/year end	-	35 691	71 525	-	77 398	84 795	7 396	9%	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	5 026	190	104	50	31	20	1 534	903	7 856
Creditors Age Analysis									
Total Creditors	280	-	-	-	-	-	-	1	280

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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 - Functional										
Governance and administration		-	110 541	118 908	1 480	104 188	109 361	(5 173)	-5%	118 908
Executive and council		-	15 270	15 495	1 153	11 329	11 127	202	2%	15 495
Finance and administration		-	95 271	103 412	327	92 859	98 234	(5 375)	-5%	103 412
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	26 639	27 486	4 061	23 752	22 633	1 119	5%	27 486
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	20 130	21 231	1 441	17 756	17 870	(114)	-1%	21 231
Public safety		-	5 308	5 368	2 528	5 256	4 034	1 221	30%	5 368
Housing		-	-	-	-	-	-	-	-	-
Health		-	1 202	887	93	741	729	12	2%	887
Economic and environmental services		-	122 499	122 499	(1 320)	80 360	94 475	(14 114)	-15%	122 499
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	122 375	122 375	(1 326)	80 355	94 400	(14 046)	-15%	122 375
Environmental protection		-	124	124	6	6	74	(69)	-92%	124
Trading services		-	14 300	14 304	1 196	12 587	11 979	608	5%	14 304
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	14 300	14 304	1 196	12 587	11 979	608	5%	14 304
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	273 979	283 197	5 418	220 888	238 447	(17 560)	-7%	283 197
Expenditure - Functional										
Governance and administration		-	63 896	66 699	4 714	48 453	53 423	(4 970)	-9%	66 699
Executive and council		-	10 751	10 985	915	8 858	9 002	(144)	-2%	10 985
Finance and administration		-	51 161	53 733	3 622	37 840	42 767	(4 927)	-12%	53 733
Internal audit		-	1 984	1 981	178	1 755	1 654	101	6%	1 981
Community and public safety		-	75 550	78 933	6 095	60 725	64 031	(3 306)	-5%	78 933
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	17 120	18 222	1 332	13 230	14 439	(1 208)	-8%	18 222
Public safety		-	39 671	41 580	3 341	32 888	34 019	(1 131)	-3%	41 580
Housing		-	-	-	-	-	-	-	-	-
Health		-	18 759	19 131	1 421	14 607	15 573	(967)	-6%	19 131
Economic and environmental services		-	127 398	127 458	10 057	108 180	102 480	5 699	6%	127 458
Planning and development		-	1 621	1 605	125	1 302	1 334	(32)	-2%	1 605
Road transport		-	122 375	122 375	9 675	104 267	98 314	5 953	6%	122 375
Environmental protection		-	3 402	3 478	258	2 610	2 832	(222)	-8%	3 478
Trading services		-	9 967	9 420	425	6 209	7 350	(1 141)	-16%	9 420
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 967	9 420	425	6 209	7 350	(1 141)	-16%	9 420
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	276 811	282 509	21 292	223 567	227 285	(3 718)	-2%	282 509
Surplus/ (Deficit) for the year		-	(2 831)	688	(15 874)	(2 679)	11 163	(13 842)	-124%	688

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

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	1 153	11 329	11 127	202	1.8%	15 495
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	25	40	3	31	33	(1)	-4.1%	40
Vote 4 - Finance		-	95 246	103 372	324	92 828	98 201	(5 374)	-5.5%	103 372
Vote 5 - Community Services		-	163 438	164 289	3 938	116 700	129 086	(12 387)	-9.6%	164 289
Total Revenue by Vote	2	-	273 979	283 197	5 418	220 888	238 447	(17 560)	-7.4%	283 197
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	15 847	16 243	1 306	13 012	13 294	(282)	-2.1%	16 243
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	17 485	18 135	1 057	13 192	14 537	(1 345)	-9.3%	18 135
Vote 4 - Finance		-	30 015	31 776	2 313	22 387	25 366	(2 979)	-11.7%	31 776
Vote 5 - Community Services		-	213 464	216 355	16 615	174 976	174 087	888	0.5%	216 355
Total Expenditure by Vote	2	-	276 811	282 509	21 292	223 567	227 285	(3 718)	-1.6%	282 509
Surplus/ (Deficit) for the year	2	-	(2 831)	688	(15 874)	(2 679)	11 163	(13 842)	-124.0%	688

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		200	800	68	677	670	7	1%	800	
Service charges - Water		-	35	4	31	29	2	8%	35	
Service charges - Waste Water Management		1 300	900	56	645	691	(46)	-7%	900	
Service charges - Waste management		14 300	14 300	1 196	12 587	11 975	611	5%	14 300	
Sale of Goods and Rendering of Services		9 223	9 896	2 583	9 265	7 911	1 354	17%	9 896	
Agency services		12 770	12 845	1 153	10 679	10 677	2	0%	12 845	
Interest		-	-	-	-	-	-	-	-	
Interest earned from Receivables		50	270	(9)	183	225	(42)	-19%	270	
Interest from Current and Non Current Assets		4 000	7 300	2	5 574	6 110	(536)	-9%	7 300	
Dividends		-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	
Rental from Fixed Assets		13 825	13 844	1 143	12 560	11 960	600	5%	13 844	
Licence and permits		1 000	700	78	603	579	24	4%	700	
Operational Revenue		423	1 164	56	774	920	(146)	-16%	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	(911)	167 310	185 115	(17 805)	-10%	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	5 418	220 888	236 862	(15 974)	-7%	280 554
Expenditure By Type										
Employee related costs		138 697	138 659	11 993	119 958	117 073	2 886	2%	138 659	
Remuneration of councillors		6 340	6 340	546	5 676	5 425	252	5%	6 340	
Bulk purchases - electricity		200	300	44	254	250	4	1%	300	
Inventory consumed		62 321	60 457	4 212	46 496	45 874	622	1%	60 457	
Debt impairment		100	100	-	-	-	-	-	100	
Depreciation and amortisation		3 654	3 654	314	3 145	3 045	100	3%	3 654	
Interest		2 753	2 753	60	1 646	2 092	(445)	-21%	2 753	
Contracted services		30 074	34 373	2 453	21 414	25 992	(4 578)	-18%	34 373	
Transfers and subsidies		-	1 200	651	1 674	500	1 174	235%	1 200	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	
Operational costs		32 672	34 673	1 019	23 304	27 035	(3 731)	-14%	34 673	
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	
Other Losses		-	-	-	-	-	-	-	-	
Total Expenditure		-	276 811	282 509	21 292	223 567	227 285	(3 718)	-2%	282 509
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		-	(3 331)	(1 954)	(15 874)	(2 679)	9 577	(12 256)	(0)	(1 954)
Transfers and subsidies - capital (in-kind)		500	2 642	-	-	1 585	(1 585)	(0)	-	-
Surplus/(Deficit) after capital transfers & contributions		-	(2 831)	688	(15 874)	(2 679)	11 163			(1 954)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		-	(2 831)	688	(15 874)	(2 679)	11 163			(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	(15 874)	(2 679)	11 163			(1 954)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	(2 831)	688	(15 874)	(2 679)	11 163			(1 954)

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	654	-	335	527	(192)	-36%	654
Vote 4 - Finance		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	4 536	620	4 063	3 940	122	3%	4 536
Total Capital Multi-year expenditure	4,7	-	-	5 191	620	4 398	4 467	(69)	-2%	5 191
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	30	30	-	27	29	(2)	-7%	30
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	1 339	2 081	398	1 334	1 448	(114)	-8%	2 081
Vote 4 - Finance		-	20	30	-	18	22	(3)	-16%	30
Vote 5 - Community Services		-	4 966	8 233	68	4 207	6 390	(2 183)	-34%	8 233
Total Capital single-year expenditure	4	-	6 355	10 373	466	5 586	7 889	(2 303)	-29%	10 373
Total Capital Expenditure		-	6 355	15 564	1 086	9 984	12 356	(2 372)	-19%	15 564
Capital Expenditure - Functional Classification										
Governance and administration		-	1 359	2 765	398	1 687	1 996	(309)	-15%	2 765
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	1 359	2 765	398	1 687	1 996	(309)	-15%	2 765
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	4 960	8 227	68	4 203	6 385	(2 182)	-34%	8 227
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	920	1 254	3	339	874	(534)	-61%	1 254
Public safety		-	4 000	6 932	65	3 836	5 478	(1 642)	-30%	6 932
Housing		-	-	-	-	-	-	-	-	-
Health		-	40	40	-	27	33	(6)	-18%	40
Economic and environmental services		-	36	36	-	31	34	(3)	-8%	36
Planning and development		-	30	30	-	27	29	(2)	-7%	30
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	6	6	-	4	5	(1)	-17%	6
Trading services		-	-	4 536	620	4 063	3 940	122	3%	4 536
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	4 536	620	4 063	3 940	122	3%	4 536
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	6 355	15 564	1 086	9 984	12 356	(2 372)	-19%	15 564
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	500	2 642	-	842	1 902	(1 060)	-56%	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	1 902	(1 060)	-56%	2 642
Borrowing	6	-	-	4 536	620	4 063	3 940	122	3%	4 536
Internally generated funds		-	5 855	8 386	466	5 080	6 513	(1 434)	-22%	8 386
Total Capital Funding		-	6 355	15 564	1 086	9 984	12 356	(2 372)	-19%	15 564

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M10 April

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	77 398	71 525	
Trade and other receivables from exchange transactions			4 551	5 485	9 116	5 485	
Receivables from non-exchange transactions			534	548	558	548	
Current portion of non-current receivables			2 154	2 007	1 863	2 007	
Inventory			1 873	1 571	1 664	1 571	
VAT			5 975	526	-	526	
Other current assets			-	-	-	-	
Total current assets			-	50 777	81 662	90 599	81 662
Non current assets							
Investments			-	-	-	-	
Investment property			12 769	12 783	12 685	12 783	
Property, plant and equipment			86 033	86 514	81 538	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	114 524	120 655
TOTAL ASSETS			-	174 382	202 317	205 123	202 317
LIABILITIES							
Current liabilities							
Bank overdraft			-	-	-	-	
Financial liabilities			4 706	4 706	5 365	4 706	
Consumer deposits			8	8	8	8	
Trade and other payables from exchange transactions			5 019	6 736	1 235	6 736	
Trade and other payables from non-exchange transactions			446	13 478	19 738	13 478	
Provision			16 035	17 033	12 038	17 033	
VAT			-	-	5 001	-	
Other current liabilities			-	-	-	-	
Total current liabilities			-	26 214	41 961	43 385	41 961
Non current liabilities							
Financial liabilities			6 519	6 519	7 599	6 519	
Provision			61 168	53 018	56 743	53 018	
Long term portion of trade payables			-	-	-	-	
Other non-current liabilities			-	-	-	-	
Total non current liabilities			-	67 687	59 537	64 342	59 537
TOTAL LIABILITIES			-	93 901	101 498	107 727	101 498
NET ASSETS	2		-	80 481	100 819	97 396	100 819
COMMUNITY WEALTH/EQUITY							
Accumulated surplus/(deficit)			67 481	79 819	76 396	79 819	
Reserves and funds			13 000	21 000	21 000	21 000	
Other			-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	80 481	100 819	97 396	100 819

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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	1 324	13 113	13 415	(302)	-2%	16 035	
Other revenue			37 140	38 349	3 958	31 245	30 839	406	1%	38 349	
Transfers and Subsidies - Operational			214 389	214 689	(1 311)	171 458	186 265	(14 808)	-8%	214 689	
Transfers and Subsidies - Capital			500	1 700	-	500	1 700	(1 200)	-71%	1 700	
Interest			4 050	7 570	(8)	5 565	6 110	(545)	-9%	7 570	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(268 219)	(272 791)	(16 807)	(215 490)	(222 694)	(7 204)	3%	(272 791)	
Interest			(1 834)	(1 834)	(60)	(1 646)	(1 540)	106	-7%	(1 834)	
Transfers and Subsidies			-	(1 200)	(651)	(1 674)	(1 000)	674	-67%	(1 200)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	1 826	2 518	(13 555)	3 071	13 096	10 024	77%	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)	(1 086)	(9 984)	(12 356)	(2 372)	19%	(15 564)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(4 355)	(13 564)	(1 086)	(9 984)	(12 356)	(2 372)	19%	(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)	(935)	(3 626)	(3 881)	(256)	7%	(5 365)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(5 365)	(5 365)	(935)	(3 626)	(3 881)	(256)	7%	(5 365)
NET INCREASE/ (DECREASE) IN CASH HELD			-	(7 894)	(16 411)	(15 577)	(10 538)	(3 142)			(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		77 398	84 795			71 525

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2023/24										Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.l.o Council Policy		
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 DYS-1 Yr	Over 1Yr								
R thousands																	
Debtors Age Analysis By Income Source																	
Trade and Other Receivables from Exchange Transactions - Water	1200	8	5	6	9	3	-	17	26								
Trade and Other Receivables from Exchange Transactions - Electricity	1300	93	9	2	1	0	-	1	6								
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-								
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-								
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-								
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-								
Interest on Arrear Debtor Accounts	1810	-	1	1	1	1	1	113	45								
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-								
Other	1900	4 925	175	95	39	26	19	1 403	825								
Total By Income Source	2000	5 026	190	104	50	31	20	1 534	903	7 856	2 537	-	-	-	-	-	
2022/23 - totals only																	
Debtors Age Analysis By Customer Group																	
Organs of State	2200	2 623	35	38	-	-	-	1 226	24	3 945	1 249	-	-	-	-	-	-
Commercial	2300	(54)	11	3	0	-	-	146	355	461	501	-	-	-	-	-	-
Households	2400	1 011	144	64	50	31	20	162	524	2 005	786	-	-	-	-	-	-
Other	2500	1 446	-	-	-	-	-	-	-	1 446	-	-	-	-	-	-	-
Total By Customer Group	2600	5 026	190	104	50	31	20	1 534	903	7 856	2 537	-	-	-	-	-	

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2023/24								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	280	-	-	-	-	-	-	-	280
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	1
Total By Customer Type	1000	280	-	-	-	-	-	-	1	280

MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: April 2024

Account number	INSTITUTION	Actual date	Balance as at 01 April 2024	Movements for the month				Balance as at 30 April 2024	Interest earned Month	Rate
				Investments matured	Investments made	Interest capitalised	Costs & Fees			
Overberg District Municipality										
03788114042	NEDBANK	R 4 872 795.90	R 2 400 000.00			106 543.25		R 2 579 340.15	R 106 543.25	8.15%
935862970	ABSA BANK	R 51 678 765.22	R 18 000 000.00			333 577.27		R 34 012 339.49	R 333 577.27	8.90%
937458343	ABSA BANK	R 25 998 672.27		R 4 231 021.50		195 841.17		R 30 335 634.94	R 195 841.17	8.90%
037881183454	NEDBANK	R 4 822 888.68		R 91 671.98		33 238.05		R 4 947 698.71	R 33 238.05	8.15%
037881185767	NEDBANK	R 4 000 000.00	R 2 227 829.00		R 2 000 000.00	12 504.10		R 3 784 675.10	R 12 504.10	8.15%
Total for Investments										
		R 91 283 220.07	R 20 400 000.00	R 6 322 693.48		R 669 199.74		R 75 659 766.39	R 669 199.74	
Cheque Account										
178 000 006 2	Abisa Bank	R 249 645.33		R -161 459.69				R 88 185.64	R -	0.00%
1176524496	Nedbank	R 2 059 712.52		R 828 759.96				R 2 887 472.48	R -	0.00%
Total for Bank Accounts										
		R 2 308 357.85		R 667 300.27				R 2 975 658.12	R -	0.00%
TOTAL										
		R 93 591 577.92	R 20 400 000.00	R 6 989 993.75		R 669 199.74		R 76 635 446.57	R 669 199.74	0.00%

DATUM: 15 May 2024

MUNIS. BESUNDRY CFO

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

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:		-	89 475	89 475	-	89 475	89 475	-		89 475
Local Government Equitable Share			84 437	84 437	-	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
Other transfers and grants [insert description]										
Provincial Government:		-	124 914	125 214	(1 311)	81 983	96 790	(14 808)	-15.3%	125 114
Roads Function			122 375	122 375	(1 326)	79 319	93 982	(14 663)	-15.6%	122 375
Seta			240	240	-	208	240	(32)	-13.2%	240
Health Subsidy			182	182	15	138	152	(13)	-8.7%	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	(1 311)	171 458	186 265	(14 808)	-7.9%	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 RESILIANCE 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	(1 311)	171 958	187 965	(16 008)	-8.5%	216 289

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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	231	86 618	88 132	(1 514)	-1.7%	89 577
Local Government Equitable Share			84 437	84 437	-	84 437	84 437	-		84 437
Finance Management			1 000	1 000	145	631	746	(116)	-15.5%	1 000
EPWP Incentive			1 192	1 192	86	962	992	(30)	-3.0%	1 192
Rural Roads Asset Management Grant			2 846	2 948	-	588	1 956	(1 368)	-70.0%	2 948
Other transfers and grants [insert description]										
Provincial Government:		-	124 914	126 924	(1 141)	80 692	96 983	(16 291)	-16.8%	126 924
Roads Function			122 375	122 375	(1 326)	79 319	93 986	(14 667)	-15.6%	122 375
Seta			240	446	-	-	268	(268)	-100.0%	446
Health Subsidy			182	182	15	138	147	(9)	-5.8%	182
CDW Operational Support Grant			57	57	-	-	34	(34)	-100.0%	57
Joint District and Metro Approach Grant			-	1 000	-	-	600	(600)	-100.0%	1 000
Fire Safety Plan			1 560	1 777	166	1 070	1 257	(187)	-14.9%	1 777
Grant Intervention				276	-	53	187	(134)	-71.6%	276
Grant WCFMC Capability			500	812	4	112	504	(393)	-77.9%	812
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total operating expenditure of Transfers and Grants:		-	214 389	216 501	(911)	167 310	185 115	(17 805)	-9.6%	216 501
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	500	2 642	-	-	1 585	(1 585)	-100.0%	500
Fire Service Capacity Building Grant			500	500	-	-	300	(300)	-100.0%	500
Load Shedding Mitigation Grant				942			565	(565)	-100.0%	
MUNICIPAL WATER RESILIANCE GRANT				1 200			720	(720)	-100.0%	
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	500	2 642	-	-	1 585	(1 585)	-100.0%	500
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	214 889	219 143	(911)	167 310	186 701	(19 391)	-10.4%	217 001

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages			4 401	4 401	387	4 004	3 783	221	6%	4 401
Pension and UIF Contributions			145	145	5	53	102	(49)	-48%	145
Medical Aid Contributions			-	-	-	-	-	-		-
Motor Vehicle Allowance			1 350	1 350	115	1 205	1 154	50	4%	1 350
Cellphone Allowance			444	444	39	415	385	29	8%	444
Housing Allowances			-	-	-	-	-	-		-
Other benefits and allowances			-	-	-	-	-	-		-
Sub Total - Councillors			6 340	6 340	546	5 676	5 425	252	5%	6 340
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			4 224	4 004	505	2 854	3 089	(234)	-8%	4 004
Pension and UIF Contributions			478	382	39	310	306	4	1%	382
Medical Aid Contributions			-	-	-	-	-	-		-
Overtime			-	-	-	-	-	-		-
Performance Bonus			151	151	125	125	90	35	39%	151
Motor Vehicle Allowance			272	272	20	169	206	(37)	-18%	272
Cellphone Allowance			78	78	7	55	61	(6)	-10%	78
Housing Allowances			4	4	0	2	3	(1)	-41%	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	-	-	45	(45)	-100%	75
In kind benefits			-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality			5 281	4 965	697	3 515	3 799	(284)	-7%	4 965
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			88 793	88 912	7 461	78 361	75 859	2 501	3%	88 912
Pension and UIF Contributions			15 333	15 333	1 371	13 191	12 858	333	3%	15 333
Medical Aid Contributions			5 428	5 428	480	4 561	4 504	57	1%	5 428
Overtime			1 750	1 800	221	1 983	1 602	382	24%	1 800
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			4 489	4 589	398	3 820	3 799	21	1%	4 589
Cellphone Allowance			442	422	35	360	351	9	3%	422
Housing Allowances			321	321	25	233	257	(24)	-9%	321
Other benefits and allowances			9 046	9 076	818	7 601	7 548	53	1%	9 076
Payments in lieu of leave			200	200	6	500	297	203	68%	200
Long service awards			804	804	48	482	617	(136)	-22%	804
Post-retirement benefit obligations	2		6 532	6 532	379	5 028	5 327	(299)	-6%	6 532
Entertainment			-	-	-	-	-	-		-
Scarcity			-	-	-	-	-	-		-
Acting and post related allowance			278	278	54	324	253	71	28%	278
In kind benefits			-	-	-	-	-	-		-
Sub Total - Other Municipal Staff			133 416	133 695	11 296	116 443	113 273	3 170	3%	133 695
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			145 037	144 999	12 539	125 635	122 497	3 138	3%	144 999
Unpaid salary, allowances & benefits in arrears:			#DIV/0!	#DIV/0!						#DIV/0!
TOTAL SALARY, ALLOWANCES & BENEFITS			145 037	144 999	12 539	125 635	122 497	3 138	3%	144 999
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			138 697	138 659	11 993	119 958	117 073	2 886	2%	138 659

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

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	1 086	9 984	12 356	2 372	19.2%	0
May		530	1 604			13 960	-		
June		530	1 604			15 564	-		
Total Capital expenditure	-	6 355	15 564	9 984					

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

CASHBOOK

Balance B/fwd - 1 April 2024	2276157.85
Revenue: 40101010031	49872519.56
Expenditure: 40101010032	49144196.71-

Other:

CASHBOOK BALANCE - 30 April 2024	3004480.70
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BANK STATEMENT

Balance as per bank statement as at 30 April 2024	30/04/2024	2987970.70
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PLUS:

Receipts not cleared in bank	
Other	0

LESS:

Uncleared ACB	5	15278.00-
Outstanding cheques		
Bank transactions not on GL	4	31788.00

Cash Book balance as at 30 April 2024	3004480.70
--	------------

Difference	0.00
------------	------

Verified by: S. ZIRMAN

Signature: 

On (dd/mm/ccyy) 15/05/2024

Cashbook balances as per Period end

Vote No.	Item Description	Sub-Item	Balance
440101010030			2101328.41
440101010031			498587193.79
440101010032			-497684041.50
	TOTAL :-		<u>3004480.70</u>

Bank account balances

Bank	Name	Account	Balance
1	Nedbank	1176524496	2899785.06
2	Absa Bank	1780000062	88185.64
			<u>2987970.70</u>

Bank transactions not on GL

Bank	Name	Account	Amount
1	Nedbank	1176524496	31788.00-
			<u>31788.00-</u>

Print Outstanding X10 records via T600 selection

Type	X10-key	Seq.	Clr'd	X100-KEY	Date	Amount	Creation Period	Description
A	14258	2	C		20/03/2024	-129000.00	202309	N NEETHLING ODM
A	14270	1	N		15/03/2024	32200.00	202309	A NTANTALA ODM
A	14383	1	N		28/03/2024	129000.00	202309	ALBERTYN BOERDERY KARWADERSKRAAL ODM
A	14543	2	C		25/04/2024	-17470.00	202310	STADIO W DE VLAM
A	14617	1	N		26/04/2024	548.00	202310	A VAN EEDEN ODM
				TOTAL :-		15278.00		
				TOTAL :-		15278.00		

* End of Report: Overberg District Council *

Print Outstanding X100 records via T600 selection

Bank ID	Bank Date	Seq.	Clr'd	X100-KEY	Amount	Description
1	12/04/2024	48			-16770.00	Company transfer
1	12/04/2024	49			-16470.00	Company transfer
1	12/04/2024	80			-548.00	Company transfer
1	30/04/2024	68			2000.00	Counter Transaction
TOTAL:-					4	-31788.00

STADIO J J RUITERS
STADIO J E PEKEUR
JG LEONARD ODM
OVER 62005430019

* End of Report: Overberg District Council *