



**OVERBERG**

DISTRIKSMUNISIPALITEIT  
DISTRICT MUNICIPALITY  
UMASIPALA WESITHILI

**Financial Monthly Report**

**June 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.

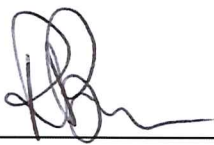
**To The Executive Mayor**

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 **June 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 **June 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.



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Mr RG Bosman  
Municipal Manager

Date: ..... 12/01/2024 .....



## QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of **June 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 12/01/2024

## EXECUTIVE SUMMARY

### Introduction

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

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

### Consolidated Performance

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

|                               | Capital Expenditure | Operating Expenditure | Operating Revenue |
|-------------------------------|---------------------|-----------------------|-------------------|
| <b>Budget</b>                 | R 14 321 901        | R279 800 475          | R279 862 157      |
| <b>Budget to date (BTD)</b>   | R 14 321 901        | R279 800 475          | R279 862 157      |
| <b>Year to date (YTD)</b>     | R 10 553 098        | R269 673 776          | R266 575 633      |
| <b>Variance to SDBIP</b>      | -R 3 768 803        | -R 10 126 698.99      | -R 13 286 524     |
| <b>YTD% Variance to SDBIP</b> | -26%                | -4%                   | -5%               |
| <b>% of Annual Budget</b>     | 74%                 | 96%                   | 95%               |

### Relevant information

- Revenue to date is **lower** than anticipated with a variance of **5%**.
- Actual expenditure is **lower** than expected with a variance of **4%**.  
**See reasons for deviations in revenue and expenditure summary on page 11.**
- Capital expenditures are **lower** budgeted with a variance of **26%**.  
However, the capital commitments should also be taken into consideration  
**Refer to Capital Programme Budget Report.**



# Capital Programme Budget Report 2023/2024

| DEPARTMENT | DESCRIPTION                       | FUNDING TYPE | BUDGET 2023/24 | ADJUSTMENT Aug 2023 | ADJUSTMENT FEB 2024 | ADJUSTMENT JUN 2024 | TOTAL ADJUSTED BUDGET 2023/24 | SPENDING YTD AS PER TB JUN 2024 | plus VAT, Retention and year end invoices | TOTAL SPENDING UP TO JUN 2024 | % SPENDING | COMMITMENTS JUN 2024 | TOTAL YTD INCL COMMIT | BALANCE UNSPEND |
|------------|-----------------------------------|--------------|----------------|---------------------|---------------------|---------------------|-------------------------------|---------------------------------|---|-------------------------------|------------|----------------------|-----------------------|-----------------|
| 1          | COMMITTEE RECORDS, COUNCIL SUPPRT | 1            | R35 000.00     | R0.00               | R0.00               | R8 000.00           | R43 000.00                    | R29 999.00                      | R0.00                                     | R29 999.00                    | 69.77%     | R0.00                | R29 999.00            | R13 001.00      |
| 2          | CORPORATE SERVICES : SUPPORT SERV | 1            | R320 000.00    | R2000 000.00        | R0.00               | -R320 000.00        | R200 000.00                   | R262 050.96                     | R0.00                                     | R262 050.96                   | 131.03%    | R0.00                | R262 050.96           | -162 050.96     |
| 3          | CORPORATE SERVICES : SUPPORT SERV | 1            | R40 000.00     | R0.00               | R0.00               | -R4 000.00          | R36 000.00                    | R18 815.56                      | R0.00                                     | R18 815.56                    | 52.27%     | R0.00                | R18 815.56            | R17 184.44      |
| 4          | CORPORATE SERVICES : SUPPORT SERV | 1            | R150 000.00    | R0.00               | R0.00               | R0.00               | R150 000.00                   | R145 570.56                     | R0.00                                     | R145 570.56                   | 97.05%     | R0.00                | R145 570.56           | R4 429.44       |
| 5          | CORPORATE SERVICES : SUPPORT SERV | 1            | R0.00          | R654 455.00         | R0.00               | R0.00               | R654 455.00                   | R468 492.93                     | R0.00                                     | R468 492.93                   | 71.59%     | R0.00                | R468 492.93           | R185 962.07     |
| 6          | EMERGENCY SERVICES                | 1            | R100 000.00    | -R1 000.00          | R0.00               | R0.00               | R99 000.00                    | R94 281.02                      | R0.00                                     | R94 281.02                    | 95.23%     | R0.00                | R94 281.02            | R4 718.98       |
| 7          | EMERGENCY SERVICES                | 1            | R300 000.00    | -R300 000.00        | R0.00               | R0.00               | R0.00                         | R0.00                           | R0.00                                     | R0.00                         | 0.00%      | R0.00                | R0.00                 | R87 730.00      |
| 8          | EMERGENCY SERVICES                | 1            | R2 200 000.00  | R0.00               | R0.00               | R25 000.00          | R2 225 000.00                 | R2 224 317.57                   | R0.00                                     | R2 224 317.57                 | 99.97%     | R500 000.00          | R2 224 317.57         | R682.43         |
| 9          | EMERGENCY SERVICES                | 4            | R500 000.00    | R0.00               | R0.00               | R0.00               | R500 000.00                   | R0.00                           | R0.00                                     | R0.00                         | 0.00%      | R0.00                | R500 000.00           | R0.00           |
| 10         | EMERGENCY SERVICES                | 1            | R900 000.00    | R0.00               | R0.00               | R0.00               | R900 000.00                   | R455 642.04                     | R0.00                                     | R455 642.04                   | 100.00%    | R0.00                | R455 642.04           | R0.96           |
| 11         | EMERGENCY SERVICES                | 1            | R0.00          | R525 724.00         | R1 000.00           | -R71 081.00         | R455 643.00                   | R45 060.55                      | R0.00                                     | R45 060.55                    | 99.91%     | R0.00                | R45 060.55            | R39.45          |
| 12         | EMERGENCY SERVICES                | 1            | R0.00          | R5 000.00           | R0.00               | -R4 900.00          | R45 100.00                    | R214 416.35                     | R0.00                                     | R214 416.35                   | 100.00%    | R0.00                | R214 416.35           | R0.65           |
| 13         | EMERGENCY SERVICES                | 1            | R0.00          | R186 449.00         | R28 000.00          | -R32.00             | R214 417.00                   | R841 567.71                     | R2 058.29                                 | R843 626.00                   | 99.76%     | R0.00                | R843 626.00           | R0.00           |
| 14         | EMERGENCY SERVICES                | 4            | R0.00          | R942 283.00         | R0.00               | -R98 657.00         | R843 626.00                   | R0.00                           | R0.00                                     | R0.00                         | #DIV/0!    | R0.00                | R0.00                 | R0.00           |
| 15         | EMERGENCY SERVICES                | 1            | R0.00          | R300 000.00         | -R300 000.00        | R0.00               | R0.00                         | R0.00                           | R0.00                                     | R0.00                         | #DIV/0!    | R0.00                | R0.00                 | R0.00           |
| 16         | ENVIRONMENTAL MANAGEMENT SERVICES | 1            | R6 000.00      | R0.00               | R0.00               | -R1 500.00          | R4 500.00                     | R4 497.13                       | R0.00                                     | R4 497.13                     | 99.94%     | R0.00                | R4 497.13             | R2.87           |
| 17         | FINANCIAL SERVICES                | 1            | R10 000.00     | R0.00               | R10 000.00          | -R9 510.00          | R10 490.00                    | R10 490.00                      | R0.00                                     | R10 490.00                    | 100.00%    | R0.00                | R10 490.00            | R0.00           |
| 18         | ICT SERVICES                      | 1            | R260 000.00    | R0.00               | R0.00               | R59 040.00          | R319 040.00                   | R309 361.78                     | R0.00                                     | R309 361.78                   | 96.97%     | R0.00                | R309 361.78           | R9 678.22       |
| 19         | ICT SERVICES                      | 1            | R4 000.00      | R0.00               | R0.00               | -R347.00            | R3 653.00                     | R3 652.18                       | R0.00                                     | R3 652.18                     | 99.98%     | R0.00                | R3 652.18             | R0.82           |
| 20         | ICT SERVICES                      | 1            | R530 000.00    | R0.00               | R0.00               | -R3 651.00          | R526 349.00                   | R526 349.00                     | R0.00                                     | R526 349.00                   | 100.00%    | R0.00                | R526 349.00           | R0.00           |
| 21         | ICT SERVICES                      | 1            | R0.00          | R11 793.00          | R0.00               | -R15 652.00         | R96 141.00                    | R96 140.47                      | R0.00                                     | R96 140.47                    | 100.00%    | R0.00                | R96 140.47            | R0.53           |
| 22         | IDP AND COMMUNICATION             | 1            | R30 000.00     | R0.00               | R0.00               | -R3 145.00          | R26 855.00                    | R26 855.00                      | R0.00                                     | R26 855.00                    | 100.00%    | R0.00                | R26 855.00            | R0.00           |
| 23         | LED, TOURISM, RESORTS AND EPWP    | 1            | R220 000.00    | R170 250.00         | R0.00               | -R222 904.00        | R167 346.00                   | R167 345.40                     | R0.00                                     | R167 345.40                   | 100.00%    | R0.00                | R167 345.40           | R0.60           |
| 24         | LED, TOURISM, RESORTS AND EPWP    | 1            | R500 000.00    | R0.00               | R0.00               | -R383 053.00        | R116 947.00                   | R109 194.79                     | R0.00                                     | R109 194.79                   | 93.37%     | R0.00                | R109 194.79           | R7 752.21       |
| 25         | LED, TOURISM, RESORTS AND EPWP    | 1            | R200 000.00    | -R200 000.00        | R0.00               | R0.00               | R0.00                         | R0.00                           | R0.00                                     | R0.00                         | #DIV/0!    | R0.00                | R0.00                 | R0.00           |
| 26         | LED, TOURISM, RESORTS AND EPWP    | 1            | R0.00          | R70 000.00          | R0.00               | R0.00               | R70 000.00                    | R0.00                           | R0.00                                     | R0.00                         | 0.00%      | R0.00                | R0.00                 | R70 000.00      |
| 27         | LED, TOURISM, RESORTS AND EPWP    | 1            | R0.00          | R30 000.00          | R4 000.00           | -R1 097.00          | R32 903.00                    | R32 902.53                      | R0.00                                     | R32 902.53                    | 100.00%    | R0.00                | R32 902.53            | R0.47           |
| 28         | LED, TOURISM, RESORTS AND EPWP    | 1            | R0.00          | R50 000.00          | R0.00               | R0.00               | R50 000.00                    | R40 750.60                      | R0.00                                     | R40 750.60                    | 81.50%     | R0.00                | R40 750.60            | R9 249.40       |
| 29         | LED, TOURISM, RESORTS AND EPWP    | 1            | R0.00          | R200 000.00         | R0.00               | R0.00               | R200 000.00                   | R28 185.65                      | R0.00                                     | R28 185.65                    | 14.09%     | R0.00                | R28 185.65            | R171 814.35     |
| 30         | LED, TOURISM, RESORTS AND EPWP    | 1            | R0.00          | R10 000.00          | R0.00               | -R7 166.00          | R2 834.00                     | R2 833.62                       | R0.00                                     | R2 833.62                     | 99.99%     | R0.00                | R2 833.62             | R0.38           |
| 31         | MUNICIPAL HEALTH SERVICES         | 1            | R10 000.00     | R0.00               | -R10 000.00         | R0.00               | R0.00                         | R0.00                           | R0.00                                     | R0.00                         | #DIV/0!    | R0.00                | R0.00                 | R0.00           |
| 32         | MUNICIPAL HEALTH SERVICES         | 1            | R30 000.00     | R0.00               | R0.00               | -R3 090.00          | R26 910.00                    | R26 910.26                      | R0.00                                     | R26 910.26                    | 100.00%    | R1 659.74            | R28 570.00            | -R1 660.00      |
| 33         | SOLID WASTE MANAGEMENT            | 3            | R0.00          | R4 536 100.00       | R0.00               | R0.00               | R4 536 100.00                 | R4 076 058.77                   | R460 041.23                               | R4 536 100.00                 | 89.86%     | R0.00                | R4 536 100.00         | R0.00           |
| 34         | SUPPLY CHAIN MANAGEMENT           | 1            | R10 000.00     | R0.00               | R0.00               | -R2 334.00          | R7 666.00                     | R7 665.46                       | R0.00                                     | R7 665.46                     | 99.99%     | R0.00                | R7 665.46             | R0.54           |
| 35         | EMERGENCY SERVICES                | 4            | R0.00          | R0.00               | R0.00               | R0.00               | R1 200 000.00                 | R1 200 000.00                   | R1 200 000.00                             | R1 200 000.00                 | 100.00%    | R0.00                | R1 200 000.00         | R0.00           |
| 36         | ICT SERVICES                      | 1            | R0.00          | R0.00               | R0.00               | -R39 737.00         | R230 263.00                   | R230 263.00                     | R0.00                                     | R230 263.00                   | 100.00%    | R0.00                | R230 263.00           | R0.00           |
| 37         | EMERGENCY SERVICES                | 1            | R0.00          | R0.00               | R0.00               | -R120 000.00        | R180 000.00                   | R43 495.99                      | R0.00                                     | R43 495.99                    | 24.16%     | R0.00                | R43 495.99            | R136 504.01     |
| 38         | MUNICIPAL HEALTH SERVICES         | 1            | R0.00          | R0.00               | R0.00               | -R67.00             | R9 933.00                     | R9 932.47                       | R0.00                                     | R9 932.47                     | 99.99%     | R0.00                | R9 932.47             | R0.53           |
| 39         | CORPORATE SERVICES : SUPPORT SERV | 1            | R0.00          | R0.00               | R160 000.00         | -R160 000.00        | R0.00                         | R0.00                           | R0.00                                     | R0.00                         | #DIV/0!    | R0.00                | R0.00                 | R0.00           |
|            |                                   |              | R6 355 000.00  | R7 537 054.00       | R3 672 000.00       | -R1 242 153.00      | R14 321 901.00                | R10 553 098.35                  | R1 662 093.52                             | R12 215 197.87                | 73.69%     | R1 233 784.96        | R13 448 982.83        | R872 918.17     |
|            |                                   |              |                |                     |                     |                     |                               | 73.69%                          | 11.61%                                    | 85.29%                        | 8.61%      | 93.91%               | 100.00%               |                 |



| Funding Sources             | Type | Budget                 |
|-----------------------------|------|------------------------|
| Capital Replacement Reserve | 1    | R 7 242 175.00         |
| Revenue                     | 2    | R -                    |
| External Loans              | 3    | R 4 536 100.00         |
| Grants                      | 4    | R 2 543 626.00         |
| Private Contributions       | 5    | R -                    |
| <b>TOTAL</b>                |      | <b>R 14 321 901.00</b> |

| Type | BUDGET 2023/24        | ADJUSTMENT Aug 2023   | ADJUSTMENT FEB 2024   | ADJUSTMENT JUN 2024    | TOTAL ADJUSTMENT 2023/24 | SPENDING YTD Jun 2024  | % SPENDING    | VAT AND RETENTIONS    | COMMITMENTS Jun 2024  | TOTAL YTD INCL COMMIT  | BALANCE UNSPEND     | Budget- Spending       |
|------|-----------------------|-----------------------|-----------------------|------------------------|--------------------------|------------------------|---------------|-----------------------|-----------------------|------------------------|---------------------|------------------------|
| 1    | R 5 855 000.00        | R 2 058 671.00        | R 472 000.00          | -R 1 143 496.00        | R 7 242 175.00           | R 5 635 471.87         | 77.81%        | R 0.00                | R 733 784.96          | R 6 369 256.83         | R 872 918.17        | R 6 369 256.83         |
| 2    | R 0.00                | 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              | R 0.00                 |
| 3    | R 0.00                | R 4 536 100.00        | R 0.00                | R 0.00                 | R 4 536 100.00           | R 4 076 058.77         | 89.86%        | R 460 041.23          | R 0.00                | R 4 536 100.00         | R 0.00              | R 4 536 100.00         |
| 4    | R 500 000.00          | R 942 283.00          | R 1 200 000.00        | -R 98 657.00           | R 2 543 626.00           | R 841 567.71           | 33.09%        | R 1 202 058.29        | R 500 000.00          | R 2 543 626.00         | R 0.00              | R 2 543 626.00         |
| 5    | R 0.00                | 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              | R 0.00                 |
|      | <b>R 6 355 000.00</b> | <b>R 7 537 054.00</b> | <b>R 1 672 000.00</b> | <b>-R 1 242 153.00</b> | <b>R 14 321 901.00</b>   | <b>R 10 553 098.35</b> | <b>73.69%</b> | <b>R 1 662 099.52</b> | <b>R 1 233 784.96</b> | <b>R 13 448 982.83</b> | <b>R 872 918.17</b> | <b>R 13 448 982.83</b> |

*Discussion: Actual spending for the 2023/24 financial year is 85.29% of the adjusted budgeted amount. This includes VAT recognitions on grant projects, retentions and year-end creditor payments amounting to 11.16%. Added spending of committed of projects to be roll-over to the next financial year of another 8.61%, this totals the actual projected spending and committed of roll-over projects to 93.91%.*

### **Cash Position and Liquidity**

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

| <b>Item Description</b>                | <b>Amounts</b>    |
|--|-------------------|
| Balance as per CFA                     | R76 871 773       |
| Unspent conditional grants and funds   | -R6 615 242       |
| Consumer and Sundry deposits           | -R8 160           |
| Sinking fund investments               | R0                |
| External loans unspent                 | -R835 855         |
| EFF Accumulated Depreciation           | R0                |
| Provision for bonuses                  | R0                |
| Capital Replacement reserve            | -R13 000 000      |
| VAT Refund (Roads Expenses prev years) | -R30 759 230      |
| Rehabilitation provision (KWK)         | -R5 191 732       |
| Performance Bonus Provision            | R0                |
| Set aside for retention                | R0                |
| Capital Replacement reserve Fund       | -R872 918         |
| Set aside for Creditor payments        | -R4 000 000       |
| Provision for leave Payment            | -R650 000         |
| Capital Funding Required               |                   |
| Loan Repayments                        | -R5 611 160       |
| <b>Cash Surplus (Deficit)</b>          | <b>R9 327 476</b> |

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

| <b>Description</b>                              | <b>AMOUNTS</b>     |
|---|--------------------|
| <b>LIQUIDITY REQUIREMENT</b>                    |                    |
| <b>Unspent Conditional Grants</b>               | R6 615 242         |
| <b>External Loans unspent</b>                   | R835 855           |
| <b>1 (one) Month Operational Expenditure</b>    | R21 753 145        |
| <b>Provisions</b>                               | R5 841 732         |
| <b>Capital Replacement reserve</b>              | R872 918           |
| <b>Loan repayments</b>                          | R1 870 387         |
| <b>Commitments</b>                              | R4 008 160         |
| <b>Total Liquidity Requirement</b>              | <b>R41 797 439</b> |
| <b>ACTUAL LIQUIDITY AVAILABLE</b>               |                    |
| Total Investments                               | R75 423 698        |
| Capital Replacement reserve Fund                | -R3 331 139        |
| VAT Refund (ABSA Deposit plus)                  | -R30 759 230       |
| Rehabilitation provision (KWK)                  | -R5 191 732        |
| <b>Balance of Investments</b>                   | <b>R36 141 597</b> |
| <b>Cash book - Bank Balance</b>                 | <b>R1 925 309</b>  |
| <b>Equitable share received in advance</b>      | <b>R0</b>          |
| <b>Roads Invoice claim May 2024</b>             | <b>R11 942 699</b> |
| <b>Consumer Debtors (current – 60 days)</b>     | <b>R 6 261 067</b> |
| <b>Public Works Fire Account</b>                | <b>R 1 224 849</b> |
| <b>Total Liquidity Available</b>                | <b>R57 495 521</b> |
| <b>Liquidity Shortfall(-)/Liquidity Surplus</b> | <b>R15 698 084</b> |

| Grants Allocations and spending YTD |   |                  |                     |                    |                |                    |                      |                     |  |  |
|-------------------------------------|---|------------------|---------------------|--------------------|----------------|--------------------|----------------------|---------------------|--|--|
| Grant                               | Allocation 23/24                          | Roll- Over 22/23 | Total               | Spend to date      | Committed      | Total Committed    | % spent inc committr | Available           |  |  |
| FMG                                 | R 1 000 000.00                            | R -              | R 1 000 000.00      | R 1 000 000.00     | R -            | R 1 000 000.00     | 100.00%              | R -                 |  |  |
| EPWP                                | R 1 192 000.00                            | R -              | R 1 192 000.00      | R 1 192 000.00     | R -            | R 1 192 000.00     | 100.00%              | R -                 |  |  |
| CDW                                 | R 57 000.00                               | R -              | R 57 000.00         | R 53 689.08        | R -            | R 53 689.08        | 94.19%               | R 3 310.92          |  |  |
| RRAMS                               | R 2 846 000.00                            | R 101 630.00     | R 2 947 630.00      | R 1 021 067.34     | R -            | R 1 021 067.34     | 34.64%               | R 1 926 562.66      |  |  |
| WOSA                                | R 1 560 000.00                            | R 216 755.00     | R 1 776 755.00      | R 1 688 765.11     | R -            | R 1 688 765.11     | 95.05%               | R 87 989.89         |  |  |
| CAPACITY PROJECT                    | R 500 000.00                              | R 112 012.00     | R 612 012.00        | R 258 254.78       | R 326 487.20   | R 584 741.98       | 95.54%               | R 27 270.02         |  |  |
| WC FMCG                             | R200 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 445 936.00       | R -            | R 445 936.00       | 100.00%              | R -                 |  |  |
| Municipal Intervention Grant        | R100 000 (Intern Disater)                 | R -              | R 100 000.00        | R 20 871.51        | R -            | R 20 871.51        | 10.44%               | R 179 128.49        |  |  |
|                                     | (GIS Enviro)                              | R -              | R 75 564.00         | R 53 000.00        | R -            | R 53 000.00        | 70.14%               | R 22 564.00         |  |  |
|                                     | <b>Municipal Intervention Grant TOTAL</b> |                  | <b>R 275 564.00</b> | <b>R 73 871.51</b> | <b>R -</b>     | <b>R 73 871.51</b> | <b>26.81%</b>        | <b>R 201 692.49</b> |  |  |
| WCPT Loadshedding Relief            | R -                                       | R 843 626.00     | R 843 626.00        | R 841 568.00       | R -            | R 841 568.00       | 99.76%               | R 2 058.00          |  |  |
| 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         |  |  |

Please note: VAT is applicable on some of the Grant expenditure incurred, hence VAT portion will also be recognised at year end.



## Summary

- Year to date benchmark for the 12<sup>th</sup> month period ending 30 June 2024 is **100%** if calculated in a straight-line method for the 12 months in the year.
- Year to date operating revenue amounts to **95%** of the total budgeted for the financial year.
- Year to date operating expenditure amounts to **96%** of the total budgeted for the financial.
- Year to date capital expenditure amounts to **73.69%** of total adjusted budgeted for the financial year but should adjusted to **93.91%** if all the committed capital cost are also taken into consideration.

**Positive** cash flow, over **R9.3 million**, was calculated and a **Positive R8.3 million** liquidity as evident as on 30 June 2024.

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

For June 2024, the calculation is as follows:

|                            | <b>Original</b>     | <b>Adjusted</b>     | <b>Adjustment</b> |
|----------------------------|---------------------|---------------------|-------------------|
| Actual Revenue             | R266 575 633        | R278 518 332        | R11 942 699       |
| Actual Expenditure         | <u>R269 673 776</u> | <u>R269 673 776</u> |                   |
| <b>Surplus (Shortfall)</b> | <b>(R3 098 143)</b> | <b>R 8 844 556</b>  |                   |

The revenue adjustment is calculated as follows:

|   |                    |
|---|--------------------|
| Equitable share received for June 2024        | 0                  |
| Roads Revenue invoice May 2024                | <u>R11 942 699</u> |
| <b>Nett total revenue received in advance</b> | <b>R11 942 699</b> |

**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 67 730.04    | R 812 375.31     | R 800 000.00     |
| SERVICES CHARGES - REFUSE      | R 14 800 000.00  | R 1 513 080.99 | R 15 346 108.12  | R 14 800 000.00  |
| SERVICES CHARGES - SEWERAGE    | R 900 000.00     | R 62 244.07    | R 764 644.37     | R 900 000.00     |
| SERVICES CHARGES - WATER       | R 35 000.00      | R 4 180.71     | R 39 821.11      | R 35 000.00      |
| SALE OF GOODS AND SERVICES     | R 9 971 130.00   | R 180 810.22   | R 9 553 898.89   | R 9 971 130.00   |
| RENT OF FACILITIES&EQUIPMENT   | R 12 844 000.00  | R 1 142 611.80 | R 13 812 262.15  | R 12 844 000.00  |
| INTEREST EARNED-EXTERNAL INVES | R 7 800 000.00   | R 628 394.87   | R 7 469 677.90   | R 7 800 000.00   |
| INTEREST EARNED-OUTST DEBTORS  | R 270 000.00     | R 21 373.62    | R 222 116.70     | R 270 000.00     |
| LICENSES & PERMITS             | R 750 000.00     | R 64 644.79    | R 758 488.55     | R 750 000.00     |
| INCOME FOR AGENCY SERVICES     | R 12 769 565.00  | R 1 074 393.43 | R 12 906 305.10  | R 12 769 565.00  |
| GRANT&SUBSIDIES (OPERATING)    | R 94 125 824.00  | R 1 817 947.54 | R 90 201 731.04  | R 94 125 824.00  |
| GRANT&SUBSIDIES (CAPITAL)      | R 2 543 626.00   | R -            | R -              | R 2 543 626.00   |
| OTHER REVENUE                  | R 1 388 510.00   | R 336 858.71   | R 1 366 213.67   | R 1 388 510.00   |
| PROFIT ON SALE                 | R -              | R -            | R -              | R -              |
|                                | R 158 997 655.00 | R 6 914 270.79 | R 153 253 642.91 | R 158 997 655.00 |

| Expenditure by Type           | Budget           | Month Actual    | YTD Actual       | YTD Budget       |
|-------------------------------|------------------|-----------------|------------------|------------------|
| EMPLOYEE COSTS-WAGES&SALARIES | R 84 926 675.00  | R 6 966 754.07  | R 83 500 753.28  | R 84 926 675.00  |
| REMUNERATION OF COUNCILLORS   | R 6 339 757.00   | R 545 822.68    | R 6 763 179.46   | R 6 339 757.00   |
| BAD DEBTS                     | R 100 000.00     | R -             | R -              | R 100 000.00     |
| DEPRECIATION                  | R 3 653 586.00   | R 314 465.54    | R 3 773 586.48   | R 3 653 586.00   |
| BULK PURCHASES                | R 350 000.00     | R -             | R 452 922.97     | R 350 000.00     |
| OTHER MATERIAL                | R 5 516 357.00   | R 322 298.89    | R 4 687 486.77   | R 5 516 357.00   |
| INTEREST EXPENSE - EXTERNAL   | R 2 433 186.00   | R 34 167.00     | R 1 799 425.72   | R 2 433 186.00   |
| CONTRACTED SERVICES           | R 28 706 714.00  | R 3 356 434.45  | R 23 463 015.84  | R 28 706 714.00  |
| GRANTS & SUBSIDIES PAID       | R 1 200 000.00   | R -             | R 699 999.27     | R 1 200 000.00   |
| GENERAL EXPENSES - OTHER      | R 23 166 072.00  | R 1 243 568.28  | R 20 266 041.78  | R 23 166 072.00  |
| LOSS ON DISPOSAL OF ASSETS    | R -              | R -             | R -              | R -              |
|                               | R 156 392 347.00 | R 12 783 510.91 | R 145 406 411.57 | R 156 392 347.00 |

**Total** R 2 605 308.00 R -5 869 240.12 R 7 847 231.34 R 2 605 308.00

**Revenue by source**

**Reasons for variance:**

Total income to date is lower than anticipated with a variance of 3.61%.

Income not recognised on Operational grants are as a result of the RRAMS and JDMA grants not fully spent. RRAMS not being spent by service provider and JDMA by the a local municipality.

Revenue on Capital Grants wil only reflect after commitments materialise( Water Truck and Bunker Clothing)

Loadshedding mitigation actual spending R841 567.71 wil also reflect as amended roll over letter was recently received.

**Expenditure by type:**

**Reasons for variance:**

Total expenditure is 7.02% lower than anticipated .

Expenditure on contracted services is lower, predominately due to the RRAMS project R1 926 562.66

Expenditure on transfers and subsidies is lower as a result of TWK municipality not spending their JDMA money.



**SUMMARY INCOME & EXPENDITURE 2023/2024 ROADS AGENCY**

| Revenue by Source              | Budget           | Month Actual    | YTD Actual       | YTD Budget       |
|--------------------------------|------------------|-----------------|------------------|------------------|
| SERVICES CHARGES - ELECTRICITY | R -              | R -             | R -              | R -              |
| SERVICES CHARGES - REFUSE      | R -              | R -             | R -              | R -              |
| SERVICES CHARGES - SEWERAGE    | R -              | R -             | R -              | R -              |
| SERVICES CHARGES - WATER       | R -              | R -             | R -              | R -              |
| RENT OF FACILITIES&EQUIPMENT   | R -              | R -1 033 127.83 | R -              | R -              |
| INTEREST EARNED-EXTERNAL INVES | R -              | R -             | R -              | R -              |
| INTEREST EARNED-OUTST DEBTORS  | R -              | R -             | R -              | R -              |
| LICENSES & PERMITS             | R -              | R -             | R -              | R -              |
| INCOME FOR AGENCY SERVICES     | R -              | R -             | R -              | R -              |
| GRANT&SUBSIDIES (OPERATING)    | R 122 375 000.00 | R 9 541 653.89  | R 112 285 702.95 | R 122 375 000.00 |
| GRANT&SUBSIDIES (CAPITAL)      | R -              | R -             | R -              | R -              |
| OTHER REVENUE                  | R 1 033 128.00   | R 1 033 392.81  | R 1 036 287.44   | R 1 033 128.00   |
| GAINS                          | R -              | R -             | R -              | R -              |
|                                | R 123 408 128.00 | R 9 541 918.87  | R 113 321 990.39 | R 123 408 128.00 |

| Expenditure by Type           | Budget           | Month Actual   | YTD Actual       | YTD Budget       |
|-------------------------------|------------------|----------------|------------------|------------------|
| EMPLOYEE COSTS-WAGES&SALARIES | R 56 090 444.00  | R 5 048 312.91 | R 60 367 611.41  | R 56 090 444.00  |
| REMUNERATION OF COUNCILLORS   | R -              | R -            | R -              | R -              |
| BAD DEBTS                     | R -              | R -            | R -              | R -              |
| DEPRECIATION                  | R -              | R -            | R -              | R -              |
| BULK PURCHASES                | R -              | R -            | R -              | R -              |
| OTHER MATERIAL                | R 50 241 933.00  | R 2 781 517.39 | R 48 115 484.14  | R 50 241 933.00  |
| INTEREST EXPENSE - EXTERNAL   | R 320 000.00     | R 25 417.00    | R 305 004.00     | R 320 000.00     |
| CONTRACTED SERVICES           | R 4 801 301.00   | R 226 797.73   | R 4 060 315.19   | R 4 801 301.00   |
| GRANTS & SUBSIDIES PAID       | R 974 000.00     | R -            | R 973 520.00     | R 974 000.00     |
| GENERAL EXPENSES - OTHER      | R 10 980 450.00  | R 1 043 454.89 | R 10 445 429.70  | R 10 980 450.00  |
| LOSS ON DISPOSAL OF ASSETS    | R -              | R -            | R -              | R -              |
|                               | R 123 408 128.00 | R 9 125 499.92 | R 124 267 364.44 | R 123 408 128.00 |

**Total** R - R 416 418.95 R -10 945 374.05 R -

**Revenue by source**

**Reasons for variances:**

Total revenue actual versus budgeted varies 8.17% lower than anticipated to date.

Total revenue for the financial year on roads agency will be recognised as soon as the final invoice for the June period is recorded.

**Expenditure by type**

**Reasons for variances:**

Total expenditure is 0.7% lower than anticipated .

DC3 Overberg - Table C1 Monthly Budget Statement Summary - M12 June

| 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 |
| <b>R thousands</b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates   | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Service charges  | -                | 15 800              | 16 535            | 1 647              | 16 963             | 16 535             | 428                 | 3%              | 16 535             |
| Investment revenue   | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Transfers and subsidies - Operational                                | -                | 4 000               | 7 800             | 628                | 7 470              | 7 800              | (330)               | -4%             | 7 800              |
| Other own revenue  | -                | 253 679             | 255 527           | 14 181             | 242 143            | 255 527            | (13 384)            | -5%             | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | -                | <b>273 479</b>      | <b>279 862</b>    | <b>16 456</b>      | <b>266 576</b>     | <b>279 862</b>     | <b>(13 287)</b>     | <b>-5%</b>      | <b>279 862</b>     |
| Employee costs   | -                | 138 697             | 141 017           | 12 015             | 143 868            | 141 017            | 2 851               |                 | 141 017            |
| Remuneration of Councillors  | -                | 6 340               | 6 340             | 546                | 6 763              | 6 340              | 423                 |                 | 6 340              |
| Depreciation and amortisation  | -                | 3 654               | 3 654             | 314                | 3 774              | 3 654              | 120                 |                 | 3 654              |
| Interest   | -                | 2 753               | 2 753             | 60                 | 2 104              | 2 753              | (649)               |                 | 2 753              |
| Inventory consumed and bulk purchases                                | -                | 62 521              | 56 108            | 3 104              | 53 256             | 56 108             | (2 852)             |                 | 56 108             |
| Transfers and subsidies  | -                | -                   | 2 174             | -                  | 1 674              | 2 174              | (500)               | -23%            | 2 174              |
| Other expenditure  | -                | 62 846              | 67 755            | 5 870              | 58 235             | 67 755             | (9 520)             | -14%            | 67 755             |
| <b>Total Expenditure</b>   | -                | <b>276 811</b>      | <b>279 800</b>    | <b>21 909</b>      | <b>269 674</b>     | <b>279 800</b>     | <b>(10 127)</b>     | <b>-4%</b>      | <b>279 800</b>     |
| <b>Surplus/(Deficit)</b>   | -                | <b>(3 331)</b>      | <b>62</b>         | <b>(5 453)</b>     | <b>(3 098)</b>     | <b>62</b>          | <b>(3 160)</b>      | <b>-5123%</b>   | <b>62</b>          |
| Transfers and subsidies - capital (monetary)                         | -                | 500                 | 2 544             | -                  | -                  | 2 544              | (2 544)             | -100%           | -                  |
| Transfers and subsidies - capital (in-kind)                          | -                | -                   | -                 | -                  | -                  | -                  | -                   |                 | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | -                | <b>(2 831)</b>      | <b>2 605</b>      | <b>(5 453)</b>     | <b>(3 098)</b>     | <b>2 605</b>       | <b>(5 703)</b>      | <b>-219%</b>    | <b>62</b>          |
| Share of surplus/ (deficit) of associate                             | -                | -                   | -                 | -                  | -                  | -                  | -                   |                 | -                  |
| <b>Surplus/ (Deficit) for the year</b>                               | -                | <b>(2 831)</b>      | <b>2 605</b>      | <b>(5 453)</b>     | <b>(3 098)</b>     | <b>2 605</b>       | <b>(5 703)</b>      | <b>-219%</b>    | <b>62</b>          |
| <b>Capital expenditure &amp; funds sources</b>                       |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>   | -                | <b>6 355</b>        | <b>14 322</b>     | <b>273</b>         | <b>10 553</b>      | <b>14 322</b>      | <b>(3 769)</b>      | <b>-26%</b>     | <b>14 322</b>      |
| Capital transfers recognised   | -                | 500                 | 2 544             | -                  | 842                | 2 544              | (1 702)             | -67%            | 2 544              |
| Borrowing  | -                | -                   | 4 536             | -                  | 4 076              | 4 536              | (460)               | -10%            | 4 536              |
| Internally generated funds   | -                | 5 855               | 7 242             | 273                | 5 635              | 7 242              | (1 607)             | -22%            | 7 242              |
| <b>Total sources of capital funds</b>                                | -                | <b>6 355</b>        | <b>14 322</b>     | <b>273</b>         | <b>10 553</b>      | <b>14 322</b>      | <b>(3 769)</b>      | <b>-26%</b>     | <b>14 322</b>      |
| <b>Financial position</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets   | -                | 50 777              | 84 920            |                    | 90 546             |                    |                     |                 | 84 920             |
| Total non current assets   | -                | 123 605             | 119 413           |                    | 114 465            |                    |                     |                 | 119 413            |
| Total current liabilities  | -                | 26 214              | 42 059            |                    | 43 238             |                    |                     |                 | 42 059             |
| Total non current liabilities  | -                | 67 687              | 59 537            |                    | 64 796             |                    |                     |                 | 59 537             |
| Community wealth/Equity  | -                | 80 481              | 102 736           |                    | 96 977             |                    |                     |                 | 102 736            |
| <b>Cash flows</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                       | -                | 1 826               | 6 534             | (7 036)            | 3 243              | 6 534              | 3 291               | 50%             | 6 534              |
| Net cash from (used) investing                                       | -                | (4 355)             | (14 322)          | (273)              | (10 553)           | (14 322)           | (3 769)             | 26%             | (14 322)           |
| Net cash from (used) financing                                       | -                | (5 365)             | (5 365)           | -                  | (3 754)            | (5 365)            | (1 611)             | 30%             | (5 365)            |
| <b>Cash/cash equivalents at the month/year end</b>                   | -                | <b>35 691</b>       | <b>74 783</b>     | <b>-</b>           | <b>76 872</b>      | <b>74 783</b>      | <b>(2 088)</b>      | <b>-3%</b>      | <b>74 783</b>      |
| <b>Debtors &amp; creditors analysis</b>                              | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source   | 3 060            | 2 745               | 70                | 61                 | 45                 | 42                 | 206                 | 2 267           | 8 495              |
| <b>Creditors Age Analysis</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors  | -                | -                   | -                 | -                  | -                  | -                  | -                   | 1               | 1                  |

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

| 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 |
| <b>R thousands</b>                                | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Revenue - Functional</b>                       |     |                 |                     |                 |                |               |               |              |                |                    |
| <i><b>Governance and administration</b></i>       |     | -               | 110 541             | 117 534         | 3 666          | 110 790       | 117 534       | (6 743)      | -6%            | 117 534            |
| Executive and council                             |     | -               | 15 270              | 13 495          | 1 150          | 13 632        | 13 495        | 137          | 1%             | 13 495             |
| Finance and administration                        |     | -               | 95 271              | 104 039         | 2 516          | 97 158        | 104 039       | (6 880)      | -7%            | 104 039            |
| Internal audit                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <i><b>Community and public safety</b></i>         |     | -               | 26 639              | 26 536          | 1 732          | 27 108        | 26 536        | 572          | 2%             | 26 536             |
| Community and social services                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sport and recreation                              |     | -               | 20 130              | 20 231          | 1 630          | 20 873        | 20 231        | 642          | 3%             | 20 231             |
| Public safety                                     |     | -               | 5 308               | 5 368           | 22             | 5 308         | 5 368         | (60)         | -1%            | 5 368              |
| Housing   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Health  |     | -               | 1 202               | 937             | 79             | 926           | 937           | (11)         | -1%            | 937                |
| <i><b>Economic and environmental services</b></i> |     | -               | 122 499             | 123 532         | 9 546          | 113 331       | 123 532       | (10 201)     | -8%            | 123 532            |
| Planning and development                          |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Road transport                                    |     | -               | 122 375             | 123 408         | 9 542          | 113 322       | 123 408       | (10 086)     | -8%            | 123 408            |
| Environmental protection                          |     | -               | 124                 | 124             | 4              | 10            | 124           | (115)        | -92%           | 124                |
| <i><b>Trading services</b></i>                    |     | -               | 14 300              | 14 804          | 1 513          | 15 346        | 14 804        | 542          | 4%             | 14 804             |
| Energy sources                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water management                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste water management                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste management                                  |     | -               | 14 300              | 14 804          | 1 513          | 15 346        | 14 804        | 542          | 4%             | 14 804             |
| <i><b>Other</b></i>                               | 4   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Revenue - Functional</b>                 | 2   | -               | 273 979             | 282 406         | 16 456         | 266 576       | 282 406       | (15 830)     | -6%            | 282 406            |
| <b>Expenditure - Functional</b>                   |     |                 |                     |                 |                |               |               |              |                |                    |
| <i><b>Governance and administration</b></i>       |     | -               | 63 896              | 64 033          | 5 469          | 59 353        | 64 033        | (4 679)      | -7%            | 64 033             |
| Executive and council                             |     | -               | 10 751              | 11 139          | 841            | 11 485        | 11 139        | 346          | 3%             | 11 139             |
| Finance and administration                        |     | -               | 51 161              | 50 913          | 4 457          | 45 761        | 50 913        | (5 152)      | -10%           | 50 913             |
| Internal audit                                    |     | -               | 1 984               | 1 981           | 171            | 2 108         | 1 981         | 127          | 6%             | 1 981              |
| <i><b>Community and public safety</b></i>         |     | -               | 75 550              | 77 963          | 6 388          | 73 465        | 77 963        | (4 498)      | -6%            | 77 963             |
| Community and social services                     |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sport and recreation                              |     | -               | 17 120              | 17 772          | 1 462          | 16 199        | 17 772        | (1 573)      | -9%            | 17 772             |
| Public safety                                     |     | -               | 39 671              | 41 560          | 3 347          | 39 431        | 41 560        | (2 129)      | -5%            | 41 560             |
| Housing   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Health  |     | -               | 18 759              | 18 631          | 1 580          | 17 834        | 18 631        | (797)        | -4%            | 18 631             |
| <i><b>Economic and environmental services</b></i> |     | -               | 127 398             | 128 466         | 9 506          | 129 051       | 128 466       | 585          | 0%             | 128 466            |
| Planning and development                          |     | -               | 1 621               | 1 605           | 133            | 1 569         | 1 605         | (35)         | -2%            | 1 605              |
| Road transport                                    |     | -               | 122 375             | 123 408         | 9 125          | 124 267       | 123 408       | 859          | 1%             | 123 408            |
| Environmental protection                          |     | -               | 3 402               | 3 453           | 248            | 3 214         | 3 453         | (239)        | -7%            | 3 453              |
| <i><b>Trading services</b></i>                    |     | -               | 9 967               | 9 339           | 545            | 7 805         | 9 339         | (1 534)      | -16%           | 9 339              |
| Energy sources                                    |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water management                                  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste water management                            |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste management                                  |     | -               | 9 967               | 9 339           | 545            | 7 805         | 9 339         | (1 534)      | -16%           | 9 339              |
| <i><b>Other</b></i>                               |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Expenditure - Functional</b>             | 3   | -               | 276 811             | 279 800         | 21 909         | 269 674       | 279 800       | (10 127)     | -4%            | 279 800            |
| <b>Surplus/ (Deficit) for the year</b>            |     | -               | (2 831)             | 2 605           | (5 453)        | (3 098)       | 2 605         | (5 703)      | -219%          | 2 605              |

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

| 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 |
| <b>R thousands</b>                     |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Revenue by Vote</b>                 | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Municipal Manager             |     | -               | 15 270              | 13 495          | 1 150          | 13 632        | 13 495        | 137          | 1.0%           | 13 495             |
| Vote 2 - Management Services           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 3 - Corporate Services            |     | -               | 25                  | 40              | 66             | 101           | 40            | 61           | 151.3%         | 40                 |
| Vote 4 - Finance                       |     | -               | 95 246              | 103 998         | 2 450          | 97 057        | 103 998       | (6 941)      | -6.7%          | 103 998            |
| Vote 5 - Community Services            |     | -               | 163 438             | 164 872         | 12 791         | 155 785       | 164 872       | (9 087)      | -5.5%          | 164 872            |
| <b>Total Revenue by Vote</b>           | 2   | -               | 273 979             | 282 406         | 16 456         | 266 576       | 282 406       | (15 830)     | -5.6%          | 282 406            |
| <b>Expenditure by Vote</b>             | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Municipal Manager             |     | -               | 15 847              | 16 287          | 1 279          | 16 499        | 16 287        | 212          | 1.3%           | 16 287             |
| Vote 2 - Management Services           |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 3 - Corporate Services            |     | -               | 17 485              | 17 107          | 1 556          | 16 016        | 17 107        | (1 091)      | -6.4%          | 17 107             |
| Vote 4 - Finance                       |     | -               | 30 015              | 30 509          | 2 683          | 26 980        | 30 509        | (3 529)      | -11.6%         | 30 509             |
| Vote 5 - Community Services            |     | -               | 213 464             | 215 898         | 16 391         | 210 179       | 215 898       | (5 718)      | -2.6%          | 215 898            |
| <b>Total Expenditure by Vote</b>       | 2   | -               | 276 811             | 279 800         | 21 909         | 269 674       | 279 800       | (10 127)     | -3.6%          | 279 800            |
| <b>Surplus/ (Deficit) for the year</b> | 2   | -               | (2 831)             | 2 605           | (5 453)        | (3 098)       | 2 605         | (5 703)      | -218.9%        | 2 605              |



DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

| 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 |         |
| <b>R thousands</b>   |     |                 |                     |                 |                |               |               |              |                |                    |         |
| <b>Revenue</b>   |     |                 |                     |                 |                |               |               |              |                |                    |         |
| <b>Exchange Revenue</b>  |     |                 |                     |                 |                |               |               |              |                |                    |         |
| Service charges - Electricity  |     |                 | 200                 | 800             | 68             | 812           | 800           | 12           | 2%             | 800                |         |
| Service charges - Water  |     |                 | -                   | 35              | 4              | 40            | 35            | 5            | 14%            | 35                 |         |
| Service charges - Waste Water Management                             |     |                 | 1 300               | 900             | 62             | 765           | 900           | (135)        | -15%           | 900                |         |
| Service charges - Waste management                                   |     |                 | 14 300              | 14 800          | 1 513          | 15 346        | 14 800        | 546          | 4%             | 14 800             |         |
| Sale of Goods and Rendering of Services                              |     |                 | 9 223               | 9 971           | 181            | 9 554         | 9 971         | (417)        | -4%            | 9 971              |         |
| Agency services  |     |                 | 12 770              | 12 770          | 1 074          | 12 906        | 12 770        | 137          | 1%             | 12 770             |         |
| Interest   |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |         |
| Interest earned from Receivables                                     |     |                 | 50                  | 270             | 21             | 222           | 270           | (48)         | -18%           | 270                |         |
| Interest from Current and Non Current Assets                         |     |                 | 4 000               | 7 800           | 628            | 7 470         | 7 800         | (330)        | -4%            | 7 800              |         |
| Dividends  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |         |
| Rent on Land   |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |         |
| Rental from Fixed Assets   |     |                 | 13 825              | 12 844          | 109            | 13 812        | 12 844        | 968          | 8%             | 12 844             |         |
| Licence and permits  |     |                 | 1 000               | 750             | 65             | 758           | 750           | 8            | 1%             | 750                |         |
| Operational Revenue  |     |                 | 423                 | 2 422           | 1 370          | 2 403         | 2 422         | (19)         | -1%            | 2 422              |         |
| <b>Non-Exchange Revenue</b>  |     |                 |                     |                 |                |               |               |              |                |                    |         |
| Property rates   |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |         |
| Surcharges and Taxes   |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |         |
| Fines, penalties and forfeits  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |         |
| Licence and permits  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |         |
| Transfers and subsidies - Operational                                |     |                 | 214 389             | 216 501         | 11 360         | 202 487       | 216 501       | (14 013)     | -6%            | 216 501            |         |
| Interest   |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |         |
| Fuel Levy  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |         |
| Operational Revenue  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |         |
| Gains on disposal of Assets  |     |                 | 2 000               | -               | -              | -             | -             | -            | -              | -                  |         |
| Other Gains  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |         |
| Discontinued Operations  |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |         |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     |                 | -                   | 273 479         | 279 862        | 16 456        | 266 576       | 279 862      | (13 287)       | -5%                | 279 862 |
| <b>Expenditure By Type</b>   |     |                 |                     |                 |                |               |               |              |                |                    |         |
| Employee related costs   |     |                 | 138 697             | 141 017         | 12 015         | 143 868       | 141 017       | 2 851        | 2%             | 141 017            |         |
| Remuneration of councillors  |     |                 | 6 340               | 6 340           | 546            | 6 763         | 6 340         | 423          | 7%             | 6 340              |         |
| Bulk purchases - electricity   |     |                 | 200                 | 350             | -              | 453           | 350           | 103          | 29%            | 350                |         |
| Inventory consumed   |     |                 | 62 321              | 55 758          | 3 104          | 52 803        | 55 758        | (2 955)      | -5%            | 55 758             |         |
| Debt impairment  |     |                 | 100                 | 100             | -              | -             | 100           | (100)        | -100%          | 100                |         |
| Depreciation and amortisation  |     |                 | 3 654               | 3 654           | 314            | 3 774         | 3 654         | 120          | 3%             | 3 654              |         |
| Interest   |     |                 | 2 753               | 2 753           | 60             | 2 104         | 2 753         | (649)        | -24%           | 2 753              |         |
| Contracted services  |     |                 | 30 074              | 33 508          | 3 583          | 27 523        | 33 508        | (5 985)      | -18%           | 33 508             |         |
| Transfers and subsidies  |     |                 | -                   | 2 174           | -              | 1 674         | 2 174         | (500)        | -23%           | 2 174              |         |
| Irrecoverable debts written off                                      |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |         |
| Operational costs  |     |                 | 32 672              | 34 147          | 2 287          | 30 711        | 34 147        | (3 435)      | -10%           | 34 147             |         |
| Losses on Disposal of Assets   |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |         |
| Other Losses   |     |                 | -                   | -               | -              | -             | -             | -            | -              | -                  |         |
| <b>Total Expenditure</b>   |     |                 | -                   | 276 811         | 279 800        | 21 909        | 269 674       | 279 800      | (10 127)       | -4%                | 279 800 |
| <b>Surplus/(Deficit)</b>   |     |                 | -                   | (3 331)         | 62             | (5 453)       | (3 098)       | 62           | (3 160)        | (0)                | 62      |
| Transfers and subsidies - capital (monetary allocations)             |     |                 |                     | 500             | 2 544          | -             | -             | 2 544        | (2 544)        | (0)                | -       |
| Transfers and subsidies - capital (in-kind)                          |     |                 |                     | -               | -              | -             | -             | -            | -              | -                  | -       |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |     |                 | -                   | (2 831)         | 2 605          | (5 453)       | (3 098)       | 2 605        | -              | -                  | 62      |
| Income Tax   |     |                 |                     | -               | -              | -             | -             | -            | -              | -                  | -       |
| <b>Surplus/(Deficit) after income tax</b>                            |     |                 | -                   | (2 831)         | 2 605          | (5 453)       | (3 098)       | 2 605        | -              | -                  | 62      |
| Share of Surplus/Deficit attributable to Joint Venture               |     |                 |                     | -               | -              | -             | -             | -            | -              | -                  | -       |
| Share of Surplus/Deficit attributable to Minorities                  |     |                 |                     | -               | -              | -             | -             | -            | -              | -                  | -       |
| <b>Surplus/(Deficit) attributable to municipality</b>                |     |                 | -                   | (2 831)         | 2 605          | (5 453)       | (3 098)       | 2 605        | -              | -                  | 62      |
| Share of Surplus/Deficit attributable to Associate                   |     |                 |                     | -               | -              | -             | -             | -            | -              | -                  | -       |
| Intercompany/Parent subsidiary transactions                          |     |                 |                     | -               | -              | -             | -             | -            | -              | -                  | -       |
| <b>Surplus/ (Deficit) for the year</b>                               |     |                 | -                   | (2 831)         | 2 605          | (5 453)       | (3 098)       | 2 605        | -              | -                  | 62      |

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

| 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 |
| <b>R thousands</b>   | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Multi-Year expenditure appropriation</b>  | 2   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Municipal Manager   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 2 - Management Services   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 3 - Corporate Services  |     | -               | -                   | 654             | 15             | 468           | 654           | (186)        | -28%           | 654                |
| Vote 4 - Finance   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Vote 5 - Community Services  |     | -               | -                   | 4 536           | -              | 4 076         | 4 536         | (460)        | -10%           | 4 536              |
| <b>Total Capital Multi-year expenditure</b>  | 4,7 | -               | -                   | 5 191           | 15             | 4 545         | 5 191         | (646)        | -12%           | 5 191              |
| <b>Single Year expenditure appropriation</b>   | 2   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - Municipal Manager   |     | -               | 30                  | 27              | -              | 27            | 27            | -            |                | 27                 |
| Vote 2 - Management Services   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Vote 3 - Corporate Services  |     | -               | 1 339               | 1 604           | 180            | 1 622         | 1 604         | 18           | 1%             | 1 604              |
| Vote 4 - Finance   |     | -               | 20                  | 18              | -              | 18            | 18            | (0)          | 0%             | 18                 |
| Vote 5 - Community Services  |     | -               | 4 966               | 7 482           | 78             | 4 341         | 7 482         | (3 141)      | -42%           | 7 482              |
| <b>Total Capital single-year expenditure</b>   | 4   | -               | 6 355               | 9 131           | 258            | 6 009         | 9 131         | (3 123)      | -34%           | 9 131              |
| <b>Total Capital Expenditure</b>   |     | -               | 6 355               | 14 322          | 273            | 10 553        | 14 322        | (3 769)      | -26%           | 14 322             |
| <b>Capital Expenditure - Functional Classification</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Governance and administration</b>   |     | -               | 1 359               | 2 277           | 196            | 2 109         | 2 277         | (168)        | -7%            | 2 277              |
| Executive and council  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Finance and administration   |     | -               | 1 359               | 2 277           | 196            | 2 109         | 2 277         | (168)        | -7%            | 2 277              |
| Internal audit   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Community and public safety</b>   |     | -               | 4 960               | 7 477           | 78             | 4 337         | 7 477         | (3 141)      | -42%           | 7 477              |
| Community and social services  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Sport and recreation   |     | -               | 920                 | 640             | 16             | 381           | 640           | (259)        | -40%           | 640                |
| Public safety  |     | -               | 4 000               | 6 801           | 51             | 3 919         | 6 801         | (2 882)      | -42%           | 6 801              |
| Housing  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Health   |     | -               | 40                  | 37              | 10             | 37            | 37            | (0)          | 0%             | 37                 |
| <b>Economic and environmental services</b>   |     | -               | 36                  | 31              | -              | 31            | 31            | (0)          | 0%             | 31                 |
| Planning and development   |     | -               | 30                  | 27              | -              | 27            | 27            | -            |                | 27                 |
| Road transport   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Environmental protection   |     | -               | 6                   | 5               | -              | 4             | 5             | (0)          | 0%             | 5                  |
| <b>Trading services</b>  |     | -               | -                   | 4 536           | -              | 4 076         | 4 536         | (460)        | -10%           | 4 536              |
| Energy sources   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Water management   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Waste water management   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Waste management   |     | -               | -                   | 4 536           | -              | 4 076         | 4 536         | (460)        | -10%           | 4 536              |
| <b>Other</b>   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total Capital Expenditure - Functional Classification</b>   | 3   | -               | 6 355               | 14 322          | 273            | 10 553        | 14 322        | (3 769)      | -26%           | 14 322             |
| <b>Funded by:</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Provincial Government  |     | -               | 500                 | 2 544           | -              | 842           | 2 544         | (1 702)      | -67%           | 2 544              |
| District Municipality  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Transfers recognised - capital</b>  |     | -               | 500                 | 2 544           | -              | 842           | 2 544         | (1 702)      | -67%           | 2 544              |
| <b>Borrowing</b>   | 6   | -               | -                   | 4 536           | -              | 4 076         | 4 536         | (460)        | -10%           | 4 536              |
| <b>Internally generated funds</b>  |     | -               | 5 855               | 7 242           | 273            | 5 635         | 7 242         | (1 607)      | -22%           | 7 242              |
| <b>Total Capital Funding</b>   |     | -               | 6 355               | 14 322          | 273            | 10 553        | 14 322        | (3 769)      | -26%           | 14 322             |

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M12 June

| Description   | Ref | 2022/23         | Budget Year 2023/24 |                 |               |                    |
|---|-----|-----------------|---------------------|-----------------|---------------|--------------------|
|   |     | Audited Outcome | Original Budget     | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands   | 1   |                 |                     |                 |               |                    |
| <b>ASSETS</b>   |     |                 |                     |                 |               |                    |
| <b>Current assets</b>                                   |     |                 |                     |                 |               |                    |
| Cash and cash equivalents                               |     |                 | 35 691              | 74 783          | 76 872        | 74 783             |
| Trade and other receivables from exchange transactions  |     |                 | 4 551               | 5 485           | 9 635         | 5 485              |
| Receivables from non-exchange transactions              |     |                 | 534                 | 548             | 562           | 548                |
| Current portion of non-current receivables              |     |                 | 2 154               | 2 007           | 1 863         | 2 007              |
| Inventory   |     |                 | 1 873               | 1 571           | 1 614         | 1 571              |
| VAT   |     |                 | 5 975               | 526             | -             | 526                |
| Other current assets                                    |     |                 | -                   | -               | -             | -                  |
| <b>Total current assets</b>                             |     |                 | -                   | 50 777          | 84 920        | 90 546             |
| <b>Non current assets</b>                               |     |                 |                     |                 |               |                    |
| Investments   |     |                 | -                   | -               | -             | -                  |
| Investment property                                     |     |                 | 12 769              | 12 783          | 12 663        | 12 783             |
| Property, plant and equipment                           |     |                 | 86 033              | 85 271          | 81 500        | 85 271             |
| 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                                |     |                 | -                   | -               | -             | -                  |
| <b>Total non current assets</b>                         |     |                 | -                   | 123 605         | 119 413       | 119 413            |
| <b>TOTAL ASSETS</b>                                     |     |                 | -                   | 174 382         | 204 333       | 204 333            |
| <b>LIABILITIES</b>                                      |     |                 |                     |                 |               |                    |
| <b>Current liabilities</b>                              |     |                 |                     |                 |               |                    |
| 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           | 1 390         | 6 736              |
| Trade and other payables from non-exchange transactions |     |                 | 446                 | 13 576          | 18 925        | 13 576             |
| Provision   |     |                 | 16 035              | 17 033          | 12 040        | 17 033             |
| VAT   |     |                 | -                   | -               | 5 510         | -                  |
| Other current liabilities                               |     |                 | -                   | -               | -             | -                  |
| <b>Total current liabilities</b>                        |     |                 | -                   | 26 214          | 42 059        | 42 059             |
| <b>Non current liabilities</b>                          |     |                 |                     |                 |               |                    |
| Financial liabilities                                   |     |                 | 6 519               | 6 519           | 7 470         | 6 519              |
| Provision   |     |                 | 61 168              | 53 018          | 57 325        | 53 018             |
| Long term portion of trade payables                     |     |                 | -                   | -               | -             | -                  |
| Other non-current liabilities                           |     |                 | -                   | -               | -             | -                  |
| <b>Total non current liabilities</b>                    |     |                 | -                   | 67 687          | 59 537        | 59 537             |
| <b>TOTAL LIABILITIES</b>                                |     |                 | -                   | 93 901          | 101 597       | 101 597            |
| <b>NET ASSETS</b>                                       | 2   |                 | -                   | 80 481          | 102 736       | 96 977             |
| <b>COMMUNITY WEALTH/EQUITY</b>                          |     |                 |                     |                 |               |                    |
| Accumulated surplus/(deficit)                           |     |                 | 67 481              | 81 736          | 75 977        | 81 736             |
| Reserves and funds                                      |     |                 | 13 000              | 21 000          | 21 000        | 21 000             |
| Other   |     |                 | -                   | -               | -             | -                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                    | 2   |                 | -                   | 80 481          | 102 736       | 96 977             |



DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M12 June

| 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   |                 |                     |                 |                |               |               |              |                |                    |          |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |     |                 |                     |                 |                |               |               |              |                |                    |          |
| <b>Receipts</b>                                  |     |                 |                     |                 |                |               |               |              |                |                    |          |
| Property rates                                   |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |          |
| Service charges                                  |     |                 | 15 800              | 16 535          | 1 643          | 16 128        | 16 535        | (407)        | -2%            | 16 535             |          |
| Other revenue                                    |     |                 | 37 140              | 38 656          | 2 734          | 36 265        | 38 656        | (2 391)      | -6%            | 38 656             |          |
| Transfers and Subsidies - Operational            |     |                 | 214 389             | 214 689         | 9 556          | 204 622       | 214 689       | (10 067)     | -5%            | 214 689            |          |
| Transfers and Subsidies - Capital                |     |                 | 500                 | 1 700           | -              | 1 700         | 1 700         | -            |                | 1 700              |          |
| Interest   |     |                 | 4 050               | 8 070           | 629            | 7 461         | 8 070         | (609)        | -8%            | 8 070              |          |
| Dividends  |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |          |
| <b>Payments</b>                                  |     |                 |                     |                 |                |               |               |              |                |                    |          |
| Suppliers and employees                          |     |                 | (268 219)           | (269 109)       | (21 538)       | (259 156)     | (269 109)     | (9 952)      | 4%             | (269 109)          |          |
| Interest   |     |                 | (1 834)             | (1 834)         | (60)           | (2 104)       | (1 834)       | 270          | -15%           | (1 834)            |          |
| Transfers and Subsidies                          |     |                 | -                   | (2 174)         | -              | (1 674)       | (2 174)       | (500)        | 23%            | (2 174)            |          |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> |     |                 | -                   | 1 826           | 6 534          | (7 036)       | 3 243         | 6 534        | 3 291          | 50%                | 6 534    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |     |                 |                     |                 |                |               |               |              |                |                    |          |
| <b>Receipts</b>                                  |     |                 |                     |                 |                |               |               |              |                |                    |          |
| Proceeds on disposal of PPE                      |     |                 | 2 000               | -               | -              | -             | -             | -            |                | -                  |          |
| Decrease (increase) in non-current receivables   |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |          |
| Decrease (increase) in non-current investments   |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |          |
| <b>Payments</b>                                  |     |                 |                     |                 |                |               |               |              |                |                    |          |
| Capital assets                                   |     |                 | (6 355)             | (14 322)        | (273)          | (10 553)      | (14 322)      | (3 769)      | 26%            | (14 322)           |          |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> |     |                 | -                   | (4 355)         | (14 322)       | (273)         | (10 553)      | (14 322)     | (3 769)        | 26%                | (14 322) |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |     |                 |                     |                 |                |               |               |              |                |                    |          |
| <b>Receipts</b>                                  |     |                 |                     |                 |                |               |               |              |                |                    |          |
| Short term loans                                 |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |          |
| Borrowing long term/refinancing                  |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |          |
| Increase (decrease) in consumer deposits         |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |          |
| <b>Payments</b>                                  |     |                 |                     |                 |                |               |               |              |                |                    |          |
| Repayment of borrowing                           |     |                 | (5 365)             | (5 365)         | -              | (3 754)       | (5 365)       | (1 611)      | 30%            | (5 365)            |          |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> |     |                 | -                   | (5 365)         | (5 365)        | -             | (3 754)       | (5 365)      | (1 611)        | 30%                | (5 365)  |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>     |     |                 | -                   | (7 894)         | (13 153)       | (7 310)       | (11 065)      | (13 153)     |                |                    | (13 153) |
| Cash/cash equivalents at beginning:              |     |                 | 43 585              | 87 936          |                | 87 936        | 87 936        |              |                |                    | 87 936   |
| Cash/cash equivalents at month/year end:         |     |                 | 35 691              | 74 783          |                | 76 872        | 74 783        |              |                |                    | 74 783   |



DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

| Description   | NT Code     | Budget Year 2023/24 |              |            |             |              |             |              |              |              |              | Total | Over 1Yr | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |  |  |
|---|-------------|---------------------|--------------|------------|-------------|--------------|-------------|--------------|--------------|--------------|--------------|-------|----------|--------------------|--|---|--|--|
|   |             | 0-30 Days           | 31-60 Days   | 61-90 Days | 91-120 Days | 121-150 Days | 151-180 DYS | 181 DYS-1 Yr | Total        |              |              |       |          |                    |  |   |  |  |
| <b>R thousands</b>  |             |                     |              |            |             |              |             |              |              |              |              |       |          |                    |  |   |  |  |
| <b>Debtors Age Analysis By Income Source</b>                            |             |                     |              |            |             |              |             |              |              |              |              |       |          |                    |  |   |  |  |
| Trade and Other Receivables from Exchange Transactions - Water          | 1200        | 10                  | 5            | 3          | 5           | 6            | 9           | 3            | 41           | 82           | 64           |       |          |                    |  |   |  |  |
| Trade and Other Receivables from Exchange Transactions - Electricity    | 1300        | 99                  | 9            | 3          | 1           | 1            | 1           | 0            | 7            | 119          | 9            |       |          |                    |  |   |  |  |
| 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        | -                   | -            | -          | -           | -            | -           | -            | 0            | 0            | 0            |       |          |                    |  |   |  |  |
| Interest on Arrear Debtor Accounts                                      | 1810        | -                   | 4            | 1          | 1           | 1            | 2           | 5            | 185          | 200          | 195          |       |          |                    |  |   |  |  |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820        | -                   | -            | -          | -           | -            | -           | -            | -            | -            | -            |       |          |                    |  |   |  |  |
| Other   | 1900        | 2 951               | 2 728        | 63         | 54          | 37           | 31          | 197          | 2 033        | 8 094        | 2 352        |       |          |                    |  |   |  |  |
| <b>Total By Income Source</b>   | <b>2000</b> | <b>3 060</b>        | <b>2 745</b> | <b>70</b>  | <b>61</b>   | <b>45</b>    | <b>42</b>   | <b>206</b>   | <b>2 267</b> | <b>8 495</b> | <b>2 620</b> |       |          |                    |  |   |  |  |
| <b>2022/23 - totals only</b>  |             |                     |              |            |             |              |             |              |              |              |              |       |          |                    |  |   |  |  |
| <b>Debtors Age Analysis By Customer Group</b>                           |             |                     |              |            |             |              |             |              |              |              |              |       |          |                    |  |   |  |  |
| Organs of State   | 2200        | 1 906               | 1 153        | -          | -           | -            | -           | -            | 1 250        | 4 310        | 1 250        |       |          |                    |  |   |  |  |
| Commercial  | 2300        | 25                  | 2            | 0          | 2           | 3            | 0           | 67           | 436          | 536          | 509          |       |          |                    |  |   |  |  |
| Households  | 2400        | 1 128               | 143          | 70         | 59          | 43           | 41          | 138          | 560          | 2 202        | 861          |       |          |                    |  |   |  |  |
| Other   | 2500        | -                   | 1 447        | -          | -           | -            | -           | -            | -            | 1 447        | -            |       |          |                    |  |   |  |  |
| <b>Total By Customer Group</b>  | <b>2600</b> | <b>3 060</b>        | <b>2 745</b> | <b>70</b>  | <b>61</b>   | <b>45</b>    | <b>42</b>   | <b>206</b>   | <b>2 267</b> | <b>8 495</b> | <b>2 620</b> |       |          |                    |  |   |  |  |

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

| 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 |
| <b>R thousands</b>                             |             |                     |              |              |               |                |                |                   |             |       |
| <b>Creditors Age Analysis By Customer Type</b> |             |                     |              |              |               |                |                |                   |             |       |
| Bulk Electricity                               | 0100        | -                   | -            | -            | -             | -              | -              | -                 | -           | -     |
| Bulk Water                                     | 0200        | -                   | -            | -            | -             | -              | -              | -                 | -           | -     |
| PAYE deductions                                | 0300        | -                   | -            | -            | -             | -              | -              | -                 | -           | -     |
| VAT (output less input)                        | 0400        | -                   | -            | -            | -             | -              | -              | -                 | -           | -     |
| Pensions / Retirement deductions               | 0500        | -                   | -            | -            | -             | -              | -              | -                 | -           | -     |
| Loan repayments                                | 0600        | -                   | -            | -            | -             | -              | -              | -                 | -           | -     |
| Trade Creditors                                | 0700        | -                   | -            | -            | -             | -              | -              | -                 | -           | -     |
| Auditor General                                | 0800        | -                   | -            | -            | -             | -              | -              | -                 | -           | -     |
| Other  | 0900        | -                   | -            | -            | -             | -              | -              | -                 | 1           | 1     |
| <b>Total By Customer Type</b>                  | <b>1000</b> | -                   | -            | -            | -             | -              | -              | -                 | 1           | 1     |



DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

| 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 |
| <b>R thousands</b>                              |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>RECEIPTS:</b>                                | 1,2 |                 |                     |                 |                |               |               |              |                |                    |
| <b>Operating Transfers and Grants</b>           |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>                     |     | -               | 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] |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Provincial Government:</b>                   |     | -               | 124 914             | 125 214         | 9 556          | 115 147       | 125 214       | (10 067)     | -8.0%          | 125 114            |
| Roads Function                                  |     |                 | 122 375             | 122 375         | 9 542          | 112 286       | 122 375       | (10 089)     | -8.2%          | 122 375            |
| Seta  |     |                 | 240                 | 240             | -              | 277           | 240           | 37           | 15.3%          | 240                |
| Health Subsidy                                  |     |                 | 182                 | 182             | 15             | 168           | 182           | (14)         | -7.8%          | 182                |
| CDW Operational Support Grant                   | 4   |                 | 57                  | 57              | -              | 57            | 57            | -            |                | 57                 |
| Fire Safety Plan                                |     |                 | 1 560               | 1 560           | -              | 1 560         | 1 560         | -            |                | 1 560              |
| Grant Intervention                              |     |                 |                     | 100             | -              | 100           | 100           | -            |                |                    |
| Grant WCFMC Capability                          |     |                 | 500                 | 700             | -              | 700           | 700           | -            |                | 700                |
| <b>District Municipality:</b>                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| [insert description]                            |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Other grant providers:</b>                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| [insert description]                            |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Total Operating Transfers and Grants</b>     | 5   | -               | 214 389             | 214 689         | 9 556          | 204 622       | 214 689       | (10 067)     | -4.7%          | 214 589            |
| <b>Capital Transfers and Grants</b>             |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>                     |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Other capital transfers [insert description]    |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Provincial Government:</b>                   |     | -               | 500                 | 1 700           | -              | 1 700         | 1 700         | -            |                | 1 700              |
| Fire Service Capacity Building Grant            |     |                 | 500                 | 500             | -              | 500           | 500           | -            |                | 500                |
| MUNICIPAL WATER RESILIENCE GRANT                |     |                 | -                   | 1 200           | -              | 1 200         | 1 200         | -            |                | 1 200              |
| <b>District Municipality:</b>                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| [insert description]                            |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Other grant providers:</b>                   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| [insert description]                            |     |                 |                     |                 |                |               |               | -            |                |                    |
| <b>Total Capital Transfers and Grants</b>       | 5   | -               | 500                 | 1 700           | -              | 1 700         | 1 700         | -            |                | 1 700              |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b> | 5   | -               | 214 889             | 216 389         | 9 556          | 206 322       | 216 389       | (10 067)     | -4.7%          | 216 289            |



DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

| 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 |
| <b>R thousands</b>  |     |                 |                     |                 |                |                |                |                 |                |                    |
| <b>EXPENDITURE</b>  |     |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Operating expenditure of Transfers and Grants</b>        |     |                 |                     |                 |                |                |                |                 |                |                    |
| National Government:  |     | -               | 89 475              | 89 577          | 716            | 87 534         | 89 577         | (2 043)         | -2.3%          | 89 577             |
| Local Government Equitable Share                            |     |                 | 84 437              | 84 437          | -              | 84 437         | 84 437         | -               |                | 84 437             |
| Finance Management  |     |                 | 1 000               | 1 000           | 243            | 923            | 1 000          | (77)            | -7.7%          | 1 000              |
| EPWP Incentive  |     |                 | 1 192               | 1 192           | 218            | 1 272          | 1 192          | 80              | 6.7%           | 1 192              |
| Rural Roads Asset Management Grant                          |     |                 | 2 846               | 2 948           | 254            | 902            | 2 948          | (2 045)         | -69.4%         | 2 948              |
| Other transfers and grants [insert description]             |     |                 |                     |                 |                |                |                |                 |                |                    |
| Provincial Government:                                      |     | -               | 124 914             | 126 924         | 10 644         | 114 953        | 126 924        | (11 971)        | -9.4%          | 126 924            |
| Roads Function  |     |                 | 122 375             | 122 375         | 9 542          | 112 286        | 122 375        | (10 089)        | -8.2%          | 122 375            |
| Seta  |     |                 | 240                 | 446             | -              | -              | 446            | (446)           | -100.0%        | 446                |
| Health Subsidy  |     |                 | 182                 | 182             | 15             | 168            | 182            | (14)            | -7.8%          | 182                |
| CDW Operational Support Grant                               |     |                 | 57                  | 57              | -              | -              | 57             | (57)            | -100.0%        | 57                 |
| Joint District and Metro Approach Grant                     |     |                 | -                   | 1 000           | 500            | 500            | 1 000          | (500)           | -50.0%         | 1 000              |
| Fire Safety Plan  |     |                 | 1 560               | 1 777           | 456            | 1 689          | 1 777          | (88)            | -5.0%          | 1 777              |
| Grant Intervention  |     |                 |                     | 276             | -              | 53             | 276            | (223)           | -80.8%         | 276                |
| Grant WCFMC Capability                                      |     |                 | 500                 | 812             | 131            | 258            | 812            | (554)           | -68.2%         | 812                |
| District Municipality:                                      |     | -               | -                   | -               | -              | -              | -              | -               |                | -                  |
| [insert description]  |     |                 |                     |                 |                |                |                |                 |                |                    |
| Other grant providers:                                      |     | -               | -                   | -               | -              | -              | -              | -               |                | -                  |
| [insert description]  |     |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Total operating expenditure of Transfers and Grants:</b> |     | -               | <b>214 389</b>      | <b>216 501</b>  | <b>11 360</b>  | <b>202 487</b> | <b>216 501</b> | <b>(14 013)</b> | <b>-6.5%</b>   | <b>216 501</b>     |
| <b>Capital expenditure of Transfers and Grants</b>          |     |                 |                     |                 |                |                |                |                 |                |                    |
| National Government:  |     | -               | -                   | -               | -              | -              | -              | -               |                | -                  |
| Other capital transfers [insert description]                |     |                 |                     |                 |                |                |                |                 |                |                    |
| Provincial Government:                                      |     | -               | 500                 | 2 544           | -              | -              | 2 544          | (2 544)         | -100.0%        | 500                |
| Fire Service Capacity Building Grant                        |     |                 | 500                 | 500             | -              | -              | 500            | (500)           | -100.0%        | 500                |
| Load Shedding Mitigation Grant                              |     |                 |                     | 844             |                |                | 844            | (844)           | -100.0%        |                    |
| MUNICIPAL WATER RESILIENCE GRANT                            |     |                 |                     | 1 200           |                |                | 1 200          | (1 200)         | -100.0%        |                    |
| District Municipality:                                      |     | -               | -                   | -               | -              | -              | -              | -               |                | -                  |
| Other grant providers:                                      |     | -               | -                   | -               | -              | -              | -              | -               |                | -                  |
| <b>Total capital expenditure of Transfers and Grants</b>    |     | -               | <b>500</b>          | <b>2 544</b>    | <b>-</b>       | <b>-</b>       | <b>2 544</b>   | <b>(2 544)</b>  | <b>-100.0%</b> | <b>500</b>         |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>            |     | -               | <b>214 889</b>      | <b>219 044</b>  | <b>11 360</b>  | <b>202 487</b> | <b>219 044</b> | <b>(16 557)</b> | <b>-7.6%</b>   | <b>217 001</b>     |

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

| 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                  |
| <b>Councillors (Political Office Bearers plus Other)</b>    | 1   |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                    |     |                 | 4 401               | 4 401           | 387            | 4 773         | 4 401         | 372          | 8%             | 4 401              |
| Pension and UIF Contributions                               |     |                 | 145                 | 145             | 5              | 63            | 145           | (82)         | -56%           | 145                |
| Medical Aid Contributions                                   |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| Motor Vehicle Allowance                                     |     |                 | 1 350               | 1 350           | 115            | 1 434         | 1 350         | 84           | 6%             | 1 350              |
| Cellphone Allowance   |     |                 | 444                 | 444             | 39             | 493           | 444           | 49           | 11%            | 444                |
| Housing Allowances  |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| Other benefits and allowances                               |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Sub Total - Councillors</b>                              |     |                 | 6 340               | 6 340           | 546            | 6 763         | 6 340         | 423          | 7%             | 6 340              |
| % increase  | 4   |                 | #DIV/0!             | #DIV/0!         |                |               |               |              |                | #DIV/0!            |
| <b>Senior Managers of the Municipality</b>                  | 3   |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                    |     |                 | 4 224               | 3 469           | 501            | 3 673         | 3 469         | 204          | 6%             | 3 469              |
| Pension and UIF Contributions                               |     |                 | 478                 | 382             | 53             | 402           | 382           | 21           | 5%             | 382                |
| Medical Aid Contributions                                   |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| Overtime  |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| Performance Bonus   |     |                 | 151                 | 151             | -              | 125           | 151           | (25)         | -17%           | 151                |
| Motor Vehicle Allowance                                     |     |                 | 272                 | 272             | 20             | 210           | 272           | (62)         | -23%           | 272                |
| Cellphone Allowance   |     |                 | 78                  | 78              | 7              | 68            | 78            | (11)         | -13%           | 78                 |
| Housing Allowances  |     |                 | 4                   | 4               | 0              | 2             | 4             | (2)          | -41%           | 4                  |
| Other benefits and allowances                               |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| Payments in lieu of leave                                   |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| Long service awards   |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| Post-retirement benefit obligations                         |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| Entertainment   | 2   |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| Scarcity  |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| Acting and post related allowance                           |     |                 | 75                  | 75              | 8              | 12            | 75            | (63)         | -85%           | 75                 |
| In kind benefits  |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Sub Total - Senior Managers of Municipality</b>          |     |                 | 5 281               | 4 430           | 589            | 4 492         | 4 430         | 62           | 1%             | 4 430              |
| % increase  | 4   |                 | #DIV/0!             | #DIV/0!         |                |               |               |              |                | #DIV/0!            |
| <b>Other Municipal Staff</b>                                |     |                 |                     |                 |                |               |               |              |                |                    |
| Basic Salaries and Wages                                    |     |                 | 88 793              | 89 372          | 7 482          | 93 387        | 89 372        | 4 014        | 4%             | 89 372             |
| Pension and UIF Contributions                               |     |                 | 15 333              | 17 033          | 1 379          | 15 952        | 17 033        | (1 081)      | -6%            | 17 033             |
| Medical Aid Contributions                                   |     |                 | 5 428               | 5 519           | 486            | 5 523         | 5 519         | 4            | 0%             | 5 519              |
| Overtime  |     |                 | 1 750               | 1 900           | 172            | 2 355         | 1 900         | 455          | 24%            | 1 900              |
| Performance Bonus   |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| Motor Vehicle Allowance                                     |     |                 | 4 489               | 4 689           | 410            | 4 639         | 4 689         | (50)         | -1%            | 4 689              |
| Cellphone Allowance   |     |                 | 442                 | 512             | 35             | 432           | 512           | (80)         | -18%           | 512                |
| Housing Allowances  |     |                 | 321                 | 321             | 25             | 284           | 321           | (38)         | -12%           | 321                |
| Other benefits and allowances                               |     |                 | 9 046               | 9 576           | 784            | 9 158         | 9 576         | (418)        | -4%            | 9 576              |
| Payments in lieu of leave                                   |     |                 | 200                 | 100             | 72             | 673           | 100           | 573          | 573%           | 100                |
| Long service awards   |     |                 | 804                 | 804             | 49             | 580           | 804           | (224)        | -28%           | 804                |
| Post-retirement benefit obligations                         |     |                 | 6 532               | 6 482           | 503            | 6 033         | 6 482         | (449)        | -7%            | 6 482              |
| Entertainment   | 2   |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| Scarcity  |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| Acting and post related allowance                           |     |                 | 278                 | 278             | 30             | 360           | 278           | 83           | 30%            | 278                |
| In kind benefits  |     |                 | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Sub Total - Other Municipal Staff</b>                    |     |                 | 133 416             | 136 587         | 11 426         | 139 377       | 136 587       | 2 790        | 2%             | 136 587            |
| % increase  | 4   |                 | #DIV/0!             | #DIV/0!         |                |               |               |              |                | #DIV/0!            |
| <b>Total Parent Municipality</b>                            |     |                 | 145 037             | 147 357         | 12 561         | 150 632       | 147 357       | 3 275        | 2%             | 147 357            |
|   |     |                 | #DIV/0!             | #DIV/0!         |                |               |               |              |                | #DIV/0!            |
| <b>Unpaid salary, allowances &amp; benefits in arrears:</b> |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>              |     |                 | 145 037             | 147 357         | 12 561         | 150 632       | 147 357       | 3 275        | 2%             | 147 357            |
| % increase  | 4   |                 | #DIV/0!             | #DIV/0!         |                |               |               |              |                | #DIV/0!            |
| <b>TOTAL MANAGERS AND STAFF</b>                             |     |                 | 138 697             | 141 017         | 12 015         | 143 868       | 141 017       | 2 851        | 2%             | 141 017            |

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

| 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 |
| <b>R thousands</b>                           |                 |                     |                 |                |               |               |              |                |                            |
| <b>Monthly expenditure performance trend</b> |                 |                     |                 |                |               |               |              |                |                            |
| 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           | 296            | 10 280        | 13 960        | 3 680        | 26.4%          | 0                          |
| June   |                 | 530                 | 1 604           | 273            | 10 553        | 15 564        | 5 011        | 32.2%          | 0                          |
| <b>Total Capital expenditure</b>             | -               | 6 355               | 15 564          | 10 553         |               |               |              |                |                            |

Overberg R S C \*\*\*L\*\*\*  
 Cashbook Reconciliation for June 2024

CASHBOOK  
 -----

|                             |              |
|-----------------------------|--------------|
| Balance B/fwd - 1 June 2024 | 1524341.30   |
| Revenue: 40101010031        | 39532722.50  |
| Expenditure: 40101010032    | 38896519.27- |
| Other:                      |              |

|                                 |                              |
|---------------------------------|------------------------------|
| CASHBOOK BALANCE - 30 June 2024 | -----<br>2160544.53<br>===== |
|---------------------------------|------------------------------|

BANK STATEMENT  
 -----

|   |            |            |
|---|------------|------------|
| Balance as per bank statement<br>as at 30 June 2024 | 29/06/2024 | 2160544.53 |
|---|------------|------------|

PLUS:

|                              |   |  |
|------------------------------|---|--|
| Receipts not cleared in bank |   |  |
| Other                        | 0 |  |


LESS:

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

|   |                              |
|---|------------------------------|
| Cash Book balance<br>as at 30 June 2024 | -----<br>2160544.53<br>===== |
|---|------------------------------|

|            |      |
|------------|------|
| Difference | 0.00 |
|------------|------|

Verified by: S Zikmann .....

Signature:  ..... On (dd/mm/ccyy) 10/07/2024 .....