



OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Quarterly Report by Executive
Mayor

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 52 and
- The Municipal Budget and Reporting Regulations

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


Mayor's Report

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

Service Delivery and Budget Implementation Plan (non-financial performance) for the **fourth** quarter, **April 2024 – June 2024** is also included.

Recommendations

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



Ald A Franken
Executive Mayor

Date: 29/07/2024

QUALITY CERTIFICATE

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


(mark as appropriate)

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

for the quarter ending **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 2024/07/25

EXECUTIVE SUMMARY

Introduction

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

Consolidated Performance

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

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

Relevant information

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

CAPITAL PROGRAMME – BUDGET 2023/24

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 MAY 2024	% SPENDING	COMMITMENTS JUN 2024	TOTAL YTD INCL COMMIT	BALANCE UNSPEND
1	COMMITTEE RECORDS, COUNCIL SUPPT	DC3 Office Equipment	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	DC3 Fencing - Head Office	R320 000.00	R200 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	-R62 050.96
3	CORPORATE SERVICES - SUPPORT SERV	DC3 Furniture and Office Equipment	R40 000.00	R0.00	R0.00	-R4 000.00	R36 000.00	R18 815.56	R0.00	R18 815.56	52.77%	R0.00	R18 815.56	R17 184.44
4	CORPORATE SERVICES - SUPPORT SERV	DC3 Altron	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	DC3 Installation of a Power Generator and UPS back	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	DC3 Rescue Equipment	R100 000.00	-R1 000.00	R0.00	R87 730.00	R87 730.00	R94 281.02	R0.00	R94 281.02	95.23%	R0.00	R94 281.02	R4 718.98
7	EMERGENCY SERVICES	DC3 Vehicle upgrade/refreshment	R300 000.00	-R300 000.00	R0.00	R0.00	R0.00	R224 317.57	R0.00	R224 317.57	99.97%	R0.00	R224 317.57	R692.43
8	EMERGENCY SERVICES	DC3 Capital Vehicle Replacement	R200 000.00	R0.00	R0.00	R25 000.00	R225 000.00	R224 317.57	R0.00	R224 317.57	99.97%	R500 000.00	R500 000.00	R0.00
9	EMERGENCY SERVICES	DC3 Capacity Project	R500 000.00	R0.00	R0.00	R0.00	R500 000.00	R0.00	R0.00	R0.00	0.00%	R732 125.22	R732 125.22	R217 874.78
10	EMERGENCY SERVICES	DC3 Bunker Clothing	R900 000.00	R0.00	R0.00	R50 000.00	R950 000.00	R455 642.04	R0.00	R455 642.04	100.00%	R0.00	R455 642.04	R0.96
11	EMERGENCY SERVICES	DC3 Capital Vehicle Replacement (Insurance) Bakkie	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	DC3 Furniture and Office Equipment	R0.00	R50 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	DC3 Fleet Vehicles	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	DC3 Loadshedding Mitigation	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	DC3 Training Centre (Addition Classroom co-fundin	R0.00	R300 000.00	-R300 000.00	R0.00	R0.00	R4 497.13	R0.00	R4 497.13	99.94%	R0.00	R4 497.13	R2.87
16	ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Office Equipment	R6 000.00	R0.00	R0.00	-R1 500.00	R4 500.00	R10 490.00	R0.00	R10 490.00	100.00%	R0.00	R10 490.00	R0.00
17	FINANCIAL SERVICES	DC3 Furniture and Office Equipment	R10 000.00	R0.00	R10 000.00	-R9 510.00	R10 490.00	R309 361.78	R0.00	R309 361.78	96.97%	R0.00	R309 361.78	R9 678.22
18	ICT SERVICES	DC3 Computer and Computer Equipment	R260 000.00	R0.00	R0.00	R59 040.00	R319 040.00	R3 652.18	R0.00	R3 652.18	99.98%	R0.00	R3 652.18	R0.82
19	ICT SERVICES	DC3 General Equipment	R4 000.00	R0.00	R0.00	-R347.00	R3 653.00	R526 349.00	R0.00	R526 349.00	100.00%	R0.00	R526 349.00	R0.00
20	ICT SERVICES	DC3 IT Security	R500 000.00	R0.00	R0.00	-R15 651.00	R484 349.00	R96 140.47	R0.00	R96 140.47	100.00%	R0.00	R96 140.47	R0.53
21	ICT SERVICES	DC3 Backup Server	R0.00	R111 793.00	R0.00	-R15 652.00	R96 141.00	R26 855.00	R0.00	R26 855.00	100.00%	R0.00	R26 855.00	R0.60
22	IDP AND COMMUNICATION	DC3 Awareness Equipment	R30 000.00	R0.00	R0.00	-R3 145.00	R26 855.00	R167 345.40	R0.00	R167 345.40	100.00%	R0.00	R167 345.40	R7 752.21
23	LED, TOURISM, RESORTS AND EPWP	DC3 Gas Installation at ablation facilities	R220 000.00	R170 250.00	R0.00	-R222 904.00	R167 346.00	R109 194.79	R0.00	R109 194.79	93.37%	R0.00	R109 194.79	R0.00
24	LED, TOURISM, RESORTS AND EPWP	DC3 Property Upgrade	R500 000.00	R0.00	R0.00	-R383 053.00	R116 947.00	R0.00	R0.00	R0.00	#DIV/0!	R0.00	R0.00	R0.00
25	LED, TOURISM, RESORTS AND EPWP	DC3 Furniture and Office Equipment	R200 000.00	-R200 000.00	R0.00	R0.00	R0.00	R32 902.53	R0.00	R32 902.53	100.00%	R0.00	R32 902.53	R0.47
26	LED, TOURISM, RESORTS AND EPWP	DC3 Ablution Facilities Upgrades - Die Dam	R0.00	R70 000.00	R0.00	R0.00	R70 000.00	R40 750.60	R0.00	R40 750.60	81.50%	R0.00	R40 750.60	R9 249.40
27	LED, TOURISM, RESORTS AND EPWP	DC3 Machinery and Equipment	R0.00	R30 000.00	R4 000.00	-R1 097.00	R32 903.00	R28 185.65	R0.00	R28 185.65	14.09%	R0.00	R28 185.65	R171 814.35
28	LED, TOURISM, RESORTS AND EPWP	DC3 Furniture and Office Equipment - Die Dam	R0.00	R50 000.00	R0.00	R0.00	R50 000.00	R2 833.62	R0.00	R2 833.62	99.99%	R0.00	R2 833.62	R0.38
29	LED, TOURISM, RESORTS AND EPWP	DC3 Furniture and Office Equipment - UKM	R0.00	R200 000.00	R0.00	-R7 166.00	R192 834.00	R0.00	R0.00	R0.00	#DIV/0!	R0.00	R0.00	R0.00
30	LED, TOURISM, RESORTS AND EPWP	DC3 Recreational Project - Die Dam	R0.00	R10 000.00	R0.00	-R10 000.00	R0.00	R26 910.26	R0.00	R26 910.26	100.00%	R1 659.74	R28 570.00	-R1 660.00
31	MUNICIPAL HEALTH SERVICES	DC3 Mobile Altron	R10 000.00	R0.00	R0.00	-R3 090.00	R6 910.00	R4 076 058.77	R460 041.23	R4 536 100.00	89.86%	R0.00	R4 536 100.00	R0.00
32	MUNICIPAL HEALTH SERVICES	DC3 Furniture and Office Equipment	R30 000.00	R4 536 100.00	R0.00	R0.00	R4 580 600.00	R7 665.46	R0.00	R7 665.46	99.99%	R0.00	R7 665.46	R0.54
33	SOLID WASTE MANAGEMENT	DC3 KWK Infrastructure Project	R0.00	R0.00	R0.00	-R2 334.00	-R2 334.00	R1 200 000.00	R0.00	R1 200 000.00	0.00%	R0.00	R1 200 000.00	R0.00
34	SUPPLY CHAIN MANAGEMENT	DC3 Furniture and Office Equipment	R10 000.00	R0.00	R0.00	R0.00	R10 000.00	R230 263.00	R0.00	R230 263.00	100.00%	R0.00	R230 263.00	R0.00
35	EMERGENCY SERVICES	DC3 Water Truck	R0.00	R0.00	R1 200 000.00	R0.00	R1 200 000.00	R43 495.99	R0.00	R43 495.99	24.16%	R0.00	R43 495.99	R136 504.01
36	ICT SERVICES	DC3 Server	R0.00	R0.00	R270 000.00	-R39 737.00	R230 263.00	R9 932.47	R0.00	R9 932.47	96.99%	R0.00	R9 932.47	R0.53
37	EMERGENCY SERVICES	DC3 Training Centre/Furniture and office equipment	R0.00	R0.00	R300 000.00	-R120 000.00	R180 000.00	R0.00	R0.00	R0.00	#DIV/0!	R0.00	R0.00	R0.00
38	MUNICIPAL HEALTH SERVICES	DC3 Altron Mum Health	R0.00	R0.00	R0.00	-R67.00	-R67.00	R160 000.00	R0.00	R160 000.00	100.00%	R0.00	R160 000.00	R0.00
39	CORPORATE SERVICES - SUPPORT SERV	DC3 Septic tank	R0.00	R0.00	R160 000.00	-R160 000.00	R0.00	R12 215 197.87	R1 662 099.52	R12 215 197.87	73.69%	R1 233 784.96	R13 448 982.83	R872 918.17
			R6 355 000.00	R7 537 054.00	R1 672 000.00	-R1 242 153.00	R14 321 901.00	R10 553 098.35	73.69%	85.29%	11.61%	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 -
TOTAL			R 14 321 901.00

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
	R 6 355 000.00	R 7 537 054.00	R 1 672 000.00	-R 1 242 153.00	R 14 321 901.00	R 10 553 098.35	73.69%	R 1 662 099.52	R 1 233 784.96	R 13 448 982.83	R 872 918.17	R 13 448 982.83

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%.

Capital Demand Procurement Plan 2023/24 Reporting - June 2024

#	Sub-Directorate	Project Name	Project Description	Budget	Draft tender specs	Draft RFQ specs	Quotations (three)	Comments on submission of specifications or quotations	BSC	Advertisement on e-portal, website and/or media	Closing of tenders and/or RFQ's	Comments on BSC, placing of advertisement and closing date	BEC	BAC	Objectio n Period End Date	Completion Date	Comments on BEC, BAC, objection period and completion	Completion date
1	Emergency Services	Rescue Equipment	Acquire necessary rescue equipment for rendering services	R99 000	NA	Jan 24	NA	Partially spent - 3 quotation process	NA	Feb 24	Mar 24		NA	NA	NA	May 24	In process	
2	Emergency Services	Vehicle upgrade/ refurbishment	Refurbish or upgrade fleet vehicles	R87 730	NA	NA	NA	In process	NA	NA	NA		NA	NA	NA		In process	
3	Emergency Services	Capital Vehicle Replacement	Replace redundant vehicles and add additions to fleet	R2 340 000	NA	NA	NA	RT57 Transversal tender	NA	NA	NA		NA	NA	NA	Mar 24	Completed	
4	Emergency Services	Bunker Clothing	Protective clothing Fire Fighting	R950 000	Oct 23	NA	NA	In process	Oct 23	Nov 23	Dec 23		Jan 24	Jan 24	Feb 24	Mar 24	In process	
5	Emergency Services	Capacity Project	Capacity project	R500 000	Oct 23	NA	NA	In process	Oct 23	Nov 23	Dec 23		Jan 24	Jan 24	Feb 24	Mar 24	In process	
6	Emergency Services	Capital Vehicle Replacement	Capital Vehicle Replacement (Insurance) Bakke	R456 724	NA	NA	NA	Tender in place	NA	NA	NA		NA	NA	NA		Completed	
7	Emergency Services	Furniture and Office equipment	Office Equipment	R50 000	NA	Feb 24	NA		NA	Mar 24	Apr 24		NA	NA	May 24	Jun 24	Completed	
8	Emergency Services	Vehicles	Fleet vehicles	R214 449	NA	NA	NA	RT57 Transversal tender	NA	NA	NA		NA	NA	NA		Completed	
9	Emergency Services	Loadshedding mitigation	Loadshedding mitigation	R942 283	NA	NA	NA	Tenders in place	NA	NA	NA		NA	NA	NA		Completed	
10	Emergency Services	Training centre	Training centre - Additional classroom	R0	NA	NA	NA	Tender in place	NA	NA	NA		NA	NA	NA			
11	Emergency Services	Training centre	Training centre - Furniture and Office equipment	R180 000	Mar 24	NA	NA		Mar 24	Mar 24	Apr 24		Apr 24	Apr 24	May 24	May 24	In process	
12	Emergency Services	Water Truck	Procure a water truck	R1 200 000	NA	NA	NA	RT57 Transversal tender	NA	NA	NA		NA	NA	NA			
13	Environmental Management Services	Furniture and Office equipment	Office Equipment	R6 000	NA	NA	May 24		NA	NA	NA		NA	NA	NA		Completed	
14	LED, Tourism, EPWP	Furniture and Office equipment	Furniture and fittings	R0	NA	NA	NA		NA	NA	NA		NA	NA	NA			
15	LED, Tourism, EPWP	Property upgrade	Upgrade of bungalows and amenities	R412 270	Nov 23	NA	NA	Partially spent	Nov 23	Jan 24	Feb 24		Feb 24	Mar 24	Mar 24	Apr 24		
16	LED, Tourism, EPWP	Gas project Phase 2	Gas installation at ablation facilities	R390 250	Oct 23	NA	NA	Quotation in place for Phase 1	Oct 23	Nov 23	Dec 23		Jan 24	Jan 24	Feb 24	Mar 24	Phase 1 - Formal Quotation in place	
17	LED, Tourism, EPWP	Property upgrade	Ablation facilities upgrade at Die Dam	R70 000	NA	Feb 24	NA	In process	NA	Mar 24	Apr 24		NA	NA	May 24	Jun 24		
18	LED, Tourism, EPWP	Machinery and Equipment	Machinery and Equipment	R84 000	NA	Feb 24	NA		NA	Mar 24	Apr 24		NA	NA	May 24	Jun 24	Completed	

Capital Demand Procurement Plan 2023/24 Reporting - June 2024

#	Sub-Directorate	Project Name	Project Description	Budget	Draft tender specs	Draft RFQ specs	Quotations (three)	Comments on submission of specifications or quotations	BSC	Advertisement on e-portal, website and/or media	Closing of tenders and/or RFQs	Comments on BSC, placing of advertisement and closing date	BEC	BAC	Objectio n Period End Date	Completion Date	Comments on BEC, BAC, objection period and completion	Completion date
19	LED, Tourism, EPWP	Furniture and Office equipment	Furniture and Office equipment Die Dam	R50 000	NA	Feb 24	NA	NA	NA	Mar 24	Apr 24		NA	NA	May 24	Jun 24	Completed	
20	LED, Tourism, EPWP	Furniture and Office equipment	Furniture and Office equipment Uitenhage	R200 000	Nov 23	NA	NA	NA	Nov 23	Jan 24	Feb 24		Feb 24	Mar 24	Apr 24	May 24	Completed	
21	LED, Tourism, EPWP	Recreational project	Recreational project Die Dam	R10 000	NA	NA	May 24	NA	NA	NA	NA		NA	NA	NA	Jun 24	Completed	
22	Municipal Health Services	Furniture and Office equipment	Mobile aircons	R0	NA	NA	NA	NA	NA	NA	NA		NA	NA	NA	NA		
23	Municipal Health Services	Furniture and Office equipment	Furniture and Office equipment	R28 570	NA	Feb 24	NA	NA	NA	Mar 24	Apr 24		NA	NA	May 24	Jun 24	Completed	
24	Municipal Health Services	Furniture and Office equipment	Aircon Mun Health	R11 430	NA	NA	NA	Tender in place	NA	NA	NA		NA	NA	NA	Jun 24	Tender in place	
25	Solid Waste Management	DC3_KWK Infrastructure Project	Upgrading Access Road, Borehole pump, ect	R4 536 100	NA	NA	NA	Tender in place	NA	NA	NA		NA	NA	NA	Dec 23	Tender in place	
26	Finance	Furniture and Office equipment	Office Equipment	R20 000	NA	NA	Jan 24	NA	NA	NA	NA		NA	NA	NA	Feb 24	Completed	
27	Supply Chain Management	Furniture and Office equipment	Office Equipment	R10 000	NA	NA	Jan 24	3 Quotation process followed	NA	NA	NA		NA	NA	NA	Feb 24	Completed	
28	Corporate Services	Fencing - Head Office	Erecting of perimeter fence / walls and access gates	R516 000	Oct 23	NA	NA	In Process	Oct 23	Nov 23	Dec 23		Jan 24	Jan 24	Feb 24	Mar 24		
29	Corporate Services	Furniture and Office equipment	Office Equipment	R36 000	NA	Feb 24	NA	Partially spent - 3 quotation process	NA	Mar 24	Apr 24		NA	NA	May 24	Jun 24		
30	Corporate Services	Aircons	Installation and replacement of aircons	R150 000	NA	NA	NA	T23-2023/24 awarded	NA	NA	NA		NA	NA	NA	Jun 24	T23-2023/24 awarded	
31	Corporate Services	Power generator and UPS	Installation of a Power generator and UPS back up	R654 455	NA	NA	NA	Tender in place	NA	NA	NA		NA	NA	NA	Dec 23	Tender in place	
32	Corporate Services	Septic Tank	Installation of a septic tank	R160 000	NA	Mar 24	NA	Outstanding	NA	Mar 24	Apr 24		NA	NA	Apr 24	May 24		
33	ICT Services	Replacement of old and broken Computer Equipment	Replace redundant computers and acquisition for new staff	R319 040	NA	NA	NA	Secured a SITA contract	NA	NA	NA		NA	NA	NA	Mar 24	Secured a SITA contract	
34	ICT Services	Security ICT	Security ICT	R526 349	Oct 23	NA	NA	MOA - CAM	Oct 23	Nov 23	Dec 23		Jan 24	Jan 24	Feb 24	Mar 24	MOA - CAM	
35	ICT Services	General Equipment	Operational Equipment	R4 000	NA	NA	Jan 24	NA	NA	NA	NA		NA	NA	NA	Feb 24	Completed	
36	ICT Services	Server	Backup Server	R96 141	NA	NA	NA	Tender in place	NA	NA	NA		NA	NA	NA	Dec 23	Completed	
37	ICT Services	Server	Server	R230 263	NA	NA	NA	Tender in place	NA	NA	NA		NA	NA	NA	Dec 23	Completed	
38	Committee Records and Council Support	Furniture and Office equipment	Office Equipment	R43 000	NA	Feb 24	NA	NA	NA	Mar 24	Apr 24		NA	NA	May 24	Jun 24	Completed	
39	IDP and Communication	Awareness Equipment	Awareness Equipment	R30 000	NA	Feb 24	NA	3 quotation process	NA	Mar 24	Apr 24		NA	NA	May 24	Jun 24	Completed	

Cash Position and Liquidity

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

Item Description	Amounts
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
Cash Surplus (Deficit)	R9 327 476

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

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

Grants Allocations and spending YTD

Grant	Allocation 23/24	Roll-Over 22/23	Total	Spend to date	Committed	Total Committed	% spent inc commitr	Available
FMG	R 1 000 000.00	R -	R 1 000 000.00	R 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	R 200 000(External Bursaries)	R -	R 200 000.00	R 199 999.27	R -	R 199 999.27	100.00%	R 0.73
Seta	R 240 000.00	R 205 936.00	R 445 936.00	R 445 936.00	R -	R 445 936.00	100.00%	R -
Municipal Intervention Grant	R 100 000 (Intern Disater)	R 100 000.00	R 200 000.00	R 20 871.51	R -	R 20 871.51	10.44%	R 179 128.49
	(GIS Enviro)	R 75 564.00	R 75 564.00	R 53 000.00		R 53 000.00	70.14%	R 22 564.00
	Municipal Intervention Grant TOTAL		R 275 564.00	R 73 871.51	R -	R 73 871.51	26.81%	R 201 692.49
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 12th month period ending 30 June 2024 is **100%** if applying a straight-line method for the 12 months in the year.
- Year to date operating revenue amounts to **95%** of the total budget for the financial year
- Year to date operating expenditure amounts to **96%** of the total budget for the financial year.
- Year to date capital expenditure amounts **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 **R9.3million**, was calculated and a **positive R8.3million** 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:

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

The revenue adjustment is calculated as follows:

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

COST CONTAINMENT REPORT – FOURTH QUARTER – JUNE 2024

In accordance with Local Government: Municipal Cost Containment Regulation (MCCR) that were promulgated on 7 June 2019 and came into effect on 1 July 2019, in conjunction with the MFMA Circular No 97, herewith the report released as on **30 June 2024**.

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

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

MEASURES	COST CONTAINMENT - IN YEAR REPORT						
	ORIGINAL BUDGET 2023/24	ADJUSTED BUDGET 2023/24	Q1	Q2	Q3	Q4	SAVINGS
Use of Consultants	R2 572 411	R1 314 600	R243 308	R325 588	R192 357	R328 280	R225 067
Vehicles used by political office bearers	R0	R0	R0	R0	R0	R0	R0
Travel and Subsistence	R1 827 500	R1 702 200	R452 196	R404 812	R332 726	R363 964	R148 501
Domestic Accommodation	R185 000	R208 000	R8 948	R28 385	R24 682	R116 463	R29 522
Sponsorships, Events & Catering	R313 500	R298 355	R11 075	R16 329	R9 198	R203 782	R57 971
Communication	R427 000	R520 860	R107 978	R106 780	R87 394	R153 755	R64 953
Other related Expenditure Items	R0	R0	R0	R0	R0	R0	R0
TOTAL	R5 325 411	R4 044 015	R823 506	R881 894	R646 357	R1 166 244	R526 013

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

MEASURES	NOTES	ACTUAL YTD 12 MTHS	PROJECTED OVER 12 MONTHS	SAVING TO DATE	NOTES
Use of Consultants	Business & Advisory Services	R1 089 533	R1 089 533	R225 067	Accounting, Business & Financial Management
Vehicles used by political office bearers	No Mayoral vehicle-Councillors receive travel allowances	R0	R0	R0	No Mayoral vehicle-Councillors
Travel and Subsistence	Domestic Daily all, Incidental, Food, Air, Transport (own & non employees)	R1 553 699	R1 553 699	R148 501	Domestic Daily all, Incidental, Food,
Domestic Accommodation	Domestic Accommodation resulting from Travel	R178 478	R178 478	R29 522	Travel & Sun - Domestic Accommodation
Sponsorships, Events & Catering	Including Wshops & Seminars	R240 384	R240 384	R57 971	Including Wshops&Seminars
Communication	Advertisements, Publication & Marketing	R455 907	R455 907	R64 953	Advertisements, Publication & Marketing?
Other related Expenditure Items	None	R0	R0	R0	None
TOTAL		R3 518 002	R3 518 002	R526 013	

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

SUMMARY INCOME & EXPENDITURE 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 -
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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 - Q4 Fourth Quarter

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	15 800	16 535	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%	-
Total Revenue (excluding capital transfers and contributions)	-	273 479	279 862	16 456	266 576	279 862	(13 287)	-5%	279 862
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
Total Expenditure	-	276 811	279 800	21 909	269 674	279 800	(10 127)	-4%	279 800
Surplus/(Deficit)	-	(3 331)	62	(5 453)	(3 098)	62	(3 160)	-5123%	62
Transfers and subsidies - capital (monetary)	-	500	2 544	-	-	2 544	(2 544)	-100%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	(2 831)	2 605	(5 453)	(3 098)	2 605	(5 703)	-219%	62
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	(2 831)	2 605	(5 453)	(3 098)	2 605	(5 703)	-219%	62
Capital expenditure & funds sources									
Capital expenditure	-	6 355	14 322	273	10 553	14 322	(3 769)	-26%	14 322
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
Total sources of capital funds	-	6 355	14 322	273	10 553	14 322	(3 769)	-26%	14 322
Financial position									
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
Cash flows									
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)
Cash/cash equivalents at the month/year end	-	35 691	74 783	-	76 872	74 783	(2 088)	-3%	74 783
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	3 060	2 745	70	61	45	42	206	2 267	8 495
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	1	1

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	110 541	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>Community and public safety</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>Economic and environmental services</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>Trading services</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>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	273 979	282 406	16 456	266 576	282 406	(15 830)	-6%	282 406
Expenditure - Functional										
<i>Governance and administration</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>Community and public safety</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>Economic and environmental services</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>Trading services</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>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	276 811	279 800	21 909	269 674	279 800	(10 127)	-4%	279 800
Surplus/ (Deficit) for the year		-	(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) - Q4 Fourth Quarter

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		-	15 270	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
Total Revenue by Vote	2	-	273 979	282 406	16 456	266 576	282 406	(15 830)	-5.6%	282 406
Expenditure by Vote	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
Total Expenditure by Vote	2	-	276 811	279 800	21 909	269 674	279 800	(10 127)	-3.6%	279 800
Surplus/ (Deficit) for the year	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) - Q4 Fourth Quarter

Description	Ref	2022/23	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Revenue											
Exchange Revenue											
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	
Non-Exchange Revenue											
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			-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)			-	273 479	279 862	16 456	266 576	279 862	(13 287)	-5%	279 862
Expenditure By Type											
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			-	-	-	-	-	-	-	-	
Total Expenditure			-	276 811	279 800	21 909	269 674	279 800	(10 127)	-4%	279 800
Surplus/(Deficit)			-	(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)				-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions			-	(2 831)	2 605	(5 453)	(3 098)	2 605			62
Income Tax				-	-	-	-	-			
Surplus/(Deficit) after income tax			-	(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				-	-	-	-	-			
Surplus/(Deficit) attributable to municipality			-	(2 831)	2 605	(5 453)	(3 098)	2 605			62
Share of Surplus/Deficit attributable to Associate				-	-	-	-	-			
Intercompany/Parent subsidiary transactions				-	-	-	-	-			
Surplus/ (Deficit) for the year			-	(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) - Q4 Fourth Quarter

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	654	15	468	654	(186)	-28%	654
Vote 4 - Finance		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	4 536	-	4 076	4 536	(460)	-10%	4 536
Total Capital Multi-year expenditure	4,7	-	-	5 191	15	4 545	5 191	(646)	-12%	5 191
Single Year expenditure appropriation	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
Total Capital single-year expenditure	4	-	6 355	9 131	258	6 009	9 131	(3 123)	-34%	9 131
Total Capital Expenditure		-	6 355	14 322	273	10 553	14 322	(3 769)	-26%	14 322
Capital Expenditure - Functional Classification										
Governance and administration		-	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		-	-	-	-	-	-	-	-	-
Community and public safety		-	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
Economic and environmental services		-	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
Trading services		-	-	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
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	6 355	14 322	273	10 553	14 322	(3 769)	-26%	14 322
Funded by:										
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 Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	500	2 544	-	842	2 544	(1 702)	-67%	2 544
Borrowing	6	-	-	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
Total Capital Funding		-	6 355	14 322	273	10 553	14 322	(3 769)	-26%	14 322

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

Description	Ref	2022/23	Budget Year 2023/24				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
ASSETS							
Current assets							
Cash and cash equivalents			35 691	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			-	-	-	-	
Total current assets			-	50 777	84 920	90 546	84 920
Non current assets							
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			-	-	-	-	
Total non current assets			-	123 605	119 413	114 465	119 413
TOTAL ASSETS			-	174 382	204 333	205 011	204 333
LIABILITIES							
Current liabilities							
Bank overdraft			-	-	-	-	
Financial liabilities			4 706	4 706	5 365	4 706	
Consumer deposits			8	8	8	8	
Trade and other payables from exchange transactions			5 019	6 736	1 390	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			-	-	-	-	
Total current liabilities			-	26 214	42 059	43 238	42 059
Non current liabilities							
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			-	-	-	-	
Total non current liabilities			-	67 687	59 537	64 796	59 537
TOTAL LIABILITIES			-	93 901	101 597	108 034	101 597
NET ASSETS	2		-	80 481	102 736	96 977	102 736
COMMUNITY WEALTH/EQUITY							
Accumulated surplus/(deficit)			67 481	81 736	75 977	81 736	
Reserves and funds			13 000	21 000	21 000	21 000	
Other			-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	80 481	102 736	96 977	102 736

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter

Description	Ref	2022/23	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates			-	-	-	-	-	-		-	
Service charges			15 800	16 535	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			-	-	-	-	-	-		-	
Payments											
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)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	1 826	6 534	(7 036)	3 243	6 534	3 291	50%	6 534
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			2 000	-	-	-	-	-		-	
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-	
Decrease (increase) in non-current investments			-	-	-	-	-	-		-	
Payments											
Capital assets			(6 355)	(14 322)	(273)	(10 553)	(14 322)	(3 769)	26%	(14 322)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(4 355)	(14 322)	(273)	(10 553)	(14 322)	(3 769)	26%	(14 322)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-	-	-	-	-		-	
Borrowing long term/refinancing			-	-	-	-	-	-		-	
Increase (decrease) in consumer deposits			-	-	-	-	-	-		-	
Payments											
Repayment of borrowing			(5 365)	(5 365)	-	(3 754)	(5 365)	(1 611)	30%	(5 365)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(5 365)	(5 365)	-	(3 754)	(5 365)	(1 611)	30%	(5 365)
NET INCREASE/ (DECREASE) IN CASH HELD			-	(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 - Q4 Fourth Quarter

Description	NT Code	Budget Year 2023/24										Total	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 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr								
R thousands																	
Debtors Age Analysis By Income Source																	
Trade and Other Receivables from Exchange Transactions - Water	1200	10	5	3	5	6	9	3	41								
Trade and Other Receivables from Exchange Transactions - Electricity	1300	99	9	3	1	1	1	0	7								
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-								
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-								
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-								
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	0								
Interest on Arrear Debtor Accounts	1810	-	4	1	1	1	2	5	185								
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-								
Other	1900	2 951	2 728	63	54	37	31	197	2 033								
Total By Income Source	2000	3 060	2 745	70	61	45	42	206	2 267								
2022/23 - totals only																	
Debtors Age Analysis By Customer Group																	
Organs of State	2200	1 906	1 153	-	-	-	-	-	1 250								
Commercial	2300	25	2	0	2	3	0	67	436								
Households	2400	1 128	143	70	59	43	41	138	580								
Other	2500	-	1 447	-	-	-	-	-	-								
Total By Customer Group	2600	3 060	2 745	70	61	45	42	206	2 267								

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

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

DC3 Overberg - Supporting Table SC5 Monthly Budget Statement - inv

Investments by maturity Name of institution & investment ID	Ref	Type of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands							
Municipality							
Nedbank - 037881714042		Call Account	4 873	292	(38 150)	42 000	9 015
Absa - 93 5889 2970		Investment Tracker	51 679	948	(25 500)	-	27 127
Asba - 9374585345		Investment Tracker	25 909	620	-	4 231	30 759
Nedbank - 037881183454		Call Account	4 823	101	-	268	5 192
Nedbank - 037881185767		Call Account	4 000	62	(2 731)	2 000	3 331
							-
							-
Municipality sub-total			91 283		(66 381)	48 499	75 424
TOTAL INVESTMENTS AND INTEREST	2		91 283		(66 381)	48 499	75 424

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	89 475	89 475	-	89 475	89 475	-		89 475
Local Government Equitable Share			84 437	84 437	-	84 437	84 437	-		84 437
Finance Management			1 000	1 000	-	1 000	1 000	-		1 000
EPWP Incentive			1 192	1 192	-	1 192	1 192	-		1 192
Rural Roads Asset Management Grant			2 846	2 846	-	2 846	2 846	-		2 846
Other transfers and grants [insert description]								-		
Provincial Government:		-	124 914	125 214	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
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total Operating Transfers and Grants	5	-	214 389	214 689	9 556	204 622	214 689	(10 067)	-4.7%	214 589
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]								-		
Provincial Government:		-	500	1 700	-	1 700	1 700	-		1 700
Fire Service Capacity Building Grant			500	500	-	500	500	-		500
MUNICIPAL WATER RESILIANCE GRANT			-	1 200	-	1 200	1 200	-		1 200
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total Capital Transfers and Grants	5	-	500	1 700	-	1 700	1 700	-		1 700
TOTAL RECEIPTS OF TRANSFERS & GRANTS	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 - Q4 Fourth Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	89 475	89 577	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]								-		
Total operating expenditure of Transfers and Grants:		-	214 389	216 501	11 360	202 487	216 501	(14 013)	-6.5%	216 501
Capital expenditure of Transfers and Grants										
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 RESILIANCE GRANT				1 200			1 200	(1 200)	-100.0%	
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:								-		
Total capital expenditure of Transfers and Grants		-	500	2 544	-	-	2 544	(2 544)	-100.0%	500
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	214 889	219 044	11 360	202 487	219 044	(16 557)	-7.6%	217 001

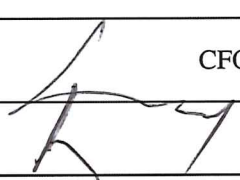
DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
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			-	-	-	-	-	-	-	-
Sub Total - Councillors			6 340	6 340	546	6 763	6 340	423	7%	6 340
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	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	2		-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			75	75	8	12	75	(63)	-85%	75
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			5 281	4 430	589	4 492	4 430	62	1%	4 430
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
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)	-16%	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	2		6 532	6 482	503	6 033	6 482	(449)	-7%	6 482
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			278	278	30	360	278	83	30%	278
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			133 416	136 587	11 426	139 377	136 587	2 790	2%	136 587
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			145 037	147 357	12 561	150 632	147 357	3 275	2%	147 357
			#DIV/0!	#DIV/0!						#DIV/0!
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS			145 037	147 357	12 561	150 632	147 357	3 275	2%	147 357
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			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 - Q4 Fourth Quarter

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July		530	-	-	0	530	530	100.0%	0%
August		530	339	339	339	339	-		5%
September		530	1 300	1 300	1 639	1 639	-		26%
October		530	2 813	2 813	4 451	4 451	-		70%
November		530	1 849	1 849	6 300	6 300	-		99%
December		530	749	749	7 049	7 049	-		111%
January		530	494	494	7 544	7 544	-		119%
February		530	1 604	775	8 319	9 148	829	9.1%	131%
March		530	1 604	579	8 897	10 752	1 854	17.2%	140%
April		530	1 604	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
Total Capital expenditure	-	6 355	15 564	10 553					

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

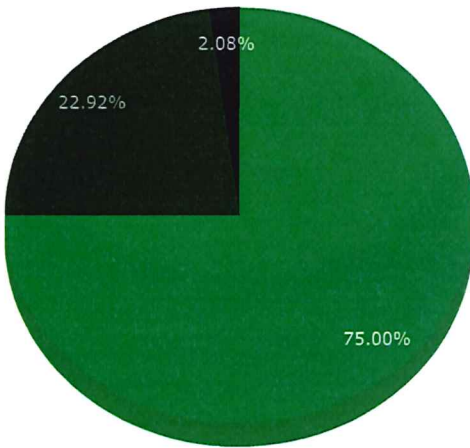
NAME OF MUNICIPALITY:		OVERBERG DISTRICT MUNICIPALITY	
MUNICIPAL DEMARCATION CODE:		DC3	
QUARTER ENDED:		June 2024	
<p>MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i>, or any other senior financial <i>official</i> of the <i>municipality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

Top Layer KPI Report

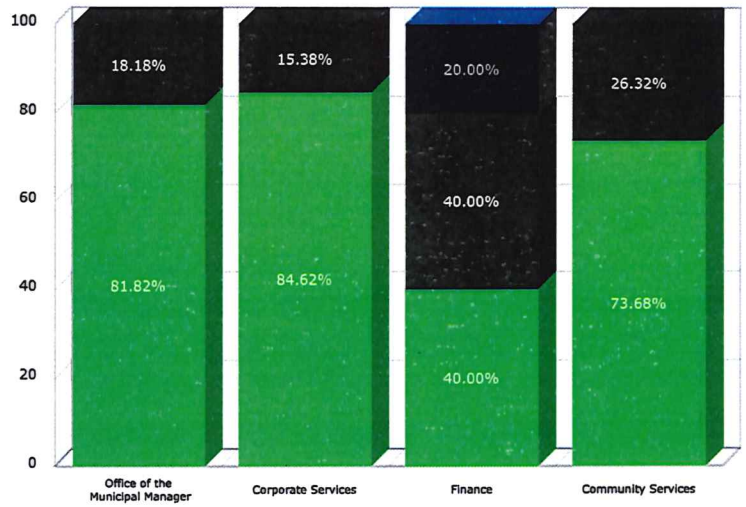
Report drawn on 23 July 2024 at 14:42

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

Overberg District Municipality



Responsible Directorate



	Responsible Directorate						
	Overberg District Municipality	Council	Office of the Municipal Manager	Corporate Services	Finance	Community Services	[Unspecified]
Not Yet Applicable	-	-	-	-	-	-	-
Not Met	-	-	-	-	-	-	-
Almost Met	-	-	-	-	-	-	-
Met	36 (75.00%)	-	9 (81.82%)	11 (84.62%)	2 (40.00%)	14 (73.68%)	-
Well Met	11 (22.92%)	-	2 (18.18%)	2 (15.38%)	2 (40.00%)	5 (26.32%)	-
Extremely Well Met	1 (2.08%)	-	-	-	1 (20.00%)	-	-
Total:	48	-	11	13	5	19	-
	100%	-	22.92%	27.08%	10.42%	39.58%	-

Overberg District Municipality
2023-2024: Top Layer KPI Report - Quarter 4 ending 30 June 2024

Internal Ref / Indicat or Code	Responsible Directorate	KPI Name	Description of Unit of Measurement	Original Annual Target	Quarter ending June 2024				Overall Performance for Quarter ending September 2023 to Quarter ending June 2024			
					Original Target	Actual	R	Performance Comment	Corrective Measures	Original Target	Actual	R
1	Office of the Municipal Manager	People from employment equity target groups employed in vacancies on the three highest levels of management in compliance with the approved Employment Equity Plan for the financial year. (Reg)	Number of people from employment equity target groups employed in vacancies that arise in the three highest levels of management per annum.	1	0	N/A				1	1	G
2	Office of the Municipal Manager	Percentage Capital budget actually spend on capital projects by 30 June (Reg)	% of capital budget actually spent on capital projects/Total capital budget	80%	85.29%	G2	Preliminary: Capital Budget: R14 321 901.00 R12 215 197.87			80%	85.29%	G2
3	Office of the Municipal Manager	Coordinate the functioning of the Audit & Performance Audit Committee during the financial year.	Number of quarterly meetings held per annum.	4	1	G	Meeting held on 28/06/2024			4	4	G
4	Office of the Municipal Manager	Develop a Risk-based Audit Plan for the next financial year and table to the Audit & Performance Audit Committee by 30 June	Risk-based audit plan developed and tabled	1	1	G	RBAP tabled on 28/06/2024, Item O104			1	1	G
5	Office of the Municipal Manager	Execute audit projects in terms of the Risk Base Audit Plan (RBAP).	Number of audits executed per annum.	16	4	G2	Compliance review DoRA PDO quarter 3 MFMA Compliance review OPCAR SCM Formal written price quotations			16	20	G2
6	Office of the Municipal Manager	Facilitate IDP Awareness initiatives in the district	Number of IDP awareness initiatives facilitated per annum	2	1	G	IDP awareness held on 12/06/2024			2	2	G
7	Office of the Municipal Manager	Facilitate District IGR (IDP Managers & PPComm) engagement with Local Municipalities	Number of engagements facilitated per annum	8	2	G	DIDP meeting held on 30/05/2024 DPPCOMM meeting held on 20/05/2024			8	8	G
8	Office of the Municipal Manager	Publishing of bi-annual External Newsletter to stakeholders	Number of External Newsletters published per annum	2	1	G	Published on 06/06/2024			2	2	G
9	Office of the Municipal Manager	Prepare Top Layer Service Delivery budget implementation plan for approval by the Mayor within 28 days after the adoption of the Budget	Top Layer SDBIP Submitted to the Mayor for approval.	1	1	G	Top Layer SDBIP approved on 14/06/2024			1	1	G
10	Office of the Municipal Manager	Review annually the TL SDBIP to inform Council should a revised TL SDBIP be necessary and table the report to Council	Report (Sec 72) tabled to Council by January	1	0	N/A				1	1	G
11	Office of the Municipal Manager	Compliance and submission of Draft Annual Performance Report to the AG by 31 August	Annual Performance Report submitted	1	0	N/A				1	1	G

25	Finance	Measured financial viability in terms of the municipality's ability to meet its service debt obligations by 30 June (Debt coverage) (Reg)	The number of times the municipality was able to meet its Debt obligation ((Total operating revenue received - operating grants)/debt service payments)	10	10	11.4 G2	Unaudited Period 12 (C-Schedules- June 2024) R266 575 633 (Total Rev) -R202 487 434 Minus Transfer & Subsidies (incl Roads) R64 088 199 R64 088 199/R467 596.7*12 = R561160.4 11.4 Loan obligation remains static as no new loans are taken up while operational own revenue increase annually.	10	11.4 G2
26	Finance	Measured financial viability in terms of the available cash to cover fixed operating expenditure by 30 June (Cost coverage) (Reg)	Number of months cash were available to cover fixed operating expenditure ((All available cash at a particular time + investments)/monthly fixed operating expenditure)	3	3	3.4 G2	Unaudited Period 12 (C1 and C7 schedules June 2024 Available cash = R76 871 773 / Monthly expenditure = R269 673 776/12 3.4 Additional cash is as a result of Roads Agency Input VAT claims.	3	3.4 G2
27	Finance	Measured financial viability in terms of percentage outstanding service debtors by 30 June (Service Debtors) (Reg)	% Outstanding service debtors per annum (Total outstanding service debtors/annual revenue received for services)	15%	15%	11.62% B	Preliminary Outstanding Service Debtors Water R 81 844.15 Electricity R 12 299.18 Waste Disposal R1 877 162.57 TOTAL R1 971 305.90 Total annual Service charges revenue = R16 962 949 = 11.62%	15%	11.62% B
28	Finance	Report bi-annually to Council on the performance of service providers for quotations and tenders above R30000	Number of reports submitted to Council per annum	2	1	1 G	Report submitted on 10/06/2024, Item A66	2	2 G
29	Finance	Invite service providers to register on the suppliers database by 30 June	Invitation placed on ODM website and in external media	1	1	1 G	Advertised on 24 April 2024.	1	1 G
30	Community Services	Take domestic drinking water samples in towns and communities to monitor water quality (SAN 241 as amended)	Number of samples taken per annum	672	168	179 G2	179 samples with follow-up samples taken for the quarter.	672	902 G2
31	Community Services	Take food samples to monitor the quality of Food to the FCD Act and legislative requirements	Number of samples taken per annum	400	100	122 G2	122 Samples taken. Additional samples were taken due to food complaints and food poisoning.	400	474 G2
32	Community Services	Take water sample at Sewerage Final Outflow to monitor water quality (National Water Act: General Standards)	Number of samples taken per annum	180	45	46 G2	46 samples were taken during the quarter	180	195 G2

33	Community Services	Report quarterly to the Community Services Portfolio Committee on the activities of the Municipal Coastal Committee	Number of reports submitted per annum	4	1	1	1	G	Report tabled on 3/06/2024, Item 7.1		4	4	G
34	Community Services	Report annually to the Community Services Portfolio Committee on the outcome of Karvyderskraal Landfill site adherence to the permit conditions	Report submitted to the Community Portfolio Committee per annum	1	0	0	0	N/A			1	1	G
35	Community Services	Report quarterly to the Community Services Portfolio Committee on the activities of the Regional Waste Forum	Number of reports submitted per annum	4	1	1	1	G	Report tabled on 03/06/2024, Item 7.1		4	4	G
36	Community Services	Report quarterly to the Community Services Portfolio Committee on the activities of the Municipal Climate Change & Biodiversity Forum	Number of reports submitted per annum	4	1	1	1	G	Report tabled on 03/06/2024, Item 7.1		4	4	G
37	Community Services	Table the revised Disaster Risk Management Plan to Council by June	Revised Disaster Risk Management plan tabled to Council	1	1	1	1	G	Tabled on 10/06/2024, Item A70		1	1	G
38	Community Services	Table to Council the revised Disaster Management Framework by June	Revised Disaster Management Framework tabled to Council	1	1	1	1	G	Tabled on 10/06/2024, Item A71		1	1	G
39	Community Services	Present annually the revised winter readiness plan to the Community Services Portfolio Committee	Number of revised Winter readiness plans submitted per annum	1	0	1	1	B	Plan submitted on 3 June 2024, Item 9.4		1	1	G
40	Community Services	Present annually the revised Festive and Fire Season Readiness Plan to DCFtech	Number of revised Festive and Fire Season readiness plan presented per annum	1	0	0	0	N/A			1	1	G
41	Community Services	Rollout formal Training programmes by fire services training centre.	Number of formal fire training programmes rolled out by fire training centre per annum.	2	1	1	1	G			2	2	G
42	Community Services	Upgrade roads to permanent surface (MR276 - 2.28km).	Number of kilometres road upgraded per annum.	2.28	2.28	2.28	2.28	G			2.28	2.28	G
43	Community Services	Kilometres of gravel roads to be regravelled	Number of kilometres road regravelled per annum	24.93	7.46	13.97	13.97	B	13.97 km of roads regravelled for the quarter.		24.93	31.44	G2
44	Community Services	Kilometres of gravel roads to be bladed	Number of kilometres roads bladed per annum	6 500	1 800	1 594.45	1 594.45	O	1594.45 km of roads bladed during the quarter. Less blading done due to recourses utilized to repair flood damages	Year to date results exceeded the target.	6 500	6 686.53	G2
45	Community Services	Submit annually the Business Plan for Provincial Roads budget allocation to Department of Infrastructure by 31 March	Annual Business Plan submitted	1	0	0	0	N/A			1	1	G
46	Community Services	Report quarterly to the Community Portfolio committee on the progress of planned deliverables in RED & Tourism Strategy	Number of progress reports tabled per annum	4	1	1	1	G	Report tabled on 3/06/2024, Item 10.3		4	4	G

47	Community Services	Report quarterly on the progress in respect of social development implementation Plan to the Community Services Portfolio Committee	Number of progress reports tabled per annum	4	1	1	1	G	Report submitted on 3/06/2024, Item 11.2	4	4	G
48	Community Services	Submit a status report to the Community Services regarding the ownership of Uitenkransmond Holiday resort by June.	Number of reports submitted per annum.	1	1	1	1	G	Report Submitted on 3/06/2024, Item 10.2	1	1	G

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	36
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	11
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
	Total KPIs:		48

Report generated on 23 July 2024 at 14:38.

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

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

- Vote 1 – Municipal Manager

Overspending due to legal costs from other departments wrongfully allocated to this vote. Corrections have been made, allocating legal costs to appropriate votes at year end.

8 KPI's were measured during the quarter of which 2 KPI's were well met.

YTD Budget: R16 287	Actual: R16 499	Variance: 1.3%
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- Vote 3 – Corporate Service

Underspending is predominantly due to employee vacancies in various Corporate Services departments.

11 KPI's were measured during the quarter of which 2 KPI's were well met.

YTD Budget: R 17 107	Actual: R 16 016	Variance: -6.4%
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- Vote 4 – Finance

The directorate's expenditure is below the projected budget for the period to date. The variance consists of grant funding (RRAMS, JDMA – to be repaid) and (CDW, WOSA and Capacity building grants, etc- to be rolled over.). 5 KPI's were measured and achieved with 1 extremely well met.

YTD Budget: R 30 509	Actual: R 26 980	Variance: -11.6%
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- Vote 5 – Community Services

16 KPI's were measure during the quarter.

The following findings for the directorate was identified:

Roads Services – TL 44 indicate almost met for the quarter, however the year-to-date result exceeded the annual target. TI 43 was extremely well met for the quarter.

Emergency Services – TL 39 target was set in the 3rd quarter, but was performed in the 4th quarter. The winter readiness plan was approved in the 3rd quarter by Council.

Municipal Health Services – TL 30, TL 31 and TL32 was well met due to additional funding allocated and follow-up samples taken.

The underspending in the section is predominantly visible in the Emergency Services, LED, Tourism and Resorts and the Solid Waste departments. Majority of the savings is as a result of employee vacancies in these departments.

YTD Budget: R 215 898	Actual: R210 179	Variance: -2.6%
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Conclusion

Overall, the YTD Operating Expenditure amounts to 96% of the annual budget. Final allocations and corrections will be performed towards the submission of the financial statements and final SDBIP results.



Western Cape Government

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

NON-FINANCIAL QUARTERLY RETURN FORM

(APRIL – JUNE 2024)

Overberg District Municipality

Expenditure Summary

Project Description	Amount Transferred	Expenditure as at end of June 2024	Balance	% Spent
Financial System Migration towards Web & Automation/ New Financial System	R 500 000.00 + R112 012.00 (roll over)	Actual = 258 254.78 Committed = R326 487.20	R353 757.22 -R326 487.20	42.20% 53.35%
Total	R 612 012.00	R584 741.98	R27 270.02	95.55%

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

NON-FINANCIAL QUARTERLY RETURN FORM

(APRIL – JUNE 2024)

FINANCIAL MANAGEMENT PROJECT

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

Planned activities and outputs to date.

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

Inputs/Activities	Outputs	Performance Indicators	Delivery Date	Achieved (Y/N)
	minimum business processes and system requirements	<p>requirements-migrated to new server</p> <p>SAMRAS Web based integrated modules as already implemented at other clients</p> <p>Decision which direction to proceed with (mSCOA Roadmap)</p> <p>Project team to visit Stellenbosch LM together with 7 other municipalities on the SAMRAS system planning to migrate to web version.</p> <p>Presentation on feedback to mSCOA Steercom, ITC Steercom Management, FARMCO & APAC</p> <p>Finance team visit to WCDM</p> <p>West coast DM to visit on 15 & 16 August 2024 to report on progress of SCM implementation</p>	<p>17 July 2023</p> <p>2 & 3 Oct 2023</p> <p>9 & 10 Oct 2023</p> <p>31 March 2024</p> <p>15 & 16 April 2024</p> <p>31 August 2024</p>	<p>Y</p> <p>Y</p> <p>Y</p> <p>Y</p> <p>Y</p> <p>N</p>
Asset Management Migration/New Financial System	<p>Accurate Final Asset Register</p> <p>Effective and efficient verification process</p>	<p>Automated update of asset register (verification) process</p> <p>Build in functionality for functions e.g., depreciation</p> <p>Accurate record keeping of assets</p> <p>Integrated system to SCM and purchase (acquisition) of assets</p>	<p>31 December 2024</p> <p>(Phase 2)</p>	N
SCM Web Migration/New Financial System	Fully operational transacting functionality for entire SCM department	<p>Contract Management System flow</p> <p>Delegating authorization</p> <p>Live processing and order creation</p> <p>Interlink towards the Budget</p> <p>Bi-weekly Project meetings with Solvem</p>	<p>30 June 2025</p> <p>(Phase 3)</p> <p>Planning for implementation</p> <p>Project plan</p> <p>Project implementation place on hold</p>	<p>In progress</p> <p>Y</p> <p>Y</p> <p>N</p>

Inputs/Activities	Outputs	Performance Indicators	Delivery Date	Achieved (Y/N)
Expenditure Migration/New Financial System	Fully operational expenditure and creditor transacting department Accurate reporting on creditor management	Integration with bank Creditor reports available Payments made from bank accurate and recognised on the system automatically Creditor management workflow from user departments until finalization of transaction request (Expenditure request electronic process)	30 June 2025 (Phase 3) UAT phase	N
Payroll Migration/New Payroll system	Fully operational payroll that are automatically updated with SARS tables & requirements	Integrate with Expenditure module Integrate with HR & Leave modules Integrate with Expenditure payments & Bank	30 June 2025 (Phase 4)	N
Modernization Billing/New Financial system	Accurate billing on web-system	Proper recognition on the financial system according to type of revenue recognized	30 June 2026 (Phase 5)	N
HR Modules SAMRAS Web/New HR System Modules	Fully functional HR	Performance-integrate with Ignite All modules should align with new Staff regulations	30 June 2026 (Phase 5)	N

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

Challenges

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

PAYDAY

The current Payday leave system contract was only valid until 30 June 2023. A SCM process initiated to invite tenders for a fully integrated leave, payroll, and HR system as from 1 July 2023. Unfortunately, the tender process could not be completed in time and the validity time expired. A deviation was approved to extend the Payday leave system contract until 31 December 2023, and a new tender process for the leave system only will now be advertised. Deviation extended until 30 June 2024 – Re tender as functional criteria evaluation was incomplete. Leave Tender was awarded to Payday on 28 June 2024 for a three-year period.

COLLABORATOR

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

- To enhancement of revenue through collection of building plans inspection fees i.r.o. fire and health
- Training meeting need to be scheduled to discuss the portals developed for Theewaterskloof and Swellendam municipalities.
- Workshop solutions for building plans of Overstrand and Cape Agulhas LM's that are not working on the Collaborator portal
Development must still be done once sufficient data had been collected.
- To ensure revenue completeness of third-party billing systems integration
Workshop solutions for further development in workshops scheduled to be held before 30 September 2024 in conjunction with the other Revenue enhancement PT project.

DUE DILIGENCE

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

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

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

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

Measures to address the challenges.

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

DUE DILIGENCE – FINANCIAL SYSTEM

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

The following report was submitted to the mSCOA Steering Committee after the due diligence visit to West Coast DM:

“RECENT DUE DILIGENCE VISIT

ODM visited West Coast District Municipality to see the system working in a district environment, since the municipality migrated to the new system for SCM. The municipality presented their experiences, challenges and focus sessions were held with various sections within finance to highlight possible challenges and functioning of the system. From this visit and lessons learned by WCDM, the ODM team concluded that the risk to fully migrate coming 1 July was unrealistic. The challenges and concerns by the other municipalities to transact and report from the system to date is not yet in an environment the municipality would feel acceptable to operate within.

Challenges and lesson learned from the due diligence visit, include the following:

Bank reconciliations:

Due to various technicalities and system rules not yet in place, the municipalities have moved back to manual reconciliations (Stellenbosch and West Coast).

Ledgers:

The reconciliation from the system is still not effective for reporting and information we are currently using; hence development is still to be done.

The system standardisation on terminology confuses the users with various names.

Opening balances are divided, challenging accounting activities.

Budgeting:

Overspending can occur on business keys;

Difficulty with setting adjustment budgets will arise due to the method currently used to provision and shadow expenses on the expense lines.

Vat setting on Capital budget is not accurate;

Accounting for dealing with grant processes are currently not accurate in the system.

Overall, going over to the new web-SCM system cannot risk ODM losing a clean audit and the new system will require ODM to increase their staff capacity to assist with all the manual intervention and can cause great risks at this stage. Not sufficient testing and training had been done, and more time is needed to conclude on these actions.

Sessions held with the service provider on 2 and 3 May 2024 illustrated a lot of improvement and changes on the system. It is however imperative that all these loose ends first need to be resolved before ODM wishes to migrate with SCM and Expenditure. Terms for deliverables was tabled to the service provider by various municipalities, hence concerns are address as changes have been illustrated to the ODM team.

WAY FORWARD

- It is recommended that ODM first focus on the budget and reporting section training on the new system already in use, to optimise the functionality, effectively use the reporting available and fast-track the budget upload procedures currently performed.
- That the bank reconciliation be tested in a UAT environment for a few months to test that the bank reconciliation works on the new system (pulling in the bank "host to host" and updating both the samaras classic and Solvem migration system collectively to reconcile (Parallel approach).
- Perform delegation tests and rules setup for users with service provider per department's functionality needs.
- Arrange sessions with "super-users" performing requisitions for larger departments and ensure their permissions, rules and functionality works on the "test" environment.
- Start with training and practical testing from user departments, SCM, creditors to bank payments in the test environment in a chain approach to ensure the process flow works.
- Start with training for all users in the municipality.
- Implement the SCM and Expenditure, however later in the next financial year
- The financial administrator in the municipality's BTO will have to be involved throughout to ensure we have sufficient in-house knowledge to deal with most amendments and changes when implemented.

FINANCIAL IMPLICATION

Approval for the unspent portion of the WCPTCG will be requested to be roll over to the new financial year. Most of this grant was already committed by an order to Solvem for the SCM web implementation.

RECOMMENDATION

- Note be taken on the progress to date on the financial migration web-based version.
- ODM postpone the migration implementation process to ensure risks are mitigated and the municipality matures on the system and its processes.
- ODM will focus on testing, training, and ensuring the functionality of the system is effective and efficient in the testing environment, whereafter the migration will again be assessed, and implementation dates be rescheduled on the mSCOA Roadmap
- Approval be obtained from PT to roll-over the unspent portion of the Capacity Grant"

Projected expenditure at year end

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

The previous grant allocated for 2022/23 was not fully spent by 30 June 2023 and a request for roll over of the remaining unspent portion of R112 012.47 of the grant. Together with the 2023/24 allocation of R500 000 revised in July 2023, it will be used as co-funding for the total project cost. 42.2% of the grant amount had been spent on 30 June 2024 while another 53.35% was committed, thus the unspent amount will be applied for as roll-over to the next financial year.

Potential risk(s) and mitigation efforts

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

At the User group meeting held in June 2024, it was resolved that the SCM Web implementation be placed on hold and the Asset model implementation be moved forward to be done during July to December 2024. Solvem will provide a project plan in this regard to ensure that all municipalities move from Excel registers directly to the Web system.

Results

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

With reference to the above, SCM was placed on hold for implementation in the last two quarters in 2025 and Assets be pushed forward to the first two quarters of 2024.

See attached project plan format from Solvem which will be discussed and finalized for approval for implementation in 2024/25.

Project Status Report: Asset Migration

Asset Tracker	
SOLVEM Representative	Elize / Miriam
Update Date	15/07/2024
Due Date	30/11/2024
Overall Status	●

Status Legend	
Complete	1 ●
In Progress	2 ●
Past Due	3 ●
Not Started	4 ●



Ref.	CIMS	Description	Assigned To	Assigned To	Dependency	Start Date	Due Date	Status	Munic Comments	SOLVEM Comments
1		PRE-Requirements								
		Buy in from CFO	CLIENT			16/07/2024	21/07/2024	●		
		Communication to all CFO	SOLVEM			16/07/2024	21/07/2024	●		SOLVEM Communications
		Stake Holder Names	CLIENT			16/07/2024	31/07/2024	●		
		Consultation with Client	CLIENT/ SOLVEM			16/07/2024	31/07/2024	●		
2		Classic Migration to UAT			1					
		Check Asset Module Rules are rolled out	SOLVEM			10/07/2024	21/07/2024	●	Rules from stienbosch and roll out	
		Reconcile Financial values	CLIENT			21/07/2024	01/09/2024	●		
		Import from Classic production to Web UAT	SOLVEM			01/09/2024	15/09/2024	●		Asset Ledger as at 30 June
		Check the data imported in UAT	CLIENT			15/09/2024	22/09/2024	●		
		Raise issues	CLIENT/ SOLVEM			15/09/2024	22/09/2024	●		
		Resolve Issues Raised	CLIENT/ SOLVEM			15/09/2024	22/09/2024	●		
		Signoff of Data	CLIENT			22/09/2024	30/09/2024	●		
3		Classic Migration to Production			2					
		Check Asset Module Rules	SOLVEM			10/07/2024	21/07/2024	●		
		Import from Classic production to Web Production	SOLVEM			01/10/2024	15/10/2024	●		
		Reconcile Financial values	SOLVEM			21/07/2024	01/09/2024	●		
		Check the data imported in Production	CLIENT			15/10/2024	22/10/2024	●		
		Signoff of Production	CLIENT			22/10/2024	31/10/2024	●		
4		NON Classic Asset Migration to WEB UAT			1					
		Asset Assessment	CLIENT/ SOLVEM			15/07/2024	21/07/2024	●		Teams Meeting
		Populate Asset Template	CLIENT			21/07/2024	21/09/2024	●		For Assistance contact SOLVEM directly
		Provide to SOLVEM for Import to UAT	CLIENT			21/09/2024	23/09/2024	●		
		Import from spreadsheet to Web UAT	SOLVEM			24/09/2024	01/10/2024	●		
		Reconcile Financial values	CLIENT/ SOLVEM			01/10/2024	07/10/2024	●		
		Check the data imported in UAT	CLIENT			15/10/2024	22/10/2024	●		

	Raise issues with SOLVEM	CLIENT				15/10/2024	22/10/2024	●		
	SOLVEM to Resolve Issues Raised	SOLVEM				15/10/2024	22/10/2024	●		
	Signoff of UAT	CLIENT				22/10/2024	22/10/2024	●		
5	NON Classic Asset Migration to WEB Production			4						
	Import the spreadsheet to Web Production	CLIENT/ SOLVEM				23/10/2024	31/10/2024	●		
	Reconcile Financial values	CLIENT/ SOLVEM				23/10/2024	31/10/2024	●		
	Check the data imported in Production	CLIENT				23/10/2024	31/10/2024	●		
	Signoff of Production	CLIENT				31/10/2024	15/11/2024	●	We understand it will be harder hence we have allowed 2 extra weeks	
6	Training									
	Training on Asset Module	CLIENT/ SOLVEM				01/12/2024	07/12/2024	●		



Western Cape Government

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

NON-FINANCIAL QUARTERLY RETURN FORM

01 APRIL 2024 TO 30 JUNE 2024

PROGRESS ON PROJECT FUNDING ROLLED OVER

Project Name	Financial Capacity Building Grant		
Project Development Objective	To assist learners from a disadvantage grant		
Project Performance Indicator(s) and Target(s) for quarter under review	Target was 4 learners		
Original Allocation (2023/24)	Amount rolled over (2023/24)	Amount spent for quarter ending xxx	% YTD
R200 000	R0.00	R200 000	100%
Progress to date			
<i>There are currently 3 learners that are currently accommodated from the Financial Capacity Building Grant.</i>			

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

NON-FINANCIAL QUARTERLY RETURN FORM

01 APRIL 2024 TO 30 JUNE 2024

FINANCIAL MANAGEMENT PROJECT

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

Planned activities and outputs to date

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

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

Challenges

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

Action: NONE

Measures to address the challenges.

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

Action: NONE

Projected expenditure at year end

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

Action: NONE

Potential risk(s) and mitigation efforts

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

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

Results

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

Action: Results for 2024 not yet available.

**WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT
(WC FMCG)
NON-FINANCIAL QUARTERLY RETURN FORM**

01 APRIL 2024 TO 30 JUNE 2024

2023/24 EXTERNAL BURSARY PROGRAMME

No.	Candidate Name & Surname	ID Number	Gender	Race	Field of Study	Current Academic Year of Study (1 st , 2 nd , 3 rd , 4 th)	Learning Institution	Previous Years' academic performance (Below 50%, 51 – 60%, 61-70%, 71 – 80%, 81 – 90%, 90%+)	Study Fees		Total Course Fees
									Amount Allocated From Grant (R)	Co-Funding Provided By Municipality (R)	
STUDENTS CURRENT BEING SUPPORTED THROUGH THE EXTERNAL BURSARY PROGRAMME											
1	Kyle Dunsdon	0507173067000	M	C	Accounting	3rd	Stellenbosch University	59%	R66 197.00	R0.00	R66 197.00
2.	Eva Quinlan	0211150007000	F	W	Accounting	3rd	University of Cape Town	74.60%	R 66 803.27	R0.00	R66 803.27
3.	Akhiwe Ntantala	0406300234004	F	A	Accounting	2nd	Mancosa	65%	R 67 200.00	R0.00	R67200.00
4.	Nikita Haggard	040700000000000	F	W	Financial Accounting	2nd	Institute of Business Management	84%	R0.00	R0.00	R0.00
PROGRESS TO DATE											
The updated result for this year can only be received by end November 2024. The above table is still showing end of the year 2023 results.											