



**OVERBERG**

DISTRIKSMUNISIPALITEIT  
DISTRICT MUNICIPALITY  
UMASIPALA WESITHILI

# **Financial Monthly Report**

**July 2024**

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## **Legislative Framework**

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium-term planning and policy choices on service delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act – No.56 of 2003, Section 71 and
- The Municipal Budget and Reporting Regulations

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

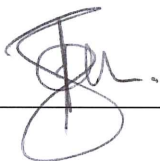
## To The Executive Mayor

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

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

## Recommendations

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



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Mr RG Bosman  
Municipal Manager

Date: .....14.08.2024.....

## QUALITY CERTIFICATE

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

(mark as appropriate)

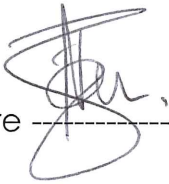
- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid- year budget and performance assessment

for the month of **July 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 \_\_\_\_\_

14.08.2024

## EXECUTIVE SUMMARY

### Introduction

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

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

### Consolidated Performance

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

	Capital Expenditure	Operating Expenditure	Operating Revenue
<b>Budget</b>	R 11 504 500	R303 057 838	R305 757 838
<b>Budget to date (BTD)</b>	R 0	R23 449 160	R17 464 344
<b>Year to date (YTD)</b>	R 0	R17 502 019	R15 953 956
<b>Variance to SDBIP</b>	R 0	-R 5 947 141.36	-R 1 510 388
<b>YTD% Variance to SDBIP</b>	0%	-25%	-9%
<b>% of Annual Budget</b>	0%	6%	5%

### Relevant information

- Revenue to date is **lower** than anticipated with a variance of **9%**.
- Actual expenditure is **lower** than expected with a variance of **25%**.  
**See reasons for deviations in revenue and expenditure summary on page 10.**
- Capital expenditures are in line with budgeted with a variance of **0%**.  
However, the capital commitments should also be taken into consideration  
**Refer to Capital Programme Budget Report.**

# Capital Programme Budget Report 2023/2024

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2024/25	TOTAL ADJUSTED BUDGET 2024/25	SPENDING YTD AS PER TB JUL 2024	VAT, Retention	TOTAL SPENDING UP TO JUL 2024	% SPENDING	COMMITMENTS JUN 2024	TOTAL YTD INCL COMMIT	BALANCE UNSPEND
1	COMMITTEE, RECORDS, COUNCIL SUPPRT	DC3_Furniture and Office equipment	R35 000.00	R35 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R35 000.00
2	CORPORATE SERVICES : SUPPORT SERV	DC3_Alarm System Replacement	R200 000.00	R200 000.00	R0.00	R0.00	R0.00	R0.00	R161 976.09	R161 976.09	R38 023.91
3	CORPORATE SERVICES : SUPPORT SERV	DC3_Head Office Fencing project	R250 000.00	R250 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R250 000.00
4	CORPORATE SERVICES : SUPPORT SERV	DC3_Furniture and Office equipment	R30 000.00	R30 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R30 000.00
5	CORPORATE SERVICES : SUPPORT SERV	DC3_Aircons	R90 000.00	R90 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R90 000.00
6	EMERGENCY SERVICES	DC3_Vehide Replacement	R1 800 000.00	R1 800 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R1 800 000.00
7	EMERGENCY SERVICES	DC3_Bunker Gear (PPE)	R600 000.00	R600 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R600 000.00
8	EMERGENCY SERVICES	DC3_Machinery and Equipment Rescue equipment	R100 000.00	R100 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R100 000.00
9	EMERGENCY SERVICES	DC3_Vehide Refurbishment	R400 000.00	R400 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R400 000.00
10	EMERGENCY SERVICES	DC3_Water Truck	R1 200 000.00	R1 200 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R1 200 000.00
11	ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Fire Service Capacity Grant	R1 500 000.00	R1 500 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R1 500 000.00
14	ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Furniture and Office equipment	R16 000.00	R16 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R16 000.00
15	ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Machinery and Equipment	R5 000.00	R5 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R5 000.00
16	FINANCIAL SERVICES	DC3_Vehicles	R460 000.00	R460 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R460 000.00
17	FINANCIAL SERVICES:EXECUTIVE	DC3_Furniture and Office equipment	R25 000.00	R25 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R25 000.00
18	HUMAN RESOURCES	DC3_Furniture and Office equipment	R5 000.00	R5 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R5 000.00
19	ICT SERVICES	DC3_Anti Virus Software	R18 500.00	R18 500.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R18 500.00
20	ICT SERVICES	DC3_Computers and Computer Equipment	R150 000.00	R150 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R150 000.00
23	ICT SERVICES	DC3_Security Hardware	R1 000 000.00	R1 000 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R1 000 000.00
25	IDP AND COMMUNICATION	DC3_Furniture and Office equipment	R15 000.00	R15 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R15 000.00
26	LED, TOURISM, RESORTS AND EPWP	DC3_Furniture and Office equipment	R100 000.00	R100 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R100 000.00
27	LED, TOURISM, RESORTS AND EPWP	DC3_Access control - Die Dam	R100 000.00	R100 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R100 000.00
28	LED, TOURISM, RESORTS AND EPWP	DC3_Land and Buildings - Security Structure	R30 000.00	R30 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R30 000.00
29	LED, TOURISM, RESORTS AND EPWP	DC3_Infrastructure - Electrical DB Boxes	R150 000.00	R150 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R150 000.00
30	LED, TOURISM, RESORTS AND EPWP	DC3_Upgrade Chalets	R250 000.00	R250 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R250 000.00
31	LED, TOURISM, RESORTS AND EPWP	DC3_Machinery and Equipment-Electricity Back-up	R70 000.00	R70 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00
32	LED, TOURISM, RESORTS AND EPWP	DC3_Machinery and Equipment	R15 000.00	R15 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R15 000.00
33	LED, TOURISM, RESORTS AND EPWP	DC3_Access control - Uitenkraismond	R100 000.00	R100 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R100 000.00
34	LED, TOURISM, RESORTS AND EPWP	DC3_Vehicles - People Carrier	R500 000.00	R500 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R500 000.00
35	MUNICIPAL HEALTH SERVICES	DC3_Furniture and Office equipment	R100 000.00	R100 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R100 000.00
36	MUNICIPAL HEALTH SERVICES	DC3_Tablets	R180 000.00	R180 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R180 000.00
37	MUNICIPAL HEALTH SERVICES	DC3_ESRI MHS system software	R250 000.00	R250 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R250 000.00
38	SOLID WASTE MANAGEMENT	DC3_Construction of Cell 5A	R1 500 000.00	R1 500 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R1 500 000.00
			<b>R11 504 500.00</b>	<b>R11 504 500.00</b>	<b>0.00%</b>	<b>0.00%</b>	<b>R0.00</b>	<b>0.00%</b>	<b>R161 976.09</b>	<b>R161 976.09</b>	<b>R11 272 523.91</b>
									<b>1.41%</b>	<b>1.41%</b>	
										<b>8.33%</b>	

Funding Sources	Type	Budget
Capital Replacement Reserve	1	R 7 304 500.00
Revenue	2	R -
External Loans	3	R 1 500 000.00
Grants	4	R 2 700 000.00
Private Contributions	5	R -
<b>TOTAL</b>		<b>R 11 504 500.00</b>

FUNDING SOURCES	Type	BUDGET 2024/25	TOTAL ADJUSTMENT 2024/25	SPENDING YTD Jul 2024	% SPENDING	VAT AND RETENTIONS	COMMITMENTS Jul 2024	TOTAL YTD INCL COMMIT	BALANCE UNSPEND	Budget-Spending
Capital Replacement Reserve	1	R7 304 500.00	R7 304 500.00	R0.00	0.00%	R0.00	R161 976.09	R161 976.09	R7 142 523.91	R161 976.09
Revenue	2	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R0.00	R0.00	R0.00
External Loans	3	R1 500 000.00	R1 500 000.00	R0.00	0.00%	R0.00	R0.00	R0.00	R1 500 000.00	R0.00
Grants	4	R2 700 000.00	R2 700 000.00	R0.00	0.00%	R0.00	R0.00	R0.00	R2 700 000.00	R0.00
Private Contributions	5	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R0.00	R0.00	R0.00
<b>TOTAL</b>		<b>R 11 504 500.00</b>	<b>R 11 504 500.00</b>	<b>R -</b>	<b>0.00%</b>	<b>R0.00</b>	<b>R 161 976.09</b>	<b>R 161 976.09</b>	<b>R 11 342 523.91</b>	<b>R161 976.09</b>

**Discussion:** : Actual spending to date **0%** of the budgeted amount. This includes VAT recognitions on grant projects, retentions and year-end creditor payments amounting to **0%**. Commitment is **1.41%**, this totals the actual spending and commitment are **1.41%**.



### **Cash Position and Liquidity**

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

<b>Item Description</b>	<b>Amounts</b>
Balance as per CFA	R112 594 328
Unspent conditional grants and funds	-R6 374 229
Consumer and Sundry deposits	-R8 160
Sinking fund investments	R0
External loans unspent	-R265 147
EFF Accumulated Depreciation	R0
Provision for bonuses	R0
Capital Replacement reserve	-R13 000 000
VAT Refund (Roads Expenses prev years)	-R30 984 236
Rehabilitation provision (KWK)	-R5 343 532
Performance Bonus Provison	R0
Set aside for retention	R0
Capital Replacement reserve Fund	-R7 142 524
Set aside for Creditor payments	-R4 000 000
Provision for leave Payment	-R650 000
Capital Funding Required	
Loan Repayments	-R5 611 160
<b>Cash Surplus (Deficit)</b>	<b>R39 215 340</b>

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

<b>Description</b>	<b>AMOUNTS</b>
<b>LIQUIDITY REQUIREMENT</b>	
<b>Unspent Conditional Grants</b>	R6 374 229
<b>External Loans unspend</b>	R265 147
<b>1 (one) Month Operational Expenditure</b>	R17 346 153
<b>Provisions</b>	R5 993 532
<b>Capital Replacement reserve</b>	R7 142 524
<b>Loan repayments</b>	R1 870 387
<b>Commitments for creditor payments</b>	R4 008 160
<b>Total Liquidity Requirement</b>	<b>R43 000 132</b>
<b>ACTUAL LIQUIDITY AVAILABLE</b>	
Total Investments	R109 178 024
Capital Replacement reserve Fund	-R872 918
VAT Refund (ABSA Deposit plus)	-R30 984 236
Rehabilitation provision (KWK)	-R5 343 532
<b>Balance of Investments</b>	<b>R71 977 338</b>
<b>Cash book - Bank Balance</b>	<b>R4 021 058</b>
<b>Equitable share received in advance</b>	<b>-R28 881 418</b>
<b>Roads Invoice claim June and July 2024</b>	<b>R19 415 866</b>
<b>Consumer Debtors (current – 60 days)</b>	<b>R 3 228 042</b>
<b>Public Works Fire Account</b>	<b>R 1 224 849</b>
<b>Total Liquidity Available</b>	<b>R69 760 885</b>
<b>Liquidity Shortfall(-)/Liquidity Surplus</b>	<b>R26 760 754</b>

**Grants Allocations and spending YTD**

Grant	Allocation 24/25	Roll- Over 23/24	Total	Spend to date	Committed	Total Committed	% spent inc commitr	Available
FMG	R 1 000 000.00	R -	R 1 000 000.00	R 25 247.85	R -	R 25 247.85	2.52%	R 974 752.15
EPWP	R 1 265 000.00	R -	R 1 265 000.00	R -	R -	R -	0.00%	R 1 265 000.00
CDW	R 57 000.00	R -	R 57 000.00	R -	R 1 625.74	R 1 625.74	2.85%	R 55 374.26
RRAMS	R 2 974 000.00	R -	R 2 974 000.00	R -	R -	R -	0.00%	R 2 974 000.00
WOSA	R 1 000 000.00	R -	R 1 000 000.00	R 91 329.45	R -	R 91 329.45	9.13%	R 908 670.55
WC FMCG (WEB AUTO)	R 500 000.00	R -	R 500 000.00	R -	R -	R -	0.00%	R 500 000.00
WC FMCG (MUN HEALTH REV)	R 1 000 000.00	R -	R 1 000 000.00	R -	R -	R -	0.00%	R 1 000 000.00
WC FMCG (COLLABORATOR)	R 300 000.00	R -	R 300 000.00	R -	R -	R -	0.00%	R 300 000.00
WC FMCG (CREMATORIUM)	R 200 000.00	R -	R 200 000.00	R -	R -	R -	0.00%	R 200 000.00
WC FMCG (HOLIDAY HOMES)	R 750 000.00	R -	R 750 000.00	R -	R -	R -	0.00%	R 750 000.00
	<b>WC FMCG TOTAL</b>							
	R 2 750 000.00	R -	R 2 750 000.00	R -	R -	R -	0.00%	R 2 750 000.00
Seta	R 240 000.00	R -	R 240 000.00	R -	R -	R -	0.00%	R 240 000.00
Municipal Intervention Grant	R -	R -	R -	R 10 435.76	R -	R 10 435.76	#DIV/0!	-R 10 435.76
FIRE SERVICE CAPACITY GRANT	R 1 500 000.00	R -	R 1 500 000.00	R -	R -	R -	0.00%	R 1 500 000.00
WCPT Water resilience grant	R 1 200 000.00	R -	R 1 200 000.00	R -	R -	R -	0.00%	R 1 200 000.00

## Summary

- Year to date benchmark for the 1<sup>st</sup> month period ending 31 July 2024 is **8.33%** if calculated in a straight-line method for the 12 months in the year.
- Year to date operating revenue amounts to **5%** of the total budgeted for the financial year.
- Year to date operating expenditure amounts to **6%** of the total budgeted for the financial.
- Year to date capital expenditure amounts to **0%** of total adjusted budgeted for the financial year but should adjusted to **1.41%** if all the committed capital cost are also taken into consideration.

**Positive** cash flow, over **R39.2 million**, was calculated and a **Positive R26.7 million** liquidity as evident as on 31 July 2024.

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

For July 2024, the calculation is as follows:

	<b>Original</b>	<b>Adjusted</b>	<b>Adjustment</b>
Actual Revenue	R15 953 956	R6 448 403	(R9 465 553)
Actual Expenditure	<u>R17 502 019</u>	<u>R17 502 019</u>	
<b>Surplus (Shortfall)</b>	<b>(R1 548 063)</b>	<b>(R6 488 403)</b>	

The revenue adjustment is calculated as follows:

Equitable share received for July 2024	(R28 881 418)
Roads Revenue invoice June & July 2024	<u>R19 415 866</u>
<b>Nett total revenue received in advance</b>	<b>(R9 465 553)</b>

**SUMMARY INCOME & EXPENDITURE 2024/2025 EXCLUDING ROADS AGENCY**

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget
SERVICES CHARGES - ELECTRICITY	R -	R -	R -	R -
SERVICES CHARGES - REFUSE	R 14 950 000.00	R 1 303 142.95	R 1 303 142.95	R 1 245 833.33
SERVICES CHARGES - SEWERAGE	R 220 000.00	R 4 875.64	R 4 875.64	R 18 333.33
SERVICES CHARGES - WATER	R -	R -	R -	R -
SALE OF GOODS AND SERVICES	R 10 504 056.00	R 229 746.01	R 229 746.01	R 875 338.00
RENT OF FACILITIES&EQUIPMENT	R 14 062 000.00	R 1 221 123.37	R 1 221 123.37	R 1 171 833.33
INTEREST EARNED-EXTERNAL INVES	R 7 600 000.00	R 1 441.42	R 1 441.42	R 625 000.00
INTEREST EARNED-OUTST DEBTORS	R 300 000.00	R 37 609.19	R 37 609.19	R 25 000.00
LICENSES & PERMITS	R 1 250 000.00	R 73 441.37	R 73 441.37	R 62 500.00
INCOME FOR AGENCY SERVICES	R 13 825 039.00	R 1 342 472.31	R 1 342 472.31	R 1 152 086.58
GRANT&SUBSIDIES (OPERATING)	R 96 796 255.00	R 38 968 577.30	R 38 968 577.30	R 45 504 750.00
GRANT&SUBSIDIES (CAPITAL)	R 2 700 000.00	R -	R -	R -
OTHER REVENUE	R 1 160 533.00	R -1 509.50	R -1 509.50	R 95 502.75
PROFIT ON SALE	R 9 900 000.00	R -	R -	R -
	R 173 267 883.00	R 43 180 920.06	R 43 180 920.06	R 50 776 177.33

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 95 963 089.00	R 6 708 681.45	R 6 708 681.45	R 7 568 567.75
REMUNERATION OF COUNCILLORS	R 6 795 959.00	R 535 207.18	R 535 207.18	R 566 329.92
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R 3 680 586.00	R 294 265.50	R 294 265.50	R 306 715.50
BULK PURCHASES	R -	R -	R -	R -
OTHER MATERIAL	R 5 257 900.00	R 186 964.23	R 186 964.23	R 438 158.33
INTEREST EXPENSE - EXTERNAL	R 2 117 236.00	R 142 986.99	R 142 986.99	R 138 830.83
CONTRACTED SERVICES	R 33 478 214.00	R 704 812.22	R 704 812.22	R 2 291 149.42
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 23 274 899.00	R 1 204 220.83	R 1 204 220.83	R 1 486 368.25
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 170 567 883.00	R 9 777 138.40	R 9 777 138.40	R 12 796 120.00

**Total** R 2 700 000.00 | R 33 403 781.66 | R 33 403 781.66 | R 37 980 057.33

**Revenue by source**

**Reasons for variance:**

Total income to date is lower than anticipated with a variance of 14.96%.  
 Sale of goods and services has a variance resulting from Resorts revenue being seasonal and will pick up.  
 Interest revenue of R617 444.06 for the month was only recorded after month-end.  
 Revenue from Grants and subsidies variance comes from the fact that Grants payments are staggered.  
 Other revenue is negative as a result of an incorrect journal(JE08) of R54000.

**Expenditure by type:**

**Reasons for variance:**

Total expenditure is 23.59% lower than anticipated .  
 Employee costs are lower than budgetted as a result of vacancies that are being filled as well as the bonus component being averaged over the 12 months.  
 All other expenditures rely on orders which only started in the middel on July 2024 and invoices are expected to be paid in August.

**SUMMARY INCOME & EXPENDITURE 2024/2025 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 -
SALE OF GOODS AND SERVICES	R 132 489 955.00	R 10 399 035.77	R 10 399 035.77	R 11 040 829.58
RENT OF FACILITIES&EQUIPMENT	R -	R -	R -	R -
INTEREST EARNED-EXTERNAL INVES	R -	R -	R -	R -
INTEREST EARNED-OUTST DEBTORS	R -	R -	R -	R -
LICENSES & PERMITS	R -	R -	R -	R -
INCOME FOR AGENCY SERVICES	R -	R -	R -	R -
GRANT&SUBSIDIES (OPERATING)	R -	R -	R -	R -
GRANT&SUBSIDIES (CAPITAL)	R -	R -	R -	R -
OTHER REVENUE	R -	R 105.11	R 105.11	R -
GAINS	R -	R -	R -	R -
	R 132 489 955.00	R 10 399 140.88	R 10 399 140.88	R 11 040 829.58

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 72 725 055.00	R 5 033 722.34	R 5 033 722.34	R 5 742 550.50
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 41 816 873.00	R 2 407 323.87	R 2 407 323.87	R 3 484 739.42
INTEREST EXPENSE - EXTERNAL	R 305 000.00	R 25 417.00	R 25 417.00	R 26 666.67
CONTRACTED SERVICES	R 4 680 000.00	R 74 236.60	R 74 236.60	R 381 666.67
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 12 687 027.00	R 184 180.35	R 184 180.35	R 1 017 416.67
LOSS ON DISPOSAL OF ASSETS	R 276 000.00	R -	R -	R -
	R 132 489 955.00	R 7 724 880.16	R 7 724 880.16	R 10 653 039.92

**Total** R - R 2 674 260.72 R 2 674 260.72 R 387 789.67

**Revenue by source**

**Reasons for variances:**

Total revenue actual versus budgeted varies 5.81% lower than anticipated to date.  
Revenue is only recorded when expenditure is incurred.

**Expenditure by type**

**Reasons for variances:**

Total expenditure is 27.49% lower than anticipated .  
Expenditures that rely on orders which only started in the middel on July 2024 and invoices are expected to be paid in August.

DC3 Overberg - Table C1 Monthly Budget Statement Summary - M01 July

Description	2023/24			Budget Year 2024/25					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	15 170	15 170	1 308	1 308	1 264	44	3%	15 170
Investment revenue	-	7 600	7 600	1	1	625	(624)	-100%	7 600
Transfers and subsidies - Operational	-	13 825	13 825	1 342	1 342	1 152	190	0	13 825
Other own revenue	-	183 492	183 492	13 302	13 302	14 423	(1 121)	-8%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>220 087</b>	<b>220 087</b>	<b>15 954</b>	<b>15 954</b>	<b>17 464</b>	<b>(1 510)</b>	<b>-9%</b>	<b>220 087</b>
Employee costs	-	168 688	168 688	11 742	11 742	13 311	(1 569)	-12%	168 688
Remuneration of Councillors	-	6 796	6 796	535	535	566	(31)	-5%	6 796
Depreciation and amortisation	-	3 681	3 681	294	294	307	(12)	-4%	3 681
Interest	-	2 422	2 422	168	168	165	3	2%	2 422
Inventory consumed and bulk purchases	-	47 075	47 075	2 594	2 594	3 923	(1 329)	-34%	47 075
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	-	74 396	74 396	2 167	2 167	5 177	(3 009)	-58%	74 396
<b>Total Expenditure</b>	-	<b>303 058</b>	<b>303 058</b>	<b>17 502</b>	<b>17 502</b>	<b>23 449</b>	<b>(5 947)</b>	<b>-25%</b>	<b>303 058</b>
<b>Surplus/(Deficit)</b>	-	<b>(82 971)</b>	<b>(82 971)</b>	<b>(1 548)</b>	<b>(1 548)</b>	<b>(5 985)</b>	<b>4 437</b>	<b>-74%</b>	<b>(82 971)</b>
Transfers and subsidies - capital (monetary)	-	2 700	2 700	-	-	-	-	-	2 700
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>(80 271)</b>	<b>(80 271)</b>	<b>(1 548)</b>	<b>(1 548)</b>	<b>(5 985)</b>	<b>4 437</b>	<b>-74%</b>	<b>(80 271)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>(80 271)</b>	<b>(80 271)</b>	<b>(1 548)</b>	<b>(1 548)</b>	<b>(5 985)</b>	<b>4 437</b>	<b>-74%</b>	<b>(80 271)</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	-	11 505	11 505	-	-	-	-	-	11 505
Capital transfers recognised	-	2 700	2 700	-	-	-	-	-	2 700
Borrowing	-	1 500	1 500	-	-	-	-	-	1 500
Internally generated funds	-	7 305	7 305	-	-	-	-	-	7 305
<b>Total sources of capital funds</b>	-	<b>11 505</b>	<b>11 505</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 505</b>
<b>Financial position</b>									
Total current assets	91 455	76 587	76 587		125 414				76 587
Total non current assets	120 306	129 546	129 546		120 011				129 546
Total current liabilities	35 995	43 569	43 569		33 256				43 569
Total non current liabilities	56 522	59 047	59 047		56 848				59 047
Community wealth/Equity	119 244	103 519	103 519		117 696				103 519
<b>Cash flows</b>									
Net cash from (used) operating	-	(425)	(425)	35 368	35 368	39 592	4 224	11%	(425)
Net cash from (used) investing	-	(1 605)	(1 605)	-	-	-	-	-	(1 605)
Net cash from (used) financing	-	(3 206)	(3 206)	(359)	(359)	(392)	(33)	9%	(3 206)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>66 290</b>	<b>66 290</b>	<b>112 594</b>	<b>112 594</b>	<b>110 725</b>	<b>(1 869)</b>	<b>-2%</b>	<b>72 350</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	2 573	155	1 542	55	53	40	143	2 267	6 828
<b>Creditors Age Analysis</b>									
Total Creditors	(369)	-	-	-	-	-	-	1	(368)

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		-	119 436	119 436	40 276	40 276	41 821	(1 544)	-4%	119 436
Executive and council		-	42 938	42 938	1 342	1 342	11 152	(9 810)	-88%	42 938
Finance and administration		-	76 498	76 498	38 934	38 934	30 669	8 265	27%	76 498
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	38 752	38 752	1 654	1 654	7 699	(6 045)	-79%	38 752
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	21 133	21 133	1 552	1 552	1 656	(104)	-6%	21 133
Public safety		-	13 358	13 358	13	13	4 464	(4 451)	-100%	13 358
Housing		-	-	-	-	-	-	-	-	-
Health		-	4 262	4 262	88	88	1 579	(1 490)	-94%	4 262
<i>Economic and environmental services</i>		-	132 620	132 620	10 403	10 403	11 052	(648)	-6%	132 620
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	132 490	132 490	10 399	10 399	11 041	(642)	-6%	132 490
Environmental protection		-	130	130	4	4	11	(7)	-62%	130
<i>Trading services</i>		-	14 950	14 950	1 247	1 247	1 246	1	0%	14 950
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	14 950	14 950	1 247	1 247	1 246	1	0%	14 950
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	305 758	305 758	53 580	53 580	61 817	(8 237)	-13%	305 758
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	66 666	66 666	3 602	3 602	4 580	(978)	-21%	66 666
Executive and council		-	11 383	11 383	746	746	825	(78)	-10%	11 383
Finance and administration		-	53 082	53 082	2 704	2 704	3 581	(876)	-24%	53 082
Internal audit		-	2 201	2 201	152	152	175	(23)	-13%	2 201
<i>Community and public safety</i>		-	89 089	89 089	5 675	5 675	7 058	(1 383)	-20%	89 089
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	21 829	21 829	1 458	1 458	1 785	(327)	-18%	21 829
Public safety		-	44 963	44 963	2 852	2 852	3 456	(604)	-17%	44 963
Housing		-	-	-	-	-	-	-	-	-
Health		-	22 298	22 298	1 366	1 366	1 817	(451)	-25%	22 298
<i>Economic and environmental services</i>		-	138 015	138 015	8 093	8 093	11 094	(3 001)	-27%	138 015
Planning and development		-	1 766	1 766	126	126	140	(14)	-10%	1 766
Road transport		-	132 490	132 490	7 725	7 725	10 653	(2 928)	-27%	132 490
Environmental protection		-	3 759	3 759	243	243	301	(58)	-19%	3 759
<i>Trading services</i>		-	9 287	9 287	131	131	717	(586)	-82%	9 287
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 287	9 287	131	131	717	(586)	-82%	9 287
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	303 058	303 058	17 502	17 502	23 449	(5 947)	-25%	303 058
<b>Surplus/ (Deficit) for the year</b>		-	2 700	2 700	36 078	36 078	38 368	(2 290)	-0.0596803	2 700

**DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July**

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		-	42 938	42 938	1 342	1 342	11 152	(9 810)	-88.0%	42 938
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	42	42	3	3	4	(0)	-9.4%	42
Vote 4 - Finance		-	76 456	76 456	38 931	38 931	30 665	8 266	27.0%	76 456
Vote 5 - Community Services		-	186 322	186 322	13 304	13 304	19 996	(6 693)	-33.5%	186 322
<b>Total Revenue by Vote</b>	2	-	<b>305 758</b>	<b>305 758</b>	<b>53 580</b>	<b>53 580</b>	<b>61 817</b>	<b>(8 237)</b>	<b>-13.3%</b>	<b>305 758</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	17 235	17 235	1 118	1 118	1 290	(172)	-13.3%	17 235
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	20 035	20 035	1 019	1 019	1 449	(430)	-29.7%	20 035
Vote 4 - Finance		-	28 948	28 948	1 488	1 488	1 849	(361)	-19.5%	28 948
Vote 5 - Community Services		-	236 840	236 840	13 877	13 877	18 862	(4 985)	-26.4%	236 840
<b>Total Expenditure by Vote</b>	2	-	<b>303 058</b>	<b>303 058</b>	<b>17 502</b>	<b>17 502</b>	<b>23 449</b>	<b>(5 947)</b>	<b>-25.4%</b>	<b>303 058</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>2 700</b>	<b>2 700</b>	<b>36 078</b>	<b>36 078</b>	<b>38 368</b>	<b>(2 290)</b>	<b>-6.0%</b>	<b>2 700</b>



DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		220	220	5	5	18	(13)	-73%	220	
Service charges - Waste management		14 950	14 950	1 303	1 303	1 246	57	5%	14 950	
Sale of Goods and Rendering of Services		142 994	142 994	10 629	10 629	11 916	(1 287)	-11%	142 994	
Agency services		13 825	13 825	1 342	1 342	1 152	190	17%	13 825	
Interest		-	-	-	-	-	-	-	-	
Interest earned from Receivables		300	300	38	38	25	13	50%	300	
Interest from Current and Non Current Assets		7 600	7 600	1	1	625	(624)	-100%	7 600	
Dividends		-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	
Rental from Fixed Assets		14 062	14 062	1 221	1 221	1 172	49	4%	14 062	
Licence and permits		1 250	1 250	73	73	63	11	18%	1 250	
Operational Revenue		1 161	1 161	(1)	(1)	96	(97)	-101%	1 161	
<b>Non-Exchange Revenue</b>										
Property rates		-	-	-	-	-	-	-	-	
Surcharges and Taxes		-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	
Licence and permits		-	-	-	-	-	-	-	-	
agency services		13 825	13 825	1 342	1 342	1 152	190	17%	13 825	
Interest		-	-	-	-	-	-	-	-	
Fuel Levy		-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	
Gains on disposal of Assets		9 900	9 900	-	-	-	-	-	9 900	
Other Gains		-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	220 087	220 087	15 954	15 954	17 464	(1 510)	-9%	220 087
<b>Expenditure By Type</b>										
Employee related costs		-	168 688	168 688	11 742	11 742	13 311	(1 569)	-12%	168 688
Remuneration of councillors		-	6 796	6 796	535	535	566	(31)	-5%	6 796
Bulk purchases - electricity		-	-	-	-	-	-	-	-	
Inventory consumed		-	47 075	47 075	2 594	2 594	3 923	(1 329)	-34%	47 075
Debt impairment		-	-	-	-	-	-	-	-	
Depreciation and amortisation		-	3 681	3 681	294	294	307	(12)	-4%	3 681
Interest		-	2 422	2 422	168	168	165	3	2%	2 422
Contracted services		-	38 158	38 158	779	779	2 673	(1 894)	-71%	38 158
Transfers and subsidies		-	-	-	-	-	-	-	-	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	
Operational costs		-	35 962	35 962	1 388	1 388	2 504	(1 115)	-45%	35 962
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	
Other Losses		-	276	276	-	-	-	-	-	
<b>Total Expenditure</b>		-	303 058	303 058	17 502	17 502	23 449	(5 947)	-25%	303 058
<b>Surplus/(Deficit)</b>		-	(82 971)	(82 971)	(1 548)	(1 548)	(5 985)	4 437	(0)	(82 971)
Transfers and subsidies - capital (monetary allocations)		-	2 700	2 700	-	-	-	-	-	2 700
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	(80 271)	(80 271)	(1 548)	(1 548)	(5 985)	4 437	(0)	(80 271)
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		-	(80 271)	(80 271)	(1 548)	(1 548)	(5 985)	4 437	(0)	(80 271)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	(80 271)	(80 271)	(1 548)	(1 548)	(5 985)	4 437	(0)	(80 271)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		-	(80 271)	(80 271)	(1 548)	(1 548)	(5 985)	4 437	(0)	(80 271)

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	1 750	1 750	-	-	-	-	-	1 750
<b>Total Capital Multi-year expenditure</b>	4,7	-	1 750	1 750	-	-	-	-	-	1 750
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	15	15	-	-	-	-	-	15
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	2 034	2 034	-	-	-	-	-	2 034
Vote 4 - Finance		-	30	30	-	-	-	-	-	30
Vote 5 - Community Services		-	7 676	7 676	-	-	-	-	-	7 676
<b>Total Capital single-year expenditure</b>	4	-	9 755	9 755	-	-	-	-	-	9 755
<b>Total Capital Expenditure</b>		-	11 505	11 505	-	-	-	-	-	11 505
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	2 064	2 064	-	-	-	-	-	2 064
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	2 064	2 064	-	-	-	-	-	2 064
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	7 445	7 445	-	-	-	-	-	7 445
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	1 315	1 315	-	-	-	-	-	1 315
Public safety		-	5 600	5 600	-	-	-	-	-	5 600
Housing		-	-	-	-	-	-	-	-	-
Health		-	530	530	-	-	-	-	-	530
<b>Economic and environmental services</b>		-	496	496	-	-	-	-	-	496
Planning and development		-	15	15	-	-	-	-	-	15
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	481	481	-	-	-	-	-	481
<b>Trading services</b>		-	1 500	1 500	-	-	-	-	-	1 500
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	1 500	1 500	-	-	-	-	-	1 500
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	11 505	11 505	-	-	-	-	-	11 505
<b>Funded by:</b>										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	2 700	2 700	-	-	-	-	-	2 700
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	2 700	2 700	-	-	-	-	-	2 700
<b>Borrowing</b>	6	-	1 500	1 500	-	-	-	-	-	1 500
<b>Internally generated funds</b>		-	7 305	7 305	-	-	-	-	-	7 305
<b>Total Capital Funding</b>		-	11 505	11 505	-	-	-	-	-	11 505

**DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M01 July**

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		77 585	66 290	66 290	112 594	66 290
Trade and other receivables from exchange transactions		9 503	5 485	5 485	7 851	5 485
Receivables from non-exchange transactions		560	548	548	560	548
Current portion of non-current receivables		2 040	2 168	2 168	2 040	2 168
Inventory		1 767	1 571	1 571	2 370	1 571
VAT		-	526	526	-	526
Other current assets		-	-	-	-	-
<b>Total current assets</b>		<b>91 455</b>	<b>76 587</b>	<b>76 587</b>	<b>125 414</b>	<b>76 587</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		12 797	12 769	12 769	12 797	12 769
Property, plant and equipment		86 684	93 981	93 981	86 390	93 981
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		5	373	373	5	373
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		20 820	22 424	22 424	20 820	22 424
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>120 306</b>	<b>129 546</b>	<b>129 546</b>	<b>120 011</b>	<b>129 546</b>
<b>TOTAL ASSETS</b>		<b>211 761</b>	<b>206 134</b>	<b>206 134</b>	<b>245 426</b>	<b>206 134</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		4 704	5 291	5 291	4 345	5 291
Consumer deposits		8	8	8	8	8
Trade and other payables from exchange transactions		6 829	6 736	6 736	3 941	6 736
Trade and other payables from non-exchange transactions		6 491	13 478	13 478	6 374	13 478
Provision		17 591	18 055	18 055	17 591	18 055
VAT		373	-	-	997	-
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>35 995</b>	<b>43 569</b>	<b>43 569</b>	<b>33 256</b>	<b>43 569</b>
<b>Non current liabilities</b>						
Financial liabilities		6 519	2 727	2 727	6 519	2 727
Provision		50 003	56 319	56 319	50 329	56 319
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
<b>Total non current liabilities</b>		<b>56 522</b>	<b>59 047</b>	<b>59 047</b>	<b>56 848</b>	<b>59 047</b>
<b>TOTAL LIABILITIES</b>		<b>92 517</b>	<b>102 615</b>	<b>102 615</b>	<b>90 104</b>	<b>102 615</b>
<b>NET ASSETS</b>	2	<b>119 244</b>	<b>103 519</b>	<b>103 519</b>	<b>155 322</b>	<b>103 519</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		98 244	82 519	82 519	96 696	82 519
Reserves and funds		21 000	21 000	21 000	21 000	21 000
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>119 244</b>	<b>103 519</b>	<b>103 519</b>	<b>117 696</b>	<b>103 519</b>

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	2023/24	Budget Year 2024/25								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>	1										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates			-	-	-	-	-	-		-	
Service charges			15 170	15 170	1 308	1 308	1 264	44	3%	15 170	
Other revenue			173 292	173 292	14 949	14 949	14 441	508	4%	173 292	
Transfers and Subsidies - Operational			96 796	96 796	38 852	38 852	45 526	(6 674)	-15%	96 796	
Transfers and Subsidies - Capital			2 700	2 700	-	-	-	-		2 700	
Interest			7 900	7 900	7	7	658	(652)	-99%	7 900	
Dividends			-	-	-	-	-	-		-	
<b>Payments</b>											
Suppliers and employees			(294 783)	(294 783)	(19 579)	(19 579)	(22 172)	(2 592)	12%	(294 783)	
Interest			(1 500)	(1 500)	(168)	(168)	(125)	43	-35%	(1 500)	
Transfers and Subsidies			-	-	-	-	-	-		-	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			-	(425)	(425)	35 368	35 368	39 592	4 224	11%	(425)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE			9 900	9 900	-	-	-	-		9 900	
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-	
Decrease (increase) in non-current investments			-	-	-	-	-	-		-	
<b>Payments</b>											
Capital assets			(11 505)	(11 505)	-	-	-	-		(11 505)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			-	(1 605)	(1 605)	-	-	-		(1 605)	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans			-	-	-	-	-	-		-	
Borrowing long term/refinancing			1 500	1 500	-	-	-	-		1 500	
Increase (decrease) in consumer deposits			-	-	-	-	-	-		-	
<b>Payments</b>											
Repayment of borrowing			(4 706)	(4 706)	(359)	(359)	(392)	(33)	9%	(4 706)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			-	(3 206)	(3 206)	(359)	(359)	(392)	(33)	9%	(3 206)
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			-	(5 235)	(5 235)	35 009	35 009	39 200			(5 235)
Cash/cash equivalents at beginning:			71 525	71 525	77 585	77 585	71 525				77 585
Cash/cash equivalents at month/year end:			66 290	66 290	112 594	112 594	110 725				72 350

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - IM01 July

Description		Budget Year 2024/25											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.l.o Council Policy		
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days					
R thousands	NT Code															
<b>Debtors Age Analysis By Income Source</b>																
	1200	9	5	5	3	5	6	11	41					85	67	
	1300	91	12	3	2	1	1	1	7					118	11	
	1400	-	-	-	-	-	-	-	-					-	-	
	1500	-	-	-	-	-	-	-	-					-	-	
	1600	-	-	-	-	-	-	-	-					-	-	
	1700	-	-	-	-	-	-	-	0					0	0	
	1810	-	1	15	1	2	2	6	200					227	211	
	1820	-	-	-	-	-	-	-	-					-	-	
	1900	2 473	136	1 520	48	32	125	40	2 018					6 398	2 269	
	2000	2 573	155	1 542	55	53	40	143	2 267					6 828	2 557	-
	<b>Total By Income Source</b>															
	<b>2023/24 - totals only</b>															
<b>Debtors Age Analysis By Customer Group</b>																
	2200	1 254	-	-	-	-	-	-	1 247					2 501	1 247	
	2300	143	0	1	0	2	2	2	437					588	444	
	2400	1 176	155	80	55	38	141	141	583					2 278	867	
	2500	-	-	1 461	-	-	-	-	-					1 461	-	
	2600	2 573	155	1 542	55	53	40	143	2 267					6 828	2 557	-
	<b>Total By Customer Group</b>															

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2024/25								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	(369)	-	-	-	-	-	-	-	(369)
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	1
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>(369)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>(368)</b>

MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: July 2024

Account number	INSTITUTION	Actual date	Balance as at 01 July 2024	Movements for the month				Balance as at 31 July 2024	Interest earned	
				Investments matured	Investments made	Interest capitalised	Costs & Fees		Actual date	Month
Overberg District Municipality										
037681714042	NEDBANK		R 9 014 608.30	R 13 500 000.00	R 90 975.93		R 8 605 584.23	R	90 975.93	8.15%
037681189454	NEDBANK		R 5 191 731.54	R	34 383.70		R 5 343 532.39	R	34 383.70	8.15%
037681185767	NEDBANK		R 3 331 139.12	R 2 480 535.00	R 22 314.00		R 872 918.12	R	22 314.00	8.15%
9358992970	ABSA BANK		R 27 125 989.03	R 36 000 000.00	R 244 784.55		R 63 371 763.58	R	244 784.55	8.90%
9374565345	ABSA BANK		R 30 759 230.27		R 225 005.88		R 30 984 236.15	R	225 005.88	8.90%
<b>Total for Investments</b>			<b>R 75 423 698.26</b>	<b>R 15 980 535.00</b>	<b>R 617 444.06</b>		<b>R 109 178 024.47</b>	<b>R</b>	<b>617 444.06</b>	
Primary Bank Account	Nedbank		R 1 925 309.15	R 1 801 983.69			R 3 727 292.84	R		0.00%
Cheque Account	Abesa Bank		R 235 235.36	R 58 529.65			R 293 765.03	R		0.00%
<b>Total for Bank Accounts</b>			<b>R 2 160 544.53</b>	<b>R 1 860 513.34</b>	<b>R -</b>		<b>R 4 021 057.87</b>	<b>R</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL</b>			<b>R 77 884 242.79</b>	<b>R 15 980 535.00</b>	<b>R 617 444.06</b>		<b>R 113 199 082.34</b>	<b>R</b>	<b>617 444.06</b>	<b>0.00%</b>

DATE 14/8/2024

MUNICIPAL-MANAGER/CFO 

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	92 989	92 989	36 102	36 102	45 526	(9 424)	-20.7%	92 989
Local Government Equitable Share			86 644	86 644	36 102	36 102	45 526	(9 424)	-20.7%	86 644
Finance Management			1 000	1 000				-		1 000
EPWP Incentive			1 265	1 265				-		1 265
Rural Roads Asset Management Grant			2 974	2 974				-		2 974
Municipal Systems Improvement Grant (MSIG)			1 106	1 106				-		1 106
Other transfers and grants [insert description]								-		
<b>Provincial Government:</b>		-	3 807	3 807	2 750	2 750	-	2 750	#DIV/0!	3 807
CDW Operational Support Grant			57	57				-		57
Human Capacity Building Grant			1 000	1 000				-		1 000
Fire Safety Plan			2 750	2 750	2 750	2 750	-	2 750	#DIV/0!	2 750
Other transfers and grants [insert description]	4							-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Total Operating Transfers and Grants</b>	5	-	96 796	96 796	38 852	38 852	45 526	(6 674)	-14.7%	96 796
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-		-
Other capital transfers [insert description]								-		
<b>Provincial Government:</b>		-	2 700	2 700	-	-	-	-		2 700
Fire Service Capacity Building Grant			1 500	1 500				-		1 500
MUNICIPAL WATER RESILIANCE GRANT			1 200	1 200				-		1 200
Other capital transfers [insert description]								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
<b>Total Capital Transfers and Grants</b>	5	-	2 700	2 700	-	-	-	-		2 700
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	99 496	99 496	38 852	38 852	45 526	(6 674)	-14.7%	99 496



DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	92 989	92 989	36 127	36 127	45 500	(9 373)	-20.6%	92 989
Local Government Equitable Share			86 644	86 644	36 102	36 102	45 500	(9 398)	-20.7%	86 644
Finance Management			1 000	1 000	25	25	-	25	#DIV/0!	1 000
EPWP Incentive			1 265	1 265	-	-	-	-	-	1 265
Rural Roads Asset Management Grant			2 974	2 974	-	-	-	-	-	2 974
Municipal Systems Improvement Grant (MSIG)			1 106	1 106	-	-	-	-	-	1 106
Other transfers and grants [insert description]										
Provincial Government:		-	3 807	3 807	2 841	2 841	5	2 837	59717.5%	3 807
CDW Operational Support Grant			57	57	-	-	5	(5)	-100.0%	57
Human Capacity Building Grant			1 000	1 000	91	91	-	91	#DIV/0!	1 000
Fire Safety Plan			2 750	2 750	2 750	2 750	-	2 750	#DIV/0!	2 750
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		<b>-</b>	<b>96 796</b>	<b>96 796</b>	<b>38 969</b>	<b>38 969</b>	<b>45 505</b>	<b>(6 536)</b>	<b>-14.4%</b>	<b>96 796</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
Provincial Government:		-	2 700	2 700	-	-	-	-	-	2 700
Fire Service Capacity Building Grant			1 500	1 500	-	-	-	-	-	1 500
MUNICIPAL WATER RESILIANCE GRANT			1 200	1 200	-	-	-	-	-	1 200
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>-</b>	<b>2 700</b>	<b>2 700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 700</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>-</b>	<b>99 496</b>	<b>99 496</b>	<b>38 969</b>	<b>38 969</b>	<b>45 505</b>	<b>(6 536)</b>	<b>-14.4%</b>	<b>99 496</b>

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration R thousands	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages			4 811	4 811	376	376	401	(25)	-6%	4 811
Pension and UIF Contributions			62	62	5	5	5	(0)	-5%	62
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 453	1 453	115	115	121	(6)	-5%	1 453
Cellphone Allowance			470	470	39	39	39	-	-	470
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>			<b>6 796</b>	<b>6 796</b>	<b>535</b>	<b>535</b>	<b>566</b>	<b>(31)</b>	<b>-5%</b>	<b>6 796</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages			4 545	4 545	328	328	334	(6)	-2%	4 545
Pension and UIF Contributions			491	491	41	41	41	(0)	0%	491
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			258	258	20	20	22	(1)	-5%	258
Cellphone Allowance			78	78	7	7	7	-	-	78
Housing Allowances			2	2	0	0	0	0	50%	2
Other benefits and allowances			-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			76	76	-	-	6	(6)	-100%	76
In kind benefits			-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>			<b>5 451</b>	<b>5 451</b>	<b>396</b>	<b>396</b>	<b>410</b>	<b>(14)</b>	<b>-3%</b>	<b>5 451</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages			114 656	114 656	7 442	7 442	8 853	(1 411)	-16%	114 656
Pension and UIF Contributions			19 258	19 258	1 382	1 382	1 605	(223)	-14%	19 258
Medical Aid Contributions			6 910	6 910	495	495	576	(81)	-14%	6 910
Overtime			1 850	1 850	155	155	154	1	0%	1 850
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			5 277	5 277	431	431	440	(9)	-2%	5 277
Cellphone Allowance			538	538	36	36	45	(9)	-20%	538
Housing Allowances			370	370	25	25	31	(6)	-20%	370
Other benefits and allowances			10 344	10 344	760	760	862	(102)	-12%	10 344
Payments in lieu of leave			200	200	23	23	17	6	36%	200
Long service awards			250	250	49	49	21	28	133%	250
Post-retirement benefit obligations			3 018	3 018	503	503	252	251	100%	3 018
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			565	565	47	47	47	0	0%	565
In kind benefits			-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>			<b>163 237</b>	<b>163 237</b>	<b>11 347</b>	<b>11 347</b>	<b>12 901</b>	<b>(1 555)</b>	<b>-12%</b>	<b>163 237</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>Total Parent Municipality</b>			<b>175 484</b>	<b>175 484</b>	<b>12 278</b>	<b>12 278</b>	<b>13 877</b>	<b>(1 600)</b>	<b>-12%</b>	<b>175 484</b>
Unpaid salary, allowances & benefits in arrears:										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			<b>175 484</b>	<b>175 484</b>	<b>12 278</b>	<b>12 278</b>	<b>13 877</b>	<b>(1 600)</b>	<b>-12%</b>	<b>175 484</b>
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>			<b>168 688</b>	<b>168 688</b>	<b>11 742</b>	<b>11 742</b>	<b>13 311</b>	<b>(1 569)</b>	<b>-12%</b>	<b>168 688</b>

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July		-	-	-		-	-		
August		-	-	-		-	-		
September		320	320			320	-		
October		1 260	1 260			1 580	-		
November		1 400	1 400			2 980	-		
December		4 240	4 240			7 220	-		
January		1 194	1 194			8 414	-		
February		1 831	1 831			10 245	-		
March		525	525			10 770	-		
April		735	735			11 505	-		
May		-	-			11 505	-		
June		-	-			11 505	-		
<b>Total Capital expenditure</b>		-	11 505	11 505	-				

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

CASHBOOK  
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Balance B/fwd - 1 July 2024	2160544.53
Revenue: 40101010031	72358402.10
Expenditure: 40101010032	70485799.26-

Other:

CASHBOOK BALANCE - 31 July 2024	<u>4033147.37</u>
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BANK STATEMENT  
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Balance as per bank statement as at 31 July 2024	31/07/2024	4033147.37
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PLUS:

Receipts not cleared in bank Other	0
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LESS:

Uncleared ACB Outstanding cheques Bank transactions not on GL	0	0.00
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Cash Book balance as at 31 July 2024	<u>4033147.37</u>
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Difference	0.00
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Verified by: C Reid ..... S Zikmann .....

Signature:  .....	 .....	On (dd/mm/ccyy) 13 08 2024 .....
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