



OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Financial Monthly Report

September 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 **September 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 **September 2024** is noted.
- It be noted that the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and in accordance with the approved budget.
- It be noted that any material variances will receive remedial or corrective actions.



Mr RG Bosman
Municipal Manager

Date:2024/10/14.....

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 **September 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 2024/10/11 _____

EXECUTIVE SUMMARY

Introduction

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

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

Consolidated Performance

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

	Capital Expenditure	Operating Expenditure	Operating Revenue
Budget	R 12 813 800	R303 057 838	R305 757 838
Budget to date (BTD)	R 320 000	R71 611 317	R73 635 881
Year to date (YTD)	R 330 643	R67 056 844	R80 955 547
Variance to SDBIP	R 10 643	-R 4 554 472.49	R 7 319 666
YTD% Variance to SDBIP	3%	-6%	10%
% of Annual Budget	3%	22%	26%

Relevant information

- Revenue to date is **higher** than anticipated with a variance of **10%**.
- Actual expenditure is **lower** than expected with a variance of **6%**.

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

- Capital expenditures is higher than budgeted with a variance of **3%**.

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

Capital Programme Budget Report 2024/2025

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2024/25	ADJUSTMENT Sep 2024	TOTAL ADJUSTED BUDGET 2024/25	SPENDING YTD AS PER TB SEP 2024	VAT, Retention	TOTAL SPENDING UP TO SEP 2024	% SPENDING	COMMITTEE NTS SEP 2024	TOTAL YTD INCL COMMIT	BALANCE UNSPEND
1	COMMITTEE, RECORDS, COUNCIL SUPPRT	1	R35 000.00	R0.00	R35 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R35 000.00
2	CORPORATE SERVICES : SUPPORT SERV	1	R200 000.00	R0.00	R200 000.00	R165 850.02	R0.00	R165 850.02	82.93%	R0.00	R165 850.02	R34 149.98
3	CORPORATE SERVICES : SUPPORT SERV	1	R250 000.00	R0.00	R250 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R250 000.00
4	CORPORATE SERVICES : SUPPORT SERV	1	R30 000.00	R0.00	R30 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R30 000.00
5	CORPORATE SERVICES : SUPPORT SERV	1	R90 000.00	R0.00	R90 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R90 000.00
6	EMERGENCY SERVICES	1	R1 800 000.00	R0.00	R1 800 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R90 000.00
7	EMERGENCY SERVICES	1	R600 000.00	R840 000.00	R1 440 000.00	R0.00	R0.00	R0.00	0.00%	R1 400.00	R1 400.00	R1 798 600.00
8	EMERGENCY SERVICES	1	R100 000.00	R0.00	R100 000.00	R2 988.26	R0.00	R2 988.26	2.99%	R7 609.80	R10 598.06	R89 401.94
9	EMERGENCY SERVICES	1	R400 000.00	R0.00	R400 000.00	R0.00	R0.00	R0.00	0.00%	R97 161.66	R97 161.66	R302 838.34
10	EMERGENCY SERVICES	4	R1 200 000.00	R0.00	R1 200 000.00	R0.00	R24 332.74	R24 332.74	0.00%	R1 175 667.26	R1 200 000.00	R0.00
11	EMERGENCY SERVICES	4	R1 500 000.00	R0.00	R1 500 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R1 500 000.00
12	ENVIRONMENTAL MANAGEMENT SERVICES	1	R5 000.00	R0.00	R5 000.00	R0.00	R0.00	R0.00	0.00%	R6 295.66	R6 295.66	R9 704.34
13	ENVIRONMENTAL MANAGEMENT SERVICES	1	R460 000.00	R0.00	R460 000.00	R0.00	R4 249.00	R4 249.00	0.00%	R455 751.00	R460 000.00	R5 000.00
14	ENVIRONMENTAL MANAGEMENT SERVICES	1	R25 000.00	R0.00	R25 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R0.00
15	FINANCIAL SERVICES	1	R5 000.00	R0.00	R5 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R5 000.00
16	FINANCIAL SERVICES:EXECUTIVE	1	R18 500.00	R0.00	R18 500.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R5 000.00
17	HUMAN RESOURCES	1	R150 000.00	R0.00	R150 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R18 500.00
18	ICT SERVICES	1	R260 000.00	R0.00	R260 000.00	R146 130.00	R0.00	R146 130.00	56.20%	R0.00	R146 130.00	R113 870.00
19	ICT SERVICES	1	R1 000 000.00	R0.00	R1 000 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R1 000 000.00
20	ICT SERVICES	1	R15 000.00	R0.00	R15 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R15 000.00
21	IDP AND COMMUNICATION	1	R100 000.00	R0.00	R100 000.00	R0.00	R0.00	R0.00	0.00%	R70 965.00	R70 965.00	R29 035.00
22	LED, TOURISM, RESORTS AND EPWP	1	R100 000.00	R0.00	R100 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R100 000.00
23	LED, TOURISM, RESORTS AND EPWP	1	R30 000.00	R0.00	R30 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R100 000.00
24	LED, TOURISM, RESORTS AND EPWP	1	R150 000.00	R0.00	R150 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R30 000.00
25	LED, TOURISM, RESORTS AND EPWP	1	R250 000.00	R0.00	R250 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R150 000.00
26	LED, TOURISM, RESORTS AND EPWP	1	R70 000.00	R0.00	R70 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R250 000.00
27	LED, TOURISM, RESORTS AND EPWP	1	R15 000.00	R0.00	R15 000.00	R0.00	R0.00	R0.00	0.00%	R12 023.88	R12 023.88	R2 976.12
28	LED, TOURISM, RESORTS AND EPWP	1	R100 000.00	R0.00	R100 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R100 000.00
29	LED, TOURISM, RESORTS AND EPWP	1	R500 000.00	R0.00	R500 000.00	R0.00	R0.00	R0.00	0.00%	R523 975.00	R523 975.00	-R23 975.00
30	LED, TOURISM, RESORTS AND EPWP	1	R100 000.00	R0.00	R100 000.00	R15 675.00	R0.00	R15 675.00	15.68%	R9 826.09	R25 501.09	R74 498.91
31	MUNICIPAL HEALTH SERVICES	1	R180 000.00	R0.00	R180 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R180 000.00
32	MUNICIPAL HEALTH SERVICES	1	R250 000.00	R0.00	R250 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R250 000.00
33	MUNICIPAL HEALTH SERVICES	3	R1 500 000.00	R0.00	R1 500 000.00	R0.00	R0.00	R0.00	0.00%	R282 284.07	R282 284.07	R1 217 715.93
34	SOLID WASTE MANAGEMENT	1	R0.00	R160 000.00	R160 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R160 000.00
35	CORPORATE SERVICES : SUPPORT SERV	1	R0.00	R114 000.00	R114 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R114 000.00
36	EMERGENCY SERVICES	1	R0.00	R195 300.00	R195 300.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R195 300.00
37	LED, TOURISM, RESORTS AND EPWP	1	R11 504 500.00	R1 309 300.00	R12 813 800.00	R330 643.28	R28 581.74	R359 225.02	2.58%	R3 108 101.02	R3 467 326.04	R9 276 473.96
							0.22%		2.80%	24.26%	27.06%	25.00%

Funding Sources	Type	Budget
Capital Replacement Reserve	1	R 8 613 800.00
Revenue	2	R -
External Loans	3	R 1 500 000.00
Grants	4	R 2 700 000.00
Private Contributions	5	R -
TOTAL		R 12 813 800.00

FUNDING SOURCES	Type	BUDGET 2024/25	ADJUSTMENT Sep 2024	TOTAL ADJUSTMENT 2024/25	SPENDING YTD Jul 2024	% SPENDING	VAT AND RETENTIONS	COMMITMENTS Sep 2024	TOTAL YTD INCL COMMIT	BALANCE UNSPEND	Budget-Spending
Capital Replacement Reserve	1	R7 304 500.00	R1 309 300.00	R8 613 800.00	R330 643.28	3.84%	R0.00	R1 650 149.69	R1 985 041.97	R6 628 758.03	R1 985 041.97
Revenue	2	R0.00	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	R0.00	R1 500 000.00	R0.00	0.00%	R0.00	R282 284.07	R0.00	R1 500 000.00	R0.00
Grants	4	R2 700 000.00	R0.00	R2 700 000.00	R0.00	0.00%	R0.00	R1 175 667.26	R0.00	R2 700 000.00	R0.00
Private Contributions	5	R0.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R0.00	R0.00	R0.00
TOTAL		R 11 504 500.00	R 1 309 300.00	R 12 813 800.00	R 330 643.28	2.58%	R0.00	R 3 108 101.02	R 1 985 041.97	R 10 828 758.03	R1 985 041.97

Discussion: : Actual spending to date 3% of the budgeted amount. This includes VAT recognitions on grant projects, retentions amounting to 0.22%. Commitment is 24.26%, this totals the actual spending and commitment are 27.06%.

Cash Position and Liquidity

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

Item Description	Amounts
Balance as per CFA	R94 182 389
Unspent conditional grants and funds	-R5 950 409
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	-R12 386 200
VAT Refund (Roads Expenses prev years)	-R31 454 420
Rehabilitation provision (KWK)	-R5 563 745
Performance Bonus Provison	R0
Set aside for retention	R0
Capital Replacement reserve Fund	-R6 628 758
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)	R21 664 389

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R5 950 409
External Loans unspent	R265 147
1 (one) Month Operational Expenditure	R22 799 462
Provisions	R6 213 745
Capital Replacement reserve	R7 142 524
Loan repayments	R1 870 387
Commitments for creditor payments	R4 008 160
Total Liquidity Requirement	R48 249 835
ACTUAL LIQUIDITY AVAILABLE	R65 531 101
Total Investments	R109 178 024
Capital Replacement reserve Fund	-R6 628 758
VAT Refund (ABSA Deposit plus)	-R31 454 420
Rehabilitation provision (KWK)	-R5 563 745
Balance of Investments	R65 531 101
Cash book - Bank Balance	R2 282 831
Equitable share received in advance	-R14 440 709
Roads Invoice claim Aug and Sep 2024	R27 047 881
Consumer Debtors (current – 60 days)	R 2 603 492
Public Works Fire Account	R 1 265 739
Total Liquidity Available	R83 024 596
Liquidity Shortfall(-)/Liquidity Surplus	R34 774 762

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 127 355.55	R -	R 127 355.55	12.74%	R 872 644.45
EPWP	R 1 265 000.00	R	R 1 265 000.00	R 127 450.02	R -	R 127 450.02	10.08%	R 1 137 549.98
CDW	R 57 000.00	R	R 57 000.00	R 1 618.55	R 4 773.78	R 6 392.33	11.21%	R 50 607.67
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 263 657.35	R 734.76	R 264 392.11	26.44%	R 735 607.89
WC FMCG (WEB AUTO)	R 500 000.00	R	R 500 000.00	R 225 227.16	R -	R 225 227.16	45.05%	R 274 772.84
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
	WC FMCG TOTAL		R 2 750 000.00	R 225 227.16	R -	R 225 227.16	8.19%	R 2 524 772.84
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 31 307.28	R -	R 31 307.28	#DIV/0!	-R 31 307.28
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 1 200 000.00	R 1 200 000.00	100.00%	R -

Summary

- Year to date benchmark for the 3rd month period ending 30 September 2024 is **25%** if calculated in a straight-line method for the 12 months in the year.
- Year to date operating revenue amounts to **26%** of the total budgeted for the financial year.
- Year to date operating expenditure amounts to **22%** of the total budgeted for the financial.
- Year to date capital expenditure amounts to **2.58%** of total adjusted budgeted for the financial year but should adjusted to **27.06%** if all the committed capital cost are also taken into consideration.

Positive cash flow, over **R21.6 million**, was calculated and a **Positive R34.7 million** liquidity as evident as on 30 September 2024.

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

For September 2024, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R80 955 547	R 93 562 719	R12 607 172
Actual Expenditure	<u>R67 056 844</u>	<u>R67 056 844</u>	
Surplus (Shortfall)	R13 898 703	R26 505 875	

The revenue adjustment is calculated as follows:

Equitable share received for Sep 2024	(R 14 440 709)
Roads Revenue invoice August and September 2024	<u>R 27 047 881</u>
Nett total revenue received in advance	R 12 607 172

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 671 290.53	R 3 336 726.28	R 3 911 269.08
SERVICES CHARGES - SEWERAGE	R 220 000.00	R 8 358.25	R 22 985.17	R 32 960.25
SERVICES CHARGES - WATER	R -	R -	R -	R -
SALE OF GOODS AND SERVICES	R 10 504 056.00	R 929 548.07	R 1 484 577.40	R 1 359 286.90
RENT OF FACILITIES&EQUIPMENT	R 14 062 000.00	R 1 233 614.35	R 3 675 853.34	R 3 614 072.32
INTEREST EARNED-EXTERNAL INVES	R 7 600 000.00	R 875 370.80	R 1 495 916.91	R 1 245 546.11
INTEREST EARNED-OUTST DEBTORS	R 300 000.00	R 14 353.24	R 68 320.10	R 78 966.86
LICENSES & PERMITS	R 1 250 000.00	R 91 791.65	R 217 544.75	R 188 253.10
INCOME FOR AGENCY SERVICES	R 13 825 039.00	R 1 152 989.13	R 3 458 967.39	R 3 269 484.21
GRANT&SUBSIDIES (OPERATING)	R 96 796 255.00	R 204 008.48	R 39 597 308.63	R 40 123 277.31
GRANT&SUBSIDIES (CAPITAL)	R 2 700 000.00	R 1 200 000.00	R 1 200 000.00	R -
OTHER REVENUE	R 1 160 533.00	R 75 134.35	R 215 648.60	R 236 018.14
PROFIT ON SALE	R 9 900 000.00	R -	R -	R -
	R 173 267 883.00	R 6 456 458.85	R 54 773 848.57	R 54 059 134.29

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 95 962 789.00	R 7 419 953.24	R 21 064 572.25	R 21 214 287.06
REMUNERATION OF COUNCILLORS	R 6 795 959.00	R 501 417.68	R 1 556 946.03	R 1 621 858.27
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R 3 680 586.00	R 294 265.52	R 882 796.54	R 895 246.52
BULK PURCHASES	R -	R -	R -	R -
OTHER MATERIAL	R 5 135 900.00	R 231 765.59	R 644 844.93	R 842 231.22
INTEREST EXPENSE - EXTERNAL	R 2 117 236.00	R 136 182.70	R 313 336.69	R 315 984.82
CONTRACTED SERVICES	R 33 385 836.00	R 1 716 525.79	R 3 985 252.00	R 4 690 462.00
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 23 489 577.00	R 1 916 490.49	R 6 370 280.43	R 5 803 005.96
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 170 567 883.00	R 12 216 601.01	R 34 818 028.87	R 35 383 075.85

Total	R 2 700 000.00	R -5 760 142.16	R 19 955 819.70	R 18 676 058.44
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Revenue by source

Reasons for variance:

Total income to date is higher than anticipated with a variance of 1.32%.
 Refuse is lower due to lower dumping volumes at Karwyderskraal dumping site.
 Sewerage is lower as a result of it being out of camping season.
 Sale of goods and services & Rent of facilities is above anticipated as a result of camping fees being paid in advance for the December/January holiday season.
 Interest earned from external investments are higher as a result of the VAT refunds being ring-fenced.
 Interest earned from debtors is lower as a result of gradual overdue payments. A service provider has been appointed to help with the collection of outstanding debts.
 Licences and permits are higher due to Municipal Health Services issuing more permits and licences.
 Capital grants for the Water Resilience grant has been received.

Expenditure by type:

Reasons for variance:

Total expenditure is 1.6% lower than anticipated .
 Other material is lower as a result of departments planning for expenditure during the year, whereas the cashflow is averaged over the 12 months.
 Contracted services is lower in part caused by the RRAMS project that does not have a contractor together with orders that is picking up.

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 7 804 869.81	R 27 381 461.99	R 19 576 592.18
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 81.60	R 236.00	R 154.40
GAINS	R -	R -	R -	R -
	R 132 489 955.00	R 7 804 951.41	R 27 381 697.99	R 19 576 746.58

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 69 725 055.00	R 5 841 185.90	R 15 848 339.41	R 15 736 461.26
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 45 316 873.00	R 4 264 298.66	R 14 309 894.24	R 17 717 442.04
INTEREST EXPENSE - EXTERNAL	R 305 000.00	R 25 417.00	R 76 251.00	R 77 500.67
CONTRACTED SERVICES	R 4 580 000.00	R 187 656.87	R 557 840.88	R 727 632.02
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 12 287 027.00	R 420 168.54	R 1 446 489.91	R 1 969 204.96
LOSS ON DISPOSAL OF ASSETS	R 276 000.00	R -	R -	R -
	R 132 489 955.00	R 10 738 726.97	R 32 238 815.44	R 36 228 240.94

Total	R -	R -2 933 775.56	R -4 857 117.45	R -16 651 494.36
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Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies 39.87% higher than anticipated to date.

This big variance is as a result of the mis-match between the financial years of province and municipality's, resulting from the fact that May and June invoices are paid in the current financial year and played off against the advance received in April.

Expenditure by type

Reasons for variances:

Total expenditure is 11.01% lower than anticipated .

'This is as a result of material orders needing to be paid, as well as the time it takes for suppliers to provide the the material and then provide the municipality with invoices for payment.

DC3 Overberg - Table C1 Monthly Budget Statement Summary - M03 September

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
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	15 170	15 170	680	3 360	3 944	(585)	-15%	15 170
Investment revenue	-	7 600	7 600	875	1 496	1 246	250	20%	7 600
Transfers and subsidies - Operational	-	96 796	96 796	204	39 597	40 123	(526)	(0)	96 796
Other own revenue	-	183 492	183 492	11 302	36 503	28 323	8 180	29%	-
Total Revenue (excluding capital transfers and contributions)	-	303 058	303 058	13 061	80 956	73 636	7 320	10%	303 058
Employee costs	-	168 688	165 688	13 261	36 913	36 951	(38)	-0%	165 688
Remuneration of Councillors	-	6 796	6 796	501	1 557	1 622	(65)	-4%	6 796
Depreciation and amortisation	-	3 681	3 681	294	883	895	(12)	-1%	3 681
Interest	-	2 422	2 422	162	390	393	(4)	-1%	2 422
Inventory consumed and bulk purchases	-	47 075	50 453	4 496	14 955	18 560	(3 605)	-19%	50 453
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	-	74 396	74 018	4 241	12 360	13 190	(830)	-6%	74 018
Total Expenditure	-	303 058	303 058	22 955	67 057	71 611	(4 554)	-9%	303 058
Surplus/(Deficit)	-	-	-	(9 894)	13 899	2 025	11 874	587%	-
Transfers and subsidies - capital (monetary allocations)	-	2 700	2 700	1 200	1 200	-	1 200	#DIV/0!	2 700
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	2 700	2 700	(8 694)	15 099	2 025	13 074	646%	2 700
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	2 700	2 700	(8 694)	15 099	2 025	13 074	646%	2 700
Capital expenditure & funds sources									
Capital expenditure	-	11 505	12 814	331	331	320	11	3%	12 814
Capital transfers recognised	-	2 700	2 700	-	-	-	-	-	2 700
Borrowing	-	1 500	1 500	-	-	-	-	-	1 500
Internally generated funds	-	7 305	8 614	331	331	320	11	3%	8 614
Total sources of capital funds	-	11 505	12 814	331	331	320	11	3%	12 814
Financial position									
Total current assets	91 455	76 587	75 278		104 349				75 278
Total non current assets	115 311	129 546	130 856		114 759				130 856
Total current liabilities	33 144	43 569	43 569		29 525				43 569
Total non current liabilities	56 522	59 047	59 047		57 384				59 047
Community wealth/Equity	117 100	103 519	103 519		132 199				103 519
Cash flows									
Net cash from (used) operating	-	(425)	(425)	(4 194)	18 120	12 342	(5 778)	-47%	(425)
Net cash from (used) investing	-	(1 605)	(2 914)	(331)	(331)	(320)	11	-3%	(2 914)
Net cash from (used) financing	-	(3 206)	(3 206)	(365)	(1 192)	(1 219)	(27)	2%	(3 206)
Cash/cash equivalents at the month/year end	-	66 290	64 981	94 182	94 182	82 329	(11 853)	-14%	71 041
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dye-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1 892	184	89	63	63	41	174	2 240	4 746
Creditors Age Analysis									
Total Creditors	77	232	208	-	-	-	-	1	517

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

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
R thousands	1									
Revenue - Functional										
Governance and administration		-	119 436	119 436	(421)	41 898	44 677	(2 779)	-6%	119 436
Executive and council		-	42 938	42 938	9 158	11 464	3 269	8 195	251%	42 938
Finance and administration		-	76 498	76 498	(9 580)	30 434	41 408	(10 974)	-27%	76 498
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	38 752	38 752	6 259	9 700	5 569	4 131	74%	38 752
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	21 133	21 133	2 341	5 567	4 811	756	16%	21 133
Public safety		-	13 358	13 358	2 637	2 697	524	2 173	414%	13 358
Housing		-	-	-	-	-	-	-	-	-
Health		-	4 262	4 262	1 281	1 436	234	1 203	515%	4 262
Economic and environmental services		-	132 620	132 620	7 809	27 390	19 592	7 798	40%	132 620
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	132 490	132 490	7 805	27 382	19 577	7 805	40%	132 490
Environmental protection		-	130	130	4	8	15	(7)	-45%	130
Trading services		-	14 950	14 950	615	3 168	3 798	(631)	-17%	14 950
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	14 950	14 950	615	3 168	3 798	(631)	-17%	14 950
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	305 758	305 758	14 261	82 156	73 636	8 520	12%	305 758
Expenditure - Functional										
Governance and administration		-	66 666	66 666	5 295	15 329	14 516	813	6%	66 666
Executive and council		-	11 383	11 383	912	2 453	2 421	32	1%	11 383
Finance and administration		-	53 082	53 082	4 214	12 404	11 616	787	7%	53 082
Internal audit		-	2 201	2 201	168	473	479	(6)	-1%	2 201
Community and public safety		-	89 089	89 089	5 792	16 944	18 293	(1 349)	-7%	89 089
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	21 829	21 829	1 030	3 604	4 333	(729)	-17%	21 829
Public safety		-	44 963	44 963	3 178	8 944	9 332	(387)	-4%	44 963
Housing		-	-	-	-	-	-	-	-	-
Health		-	22 298	22 298	1 585	4 395	4 628	(233)	-5%	22 298
Economic and environmental services		-	138 015	138 015	11 172	33 412	37 410	(3 998)	-11%	138 015
Planning and development		-	1 766	1 766	140	391	391	(0)	0%	1 766
Road transport		-	132 490	132 490	10 739	32 239	36 228	(3 989)	-11%	132 490
Environmental protection		-	3 759	3 759	293	782	790	(8)	-1%	3 759
Trading services		-	9 287	9 287	696	1 372	1 393	(21)	-1%	9 287
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 287	9 287	696	1 372	1 393	(21)	-1%	9 287
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	303 058	303 058	22 955	67 057	71 611	(4 554)	-6%	303 058
Surplus/ (Deficit) for the year		-	2 700	2 700	(8 694)	15 099	2 025	13 074	6.4577547	2 700

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September

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
R thousands										
Revenue by Vote										
Vote 1 - Municipal Manager	1	-	42 938	42 938	9 158	11 464	3 269	8 195	250.7%	42 938
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	42	42	3	10	10	(0)	-1.9%	42
Vote 4 - Finance		-	76 456	76 456	(9 583)	30 424	41 398	(10 974)	-26.5%	76 456
Vote 5 - Community Services		-	186 322	186 322	14 683	40 257	28 959	11 298	39.0%	186 322
Total Revenue by Vote	2	-	305 758	305 758	14 261	82 156	73 636	8 520	11.6%	305 758
Expenditure by Vote										
Vote 1 - Municipal Manager	1	-	17 235	17 235	1 319	3 571	3 597	(26)	-0.7%	17 235
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	20 035	20 035	2 022	6 337	5 761	576	10.0%	20 035
Vote 4 - Finance		-	28 948	28 948	1 938	5 419	5 168	251	4.9%	28 948
Vote 5 - Community Services		-	236 840	236 840	17 676	51 730	57 085	(5 355)	-9.4%	236 840
Total Expenditure by Vote	2	-	303 058	303 058	22 955	67 057	71 611	(4 554)	-6.4%	303 058
Surplus/ (Deficit) for the year	2	-	2 700	2 700	(8 694)	15 099	2 025	13 074	645.8%	2 700

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	Budget Year 2024/25								
		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		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		220	220	8	23	33	(10)	-30%	220	
Service charges - Waste management		14 950	14 950	671	3 337	3 911	(575)	-15%	14 950	
Sale of Goods and Rendering of Services		142 994	142 994	8 734	28 866	20 936	7 930	38%	142 994	
Agency services		13 825	13 825	1 153	3 459	3 269	189	6%	13 825	
Interest		-	-	-	-	-	-	-	-	
Interest earned from Receivables		300	300	14	68	79	(11)	-13%	300	
Interest from Current and Non Current Assets		7 600	7 600	875	1 496	1 246	250	20%	7 600	
Dividends		-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	
Rental from Fixed Assets		14 062	14 062	1 234	3 676	3 614	62	2%	14 062	
Licence and permits		1 250	1 250	92	218	188	29	16%	1 250	
Operational Revenue		1 161	1 161	75	216	236	(20)	-9%	1 161	
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	
Surcharges and Taxes		-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	
Licence and permits		-	-	-	-	-	-	-	-	
Transfers and subsidies - Operational		96 796	96 796	204	39 597	40 123	(526)	-1%	96 796	
Interest		-	-	-	-	-	-	-	-	
Fuel Levy		-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	
Gains on disposal of Assets		9 900	9 900	-	-	-	-	-	9 900	
Other Gains		-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		-	303 058	303 058	13 061	80 956	73 636	7 320	10%	303 058
Expenditure By Type										
Employee related costs		168 688	165 688	13 261	36 913	36 951	(38)	0%	165 688	
Remuneration of councillors		6 796	6 796	501	1 557	1 622	(65)	-4%	6 796	
Bulk purchases - electricity		-	-	-	-	-	-	-	-	
Inventory consumed		47 075	50 453	4 496	14 955	18 560	(3 605)	-19%	50 453	
Debt impairment		-	-	-	-	-	-	-	-	
Depreciation and amortisation		3 681	3 681	294	883	895	(12)	-1%	3 681	
Interest		2 422	2 422	162	390	393	(4)	-1%	2 422	
Contracted services		38 158	37 966	1 904	4 543	5 418	(875)	-16%	37 966	
Transfers and subsidies		-	-	-	-	-	-	-	-	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	
Operational costs		35 962	35 777	2 337	7 817	7 772	45	1%	35 777	
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	
Other Losses		276	276	-	-	-	-	-	276	
Total Expenditure		-	303 058	303 058	22 955	67 057	(4 554)	-6%	303 058	
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		-	-	-	(9 894)	13 899	2 025	11 874	0	-
Transfers and subsidies - capital (in-kind)		2 700	2 700	1 200	1 200	-	1 200	#DIV/0!	2 700	
Surplus/(Deficit) after capital transfers & contributions		-	2 700	2 700	(8 694)	15 099	2 025	13 074	0	2 700
Income Tax		-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax		-	2 700	2 700	(8 694)	15 099	2 025	13 074	0	2 700
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		-	2 700	2 700	(8 694)	15 099	2 025	13 074	0	2 700
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year		-	2 700	2 700	(8 694)	15 099	2 025	13 074	0	2 700

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September

Vote Description	Ref	Budget Year 2024/25								
		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		-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	1 750	1 750	-	-	-	-	-	1 750
Total Capital Multi-year expenditure	4,7	-	1 750	1 750	-	-	-	-	-	1 750
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	15	15	-	-	-	-	-	15
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	2 034	2 194	312	312	10	302	3020%	2 194
Vote 4 - Finance		-	30	30	-	-	-	-	-	30
Vote 5 - Community Services		-	7 676	8 825	19	19	310	(291)	-94%	8 825
Total Capital single-year expenditure	4	-	9 755	11 064	331	331	320	11	3%	11 064
Total Capital Expenditure		-	11 505	12 814	331	331	320	11	3%	12 814
Capital Expenditure - Functional Classification										
Governance and administration		-	2 064	2 224	312	312	10	302	3020%	2 224
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	2 064	2 224	312	312	10	302	3020%	2 224
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7 445	8 594	19	19	310	(291)	-94%	8 594
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	1 315	1 510	-	-	30	(30)	-100%	1 510
Public safety		-	5 600	6 554	3	3	100	(97)	-97%	6 554
Housing		-	-	-	-	-	-	-	-	-
Health		-	530	530	16	16	180	(164)	-91%	530
Economic and environmental services		-	496	496	-	-	-	-	-	496
Planning and development		-	15	15	-	-	-	-	-	15
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	481	481	-	-	-	-	-	481
Trading services		-	1 500	1 500	-	-	-	-	-	1 500
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	1 500	1 500	-	-	-	-	-	1 500
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	11 505	12 814	331	331	320	11	3%	12 814
Funded by:										
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)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	2 700	2 700	-	-	-	-	-	2 700
Borrowing	6	-	1 500	1 500	-	-	-	-	-	1 500
Internally generated funds		-	7 305	8 614	331	331	320	11	3%	8 614
Total Capital Funding		-	11 505	12 814	331	331	320	11	3%	12 814

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		77 585	66 290	64 981	94 182	64 981
Trade and other receivables from exchange transactions		9 503	5 485	5 485	5 856	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	1 710	1 571
VAT		-	526	526	-	526
Other current assets		-	-	-	-	-
Total current assets		91 455	76 587	75 278	104 349	75 278
Non current assets						
Investments		-	-	-	-	-
Investment property		12 797	12 769	12 769	12 797	12 769
Property, plant and equipment		81 620	93 981	95 290	81 068	95 290
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		74	373	373	74	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		-	-	-	-	-
Total non current assets		115 311	129 546	130 856	114 759	130 856
TOTAL ASSETS		206 766	206 134	206 134	219 108	206 134
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		4 704	5 291	5 291	3 512	5 291
Consumer deposits		8	8	8	8	8
Trade and other payables from exchange transactions		5 407	6 736	6 736	1 414	6 736
Trade and other payables from non-exchange transactions		5 118	13 478	13 478	5 817	13 478
Provision		17 591	18 055	18 055	17 589	18 055
VAT		317	-	-	1 185	-
Other current liabilities		-	-	-	-	-
Total current liabilities		33 144	43 569	43 569	29 525	43 569
Non current liabilities						
Financial liabilities		6 519	2 727	2 727	6 519	2 727
Provision		50 003	56 319	56 319	50 865	56 319
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		56 522	59 047	59 047	57 384	59 047
TOTAL LIABILITIES		89 666	102 615	102 615	86 909	102 615
NET ASSETS	2	117 100	103 519	103 519	132 199	103 519
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		96 100	82 519	82 519	111 199	82 519
Reserves and funds		21 000	21 000	21 000	21 000	21 000
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	117 100	103 519	103 519	132 199	103 519

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	-	-	-	-	-	-		-
Service charges		15 170	15 170	15 170	1 672	5 360	4 953	408	8%	15 170
Other revenue		173 292	173 292	173 292	11 358	38 197	38 730	(533)	-1%	173 292
Transfers and Subsidies - Operational		96 796	96 796	96 796	-	40 226	40 752	(526)	-1%	96 796
Transfers and Subsidies - Capital		2 700	2 700	2 700	1 200	1 200	1 500	(300)	-20%	2 700
Interest		7 900	7 900	7 900	876	1 518	1 301	218	17%	7 900
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(294 783)	(294 783)	(294 783)	(19 139)	(67 992)	(74 540)	(6 548)	9%	(294 783)
Interest		(1 500)	(1 500)	(1 500)	(162)	(390)	(353)	37	-10%	(1 500)
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	(425)	(425)	(4 194)	18 120	12 342	(5 778)	-47%	(425)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9 900	9 900	9 900	-	-	-	-		9 900
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(11 505)	(12 814)	(12 814)	(331)	(331)	(320)	11	-3%	(12 814)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(1 605)	(2 914)	(331)	(331)	(320)	11	-3%	(2 914)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		1 500	1 500	1 500	-	-	-	-		1 500
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		(4 706)	(4 706)	(4 706)	(366)	(1 192)	(1 219)	(27)	2%	(4 706)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(3 206)	(3 206)	(366)	(1 192)	(1 219)	(27)	2%	(3 206)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		71 525	71 525	71 525	99 073	77 585	71 525			77 585
Cash/cash equivalents at month/year end:		66 290	64 981	64 981	94 182	94 182	82 329			71 041

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description		Budget Year 2024/25											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy		
		NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181-Dys-1 Yr	Over 1Yr	Total	Total over 90 days				
R thousands																
Debtors Age Analysis By Income Source																
	Trade and Other Receivables from Exchange Transactions - Water	1200	7	4	5	5	3	20	42	91	75					
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	89	14	6	3	1	2	7	123	14					
	Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-					
	Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-					
	Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-					
	Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	0	0	0					
	Interest on Arrear Debtor Accounts	1810	-	2	1	1	1	8	216	230	227					
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-					
	Other	1900	1 797	165	77	53	36	144	1 975	4 303	2 264					
	Total By Income Source	2000	1 892	184	89	63	41	174	2 240	4 746	2 581					
2023/24 - totals only																
Debtors Age Analysis By Customer Group																
	Organs of State	2200	527	-	-	-	-	-	1 266	1 793	1 266					
	Commercial	2300	179	9	2	0	0	4	404	599	409					
	Households	2400	1 186	176	86	63	41	170	569	2 341	893					
	Other	2500	-	-	-	-	-	-	-	14	14					
	Total By Customer Group	2600	1 892	184	89	63	41	174	2 240	4 746	2 581					

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	(19)	-	-	-	-	-	-	-	(19)
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	96	232	208	-	-	-	-	-	536
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Medical Aid deductions		-	-	-	-	-	-	-	1	1
Total By Customer Type	1000	77	232	208	-	-	-	-	1	517

MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: September 2024

INSTITUTION	Account Type	Account number	Actual date	Balance as at 01 Sep 24	Movements for the month		Interest capitalised	Costs & Fees	Actual date	Balance as at 30 Sep 24	Interest earned	Rate	
					Investments made	Investments matured							
Investments													
Nedbank	Call Account	037881714042		5 628 788.35	12 000 000.00	-	9 200 000.00	100 812.74			8 529 601.09	100 812.74	7.90%
Nedbank	Call Account (KWIK Rehab)	037881183454		5 439 003.59	87 251.20			37 490.58			5 563 745.37	37 490.58	7.90%
Nedbank	Call Account (CRRF)	037881185767		892 253.21				6 176.13			898 429.34	6 176.13	7.90%
Absa Bank	Investment Tracker (Main)	9358892970		53 833 218.42		-	8 000 000.00	460 563.97			46 293 782.39	460 563.97	8.65%
Absa Bank	Investment Tracker (Special)	9374585345		31 218 443.02				235 977.22			31 454 420.24	235 977.22	8.65%
Total for Investments				R 97 011 706.59	R 12 087 251.20	R -17 200 000.00	R -17 200 000.00	R 841 020.64			R 92 739 978.43	R 841 020.64	
Current Accounts													
Nedbank	Primary Bank Account	1176524496		2 868 134.00			-	-			2 128 496.20		0.00%
Absa Bank	Cheque Account	1780000062		67 239.58	87 095.28						154 334.86		0.00%
Total for Bank Accounts				R 2 935 373.58	R 87 095.28	R -739 637.80	R -739 637.80	R -			R 2 282 831.06	R -	
TOTAL				R 99 947 080.17	R 12 174 346.48	R -17 939 637.80	R -17 939 637.80	R 841 020.64	R -	R -	R 95 022 809.49	R 841 020.64	

DATE: 11/10/2024

MUNICIPAL MANAGER /
CHIEF FINANCIAL OFFICER
(ACTING)

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

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
R thousands										
RECEIPTS:										
Operating Transfers and Grants	1,2									
National Government:		-	92 989	92 989	-	37 419	37 945	(526)	-1.4%	92 989
Local Government Equitable Share			86 644	86 644	-	36 102	36 102	-		86 644
Finance Management			1 000	1 000	-	1 000	1 000	-		1 000
EPWP Incentive			1 265	1 265	-	317	843	(526)	-62.4%	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	-	2 807	2 807	-		3 807
CDW Operational Support Grant			57	57	-	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
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Operating Transfers and Grants	5	-	96 796	96 796	-	40 226	40 752	(526)	-1.3%	96 796
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	2 700	2 700	1 200	1 200	1 500	(300)	-20.0%	2 700
Fire Service Capacity Building Grant			1 500	1 500	-	-	300	(300)	-100.0%	1 500
MUNICIPAL WATER RESILIANCE GRANT			1 200	1 200	1 200	1 200	1 200	-		1 200
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	2 700	2 700	1 200	1 200	1 500	(300)	-20.0%	2 700
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	99 496	99 496	1 200	41 426	42 252	(826)	-2.0%	99 496

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	92 989	92 989	115	36 357	36 742	(385)	-1.0%	92 989
Local Government Equitable Share			86 644	86 644	-	36 102	36 102	-		86 644
Finance Management			1 000	1 000	25	127	102	25	24.7%	1 000
EPWP Incentive			1 265	1 265	90	127	38	90	239.4%	1 265
Rural Roads Asset Management Grant			2 974	2 974	-	-	-	-		2 974
Municipal Systems Improvement Grant (MSIG)			1 106	1 106	-	-	500	(500)	-100.0%	1 106
Other transfers and grants [insert description]										
Provincial Government:		-	3 807	3 807	89	3 241	3 382	(141)	-4.2%	3 807
CDW Operational Support Grant			57	57	-	2	6	(5)	-74.6%	57
Human Capacity Building Grant			1 000	1 000	89	264	175	89	50.8%	1 000
Fire Safety Plan			2 750	2 750	-	2 975	3 200	(225)	-7.0%	2 750
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total operating expenditure of Transfers and Grants:		-	96 796	96 796	204	39 597	40 123	(526)	-1.3%	96 796
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	2 700	2 700	1 200	1 200	-	1 200	#DIV/0!	2 700
Fire Service Capacity Building Grant			1 500	1 500	-	-	-	-		1 500
MUNICIPAL WATER RESILIANCE GRANT			1 200	1 200	1 200	1 200	-	1 200	#DIV/0!	1 200
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	2 700	2 700	1 200	1 200	-	1 200	#DIV/0!	2 700
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	99 496	99 496	1 404	40 797	40 123	674	1.7%	99 496

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages			4 811	4 811	347	1 088	1 141	(54)	-5%	4 811
Pension and UIF Contributions			62	62	5	15	15	(0)	-2%	62
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 453	1 453	110	337	348	(11)	-3%	1 453
Cellphone Allowance			470	470	39	118	118	-	-	470
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors			6 796	6 796	501	1 557	1 622	(65)	-4%	6 796
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			4 545	4 545	242	898	990	(92)	-9%	4 545
Pension and UIF Contributions			491	491	41	122	122	(0)	0%	491
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			258	258	15	56	62	(7)	-11%	258
Cellphone Allowance			78	78	5	18	20	(2)	-8%	78
Housing Allowances			2	2	0	1	1	0	6%	2
Other benefits and allowances			-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-
Security			-	-	-	-	-	-	-	-
Acting and post related allowance			76	76	19	19	6	13	204%	76
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			5 451	5 451	322	1 113	1 201	(88)	-7%	5 451
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			114 656	111 656	8 596	23 522	23 767	(245)	-1%	111 656
Pension and UIF Contributions			19 258	19 258	1 588	4 360	4 377	(17)	0%	19 258
Medical Aid Contributions			6 910	6 910	511	1 497	1 562	(65)	-4%	6 910
Overtime			1 850	1 850	185	445	413	31	8%	1 850
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			5 277	5 277	419	1 268	1 289	(21)	-2%	5 277
Cellphone Allowance			538	538	36	109	117	(9)	-7%	538
Housing Allowances			370	370	27	77	80	(4)	-5%	370
Other benefits and allowances			10 344	10 344	816	2 330	2 376	(46)	-2%	10 344
Payments in lieu of leave			200	200	156	383	244	140	57%	200
Long service awards			250	250	48	145	118	27	23%	250
Post-retirement benefit obligations			3 018	3 018	503	1 508	1 257	251	20%	3 018
Entertainment			-	-	-	-	-	-	-	-
Security			-	-	-	-	-	-	-	-
Acting and post related allowance			-	-	-	-	-	-	-	-
In kind benefits			565	565	53	156	149	6	4%	565
Sub Total - Other Municipal Staff			163 237	160 237	12 939	35 800	35 750	50	0%	160 237
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			175 484	172 484	13 763	38 470	38 573	(103)	0%	172 484
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS			175 484	172 484	13 763	38 470	38 573	(103)	0%	172 484
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			168 688	165 688	13 261	36 913	36 951	(38)	0%	165 688

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

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
R thousands									
Monthly expenditure performance trend									
July		-	-	-	-	-	-	-	0%
August		-	-	-	0	-	(0)	#DIV/0!	0%
September		320	320	331	331	320	(11)	-3.3%	3%
October		1 260	1 260			1 580	-		
November		1 400	1 820			3 400	-		
December		4 240	4 240			7 640	-		
January		1 194	1 663			9 303	-		
February		1 831	1 831			11 134	-		
March		525	945			12 079	-		
April		735	735			12 814	-		
May		-	-			12 814	-		
June		-	-			12 814	-		
Total Capital expenditure	-	11 505	12 814	331					

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


CASHBOOK

Balance B/fwd - 1 September 2024	2935373.58
Revenue: 40101010031	38628120.67
Expenditure: 40101010032	39280663.19-
Other:	
CASHBOOK BALANCE - 30 September 2024	----- 2282831.06 =====

BANK STATEMENT

Balance as per bank statement as at 30 September 2024	30/09/2024	2282831.06
PLUS:		
Receipts not cleared in bank		
Other	0	
LESS:		
Uncleared ACB		
Outstanding cheques		
Bank transactions not on GL	0	0.00
Cash Book balance as at 30 September 2024		----- 2282831.06 =====
Difference		0.00

Verified by: **S Zikmann**

Signature: 

On (dd/mm/ccyy) **03/10/2024**