



OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Financial Monthly Report

December 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 **December 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 **December 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: 2025/01/10

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 **December 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 2025/01/10

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 14 001 889	R304 805 399	R304 805 399
Budget to date (BTD)	R 6 097 722	R160 235 244	R148 434 278
Year to date (YTD)	R 1 649 578	R155 857 340	R153 682 674
Variance to SDBIP	-R 4 448 145	-R 4 377 904	R 5 248 396
YTD% Variance to SDBIP	-73%	-3%	4%
% of Annual Budget	12%	51%	50%

Relevant information

- Revenue to date is **higher** than anticipated with a variance of **4%**.
- Actual expenditure is **lower** than expected with a variance of **3%**.
See reasons for deviations in revenue and expenditure summary on page 11.
- Capital expenditures is lower than budgeted with a variance of **73%**.
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	ADJUSTMENT Dec 2024	TOTAL ADJUSTED BUDGET 2024/25	SPENDING YTD AS PER TB DEC 2024	VAT, Retention	TOTAL SPENDING UP TO DEC 2024	% SPENDING	COMMITTEE NTS DEC 2024	TOTAL YTD INCL COMMIT	BALANCE UNSPEND
1	COMMITTEE RECORDS, COUNCIL SUPPRT	1	R35 000.00	R0.00	R0.00	R35 000.00	R1 645.00	R0.00	R1 645.00	4.70%	R21 361.00	R23 006.00	R11 994.00
2	CORPORATE SERVICES : SUPPORT SERV	1	R200 000.00	R0.00	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	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	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	R0.00	R90 000.00	R69 565.22	R0.00	R69 565.22	77.29%	R0.00	R69 565.22	R20 434.78
6	EMERGENCY SERVICES	1	R1 800 000.00	R0.00	R0.00	R1 800 000.00	R1 400.00	R0.00	R1 400.00	0.08%	R1 639 675.28	R1 641 075.28	R159 924.72
7	EMERGENCY SERVICES	1	R600 000.00	R840 000.00	R0.00	R1 440 000.00	R185 691.60	R0.00	R185 691.60	12.90%	R279 450.00	R465 141.60	R974 858.40
8	EMERGENCY SERVICES	1	R100 000.00	R0.00	R0.00	R100 000.00	R18 726.76	R0.00	R18 726.76	18.73%	R7 609.80	R26 336.56	R73 663.44
9	EMERGENCY SERVICES	1	R400 000.00	R0.00	R0.00	R400 000.00	R98 945.78	R0.00	R98 945.78	24.74%	R0.00	R98 945.78	R301 054.22
10	EMERGENCY SERVICES	4	R1 200 000.00	R0.00	R600 000.00	R1 800 000.00	R0.00	R24 332.74	R0.00	0.00%	R1 175 667.26	R1 200 000.00	R600 000.00
11	EMERGENCY SERVICES	4	R1 500 000.00	R0.00	R0.00	R1 500 000.00	R6 295.65	R0.00	R6 295.65	39.35%	R0.00	R6 295.65	R9 704.35
12	ENVIRONMENTAL MANAGEMENT SERVICES	1	R16 000.00	R0.00	R0.00	R16 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R5 000.00
13	ENVIRONMENTAL MANAGEMENT SERVICES	1	R5 000.00	R0.00	R0.00	R5 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R5 000.00
14	ENVIRONMENTAL MANAGEMENT SERVICES	1	R460 000.00	R0.00	R64 114.00	R524 114.00	R0.00	R4 249.00	R4 249.00	0.00%	R455 751.00	R460 000.00	R64 114.00
15	FINANCIAL SERVICES	1	R5 000.00	R0.00	R0.00	R5 000.00	R24 210.52	R0.00	R24 210.52	96.84%	R0.00	R24 210.52	R789.48
16	FINANCIAL SERVICES:EXECUTIVE	1	R18 500.00	R0.00	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	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	R900 000.00	R1 160 000.00	R239 500.00	R0.00	R239 500.00	20.65%	R0.00	R239 500.00	R250 000.00
19	ICT SERVICES	1	R1 000 000.00	R0.00	-R1 000 000.00	R0.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R920 500.00
20	ICT SERVICES	1	R15 000.00	R0.00	R0.00	R15 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R0.00
21	IDP AND COMMUNICATION	1	R100 000.00	R0.00	R0.00	R100 000.00	R0.00	R0.00	R0.00	0.00%	R81 895.44	R81 895.44	R18 104.56
22	LED, TOURISM, RESORTS AND EPWP	1	R100 000.00	R0.00	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	R0.00	R30 000.00	R25 345.74	R0.00	R25 345.74	84.49%	R0.00	R25 345.74	R4 654.26
24	LED, TOURISM, RESORTS AND EPWP	1	R150 000.00	R0.00	R0.00	R150 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R150 000.00
25	LED, TOURISM, RESORTS AND EPWP	1	R250 000.00	R0.00	R0.00	R250 000.00	R20 086.96	R0.00	R20 086.96	8.03%	R0.00	R20 086.96	R229 913.04
26	LED, TOURISM, RESORTS AND EPWP	1	R70 000.00	R0.00	R0.00	R70 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R70 000.00
27	LED, TOURISM, RESORTS AND EPWP	1	R15 000.00	R0.00	R0.00	R15 000.00	R7 849.98	R0.00	R7 849.98	52.33%	R4 173.88	R12 023.86	R2 976.14
28	LED, TOURISM, RESORTS AND EPWP	1	R100 000.00	R0.00	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	R23 975.00	R523 975.00	R0.00	R0.00	R0.00	0.00%	R523 975.00	R523 975.00	R74 498.91
30	LED, TOURISM, RESORTS AND EPWP	1	R100 000.00	R0.00	R0.00	R100 000.00	R25 501.09	R0.00	R25 501.09	25.50%	R0.00	R25 501.09	R90 771.50
31	MUNICIPAL HEALTH SERVICES	1	R180 000.00	R0.00	R0.00	R180 000.00	R0.00	R0.00	R0.00	0.00%	R89 228.50	R89 228.50	R250 000.00
32	MUNICIPAL HEALTH SERVICES	1	R250 000.00	R0.00	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	R0.00	R1 500 000.00	R464 123.49	R0.00	R464 123.49	30.94%	R0.00	R464 123.49	R1 035 876.51
34	SOLID WASTE MANAGEMENT	1	R0.00	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	R0.00	R114 000.00	R114 000.00	R0.00	R0.00	R0.00	87.32%	R0.00	R99 539.89	R14 460.11
36	EMERGENCY SERVICES	1	R0.00	R195 300.00	R0.00	R195 300.00	R195 300.00	R0.00	R195 300.00	100.00%	R0.00	R195 300.00	R0.00
37	LED, TOURISM, RESORTS AND EPWP	1	R0.00	R0.00	R500 000.00	R500 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R500 000.00
38	EMERGENCY SERVICES	4	R11 504 500.00	R1 309 300.00	R1 188 089.00	R14 001 889.00	R1 649 577.70	R28 381.74	R1 678 159.44	11.78%	R5 358 109.16	R7 036 268.60	R6 965 620.40
									11.99%	38.27%	50.25%	50.00%	

Funding Sources		Type	Budget
Capital Replacement Reserve		1	R 8 701 889.00
Revenue		2	R -
External Loans		3	R 1 500 000.00
Grants		4	R 3 800 000.00
Private Contributions		5	R -
TOTAL			R 14 001 889.00

FUNDING SOURCES	Type	BUDGET 2024/25	ADJUSTMENT Sep 2024	ADJUSTMENT DEC 2024	TOTAL ADJUSTMENT 2024/25	SPENDING YTD Dec 2024	% SPENDING	VAT AND RETENTIONS	COMMITMENTS Dec 2024	TOTAL YTD INCL COMMIT	BALANCE UNSPEND	Budget- Spending
Capital Replacement Reserve	1	R7 304 500.00	R1 309 300.00	R88 089.00	R8 701 889.00	R1 185 454.21	13.62%	R4 249.00	R3 103 119.90	R4 292 823.11	R4 409 065.89	R4 292 823.11
Revenue	2	R0.00	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	R0.00	R1 500 000.00	R464 123.49	30.94%	R0.00	R0.00	R464 123.49	R1 035 876.51	R464 123.49
Grants	4	R2 700 000.00	R0.00	R1 100 000.00	R3 800 000.00	R0.00	0.00%	R24 332.74	R2 254 989.26	R2 279 322.00	R1 520 678.00	R2 279 322.00
Private Contributions	5	R0.00	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 1 188 089.00	R14 001 889.00	R 1 649 577.70	11.78%	R28 581.74	R 5 358 109.16	R 7 036 268.60	R 6 965 620.40	R7 036 268.60

Discussion: : Actual spending to date **11.78%** of the budgeted amount. This includes VAT recognitions on grant projects, retentions amounting to **0.20%**. Commitment is **38.27%**, this totals the actual spending and commitment are **50.25%**.

Cash Position and Liquidity

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

Item Description	Amounts
Balance as per CFA	R89 930 647
Unspent conditional grants and funds	-R8 255 379
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 298 111
VAT Refund (Roads Expenses prev years)	-R32 139 831
Rehabilitation provision (KWK)	-R5 984 256
Performance Bonus Provison	R0
Set aside for retention	R0
Capital Replacement reserve Fund	-R4 339 066
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)	R16 379 537

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R8 255 379
External Loans unspend	R265 147
1 (one) Month Operational Expenditure	R25 399 355
Provisions	R6 634 256
Capital Replacement reserve	R7 142 524
Loan repayments	R1 870 387
Commitments for creditor payments	R4 008 160
Total Liquidity Requirement	R53 575 207
ACTUAL LIQUIDITY AVAILABLE	R44 080 173
Total Investments	R86 543 326
Capital Replacement reserve Fund	-R4 339 066
VAT Refund (ABSA Deposit plus)	-R32 139 831
Rehabilitation provision (KWK)	-R5 984 256
Balance of Investments	R44 080 173
Cash book - Bank Balance	R4 014 168
Equitable share received in advance	-R21 661 064
Roads Invoice claim Nov and Dec 2024	R35 768 888
Consumer Debtors (current – 60 days)	R 5 152 426
Public Works Fire Account	R 1 295 549
Total Liquidity Available	R67 354 591
Liquidity Shortfall(-)/Liquidity Surplus	R13 779 385

Grants Allocations and spending YTD

Grant	Allocation 24/25	Roll- Over 23/24	Total	Spend to date	Committed	Total Committed	% spent inc commitm	Available
FMG	R 1 000 000.00	R -	R 1 000 000.00	R 298 665.10	R -	R 298 665.10	29.87%	R 701 334.90
EPWP	R 1 265 000.00	R -	R 1 265 000.00	R 466 577.97	R -	R 466 577.97	36.88%	R 798 422.03
CDW	R 57 000.00	R 3 078.00	R 60 078.00	R 9 061.93	R -	R 9 061.93	15.08%	R 51 016.07
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 109 000.00	R 1 109 000.00	R 509 797.00	R -	R 509 797.00	45.97%	R 599 203.00
CAPACITY PROJECT	R -	R 500 000.00	R 500 000.00	R -	R -	R -	0.00%	R 500 000.00
WC FMCG (WEB AUTO)	R 500 000.00	R 366 355.00	R 866 355.00	R 225 227.16	R -	R 225 227.16	26.00%	R 641 127.84
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 250 000.00	R -	R 250 000.00	R 36 830.16	R -	R 36 830.16	14.73%	R 213 169.84
Seta								
Municipal Intervention Grant		R 79 128.00	R 79 128.00	R 52 178.80	R -	R 52 178.80	65.94%	R 26 949.20
Municipal Service Delivery and Capacity Building Grant	R 700 000.00	R -	R 700 000.00	R -	R -	R -	0.00%	R 700 000.00
FIRE SERVICE CAPACITY GRANT	R 1 500 000.00	R -	R 1 500 000.00	R -	R 1 079 322.00	R 1 079 322.00	71.95%	R 420 678.00
WCPT Water resilience grant	R 1 800 000.00	R -	R 1 800 000.00	R -	R 1 200 000.00	R 1 200 000.00	66.67%	R 600 000.00

Summary

- Year to date benchmark for the 6th month period ending 31 December 2024 is **50%** if calculated in a straight-line method for the 12 months in the year.
- Year to date operating revenue amounts to **50%** of the total budgeted for the financial year.
- Year to date operating expenditure amounts to **51%** of the total budgeted for the financial.
- Year to date capital expenditure amounts to **11.75%** of total adjusted budgeted for the financial year but should adjusted to **50.25%** if all the committed capital cost are also taken into consideration.

Positive cash flow, over **R16.3 million**, was calculated and a **Positive R13.7 million** liquidity as evident as on 31 December 2024.

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

For December 2024, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R153 682 674	R158 239 653	R14 107 824
Actual Expenditure	<u>R155 857 340</u>	<u>R130 302 119</u>	
Surplus (Shortfall)	(R2 175 666)	R11 933 158	

The revenue adjustment is calculated as follows:

Equitable share received for December 2024	-R21 661 064
Roads Revenue invoice November and December 2024	<u>R35 768 888</u>
Nett total revenue received in advance	R14 107 824

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 1 584 180.13	R 8 721 682.97	R 8 045 824.46
SERVICES CHARGES - SEWERAGE	R 220 000.00	R 18 806.04	R 59 900.73	R 70 099.64
SERVICES CHARGES - WATER	R -	R -	R -	R -
SALE OF GOODS AND SERVICES	R 10 504 056.00	R 276 122.62	R 5 898 963.91	R 6 755 901.05
RENT OF FACILITIES&EQUIPMENT	R 14 062 000.00	R 1 222 207.56	R 7 342 637.98	R 7 241 758.55
INTEREST EARNED-EXTERNAL INVES	R 7 600 000.00	R 735 585.65	R 3 806 982.91	R 3 587 923.73
INTEREST EARNED-OUTST DEBTORS	R 300 000.00	R 14 656.31	R 113 297.34	R 133 535.36
LICENSES & PERMITS	R 1 250 000.00	R 87 500.64	R 639 770.94	R 436 361.06
INCOME FOR AGENCY SERVICES	R 13 825 039.00	R 1 152 989.13	R 6 917 934.78	R 6 538 968.42
GRANT&SUBSIDIES (OPERATING)	R 98 253 816.00	R 29 127 873.99	R 69 210 616.16	R 72 046 374.69
GRANT&SUBSIDIES (CAPITAL)	R 3 800 000.00	R -	R 1 200 000.00	R 3 400 000.00
OTHER REVENUE	R 1 450 533.00	R 55 088.15	R 746 542.72	R 705 409.38
PROFIT ON SALE	R 9 900 000.00	R -	R -	R 2 000 000.00
	R 176 115 444.00	R 34 275 010.22	R 104 658 330.44	R 110 962 156.33

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 96 241 917.00	R 7 186 219.94	R 46 137 856.02	R 48 389 163.16
REMUNERATION OF COUNCILLORS	R 6 795 959.00	R 584 561.03	R 3 486 963.45	R 3 208 538.86
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R 3 680 586.00	R 294 265.50	R 1 765 593.07	R 1 790 493.05
BULK PURCHASES	R -	R -	R -	R -
OTHER MATERIAL	R 5 260 978.00	R 411 653.41	R 1 946 859.17	R 2 127 907.29
INTEREST EXPENSE - EXTERNAL	R 2 117 236.00	R 34 167.00	R 606 365.54	R 625 165.36
CONTRACTED SERVICES	R 34 230 691.00	R 1 776 851.34	R 9 709 667.62	R 11 524 227.30
GRANTS & SUBSIDIES PAID	R 200 000.00	R -	R -	R -
GENERAL EXPENSES - OTHER	R 23 788 077.00	R 3 967 611.47	R 13 535 722.77	R 10 766 995.06
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 172 315 444.00	R 14 255 329.69	R 77 189 027.64	R 78 432 490.08

Total	R 3 800 000.00	R 20 019 680.53	R 27 469 302.80	R 32 529 666.25
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Revenue by source

Reasons for variance:

Total income to date is lower than anticipated with a variance of 5.68%.

Refuse increased because of seasonal increase in use particularly in Overstrand Municipality.

Sales of Goods and Services' variance results from the fire services contracts with the B municipalities paying bi-annually.

Interest on external investment variance is largely due to VAT monies claimed.

Operating Grants' variance arises from new grant allocations from Provincial Treasury as well as grant funding only being recognised when expenditure is incurred.

Profit on disposal for selling of property (closing date for bids was 20 December 2024.)

Expenditure by type:

Reasons for variance:

Total expenditure is 1.59% lower than anticipated.

Employee cost is lower as the office of the compensation commissioner still needs to be paid.

Contracted Services has a variance because of RRAMS grant not being utilised as well as the Auditor General accounts to be paid for the December period.

General expense results for municipal accounts with a R 3000 000.00 payment to Overstrand (Resorts).

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 -1 325 757.50	R 50 223 727.42	R 40 871 678.45
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 87.28	R 616.22	R 443.24
GAINS	R -	R -	R -	R -
	R 132 489 955.00	R -1 325 670.22	R 50 224 343.64	R 40 872 121.69

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 68 025 055.00	R 5 203 276.84	R 35 186 703.40	R 39 600 856.17
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 47 786 873.00	R 5 056 171.21	R 38 262 976.23	R 36 796 243.35
INTEREST EXPENSE - EXTERNAL	R 305 000.00	R 25 417.00	R 152 502.00	R 155 001.33
CONTRACTED SERVICES	R 4 280 000.00	R 172 860.30	R 1 980 498.91	R 1 470 600.15
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 11 817 027.00	R 842 165.39	R 3 085 631.45	R 3 780 052.78
LOSS ON DISPOSAL OF ASSETS	R 276 000.00	R -	R -	R -
	R 132 489 955.00	R 11 299 890.74	R 78 668 311.99	R 81 802 753.79

Total R - R -12 625 560.96 R -28 443 968.35 R -40 930 632.10

Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies 22.88% higher than anticipated to date.

Sale of goods and services has a big difference because of Roads spending a big portion of their budget in the first half on the financial year resulting actual revenue far exceeding the budget.

An amount of R14 223 260.08 was received but not quoted against income.

Expenditure by type

Reasons for variances:

Total expenditure is 3.83% lower than anticipated .

Salary adjustments as per bargaining council agreement is on a phased approach this year.

Other material variance stems from disaster reparations that was required after flooding resulting in large material purchases.

Variance on contracted services amounts to invoice for R880 000.00 payment of the Auditor General.

DC3 Overberg - Table C1 Monthly Budget Statement Summary - M06 December

Description	Budget Year 2024/25								
	2023/24	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	1 603	8 782	8 116	666	8%	15 170
Investment revenue	-	7 600	7 600	736	3 807	3 588	219	6%	7 600
Transfers and subsidies - Operational	-	96 796	98 254	29 128	69 211	72 046	(2 835)	(0)	98 254
Other own revenue	-	183 492	183 782	1 463	71 883	64 684	7 199	11%	-
Total Revenue (excluding capital transfers and contributions)	-	303 058	304 805	32 949	153 683	148 434	5 248	4%	304 805
Employee costs	-	168 688	164 267	12 389	81 325	87 990	(6 665)	-8%	164 267
Remuneration of Councillors	-	6 796	6 796	585	3 487	3 209	278	9%	6 796
Depreciation and amortisation	-	3 681	3 681	294	1 766	1 790	(25)	-1%	3 681
Interest	-	2 422	2 422	60	759	780	(21)	-3%	2 422
Inventory consumed and bulk purchases	-	47 075	53 048	5 468	40 210	38 924	1 286	3%	53 048
Transfers and subsidies	-	-	200	-	-	-	-	-	200
Other expenditure	-	74 396	74 392	6 759	28 312	27 542	770	3%	74 392
Total Expenditure	-	303 058	304 805	25 555	155 857	160 235	(4 378)	-3%	304 805
Surplus/(Deficit)	-	-	-	7 394	(2 175)	(11 801)	9 626	-82%	-
Transfers and subsidies - capital (monetary allocations)	-	2 700	3 800	-	1 200	3 400	(2 200)	-65%	3 800
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	2 700	3 800	7 394	(975)	(8 401)	7 426	-88%	3 800
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	2 700	3 800	7 394	(975)	(8 401)	7 426	-88%	3 800
Capital expenditure & funds sources									
Capital expenditure	-	11 505	14 002	450	1 650	6 098	(4 448)	-73%	14 002
Capital transfers recognised	-	2 700	3 800	-	-	1 700	(1 700)	-100%	3 800
Borrowing	-	1 500	1 500	66	464	282	182	64%	1 500
Internally generated funds	-	7 305	8 702	383	1 185	4 115	(2 930)	-71%	8 702
Total sources of capital funds	-	11 505	14 002	450	1 650	6 098	(4 448)	-73%	14 002
Financial position									
Total current assets	91 455	76 587	74 132		102 304				74 132
Total non current assets	115 311	129 546	132 044		115 195				132 044
Total current liabilities	33 144	43 569	42 511		43 707				42 511
Total non current liabilities	56 522	59 047	59 047		56 251				59 047
Community wealth/Equity	117 100	103 519	104 619		115 541				104 619
Cash flows									
Net cash from (used) operating	-	(425)	(382)	22 433	16 400	10 011	(6 389)	-64%	(382)
Net cash from (used) investing	-	(1 605)	(4 102)	(450)	(1 650)	(4 654)	(3 004)	65%	(4 102)
Net cash from (used) financing	-	(3 206)	(3 206)	(468)	(2 404)	(2 444)	(40)	2%	(3 206)
Cash/cash equivalents at the month/year end	-	66 280	63 835	89 531	89 531	74 433	(15 492)	-21%	69 895
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dye	151-180 Dye	181 Dye-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	2 983	1 685	58	38	32	44	230	2 264	7 334
Creditors Age Analysis									
Total Creditors	11 053	56	997	5	16	195	-	1	12 324

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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 - Functional										
Governance and administration		–	119 436	121 783	30 917	77 319	80 246	(2 927)	-4%	121 783
Executive and council		–	42 938	42 938	1 153	14 923	27 544	(12 621)	-46%	42 938
Finance and administration		–	76 498	78 845	29 764	62 396	52 702	9 694	18%	78 845
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		–	38 752	39 252	1 830	18 948	22 866	(3 918)	-17%	39 252
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	21 133	21 133	1 718	11 603	11 595	7	0%	21 133
Public safety		–	13 358	13 858	10	5 443	8 769	(3 326)	-38%	13 858
Housing		–	–	–	–	–	–	–	–	–
Health		–	4 262	4 262	102	1 902	2 502	(599)	-24%	4 262
Economic and environmental services		–	132 620	132 620	(1 326)	50 232	40 902	9 331	23%	132 620
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		–	132 490	132 490	(1 326)	50 224	40 872	9 352	23%	132 490
Environmental protection		–	130	130	–	8	30	(22)	-73%	130
Trading services		–	14 950	14 950	1 528	8 383	7 820	563	7%	14 950
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	14 950	14 950	1 528	8 383	7 820	563	7%	14 950
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	–	305 758	308 605	32 949	154 883	151 834	3 048	2%	308 605
Expenditure - Functional										
Governance and administration		–	66 666	67 681	3 967	30 553	31 679	(1 126)	-4%	67 681
Executive and council		–	11 383	11 391	839	5 218	5 252	(34)	-1%	11 391
Finance and administration		–	53 082	54 081	2 967	24 284	25 343	(1 059)	-4%	54 081
Internal audit		–	2 201	2 209	161	1 052	1 084	(33)	-3%	2 209
Community and public safety		–	89 089	89 808	9 294	40 502	40 531	(29)	0%	89 808
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	21 829	22 146	4 560	10 949	9 013	1 935	21%	22 146
Public safety		–	44 963	45 259	3 476	20 337	21 168	(831)	-4%	45 259
Housing		–	–	–	–	–	–	–	–	–
Health		–	22 298	22 403	1 259	9 216	10 349	(1 133)	-11%	22 403
Economic and environmental services		–	138 015	138 029	11 698	81 290	84 519	(3 229)	-4%	138 029
Planning and development		–	1 766	1 774	141	895	899	(3)	0%	1 774
Road transport		–	132 490	132 490	11 300	78 668	81 803	(3 134)	-4%	132 490
Environmental protection		–	3 759	3 765	257	1 726	1 817	(91)	-5%	3 765
Trading services		–	9 287	9 287	596	3 513	3 507	6	0%	9 287
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	9 287	9 287	596	3 513	3 507	6	0%	9 287
Other		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	–	303 058	304 805	25 555	155 857	160 235	(4 378)	-3%	304 805
Surplus/ (Deficit) for the year		–	2 700	3 800	7 394	(975)	(8 401)	7 426	-0.8839817	3 800

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

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	1									
Vote 1 - Municipal Manager		-	42 938	42 938	1 153	14 923	27 544	(12 621)	-45.8%	42 938
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	42	42	4	20	20	0	1.7%	42
Vote 4 - Finance		-	76 456	78 803	29 761	62 375	52 682	9 693	18.4%	78 803
Vote 5 - Community Services		-	186 322	186 822	2 032	77 564	71 588	5 976	8.3%	186 822
Total Revenue by Vote	2	-	305 758	308 605	32 949	154 883	151 834	3 048	2.0%	308 605
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	17 235	17 268	1 333	7 942	8 020	(77)	-1.0%	17 268
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	20 035	20 293	1 014	10 119	11 120	(1 002)	-9.0%	20 293
Vote 4 - Finance		-	28 948	29 677	1 579	12 463	12 447	15	0.1%	29 677
Vote 5 - Community Services		-	236 840	237 567	21 630	125 333	128 648	(3 314)	-2.6%	237 567
Total Expenditure by Vote	2	-	303 058	304 805	25 555	155 857	160 235	(4 378)	-2.7%	304 805
Surplus/ (Deficit) for the year	2	-	2 700	3 800	7 394	(975)	(8 401)	7 426	-88.4%	3 800

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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	19	60	70	(10)	-15%	220	
Service charges - Waste management		14 950	14 950	1 584	8 722	8 046	676	8%	14 950	
Sale of Goods and Rendering of Services		142 994	142 994	(1 050)	56 123	47 628	8 495	18%	142 994	
Agency services		13 825	13 825	1 153	6 918	6 539	379	6%	13 825	
Interest		-	-	-	-	-	-	-	-	
Interest earned from Receivables		300	300	15	113	134	(20)	-15%	300	
Interest from Current and Non Current Assets		7 600	7 600	736	3 807	3 588	219	6%	7 600	
Dividends		-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	
Rental from Fixed Assets		14 062	14 062	1 222	7 343	7 242	101	1%	14 062	
Licence and permits		1 250	1 250	88	640	436	203	47%	1 250	
Operational Revenue		1 161	1 451	55	747	706	41	6%	1 451	
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	
Surcharges and Taxes		-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	
Licence and permits		-	-	-	-	-	-	-	-	
Transfers and subsidies - Operational		96 796	98 254	29 128	69 211	72 046	(2 836)	-4%	98 254	
Interest		-	-	-	-	-	-	-	-	
Fuel Levy		-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	
Gains on disposal of Assets		9 900	9 900	-	-	2 000	(2 000)	-100%	9 900	
Other Gains		-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		-	303 058	304 805	32 949	153 683	148 434	5 248	4%	304 805
Expenditure By Type										
Employee related costs		-	168 688	164 267	12 389	81 325	87 990	(6 665)	-8%	164 267
Remuneration of councillors		-	6 796	6 796	585	3 487	3 209	278	9%	6 796
Bulk purchases - electricity		-	-	-	-	-	-	-	-	
Inventory consumed		-	47 075	53 048	5 468	40 210	38 924	1 286	3%	53 048
Debt impairment		-	-	-	-	-	-	-	-	
Depreciation and amortisation		-	3 681	3 681	294	1 766	1 790	(25)	-1%	3 681
Interest		-	2 422	2 422	60	759	780	(21)	-3%	2 422
Contracted services		-	38 158	38 511	1 950	11 690	12 995	(1 305)	-10%	38 511
Transfers and subsidies		-	-	200	-	-	-	-	-	200
Irrecoverable debts written off		-	-	-	-	-	-	-	-	
Operational costs		-	35 962	35 605	4 810	16 621	14 547	2 074	14%	35 605
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	
Other Losses		-	276	276	-	-	-	-	-	276
Total Expenditure		-	303 058	304 805	25 555	155 857	160 235	(4 378)	-3%	304 805
Surplus/(Deficit)		-	-	-	7 394	(2 175)	(11 801)	9 626	(0)	-
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
		-	2 700	3 800	-	1 200	3 400	(2 200)	(0)	3 800
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	2 700	3 800	7 394	(975)	(8 401)	7 426	(0)	3 800
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		-	2 700	3 800	7 394	(975)	(8 401)	7 426	(0)	3 800
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	2 700	3 800	7 394	(975)	(8 401)	7 426	(0)	3 800
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	2 700	3 800	7 394	(975)	(8 401)	7 426	(0)	3 800

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

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	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	66	484	372	112	30%	1 750
Total Capital Multi-year expenditure	4,7	-	1 750	1 750	66	484	372	112	30%	1 750
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	15	15	-	-	5	(5)	-100%	15
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	2 034	2 194	70	477	860	(384)	-45%	2 194
Vote 4 - Finance		-	30	30	6	24	15	9	61%	30
Vote 5 - Community Services		-	7 676	10 013	307	665	4 845	(4 180)	-86%	10 013
Total Capital single-year expenditure	4	-	9 755	12 252	383	1 165	5 725	(4 560)	-80%	12 252
Total Capital Expenditure		-	11 505	14 002	450	1 650	6 098	(4 448)	-73%	14 002
Capital Expenditure - Functional Classification										
Governance and administration		-	2 064	2 224	76	501	875	(375)	-43%	2 224
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	2 064	2 224	76	501	875	(375)	-43%	2 224
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7 445	9 718	307	678	4 924	(4 245)	-86%	9 718
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	1 315	1 534	195	249	879	(630)	-72%	1 534
Public safety		-	5 600	7 654	112	404	4 004	(3 600)	-90%	7 654
Housing		-	-	-	-	-	-	-	-	-
Health		-	530	530	-	26	41	(15)	-37%	530
Economic and environmental services		-	496	560	-	6	16	(10)	-61%	560
Planning and development		-	15	15	-	-	5	(5)	-100%	15
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	481	545	-	6	11	(5)	-44%	545
Trading services		-	1 500	1 500	66	464	282	182	64%	1 500
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	1 500	1 500	66	464	282	182	64%	1 500
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	11 505	14 002	450	1 650	6 098	(4 448)	-73%	14 002
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	2 700	3 800	-	-	1 700	(1 700)	-100%	3 800
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	3 800	-	-	1 700	(1 700)	-100%	3 800
Borrowing	6	-	1 500	1 500	66	464	282	182	64%	1 500
Internally generated funds		-	7 305	8 702	383	1 185	4 115	(2 930)	-71%	8 702
Total Capital Funding		-	11 505	14 002	450	1 650	6 098	(4 448)	-73%	14 002

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M06 December

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	63 835	89 931	63 835
Trade and other receivables from exchange transactions		9 503	5 485	5 485	8 389	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	1 384	1 571
VAT		-	526	526	-	526
Other current assets		-	-	-	-	-
Total current assets		91 455	76 587	74 132	102 304	74 132
Non current assets						
Investments		-	-	-	-	-
Investment property		12 797	12 769	12 769	12 797	12 769
Property, plant and equipment		81 620	93 981	96 478	81 504	96 478
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	132 044	115 195	132 044
TOTAL ASSETS		206 766	206 134	206 176	217 499	206 176
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		4 704	5 291	5 291	2 300	5 291
Consumer deposits		8	8	8	8	8
Trade and other payables from exchange transactions		5 407	6 736	6 736	13 932	6 736
Trade and other payables from non-exchange transactions		5 118	13 478	12 420	8 255	12 420
Provision		17 591	18 055	18 055	17 591	18 055
VAT		317	-	-	1 621	-
Other current liabilities		-	-	-	-	-
Total current liabilities		33 144	43 569	42 511	43 707	42 511
Non current liabilities						
Financial liabilities		6 519	2 727	2 727	6 519	2 727
Provision		50 003	56 319	56 319	51 732	56 319
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		56 522	59 047	59 047	58 251	59 047
TOTAL LIABILITIES		89 666	102 615	101 558	101 958	101 558
NET ASSETS	2	117 100	103 519	104 619	115 541	104 619
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		96 100	82 519	83 619	94 541	83 619
Reserves and funds		21 000	21 000	21 000	21 000	21 000
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	117 100	103 519	104 619	115 541	104 619

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates			-	-	-	-	-	-		-	
Service charges			15 170	15 170	1 603	10 782	9 484	1 299	14%	15 170	
Other revenue			173 292	173 582	16 863	83 004	91 990	(8 986)	-10%	173 582	
Transfers and Subsidies - Operational			96 796	97 696	28 854	72 162	66 412	5 751	9%	97 696	
Transfers and Subsidies - Capital			2 700	3 300	-	3 700	2 200	1 500	68%	3 300	
Interest			7 900	7 900	738	3 845	3 754	91	2%	7 900	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(294 783)	(296 330)	(25 565)	(156 335)	(163 129)	(6 794)	4%	(296 330)	
Interest			(1 500)	(1 500)	(60)	(759)	(699)	60	-9%	(1 500)	
Transfers and Subsidies			-	(200)	-	-	-	-		(200)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	(425)	(382)	22 433	16 400	10 011	(6 389)	-64%	(382)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			9 900	9 900	-	-	2 000	(2 000)	-100%	9 900	
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-	
Decrease (increase) in non-current investments			-	-	-	-	-	-		-	
Payments											
Capital assets			(11 505)	(14 002)	(450)	(1 650)	(6 654)	(5 004)	75%	(14 002)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(1 605)	(4 102)	(450)	(1 650)	(4 654)	(3 004)	65%	(4 102)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-	-	-	-	-		-	
Borrowing long term/refinancing			1 500	1 500	-	-	-	-		1 500	
Increase (decrease) in consumer deposits			-	-	-	-	-	-		-	
Payments											
Repayment of borrowing			(4 706)	(4 706)	(468)	(2 404)	(2 444)	(40)	2%	(4 706)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(3 206)	(3 206)	(468)	(2 404)	(2 444)	(40)	2%	(3 206)
NET INCREASE/ (DECREASE) IN CASH HELD			-	(5 235)	(7 690)	21 516	12 346	2 913			(7 690)
Cash/cash equivalents at beginning:			71 525	71 525	68 415	77 585	71 525				77 585
Cash/cash equivalents at month/year end:			66 290	63 835	89 931	89 931	74 439				69 895

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

R thousands	Description	NT Code	Budget Year 2024/25										Total	Over 1Yr	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr									
	Debtors Age Analysis By Income Source																	
	Trade and Other Receivables from Exchange Transactions - Water	1200	9	4	3	3	4	5	32	42	103		86					
	Trade and Other Receivables from Exchange Transactions - Electricity	1300	84	6	1	1	2	5	7	107		15						
	Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-		-						
	Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-		-						
	Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-		-						
	Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-		-						
	Interest on Arrear Debtor Accounts	1810	-	15	1	1	1	0	7	247		256						
	Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-		-						
	Other	1900	2 890	1 661	51	33	27	38	186	1 967		2 251						
	Total By Income Source	2000	2 983	1 685	56	38	32	44	230	2 264	7 334	2 608	-	-	-	-	-	-
	2023/24 - totals only																	
	Debtors Age Analysis By Customer Group																	
	Organs of State	2200	1 652	-	-	-	-	-	-	1 296		1 296						
	Commercial	2300	100	12	4	4	2	-	3	351		360						
	Households	2400	1 231	138	53	33	31	44	227	617		953						
	Other	2500	-	1 535	-	-	-	-	-	-		1 535						
	Total By Customer Group	2600	2 983	1 685	56	38	32	44	230	2 264	7 334	2 608	-	-	-	-	-	-

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

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	11 035	-	-	-	-	-	-	-	11 035
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	18	56	997	5	16	195	-	-	1 288
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	1
Medical Aid deductions	950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	11 053	56	997	5	16	195	-	1	12 324

MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: December 2024

INSTITUTION	Account Type	Account number	Actual date	Balance as at		Movements for the month		Interest capitalised	Costs & Fees	Actual date	Balance as at 31 Dec 24	Interest earned	Rate
				01 Dec 24	31 Dec 24	Call investments made	Call investments withdrawn						
Investments													
Nedbank	Call Account	037881714042		3 129 761.30	2 187 256.08	19 000 000.00	-	57 494.78			2 187 256.08	57 494.78	7.65%
Nedbank	Call Account (KWIK Rehab)	037881183454		5 839 052.62	5 984 255.88	108 390.50		36 812.76			5 984 255.88	36 812.76	7.65%
Nedbank	Call Account (CRRF)	037881185767		910 447.82	916 303.46			5 855.64			916 303.46	5 855.64	7.65%
Absa Bank	Investment Tracker (Main)	9356892970		26 013 329.41	45 315 679.52	24 000 000.00	-	302 350.11			45 315 679.52	302 350.11	8.40%
Absa Bank	Investment Tracker (Special)	9374585345		31 914 896.86	32 139 831.30			224 934.44			32 139 831.30	224 934.44	8.40%
Total for Investments				R 67 807 488.01	R 86 543 326.24	R 43 108 390.50	R -25 000 000.00	R 627 447.73			R 86 543 326.24	R 627 447.73	
Current Accounts													
Nedbank	Primary Bank Account	1176524496		1 044 510.86	3 683 119.28	2 638 608.42		-			3 683 119.28		0.00%
Absa Bank	Cheque Account	1780000062		223 218.59	331 049.07	107 830.48		-			331 049.07		0.00%
Total for Bank Accounts				R 1 267 729.45	R 4 014 168.35	R 2 746 438.90	R -	R -			R 4 014 168.35	R -	
TOTAL				R 69 075 217.46	R 90 557 494.59	R 45 854 829.40	R -25 000 000.00	R 627 447.73	R -	R -	R 90 557 494.59	R 627 447.73	

DATE 10/12/25

MUNICIPAL MANAGER /
CHIEF FINANCIAL OFFICER

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

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										
National Government:		-	92 989	92 989	28 854	68 355	61 623	6 733	10.9%	92 989
Local Government Equitable Share			86 644	86 644	28 854	64 956	59 780	5 176	8.7%	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	-	2 082	-	2 082	#DIV/0!	2 974
Municipal Systems Improvement Grant (MSIG)			1 106	1 106	-	-	-	-		1 106
Other transfers and grants [insert description]										
Provincial Government:		-	3 807	4 707	-	3 807	3 233	574	17.8%	4 707
CDW Operational Support Grant			57	57	-	57	57	-		57
Human Capacity Building Grant			1 000	1 700	-	1 000	426	574	135.0%	1 700
Fire Safety Plan			2 750	2 950	-	2 750	2 750	-		2 950
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Operating Transfers and Grants	5	-	96 796	97 696	28 854	72 162	64 855	7 307	11.3%	97 696
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	2 700	3 300	-	3 700	1 500	2 200	146.7%	3 300
Fire Service Capacity Building Grant			1 500	1 500	-	2 500	300	2 200	733.3%	1 500
MUNICIPAL WATER RESILIANCE GRANT			1 200	1 800	-	1 200	1 200	-		1 800
Other capital transfers [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	2 700	3 300	-	3 700	1 500	2 200	146.7%	3 300
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	99 496	100 996	28 854	75 862	66 355	9 507	14.3%	100 996

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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	29 045	65 721	67 264	(1 543)	-2.3%	92 989
Local Government Equitable Share			86 644	86 644	28 854	64 956	64 402	554	0.9%	86 644
Finance Management			1 000	1 000	76	299	153	145	94.6%	1 000
EPWP Incentive			1 265	1 265	115	467	627	(160)	-25.6%	1 265
Rural Roads Asset Management Grant			2 974	2 974	–	–	2 082	(2 082)	-100.0%	2 974
Municipal Systems Improvement Grant (MSIG)			1 106	1 106	–	–	–	–	–	1 106
Other transfers and grants [insert description]										
Provincial Government:		–	3 807	5 265	82	3 489	4 782	(1 293)	-27.0%	5 185
CDW Operational Support Grant			57	60	2	4	11	(7)	-60.9%	60
Human Capacity Building Grant			1 000	1 700	81	510	1 345	(835)	-62.1%	1 700
Fire Safety Plan			2 750	3 425	–	2 975	3 426	(450)	-13.1%	3 425
Municipal Interventions				79						
Other transfers and grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total operating expenditure of Transfers and Grants:		–	96 796	98 254	29 128	69 211	72 046	(2 836)	-3.9%	98 175
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	–	–	–
Other capital transfers [insert description]										
Provincial Government:		–	2 700	3 800	–	1 200	3 400	(2 200)	-64.7%	3 800
Fire Service Capacity Building Grant			1 500	2 000	–	–	1 000	(1 000)	-100.0%	2 000
MUNICIPAL WATER RESILIENCE GRANT			1 200	1 800	–	1 200	2 400	(1 200)	-50.0%	1 800
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total capital expenditure of Transfers and Grants		–	2 700	3 800	–	1 200	3 400	(2 200)	-64.7%	3 800
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	99 496	102 054	29 128	70 411	75 446	(5 036)	-6.7%	101 975

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

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)										
Basic Salaries and Wages			4 811	4 811	409	2 458	2 253	205	9%	4 811
Pension and UIF Contributions			62	62	8	37	30	7	23%	62
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 453	1 453	128	760	692	68	10%	1 453
Cellphone Allowance			470	470	39	231	233	(1)	-1%	470
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors			6 796	6 796	585	3 487	3 209	278	9%	6 796
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4 545	4 545	242	1 794	2 428	(634)	-26%	4 545
Pension and UIF Contributions			491	491	41	244	245	(1)	0%	491
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			258	258	15	114	120	(6)	-5%	258
Cellphone Allowance			78	78	5	34	37	(3)	-7%	78
Housing Allowances			2	2	0	2	0	0	27%	2
Other benefits and allowances			-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Entertainment	2		-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			76	76	-	19	32	(13)	-40%	76
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			5 451	5 451	303	2 207	2 863	(656)	-23%	5 451
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			114 656	110 235	7 785	54 394	60 745	(6 351)	-10%	110 235
Pension and UIF Contributions			19 258	19 258	1 435	8 697	9 022	(324)	-4%	19 258
Medical Aid Contributions			6 910	6 910	495	2 990	3 148	(158)	-5%	6 910
Overtime			1 850	1 850	246	1 192	947	245	26%	1 850
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			5 277	5 277	370	2 439	2 554	(115)	-5%	5 277
Cellphone Allowance			538	538	35	216	235	(19)	-8%	538
Housing Allowances			370	370	25	151	163	(12)	-7%	370
Other benefits and allowances			10 344	10 344	776	4 689	4 853	(163)	-3%	10 344
Payments in lieu of leave			200	200	133	537	428	109	26%	200
Long service awards			250	250	48	289	235	55	23%	250
Post-retirement benefit obligations			3 018	3 018	503	3 017	2 514	503	20%	3 018
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			565	565	237	506	284	223	78%	565
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			163 237	158 816	12 087	79 117	85 127	(6 009)	-7%	158 816
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			175 484	171 063	12 974	84 812	91 199	(6 387)	-7%	171 063
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS			175 484	171 063	12 974	84 812	91 199	(6 387)	-7%	171 063
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			168 688	164 267	12 389	81 325	87 990	(6 665)	-8%	164 267

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

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									
<u>Monthly expenditure performance trend</u>									
July		-	-	-	-	-	-		0%
August		-	-	-	0	-	(0)	#DIV/0!	0%
September		320	331	331	331	331	(0)	0.0%	3%
October		1 260	683	683	1 014	1 014	(0)	0.0%	9%
November		1 400	1 400	186	1 200	2 414	1 214	50.3%	10%
December		4 240	4 240	450	1 650	6 654	5 004	75.2%	14%
January		1 194	1 194			7 847	-		
February		1 831	1 831			9 678	-		
March		525	525			10 203	-		
April		735	3 799			14 002	-		
May		-	-			14 002	-		
June		-	-			14 002	-		
Total Capital expenditure		-	11 505	14 002	1 650				

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

CASHBOOK

Balance B/fwd - 1 December 2024	1340972.53
Revenue: 40101010031	78218934.09
Expenditure: 40101010032	75545738.27-

Other:

CASHBOOK BALANCE - 31 December 2024	----- 4014168.35 =====
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BANK STATEMENT

Balance as per bank statement as at 31 December 2024	31/12/2024	4014168.35
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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 31 December 2024	----- 4014168.35 ✓ =====
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Difference	0.00 ✓
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Verified by: S Zikmann

Signature: 

On (dd/mm/ccyy) 09/01/2025