



OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Financial Monthly Report

January 2025

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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 **January 2025**.

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 **January 2025** 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: 11/02/2025

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 **January 2025** 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 11/2/2025

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	R308 605 399
Budget to date (BTD)	R 7 760 522	R187 972 878	R194 620 861
Year to date (YTD)	R 1 818 222	R174 144 651	R198 342 087
Variance to SDBIP	-R 5 942 300	-R 13 828 226.73	R 3 721 226
YTD% Variance to SDBIP	-77%	-7%	2%
% of Annual Budget	13%	57%	64%

Relevant information

- Revenue to date is **higher** than anticipated with a variance of **2%**.
- Actual expenditure is **lower** than expected with a variance of **7%**.

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

- Capital expenditures is lower than budgeted with a variance of **77%**.

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 JAN 2025	VAT, Retention	TOTAL SPENDING UP TO JAN 2025	% SPENDING	COMMITTEE INTS JAN 2025	TOTAL YTD INCL COMMIT	BALANCE UNSPEND
1	COMMITTEE RECORDS, COUNCILS SUPPRT	DC3 Furniture and Office equipment	R0.00	R0.00	R0.00	R0.00	R1 645.00	R0.00	R1 645.00	4.70%	R21 361.00	R23 006.00	R11 994.00
2	CORPORATE SERVICES : SUPPORT SERV	DC3 Alarm System Replacement	R320 000.00	R0.00	R0.00	R320 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	DC3 Head Office Fencing Project	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	DC3 Furniture and Office equipment	R30 000.00	R0.00	R0.00	R30 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R6 423.00
5	CORPORATE SERVICES : SUPPORT SERV	DC3 Aircons	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	DC3 Vehicle Replacement	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	R158 924.72
7	EMERGENCY SERVICES	DC3 Bunker Gear (PPE)	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	DC3 Machinery and Equipment Rescue equipment	R100 000.00	R0.00	R0.00	R100 000.00	R45 426.75	R0.00	R45 426.75	45.43%	R0.00	R45 426.75	R54 573.25
9	EMERGENCY SERVICES	DC3 Vehicle Refurbishment	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	DC3 Water Truck	R1 200 000.00	R0.00	R600 000.00	R1 800 000.00	R0.00	R24 332.74	R24 332.74	0.00%	R1 175 667.26	R1 200 000.00	R600 000.00
11	EMERGENCY SERVICES	DC3 Fire Service Capacity Grant	R1 500 000.00	R0.00	R0.00	R1 500 000.00	R41 172.30	R0.00	R41 172.30	2.74%	R974 147.17	R1 015 319.47	R484 680.53
12	ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Furniture and Office equipment	R16 000.00	R0.00	R0.00	R16 000.00	R6 295.65	R0.00	R6 295.65	39.35%	R0.00	R6 295.65	R9 704.35
13	ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Machinery and Equipment	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	DC3 Vehicles	R460 000.00	R0.00	R64 114.00	R524 114.00	R0.00	R0.00	R0.00	0.00%	R455 751.00	R455 751.00	R68 363.00
15	FINANCIAL SERVICES	DC3 Furniture and Office equipment	R25 000.00	R0.00	R0.00	R25 000.00	R24 210.52	R0.00	R24 210.52	96.84%	R0.00	R24 210.52	R789.48
16	FINANCIAL SERVICES:EXECUTIVE	DC3 Furniture and Office equipment	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
17	HUMAN RESOURCES	DC3 Furniture and Office equipment	R18 500.00	R0.00	R0.00	R18 500.00	R0.00	R0.00	R0.00	0.00%	R10 119.83	R10 119.83	R8 380.17
18	ICT SERVICES	DC3 Anti Virus Software	R250 000.00	R0.00	R100 000.00	R150 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R250 000.00
19	ICT SERVICES	DC3 Computers and Computer Equipment	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	R920 500.00
20	ICT SERVICES	DC3 Security Hardware	R1 000 000.00	R0.00	-R1 000 000.00	R0.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R0.00
21	IDP AND COMMUNICATION	DC3 Furniture and Office equipment	R15 000.00	R0.00	R0.00	R15 000.00	R11 543.49	R0.00	R11 543.49	76.96%	R0.00	R11 543.49	R3 456.51
22	LED, TOURISM, RESORTS AND EPWP	DC3 Furniture and Office equipment	R100 000.00	R0.00	R0.00	R100 000.00	R0.00	R0.00	R0.00	0.00%	R97 451.53	R97 451.53	R2 548.47
23	LED, TOURISM, RESORTS AND EPWP	DC3 Access control - Die Dam	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
24	LED, TOURISM, RESORTS AND EPWP	DC3 Land and Buildings - Security Structure	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
25	LED, TOURISM, RESORTS AND EPWP	DC3 Infrastructure- Electrical DB Boxes	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
26	LED, TOURISM, RESORTS AND EPWP	DC3 Upgrade Chalets	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	R279 913.04
27	LED, TOURISM, RESORTS AND EPWP	DC3 Machinery and Equipment-Electricity Back-up	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
28	LED, TOURISM, RESORTS AND EPWP	DC3 Machinery and Equipment	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
29	LED, TOURISM, RESORTS AND EPWP	DC3 Access control - Uitenkraalsmond	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
30	LED, TOURISM, RESORTS AND EPWP	DC3 Vehicles - People Carrier	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	R0.00
31	MUNICIPAL HEALTH SERVICES	DC3 Furniture and Office equipment	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	R74 498.91
32	MUNICIPAL HEALTH SERVICES	DC3 Tablets	R180 000.00	R0.00	R0.00	R180 000.00	R89 228.50	R0.00	R89 228.50	49.57%	R89 228.50	R178 457.00	R1 543.00
33	MUNICIPAL HEALTH SERVICES	DC3 ESRI MHS system software	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
34	SOLID WASTE MANAGEMENT	DC3 Construction of Cell 5A	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
35	CORPORATE SERVICES : SUPPORT SERV	DC3 Septic tank	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R160 000.00
36	EMERGENCY SERVICES	DC3 Training Center (furniture and office equipme	R114 000.00	R0.00	R0.00	R114 000.00	R99 539.89	R0.00	R99 539.89	87.32%	R0.00	R99 539.89	R14 460.11
37	LED, TOURISM, RESORTS AND EPWP	DC3 Gas installation at ablation facilities	R195 300.00	R0.00	R0.00	R195 300.00	R195 300.00	R0.00	R195 300.00	100.00%	R0.00	R195 300.00	R0.00
38	EMERGENCY SERVICES	DC3 Capacity Project	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
			R11 504 500.00	R1 309 300.00	R1 188 089.00	R14 001 889.00	R1 818 221.98	R24 332.74	R1 842 554.72	12.99%	R5 294 577.45	R7 137 152.17	R6 864 756.83
								0.17%	13.16%		37.81%	50.97%	
												58.33%	

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 Jan 2025	% SPENDING	VAT AND RETENTIONS	COMMITMENTS Jan 2025	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 312 926.19	15.09%	R0.00	R3 144 763.02	R4 457 689.21	R4 244 199.79	R4 457 689.21
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	R41 172.30	1.08%	R24 332.74	R2 149 814.43	R2 215 319.47	R1 584 680.53	R2 215 319.47
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 1 818 221.98	12.99%	R24 332.74	R 5 294 577.45	R 7 137 132.17	R 6 864 756.83	R7 137 132.17

Discussion: : Actual spending to date **12.99%** of the budgeted amount. This includes VAT recognitions on grant projects, retentions amounting to **0.17%**. Commitment is **37.81%**, this totals the actual spending and commitment are **50.97%**.

Cash Position and Liquidity

The available cash as of 31 January 2025 is calculated as follows:

Item Description	Amounts
Balance as per CFA	R97 115 449
Unspent conditional grants and funds	-R8 138 984
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 369 125
Rehabilitation provision (KWK)	-R6 125 455
Performance Bonus Provison	R0
Set aside for retention	R0
Capital Replacement reserve Fund	-R4 244 200
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)	R23 405 107

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R8 138 984
External Loans unspent	R265 147
1 (one) Month Operational Expenditure	R18 131 446
Provisions	R6 775 455
Capital Replacement reserve	R7 142 524
Loan repayments	R1 870 387
Commitments for creditor payments	R4 008 160
Total Liquidity Requirement	R46 332 102
ACTUAL LIQUIDITY AVAILABLE	R52 669 411
Total Investments	R95 408 190
Capital Replacement reserve Fund	-R4 244 200
VAT Refund (ABSA Deposit plus)	-R32 369 125
Rehabilitation provision (KWK)	-R6 125 455
Balance of Investments	R52 669 411
Cash book - Bank Balance	R2 365 001
Equitable share received in advance	-R14 440 709
Roads Invoice claim Dec 2024 and Jan 2025	R31 970 705
Consumer Debtors (current – 60 days)	R 5 760 999
Public Works Fire Account	R 1 305 419
Total Liquidity Available	R78 325 406
Liquidity Shortfall(-)/Liquidity Surplus	R31 993 305

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 330 952.95	R -	R 330 952.95	33.10%	R 669 047.05
EPWP	R 1 265 000.00	R	R 1 265 000.00	R 580 343.67	R -	R 580 343.67	45.88%	R 684 656.33
CDW	R 57 000.00	R	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	R 1 109 000.00	R 580 491.70	R -	R 580 491.70	52.34%	R 528 508.30
CAPACITY PROJECT	R -	R	R 500 000.00	R -	R -	R -	0.00%	R 500 000.00
WC FMCG (WEB AUTO)	R 500 000.00	R	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 75 173.95	R -	R 75 173.95	7.52%	R 924 826.05
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 3 116 355.00	R 300 401.11	R -	R 300 401.11	9.64%	R 2 815 953.89
Seta	R 250 000.00	R	R 250 000.00	R 36 830.16	R -	R 36 830.16	14.73%	R 213 169.84
Municipal Intervention Grant		R	R 79 128.00	R 73 050.32	R -	R 73 050.32	92.32%	R 6 077.68
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 41 172.30	R 974 147.17	R 1 015 319.47	67.69%	R 484 680.53
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 7th month period ending 31 January 2025 is **58.33%** if calculated in a straight-line method for the 12 months in the year.
- Year to date operating revenue amounts to **64%** of the total budgeted for the financial year.
- Year to date operating expenditure amounts to **57%** of the total budgeted for the financial.
- Year to date capital expenditure amounts to **12.99%** of total adjusted budgeted for the financial year but should adjusted to **50.97%** if all the committed capital cost are also taken into consideration.

Positive cash flow, over **R23.4 million**, was calculated and a **Positive R31.9 million** liquidity as evident as on 31 January 2025.

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

For January 2025, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R198 342 087	R215 872 083	R17 529 996
Actual Expenditure	<u>R174 144 651</u>	<u>R174 144 651</u>	
Surplus (Shortfall)	R24 197 436	R41 727 432	

The revenue adjustment is calculated as follows:

Equitable share received for January 2025	-R14 440 709
Roads Revenue invoice December 2024 and January 2025	<u>R31 970 705</u>
Nett total revenue received in advance	R17 529 996

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 1 636 250.90	R 10 357 933.87	R 9 291 657.79
SERVICES CHARGES - SEWERAGE	R 220 000.00	R 16 716.48	R 76 617.21	R 88 432.97
SERVICES CHARGES - WATER	R -	R -	R -	R -
SALE OF GOODS AND SERVICES	R 10 504 056.00	R 2 173 241.33	R 8 072 205.24	R 7 560 158.62
RENT OF FACILITIES&EQUIPMENT	R 14 062 000.00	R 1 222 388.05	R 8 565 026.03	R 8 413 591.88
INTEREST EARNED-EXTERNAL INVES	R 7 600 000.00	R 629 333.84	R 4 436 316.75	R 4 212 923.73
INTEREST EARNED-OUTST DEBTORS	R 300 000.00	R 28 313.99	R 141 611.33	R 158 535.36
LICENSES & PERMITS	R 1 250 000.00	R 108 203.13	R 747 974.07	R 498 861.06
INCOME FOR AGENCY SERVICES	R 13 825 039.00	R 1 152 989.13	R 8 070 923.91	R 7 502 474.37
GRANT&SUBSIDIES (OPERATING)	R 98 253 816.00	R 216 748.25	R 69 427 364.41	R 72 882 351.85
GRANT&SUBSIDIES (CAPITAL)	R 3 800 000.00	R -	R 1 200 000.00	R 3 900 000.00
OTHER REVENUE	R 1 450 533.00	R 97 143.79	R 843 686.51	R 800 913.27
PROFIT ON SALE	R 9 900 000.00	R -	R -	R 4 000 000.00
	R 176 115 444.00	R 7 281 328.89	R 111 939 659.33	R 119 309 900.90

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 96 241 917.00	R 7 258 755.35	R 53 396 611.37	R 55 958 831.21
REMUNERATION OF COUNCILLORS	R 6 795 959.00	R 567 932.59	R 4 054 896.04	R 3 774 868.78
BAD DEBTS	R -	R -	R -	R -
DEPRECIATION	R 3 680 586.00	R 294 265.50	R 2 059 858.57	R 2 097 208.55
BULK PURCHASES	R -	R -	R -	R -
OTHER MATERIAL	R 5 260 978.00	R 378 923.75	R 2 325 782.92	R 2 557 059.17
INTEREST EXPENSE - EXTERNAL	R 2 117 236.00	R 34 167.00	R 640 532.54	R 763 996.19
CONTRACTED SERVICES	R 34 230 691.00	R 1 260 144.54	R 10 969 812.16	R 14 173 796.43
GRANTS & SUBSIDIES PAID	R 200 000.00	R -	R -	R -
GENERAL EXPENSES - OTHER	R 23 788 077.00	R 1 091 356.57	R 14 627 079.34	R 12 116 211.08
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 172 315 444.00	R 10 885 545.30	R 88 074 572.94	R 91 441 971.41

Total | R 3 800 000.00 | R -3 604 216.41 | R 23 865 086.39 | R 27 867 929.49

Revenue by source

Reasons for variance:

Total income to date is lower than anticipated with a variance of 6.18%.

The variance in refuse results from the festive season period where solid waste volumes increase particularly in the Overstrand Municipality area.

Sewerage charges are an Ad Hoc service given to houses with septic tanks and fluctuates at the resort.

Sales of goods and services is more than budgeted resulting from the two veld fires (December and January) being invoiced during January.

Interest on external investments is more than expected since the interest rates received from ABSA is higher than budget for during the last budgeting period.

Licenses and permits are higher than budgeted, resulting from the new revenue enhancement initiative by Municipal Health Services to document and record all business premises that require health certificates and then requiring them to get certified.

Income from agency are allocated on the expenditure incurred by the roads function.

Operating grants income is recorded as the expenditure is materialise, RRAMS that is currently not being utilised amounts R795 666.67 to date budget that have zero spending/income. The Municipal Systems Improvement Grant has budget income of R606 000.00 that will not be expensed against as the MSIG is utilised by COGTA. R675 681.48 related to Western Cape Capability Grant projects that are slower than expected.

Capital Grants are less that budgeted as the Emergency Services department is still awaiting R1 100 000.00 in bakkies that still needs to be delivered.

Property disposal meeting will be held on 14 February on the way forward with the sale of properties.

Expenditure by type:

Reasons for variance:

Total expenditure is 3.68% lower than anticipated .

Employee related cost's variance is mainly due to the CFO's position being vacant from September as well as directors bonuses still to be paid in March/April.

Remuneration of councillors is higher than budgeted because of back-pay.

Contracted services variance relates to Emergency Services R1 500 000.00 invoices for the helicopter costs during December and January due to fires within the Cape Agulhas municipal area. RRAMS that is currently not being implemented is (R795 666.67) of the year-to-date budget. R675 681.48 relates to Western Cape Capability Grant projects that are slower than expected. As well as the own funded portion of the projects relating to the Western Cape Capability Grant R 250 000.00 is still to be expensed

Interest expense is decreasing since interest on the loan for Cell 4 of Karwyderskraal landfill site's capital contribution increases as the loan is closer to termination.

General and other expenses variance is as a result of the Auditor General once off project being concluded for the year

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 36 178 083.87	R 86 401 811.29	R 75 310 516.78
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 -	R 616.22	R 443.24
GAINS	R -	R -	R -	R -
Total	R 132 489 955.00	R 36 178 083.87	R 86 402 427.51	R 75 310 960.02

Expenditure by Type				
	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 68 025 055.00	R 5 521 712.48	R 40 708 415.88	R 45 330 163.92
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 1 244 233.76	R 39 507 209.99	R 44 468 089.81
INTEREST EXPENSE - EXTERNAL	R 305 000.00	R 25 417.00	R 177 919.00	R 181 668.00
CONTRACTED SERVICES	R 4 280 000.00	R 41 719.90	R 2 022 218.81	R 1 828 048.16
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 11 817 027.00	R 568 682.87	R 3 654 314.32	R 4 722 936.37
LOSS ON DISPOSAL OF ASSETS	R 276 000.00	R -	R -	R -
Total	R 132 489 955.00	R 7 401 766.01	R 86 070 078.00	R 96 530 906.26

Total	R -	R 28 776 317.86	R 332 349.51	R -21 219 946.24
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Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies 52.74% lower than anticipated to date.

This variance is due to the mismatch between the financial years of province and Overberg District Municipality, resulting from invoices paid in the current financial year and played off against the advance received in April.

Expenditure by type

Reasons for variances:

Total expenditure is 28.27% lower than anticipated .

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

Other material variance stems from the fact that Roads Department reopened on the 20th of January 2025 thus invoices could only start being processed from this date.

General expenses variance includes R 112 500.00 relating to SALGA payments that only takes place in April as well as R975 000.00 relating to equipment rental.

DC3 Overberg - Table C1 Monthly Budget Statement Summary - M07 January

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	1 653	10 435	9 380	1 054	11%	15 170
Investment revenue	-	7 600	7 600	629	4 436	4 213	223	5%	7 600
Transfers and subsidies - Operational	-	96 796	98 254	217	69 427	72 882	(3 455)	(0)	98 254
Other own revenue	-	183 492	183 782	40 960	112 844	104 245	8 598	8%	-
	-	303 058	304 805	43 459	197 142	190 721	6 421	3%	304 805
Total Revenue (excluding capital transfers and contributions)									
Employee costs	-	168 688	164 267	12 780	94 105	101 289	(7 184)	-7%	164 267
Remuneration of Councillors	-	6 796	6 796	568	4 055	3 775	280	7%	6 796
Depreciation and amortisation	-	3 681	3 681	294	2 060	2 097	(37)	-2%	3 681
Interest	-	2 422	2 422	60	818	946	(127)	-13%	2 422
Inventory consumed and bulk purchases	-	47 075	53 048	1 623	41 833	47 025	(5 192)	-11%	53 048
Transfers and subsidies	-	-	200	-	-	-	-	-	200
Other expenditure	-	74 396	74 392	2 962	31 273	32 841	(1 568)	-5%	74 392
Total Expenditure	-	303 058	304 805	18 287	174 145	187 973	(13 828)	-7%	304 805
Surplus/(Deficit)	-	-	-	25 172	22 997	2 748	20 249	737%	-
Transfers and subsidies - capital (monetary allocations)	-	2 700	3 800	-	1 200	3 900	-	-69%	3 800
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	2 700	3 800	25 172	24 197	6 648	17 549	264%	3 800
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	2 700	3 800	25 172	24 197	6 648	17 549	264%	3 800
Capital expenditure & funds sources									
Capital expenditure	-	11 505	14 002	169	1 818	7 761	(5 942)	-77%	14 002
Capital transfers recognized	-	2 700	3 800	41	41	2 700	(2 659)	-98%	3 800
Borrowing	-	1 500	1 500	-	464	282	182	64%	1 500
Internally generated funds	-	7 205	8 702	127	1 313	4 778	(3 465)	-73%	8 702
Total sources of capital funds	-	11 505	14 002	169	1 818	7 761	(5 942)	-77%	14 002
Financial position									
Total current assets	91 455	76 587	74 132		115 187				74 132
Total non current assets	115 311	129 546	132 044		115 070				132 044
Total current liabilities	33 144	43 569	42 511		31 083				42 511
Total non current liabilities	56 522	59 047	59 047		58 460				59 047
Community wealth/Equity	117 100	103 519	104 619		140 713				104 619
Cash flows									
Net cash from (used) operating	-	(425)	(382)	7 821	24 221	3 386	(20 834)	-615%	(382)
Net cash from (used) investing	-	(1 605)	(4 102)	(168)	(1 818)	(3 847)	(2 029)	53%	(4 102)
Net cash from (used) financing	-	(3 206)	(3 206)	(468)	(2 872)	(2 835)	36	-1%	(3 206)
Cash/cash equivalents at the month/year end	-	66 290	63 835	75 600	97 115	68 228	(28 887)	-42%	69 895
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	5 026	190	104	50	31	20	1 534	903	7 856
Creditors Age Analysis									
Total Creditors	280	-	-	-	-	-	-	1	280

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January

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	121 783	1 953	79 272	84 710	(5 437)	-6%	121 783
Executive and council		-	42 938	42 938	1 153	16 076	30 508	(14 432)	-47%	42 938
Finance and administration		-	76 498	78 845	800	63 196	54 202	8 994	17%	78 845
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	38 752	39 252	3 748	22 696	25 493	(2 797)	-11%	39 252
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	21 133	21 133	1 955	13 558	13 180	378	3%	21 133
Public safety		-	13 358	13 858	1 670	7 113	9 733	(2 620)	-27%	13 858
Housing		-	-	-	-	-	-	-	-	-
Health		-	4 262	4 262	123	2 025	2 580	(555)	-22%	4 262
Economic and environmental services		-	132 620	132 620	36 178	86 411	75 352	11 059	15%	132 620
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	132 490	132 490	36 178	86 402	75 311	11 091	15%	132 490
Environmental protection		-	130	130	-	8	41	(33)	-80%	130
Trading services		-	14 950	14 950	1 580	9 963	9 066	897	10%	14 950
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	14 950	14 950	1 580	9 963	9 066	897	10%	14 950
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	305 758	308 605	43 459	198 342	194 621	3 721	2%	308 605
Expenditure - Functional										
Governance and administration		-	66 666	67 681	3 887	34 440	36 309	(1 869)	-5%	67 681
Executive and council		-	11 383	11 391	815	6 033	6 132	(99)	-2%	11 391
Finance and administration		-	53 082	54 081	2 911	27 194	28 917	(1 723)	-6%	54 081
Internal audit		-	2 201	2 209	161	1 213	1 259	(46)	-4%	2 209
Community and public safety		-	89 089	89 808	6 151	46 653	47 752	(1 100)	-2%	89 808
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	21 829	22 146	1 343	12 292	10 772	1 520	14%	22 146
Public safety		-	44 963	45 259	3 426	23 764	24 814	(1 050)	-4%	45 259
Housing		-	-	-	-	-	-	-	-	-
Health		-	22 298	22 403	1 381	10 597	12 166	(1 569)	-13%	22 403
Economic and environmental services		-	138 015	138 029	7 800	89 090	99 688	(10 598)	-11%	138 029
Planning and development		-	1 766	1 774	133	1 028	1 039	(10)	-1%	1 774
Road transport		-	132 490	132 490	7 402	86 070	96 531	(10 461)	-11%	132 490
Environmental protection		-	3 759	3 765	266	1 991	2 118	(127)	-6%	3 765
Trading services		-	9 287	9 287	449	3 962	4 224	(262)	-6%	9 287
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 287	9 287	449	3 962	4 224	(262)	-6%	9 287
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	303 058	304 805	18 287	174 145	187 973	(13 828)	-7%	304 805
Surplus/ (Deficit) for the year		-	2 700	3 800	25 172	24 197	6 648	17 549	2.639816	3 800

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

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										
Revenue by Vote	1									
Vote 1 - Municipal Manager		–	42 938	42 938	1 153	16 076	30 508	(14 432)	-47.3%	42 938
Vote 2 - Management Services		–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		–	42	42	4	24	24	1	2.3%	42
Vote 4 - Finance		–	76 456	78 803	797	63 172	54 178	8 994	16.6%	78 803
Vote 5 - Community Services		–	186 322	186 822	41 506	119 070	109 911	9 159	8.3%	186 822
Total Revenue by Vote	2	–	305 758	308 605	43 459	198 342	194 621	3 721	1.9%	308 605
Expenditure by Vote	1									
Vote 1 - Municipal Manager		–	17 235	17 268	1 227	9 169	9 365	(196)	-2.1%	17 268
Vote 2 - Management Services		–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		–	20 035	20 293	1 091	11 210	12 567	(1 358)	-10.8%	20 293
Vote 4 - Finance		–	28 948	29 677	1 538	14 001	14 282	(281)	-2.0%	29 677
Vote 5 - Community Services		–	236 840	237 567	14 431	139 765	151 759	(11 994)	-7.9%	237 567
Total Expenditure by Vote	2	–	303 058	304 805	18 287	174 145	187 973	(13 828)	-7.4%	304 805
Surplus/ (Deficit) for the year	2	–	2 700	3 800	25 172	24 197	6 648	17 549	264.0%	3 800

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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	17	77	88	(12)	-13%	220	
Service charges - Waste management		14 950	14 950	1 636	10 358	9 292	1 066	11%	14 950	
Sale of Goods and Rendering of Services		142 994	142 994	38 351	94 474	82 871	11 603	14%	142 994	
Agency services		13 825	13 825	1 153	8 071	7 502	568	8%	13 825	
Interest		-	-	-	-	-	-	-	-	
Interest earned from Receivables		300	300	28	142	159	(17)	-11%	300	
Interest from Current and Non Current Assets		7 600	7 600	629	4 436	4 213	223	5%	7 600	
Dividends		-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	
Rental from Fixed Assets		14 062	14 062	1 222	8 565	8 414	151	2%	14 062	
Licence and permits		1 250	1 250	108	748	499	249	50%	1 250	
Operational Revenue		1 161	1 451	97	844	801	43	5%	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	217	69 427	72 882	(3 455)	-5%	98 254	
Interest		-	-	-	-	-	-	-	-	
Fuel Levy		-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	
Gains on disposal of Assets		9 900	9 900	-	-	4 000	(4 000)	-100%	9 900	
Other Gains		-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		-	303 058	304 805	43 459	197 142	190 721	6 421	3%	304 805
Expenditure By Type										
Employee related costs		168 688	164 267	12 780	94 105	101 289	(7 184)	-7%	164 267	
Remuneration of councillors		6 796	6 796	568	4 055	3 775	280	7%	6 796	
Bulk purchases - electricity		-	-	-	-	-	-	-	-	
Inventory consumed		47 075	53 048	1 623	41 833	47 025	(5 192)	-11%	53 048	
Debt impairment		-	-	-	-	-	-	-	-	
Depreciation and amortisation		3 681	3 681	294	2 060	2 097	(37)	-2%	3 681	
Interest		2 422	2 422	60	818	946	(127)	-13%	2 422	
Contracted services		38 158	38 511	1 302	12 992	16 002	(3 010)	-19%	38 511	
Transfers and subsidies		-	200	-	-	-	-	-	200	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	
Operational costs		35 962	35 605	1 660	18 281	16 839	1 442	9%	35 605	
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	
Other Losses		276	276	-	-	-	-	-	276	
Total Expenditure		-	303 058	304 805	18 287	174 145	187 973	(13 828)	-7%	304 805
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		-	-	-	25 172	22 997	2 748	20 249	0	-
Transfers and subsidies - capital (in-kind)		2 700	3 800	-	1 200	3 900	(2 700)	(0)	3 800	
Surplus/(Deficit) after capital transfers & contributions		-	2 700	3 800	25 172	24 197	6 648	17 549	0	3 800
Income Tax		-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax		-	2 700	3 800	25 172	24 197	6 648	17 549	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	25 172	24 197	6 648	17 549	0	3 800
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year		-	2 700	3 800	25 172	24 197	6 648	17 549	0	3 800

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

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	-	484	372	112	30%	1 750
Total Capital Multi-year expenditure	4,7	-	1 750	1 750	-	484	372	112	30%	1 750
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	15	15	12	12	10	2	15%	15
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	2 034	2 194	-	477	1 039	(562)	-54%	2 194
Vote 4 - Finance		-	30	30	-	24	15	9	61%	30
Vote 5 - Community Services		-	7 676	10 013	157	822	6 324	(5 503)	-87%	10 013
Total Capital single-year expenditure	4	-	9 755	12 252	169	1 334	7 388	(6 054)	-82%	12 252
Total Capital Expenditure		-	11 505	14 002	169	1 818	7 761	(5 942)	-77%	14 002
Capital Expenditure - Functional Classification										
Governance and administration		-	2 064	2 224	-	501	1 054	(553)	-52%	2 224
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	2 064	2 224	-	501	1 054	(553)	-52%	2 224
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7 445	9 718	157	835	6 403	(5 568)	-87%	9 718
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	1 315	1 534	-	249	1 144	(896)	-78%	1 534
Public safety		-	5 600	7 654	68	472	5 218	(4 746)	-91%	7 654
Housing		-	-	-	-	-	-	-	-	-
Health		-	530	530	89	115	41	74	182%	530
Economic and environmental services		-	496	560	12	18	21	(3)	-16%	560
Planning and development		-	15	15	12	12	10	2	15%	15
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	481	545	-	6	11	(5)	-44%	545
Trading services		-	1 500	1 500	-	464	282	182	64%	1 500
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	1 500	1 500	-	464	282	182	64%	1 500
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	11 505	14 002	169	1 818	7 761	(5 942)	-77%	14 002
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	2 700	3 800	41	41	2 700	(2 659)	-98%	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	41	41	2 700	(2 659)	-98%	3 800
Borrowing	6	-	1 500	1 500	-	464	282	182	64%	1 500
Internally generated funds		-	7 305	8 702	127	1 313	4 778	(3 465)	-73%	8 702
Total Capital Funding		-	11 505	14 002	169	1 818	7 761	(5 942)	-77%	14 002

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	97 115	63 835
Trade and other receivables from exchange transactions		9 503	5 485	5 485	10 570	5 485
Receivables from non-exchange transactions		560	548	548	3 853	548
Current portion of non-current receivables		2 040	2 168	2 168	2 040	2 168
Inventory		1 767	1 571	1 571	1 609	1 571
VAT		-	526	526	-	526
Other current assets		-	-	-	-	-
Total current assets		91 455	76 587	74 132	115 187	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	81 379	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	115 070	132 044
TOTAL ASSETS		206 766	206 134	206 176	230 256	206 176
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		4 704	5 291	5 291	1 832	5 291
Consumer deposits		8	8	8	8	8
Trade and other payables from exchange transactions		5 407	6 736	6 736	1 748	6 736
Trade and other payables from non-exchange transactions		5 118	13 478	12 420	8 139	12 420
Provision		17 591	18 055	18 055	17 591	18 055
VAT		317	-	-	1 765	-
Other current liabilities		-	-	-	-	-
Total current liabilities		33 144	43 569	42 511	31 083	42 511
Non current liabilities						
Financial liabilities		6 519	2 727	2 727	6 519	2 727
Provision		50 003	56 319	56 319	51 942	56 319
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		56 522	59 047	59 047	58 460	59 047
TOTAL LIABILITIES		89 666	102 615	101 558	89 543	101 558
NET ASSETS	2	117 100	103 519	104 619	140 713	104 619
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		96 100	82 519	83 619	119 713	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	140 713	104 619

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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	1 653	12 435	10 431	2 004	19%	15 170	
Other revenue			173 292	173 582	24 555	107 559	111 321	(3 761)	-3%	173 582	
Transfers and Subsidies - Operational			96 796	97 696	-	72 162	67 043	5 119	8%	97 696	
Transfers and Subsidies - Capital			2 700	3 300	-	3 700	2 200	1 500	68%	3 300	
Interest			7 900	7 900	631	4 476	4 445	31	1%	7 900	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(294 783)	(296 330)	(18 958)	(175 293)	(191 029)	(15 736)	8%	(296 330)	
Interest			(1 500)	(1 500)	(60)	(818)	(824)	(6)	1%	(1 500)	
Transfers and Subsidies			-	(200)	-	-	(200)	(200)	100%	(200)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	(425)	(382)	7 821	24 221	3 386	(20 834)	-615%	(382)
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			9 900	9 900	-	-	4 000	(4 000)	-100%	9 900	
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-	
Decrease (increase) in non-current investments			-	-	-	-	-	-		-	
Payments											
Capital assets			(11 505)	(14 002)	(169)	(1 818)	(7 847)	(6 029)	77%	(14 002)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(1 605)	(4 102)	(169)	(1 818)	(3 847)	(2 029)	53%	(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)	(2 872)	(2 836)	36	-1%	(4 706)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(3 206)	(3 206)	(468)	(2 872)	(2 836)	36	-1%	(3 206)
NET INCREASE/ (DECREASE) IN CASH HELD			-	(5 235)	(7 690)	7 185	19 531	(3 297)		(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	75 600	97 115	68 228			69 895	

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

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 Days	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total							
R thousands																	
Debtors Age Analysis By Income Source																	
Trade and Other Receivables from Exchange Transactions - Water	1200	8	5	6	9	3	-	17	26	74	55	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	93	9	2	1	0	-	1	6	111	8	-	-	-	-	-	-
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	-	1	1	1	1	1	113	45	164	162	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	4 925	175	95	39	26	19	1 403	825	7 507	2 312	-	-	-	-	-	-
Total By Income Source	2000	5 026	190	104	50	31	20	1 534	903	7 856	2 537	-	-	-	-	-	-
2023/24 - totals only																	
Debtors Age Analysis By Customer Group																	
Organs of State	2200	2 623	35	38	-	-	-	1 226	24	3 945	1 249	-	-	-	-	-	-
Commercial	2300	(54)	11	3	0	-	-	146	355	461	501	-	-	-	-	-	-
Households	2400	1 011	144	64	50	31	20	162	524	2 005	786	-	-	-	-	-	-
Other	2500	1 446	-	-	-	-	-	-	-	1 446	-	-	-	-	-	-	-
Total By Customer Group	2600	5 026	190	104	50	31	20	1 534	903	7 856	2 537	-	-	-	-	-	-

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

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	280	-	-	-	-	-	-	-	280
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	1
Medical Aid deductions	950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	280	-	-	-	-	-	-	1	280

MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: January 2025

INSTITUTION	Account Type	Account number	Actual date	Balance as at		Movements for the month		Interest capitalised	Costs & Fees	Actual date	Balance as at 31 Jan 25	Interest earned	Rate
				01 Jan 25	31 Jan 25	Call Investments made	Call Investments withdrawn						
Investments													
Nedbank	Call Account	037881714042		2 187 256.08	10 354 912.40	25 000 000.00	- 16 900 000.00	67 656.32			10 354 912.40	67 656.32	7.40%
Nedbank	Call Account (KWK Rehab)	037881183454		5 984 255.88	6 125 454.65	102 522.03		38 676.74			6 125 454.65	38 676.74	7.40%
Nedbank	Call Account (CRRF)	037881185767		916 303.46	922 257.01			5 953.55			922 257.01	5 953.55	7.40%
Absa Bank	Investment Tracker (Main)	9358892970		45 315 679.52	45 636 441.24			320 761.72			45 636 441.24	320 761.72	8.15%
Absa Bank	Investment Tracker (Special)	9374685345		32 139 831.30	32 369 124.78			229 293.48			32 369 124.78	229 293.48	8.15%
Total for Investments				R 86 543 326.24	R 25 102 522.03	R 25 102 522.03	R -16 900 000.00	R 662 341.81			R 95 408 190.08	R 662 341.81	
Current Accounts													
Nedbank	Primary Bank Account	1176524496		3 683 119.28	1 975 314.46		- 1 707 804.82				1 975 314.46		0.00%
Absa Bank	Cheque Account	1780000062		331 049.07	389 686.06	58 636.99					389 686.06		0.00%
Total for Bank Accounts				R 4 014 168.35	R 2 365 000.52	R 58 636.99	R -1 707 804.82	R -			R 2 365 000.52	R -	
TOTAL				R 90 557 494.59	R 97 773 190.60	R 25 161 159.02	R -18 607 804.82	R 662 341.81	R -	R -	R 97 773 190.60	R 662 341.81	

DATE: 16/01/25

MUNICIPAL MANAGER /
CHIEF FINANCIAL OFFICER

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

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:	1,2									
Operating Transfers and Grants										
National Government:		-	92 989	92 989	-	68 355	63 036	5 319	8.4%	92 989
Local Government Equitable Share			86 644	86 644	-	64 956	61 194	3 763	6.1%	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	4 007	(200)	-5.0%	4 707
CDW Operational Support Grant			57	57	-	57	57	-		57
Human Capacity Building Grant			1 000	1 700	-	1 000	1 000	-		1 700
Fire Safety Plan			2 750	2 950	-	2 750	2 950	(200)	-6.8%	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	-	72 162	67 043	5 119	7.6%	97 696
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	2 700	3 300	-	3 700	2 200	1 500	68.2%	3 300
Fire Service Capacity Building Grant			1 500	1 500	-	2 500	1 000	1 500	150.0%	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	2 200	1 500	68.2%	3 300
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	99 496	100 996	-	75 862	69 243	6 619	9.6%	100 996

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	92 989	92 989	146	65 867	67 870	(2 003)	-3.0%	92 989
Local Government Equitable Share			86 644	86 644	-	64 956	64 402	554	0.9%	86 644
Finance Management			1 000	1 000	32	331	153	178	115.7%	1 000
EPWP Incentive			1 265	1 265	114	580	627	(47)	-7.4%	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	-	-	606	(606)	-100.0%	1 106
Other transfers and grants [insert description]										
Provincial Government:		-	3 807	5 265	71	3 560	5 012	(1 452)	-29.0%	5 185
CDW Operational Support Grant			57	60	-	4	16	(12)	-72.6%	60
Human Capacity Building Grant			1 000	1 700	71	580	1 345	(765)	-56.8%	1 700
Fire Safety Plan			2 750	3 425	-	2 975	3 651	(676)	-18.5%	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	217	69 427	72 882	(3 455)	-4.7%	98 175
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
Provincial Government:		-	2 700	3 800	-	1 200	3 900	(2 700)	-69.2%	3 800
Fire Service Capacity Building Grant			1 500	2 000	-	-	1 500	(1 500)	-100.0%	2 000
MUNICIPAL WATER RESILIANCE 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	3 900	(2 700)	-69.2%	3 800
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	99 496	102 054	217	70 627	76 782	(6 155)	-8.0%	101 975

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			4 811	4 811	395	2 853	2 654	198	7%	4 811
Pension and UIF Contributions			62	62	8	45	35	10	27%	62
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 453	1 453	126	887	813	73	9%	1 453
Cellphone Allowance			470	470	39	271	272	(1)	0%	470
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors		-	6 796	6 796	568	4 055	3 775	280	7%	6 796
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4 545	4 545	242	2 036	2 762	(726)	-26%	4 545
Pension and UIF Contributions			491	491	41	285	286	(1)	0%	491
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			258	258	15	129	142	(13)	-9%	258
Cellphone Allowance			78	78	5	39	43	(4)	-9%	78
Housing Allowances			2	2	0	3	2	1	26%	2
Other benefits and allowances			-	-	-	-	-	-	-	-
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			76	76	-	19	38	(19)	-50%	76
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	5 451	5 451	303	2 510	3 273	(763)	-23%	5 451
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			114 656	110 235	8 282	62 676	69 586	(6 910)	-10%	110 235
Pension and UIF Contributions			19 258	19 258	1 464	10 162	10 627	(465)	-4%	19 258
Medical Aid Contributions			6 910	6 910	527	3 516	3 723	(207)	-6%	6 910
Overtime			1 850	1 850	290	1 482	1 101	380	35%	1 850
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			5 277	5 277	394	2 834	2 994	(161)	-5%	5 277
Cellphone Allowance			538	538	36	252	279	(28)	-10%	538
Housing Allowances			370	370	25	176	194	(18)	-9%	370
Other benefits and allowances			10 344	10 344	864	5 553	5 715	(162)	-3%	10 344
Payments in lieu of leave			200	200	3	540	444	96	22%	200
Long service awards			250	250	48	338	256	82	32%	250
Post-retirement benefit obligations			3 018	3 018	503	3 519	2 766	754	27%	3 018
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			565	565	42	548	331	218	66%	565
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		-	163 237	158 816	12 478	91 595	98 016	(6 421)	-7%	158 816
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	175 484	171 063	13 348	98 160	105 064	(6 904)	-7%	171 063
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		-	175 484	171 063	13 348	98 160	105 064	(6 904)	-7%	171 063
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	168 688	164 267	12 780	94 105	101 289	(7 184)	-7%	164 267

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

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	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	169	1 818	7 847	6 029	76.8%	16%
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	1 818				

Overberg R S C ***L***
 Cashbook Reconciliation for January 2025

CASHBOOK

Balance B/fwd - 1 January 2025	4014168.35
Revenue: 40101010031	44171457.04
Expenditure: 40101010032	45816624.87-

Other:

CASHBOOK BALANCE - 31 January 2025	----- 2369000.52 =====
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BANK STATEMENT

Balance as per bank statement as at 31 January 2025	31/01/2025	2365000.52
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PLUS:

Receipts not cleared in bank	
Other	0


LESS:

Uncleared ACB	
Outstanding cheques	
Bank transactions not on GL	Netcash/STUARTMILA matter
	2 R2 050 4000.00
	R1 950

Cash Book balance as at 31 January 2025	----- 2369000.52 ● =====
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Difference	0.00 ●
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Verified by: S Zikmann

Signature:  On (dd/mm/ccyy) 05/02/2025