



OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Financial Monthly Report

February 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 **February 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 **February 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: 2025 03/14

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month of **February 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 2025/03/14 _____

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 13 869 700	R309 818 042	R313 618 042
Budget to date (BTD)	R 4 228 518	R200 444 129	R215 079 627
Year to date (YTD)	R 2 081 291	R196 279 127	R216 908 820
Variance to SDBIP	-R 2 147 226	-R 4 165 002.15	R 1 829 193
YTD% Variance to SDBIP	-51%	-2%	1%
% of Annual Budget	15%	63%	69%

Relevant information

- Revenue to date is **higher** than anticipated with a variance of **1%**.
- Actual expenditure is **lower** than expected with a variance of **2%**.

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

- Capital expenditures is lower than budgeted with a variance of **51%**.

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	ADJUSTMENT Feb 2024	TOTAL ADJUSTED BUDGET 2024/25	SPENDING YTD AS PER TB Feb 2025	VAT, Retention	TOTAL SPENDING UP TO Feb 2025	% SPENDING	COMMITMENTS Feb 2025	TOTAL YTD INCL COMMIT	BALANCE UNSPEND
1 COMMITTEE, RECORDS, COUNCIL SUPPRT	DC3_Furniture and Office equipment	1	R35 000.00	R0.00	R0.00	R0.00	R35 000.00	R23 006.00	R0.00	R23 006.00	65.73%	R8 039.88	R31 045.88	R3 954.12
2 CORPORATE SERVICES : SUPPORT SERV	DC3_Alarm System Replacement	1	R200 000.00	R0.00	R0.00	-R34 100.00	R165 900.00	R165 850.02	R0.00	R165 850.02	99.97%	R0.00	R165 850.02	R49 98
3 CORPORATE SERVICES : SUPPORT SERV	DC3_Head Office Fencing project	1	R250 000.00	R0.00	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	1	R30 000.00	R0.00	R0.00	R0.00	R30 000.00	R19 080.00	R0.00	R19 080.00	63.60%	R4 497.00	R23 577.00	R6 423.00
5 CORPORATE SERVICES : SUPPORT SERV	DC3_Aircons	1	R90 000.00	R0.00	R0.00	R0.00	R90 000.00	R69 565.22	R0.00	R69 565.22	36.61%	R92 133.19	R161 698.41	R28 301.59
6 EMERGENCY SERVICES	DC3_Vehicle Replacement	1	R1 800 000.00	R0.00	R0.00	R1 000 000.00	R1 692 000.00	R1 400.00	R0.00	R1 400.00	0.08%	R1 685 524.41	R1 686 524.41	R5 475.59
7 EMERGENCY SERVICES	DC3_Bunker Gear (PPE)	1	R600 000.00	R840 000.00	R0.00	R0.00	R1 440 000.00	R185 691.60	R0.00	R185 691.60	12.90%	R861 193.00	R1 046 884.60	R393 115.40
8 EMERGENCY SERVICES	DC3_Machinery and Equipment Rescue equipment	1	R100 000.00	R0.00	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	1	R400 000.00	R0.00	R0.00	R108 000.00	R508 000.00	R98 945.78	R0.00	R98 945.78	19.48%	R0.00	R98 945.78	R409 054.22
10 EMERGENCY SERVICES	DC3_Water Truck	4	R1 200 000.00	R0.00	R600 000.00	R0.00	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	4	R1 500 000.00	R0.00	R0.00	R0.00	R1 500 000.00	R76 778.60	R0.00	R76 778.60	5.12%	R83 842.97	R160 621.57	R1 339 378.43
12 ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Furniture and Office equipment	1	R16 000.00	R0.00	R0.00	R0.00	R16 000.00	R6 295.65	R0.00	R6 295.65	39.35%	R6 952.18	R13 247.83	R2 101.00
13 ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Machinery and Equipment	1	R5 000.00	R0.00	R0.00	R0.00	R5 000.00	R0.00	R0.00	R0.00	0.00%	R455 751.00	R455 751.00	R144 249.00
14 ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Vehicles	1	R460 000.00	R0.00	R64 114.00	R0.00	R524 114.00	R0.00	R0.00	R0.00	0.00%	R24 210.52	R24 210.52	R789.48
15 FINANCIAL SERVICES	DC3_Furniture and Office Equipment	1	R25 000.00	R0.00	R0.00	R0.00	R25 000.00	R0.00	R0.00	R0.00	0.00%	R2 899.00	R2 899.00	R2 101.00
16 FINANCIAL SERVICES:EXECUTIVE	DC3_Furniture and Office Equipment	1	R5 000.00	R0.00	R0.00	R0.00	R5 000.00	R0.00	R0.00	R0.00	0.00%	R6 484.00	R16 603.82	R1 896.18
17 HUMAN RESOURCES	DC3_Furniture and Office Equipment	1	R18 500.00	R0.00	R0.00	R0.00	R18 500.00	R10 119.82	R0.00	R10 119.82	54.70%	R134 575.00	R134 575.00	R15 425.00
18 ICT SERVICES	DC3_Anti Virus Software	1	R150 000.00	R0.00	R100 000.00	R0.00	R50 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R50 000.00
19 ICT SERVICES	DC3_Computers and Computer Equipment	1	R260 000.00	R0.00	R900 000.00	R0.00	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	1	R1 000 000.00	R0.00	-R1 000 000.00	R0.00	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	1	R15 000.00	R0.00	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	1	R100 000.00	R0.00	R0.00	R4 600.00	R104 600.00	R97 451.53	R0.00	R97 451.53	93.17%	R0.00	R97 451.53	R7 148.47
23 LED, TOURISM, RESORTS AND EPWP	DC3_Access control - Die Dam	1	R100 000.00	R0.00	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	1	R30 000.00	R0.00	R0.00	-R4 600.00	R25 400.00	R25 345.74	R0.00	R25 345.74	99.79%	R0.00	R25 345.74	R54.26
25 LED, TOURISM, RESORTS AND EPWP	DC3_Infrastructure- Electrical DB Boxes	1	R150 000.00	R0.00	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	1	R250 000.00	R0.00	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
27 LED, TOURISM, RESORTS AND EPWP	DC3_Machinery and Equipment-Electricity Back-up	1	R15 000.00	R0.00	R0.00	R0.00	R15 000.00	R12 023.86	R0.00	R12 023.86	80.16%	R0.00	R12 023.86	R2 976.14
28 LED, TOURISM, RESORTS AND EPWP	DC3_Machinery and Equipment	1	R100 000.00	R0.00	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	DC3_Access control - Uitenkralsmond	1	R100 000.00	R0.00	R0.00	R0.00	R100 000.00	R0.00	R0.00	R0.00	0.00%	R523 975.00	R523 975.00	R76 025.00
30 LED, TOURISM, RESORTS AND EPWP	DC3_Vehicles - People Carrier	1	R500 000.00	R0.00	R23 975.00	R76 025.00	R600 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R600 000.00	R152 498.91
31 MUNICIPAL HEALTH SERVICES	DC3_Furniture and Office Equipment	1	R100 000.00	R0.00	R0.00	R78 000.00	R178 000.00	R25 501.09	R0.00	R25 501.09	14.33%	R0.00	R25 501.09	R152 498.91
32 MUNICIPAL HEALTH SERVICES	DC3_Tablets	1	R180 000.00	R0.00	R0.00	-R78 000.00	R102 000.00	R89 228.50	R0.00	R89 228.50	87.48%	R0.00	R89 228.50	R12 771.50
33 MUNICIPAL HEALTH SERVICES	DC3_ESRI MHS system software	1	R250 000.00	R0.00	R0.00	-R250 000.00	R0.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R250 000.00
34 SOLID WASTE MANAGEMENT	DC3_Construction of Cell 5A	3	R1 500 000.00	R0.00	R0.00	R0.00	R1 500 000.00	R539 400.39	R0.00	R539 400.39	35.96%	R0.00	R539 400.39	R960 599.61
35 CORPORATE SERVICES : SUPPORT SERV	DC3_Septic tank	1	R0.00	R0.00	R160 000.00	R0.00	R160 000.00	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	1	R0.00	R0.00	R114 000.00	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	1	R0.00	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
38 EMERGENCY SERVICES	DC3_Capacity Project	4	R0.00	R0.00	R500 000.00	R0.00	R500 000.00	R0.00	R0.00	R0.00	0.00%	R434 782.61	R434 782.61	R65 217.39
			R11 504 500.00	R1 309 300.00	R1 188 089.00	-R132 189.00	R13 869 700.00	R2 084 291.41	R24 332.74	R24 105 624.15	15.18%	R5 478 815.50	R7 584 439.65	R6 285 260.35
								15.01%	0.18%			39.50%	54.68%	66.67%

Funding Sources		Type	Budget
Capital Replacement Reserve		1	R 8 569 700.00
Revenue		2	R -
External Loans		3	R 1 500 000.00
Grants		4	R 3 800 000.00
Private Contributions		5	R -
TOTAL			R 13 869 700.00

FUNDING SOURCES	Type	BUDGET 2024/25	ADJUSTMENT Sep 2024	ADJUSTMENT DEC 2024	ADJUSTMENT Feb 2025	TOTAL ADJUSTMENT 2024/25	SPENDING YTD Feb 2025	% SPENDING	VAT AND RETENTIONS	COMMITMENTS Feb 2025	TOTAL YTD INCL COMMIT	BALANCE UNSPEND	Budget-Spending
Capital Replacement Reserve	1	R7 304 500.00	R1 309 300.00	R88 089.00	-R132 189.00	R8 569 700.00	R1 465 112.42	17.10%	R0.00	R3 784 522.66	R5 249 635.08	R3 320 064.92	R5 249 635.08
Revenue	2	R0.00	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	R0.00	R1 500 000.00	R539 400.39	35.96%	R0.00	R0.00	R539 400.39	R960 599.61	R539 400.39
Grants	4	R2 700 000.00	R0.00	R1 100 000.00	R0.00	R3 800 000.00	R76 778.60	2.02%	R24 332.74	R1 259 510.23	R1 360 621.57	R2 004 595.82	R1 360 621.57
Private Contributions	5	R0.00	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	-R 132 189.00	R 13 869 700.00	R 2 081 291.41	15.01%	R 24 332.74	R 5 044 032.89	R 7 149 657.04	R 6 285 260.35	R 7 149 657.04

Discussion: : Actual spending to date **15.01%** of the budgeted amount. This includes VAT recognitions on grant projects, retentions amounting to **0.18%**. Commitment is **39.50%**, this totals the actual spending and commitment are **54.68%**.

“A strategy is implemented by the BTO & SCM departments to assist user departments in expediting expenditure”

Cash Position and Liquidity

The available cash as of 28 February 2025 is calculated as follows:

Item Description	Amounts
Balance as per CFA	R97 938 630
Unspent conditional grants and funds	-R11 514 411
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 430 300
VAT Refund (Roads Expenses prev years)	-R32 599 832
Rehabilitation provision (KWK)	-R6 273 244
Performance Bonus Provison	R0
Set aside for retention	R0
Capital Replacement reserve Fund	-R3 320 065
Set aside for Creditor payments	-R4 000 000
Provision for leave Payment	-R650 000
Capital Funding Required	
Loan Repayments	-R5 611 160
Cash Surplus (Deficit)	R21 266 311

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R11 514 411
External Loans unspend	R265 147
1 (one) Month Operational Expenditure	R21 978 610
Provisions	R6 923 244
Capital Replacement Reserve	R12 430 300
Loan repayments	R1 870 387
Commitments for creditor payments	R4 008 160
Total Liquidity Requirement	R58 990 259
ACTUAL LIQUIDITY AVAILABLE	R55 016 229
Total Investments	R97 209 370
Capital Replacement Reserve Fund	-R3 320 065
VAT Refund (ABSA Deposit plus)	-R32 599 832
Rehabilitation provision (KWK)	-R6 273 244
Balance of Investments	R55 016 229
Cash book - Bank Balance	R1 371 507
Equitable share received in advance	-R7 220 355
Roads Invoice claim and Jan 2025	R4 452 464
Consumer Debtors (current – 60 days)	R 5 443 753
Total Liquidity Available	R59 063 599
Liquidity Shortfall(-)/Liquidity Surplus	R73 340

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 393 300.80	R -	R 393 300.80	39.33%	R 606 699.20
EPWP	R 1 265 000.00	R -	R 1 265 000.00	R 709 519.57	R -	R 709 519.57	56.09%	R 555 480.43
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 684 131.59	R -	R 684 131.59	61.69%	R 424 868.41
CAPACITY PROJECT	R -	R 500 000.00	R 500 000.00	R -	R 434 782.61	R 434 782.61	86.96%	R 65 217.39
WC FMCG (WEB AUTO)	R 500 000.00	R 366 355.00	R 866 355.00	R 250 551.69	R -	R 250 551.69	28.92%	R 615 803.31
WC FMCG (MUN HEALTH REV)	R 1 000 000.00	R -	R 1 000 000.00	R 154 706.11	R -	R 154 706.11	15.47%	R 845 293.89
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 HOMIES)	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 405 257.80	R -	R 405 257.80	13.00%	R 2 711 097.20
Seta	R 250 000.00	R -	R 250 000.00	R 204 035.91	R -	R 204 035.91	81.61%	R 45 964.09
Municipal Intervention Grant		R 79 128.00	R 79 128.00	R 79 128.00	R -	R 79 128.00	100.00%	R -
Municipal Service Delivery and Capacity Building Grant	R 700 000.00	R -	R 700 000.00	R 4 358.08	R -	R 4 358.08	0.62%	R 695 641.92
FIRE SERVICE CAPACITY GRANT	R 1 500 000.00	R -	R 1 500 000.00	R 76 778.60	R 83 842.97	R 160 621.57	10.71%	R 1 339 378.43
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 8th month period ending 28 February 2025 is **66.67%** if calculated in a straight-line method for the 12 months in the year.
- Year to date operating revenue amounts to **69%** of the total budgeted for the financial year.
- Year to date operating expenditure amounts to **63%** of the total budgeted for the financial.
- Year to date capital expenditure amounts to **15.01%** of total adjusted budgeted for the financial year but should adjusted to **54.68%** if all the committed capital cost are also taken into consideration.

Positive cash flow, over **R21.2 million**, was calculated and a **Positive R 73 340**

liquidity as evident as on 28 February 2025.

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

For February 2025, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R216 908 820	R214 140 949	-R 2 767 871
Actual Expenditure	<u>R196 279 127</u>	<u>R196 279 127</u>	
Surplus (Shortfall)	R20 629 693	R 17 861 822	

The revenue adjustment is calculated as follows:

Equitable share received for February 2025	-R7 220 335
Roads Revenue invoice for January 2025	<u>R 4 452 464</u>
Nett total revenue received in advance	-R 2 767 871

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 17 408 938.00	R 1 672 052.06	R 12 029 985.93	R 11 768 134.70
SERVICES CHARGES - SEWERAGE	R 150 000.00	R 7 661.73	R 84 278.94	R 91 293.77
SERVICES CHARGES - WATER	R -	R -	R -	R -
SALE OF GOODS AND SERVICES	R 12 369 761.00	R 336 350.77	R 8 408 556.01	R 8 931 716.39
RENT OF FACILITIES&EQUIPMENT	R 14 722 000.00	R 1 222 310.59	R 9 787 336.62	R 9 796 420.82
INTEREST EARNED-EXTERNAL INVES	R 8 600 000.00	R 663 290.98	R 5 099 607.73	R 5 269 053.40
INTEREST EARNED-OUTST DEBTORS	R 300 000.00	R 13 653.18	R 155 264.51	R 173 289.06
LICENSES & PERMITS	R 1 350 000.00	R 105 142.43	R 853 116.50	R 868 379.26
INCOME FOR AGENCY SERVICES	R 13 825 039.00	R 1 152 989.13	R 9 223 913.04	R 9 221 746.93
GRANT&SUBSIDIES (OPERATING)	R 97 147 816.00	R -2 429 511.83	R 66 997 852.58	R 70 633 803.73
GRANT&SUBSIDIES (CAPITAL)	R 3 800 000.00	R -	R 1 200 000.00	R 1 720 000.00
OTHER REVENUE	R 1 554 533.00	R 76 099.26	R 919 785.77	R 985 855.81
PROFIT ON SALE	R 9 900 000.00	R -	R -	R -
	R 181 128 087.00	R 2 820 038.30	R 114 759 697.63	R 119 459 693.86

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 94 293 727.00	R 7 257 406.89	R 60 654 018.26	R 61 576 034.50
REMUNERATION OF COUNCILLORS	R 6 795 959.00	R 567 932.59	R 4 622 828.63	R 4 603 108.63
BAD DEBTS	R 100 000.00	R -	R -	R -
DEPRECIATION	R 3 680 586.00	R 294 265.50	R 2 354 124.07	R 2 384 004.06
BULK PURCHASES	R -	R -	R -	R -
OTHER MATERIAL	R 5 036 089.00	R 455 599.81	R 2 781 382.73	R 2 867 844.14
INTEREST EXPENSE - EXTERNAL	R 2 096 236.00	R 34 167.00	R 674 699.54	R 931 673.23
CONTRACTED SERVICES	R 34 694 401.00	R 2 916 408.42	R 13 886 220.58	R 15 714 729.93
GRANTS & SUBSIDIES PAID	R 4 000 000.00	R 73 604.00	R 73 604.00	R 40 000.00
GENERAL EXPENSES - OTHER	R 26 631 089.00	R 2 281 421.83	R 16 908 501.17	R 17 027 881.27
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -
	R 177 328 087.00	R 13 880 806.04	R 101 955 378.98	R 105 145 275.75

Total	R 3 800 000.00	R -11 060 767.74	R 12 804 318.65	R 14 314 418.11
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Revenue by source

Reasons for variance:

Total income to date is lower than anticipated with a variance of 3.93%.

Grant and Subsidies (Operation) has been reduced by R2 750 000 it was incorrectly recoded against revenue whereas it should have been recorded against the liability account.

Grants and Subsidies (Capital) has orders outstanding which causes the variance.

Expenditure by type:

Reasons for variance:

Total expenditure is 3.03% lower than anticipated

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 maturity.

Contracted services variance relates to R1 430 269.98 of the Auditor General cost was allocated in the current month.

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 15 746 629.48	R 102 148 440.77	R 95 619 440.03
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 65.07	R 681.29	R 492.98
GAINS	R -	R -	R -	R -
	R 132 489 955.00	R 15 746 694.55	R 102 149 122.06	R 95 619 933.01

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget
EMPLOYEE COSTS-WAGES&SALARIES	R 66 925 055.00	R 5 416 951.02	R 46 125 366.90	R 45 951 743.70
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 49 718 496.00	R 2 337 962.78	R 41 845 172.77	R 41 549 467.19
INTEREST EXPENSE - EXTERNAL	R 305 000.00	R 25 417.00	R 203 336.00	R 203 335.20
CONTRACTED SERVICES	R 3 579 390.00	R 216 852.40	R 2 239 071.21	R 2 333 653.05
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -
GENERAL EXPENSES - OTHER	R 11 686 014.00	R 256 486.82	R 3 910 801.14	R 5 260 654.26
LOSS ON DISPOSAL OF ASSETS	R 276 000.00	R -	R -	R -
	R 132 489 955.00	R 8 253 670.02	R 94 323 748.02	R 95 298 853.40

Total	R -	R 7 493 024.53	R 7 825 374.04	R 321 079.61
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Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies with 6.83%.

This variance is due to the mismatch between the financial year of province and Overberg District Municipality, resulting from invoices paid in the current financial year and played off against the advance received in April 2024 already.

Expenditure by type

Reasons for variances:

Total expenditure is 1.02% lower than anticipated.

Variance in General Expenses due to of equipment rental which has a difference of R815 850, safety clothing with a R150 000 difference and the SALGA payment which has a YTD budget of R150000 however will only realise in May 2025.

DC3 Overberg - Table C1 Monthly Budget Statement Summary - M08 February

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	17 559	1 680	12 114	11 859	255	2%	17 559
Investment revenue	--	7 600	8 600	663	5 100	5 269	(169)	-3%	8 600
Transfers and subsidies - Operational	--	96 796	97 148	(2 430)	66 998	70 634	(3 636)	(0)	97 148
Other own revenue	--	183 482	186 511	18 653	131 467	125 597	5 900	5%	--
	--	303 058	309 818	18 567	215 709	213 360	2 349	1%	309 818
Total Revenue (excluding capital transfers and contributions)									
Employment costs	--	168 688	161 219	12 674	106 779	107 528	(748)	-1%	161 219
Remuneration of Councilors	--	6 796	6 796	568	4 623	4 603	20	0%	6 796
Depreciation and amortisation	--	3 681	3 681	294	2 354	2 384	(30)	-1%	3 681
Interest	--	2 422	2 401	60	878	1 135	(257)	-23%	2 401
Inventory consumed and bulk purchases	--	47 075	54 755	2 794	44 627	44 417	209	0%	54 755
Transfers and subsidies	--	--	4 000	74	74	40	34	84%	4 000
Other expenditure	--	74 396	76 967	5 671	36 945	40 337	(3 392)	-8%	76 967
Total Expenditure	--	303 058	309 818	22 134	196 279	200 444	(4 165)	-2%	309 818
Surplus/(Deficit)	--	--	--	(3 568)	19 430	12 915	6 514	50%	--
Transfers and subsidies - capital (monetary allocations)	--	2 700	3 800	--	1 200	1 720	(520)	-30%	3 800
Transfers and subsidies - capital (in-kind)	--	--	--	--	--	--	--	--	--
Surplus/(Deficit) after capital transfers & contributions	--	2 700	3 800	(3 568)	20 630	14 635	5 994	41%	3 800
Share of surplus/ (deficit) of associate	--	--	--	--	--	--	--	--	--
Surplus/ (Deficit) for the year	--	2 700	3 800	(3 568)	20 630	14 635	5 994	41%	3 800
Capital expenditure & funds sources									
Capital expenditure	--	11 585	13 870	263	2 081	4 229	(2 147)	-51%	13 870
Capital transfers recognized	--	2 700	3 800	36	77	793	(716)	-90%	3 800
Borrowing	--	1 500	1 500	75	539	671	(132)	-20%	1 500
Internally generated funds	--	7 305	8 570	152	1 465	2 764	(1 299)	-47%	8 570
Total sources of capital funds	--	11 585	13 870	263	2 081	4 229	(2 147)	-51%	13 870
Financial position									
Total current assets	91 455	76 587	85 626		115 578				85 626
Total non current assets	115 311	129 546	126 426		115 039				126 426
Total current liabilities	33 144	43 569	35 597		36 052				35 597
Total non current liabilities	56 522	59 047	55 623		58 745				55 623
Community wealth/Equity	117 100	103 519	120 833		135 820				120 833
Cash flows									
Net cash from (used) operating	--	(425)	1 331	1 554	25 774	15 277	(10 497)	-69%	1 331
Net cash from (used) investing	--	(1 605)	(3 970)	(263)	(2 081)	(4 229)	(2 147)	51%	(3 970)
Net cash from (used) financing	--	(3 205)	(3 204)	(468)	(3 339)	(3 238)	101	-3%	(3 204)
Cash/cash equivalents at the month/year end	--	66 290	71 742	97 939	97 939	85 395	(12 544)	-15%	71 742
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dye-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	4 773	184	80	55	30	22	238	2 336	7 717
Creditors Age Analysis									
Total Creditors	1 103	3	12	16	38	5	130	1	1 307

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

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										
<i>Governance and administration</i>		-	119 436	121 805	(730)	78 542	82 522	(3 980)	-5%	121 805
Executive and council		-	42 938	42 938	1 153	17 229	17 227	2	0%	42 938
Finance and administration		-	76 498	78 867	(1 883)	61 313	65 295	(3 982)	-6%	78 867
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	38 752	41 784	1 934	24 631	25 453	(822)	-3%	41 784
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	21 133	22 025	1 771	15 329	15 251	77	1%	22 025
Public safety		-	13 358	15 398	42	7 155	8 038	(882)	-11%	15 398
Housing		-	-	-	-	-	-	-	-	-
Health		-	4 262	4 362	121	2 147	2 164	(17)	-1%	4 362
<i>Economic and environmental services</i>		-	132 620	132 620	15 747	102 157	95 652	6 505	7%	132 620
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	132 490	132 490	15 747	102 149	95 620	6 529	7%	132 490
Environmental protection		-	130	130	-	8	33	(24)	-75%	130
<i>Trading services</i>		-	14 950	17 409	1 616	11 579	11 452	126	1%	17 409
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	14 950	17 409	1 616	11 579	11 452	126	1%	17 409
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	305 758	313 618	18 567	216 909	215 080	1 829	1%	313 618
Expenditure - Functional										
<i>Governance and administration</i>		-	66 666	72 577	6 018	40 459	41 307	(849)	-2%	72 577
Executive and council		-	11 383	11 442	813	6 845	7 114	(269)	-4%	11 442
Finance and administration		-	53 082	58 931	5 038	32 232	32 782	(550)	-2%	58 931
Internal audit		-	2 201	2 204	168	1 381	1 411	(30)	-2%	2 204
<i>Community and public safety</i>		-	89 089	90 033	6 997	53 650	55 309	(1 659)	-3%	90 033
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	21 829	23 780	1 018	13 310	14 570	(1 260)	-9%	23 780
Public safety		-	44 963	45 067	4 448	28 211	28 024	187	1%	45 067
Housing		-	-	-	-	-	-	-	-	-
Health		-	22 298	21 187	1 532	12 129	12 715	(586)	-5%	21 187
<i>Economic and environmental services</i>		-	138 015	138 026	8 652	97 742	98 822	(1 080)	-1%	138 026
Planning and development		-	1 766	1 766	137	1 166	1 176	(10)	-1%	1 766
Road transport		-	132 490	132 490	8 254	94 324	95 299	(975)	-1%	132 490
Environmental protection		-	3 759	3 769	262	2 253	2 347	(94)	-4%	3 769
<i>Trading services</i>		-	9 287	9 182	467	4 429	5 006	(578)	-12%	9 182
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 287	9 182	467	4 429	5 006	(578)	-12%	9 182
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	303 058	309 818	22 134	196 279	200 444	(4 165)	-2%	309 818
Surplus/ (Deficit) for the year		-	2 700	3 800	(3 568)	20 630	14 635	5 994	0.4095655	3 800

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

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	17 229	17 227	2	0.0%	42 938
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	42	44	4	28	28	(0)	-0.7%	44
Vote 4 - Finance		-	76 456	78 823	(1 887)	61 285	65 267	(3 982)	-6.1%	78 823
Vote 5 - Community Services		-	186 322	191 813	19 297	138 366	132 557	5 809	4.4%	191 813
Total Revenue by Vote	2	-	305 758	313 618	18 567	216 909	215 080	1 829	0.9%	313 618
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	17 235	17 253	1 279	10 448	10 786	(338)	-3.1%	17 253
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	20 035	20 495	1 680	12 890	13 067	(177)	-1.4%	20 495
Vote 4 - Finance		-	28 948	34 337	3 058	17 059	17 308	(249)	-1.4%	34 337
Vote 5 - Community Services		-	236 840	237 733	16 118	155 882	159 283	(3 401)	-2.1%	237 733
Total Expenditure by Vote	2	-	303 058	309 818	22 134	196 279	200 444	(4 165)	-2.1%	309 818
Surplus/ (Deficit) for the year	2	-	2 700	3 800	(3 568)	20 630	14 635	5 994	41.0%	3 800

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

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										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		220	150	8	84	91	(7)	-8%	150	
Service charges - Waste management		14 950	17 409	1 672	12 030	11 768	262	2%	17 409	
Sale of Goods and Rendering of Services		142 994	144 860	16 083	110 557	104 551	6 006	6%	144 860	
Agency services		13 825	13 825	1 153	9 224	9 222	2	0%	13 825	
Interest		-	-	-	-	-	-	-	-	
Interest earned from Receivables		300	300	14	155	173	(18)	-10%	300	
Interest earned from Current and Non Current Assets		7 600	8 600	663	5 100	5 269	(169)	-3%	8 600	
Dividends		-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	
Rental from Fixed Assets		14 062	14 722	1 222	9 787	9 796	(9)	0%	14 722	
Licence and permits		1 250	1 350	105	853	868	(15)	-2%	1 350	
Operational Revenue		1 161	1 555	76	920	986	(66)	-7%	1 555	
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	
Surcharges and Taxes		-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	
Licence and permits		-	-	-	-	-	-	-	-	
Transfers and subsidies - Operational		96 796	97 148	(2 430)	66 998	70 634	(3 636)	-5%	97 148	
Interest		-	-	-	-	-	-	-	-	
Fuel Levy		-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	
Gains on disposal of Assets		9 900	9 900	-	-	-	-	-	9 900	
Other Gains		-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		-	303 058	309 818	18 567	215 709	213 360	2 349	1%	309 818
Expenditure By Type										
Employee related costs		168 688	161 219	12 674	106 779	107 528	(748)	-1%	161 219	
Remuneration of councillors		6 796	6 796	568	4 623	4 603	20	0%	6 796	
Bulk purchases - electricity		-	-	-	-	-	-	-	-	
Inventory consumed		47 075	54 755	2 794	44 627	44 417	209	0%	54 755	
Debt impairment		-	100	-	-	-	-	-	100	
Depreciation and amortisation		3 681	3 681	294	2 354	2 384	(30)	-1%	3 681	
Interest		2 422	2 401	60	878	1 135	(257)	-23%	2 401	
Contracted services		38 158	38 274	3 133	16 125	18 048	(1 923)	-11%	38 274	
Transfers and subsidies		-	4 000	74	74	40	34	84%	4 000	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	
Operational costs		35 962	38 317	2 538	20 819	22 289	(1 469)	-7%	38 317	
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	
Other Losses		276	276	-	-	-	-	-	276	
Total Expenditure		-	303 058	309 818	22 134	196 279	200 444	(4 165)	-2%	309 818
Surplus/(Deficit)		-	-	-	(3 568)	19 430	12 915	6 514	0	-
Transfers and subsidies - capital (monetary allocations)										
		-	-	-	-	-	-	-	-	-
		2 700	3 800	-	1 200	1 720	(520)	(0)	3 800	
Transfers and subsidies - capital (in-kind)										
		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	2 700	3 800	(3 568)	20 630	14 635	5 994	0	3 800
Income Tax										
		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		-	2 700	3 800	(3 568)	20 630	14 635	5 994	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	(3 568)	20 630	14 635	5 994	0	3 800
Share of Surplus/Deficit attributable to Associate										
		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions										
		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	2 700	3 800	(3 568)	20 630	14 635	5 994	0	3 800

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

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	75	559	737	(178)	-24%	1 750
Total Capital Multi-year expenditure	4,7	-	1 750	1 750	75	559	737	(178)	-24%	1 750
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	15	15	-	12	12	(1)	-6%	15
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	2 034	2 159	51	527	813	(286)	-35%	2 159
Vote 4 - Finance		-	30	30	-	24	25	(1)	-5%	30
Vote 5 - Community Services		-	7 676	9 915	137	959	2 640	(1 681)	-64%	9 915
Total Capital single-year expenditure	4	-	9 755	12 120	188	1 522	3 491	(1 969)	-56%	12 120
Total Capital Expenditure		-	11 505	13 870	263	2 081	4 229	(2 147)	-51%	13 870
Capital Expenditure - Functional Classification										
Governance and administration		-	2 064	2 189	51	551	838	(287)	-34%	2 189
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	2 064	2 189	51	551	838	(287)	-34%	2 189
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7 445	9 544	137	973	2 577	(1 605)	-62%	9 544
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	1 315	1 610	102	350	521	(171)	-33%	1 610
Public safety		-	5 600	7 654	36	508	1 909	(1 401)	-73%	7 654
Housing		-	-	-	-	-	-	-	-	-
Health		-	530	280	-	115	148	(33)	-22%	280
Economic and environmental services		-	496	636	-	18	141	(124)	-87%	636
Planning and development		-	15	15	-	12	12	(1)	-6%	15
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	481	621	-	6	129	(123)	-95%	621
Trading services		-	1 500	1 500	75	539	671	(132)	-20%	1 500
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	1 500	1 500	75	539	671	(132)	-20%	1 500
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	11 505	13 870	263	2 081	4 229	(2 147)	-51%	13 870
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	2 700	3 800	36	77	793	(716)	-90%	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	36	77	793	(716)	-90%	3 800
Borrowing	6	-	1 500	1 500	75	539	671	(132)	-20%	1 500
Internally generated funds		-	7 305	8 570	152	1 465	2 764	(1 299)	-47%	8 570
Total Capital Funding		-	11 505	13 870	263	2 081	4 229	(2 147)	-51%	13 870

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	71 742	97 939	71 742
Trade and other receivables from exchange transactions		9 503	5 485	9 403	8 757	9 403
Receivables from non-exchange transactions		560	548	560	4 972	560
Current portion of non-current receivables		2 040	2 168	2 154	2 040	2 154
Inventory		1 767	1 571	1 767	1 870	1 767
VAT		-	526	-	-	-
Other current assets		-	-	-	-	-
Total current assets		91 455	76 587	85 626	115 578	85 626
Non current assets						
Investments		-	-	-	-	-
Investment property		12 797	12 769	12 797	12 797	12 797
Property, plant and equipment		81 620	93 981	91 689	81 348	91 689
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		74	373	195	74	195
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		20 820	22 424	21 746	20 820	21 746
Other non-current assets		-	-	-	-	-
Total non current assets		115 311	129 546	126 426	115 039	126 426
TOTAL ASSETS		206 766	206 134	212 052	230 616	212 052
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		4 704	5 291	5 291	1 365	5 291
Consumer deposits		8	8	8	8	8
Trade and other payables from exchange transactions		5 407	6 736	6 940	3 652	6 940
Trade and other payables from non-exchange transactions		5 118	13 478	4 327	13 047	4 327
Provision		17 591	18 055	18 646	17 591	18 646
VAT		317	-	384	389	384
Other current liabilities		-	-	-	-	-
Total current liabilities		33 144	43 569	35 597	36 052	35 597
Non current liabilities						
Financial liabilities		6 519	2 727	2 727	6 519	2 727
Provision		50 003	56 319	52 896	52 226	52 896
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		56 522	59 047	55 623	58 745	55 623
TOTAL LIABILITIES		89 666	102 615	91 220	94 796	91 220
NET ASSETS	2	117 100	103 519	120 833	135 820	120 833
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		96 100	82 519	99 833	114 820	99 833
Reserves and funds		21 000	21 000	21 000	21 000	21 000
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	117 100	103 519	120 833	135 820	120 833

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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	17 559	1 680	14 115	13 460	655	5%	17 559	
Other revenue			173 292	176 311	21 230	128 790	121 310	7 480	6%	176 311	
Transfers and Subsidies - Operational			96 796	96 590	1 148	73 310	72 162	1 148	2%	96 590	
Transfers and Subsidies - Capital			2 700	3 300	-	3 700	3 700	-		3 300	
Interest			7 900	8 900	680	5 156	5 361	(205)	-4%	8 900	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(294 783)	(297 630)	(23 051)	(198 344)	(199 761)	(1 416)	1%	(297 630)	
Interest			(1 500)	(1 500)	(60)	(878)	(955)	(77)	8%	(1 500)	
Transfers and Subsidies			-	(2 200)	(74)	(74)	-	74	#DIV/0!	(2 200)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	(425)	1 331	1 554	25 774	15 277	(10 497)	-69%	1 331
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			9 900	9 900	-	-	-	-		9 900	
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-	
Decrease (increase) in non-current investments			-	-	-	-	-	-		-	
Payments											
Capital assets			(11 505)	(13 870)	(263)	(2 081)	(4 229)	(2 147)	51%	(13 870)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(1 605)	(3 970)	(263)	(2 081)	(4 229)	(2 147)	51%	(3 970)
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)	(4 704)	(468)	(3 339)	(3 238)	101	-3%	(4 704)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(3 206)	(3 204)	(468)	(3 339)	(3 238)	101	-3%	(3 204)
NET INCREASE/ (DECREASE) IN CASH HELD			-	(5 235)	(5 843)	823	20 354	7 810			(5 843)
Cash/cash equivalents at beginning:			71 525	77 585	97 115	77 585	77 585				77 585
Cash/cash equivalents at month/year end:			-	66 290	71 742	97 939	97 939	85 395			71 742

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description		Budget Year 2024/25											Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy		
		NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total							
R thousands																		
Debtors Age Analysis By Income Source																		
	1200	19	4	6	4	3	3	26	55	121	92							
	1300	95	12	3	1	1	6	6	6	123	14							
	1400	-	-	-	-	-	-	-	-	-	-							
	1500	-	-	-	-	-	-	-	-	-	-							
	1600	-	-	-	-	-	-	-	-	-	-							
	1700	-	-	-	-	-	-	-	-	-	-							
	1810	-	1	1	1	1	5	272	281	279	0							
	1820	-	-	-	-	-	-	-	-	-	-							
	1900	4 659	167	71	49	26	200	2 004	7 192	2 296	-							
	2000	4 773	184	80	55	30	238	2 336	7 717	2 681	-							
	Total By Income Source																	
	2023/24 - totals only																	
Debtors Age Analysis By Customer Group																		
	2200	2 160	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2300	1 264	12	1	0	0	2	351	1 631	353	1 315							
	2400	1 349	171	79	41	30	236	670	2 598	999	14							
	2500	-	-	-	14	-	-	-	-	-	-							
	2600	4 773	184	80	55	30	238	2 336	7 717	2 681	-							
	Total By Customer Group																	

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

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	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	1 034	-	-	-	-	-	-	-	1 034
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	69	3	12	16	38	5	130	-	272
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	1
Medical Aid deductions	950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 103	3	12	16	38	5	130	1	1 307

MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: February 2025

INSTITUTION	Account Type	Account number	Actual date	Balance as at		Movements for the month		Interest capitalised	Costs & Fees	Actual date	Balance as at 28 Feb 25	Interest earned	Rate
				01 Feb 25	10 Feb 25	Call Investments made	Call Investments withdrawn						
Investments													
Nedbank	Call Account	037881714042		10 354 912.40	16 800 000.00	-	16 100 000.00	41 428.11			11 096 340.51	41 428.11	7.40%
Nedbank	Call Account (KWIK Rehab)	037881183454		6 125 454.65	108 333.59			39 455.91			6 273 244.15	39 455.91	7.40%
Nedbank	Call Account (CRRF)	037881185767		922 257.01				5 985.68			928 242.69	5 985.68	7.40%
Absa Bank	Investment Tracker (Main)	9358882970		45 636 441.24	350 000.00			325 269.05			46 311 710.29	325 269.05	8.15%
Absa Bank	Investment Tracker (Special)	9374585345		32 369 124.78				230 707.61			32 599 832.39	230 707.61	8.15%
Total for Investments				R 95 408 190.08	R 17 258 333.59	R -16 100 000.00	R -16 100 000.00	R 642 846.36			R 97 209 370.03	R 642 846.36	
Current Accounts													
Nedbank	Primary Bank Account	1176524496		1 975 314.46			680 954.60				1 294 359.86		0.00%
Absa Bank	Cheque Account	1780000062		389 686.06			312 539.18				77 146.88		0.00%
Total for Bank Accounts				R 2 365 000.52	R -	R -993 493.78	R -	R -			R 1 371 506.74	R -	
TOTAL				R 97 773 190.60	R 17 258 333.59	R -17 093 493.78	R -17 093 493.78	R 642 846.36	R -	R -	R 98 560 876.77	R 642 846.36	

DATE: 14/03/2025

MUNICIPAL MANAGER /
CHIEF FINANCIAL OFFICER

Stanley

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

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	91 883	948	69 303	68 355	948	1.4%	91 883
Local Government Equitable Share			86 644	86 644	-	64 956	64 956	-		86 644
Finance Management			1 000	1 000	-	1 000	1 000	-		1 000
EPIWP Incentive			1 265	1 265	948	1 265	317	948	299.1%	1 265
Rural Roads Asset Management Grant			2 974	2 974	-	2 082	2 082	-		2 974
Municipal Systems Improvement Grant (MSIG)			1 106	-	-	-	-	-		-
Other transfers and grants [insert description]										
Provincial Government:		-	3 807	4 707	200	4 007	3 807	200	5.3%	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	200	2 950	2 750	200	7.3%	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	96 590	1 148	73 310	72 162	1 148	1.6%	96 590
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	2 700	3 300	-	3 700	3 700	-		3 300
Fire Service Capacity Building Grant			1 500	1 500	-	2 500	2 500	-		1 500
MUNICIPAL WATER RESILIANCE GRANT			1 200	1 800	-	1 200	1 200	-		1 800
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	2 700	3 300	-	3 700	3 700	-		3 300
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	99 496	99 890	1 148	77 010	75 862	1 148	1.5%	99 890

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

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	91 883	192	66 059	66 733	(674)	-1.0%	91 883
Local Government Equitable Share			86 644	86 644	-	64 956	64 956	-		86 644
Finance Management			1 000	1 000	62	393	465	(71)	-15.4%	1 000
EPWP Incentive			1 265	1 265	129	710	717	(8)	-1.1%	1 265
Rural Roads Asset Management Grant			2 974	2 974	-	-	595	(595)	-100.0%	2 974
Municipal Systems Improvement Grant (MSIG)			1 106	-	-	-	-	-		-
Other transfers and grants [insert description]										
Provincial Government:		-	3 807	5 265	(2 621)	939	3 901	(2 962)	-75.9%	5 185
CDW Operational Support Grant			57	60	-	4	15	(11)	-71.9%	60
Human Capacity Building Grant			1 000	1 700	104	684	826	(142)	-17.2%	1 700
Fire Safety Plan			2 750	3 425	(2 725)	251	3 043	(2 793)	-91.8%	3 425
Municipal Interventions				79			16	(16)	-100.0%	
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total operating expenditure of Transfers and Grants:		-	96 796	97 148	(2 430)	66 998	70 634	(3 636)	-5.1%	97 069
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	2 700	3 800	-	1 200	1 720	(520)	-30.2%	3 800
Fire Service Capacity Building Grant			1 500	2 000	-	-	400	(400)	-100.0%	2 000
MUNICIPAL WATER RESILIANCE GRANT			1 200	1 800	-	1 200	1 320	(120)	-9.1%	1 800
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	2 700	3 800	-	1 200	1 720	(520)	-30.2%	3 800
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	99 496	100 948	(2 430)	68 198	72 354	(4 156)	-5.7%	100 869

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

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)	1									
Basic Salaries and Wages			4 811	4 811	395	3 247	3 244	3	0%	4 811
Pension and UIF Contributions			62	62	8	53	48	4	9%	62
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 453	1 453	126	1 013	1 000	13	1%	1 453
Cellphone Allowance			470	470	39	310	311	(1)	0%	470
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors			6 796	6 796	568	4 623	4 603	20	0%	6 796
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			4 545	4 545	242	2 278	2 538	(260)	-10%	4 545
Pension and UIF Contributions			491	491	41	325	326	(1)	0%	491
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			258	258	15	144	155	(11)	-7%	258
Cellphone Allowance			78	78	5	44	47	(3)	-6%	78
Housing Allowances			2	2	0	3	2	0	11%	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	31	(11)	-37%	76
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			5 451	5 451	303	2 813	3 098	(286)	-9%	5 451
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			114 656	105 088	8 067	70 743	71 158	(415)	-1%	105 088
Pension and UIF Contributions			19 258	18 918	1 500	11 661	11 913	(252)	-2%	18 918
Medical Aid Contributions			6 910	6 305	532	4 049	4 074	(25)	-1%	6 305
Overtime			1 850	2 130	273	1 755	1 611	144	9%	2 130
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			5 277	5 127	407	3 240	3 292	(52)	-2%	5 127
Cellphone Allowance			538	458	38	290	293	(3)	-1%	458
Housing Allowances			370	350	25	200	211	(10)	-5%	350
Other benefits and allowances			10 344	10 259	861	6 413	6 494	(81)	-1%	10 259
Payments in lieu of leave			200	200	72	612	472	140	30%	200
Long service awards			250	565	48	386	383	3	1%	565
Post-retirement benefit obligations			3 018	5 801	503	4 022	3 976	46	1%	5 801
Entertainment	2		-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			565	565	46	595	552	43	8%	565
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			163 237	155 768	12 372	103 967	104 430	(463)	0%	155 768
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			175 484	168 015	13 242	111 402	112 131	(729)	-1%	168 015
TOTAL SALARY, ALLOWANCES & BENEFITS			175 484	168 015	13 242	111 402	112 131	(729)	-1%	168 015
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			168 688	161 219	12 674	106 779	107 528	(748)	-1%	161 219

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

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	186	186	1 200	1 200	(0)	0.0%	10%
December		4 240	450	450	1 650	1 650	(0)	0.0%	14%
January		1 194	169	169	1 818	1 818	(0)	0.0%	16%
February		1 831	2 410	263	2 081	4 229	2 147	50.8%	18%
March		525	2 410			6 639	-		
April		735	2 410			9 049	-		
May		-	2 410			11 459	-		
June		-	2 410			13 870	-		
Total Capital expenditure	-	11 505	13 870	2 081					

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

CASHBOOK

Balance B/fwd - 1 February 2025	2369000.52
Revenue: 40101010031	41470949.67
Expenditure: 40101010032	42468443.45-

Other:

CASHBOOK BALANCE - 28 February 2025	----- 1371506.74 =====
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BANK STATEMENT

Balance as per bank statement as at 28 February 2025	28/02/2025	1371506.74
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PLUS:		
Receipts not cleared in bank	23	28945.82
Other	0	

LESS:			
Uncleared ACB			
Outstanding cheques			
Bank transactions not on GL	27	<u>28945.82-</u>	System error To be Corrected by Samras/Income Sect.

Cash Book balance as at 28 February 2025	----- 1371506.74 ● =====
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Difference	0.00 ●
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Verified by: S Zikmann

Signature:  On (dd/mm/ccyy) 05-03/2025