



OVERBERG

DISTRIKSMUNISIPALITEIT
DISTRICT MUNICIPALITY
UMASIPALA WESITHILI

Financial Monthly Report

March 2025

TABLE OF CONTENTS**PAGES**

Legislative Framework	1
Report to the Executive Mayor	2
Recommendations	2
Municipal Manager's Quality Certificate	3

PART 1- EXECUTIVE SUMMARY

• Introduction.....	4
• Summary Income & Expenditure excluding Roads.....	5-6
• Summary Income & Expenditure Roads.....	7
• Investment Report.....	8
• Bank Reconciliation.....	9
• Cash Position and Liquidity.....	10
• Capital Programme Budget Report.....	11-12
• Grants Allocation and Spending.....	13
• Summary.....	14

PART 2 - IN-YEAR BUDGET STATEMENT TABLES

• Budget Statement - Summary.....	15
• Budget Statement - Financial Performance.....	16
• Revenue and Expenditure by Municipal Vote.....	17
• Statement of Financial Performance (Revenue and Expenditure)	18
• Capital Expenditure.....	19
• Statement of Financial Position.....	20
• Cash Flow Statement.....	21

PART 3 - SUPPORTING DOCUMENTATION

- Debtors' Analysis.....22
- Creditors' Analysis.....23
- Transfers and Grants Receipt.....24
- Transfers and Grants Expenditure.....25
- Councillor and Staff Benefits.....26
- Capital Expenditure Trend.....27

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.

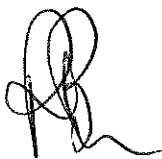
To The Executive Mayor

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 **March 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 **March 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: 2025/04/14

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 **March 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 2025/04/14 -----

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	R309 818 042
Budget to date (BTD)	R 6 638 813	R226 743 607	R251 265 422
Year to date (YTD)	R 4 802 774	R223 846 095	R242 006 066
Variance to SDBIP	-R 1 836 039	-R 2 897 512.61	-R 9 259 356
YTD% Variance to SDBIP	-28%	-2%	-4%
% of Annual Budget	35%	72%	78%

Relevant information

- Revenue to date is **lower** than anticipated with a variance of **4%**.
- 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 **28%**.

However, the capital commitments should also be taken into consideration

Refer to Capital Programme Budget Report.

SUMMARY INCOME & EXPENDITURE 2024/2025 EXCLUDING ROADS AGENCY

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget	Variance
SERVICES CHARGES - ELECTRICITY	R -	R -	R -	R -	0.00%
SERVICES CHARGES - REFUSE	R 17 408 938.00	R 1 918 923.68	R 13 948 909.61	R 13 178 335.52	-5.85%
SERVICES CHARGES - SEWERAGE	R 150 000.00	R 11 144.32	R 95 423.26	R 105 970.33	-9.95%
SERVICES CHARGES - WATER	R -	R -	R -	R -	0.00%
SALE OF GOODS AND SERVICES	R 12 369 761.00	R 323 661.08	R 8 732 217.09	R 9 791 227.54	-10.82%
RENT OF FACILITIES&EQUIPMENT	R 14 722 000.00	R 1 203 187.74	R 10 990 524.36	R 11 027 815.62	-0.34%
INTEREST EARNED-EXTERNAL INVES	R 8 600 000.00	R 643 341.82	R 5 742 949.55	R 6 101 790.05	-5.88%
INTEREST EARNED-OUTST DEBTORS	R 300 000.00	R 17 995.88	R 173 260.39	R 204 966.80	-15.47%
LICENSES & PERMITS	R 1 350 000.00	R 103 423.39	R 956 539.89	R 988 784.44	-3.26%
INCOME FOR AGENCY SERVICES	R 13 825 039.00	R 1 152 989.13	R 10 376 902.17	R 10 372 569.95	0.04%
GRANT&SUBSIDIES (OPERATING)	R 97 147 816.00	R 22 142 458.57	R 89 140 311.15	R 93 528 498.05	-4.69%
GRANT&SUBSIDIES (CAPITAL)	R 3 800 000.00	R -	R 1 200 000.00	R 2 240 000.00	-46.43%
OTHER REVENUE	R 1 554 533.00	R 105 823.42	R 1 025 609.19	R 1 128 025.11	-9.08%
PROFIT ON SALE	R 9 900 000.00	R -	R -	R -	0.00%
	R 181 128 087.00	R 27 622 949.03	R 142 382 646.66	R 148 667 983.40	-4.23%

Revenue by source

Reasons for variance:

Total income to date is lower than anticipated with a variance of 4.23%.

Services Charges - Refuse

The variance in refuse is due to the usage of the Karwyderskraal facility by all three municipalities party to the agreement which vary, however positive to date.

Services Charges - Sewerage

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

Sale Of Goods And Services

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

Interest Earned-External Investments

Interest on external investments is less than expected since the interest rates by reserve bank was lowered for the year

Licenses & Permits

Licenses and permits are less than budgeted, depending on issuing reques to health and fire services by the community.

Grant & Subsidies (Operating)

Operating grants income is recorded as the expenditure is materialise, RRAMS that is currently not managed amounts to R1 189 600.00 to date budget that have zero spending/income. R2 587 620.11 relates to Western Cape Capability Grant projects that are slower than expected.

Grant & Subsidies (Capital)

Capital Grants are less that budgeted as the Emergency Services department is still awaiting R1 300 000.00 for the bakkies that has arrived but still needs to be paid.

Profit On Sale

Property disposal process is still in process. Valuators was appointed for updated values as per MFMA and received. Property committee will recommend outcomes to council.

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Variance
EMPLOYEE COSTS-WAGES&SALARIES	R 94 293 727.00	R 7 256 354.00	R 67 910 372.26	R 69 755 457.62	-2.65%
REMUNERATION OF COUNCILLORS	R 6 795 959.00	R 569 177.84	R 5 192 006.47	R 5 151 321.22	0.79%
BAD DEBTS	R 100 000.00	R -	R -	R -	0.00%
DEPRECIATION	R 3 680 586.00	R 294 265.50	R 2 648 389.57	R 2 708 149.54	-2.21%
BULK PURCHASES	R -	R -	R -	R -	0.00%
OTHER MATERIAL	R 5 036 089.00	R 325 262.46	R 3 106 645.19	R 3 409 905.35	-8.89%
INTEREST EXPENSE - EXTERNAL	R 2 096 236.00	R 34 167.00	R 708 866.54	R 1 222 813.92	-42.03%
CONTRACTED SERVICES	R 34 694 401.00	R 2 975 288.59	R 16 861 509.17	R 20 459 647.70	-17.59%
GRANTS & SUBSIDIES PAID	R 4 000 000.00	R -	R 73 604.00	R 80 000.00	-8.00%
GENERAL EXPENSES - OTHER	R 26 631 089.00	R 3 348 981.89	R 20 257 483.06	R 19 428 683.20	4.27%
LOSS ON DISPOSAL OF ASSETS	R -	R -	R -	R -	0.00%
	R 177 328 087.00	R 14 803 497.28	R 116 758 876.26	R 122 215 978.56	-4.47%
Total	R 3 800 000.00	R 12 819 451.75	R 25 623 770.40	R 26 452 004.83	

Expenditure by type:

Reasons for variance:

Total expenditure is 4.47% lower than anticipated .

Employee Costs-Wages & Salaries

Employee related cost's variance is mainly due to the CFO and Director Community Services positions being vacant for periods during the financial year.

Contracted Services

'Contracted services variance is due to RRAMS that is currently not being implemented is (R1 189 600.00) of the year-to-date budget. R2 587 620.11 relates to Western Cape Capability Grant projects that are slower than expected.

Interest Expense - External

Interest expense is decreasing due to interest on the loan for Cell 4 of Karwyderskraal landfill site's reducing each payment.

SUMMARY INCOME & EXPENDITURE 2024/2025 ROADS AGENCY

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget	Variance
SERVICES CHARGES - ELECTRICITY	R -	R -	R -	R -	0.00%
SERVICES CHARGES - REFUSE	R -	R -	R -	R -	0.00%
SERVICES CHARGES - SEWERAGE	R -	R -	R -	R -	0.00%
SERVICES CHARGES - WATER	R -	R -	R -	R -	0.00%
SALE OF GOODS AND SERVICES	R -	R -	R -	R -	-3.83%
RENT OF FACILITIES&EQUIPMENT	R 132 489 955.00	R -1 325 757.50	R 100 822 683.27	R 104 837 068.77	0.00%
INTEREST EARNED-EXTERNAL INVES	R -	R -	R -	R -	0.00%
INTEREST EARNED-OUTST DEBTORS	R -	R -	R -	R -	0.00%
LICENSES & PERMITS	R -	R -	R -	R -	0.00%
INCOME FOR AGENCY SERVICES	R -	R -	R -	R -	0.00%
GRANT&SUBSIDIES (OPERATING)	R -	R -	R -	R -	0.00%
GRANT&SUBSIDIES (CAPITAL)	R -	R -	R -	R -	0.00%
OTHER REVENUE	R -	R -	R -	R -	99.05%
GAINS	R -	R 54.66	R 735.95	R 369.73	0.00%
	R 132 489 955.00	R -1 325 702.84	R 100 823 419.22	R 104 837 438.51	-3.83%

Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies 3.83% 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 between April and May annually

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Variance
EMPLOYEE COSTS-WAGES&SALARIES	R 66 925 055.00	R 5 631 233.40	R 51 756 600.30	R 51 195 071.53	1.10%
REMUNERATION OF COUNCILLORS	R -	R -	R -	R -	0.00%
BAD DEBTS	R -	R -	R -	R -	0.00%
DEPRECIATION	R -	R -	R -	R -	0.00%
BULK PURCHASES	R -	R -	R -	R -	0.00%
OTHER MATERIAL	R 49 718 496.00	R 4 811 167.54	R 46 656 340.31	R 43 591 724.39	7.03%
INTEREST EXPENSE - EXTERNAL	R 305 000.00	R 25 417.00	R 228 753.00	R 228 751.40	0.00%
CONTRACTED SERVICES	R 3 579 390.00	R 262 213.81	R 2 501 285.02	R 2 645 087.29	-5.44%
GRANTS & SUBSIDIES PAID	R -	R -	R -	R -	0.00%
GENERAL EXPENSES - OTHER	R 11 686 014.00	R 2 033 438.72	R 5 944 239.86	R 6 866 994.19	-13.44%
LOSS ON DISPOSAL OF ASSETS	R 276 000.00	R -	R -	R -	0.00%
	R 132 489 955.00	R 12 763 470.47	R 107 087 218.49	R 104 527 628.80	2.45%

Total	R -	R -14 089 173.31	R -6 263 799.27	R 309 809.71	
--------------	-----	------------------	-----------------	--------------	--

Expenditure by type

Reasons for variances:

Total expenditure is 2.45% lower than anticipated .

Other material variance is due to Provincial department year-end spending.

General expenses variance includes R 595 000.00 relating to SALGA payments that only takes place in April as well as R2 095 000.00 relating to equipment rental.

MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: March 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 Mar 25	Interest earned	Rate
				01 Mar 25	31 Mar 25	Call Investments made	Call Investments withdrawn						
Investments													
Nedbank	Call Account	037881714042		11 096 340,51		12 400 000,00	-	19 300 000,00			4 258 763,55	62 423,04	7.40%
Nedbank	Call Account (KWIK Rehab)	037881183454		6 273 244,15		127 982,67					6 436 552,73	35 325,91	7.40%
Nedbank	Call Account (CRRF)	037881185767		928 242,69							933 512,01	5 269,32	7.40%
Absa Bank	Investment Tracker (Main)	9358892970		46 311 710,29		4 000 000,00					50 600 784,74	289 074,45	8.05%
Absa Bank	Investment Tracker (Special)	9374585345		32 599 832,39							32 803 648,33	203 815,94	8.05%
Total for Investments				R 97 209 370,03	R 16 527 982,67	R -19 300 000,00	R	595 908,66	R	95 033 261,36	R	595 908,66	
Current Accounts													
Nedbank	Primary Bank Account	1176524496		1 294 359,86		343 193,01					1 637 552,87		0.00%
Absa Bank	Cheque Account	1780000062		77 146,88		54 667,15					131 814,03		0.00%
Total for Bank Accounts				R 1 371 506,74	R 397 860,16	R	-	R	-	R	1 769 366,90	R	-
TOTAL				R 98 580 876,77	R 16 925 842,83	R -19 300 000,00	R	595 908,66	R	-	R 96 802 628,26	R	595 908,66

DATE: 14/04/2025

CHIEF FINANCIAL OFFICER: 

CASHBOOK

Balance B/fwd - 1 March 2025	1371506.74
Revenue: 40101010031	46999605.50
Expenditure: 40101010032	46601745.34-
Other:	

CASHBOOK BALANCE - 31 March 2025	----- 1769366.90 =====
----------------------------------	------------------------------

BANK STATEMENT

Balance as per bank statement as at 31 March 2025	31/03/2025	1769366.90
--	------------	------------

PLUS:

Receipts not cleared in bank		
Other	0	


LESS:

Uncleared ACB		
Outstanding cheques		
Bank transactions not on GL	4	0.00

Cash Book balance as at 31 March 2025	----- 1769366.90 ✓ =====
--	--------------------------------

Difference	0.00
------------	------

Verified by: S Zikmann

Signature:  On (dd/mm/ccyy) 03/04/2025

Cash Position and Liquidity

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

Item Description	Amounts
Balance as per CFA	R96 207 320
Unspent conditional grants and funds	-R12 473 283
Consumer and Sundry deposits	-R8 160
Sinking fund investments	R0
External loans unspent	R0
EFF Accumulated Depreciation	R0
Provision for bonuses	R0
Capital Replacement reserve	-R12 430 300
VAT Refund (Roads Expenses prev years)	-R32 803 648
Rehabilitation provision (KWK)	-R6 436 553
Performance Bonus Provison	R0
Set aside for retention	R0
Capital Replacement Reserve Fund	-R2 329 594
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)	R19 464 621

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R12 473 283
External Loans unspend	R0
1 (one) Month Operational Expenditure	R27 411 102
Provisions	R7 086 553
Capital Replacement Reserve	R12 430 300
Loan repayments	R1 870 387
Commitments for creditor payments	R4 008 160
Total Liquidity Requirement	R65 279 785
ACTUAL LIQUIDITY AVAILABLE	R53 463 466
Total Investments	R95 033 261
Capital Replacement Reserve Fund	-R2 329 594
VAT Refund (ABSA Deposit plus)	-R32 803 648
Rehabilitation provision (KWK)	-R6 436 553
Balance of Investments	R53 463 466
Cash book - Bank Balance	R1 769 367
Equitable share received in advance	-R21 661 064
Roads Invoice claim March 2025	R13 995 183
Consumer Debtors (current – 60 days)	R 4 879 384
Total Liquidity Available	R52 446 336
Liquidity Shortfall(-)/Liquidity Surplus	-R12 833 448

Capital Programme Budget Report 2024/2025

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2024/25	TOTAL ADJUSTED BUDGET 2024/25	SPENDING YTD AS PER TB Mar 2025	VAT, Retention	TOTAL SPENDING UP TO Mar 2025	% SPENDING	COMMITMENTS Mar 2025	TOTAL YTD INCL COMMIT	BALANCE UNSPEND
1	COMMITTEE RECORDS, COUNCIL SUPPRT	1	R35 000.00	R35 000.00	R31 045.86	R0.00	R31 045.86	88.70%	R0.00	R31 045.86	R3 954.14
2	CORPORATE SERVICES: SUPPORT SERV	1	R200 000.00	R165 900.00	R165 850.02	R0.00	R165 850.02	99.97%	R0.00	R165 850.02	R48 988.98
3	CORPORATE SERVICES: SUPPORT SERV	1	R250 000.00	R250 000.00	R0.00	R0.00	R0.00	0.00%	R84 969.13	R84 969.13	R165 030.87
4	CORPORATE SERVICES: SUPPORT SERV	1	R30 000.00	R30 000.00	R19 080.00	R0.00	R19 080.00	63.60%	R4 487.00	R23 577.00	R6 423.00
5	CORPORATE SERVICES: SUPPORT SERV	1	R90 000.00	R190 000.00	R69 565.22	R0.00	R69 565.22	36.61%	R62 133.19	R161 698.41	R28 301.59
6	EMERGENCY SERVICES	1	R1 800 000.00	R1 692 000.00	R46 849.13	R0.00	R46 849.13	2.77%	R1 639 675.26	R1 686 524.41	R5 475.59
7	EMERGENCY SERVICES	1	R600 000.00	R1 440 000.00	R1 009 708.35	R0.00	R1 009 708.35	70.12%	R0.00	R1 009 708.35	R492 291.65
8	EMERGENCY SERVICES	1	R100 000.00	R100 000.00	R45 426.75	R0.00	R45 426.75	45.43%	R0.00	R45 426.75	R54 573.25
9	EMERGENCY SERVICES	1	R400 000.00	R508 000.00	R98 945.78	R0.00	R98 945.78	19.48%	R324 652.25	R423 598.03	R84 401.97
10	EMERGENCY SERVICES	4	R1 200 000.00	R1 800 000.00	R0.00	R272 650.28	R272 650.28	0.00%	R1 527 349.72	R1 800 000.00	R0.00
11	EMERGENCY SERVICES	4	R1 500 000.00	R1 500 000.00	R76 776.60	R275 557.13	R352 333.73	5.12%	R1 147 664.27	R1 500 000.00	R0.00
12	ENVIRONMENTAL MANAGEMENT SERVICES	1	R16 000.00	R14 000.00	R13 247.82	R0.00	R13 247.82	94.53%	R0.00	R13 247.82	R752.18
13	ENVIRONMENTAL MANAGEMENT SERVICES	1	R5 000.00	R7 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R7 000.00
14	ENVIRONMENTAL MANAGEMENT SERVICES	1	R460 000.00	R600 000.00	R455 751.00	R0.00	R455 751.00	75.96%	R0.00	R455 751.00	R144 249.00
15	FINANCIAL SERVICES	1	R25 000.00	R24 240.52	R24 240.52	R0.00	R24 240.52	96.84%	R0.00	R24 240.52	R759.48
16	FINANCIAL SERVICES: EXECUTIVE	1	R5 000.00	R5 000.00	R2 436.52	R0.00	R2 436.52	48.73%	R0.00	R2 436.52	R2 563.48
17	HUMAN RESOURCES	1	R18 500.00	R29 770.00	R16 603.82	R0.00	R16 603.82	55.77%	R0.00	R16 603.82	R13 166.18
18	ICT SERVICES	1	R150 000.00	R134 575.00	R0.00	R0.00	R0.00	0.00%	R134 575.00	R134 575.00	R0.00
19	ICT SERVICES	1	R260 000.00	R1 164 155.00	R614 470.00	R0.00	R614 470.00	52.78%	R171 942.19	R786 412.19	R377 742.81
20	ICT SERVICES	1	R1 000 000.00	R0.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R0.00
21	IDP AND COMMUNICATION	1	R15 000.00	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	1	R100 000.00	R104 600.00	R97 451.53	R0.00	R97 451.53	95.17%	R0.00	R97 451.53	R7 148.47
23	LED, TOURISM, RESORTS AND EPWP	1	R100 000.00	R100 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R100 000.00
24	LED, TOURISM, RESORTS AND EPWP	1	R30 000.00	R25 400.00	R25 345.74	R0.00	R25 345.74	96.79%	R0.00	R25 345.74	R4 654.26
25	LED, TOURISM, RESORTS AND EPWP	1	R150 000.00	R150 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R150 000.00
26	LED, TOURISM, RESORTS AND EPWP	1	R250 000.00	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	1	R70 000.00	R70 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R70 000.00
28	LED, TOURISM, RESORTS AND EPWP	1	R15 000.00	R15 000.00	R12 023.66	R0.00	R12 023.66	80.16%	R0.00	R12 023.66	R2 976.34
29	LED, TOURISM, RESORTS AND EPWP	1	R600 000.00	R100 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R600 000.00
30	LED, TOURISM, RESORTS AND EPWP	1	R500 000.00	R600 000.00	R523 974.50	R76 025.50	R600 000.00	87.33%	R0.00	R600 000.00	R0.00
31	MUNICIPAL HEALTH SERVICES	1	R100 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	1	R160 000.00	R102 000.00	R89 228.50	R0.00	R89 228.50	57.48%	R0.00	R89 228.50	R12 771.50
33	MUNICIPAL HEALTH SERVICES	1	R250 000.00	R250 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R250 000.00
34	SOLID WASTE MANAGEMENT	3	R1 500 000.00	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	1	R0.00	R160 000.00	R14 500.00	R0.00	R14 500.00	0.91%	R0.00	R14 500.00	R145 500.00
36	EMERGENCY SERVICES	1	R0.00	R154 000.00	R99 539.89	R0.00	R99 539.89	67.22%	R0.00	R99 539.89	R14 460.11
37	LED, TOURISM, RESORTS AND EPWP	1	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	4	R0.00	R500 000.00	R471 936.50	R28 041.50	R500 000.00	94.39%	R0.00	R500 000.00	R0.00
			R11 504 500.00	R13 869 700.00	R4 802 773.84	R652 274.41	R5 455 048.25	36.95%	R5 124 458.03	R10 579 506.28	R3 290 193.72
					34.63%	4.70%	39.33%			75.00%	

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	ADJUSTMENT 2024/25	TOTAL SPENDING YTD Mar 2025	% SPENDING	VAT AND RETENTIONS	COMMITMENTS Mar 2025	TOTAL YTD INCL COMMIT	BALANCE UNSPEND	Budget-Spending
Capital Replacement Reserve	1	R 7 304 500.00	R 1 309 300.00	R 88 089.00	-R 132 189.00	R 8 569 700.00	R 3 714 636.35	43.35%	R 76 025.50	R 2 449 444.04	R 6 240 105.89	R 2 329 594.11	R 6 240 105.89
Revenue	2	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	0.00%	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00
External Loans	3	R 1 500 000.00	R 0.00	R 0.00	R 0.00	R 1 500 000.00	R 539 400.39	35.96%	R 0.00	R 0.00	R 539 400.39	R 960 599.61	R 539 400.39
Grants	4	R 2 700 000.00	R 0.00	R 1 100 000.00	R 0.00	R 3 800 000.00	R 548 737.10	14.44%	R 576 248.91	R 2 675 013.99	R 3 300 000.00	R 0.00	R 3 300 000.00
Private Contributions	5	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00	0.00%	R 0.00	R 0.00	R 0.00	R 0.00	R 0.00
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 4 802 773.84	34.63%	R 652 274.41	R 5 124 458.03	R 10 079 506.28	R 3 290 193.72	R 10 079 506.28

Discussion: : Actual spending to date **34.63%** of the budgeted amount. This includes VAT recognitions on grant projects, retentions amounting to **4.70%**. Commitment is **39.33%**, this totals the actual spending and commitment are **76.26%**.

“A strategy is implemented by the BTO & SCM departments to assist user departments in expediting expenditure”
Month on month progress on actual spending improved from 15.01% to 34.63% and total committed 54.68% to 76.26%.

Continued co-operation between user departments, SCM and finance office are daily basis to maximise spending.

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 418 548.65	R -	R 418 548.65	41.85%	R 581 451.35	
EPWP	R 1 265 000.00	R -	R 1 265 000.00	R 810 511.97	R -	R 810 511.97	64.07%	R 454 488.03	
CDW	R 57 000.00	R 3 078.00	R 60 078.00	R 16 260.81	R -	R 16 260.81	27.07%	R 43 817.19	
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 758 636.53	R -	R 758 636.53	68.41%	R 350 363.47	
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 264 495.39	R -	R 264 495.39	30.53%	R 601 859.61	
WC FMCG (MUN HEALTH REV)	R 1 000 000.00	R -	R 1 000 000.00	R 234 238.27	R -	R 234 238.27	23.42%	R 765 761.73	
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									
Seta	R 250 000.00	R -	R 250 000.00	R 498 733.66	R -	R 498 733.66	16.00%	R 2 617 621.34	
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 14 793.84	R -	R 14 793.84	2.11%	R 685 206.16	
FIRE SERVICE CAPACITY GRANT									
FIRE SERVICE CAPACITY GRANT	R 1 500 000.00	R -	R 1 500 000.00	R 76 778.60	R 1 147 664.27	R 1 224 442.87	81.63%	R 275 557.13	
WCPT Water resilience grant	R 1 800 000.00	R -	R 1 800 000.00	R -	R 1 527 349.72	R 1 527 349.72	84.85%	R 272 650.28	

The financial progress on spending for all grant related programmes are reported, more context is provided quarterly in the Sec 52 report obtained from user departments who received grant funding by means of non-financial reporting.

Summary

- Year to date benchmark for the 9th month period ending 31 March 2025 is **75%** if calculated in a straight-line method for the 12 months in the year.
- Year to date operating revenue amounts to **78%** of the total budgeted for the financial year.
- Year to date operating expenditure amounts to **72%** of the total budgeted for the financial.
- Year to date capital expenditure amounts to **34.63%** of total adjusted budgeted for the financial year but should adjusted to **76.28%** if all the committed capital cost are also taken into consideration.

Positive cash flow, over **R19.46 million**, was calculated and a **Negative R 12.8 million** liquidity as evident as on 31 March 2025.

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

For March 2025, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R242 006 066	R234 340 185	-R7 665 881
Actual Expenditure	<u>R223 846 095</u>	<u>R223 846 095</u>	
Surplus (Shortfall)	R18 159 971	R10 494 090	

The revenue adjustment is calculated as follows:

Equitable share received for March 2025	-R21 661 064
Roads Revenue invoice for March 2025	<u>R 13 995 183</u>
Nett total revenue received in advance	-R 7 665 881

DC3 Overberg - Table C1 Monthly Budget Statement Summary - M09 March

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	17 559	1 930	14 044	13 284	760	6%	17 559
Investment revenue	--	7 600	6 600	643	5 743	6 102	(359)	-5%	6 600
Transfers and subsidies - Operational	--	86 796	97 148	22 142	89 140	93 328	(4 388)	(0)	97 148
Other own revenue	--	183 492	186 511	1 581	133 079	138 351	(5 272)	-4%	--
Total Revenue (excluding capital transfers and contributions)	--	303 058	309 816	26 297	242 066	251 265	(9 259)	-4%	309 816
Employee costs	--	168 688	161 219	12 868	119 667	120 951	(1 284)	-1%	161 219
Remuneration of Councilors	--	6 796	6 796	569	5 192	5 151	41	1%	6 796
Other own staff remuneration	--	3 681	3 681	294	2 648	2 708	(60)	-2%	3 681
Interest	--	2 422	2 401	60	938	1 452	(514)	-35%	2 401
Inventory consumed and bulk purchases	--	47 075	54 755	5 136	49 763	47 002	2 761	6%	54 755
Transfer to and subsidies	--	--	4 900	--	74	80	(6)	-8%	4 900
Other expenditure	--	74 386	76 967	6 620	45 565	49 400	(3 835)	-8%	76 967
Total Expenditure	--	303 058	309 816	27 587	223 846	226 744	(2 898)	-1%	309 816
Surplus/(Deficit)	--	--	--	(1 270)	18 160	24 322	(6 362)	-26%	--
Transfers and subsidies - capital (monetary allocations)	--	2 700	3 800	--	1 200	2 240	(1 040)	-46%	3 800
Transfers and subsidies - capital (n-kind)	--	--	--	--	--	--	--	--	--
Surplus/(Deficit) after capital transfers & contributions	--	2 700	3 800	(1 270)	19 360	26 762	(7 402)	-28%	3 800
Share of surplus/ (deficit) of associate	--	--	--	--	--	--	--	--	--
Surplus/ (Deficit) for the year	--	2 700	3 800	(1 270)	19 360	26 762	(7 402)	-28%	3 800
Capital expenditure & funds sources									
Capital expenditure	--	11 505	13 870	2 721	4 803	6 639	(1 836)	-28%	13 870
Capital transfers recognised	--	2 700	3 800	472	549	1 545	(996)	-64%	3 800
Borrowing	--	1 500	1 500	--	539	878	(339)	-39%	1 500
Internally generated funds	--	7 365	8 576	2 250	3 715	4 216	(501)	-12%	8 576
Total sources of capital funds	--	11 505	13 870	2 721	4 803	6 639	(1 836)	-28%	13 870
Financial position									
Total current assets	91 455	76 587	85 626		111 509				85 626
Total non current assets	116 311	129 546	126 426		117 466				126 426
Total current liabilities	33 144	43 569	35 597		35 468				35 597
Total non current liabilities	56 522	59 047	55 623		59 013				55 623
Community wealth/Equity	117 109	103 519	120 833		134 494				120 833
Cash flows									
Net cash from (used) operating	--	(425)	1 331	1 458	27 232	30 762	3 529	11%	1 331
Net cash from (used) investing	--	(1 605)	(3 970)	(2 721)	(4 803)	(6 639)	(1 836)	-28%	(3 970)
Net cash from (used) financing	--	(3 206)	(3 204)	(468)	(3 807)	(3 605)	202	-6%	(3 204)
Cash/cash equivalents at the month/year end	--	66 290	71 742	96 207	96 207	98 103	1 896	2%	71 742
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	3 010	1 372	160	54	51	29	211	1 129	5 956
Creditors Age Analysis									
Total Creditors	3 620	12	3	12	16	3	135	1	4 002

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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										
<i>Governance and administration</i>		-	119 436	121 805	23 874	102 416	102 155	261	0%	121 805
Executive and council		-	42 938	42 938	1 153	18 382	29 586	(11 203)	-38%	42 938
Finance and administration		-	76 498	78 867	22 721	84 034	72 570	11 464	16%	78 867
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	38 752	41 784	1 887	26 518	33 514	(6 997)	-21%	41 784
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	21 133	22 025	1 725	17 054	16 945	109	1%	22 025
Public safety		-	13 358	15 398	42	7 197	12 623	(5 426)	-43%	15 398
Housing		-	-	-	-	-	-	-	-	-
Health		-	4 262	4 362	120	2 266	3 946	(1 680)	-43%	4 362
<i>Economic and environmental services</i>		-	132 620	132 620	(1 326)	100 832	104 894	(4 063)	-4%	132 620
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	132 490	132 490	(1 326)	100 823	104 837	(4 014)	-4%	132 490
Environmental protection		-	130	130	-	8	57	(49)	-86%	130
<i>Trading services</i>		-	14 950	17 409	1 862	13 440	12 941	499	4%	17 409
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	14 950	17 409	1 862	13 440	12 941	499	4%	17 409
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	305 758	313 618	26 297	243 206	253 505	(10 299)	-4%	313 618
Expenditure - Functional										
<i>Governance and administration</i>		-	66 666	72 577	5 954	46 413	48 175	(1 762)	-4%	72 577
Executive and council		-	11 383	11 442	811	7 656	8 196	(540)	-7%	11 442
Finance and administration		-	53 082	58 931	4 978	37 210	38 369	(1 159)	-3%	58 931
Internal audit		-	2 201	2 204	165	1 547	1 609	(63)	-4%	2 204
<i>Community and public safety</i>		-	89 089	90 033	7 890	61 540	63 965	(2 425)	-4%	90 033
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	21 829	23 780	1 725	15 034	16 847	(1 813)	-11%	23 780
Public safety		-	44 963	45 067	4 630	32 841	32 285	556	2%	45 067
Housing		-	-	-	-	-	-	-	-	-
Health		-	22 298	21 187	1 536	13 665	14 833	(1 168)	-8%	21 187
<i>Economic and environmental services</i>		-	138 015	138 026	13 209	110 951	108 554	2 398	2%	138 026
Planning and development		-	1 766	1 766	142	1 308	1 324	(16)	-1%	1 766
Road transport		-	132 490	132 490	12 763	107 087	104 528	2 560	2%	132 490
Environmental protection		-	3 759	3 769	303	2 556	2 703	(146)	-5%	3 769
<i>Trading services</i>		-	9 287	9 182	513	4 942	6 050	(1 108)	-18%	9 182
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 287	9 182	513	4 942	6 050	(1 108)	-18%	9 182
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	303 058	309 818	27 567	223 846	226 744	(2 898)	-1%	309 818
Surplus/ (Deficit) for the year		-	2 700	3 800	(1 270)	19 360	26 762	(7 402)	-0.2765823	3 800

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

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																				
Vote 1 - Municipal Manager	1	-	42 938	42 938	1 153	18 382	29 586	(11 203)	-37.9%	42 938										
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-										
Vote 3 - Corporate Services		-	42	44	4	31	32	(1)	-2.1%	44										
Vote 4 - Finance		-	76 456	78 823	22 718	84 003	72 538	11 465	15.8%	78 823										
Vote 5 - Community Services		-	186 322	191 813	2 423	140 790	151 350	(10 560)	-7.0%	191 813										
Total Revenue by Vote	2	-	305 758	313 618	26 297	243 206	253 505	(10 299)	-4.1%	313 618										
Expenditure by Vote																				
Vote 1 - Municipal Manager	1	-	17 235	17 253	1 311	11 759	12 403	(644)	-5.2%	17 253										
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-										
Vote 3 - Corporate Services		-	20 035	20 495	1 469	14 358	14 924	(565)	-3.8%	20 495										
Vote 4 - Finance		-	28 948	34 337	3 275	20 334	20 616	(282)	-1.4%	34 337										
Vote 5 - Community Services		-	236 840	237 733	21 513	177 395	178 802	(1 407)	-0.8%	237 733										
Total Expenditure by Vote	2	-	303 058	309 818	27 567	223 846	226 744	(2 898)	-1.3%	309 818										
Surplus/ (Deficit) for the year	2	-	2 700	3 800	(1 270)	19 360	26 762	(7 402)	-27.7%	3 800										

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	150	11	95	106	(11)	-10%	150	
Service charges - Waste management			14 950	17 409	1 919	13 949	13 178	771	6%	17 409	
Sale of Goods and Rendering of Services			142 994	144 860	(1 002)	109 555	114 628	(5 073)	-4%	144 860	
Agency services			13 825	13 825	1 153	10 377	10 373	4	0%	13 825	
Interest			-	-	-	-	-	-	-	-	
Interest earned from Receivables			300	300	18	173	205	(32)	-15%	300	
Interest earned from Current and Non Current Assets			7 600	8 600	643	5 743	6 102	(359)	-6%	8 600	
Dividends			-	-	-	-	-	-	-	-	
Rent on Land			-	-	-	-	-	-	-	-	
Rental from Fixed Assets			14 062	14 722	1 203	10 991	11 028	(37)	0%	14 722	
Licence and permits			1 250	1 350	103	957	989	(32)	-3%	1 350	
Operational Revenue			1 161	1 555	106	1 026	1 128	(102)	-9%	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	22 142	89 140	93 528	(4 388)	-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	26 297	242 006	251 265	(9 259)	-4%	309 818
Expenditure By Type											
Employee related costs			168 688	161 219	12 888	119 667	120 951	(1 284)	-1%	161 219	
Remuneration of councillors			6 796	6 796	569	5 192	5 151	41	1%	6 796	
Bulk purchases - electricity			-	-	-	-	-	-	-	-	
Inventory consumed			47 075	54 755	5 136	49 763	47 002	2 761	6%	54 755	
Debt impairment			-	100	-	-	-	-	-	100	
Depreciation and amortisation			3 681	3 681	294	2 648	2 708	(60)	-2%	3 681	
Interest			2 422	2 401	60	938	1 452	(514)	-35%	2 401	
Contracted services			38 158	38 274	3 238	19 363	23 105	(3 742)	-16%	38 274	
Transfers and subsidies			-	4 000	-	74	80	(6)	-8%	4 000	
Irrecoverable debts written off			-	-	-	-	-	-	-	-	
Operational costs			35 962	38 317	5 382	26 202	26 296	(94)	0%	38 317	
Losses on Disposal of Assets			-	-	-	-	-	-	-	-	
Other Losses			276	276	-	-	-	-	-	276	
Total Expenditure			-	303 058	309 818	27 567	223 846	226 744	(2 898)	-1%	309 818
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations)			-	-	-	(1 270)	18 160	24 522	(6 362)	(0)	-
Transfers and subsidies - capital (in-kind)			2 700	3 800	-	1 200	2 240	(1 040)	(0)	3 800	
Surplus/(Deficit) after capital transfers & contributions			-	2 700	3 800	(1 270)	19 360	26 762	(7 402)	(0)	3 800
Income Tax			-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax			-	2 700	3 800	(1 270)	19 360	26 762	(7 402)	(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	(1 270)	19 360	26 762	(7 402)	(0)	3 800
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year			-	2 700	3 800	(1 270)	19 360	26 762	(7 402)	(0)	3 800

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

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	-	559	991	(431)	-44%	1 750
Total Capital Multi-year expenditure	4,7	-	1 750	1 750	-	559	991	(431)	-44%	1 750
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	15	15	-	12	13	(1)	-11%	15
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	2 034	2 159	391	918	1 150	(232)	-20%	2 159
Vote 4 - Finance		-	30	30	2	27	27	0	0%	30
Vote 5 - Community Services		-	7 676	9 915	2 328	3 287	4 459	(1 172)	-26%	9 915
Total Capital single-year expenditure	4	-	9 755	12 120	2 721	4 243	5 648	(1 405)	-25%	12 120
Total Capital Expenditure		-	11 505	13 870	2 721	4 803	6 639	(1 836)	-28%	13 870
Capital Expenditure - Functional Classification										
Governance and administration		-	2 064	2 189	393	945	1 176	(232)	-20%	2 189
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	2 064	2 189	393	945	1 176	(232)	-20%	2 189
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7 445	9 544	1 865	2 838	4 319	(1 481)	-34%	9 544
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	1 315	1 610	524	874	793	81	10%	1 610
Public safety		-	5 600	7 654	1 341	1 849	3 345	(1 496)	-45%	7 654
Housing		-	-	-	-	-	-	-	-	-
Health		-	530	280	-	115	181	(66)	-37%	280
Economic and environmental services		-	496	636	463	481	265	215	81%	636
Planning and development		-	15	15	-	12	13	(1)	-11%	15
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	481	621	463	469	252	217	86%	621
Trading services		-	1 500	1 500	-	539	878	(339)	-39%	1 500
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	1 500	1 500	-	539	878	(339)	-39%	1 500
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	11 505	13 870	2 721	4 803	6 639	(1 836)	-28%	13 870
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	2 700	3 800	472	549	1 545	(996)	-64%	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	472	549	1 545	(996)	-64%	3 800
Borrowing	6	-	1 500	1 500	-	539	878	(339)	-39%	1 500
Internally generated funds		-	7 305	8 570	2 250	3 715	4 216	(501)	-12%	8 570
Total Capital Funding		-	11 505	13 870	2 721	4 803	6 639	(1 836)	-28%	13 870

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	96 207	71 742
Trade and other receivables from exchange transactions		9 503	5 485	9 403	7 433	9 403
Receivables from non-exchange transactions		560	548	560	3 756	560
Current portion of non-current receivables		2 040	2 168	2 154	2 040	2 154
Inventory		1 767	1 571	1 767	2 073	1 767
VAT		-	526	-	-	-
Other current assets		-	-	-	-	-
Total current assets		91 455	76 587	85 626	111 509	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	83 775	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	117 466	126 426
TOTAL ASSETS		206 766	206 134	212 052	228 975	212 052
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		4 704	5 291	5 291	897	5 291
Consumer deposits		8	8	8	8	8
Trade and other payables from exchange transactions		5 407	6 736	6 940	2 798	6 940
Trade and other payables from non-exchange transactions		5 118	13 478	4 327	14 006	4 327
Provision		17 591	18 055	18 646	17 591	18 646
VAT		317	-	384	168	384
Other current liabilities		-	-	-	-	-
Total current liabilities		33 144	43 569	35 597	35 468	35 597
Non current liabilities						
Financial liabilities		6 519	2 727	2 727	6 519	2 727
Provision		50 003	56 319	52 896	52 494	52 896
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		56 522	59 047	55 623	59 013	55 623
TOTAL LIABILITIES		89 666	102 615	91 220	94 481	91 220
NET ASSETS	2	117 100	103 519	120 833	134 494	120 833
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		96 100	82 519	99 833	113 494	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	134 494	120 833

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	1 930	16 045	14 485	1 560	11%	17 559	
Other revenue			173 292	176 311	4 103	132 893	135 060	(2 167)	-2%	176 311	
Transfers and Subsidies - Operational			96 796	96 590	22 501	95 811	96 590	(779)	-1%	96 590	
Transfers and Subsidies - Capital			2 700	3 300	600	4 300	3 700	600	16%	3 300	
Interest			7 900	8 900	661	5 817	6 245	(429)	-7%	8 900	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(294 783)	(297 630)	(28 279)	(226 623)	(224 228)	2 395	-1%	(297 630)	
Interest			(1 500)	(1 500)	(60)	(938)	(1 091)	(153)	14%	(1 500)	
Transfers and Subsidies			-	(2 200)	-	(74)	-	74	#DIV/0!	(2 200)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	(425)	1 331	1 458	27 232	30 762	3 529	11%	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)	(2 721)	(4 803)	(6 639)	(1 836)	28%	(13 870)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(1 605)	(3 970)	(2 721)	(4 803)	(6 639)	(1 836)	28%	(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)	(3 807)	(3 605)	202	-6%	(4 704)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(3 206)	(3 204)	(468)	(3 807)	(3 605)	202	-6%	(3 204)
NET INCREASE/ (DECREASE) IN CASH HELD			-	(5 235)	(5 843)	(1 731)	18 622	20 518		(5 843)	
Cash/cash equivalents at beginning:			71 525	77 585	97 939	77 585	77 585			77 585	
Cash/cash equivalents at month/year end:			-	66 290	71 742	96 207	96 207	98 103		71 742	

DC3 Overberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2024/25									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	11	14	4	6	4	3	24	60	125	97		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	92	12	6	1	1	1	6	6	124	15		
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-		
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	0	0	0		
Interest on Arrear Debtor Accounts	1810	-	11	1	1	1	1	5	70	89	77		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	2 908	1 336	89	47	46	24	175	992	5 618	1 285		
Total By Income Source	2000	3 010	1 372	100	54	51	29	211	1 129	5 956	1 474		
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 684	-	-	-	-	-	-	91	1 775	91		
Commercial	2300	80	1 184	6	1	0	0	2	330	1 603	333		
Households	2400	1 246	188	95	53	38	29	209	708	2 565	1 036		
Other	2500	-	-	-	-	14	-	-	-	14	14		
Total By Customer Group	2600	3 010	1 372	100	54	51	29	211	1 129	5 956	1 474		

Notes

Material increases in value of debtors' categories compared to previous month to be explained

Bad debts = amounts actually written off in the month

Total by Income Source must reconcile with Total by Customer Group

Debtors' analysis.

The largest portion on the current 0-30 days consist primarily for landfill billing/invoicing to the three local municipalities accounting for over R1.6 million.

A Fire account to the amount of R1.84 million is still outstanding for a fire being billed to a entity (30 – 60 days).

The collection rate for the month at the resorts amounts to 92.10% for semi-permanent.

Arrears longer than 120 days is handed over to the collection agencies. Some instances where arrears exists like organs of state, there is processes in dealing with the accounts between the municipality and the departments.

Billing is distributed via email and normal mail, the department is also phoning the debtors, to remind them on their arrear accounts.

Interest on arrears also assist in motivating debtors to pay earlier as well as not to incur hand-over costs to collection agencies.

Overall, the debtors book reduced from R7.7 million in February to just below R6 million in March mainly due to Fire Services paid by TWK Municipality and Fire Account from the Department of Public Works.

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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	933	-	-	-	-	-	-	-	933
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2 887	12	3	12	16	3	135	-	3 068
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	1
Medical Aid deductions	950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	3 820	12	3	12	16	3	135	1	4 002

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

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	21 661	90 964	91 883	(919)	-1.0%	91 883
Local Government Equitable Share			86 644	86 644	21 661	86 617	86 644	(27)	0.0%	86 644
Finance Management			1 000	1 000	-	1 000	1 000	-		1 000
EPWP Incentive			1 265	1 265	-	1 265	1 265	-		1 265
Rural Roads Asset Management Grant			2 974	2 974	-	2 082	2 974	(892)	-30.0%	2 974
Municipal Systems Improvement Grant (MSIG)			1 106	-	-	-	-	-		-
Other transfers and grants [insert description]	3									
Provincial Government:		-	3 807	4 707	840	4 895	4 707	188	4.0%	4 707
CDW Operational Support Grant			57	57	-	57	57	-		57
Human Capacity Building Grant			1 000	1 700	700	1 700	1 700	-		1 700
Fire Safety Plan			2 750	2 950	-	2 950	2 950	-		2 950
Seta	4				140	188		188	#DIV/0!	
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	22 501	95 859	96 590	(732)	-0.8%	96 590
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	2 700	3 300	600	4 300	3 700	600	16.2%	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	600	1 800	1 200	600	50.0%	1 800
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	2 700	3 300	600	4 300	3 700	600	16.2%	3 300
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	99 496	99 890	23 101	100 159	100 290	(132)	-0.1%	99 890

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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	21 787	87 846	89 287	(1 441)	-1.6%	91 883
Local Government Equitable Share			86 644	86 644	21 661	86 617	86 644	(27)	0.0%	86 644
Finance Management			1 000	1 000	25	419	599	(180)	-30.1%	1 000
EPWP Incentive			1 265	1 265	101	811	854	(44)	-5.1%	1 265
Rural Roads Asset Management Grant			2 974	2 974	–	–	1 190	(1 190)	-100.0%	2 974
Municipal Systems Improvement Grant (MSIG)			1 106	–	–	–	–	–		–
Other transfers and grants [insert description]										
Provincial Government:		–	3 807	5 265	355	1 294	4 242	(2 948)	-69.5%	5 185
CDW Operational Support Grant			57	60	7	12	27	(15)	-56.7%	60
Human Capacity Building Grant			1 000	1 700	75	759	1 072	(313)	-29.2%	1 700
Fire Safety Plan			2 750	3 425	274	524	3 112	(2 588)	-83.2%	3 425
Municipal Interventions				79			32	(32)	-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	22 142	89 140	93 528	(4 388)	-4.7%	97 069
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
Other capital transfers [insert description]										
Provincial Government:		–	2 700	3 800	–	1 200	2 240	(1 040)	-46.4%	3 800
Fire Service Capacity Building Grant			1 500	2 000	–	–	800	(800)	-100.0%	2 000
MUNICIPAL WATER RESILIANCE GRANT			1 200	1 800	–	1 200	1 440	(240)	-16.7%	1 800
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:										
Total capital expenditure of Transfers and Grants		–	2 700	3 800	–	1 200	2 240	(1 040)	-46.4%	3 800
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	99 496	100 948	22 142	90 340	95 768	(5 428)	-5.7%	100 869

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

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	396	3 643	3 636	7	0%	4 811
Pension and UIF Contributions			62	62	8	61	52	9	17%	62
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 453	1 453	126	1 139	1 113	26	2%	1 453
Cellphone Allowance			470	470	39	349	350	(1)	0%	470
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors			6 796	6 796	569	5 192	5 151	41	1%	6 796
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			4 545	4 545	71	2 348	3 039	(691)	-23%	4 545
Pension and UIF Contributions			491	491	28	353	367	(14)	-4%	491
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			258	258	1	144	181	(36)	-20%	258
Cellphone Allowance			78	78	4	48	55	(7)	-12%	78
Housing Allowances			2	2	(1)	2	2	(0)	-16%	2
Other benefits and allowances			-	-	4	4	-	4	#DIV/0!	-
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2		-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			76	76	-	19	42	(23)	-54%	76
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			5 451	5 451	106	2 919	3 687	(767)	-21%	5 451
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			114 656	105 088	8 384	79 127	79 641	(514)	-1%	105 088
Pension and UIF Contributions			19 258	18 918	1 519	13 180	13 664	(484)	-4%	18 918
Medical Aid Contributions			6 910	6 305	532	4 581	4 632	(51)	-1%	6 305
Overtime			1 850	2 130	318	2 073	1 741	332	19%	2 130
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			5 277	5 127	445	3 685	3 751	(66)	-2%	5 127
Cellphone Allowance			538	458	39	329	334	(5)	-1%	458
Housing Allowances			370	350	26	226	246	(20)	-8%	350
Other benefits and allowances			10 344	10 259	835	7 249	7 435	(187)	-3%	10 259
Payments in lieu of leave			200	200	86	698	404	294	73%	200
Long service awards			250	565	48	434	429	5	1%	565
Post-retirement benefit obligations	2		3 018	5 801	503	4 525	4 432	93	2%	5 801
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			565	565	46	641	555	86	15%	565
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			163 237	155 768	12 781	116 748	117 264	(516)	0%	155 768
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			175 484	168 015	13 457	124 859	126 102	(1 243)	-1%	168 015
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS			175 484	168 015	13 457	124 859	126 102	(1 243)	-1%	168 015
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			168 688	161 219	12 888	119 667	120 951	(1 284)	-1%	161 219

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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	2 721	4 803	6 639	1 836	27.7%	42%
April		735	2 410			9 049	-		
May		-	2 410			11 459	-		
June		-	2 410			13 870	-		
Total Capital expenditure	-	11 505	13 870	4 803					