



FINANCIAL YEAR 2024/25

SECTION 71

FINANCIAL MANAGEMENT SECTION

for the period ending

30 April 2025

Contents

1) Legislative Framework	3
2) Municipal Manager's Quality Certificate	4
3) EXECUTIVE SUMMARY	5
4) Capital Programme Budget Report 2024/2025.....	7
5) Variance analysis – Operational and Capital Budget.....	10
6) Monthly investment report	15
7) Bank reconciliation	16
8) Cash Position and Liquidity.....	17
9) Grant allocation and spending	19
10) Debtors Analysis	20
11) Creditors Analysis	22
PART 2 - IN YEAR BUDGET STATEMENT TABLES	23
PART 3 – SUPPORTING DOCUMENTATION.....	30

1) 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.

2) Municipal Manager's Quality Certificate

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 **April 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 14/05/2025

PART 1

3) EXECUTIVE SUMMARY

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 13 286 726	R310 768 120	R310 768 120
Budget to date (BTD)	R 7 630 758	R252 694 770	R261 626 751
Year to date (YTD)	R 6 185 315	R246 251 871	R249 004 646
Variance to SDBIP	-R 1 445 443	-R 6 442 899	-R 12 622 105
YTD% Variance to SDBIP	-19%	-3%	-5%
% of Annual Budget	47%	79%	80%

Capital expenditures

- Capital expenditures is lower than budgeted with a variance of **19%**. Year to date capital expenditures reflects at **47%** of budget. These capital spending excludes the commitments, and the performance significantly improved from the previous reporting period.

The **Capital Programme Budget Report** provide more details and further information relating to the above.

- Year to date capital expenditure amounts to **46.55%** of total adjusted budgeted for the financial year but should adjusted to **79.61%** if all the committed capital cost are also taken into consideration.

Operational expenditures

- Actual expenditure is **lower** than expected with a variance of **3%**.

- Year to date operating expenditure amounts to **79%** of the total budgeted for the financial.

Operational Revenues

- Revenue to date is lower than anticipated with a variance of **5%**.
- Year to date benchmark for the 10th month period ending 30 April 2025 is **83.33%** if calculated in a straight-line method for the 12 months in the year.
- Year to date operating revenue amounts to **80%** of the total budgeted for the financial year.

4) Capital Programme Budget Report 2024/2025

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2024/25	TOTAL ADJUSTED BUDGET 2024/25	SPENDING YTD AS PER TB Apr 2025	VAT, Retention	TOTAL SPENDING UP TO Mar 2025	% SPENDING	COMMITMENTS Mar2025	TOTAL YTD INCL COMMIT	BALANCE UNSPEND
1 COMMITTEE RECORDS, COUNCILS SUPPRT	DC3 Furniture and Office equipment	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	DC3 Alarm System Replacement	1	R200 000.00	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	R250 000.00	R3 209.53	R0.00	R3 209.53	1.28%	R78 687.39	R81 896.92	R168 103.08
4 CORPORATE SERVICES : SUPPORT SERV	DC3 Furniture and Office equipment	1	R30 000.00	R34 000.00	R19 080.00	R0.00	R19 080.00	56.12%	R4 497.00	R23 577.00	R10 423.00
5 CORPORATE SERVICES : SUPPORT SERV	DC3 Aircons	1	R90 000.00	R190 000.00	R161 698.44	R0.00	R161 698.44	85.10%	R0.00	R161 698.44	R28 301.56
6 EMERGENCY SERVICES	DC3 Vehicle Replacement	1	R1 800 000.00	R1 692 000.00	R1 029 068.90	R0.00	R1 029 068.90	60.82%	R657 455.51	R1 686 524.41	R5 475.59
7 EMERGENCY SERVICES	DC3 Bunker Gear (PPE)	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	R430 291.65
8 EMERGENCY SERVICES	DC3 Machinery and Equipment Rescue equipment	1	R100 000.00	R100 000.00	R45 426.75	R0.00	R45 426.75	45.43%	R19 996.00	R65 422.75	R34 577.25
9 EMERGENCY SERVICES	DC3 Vehicle Refurbishment	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	DC3 Water Truck	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	DC3 Fire Service Capacity Grant	4	R1 500 000.00	R1 500 000.00	R76 778.60	R275 557.13	R352 335.73	5.12%	R1 147 664.27	R1 500 000.00	R0.00
12 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Furniture and Office equipment	1	R16 000.00	R14 000.00	R13 247.82	R0.00	R13 247.82	94.63%	R0.00	R13 247.82	R752.18
13 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Machinery and Equipment	1	R5 000.00	R7 000.00	R0.00	R0.00	R0.00	0.00%	R5 798.00	R5 798.00	R1 202.00
14 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Vehicles	1	R460 000.00	R455 751.00	R455 751.00	R0.00	R455 751.00	100.00%	R0.00	R455 751.00	R0.00
15 FINANCIAL SERVICES	DC3 Furniture and Office Equipment	1	R25 000.00	R25 000.00	R24 210.52	R0.00	R24 210.52	96.84%	R0.00	R24 210.52	R789.48
16 FINANCIAL SERVICES:EXECUTIVE	DC3 Furniture and Office Equipment	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	DC3 Furniture and Office Equipment	1	R18 500.00	R32 570.00	R16 603.82	R0.00	R16 603.82	50.98%	R13 861.00	R30 464.82	R2 105.18
18 ICT SERVICES	DC3 Anti Virus Software	1	R150 000.00	R134 575.00	R134 575.00	R0.00	R134 575.00	100.00%	R0.00	R134 575.00	R0.00
19 ICT SERVICES	DC3 Computers and Computer Equipment	1	R260 000.00	R806 655.00	R784 138.84	R0.00	R784 138.84	97.21%	R22 467.19	R806 606.03	R48.97
20 ICT SERVICES	DC3 Security Hardware	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	DC3 Furniture and Office Equipment	1	R15 000.00	R15 000.00	R12 278.27	R0.00	R12 278.27	81.86%	R1 782.61	R14 060.88	R939.12
22 LED, TOURISM, RESORTS AND EPWP	DC3 Furniture and Office Equipment	1	R100 000.00	R129 600.00	R97 451.53	R0.00	R97 451.53	75.19%	R9 874.61	R107 326.14	R22 273.86
23 LED, TOURISM, RESORTS AND EPWP	DC3 Access control - Die Dam	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	DC3 Land and Buildings - Security Structure	1	R30 000.00	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	R125 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R125 000.00
26 LED, TOURISM, RESORTS AND EPWP	DC3 Upgrade Chalets	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	DC3 Machinery and Equipment- Electricity Back-up	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	DC3 Machinery and Equipment	1	R15 000.00	R15 000.00	R12 023.86	R0.00	R12 023.86	80.16%	R1 317.40	R13 341.26	R1 658.74
29 LED, TOURISM, RESORTS AND EPWP	DC3 Access control - Uitenkransmond	1	R100 000.00	R100 000.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R100 000.00
30 LED, TOURISM, RESORTS AND EPWP	DC3 Vehicles - People Carrier	1	R500 000.00	R523 975.00	R523 974.50	R0.00	R523 974.50	100.00%	R0.00	R523 974.50	R0.50
31 MUNICIPAL HEALTH SERVICES	DC3 Furniture and Office Equipment	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	DC3 Tablets	1	R180 000.00	R90 000.00	R89 228.50	R0.00	R89 228.50	99.14%	R0.00	R89 228.50	R771.50
33 MUNICIPAL HEALTH SERVICES	DC3 ESRI MHS system software	1	R250 000.00	R0.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R0.00
34 SOLID WASTE MANAGEMENT	DC3 Construction of Cell 5A	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	DC3 Septic tank	1	R0.00	R160 000.00	R1 450.00	R0.00	R1 450.00	0.91%	R0.00	R1 450.00	R158 550.00
36 EMERGENCY SERVICES	DC3 Training Center (furniture and office equipment)	1	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 ablution facilities	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	DC3 Capacity Project	4	R0.00	R500 000.00	R471 958.50	R28 041.50	R500 000.00	94.39%	R0.00	R500 000.00	R0.00
			R11 504 500.00	R13 286 726.00	R6 185 314.98	R576 248.91	R6 761 563.89		R3 815 402.95	R10 576 966.84	R2 709 759.16
					46.55%	4.34%	50.89%		28.72%	79.61%	
										83.33%	

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 Apr 2025	TOTAL ADJUSTMENT 2024/25	SPENDING YTD Mar 2025	% SPENDING	VAT AND RETENTIONS	COMMITMENTS Mar 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	-R582 974.00	R7 986 726.00	R5 097 177.49	63.82%	R0.00	R1 140 388.96	R6 237 566.45	R1 749 159.55	R6 237 566.45
Revenue	2	R0.00	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	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	R0.00	R3 800 000.00	R548 737.10	14.44%	R576 248.91	R2 675 013.99	R3 300 000.00	R0.00	R3 300 000.00
Private Contributions	5	R0.00	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	-R132 189.00	-R582 974.00	R13 286 726.00	R 6 185 314.98	46.55%	R576 248.91	R 3 815 402.95	R 10 076 966.84	R 2 709 759.16	R10 076 966.84

Discussion:

Actual spending to date **46.55%** of the budgeted amount. This includes VAT recognitions on grant projects, retentions amounting to **4.34%**. Commitment is **28.72%**, this totals the actual spending and commitment are **79.61%**.

“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 34.63% to 46.55% and total committed 76.61% to 79.61%.

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

Key Capital project explanation:

Department	Project description	Approved Budget	Adjustment Budget	YTD expenditure	Commitments	Explanation
EMERGENCY SERVICES	DC3_Water Truck	R1 200 000.00	R1 800 000.00	0	R1 527 349.72	SCM process complete. Awaiting delivery of Water Truck from Isuzu
EMERGENCY SERVICES	DC3_Fire Service Capacity Grant	R1 500 000.00	R1 500 000.00	R76 778.60	R1 147 664.27	SCM process complete. Vehicles have been received however payment still needs to be made.
CORPORATE SERVICES: SUPPORT SERV	DC3_Head Office Fencing project	R250 000.00	R250 000.00	0	R81 969.13	SCM process complete. Service provider has been appointed awaiting then to do the work.
EMERGENCY SERVICES	DC3_Vehicle Replacement	R1 800 000.00	R1 692 000.00	R46 849.13	R1 639 675.28	SCM process complete. Awaiting delivery of Truck from Isuzu
CORPORATE SERVICES: SUPPORT SERV	DC3_Septic tank	0	R160 000.00	R1 450.00	No Order	In process. Plans have been submitted to the Swellendam Municipality.

5) Variance analysis – Operational and Capital Budget

ODM budget – Revenue by source (Excluding Roads)

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget	Variance
SERVICES CHARGES - REFUSE	R 17 408 938.00	R 1 914 939.24	R 15 863 848.85	R 15 102 252.41	5.04%
SERVICES CHARGES - SEWERAGE	R 150 000.00	R 12 537.36	R 107 960.62	R 113 615.51	-4.98%
SALE OF GOODS AND SERVICES	R 12 126 662.00	R 2 926 911.33	R 11 659 128.42	R 9 863 698.73	18.20%
RENT OF FACILITIES&EQUIPMENT	R 14 722 000.00	R 1 241 543.31	R 12 232 067.67	R 12 234 349.57	-0.02%
INTEREST EARNED-EXTERNAL INVES	R 8 600 000.00	R 596 698.79	R 6 339 648.34	R 6 695 299.70	-5.31%
INTEREST EARNED-OUTST DEBTORS	R 300 000.00	R 422.10	R 173 682.49	R 215 506.93	-19.41%
LICENSES & PERMITS	R 1 350 000.00	R 76 981.38	R 1 033 521.27	R 1 087 693.26	-4.98%
INCOME FOR AGENCY SERVICES	R 13 825 352.00	R 1 149 378.88	R 11 526 281.05	R 11 526 385.45	0.00%
GRANT&SUBSIDIES (OPERATING)	R 96 255 816.00	R 354 636.05	R 89 494 947.20	R 91 512 146.10	-2.20%
GRANT&SUBSIDIES (CAPITAL)	R 3 800 000.00	R -	R 1 200 000.00	R 2 066 666.67	-41.94%
OTHER REVENUE	R 1 633 757.00	R 46 100.03	R 1 071 709.22	R 1 228 325.13	-12.75%
PROFIT ON SALE	R 9 900 000.00	R -	R -	R -	0.00%
TOTAL	R 180 072 525.00	R 8 320 148.47	R 150 702 795.13	R 151 645 939.44	-0.62%

Reasons for variance:

Total income to date is lower than anticipated with a variance of 0.62%. Year to date revenue reflects at R150.7m of a total budget of R180m. This represents almost 83.7% of budgeted amounts. The municipality is on par to achieve budgeted projections with the biggest risk the budgeted amount for “**Profit on sale**” of R9.9m. **More details below as part of the explanations.**

Services Charges – Refuse

The performance from income from Refuse reflects at 91% of budgeted amounts with 2 months left in the financial year. Based on the actual monthly revenues reported for the last 2 months the projections is that the municipality will overperform at yea-end. The bulk of the revenues is due to the Kawyderskraal regional waste facility. The additional usage of the site and facilities contributes to this positive outcome. This should off-set some of the other negatively performing revenues for the financial year at year-end.

Services Charges - Sewerage

Currently only 71% of budgeted revenues achieved to date. The usage of the facility is mostly allocated at the resort. With most of the holiday seasons finished we anticipate a lower level of usage going forward. Administration will monitor the revenue. Anticipation currently that budgeted targets will not be achieved 30 June.

Sale Of Goods and Services

Sale of goods report at 83% recorded based on budgeted amounts. The bulk of the revenue allocated to cost recoveries from fire services. The rainier periods remaining in the financial year. Finance continuously monitors and billed all accounts due as needed.

Interest Earned-External Investments

Interest received on investment of access funds to date reflects at 73.7% of budgeted amounts. The current low interest climate in the South African economy transpire in the lower than anticipated budgeted amounts. Having not yet received the advance for the Roads department has also resulted negatively on interest earned.

Licenses & Permits

Based on the average for the last 2 months the administration should receive close to budgeted amount at year-end. The year-to-date total of 80% recorded end of April 2025. The category represents a smaller component of the municipal revenue mix but will be monitored going forward.

Grant & Subsidies (Operating)

Grants and subsidies reflect to operational transfers received from National and Provincial departments. These allocations is mostly based on project plans submitted as well as recurring grants on a yearly basis. On receipt of the funds the grants is recorded as Liability and revenue recognised as the grant expenditures in incurred.

The following grants reflect low spending to date –

- **RRAMS R1,750,00.** - This grant is managed by the Roads department. The project is currently in implementation phase and no spending to date reflected.
- **Western Cape Capability grant R2,587,620** – These grants records slow spending due to challenging with implementation of the respective business plans. Managers are continuously monitoring the progress and implementation going forward.

Grant & Subsidies (Capital)

The fire department complete the purchase of the capital projects. The project is in final stage and the municipality is only awaiting delivery as per specifications. This will be done before the end of the financial year.

No risk is currently foreseen with the spending of the funds.

Profit On Sale

The municipality budgeted an amount of R9.9m from the sale of assets not used for municipal operations. Due to the technical and extensive nature of the process a risk exist that the revenue may not be materialising within the current financial year. The finance department procure the services of an External Valuator to value the properties and ensure that maximisation and value is received going forward.

A report will be table to the Property committee with recommendations going forward. This outcome should assist council in making informed decisions.

ODM budget – Expenditure by type (Excluding Roads)

Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Variance
EMPLOYEE COSTS-WAGES&SALARIES	R 93 293 727.00	R 7 801 728.44	R 75 712 100.70	R 76 371 490.51	-0.86%
REMUNERATION OF COUNCILLORS	R 6 795 959.00	R 576 649.34	R 5 768 655.81	R 5 726 657.31	0.73%
BAD DEBTS	R 100 000.00	R -	R -	R -	0.00%
DEPRECIATION	R 3 680 586.00	R 294 265.50	R 2 942 655.07	R 2 992 455.05	-1.66%
OTHER MATERIAL	R 4 862 401.00	R 277 877.56	R 3 384 522.75	R 3 691 897.13	-8.33%
INTEREST EXPENSE - EXTERNAL	R 2 096 236.00	R 439 798.60	R 1 148 665.14	R 1 171 323.03	-1.93%
CONTRACTED SERVICES	R 33 332 373.00	R 1 891 445.55	R 18 752 954.72	R 22 351 797.11	-16.10%
GRANTS & SUBSIDIES PAID	R 4 000 000.00	R -	R 73 604.00	R 1 382 402.67	-94.68%
GENERAL EXPENSES - OTHER	R 28 111 243.00	R 1 227 048.72	R 21 484 531.78	R 22 875 403.04	-6.08%
TOTAL	R 176 272 525.00	R 12 508 813.71	R 129 267 689.97	R 136 563 425.84	-5.34%

Expenditure by type:

Total expenditures of 73.34% recorded on 30 April 2025. This is below the straight-line year to date comparisons of 83.33% but numerous explanations per category below will explain these.

Reasons for variance:

Bad debts

The municipality do not write-off debts during the financial year. All efforts is taken to ensure that debt due to the municipality is collected. With the compilation of the

Annual Financial statements a review of debt needs to be done. The processing of related transactions will this only occurred at that stage and expenditures recorded.

Interest Expense – External

The interest expenditures are mainly due to the Kawyderskraal landfill site project (Cell 4). The project was funded with a variable interest rate and the closer the loan is to maturity the more positive the interest payment fluctuates given the low-interest rate environment currently in the economy.

A positive variance at the end of April 2025 and all projections is that the municipality will spend less than budgeted amount to settle interest instalments to the end of June 2025. This will have a positive cashflow effect on the financial affairs of the municipality.

Contracted Services

Contracted services expenses totals 56.26% of budgeted amounts. All contractual obligations, external service providers, cost relating to contractual commitments (example security services) is reflected under this expenditure category. The cost associated with the appointment of consultants and external specialist is all reflected. Provincial grants received is also expensed under this category.

With only two months of the financial year left the financial department will need to ensure that the spending is value for money going forward to prevent a spending spree just to spend the budget. This will be closely monitored and reported if needed.

Grants and subsidies paid

Grant and subsidies paid represent the financial obligations that the municipality paid relating to cash transfers to external parties. These expenses will be monitored by finance going forward to ensure value for money is achieved.

General expenditures – Other

General expenditures reflect all other expenditures not highlighted above. The diverse nature of the category requires all departmental managers to ensure that spending align with budget projections going forward. The performance to date of 76% is on par with budget projections. Close monitoring will be implemented to ensure no overspending on 30 June with year-end.

Roads Revenue and expenditure Budget performance

Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget	Variance
SALE OF GOODS AND SERVICES	R 134 495 595.00	R -1 321 605.71	R 99 501 077.56	R 112 046 987.18	-11.20%
OTHER REVENUE	R -	R 37.31	R 773.26	R 490.63	57.60%
TOTAL	R 134 495 595.00	R -1 321 568.40	R 99 501 850.82	R 112 047 477.81	-11.20%
Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Variance
EMPLOYEE COSTS-WAGES&SALARIES	R 66 695 055.00	R 5 474 352.44	R 57 230 952.74	R 56 736 085.20	0.87%
OTHER MATERIAL	R 53 059 874.00	R 2 416 262.50	R 49 072 602.81	R 48 790 851.54	0.58%
INTEREST EXPENSE - EXTERNAL	R 305 000.00	R 25 417.00	R 254 170.00	R 254 168.67	0.00%
CONTRACTED SERVICES	R 3 299 390.00	R 100 995.00	R 2 602 280.02	R 2 767 320.01	-5.96%
GENERAL EXPENSES - OTHER	R 10 860 276.00	R 1 879 935.69	R 7 824 175.55	R 7 582 918.57	3.18%
LOSS ON DISPOSAL OF ASSETS	R 276 000.00	R -	R -	R -	0.00%
TOTAL	R 134 495 595.00	R 9 896 962.63	R 116 984 181.12	R 116 131 343.99	0.73%

Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies 11.2% lower than anticipated to date.

Provincial roads budget is implemented from the period 1 April to 31 March. The municipal budget is implemented from 1 July to 30 June the following year.

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

Total expenditure is 0.73% higher than anticipated.

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

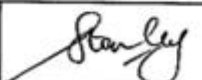
Contracted Services

Expenditure department holding invoices closer to 30 days for cashflow purposes because of roads overspending during the provincial timeframe.

6) Monthly investment report

MONTHLY INVESTMENT REPORT												
OVERBERG DISTRICT MUNICIPALITY												
REPORTING MONTH:		April 2025										
INSTITUTION	Account Type	Account number	Actual date	Balance as at	Movements for the month		Interest capitalised	Costs & Fees	Actual date	Balance as at	Interest earned	Rate
				01 Apr 25	Call Investments made	Call Investments withdrawn				30 Apr 25		
Investments												
Nedbank	Call Account	037881714042		4 258 763.55	20 000 000.00	- 21 800 000.00	87 040.52			2 545 804.07	87 040.52	7.40%
Nedbank	Call Account (KWK Rehab)	037881163454		6 436 552.73			40 115.92			6 476 668.65	40 115.92	7.40%
Nedbank	Call Account (CRRF)	037881185787		933 512.01			5 867.08			939 379.07	5 867.08	7.40%
Absa Bank	Investment Tracker (Main)	9358892970		50 600 784.74		- 20 000 000.00	333 501.56			30 934 266.30	333 501.56	8.05%
Absa Bank	Investment Tracker (Special)	9374585345		32 803 646.33			225 446.44			33 029 094.77	225 446.44	8.05%
Total for Investments				R 95 033 261.36	R 20 000 000.00	R -41 800 000.00	R 691 971.50			R 73 925 232.86	R 691 971.50	
Current Accounts												
Nedbank	Primary Bank Account	1176524495		1 637 552.87	4 128 459.13		-			5 766 012.00		0.00%
Absa Bank	Cheque Account	1780000062		131 814.03	47 558.54					179 372.57		0.00%
Total for Bank Accounts				R 1 769 366.90	R 4 176 017.67	R -	R -	R -		R 5 945 384.57	R -	
TOTAL				R 96 802 628.26	R 24 176 017.67	R -41 800 000.00	R 691 971.50	R -	R -	R 79 870 617.43	R 691 971.50	

DATE	2025/04/14
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CHIEF FINANCIAL OFFICER	
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Surplus cash is investment on a daily basis and the municipal investment principle is to ensure that the current account cash position is kept to a minimum and all access funds invest on a call account daily. Daily monitoring of these accounts are implemented as standard procedure.

7) Bank reconciliation

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

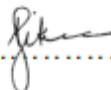
CASHBOOK

Balance B/fwd - 1 April 2025	1769366.90
Revenue: 40101010031	69981404.75
Expenditure: 40101010032	65805387.08-
Other:	
CASHBOOK BALANCE - 30 April 2025	5945384.57

BANK STATEMENT

Balance as per bank statement as at 30 April 2025	30/04/2025	5945384.57
PLUS:		
Receipts not cleared in bank		
Other	0	
LESS:		
Uncleared ACB		
Outstanding cheques		
Bank transactions not on GL	6	0.00
Cash Book balance as at 30 April 2025		5945384.57✓
Difference		0.00

Verified by: S Zikmann

Signature:  On (dd/mm/ccyy) 07/05/2025

8) Cash Position and Liquidity

The available cash as of 30 April 2025 is calculated as follows:

Item Description	Amounts
Balance as per CFA	R79 179 246
Unspent conditional grants and funds	-R11 169 709
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	-R13 013 274
VAT Refund (Roads Expenses prev years)	-R33 029 095
Rehabilitation provision (KWK)	-R6 476 669
Performance Bonus Provison	R0
Set aside for retention	R0
Capital Replacement Reserve Fund	-R1 749 160
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)	R3 472 019

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R11 169 709
External Loans unspend	R0
1 (one) Month Operational Expenditure	R22 249 911
Provisions	R7 126 669
Capital Replacement Reserve	R14 762 434
Loan repayments	R1 870 387
Commitments for creditor payments	R4 008 160
Total Liquidity Requirement	R61 187 270
ACTUAL LIQUIDITY AVAILABLE	R32 670 309
Total Investments	R73 925 233
Capital Replacement Reserve Fund	-R1 749 160
VAT Refund (ABSA Deposit plus)	-R33 029 095
Rehabilitation provision (KWK)	-R6 476 669
Balance of Investments	R32 670 309
Cash book - Bank Balance	R5 945 385
Equitable share received in advance	-R14 440 709
Roads Invoice claim March and April 2025	R25 089 637
Consumer Debtors (current – 60 days)	R 7 336 151
Total Liquidity Available	R56 600 773

Positive cash flow, over **R3.47 million**, was calculated and total liquidity available of **R56.6 million** as evident as on 30 April 2025.

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

For April 2025, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R249 004 646	R259 653 574	R10 648 928
Actual Expenditure	<u>R246 251 871</u>	<u>R246 251 871</u>	
Surplus (Shortfall)	R2 752 775	R13 401 703	

The revenue adjustment is calculated as follows:

Equitable share received for April 2025	-R14 440 709
Roads Revenue invoice for March and April 2025	<u>R 25 089 637</u>
Nett total revenue received in advance	R10 648 928

9) Grant allocation and 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 498 468.50	R -	R 498 468.50	49.85%	R	501 531.50
EPWP	R 1 265 000.00	R -	R 1 265 000.00	R 923 561.47		R 923 561.47	73.01%	R	341 438.53
CDW	R 57 000.00	R 3 078.00	R 60 078.00	R 16 260.81	R 15 000.00	R 31 260.81	52.03%	R	28 817.19
RRAMS	R 2 974 000.00	-R 892 000.00	R 2 082 000.00	R -	R -	R -	0.00%	R	2 082 000.00
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 471 958.50	R 0.00	R 471 958.50	94.39%	R	28 041.50
WC FMCG (WEBAUTO)	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 313 770.43	R -	R 313 770.43	31.38%	R	686 229.57
WC FMCG (COLLABORATOR)	R 300 000.00	R -	R 300 000.00	R -	R -	R -	0.00%	R	300 000.00
WC FMCG (CREMATORIUM)	R 200 000.00	R -	R 200 000.00	R -	R -	R -	0.00%	R	200 000.00
WC FMCG (HOLIDAY HOMES)	R 750 000.00	R -	R 750 000.00	R -	R -	R -	0.00%	R	750 000.00
WC FMCG TOTAL			R 3 116 355.00	R 578 265.82	R -	R 578 265.82	18.56%	R	2 538 089.18
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
						R -			
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 69 830.49	R -	R 69 830.49	9.98%	R	630 169.51
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

10) Debtors Analysis

DC3 Overberg - Supporting Table S C3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dye	151-180 Dye	181 Dye-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	12	5	14	4	6	4	25	62	132	101			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	86	12	5	2	1	1	6	7	119	17			
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	-	1	19	1	0	1	4	72	99	78			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	6 533	168	1 220	50	40	41	150	990	9 191	1 271			
Total By Income Source	2000	6 630	187	1 258	57	47	48	185	1 131	9 541	1 488	-	-	
2023/24 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	3 808	0	-	-	-	-	-	92	3 900	92			
Commercial	2300	124	27	1 174	5	1	0	2	330	1 663	338			
Households	2400	1 191	159	84	52	45	33	183	709	2 457	1 023			
Other	2500	1 508	-	-	-	-	14	-	-	1 521	14			
Total By Customer Group	2600	6 630	187	1 258	57	47	48	185	1 131	9 541	1 488	-	-	

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 R3.808 million.

A Fire account to the amount of R1.174 million is still outstanding for a fire being billed to an entity (60 – 90 days). A follow-up was done by the department, matter is at insurance company.

The spike in invoicing for the month is for the Fire Accounts to the Local Municipalities being invoiced in April, but payable in June amounting to R4.05 million for bi-annual billing.

The collection rate for the month at the resorts amounts to 100.8% 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 as well as interest portions which requests needs to be submitted to Council for approval

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.

11) Creditors Analysis

DC3 Overberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description R thousands	NT Code	Budget Year 2024/25								
		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	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	477	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	144	150	87	3	12	16	138	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	-
Medical Aid deductions	950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-

Municipality fully compliant with respect to creditors payments.

Creditors outstanding only applicable where service / goods not delivered in full, or part delivery is in process.

The bulk of the creditors is within the 30 days outstanding period per legislation

PART 2 - IN YEAR BUDGET STATEMENT TABLES

DC3 Overberg - Table C1 Monthly Budget Statement Summary - M10 April

Description	Budget Year 2024/25							
	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	1 927	15 972	15 216	756	5%	17 559
Investment revenue	7 600	8 600	597	6 340	6 695	(356)	-5%	8 600
Transfers and subsidies - Operational	96 796	96 256	355	89 495	91 512	(2 017)	(0)	96 256
Other own revenue	183 492	188 353	4 120	137 198	148 203	(11 005)	-7%	-
	303 058	310 768	6 999	249 005	261 627	(12 622)	-5%	310 768
Total Revenue (excluding capital transfers and contributions)								
Employee costs	168 688	159 989	13 276	132 943	133 108	(165)	-0%	159 989
Remuneration of Councillors	6 796	6 796	577	5 769	5 727	42	1%	6 796
Depreciation and amortisation	3 681	3 681	294	2 943	2 992	(50)	-2%	3 681
Interest	2 422	2 401	465	1 403	1 425	(23)	-2%	2 401
Inventory consumed and bulk purchases	47 075	57 922	2 694	52 457	52 483	(26)	-0%	57 922
Transfers and subsidies	-	4 000	-	74	1 382	(1 309)	-95%	4 000
Other expenditure	74 396	75 979	5 099	50 664	55 577	(4 913)	-9%	75 979
Total Expenditure	303 058	310 768	22 406	246 252	252 695	(6 443)	-3%	310 768
Surplus/(Deficit)	-	-	(15 407)	2 753	8 932	(6 179)	-69%	-
Transfers and subsidies - capital (monetary allocations)	2 700	3 800	-	1 200	2 067	(867)	-42%	3 800
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-		-
	2 700	3 800	(15 407)	3 953	10 999	(7 046)	-64%	3 800
Surplus/(Deficit) after capital transfers & contributions								
Share of surplus/ (deficit) of associate	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	2 700	3 800	(15 407)	3 953	10 999	(7 046)	-64%	3 800
Capital expenditure & funds sources								
Capital expenditure	11 505	13 287	1 383	6 185	7 631	(1 445)	-19%	13 287
Capital transfers recognised	2 700	3 800	-	549	1 632	(1 084)	-66%	3 800
Borrowing	1 500	1 500	-	539	860	(320)	-37%	1 500
Internally generated funds	7 305	7 987	1 383	5 097	5 139	(41)	-1%	7 987
Total sources of capital funds	11 505	13 287	1 383	6 185	7 631	(1 445)	-19%	13 287
Financial position								
Total current assets	76 587	86 209		99 726				86 209
Total non current assets	129 546	125 844		118 554				125 844
Total current liabilities	43 569	35 597		39 863				35 597
Total non current liabilities	59 047	55 623		59 330				55 623
Community wealth/Equity	103 519	120 833		119 087				120 833
Cash flows								
Net cash from (used) operating	(425)	1 331	(15 584)	11 649	19 413	7 764	40%	1 331
Net cash from (used) investing	(1 605)	(3 387)	(1 383)	(6 185)	(7 524)	(1 339)	18%	(3 387)
Net cash from (used) financing	(3 206)	(3 204)	(62)	(3 869)	(3 807)	62	-2%	(3 204)
Cash/cash equivalents at the month/year end	66 290	72 325	79 179	79 179	85 667	6 488	8%	72 325
Debtors & creditors analysis	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	187	1 258	57	47	46	185	1 131	9 541
Creditors Age Analysis								
Total Creditors	150	87	3	12	16	138	1	1 027

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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	120 927	2 005	104 422	105 287	(865)	-1%	120 927
Executive and council		–	42 938	42 938	1 149	19 532	23 268	(3 736)	-16%	42 938
Finance and administration		–	76 498	77 989	856	84 890	82 019	2 871	4%	77 989
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	38 752	41 606	4 456	30 974	31 547	(573)	-2%	41 606
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	21 133	21 782	1 746	18 800	18 630	170	1%	21 782
Public safety		–	13 358	15 463	2 634	9 831	9 953	(121)	-1%	15 463
Housing		–	–	–	–	–	–	–	–	–
Health		–	4 262	4 362	77	2 343	2 965	(622)	-21%	4 362
<i>Economic and environmental services</i>		–	132 620	134 626	(1 322)	99 510	112 096	(12 586)	-11%	134 626
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		–	132 490	134 496	(1 322)	99 502	112 049	(12 546)	-11%	134 496
Environmental protection		–	130	130	–	8	49	(41)	-83%	130
<i>Trading services</i>		–	14 950	17 409	1 858	15 299	14 763	536	4%	17 409
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	14 950	17 409	1 858	15 299	14 763	536	4%	17 409
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	–	305 758	314 568	6 999	250 205	263 693	(13 489)	-5%	314 568
Expenditure - Functional										
<i>Governance and administration</i>		–	66 666	71 700	4 442	50 854	54 842	(3 987)	-7%	71 700
Executive and council		–	11 383	11 753	1 018	8 673	9 022	(348)	-4%	11 753
Finance and administration		–	53 082	57 738	3 260	40 471	44 053	(3 582)	-8%	57 738
Internal audit		–	2 201	2 209	164	1 710	1 767	(57)	-3%	2 209
<i>Community and public safety</i>		–	89 089	89 850	6 617	68 157	70 943	(2 786)	-4%	89 850
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	21 829	24 286	1 711	16 745	18 085	(1 340)	-7%	24 286
Public safety		–	44 963	45 067	3 311	36 151	36 916	(765)	-2%	45 067
Housing		–	–	–	–	–	–	–	–	–
Health		–	22 298	20 497	1 596	15 261	15 942	(681)	-4%	20 497
<i>Economic and environmental services</i>		–	138 015	140 036	10 370	121 322	120 554	768	1%	140 036
Planning and development		–	1 766	1 771	138	1 446	1 462	(16)	-1%	1 771
Road transport		–	132 490	134 496	9 897	116 984	116 131	853	1%	134 496
Environmental protection		–	3 759	3 769	336	2 892	2 961	(69)	-2%	3 769
<i>Trading services</i>		–	9 287	9 182	977	5 919	6 356	(437)	-7%	9 182
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	9 287	9 182	977	5 919	6 356	(437)	-7%	9 182
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	–	303 058	310 768	22 406	246 252	252 695	(6 443)	-3%	310 768
Surplus/ (Deficit) for the year		–	2 700	3 800	(15 407)	3 953	10 999	(7 046)	-0.640613	3 800

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

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	1 149	19 532	23 268	(3 736)	-16.1%	42 938
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	42	44	4	35	36	(1)	-2.0%	44
Vote 4 - Finance		-	76 456	77 945	852	84 855	81 983	2 872	3.5%	77 945
Vote 5 - Community Services		-	186 322	193 641	4 993	145 783	158 407	(12 624)	-8.0%	193 641
Total Revenue by Vote	2	-	305 758	314 568	6 999	250 205	263 693	(13 489)	-5.1%	314 568
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	17 235	17 583	1 442	13 201	13 700	(499)	-3.6%	17 583
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	20 035	20 576	1 311	15 670	16 431	(761)	-4.6%	20 576
Vote 4 - Finance		-	28 948	33 053	1 726	22 060	24 574	(2 514)	-10.2%	33 053
Vote 5 - Community Services		-	236 840	239 556	17 926	195 321	197 990	(2 669)	-1.3%	239 556
Total Expenditure by Vote	2	-	303 058	310 768	22 406	246 252	252 695	(6 443)	-2.5%	310 768
Surplus/ (Deficit) for the year	2	-	2 700	3 800	(15 407)	3 953	10 999	(7 046)	-64.1%	3 800

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	13	108	114	(6)	-5%	150
Service charges - Waste management			14 950	17 409	1 915	15 864	15 102	762	5%	17 409
Sale of Goods and Rendering of Services			142 994	146 622	1 605	111 160	121 911	(10 750)	-9%	146 622
Agency services			13 825	13 825	1 149	11 526	11 526	(0)	0%	13 825
Interest			-	-	-	-	-	-		-
Interest earned from Receivables			300	300	0	174	216	(42)	-19%	300
Interest earned from Current and Non Current Assets			7 600	8 600	597	6 340	6 695	(356)	-5%	8 600
Dividends			-	-	-	-	-	-		-
Rent on Land			-	-	-	-	-	-		-
Rental from Fixed Assets			14 062	14 722	1 242	12 232	12 234	(2)	0%	14 722
Licence and permits			1 250	1 350	77	1 034	1 088	(54)	-5%	1 350
Operational Revenue			1 161	1 634	46	1 072	1 229	(156)	-13%	1 634
Non-Exchange Revenue			-	-	-	-	-	-		-
Property rates			-	-	-	-	-	-		-
Surcharges and Taxes			-	-	-	-	-	-		-
Fines, penalties and forfeits			-	-	-	-	-	-		-
Licence and permits			-	-	-	-	-	-		-
Transfers and subsidies - Operational			96 796	96 256	355	89 495	91 512	(2 017)	-2%	96 256
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	310 768	6 999	249 005	261 627	(12 622)	-5%	310 768
Expenditure By Type										
Employee related costs			168 688	159 989	13 276	132 943	133 108	(165)	0%	159 989
Remuneration of councillors			6 796	6 796	577	5 769	5 727	42	1%	6 796
Bulk purchases - electricity			-	-	-	-	-	-		-
Inventory consumed			47 075	57 922	2 694	52 457	52 483	(26)	0%	57 922
Debt impairment			-	100	-	-	-	-		100
Depreciation and amortisation			3 681	3 681	294	2 943	2 992	(50)	-2%	3 681
Interest			2 422	2 401	465	1 403	1 425	(23)	-2%	2 401
Contracted services			38 158	36 632	1 992	21 355	25 119	(3 764)	-15%	36 632
Transfers and subsidies			-	4 000	-	74	1 382	(1 309)	-95%	4 000
Irrecoverable debts written off			-	-	-	-	-	-		-
Operational costs			35 962	38 972	3 107	29 309	30 458	(1 150)	-4%	38 972
Losses on Disposal of Assets			-	-	-	-	-	-		-
Other Losses			276	276	-	-	-	-		276
Total Expenditure		-	303 058	310 768	22 406	246 252	252 695	(6 443)	-3%	310 768
Surplus/(Deficit)		-	-	-	(15 407)	2 753	8 932	(6 179)	(0)	-
Transfers and subsidies - capital (monetary allocations)										
Transfers and subsidies - capital (in-kind)			2 700	3 800	-	1 200	2 067	(867)	(0)	3 800
Surplus/(Deficit) after capital transfers & contributions		-	2 700	3 800	(15 407)	3 953	10 999	(7 046)	(0)	3 800
Income Tax			-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		-	2 700	3 800	(15 407)	3 953	10 999	(7 046)	(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	(15 407)	3 953	10 999	(7 046)	(0)	3 800
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		-	2 700	3 800	(15 407)	3 953	10 999	(7 046)	(0)	3 800

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

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	-	559	956	(397)	-41%	1 750
Total Capital Multi-year expenditure	4,7	-	1 750	1 750	-	559	956	(397)	-41%	1 750
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	15	15	1	12	13	(0)	-3%	15
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	2 034	1 809	400	1 318	1 215	103	8%	1 809
Vote 4 - Finance		-	30	30	-	27	28	(1)	-4%	30
Vote 5 - Community Services		-	7 676	9 683	982	4 269	5 419	(1 150)	-21%	9 683
Total Capital single-year expenditure	4	-	9 755	11 537	1 383	5 626	6 674	(1 049)	-16%	11 537
Total Capital Expenditure		-	11 505	13 287	1 383	6 185	7 631	(1 445)	-19%	13 287
Capital Expenditure - Functional Classification										
Governance and administration		-	2 064	1 839	400	1 344	1 243	102	8%	1 839
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	2 064	1 839	400	1 344	1 243	102	8%	1 839
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7 445	9 456	982	3 820	5 044	(1 224)	-24%	9 456
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	1 315	1 534	-	874	1 094	(220)	-20%	1 534
Public safety		-	5 600	7 654	982	2 831	3 784	(953)	-25%	7 654
Housing		-	-	-	-	-	-	-	-	-
Health		-	530	268	-	115	166	(51)	-31%	268
Economic and environmental services		-	496	492	1	481	484	(3)	-1%	492
Planning and development		-	15	15	1	12	13	(0)	-3%	15
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	481	477	-	469	472	(3)	-1%	477
Trading services		-	1 500	1 500	-	539	860	(320)	-37%	1 500
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	1 500	1 500	-	539	860	(320)	-37%	1 500
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	11 505	13 287	1 383	6 185	7 631	(1 445)	-19%	13 287
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	2 700	3 800	-	549	1 632	(1 084)	-66%	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	-	549	1 632	(1 084)	-66%	3 800
Borrowing	6	-	1 500	1 500	-	539	860	(320)	-37%	1 500
Internally generated funds		-	7 305	7 987	1 383	5 097	5 139	(41)	-1%	7 987
Total Capital Funding		-	11 505	13 287	1 383	6 185	7 631	(1 445)	-19%	13 287

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M10 April

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	72 325	79 179	72 325
Trade and other receivables from exchange transactions		9 503	5 485	9 403	11 027	9 403
Receivables from non-exchange transactions		560	548	560	5 556	560
Current portion of non-current receivables		2 040	2 168	2 154	2 040	2 154
Inventory		1 767	1 571	1 767	1 924	1 767
VAT		-	526	-	-	-
Other current assets		-	-	-	-	-
Total current assets		91 455	76 587	86 209	99 726	86 209
Non current assets						
Investments		-	-	-	-	-
Investment property		12 797	12 769	12 797	12 797	12 797
Property, plant and equipment		81 620	93 981	91 121	84 863	91 121
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		-	-	-	-	-
Intangible assets		74	373	180	74	180
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	125 844	118 554	125 844
TOTAL ASSETS		206 766	206 134	212 052	218 280	212 052
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		4 704	5 291	5 291	835	5 291
Consumer deposits		8	8	8	8	8
Trade and other payables from exchange transactions		5 407	6 736	6 940	2 595	6 940
Trade and other payables from non-exchange transactions		5 118	13 478	4 327	13 703	4 327
Provision		17 591	18 055	18 646	17 591	18 646
VAT		317	-	384	5 131	384
Other current liabilities		-	-	-	-	-
Total current liabilities		33 144	43 569	35 597	39 863	35 597
Non current liabilities						
Financial liabilities		6 519	2 727	2 727	6 519	2 727
Provision		50 003	56 319	52 896	52 812	52 896
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		56 522	59 047	55 623	59 330	55 623
TOTAL LIABILITIES		89 666	102 615	91 220	99 193	91 220
NET ASSETS	2	117 100	103 519	120 833	119 087	120 833
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		96 100	82 519	99 833	98 087	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	119 087	120 833

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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	1 927	17 972	17 070	903	5%	17 559
Other revenue			173 292	178 153	3 689	136 582	147 958	(11 376)	-8%	178 153
Transfers and Subsidies - Operational			96 796	95 698	51	95 862	95 811	51	0%	95 698
Transfers and Subsidies - Capital			2 700	3 300	–	4 300	4 300	–		3 300
Interest			7 900	8 900	597	6 414	6 702	(288)	-4%	8 900
Div idends			–	–	–	–	–	–		–
Payments										
Suppliers and employees			(294 783)	(298 580)	(21 383)	(248 006)	(251 280)	(3 274)	1%	(298 580)
Interest			(1 500)	(1 500)	(465)	(1 403)	(1 074)	329	-31%	(1 500)
Transfers and Subsidies			–	(2 200)	–	(74)	(74)	–		(2 200)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	(425)	1 331	(15 584)	11 649	19 413	7 764	40%	1 331
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			9 900	9 900	–	–	–	–		9 900
Decrease (increase) in non-current receiv ables			–	–	–	–	–	–		–
Decrease (increase) in non-current inv estments			–	–	–	–	–	–		–
Payments										
Capital assets			(11 505)	(13 287)	(1 383)	(6 185)	(7 524)	(1 339)	18%	(13 287)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(1 605)	(3 387)	(1 383)	(6 185)	(7 524)	(1 339)	18%	(3 387)
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 borrow ing			(4 706)	(4 704)	(62)	(3 869)	(3 807)	62	-2%	(4 704)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	(3 206)	(3 204)	(62)	(3 869)	(3 807)	62	-2%	(3 204)
NET INCREASE/ (DECREASE) IN CASH HELD		–	(5 235)	(5 260)	(17 028)	1 594	8 082			(5 260)
Cash/cash equivalents at beginning:			71 525	77 585	96 207	77 585	77 585			77 585
Cash/cash equivalents at month/year end:		–	66 290	72 325	79 179	79 179	85 667			72 325

PART 3 – SUPPORTING DOCUMENTATION

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

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	90 991	–	90 964	90 991	(27)	0.0%	90 991
Local Government Equitable Share			86 644	86 644	–	86 617	86 644	(27)	0.0%	86 644
Finance Management			1 000	1 000	–	1 000	1 000	–		1 000
EPWP Incentiv e			1 265	1 265	–	1 265	1 265	–		1 265
Rural Roads Asset Management Grant			2 974	2 082	–	2 082	2 082	–		2 082
Municipal Systems Improvement Grant (MSIG)			1 106	–	–	–	–	–		–
Other transfers and grants [insert description]								–		
Provincial Government:		–	3 807	4 707	51	4 946	4 820	126	2.6%	4 707
CDW Operational Support Grant			57	57	–	57	57	–		57
Human Capacity Building Grant			1 000	1 700	–	1 700	1 700	–		1 700
Fire Safety Plan			2 750	2 950	–	2 950	2 950	–		2 950
Seta					51	239	113	126	111.0%	
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Operating Transfers and Grants	5	–	96 796	95 698	51	95 910	95 811	98	0.1%	95 698
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
Other capital transfers [insert description]								–		
Provincial Government:		–	2 700	3 300	–	4 300	4 300	–		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	–	1 800	1 800	–		1 800
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
Total Capital Transfers and Grants	5	–	2 700	3 300	–	4 300	4 300	–		3 300
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	99 496	98 998	51	100 210	100 111	98	0.1%	98 998

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

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	403	4 047	4 032	14	0%	4 811
Pension and UIF Contributions			62	62	8	68	61	7	12%	62
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 453	1 453	126	1 265	1 244	22	2%	1 453
Cellphone Allowance			470	470	39	388	389	(1)	0%	470
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors		-	6 796	6 796	577	5 769	5 727	42	1%	6 796
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4 545	4 497	700	3 048	3 065	(17)	-1%	4 497
Pension and UIF Contributions			491	539	28	382	415	(34)	-8%	539
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			258	258	15	159	182	(23)	-13%	258
Cellphone Allowance			78	78	5	53	58	(5)	-9%	78
Housing Allowances			2	2	0	2	2	0	0%	2
Other benefits and allowances			-	-	4	8	3	5	200%	-
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			76	76	-	19	38	(19)	-50%	76
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	5 451	5 451	752	3 671	3 763	(92)	-2%	5 451
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			114 656	104 388	8 247	87 373	87 547	(174)	0%	104 388
Pension and UIF Contributions			19 258	18 618	1 521	14 702	14 993	(291)	-2%	18 618
Medical Aid Contributions			6 910	6 305	529	5 110	5 156	(46)	-1%	6 305
Overtime			1 850	2 130	245	2 318	2 092	226	11%	2 130
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			5 277	5 047	431	4 116	4 139	(23)	-1%	5 047
Cellphone Allowance			538	458	38	368	372	(4)	-1%	458
Housing Allowances			370	350	25	251	268	(17)	-6%	350
Other benefits and allowances			10 344	10 109	909	8 158	8 202	(44)	-1%	10 109
Payments in lieu of leave			200	200	7	705	532	173	33%	200
Long service awards			250	565	48	482	478	4	1%	565
Post-retirement benefit obligations			3 018	5 801	503	5 028	4 950	77	2%	5 801
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			565	565	21	662	616	46	7%	565
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		-	163 237	154 538	12 524	129 272	129 344	(72)	0%	154 538
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	175 484	166 785	13 853	138 712	138 834	(123)	0%	166 785
TOTAL SALARY, ALLOWANCES & BENEFITS		-	175 484	166 785	13 853	138 712	138 834	(123)	0%	166 785
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	168 688	159 989	13 276	132 943	133 108	(165)	0%	159 989

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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	90 991	193	88 039	88 894	(855)	-1.0%	90 991
Local Government Equitable Share			86 644	86 644	–	86 617	86 626	(9)	0.0%	86 644
Finance Management			1 000	1 000	80	498	612	(114)	-18.6%	1 000
EPWP Incentive			1 265	1 265	113	924	962	(38)	-4.0%	1 265
Rural Roads Asset Management Grant			2 974	2 082	–	–	694	(694)	-100.0%	2 082
Municipal Systems Improvement Grant (MSIG)			1 106	–	–	–	–	–		–
Other transfers and grants [insert description]								–		
Provincial Government:		–	3 807	5 265	162	1 456	2 618	(1 162)	-44.4%	5 185
CDW Operational Support Grant			57	60	–	12	28	(16)	-58.3%	60
Human Capacity Building Grant			1 000	1 700	82	841	1 109	(268)	-24.2%	1 700
Fire Safety Plan			2 750	3 425	80	604	1 455	(851)	-58.5%	3 425
Municipal Interventions				79			26	(26)	-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	96 256	355	89 495	91 512	(2 017)	-2.2%	96 177
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
Other capital transfers [insert description]								–		
Provincial Government:		–	2 700	3 800	–	1 200	2 067	(867)	-41.9%	3 800
Fire Service Capacity Building Grant			1 500	2 000	–	–	667	(667)	-100.0%	2 000
MUNICIPAL WATER RESILIENCE GRANT			1 200	1 800	–	1 200	1 400	(200)	-14.3%	1 800
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		–	2 700	3 800	–	1 200	2 067	(867)	-41.9%	3 800
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	99 496	100 056	355	90 695	93 579	(2 884)	-3.1%	99 977

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

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	263	263	2 081	2 081	(0)	0.0%	18%
March		525	2 721	2 721	4 803	4 803	(0)	0.0%	42%
April		735	2 721	1 383	6 185	7 524	1 339	17.8%	0
May		–	2 721			10 246	–		
June		–	3 041			13 287	–		
Total Capital expenditure	–	11 505	13 287	6 185					