



FINANCIAL YEAR 2024/25

SECTION 71

FINANCIAL MANAGEMENT SECTION

for the period ending

31 May 2025

Contents

1) Legislative Framework	3
Report to the Executive Mayor	Error! Bookmark not defined.
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	16
7) Bank reconciliation.....	17
8) Cash Position and Liquidity.....	18
9) Grant allocation and spending	20
10) Debtors Analysis	21
11) Creditors Analysis	23
PART 2 - IN YEAR BUDGET STATEMENT TABLES	24

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 **May 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 _____

20/06/13

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 10 458 742	R281 543 445	R281 247 435
Year to date (YTD)	R 7 568 193	R267 565 601	R253 064 283
Variance to SDBIP	-R 2 890 549	-R 13 977 844	-R 28 183 152
YTD% Variance to SDBIP	-28%	-5%	-10%
% of Annual Budget	57%	86%	81%

Capital expenditures

- Capital expenditures is lower than budgeted with a variance of **28%**. Year to date capital expenditures reflects at **57%** of budget. These capital spending excludes the commitments, and the performance significantly improved from the previous reporting period.
- Year to date capital expenditure amounts to **57.6%** of total adjusted budgeted for the financial year but should adjusted to **81.91%** if all the committed capital cost are also taken into consideration.
 - The **Capital Programme Budget Report** provide more details and further information relating to the above.

Operational expenditures

- Actual expenditure is **lower** than expected with a variance of **5%**.
- The municipality received all Equitable Share allocations as well as other grants as per approved budget.

- Year to date operating expenditure amounts to **86%** of the total budgeted for the financial.

Operational Revenues

- Revenue to date is lower than anticipated with a variance of **10%**.
- Year to date operating revenue amounts to **81%** 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 May2025	VAT, Retention	TOTAL SPENDING UP TO May 2025	% SPENDING	COMMITMENTS May 2025	TOTAL YTD INCL COMMIT	BALANCE UNSPEND
1	COMMITTEE, RECORDS, COUNCIL SUPPRT	DC3 Furniture and Office equipment	1	R35 000.00	R35 000.00	R33 905.51	R0.00	R33 905.51	96.87%	R0.00	R33 905.51	R1 094.49
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	R241 800.00	R3 209.53	R0.00	R3 209.53	1.33%	R23 760.00	R26 969.53	R214 830.47
4	CORPORATE SERVICES : SUPPORT SERV	DC3 Furniture and Office equipement	1	R30 000.00	R34 000.00	R23 079.00	R0.00	R23 079.00	67.88%	R4 497.00	R27 576.00	R6 424.00
5	CORPORATE SERVICES : SUPPORT SERV	DC3 Aircons	1	R90 000.00	R198 200.00	R161 698.44	R0.00	R161 698.44	81.58%	R0.00	R161 698.44	R36 501.56
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%	R288 960.00	R1 298 668.35	R141 331.65
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	R55 833.66	R55 833.66	0.00%	R1 744 166.34	R1 800 000.00	R0.00
11	EMERGENCY SERVICES	DC3 Fire Service Capacity Grant	4	R1 500 000.00	R1 500 000.00	R1 383 466.01	R24 093.24	R1 407 559.25	92.23%	R0.00	R1 407 559.25	R92 440.75
12	ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Furniture and Office equipement	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	R5 798.00	R0.00	R5 798.00	82.83%	R0.00	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%	R686.09	R24 896.61	R103.39
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%	R2 228.70	R4 665.22	R334.78
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	R107 326.14	R0.00	R107 326.14	82.81%	R18 130.44	R125 456.58	R4 143.42
23	LED, TOURISM, RESORTS AND EPWP	DC3 Acess 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%	R106 378.04	R106 378.04	R18 621.96
26	LED, TOURISM, RESORTS AND EPWP	DC3 Upgrade Chalets	1	R250 000.00	R243 700.00	R48 626.09	R0.00	R48 626.09	19.95%	R0.00	R48 626.09	R195 073.91
27	LED, TOURISM, RESORTS AND EPWP	DC3 Machinery and Equipment-Electricity Back-up	1	R70 000.00	R76 300.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	R76 300.00
28	LED, TOURISM, RESORTS AND EPWP	DC3 Machinery and Equipment	1	R15 000.00	R15 000.00	R13 337.05	R0.00	R13 337.05	88.91%	R0.00	R13 337.05	R1 662.95
29	LED, TOURISM, RESORTS AND EPWP	DC3 Acess control - Uilenkraalsmond	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	R2 790.00	R0.00	R2 790.00	1.74%	R0.00	R2 790.00	R157 210.00
36	EMERGENCY SERVICES	DC3 Training Center (furniture and office equipme	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 ablation 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	R7 545 725.97	R107 968.40	R7 653 694.37		R3 229 021.17	R10 882 715.54	R2 404 010.46
						56.79%	0.81%	57.60%		24.30%	81.91%	
											91.67%	

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

FUNDING SOURCES	Type	BUDGET 2024/25	ADJUSTMENT Sep 2024	ADJUSTMENT DEC 2024	ADJUSTMENT Feb 2025	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 **56.79%** of the budgeted amount. This includes VAT recognitions on grant projects, retentions amounting to **0.81%**. Commitment is **24.30%**, this totals the actual spending and commitment are **81.91%**.

Below is a list of KEY capital projects. These projects constitute the bulk of the municipal capital spending.

Key Capital project explanation:

Department	Project description	Approved Budget	Adjustment Budget	YTD expenditure	Commitments	Explanation
EMERGENCY SERVICES	DC3_Vehicle Replacement	R1 800 000.00	R1 692 000.00	R1 029 068.90	R657 455.51	Currently being renovated into a fire truck at RAMCOM
EMERGENCY SERVICES	DC3_Water Truck	R1 200 000.00	R1 800 000.00	R0.00	R1 744 166.34	First water truck arrived in the 1 st week of June will be paid 2 nd truck is expected on the 26 th of June 2025
SOLID WASTE MANAGEMENT	DC3_Construction of Cell 5A	R1 500 000.00	R1 500 000.00	R539 400.39	R0.00	Last invoice for the outstanding balance to be paid in June.
CORPORATE SERVICES: SUPPORT SERV	DC3_Septic tank	R0.00	R160 000.00	R2 790.00	R0.00	Due to various challenges project will not be complete.

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 1 554 625.37	R 17 418 474.22	R 16 255 595.20	7.2%
SERVICES CHARGES - SEWERAGE	R 150 000.00	R 4 179.12	R 112 139.74	R 131 807.75	-14.9%
SALE OF GOODS AND SERVICES	R 12 126 662.00	R 144 283.33	R 11 803 411.75	R 10 995 180.36	7.4%
RENT OF FACILITIES&EQUIPMENT	R 14 722 000.00	R 1 222 415.88	R 13 454 483.55	R 13 478 174.79	-0.2%
INTEREST EARNED-EXTERNAL INVES	R 8 600 000.00	R 692 926.27	R 7 032 574.61	R 7 647 649.85	-8.0%
INTEREST EARNED-OUTST DEBTORS	R 300 000.00	R 13 628.36	R 187 310.85	R 257 753.46	-27.3%
LICENSES & PERMITS	R 1 350 000.00	R 104 747.82	R 1 138 269.09	R 1 218 846.63	-6.6%
INCOME FOR AGENCY SERVICES	R 13 825 352.00	R 1 149 378.88	R 12 675 659.93	R 12 675 868.72	0.0%
GRANT&SUBSIDIES (OPERATING)	R 96 255 816.00	R 387 609.74	R 89 882 556.94	R 93 883 981.05	-4.3%
GRANT&SUBSIDIES (CAPITAL)	R 3 800 000.00	R -	R 1 200 000.00	R 2 933 333.33	-59.1%
OTHER REVENUE	R 1 633 757.00	R 107 384.50	R 1 179 093.72	R 1 431 041.06	-17.6%
PROFIT ON SALE	R 9 900 000.00	R -	R -	R -	0.0%
TOTAL REVENUE	R 180 072 525.00	R 5 381 179.27	R 156 083 974.40	R 160 909 232.22	-3.0%

Reasons for variance:

Total income to date is lower than anticipated with a variance of 3.00%. Year to date revenue reflects at R156.0m of a total budget of R180.07m. This represents almost 81% 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 main income contributor relating to the income from Refuse services is the Kwyderskraal landfill site facility. The year-to-date performance ending 31 May reflects more than the budgeted amount of R17.4m. The Cape Agulhas municipality entering into an agreement for the usage of the facility as well as higher than expected dumping volumes has positively impacted on the revenue recorded.

Services Charges - Sewerage

Income from sewerage services is mainly attributed to the Resort facilities where the municipality is rendering septic tank facilities and services. The revenue fluctuates based on usage and with the upcoming easter season as well as various holidays improvement may be experienced. The revenue category will be monitored going forward.

Sale Of Goods and Services

The municipality account for the billing for services rendered by the Emergency fire department under the category of "Sale of good and services". The departmental activities over the fire season of December and January resulted in additional billing of cost to the respective owners of the properties.

Based on projections targeted revenues will be achieved by 30 June 2025.

Interest Earned-External Investments

Interest received on investment of access funds to date reflects at 81.77% of budgeted amounts. Interest is based on the available cash resources at the municipality to invest in short-term investments. The subsidizing of the roads agency function in periods when their cashflow allocations has not been received is affecting the performance of potential interest from investments. The current low interest climate in the South African economy transpire in the lower than anticipated budgeted amounts.

Interest Earned-Outstanding Debtors

Interest on outstanding debtors has decreased due to debt collection initiatives resulting in less interest being charged. The municipal debt balance is also significantly lower resulting in less interest charged.

Licenses & Permits

The fire and health services are mostly responsible for the activities relating to licenses and permits. The total recorded end 31 May 2025 reflects at 70% of budgeted amounts. The finance department will monitor the movements going forward towards the end of the financial year and implement any corrective measures if needed.

Income from Agency services

All funds relating to the agency services has been accounted for to date. No challenges experienced with the revenue source.

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 –

Grant & Subsidies (Operational)

- **RRAMS R1 338 000.00** - This grant is managed by the Roads department. The department request a formal tender. The tender is in process of being awarded. This is a multi-year project and the proposal is that the municipality will apply for roll-over of the funds. Currently a low risk exist for non-approval due to the tenderer being in place at year-end. More information will be provided as the process unfold.
- **Western Cape Capability grant R1 679 838–** 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)

Capital grants as per Operational grant is allocations received from National or Provincial budget as funding source of Capital purchase on the municipal capital budget. The current allocation received is mainly for the Emergency Service departments based on business plans submitted. The proposal was to procure emergency vehicles, and this is subject to the National RT tenders and availability. Implementation of the project 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. The municipality embarked on a official SCM tender process with the identified properties for sale. The tender process was conclude and the administration has challenges that was submitted to Provincial treasury for advice. The final outcome of the tender process was that the awards was not approved due to the validity periods of the tendered.

The finance department compiled a report that was submitted to the budget steering committee / property portfolio committee. The outcomes of the proposals was that the sale not proceed and a new strategy be determine going forward.

The will be implemented as part of the 2025/26 financial year strategic plan.

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 7 463 689.88	R 83 175 790.58	R 84 832 608.75	-1.95%
REMUNERATION OF COUNCILLORS	R 6 795 959.00	R 538 018.69	R 6 306 674.50	R 6 261 308.16	0.72%
BAD DEBTS	R 100 000.00	R -	R -	R -	
DEPRECIATION	R 3 680 586.00	R 294 265.50	R 3 236 920.57	R 3 336 520.52	-2.99%
OTHER MATERIAL	R 4 862 401.00	R 354 583.93	R 3 739 106.68	R 4 277 149.06	-12.58%
INTEREST EXPENSE - EXTERNAL	R 2 096 236.00	R 34 167.00	R 1 182 832.14	R 1 633 779.51	-27.60%
CONTRACTED SERVICES	R 33 332 373.00	R 2 099 133.95	R 20 852 088.67	R 27 842 085.06	-25.11%
GRANTS & SUBSIDIES PAID	R 4 000 000.00	R -	R 73 604.00	R 2 691 201.33	-97.27%
GENERAL EXPENSES - OTHER	R 28 111 243.00	R 1 738 072.62	R 23 222 604.40	R 25 493 323.02	-8.91%
TOTAL EXPENDITURE	R 176 272 525.00	R 12 521 931.57	R 141 789 621.54	R 156 367 975.42	-9.3%

Expenditure by type:

Total expenditures of 86% recorded at the end of third quarter 31 May 2025. This is below the straight-line year to date comparisons of 91.67% but numerous explanations per category below will explain these.

Reasons for variance:

Employee Costs-Wages & Salaries

Employee related cost is mainly fluctuating in spending due to numerous processes and activities that impact on the spending. Spending of 81.77% for period ending 31 May 2025. The impact of vacancies and other statutory spending will affect the performance to date.

Yearend transactions that relate to the non-cash spending also still needs to be accounted for. This will be done as part of the Annual Financial Statements 2024/25 preparations.

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 is 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 May 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 total 62.55% 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.

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 98 179 471.85	R 123 271 291.09	-20.35%
GAINS	R -	R -	R -	R -	
Total	R 134 495 595.00	R -1 321 542.03	R 98 180 308.79	R 123 271 536.41	-20.35%
Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Variance
EMPLOYEE COSTS-WAGES&SALARIES	R 66 695 055.00	R 5 420 438.73	R 62 651 391.47	R 61 715 570.10	1.52%
OTHER MATERIAL	R 53 059 874.00	R 2 791 356.16	R 51 863 958.97	R 50 925 362.77	1.84%
INTEREST EXPENSE - EXTERNAL	R 305 000.00	R 25 417.00	R 279 587.00	R 279 584.33	0.00%
CONTRACTED SERVICES	R 3 299 390.00	R 94 621.42	R 2 696 901.44	R 3 033 355.01	-11.09%
GENERAL EXPENSES - OTHER	R 10 860 276.00	R 459 965.40	R 8 284 140.95	R 9 221 597.29	-10.17%
Total	R 134 495 595.00	R 8 791 798.71	R 125 775 979.83	R 125 175 469.50	0.48%

Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies 20.35% 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 monies from Provincial Roads department only being recorded in June.

Expenditure by type

Total expenditure is 0.48% higher than anticipated.

Contracted Services

The variance in contracted services is due to Security services being less than anticipated.

General Expenses - Other

This variance is due to the SALGA payment needing to be allocated as well as Workmen's compensation needing to be paid.

6) Monthly investment report

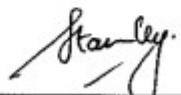
MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: May 2025

INSTITUTION	Account Type	Account number	Actual date	Balance as at 01 May 25	Movements for the month		Interest capitalised	Costs & Fees	Actual date	Balance as at 31 May 25	Interest earned	Rate
					Call Investments made	Call Investments withdrawn						
Investments												
Nedbank	Call Account	037881714042		2 545 804.07	31 300 000.00	- 16 500 000.00	25 722.53			17 371 526.60	25 722.53	7.15%
Nedbank	Call Account (KWK Rehab)	037881183454		6 476 668.65	249 522.73		39 392.40			6 785 583.78	39 392.40	7.15%
Nedbank	Call Account (CRRF)	037881185767		939 379.07			5 713.50			945 092.57	5 713.50	7.15%
Absa Bank	Investment Tracker (Main)	9358892970		30 934 286.30	10 500 000.00	- 20 000 000.00	297 304.94			21 731 591.24	297 304.94	7.80%
Absa Bank	Investment Tracker (Special)	9374585345		33 029 094.77	4 368 186.44		218 534.97			37 615 816.18	218 534.97	7.80%
Total for Investments				R 73 925 232.86	R 46 417 709.17	R -36 500 000.00	R 586 668.34			R 84 429 610.37	R 586 668.34	
Current Accounts												
Nedbank	Primary Bank Account	1176524496		5 766 012.00		- 3 408 017.23	-			2 357 994.77		0.00%
Absa Bank	Cheque Account	1780000062		179 372.57	31 578.73					210 951.30		0.00%
Total for Bank Accounts				R 5 945 384.57	R 31 578.73	R -3 408 017.23	R -	R -		R 2 568 946.07	R -	
TOTAL				R 79 870 617.43	R 46 449 287.90	R -39 908 017.23	R 586 668.34	R -	R -	R 86 998 556.44	R 586 668.34	

DATE 13-06-2025.

CHIEF FINANCIAL OFFICER 

Surplus cash is investment daily 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 May 2025

CASHBOOK

Balance B/fwd - 1 May 2025	5945384.57
Revenue: 40101010031	67445306.27
Expenditure: 40101010032	70821744.77-
Other:	

CASHBOOK BALANCE - 31 May 2025	<u>2568946.07</u>
--------------------------------	-------------------

BANK STATEMENT

Balance as per bank statement as at 31 May 2025	31/05/2025	2568946.07
--	------------	------------

PLUS:

Receipts not cleared in bank	
Other	0

LESS:

Uncleared ACE	
Outstanding cheques	
Bank transactions not on GL	0
	0.00

Cash Book balance as at 31 May 2025	<u>2568946.07</u> ✓
--	---------------------

Difference	0.00 ✓
------------	--------

Verified by: S. Zikmann

Signature:  On (dd/mm/ccyy) 05/06/2025

8) Cash Position and Liquidity

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

Item Description	Amounts
Balance as per CFA	R86 412 488
Unspent conditional grants and funds	-R11 782 099
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)	-R37 615 816
Rehabilitation provision (KWK)	-R6 765 584
Performance Bonus Provision	R0
Set aside for retention	R0
Capital Replacement Reserve Fund	-R1 350 970
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)	R5 615 424

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R11 782 099
External Loans unspent	R0
1 (one) Month Operational Expenditure	R21 157 865
Provisions	R7 415 584
Capital Replacement Reserve	R14 364 244
Loan repayments	R1 870 387
Commitments for creditor payments	R4 008 160
Total Liquidity Requirement	R60 598 339
ACTUAL LIQUIDITY AVAILABLE	R38 697 240
Total Investments	R84 429 610
Capital Replacement Reserve Fund	-R1 350 970
VAT Refund (ABSA Deposit plus)	-R37 615 816
Rehabilitation provision (KWK)	-R6 765 584
Balance of Investments	R38 697 240
Cash book - Bank Balance	R2 568 946
Equitable share received in advance	-R7 220 355
Roads Invoice claim April and May 2025	R21 101 014
Consumer Debtors (current – 60 days)	R 6 890 662
Total Liquidity Available	R62 037 508

Positive cash flow, over **R19.46 million**, was calculated and total liquidity available of **R 53.03 million** liquidity as evident as on 31 May 2025.

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

For May 2025, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R253 064 283	R220 345 002	R13 880 659
Actual Expenditure	<u>R267 565 601</u>	<u>R267 565 601</u>	
Surplus (Shortfall)	-R14 501 318	-R 620 659	

The revenue adjustment is calculated as follows:

Equitable share received for May 2025	-R 7 220 355
Roads Revenue invoice for April and May 2025	<u>R 21 101 014</u>
Nett total revenue received in advance	R13 880 659

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 572 996.35	R -	R 572 996.35	57.30%	R 427 003.65
EPWP	R 1 265 000.00	R -	R 1 265 000.00	R 1 041 126.67		R 1 041 126.67	82.30%	R 223 873.33
CDW	R 57 000.00	R 3 078.00	R 60 078.00	R 16 260.81	R 36 280.00	R 52 540.81	87.45%	R 7 537.19
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 934 135.42	R 20 956.99	R 955 092.41	86.12%	R 153 907.59
CAPACITY PROJECT	R -	R 500 000.00	R 500 000.00	R 471 958.50	R0.00	R 471 958.50	94.39%	R 28 041.50
WC FMCG (WEB AUTO)	R 500 000.00	R 366 355.00	R 866 355.00	R 261 799.04	R -	R 261 799.04	30.22%	R 604 555.96
WC FMCG (MUN HEALTH REV)	R 1 000 000.00	R -	R 1 000 000.00	R393 302.59	R -	R 393 302.59	39.33%	R 606 697.41
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 655 101.63	R -	R 655 101.63	21.02%	R 2 461 253.37
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	R79 128.00	R -	R 79 128.00	100.00%	R -
Municipal Service Delivery and Capcity Building Grant	R 700 000.00	R -	R 700 000.00	R 122 827.15	R -	R 122 827.15	17.55%	R 577 172.85
FIRE SERVICE CAPACITY GRANT	R 1 500 000.00	R -	R 1 500 000.00	R1 383 466.01	R0.00	R 1 383 466.01	92.23%	R 116 533.99
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 SC3 Monthly Budget Statement - aged debtors - M11 May

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 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Ex change Transactions - Water	1200	13	5	5	13	4	6	24	67	138	114			
Trade and Other Receivables from Ex change Transactions - Electricity	1300	88	14	7	4	2	1	6	8	129	20			
Receivables from Non-ex change Transactions - Property Rates	1400	–	–	–	–	–	–	–	–	–	–			
Receivables from Ex change Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–			
Receivables from Ex change Transactions - Waste Management	1600	–	–	–	–	–	–	–	–	–	–			
Receivables from Ex change Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	0	0	0			
Interest on Arrear Debtor Accounts	1810	–	1	1	28	1	0	4	74	110	108			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–			
Other	1900	6 049	163	96	1 205	46	37	148	983	8 728	2 420			
Total By Income Source	2000	6 150	184	109	1 251	52	43	182	1 133	9 105	2 662	–	–	
2023/24 - totals only										–	–			
Debtors Age Analysis By Customer Group														
Organs of State	2200	3 366	–	0	–	–	–	–	93	3 459	93			
Commercial	2300	124	16	20	1 182	5	1	2	330	1 679	1 520			
Households	2400	1 152	168	89	69	48	42	166	710	2 445	1 036			
Other	2500	1 508	–	–	–	–	–	14	–	1 521	14			
Total By Customer Group	2600	6 150	184	109	1 251	52	43	182	1 133	9 105	2 662	–	–	

Debtors analysis.

The largest portion on the current 0-30 days consist primarily for the bi-annual billing for fire services rendered to the three local municipalities (R4.05 million). These invoices are payable on or by 30 June 2025.

A Fire account to the amount of R1.174 million is still outstanding for a fire being billed to an entity (90 – 120 days). A follow-up was done by the department, matter is at insurance company.

The collection rate for the month at the resorts amounts to 89.35% 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. Historical debt will also need to be assed as per policy for possible debt write-off before year end.

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 - M11 May

Description R thousands	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		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	173	–	–	–	–	–	–	–	173	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	482	36	37	41	2	1	146	–	744	
Auditor General	0800	–	–	–	–	–	–	–	–	–	
Other	0900	–	–	–	–	–	–	–	1	1	
Medical Aid deductions		–	–	–	–	–	–	–	–	–	
Total By Customer Type	1000	654	36	37	41	2	1	146	1	917	–

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 - M11 May

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	1 559	17 531	16 387	1 143	7%	17 559
Investment revenue	-	7 600	8 600	693	7 033	7 648	(615)	-8%	8 600
Transfers and subsidies - Operational	-	96 796	96 256	388	89 883	93 884	(4 001)	(0)	96 256
Other own revenue	-	183 492	188 353	1 420	138 619	163 328	(24 710)	-15%	-
Total Revenue (excluding capital transfers and contributions)	-	303 058	310 768	4 060	253 064	281 247	(28 183)	-10%	310 768
Employee costs	-	168 688	159 989	12 884	145 827	146 548	(721)	-0%	159 989
Remuneration of Councillors	-	6 796	6 796	538	6 307	6 261	45	1%	6 796
Depreciation and amortisation	-	3 681	3 681	294	3 237	3 337	(100)	-3%	3 681
Interest	-	2 422	2 401	60	1 462	1 913	(451)	-24%	2 401
Inventory consumed and bulk purchases	-	47 075	57 922	3 146	55 603	55 203	401	1%	57 922
Transfers and subsidies	-	-	4 000	-	74	2 691	(2 618)	-97%	4 000
Other expenditure	-	74 396	75 979	4 392	55 056	65 590	(10 535)	-16%	75 979
Total Expenditure	-	303 058	310 768	21 314	267 566	281 543	(13 978)	-5%	310 768
Surplus/(Deficit)	-	-	-	(17 254)	(14 501)	(296)	(14 205)	4799%	-
Transfers and subsidies - capital (monetary)	-	2 700	3 800	-	1 200	2 933	###	-59%	3 800
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	2 700	3 800	(17 254)	(13 301)	2 637	(15 939)	-604%	3 800
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	2 700	3 800	(17 254)	(13 301)	2 637	(15 939)	-604%	3 800
Capital expenditure & funds sources									
Capital expenditure	-	11 505	13 287	1 383	7 568	10 459	(2 891)	-28%	13 287
Capital transfers recognised	-	2 700	3 800	1 307	1 855	2 716	(861)	-32%	3 800
Borrowing	-	1 500	1 500	-	539	1 180	(640)	-54%	1 500
Internally generated funds	-	7 305	7 987	76	5 173	6 563	(1 389)	-21%	7 987
Total sources of capital funds	-	11 505	13 287	1 383	7 568	10 459	(2 891)	-28%	13 287
Financial position									
Total current assets	91 455	76 587	86 209		106 436				86 209
Total non current assets	115 311	129 546	125 844		119 643				125 844
Total current liabilities	33 144	43 569	35 597		64 717				35 597
Total non current liabilities	56 522	59 047	55 623		59 568				55 623
Community wealth/Equity	117 100	103 519	120 833		101 794				120 833
Cash flows									
Net cash from (used) operating	-	(425)	1 331	9 084	20 732	11 594	(9 138)	-79%	1 331
Net cash from (used) investing	-	(1 605)	(3 387)	(1 383)	(7 568)	(10 246)	(2 678)	26%	(3 387)
Net cash from (used) financing	-	(3 206)	(3 204)	(468)	(4 337)	(3 807)	530	-14%	(3 204)
Cash/cash equivalents at the month/year end	-	66 290	72 325	86 412	86 412	75 126	(11 286)	-15%	72 325
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	6 150	184	109	1 251	52	43	182	1 133	9 105
Creditors Age Analysis									
Total Creditors	654	36	37	41	2	1	146	1	917

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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	2 151	106 573	108 157	(1 584)	-1%	120 927
Executive and council		-	42 938	42 938	1 149	20 681	28 153	(7 472)	-27%	42 938
Finance and administration		-	76 498	77 989	1 002	85 892	80 004	5 888	7%	77 989
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	38 752	41 606	1 732	32 706	36 577	(3 871)	-11%	41 606
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	21 133	21 782	1 560	20 359	20 206	153	1%	21 782
Public safety		-	13 358	15 463	35	9 867	12 708	(2 841)	-22%	15 463
Housing		-	-	-	-	-	-	-	-	-
Health		-	4 262	4 362	137	2 480	3 663	(1 183)	-32%	4 362
<i>Economic and environmental services</i>		-	132 620	134 626	(1 322)	98 188	123 361	(25 172)	-20%	134 626
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	132 490	134 496	(1 322)	98 180	123 272	(25 091)	-20%	134 496
Environmental protection		-	130	130	-	8	89	(81)	-91%	130
<i>Trading services</i>		-	14 950	17 409	1 498	16 797	16 086	711	4%	17 409
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	14 950	17 409	1 498	16 797	16 086	711	4%	17 409
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	305 758	314 568	4 060	254 264	284 181	(29 916)	-11%	314 568
Expenditure - Functional										
<i>Governance and administration</i>		-	66 666	71 700	4 230	55 084	63 271	(8 186)	-13%	71 700
Executive and council		-	11 383	11 753	792	9 466	10 387	(922)	-9%	11 753
Finance and administration		-	53 082	57 738	3 268	43 739	50 895	(7 157)	-14%	57 738
Internal audit		-	2 201	2 209	170	1 880	1 988	(108)	-5%	2 209
<i>Community and public safety</i>		-	89 089	89 850	7 353	75 510	80 347	(4 836)	-6%	89 850
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	21 829	24 286	1 969	18 714	21 136	(2 422)	-11%	24 286
Public safety		-	44 963	45 067	3 771	39 923	40 991	(1 069)	-3%	45 067
Housing		-	-	-	-	-	-	-	-	-
Health		-	22 298	20 497	1 613	16 874	18 220	(1 346)	-7%	20 497
<i>Economic and environmental services</i>		-	138 015	140 036	9 216	130 538	130 157	381	0%	140 036
Planning and development		-	1 766	1 771	161	1 607	1 616	(10)	-1%	1 771
Road transport		-	132 490	134 496	8 792	125 776	125 175	601	0%	134 496
Environmental protection		-	3 759	3 769	263	3 155	3 365	(210)	-6%	3 769
<i>Trading services</i>		-	9 287	9 182	515	6 433	7 769	(1 336)	-17%	9 182
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 287	9 182	515	6 433	7 769	(1 336)	-17%	9 182
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	303 058	310 768	21 314	267 566	281 543	(13 978)	-5%	310 768
Surplus/ (Deficit) for the year		-	2 700	3 800	(17 254)	(13 301)	2 637	(15 939)	-6.043491	3 800

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

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	20 681	28 153	(7 472)	-26.5%	42 938
Vote 2 - Management Services		–	–	–	–	–	–	–		–
Vote 3 - Corporate Services		–	42	44	4	39	40	(1)	-3.5%	44
Vote 4 - Finance		–	76 456	77 945	998	85 853	79 964	5 889	7.4%	77 945
Vote 5 - Community Services		–	186 322	193 641	1 909	147 691	176 024	(28 332)	-16.1%	193 641
Total Revenue by Vote	2	–	305 758	314 568	4 060	254 264	284 181	(29 916)	-10.5%	314 568
Expenditure by Vote	1									
Vote 1 - Municipal Manager		–	17 235	17 583	1 331	14 531	15 642	(1 110)	-7.1%	17 583
Vote 2 - Management Services		–	–	–	–	–	–	–		–
Vote 3 - Corporate Services		–	20 035	20 576	1 334	17 004	18 503	(1 499)	-8.1%	20 576
Vote 4 - Finance		–	28 948	33 053	1 671	23 731	28 813	(5 082)	-17.6%	33 053
Vote 5 - Community Services		–	236 840	239 556	16 978	212 299	218 585	(6 286)	-2.9%	239 556
Total Expenditure by Vote	2	–	303 058	310 768	21 314	267 566	281 543	(13 978)	-5.0%	310 768
Surplus/ (Deficit) for the year	2	–	2 700	3 800	(17 254)	(13 301)	2 637	(15 939)	-604.3%	3 800

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

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	4	112	132	(20)	-15%	150
Service charges - Waste management			14 950	17 409	1 555	17 418	16 256	1 163	7%	17 409
Sale of Goods and Rendering of Services			142 994	146 622	(1 177)	109 983	134 266	(24 284)	-18%	146 622
Agency services			13 825	13 825	1 149	12 676	12 676	(0)	0%	13 825
Interest			-	-	-	-	-	-		-
Interest earned from Receivables			300	300	14	187	258	(70)	-27%	300
Interest earned from Current and Non Current Assets			7 600	8 600	693	7 033	7 648	(615)	-8%	8 600
Dividends			-	-	-	-	-	-		-
Rent on Land			-	-	-	-	-	-		-
Rental from Fixed Assets			14 062	14 722	1 222	13 454	13 478	(24)	0%	14 722
Licence and permits			1 250	1 350	105	1 138	1 219	(81)	-7%	1 350
Operational Revenue			1 161	1 634	107	1 180	1 431	(251)	-18%	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	388	89 883	93 884	(4 001)	-4%	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	4 060	253 064	281 247	(28 183)	-10%	310 768
Expenditure By Type										
Employee related costs			168 688	159 989	12 884	145 827	146 548	(721)	0%	159 989
Remuneration of councillors			6 796	6 796	538	6 307	6 261	45	1%	6 796
Bulk purchases - electricity			-	-	-	-	-	-		-
Inventory consumed			47 075	57 922	3 146	55 603	55 203	401	1%	57 922
Debt impairment			-	100	-	-	-	-		100
Depreciation and amortisation			3 681	3 681	294	3 237	3 337	(100)	-3%	3 681
Interest			2 422	2 401	60	1 462	1 913	(451)	-24%	2 401
Contracted services			38 158	36 632	2 194	23 549	30 875	(7 326)	-24%	36 632
Transfers and subsidies			-	4 000	-	74	2 691	(2 618)	-97%	4 000
Irrecoverable debts written off			-	-	-	-	-	-		-
Operational costs			35 962	38 972	2 198	31 507	34 715	(3 208)	-9%	38 972
Losses on Disposal of Assets			-	-	-	-	-	-		-
Other Losses			276	276	-	-	-	-		276
Total Expenditure		-	303 058	310 768	21 314	267 566	281 543	(13 978)	-5%	310 768
Surplus/(Deficit)		-	-	-	(17 254)	(14 501)	(296)	(14 205)	0	-
Transfers and subsidies - capital (monetary allocations)										
Transfers and subsidies - capital (in-kind)			2 700	3 800	-	1 200	2 933	(1 733)	(0)	3 800
Surplus/(Deficit) after capital transfers & contributions		-	2 700	3 800	(17 254)	(13 301)	2 637	(15 939)	(0)	3 800
Income Tax			-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		-	2 700	3 800	(17 254)	(13 301)	2 637	(15 939)	(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	(17 254)	(13 301)	2 637	(15 939)	(0)	3 800
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		-	2 700	3 800	(17 254)	(13 301)	2 637	(15 939)	(0)	3 800

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

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	29	588	1 353	(765)	-57%	1 750
Total Capital Multi-year expenditure	4,7	-	1 750	1 750	29	588	1 353	(765)	-57%	1 750
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	15	15	-	12	14	(2)	-11%	15
Vote 2 - Management Services		-	-	-	-	-	-	-		-
Vote 3 - Corporate Services		-	2 034	1 809	31	1 348	1 512	(164)	-11%	1 809
Vote 4 - Finance		-	30	30	-	27	29	(2)	-8%	30
Vote 5 - Community Services		-	7 676	9 683	1 324	5 593	7 551	(1 958)	-26%	9 683
Total Capital single-year expenditure	4	-	9 755	11 537	1 354	6 980	9 106	(2 125)	-23%	11 537
Total Capital Expenditure		-	11 505	13 287	1 383	7 568	10 459	(2 891)	-28%	13 287
Capital Expenditure - Functional Classification										
Governance and administration		-	2 064	1 839	31	1 375	1 541	(166)	-11%	1 839
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	2 064	1 839	31	1 375	1 541	(166)	-11%	1 839
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	7 445	9 456	1 346	5 167	7 250	(2 083)	-29%	9 456
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	1 315	1 534	40	914	1 314	(400)	-30%	1 534
Public safety		-	5 600	7 654	1 307	4 138	5 719	(1 581)	-28%	7 654
Housing		-	-	-	-	-	-	-		-
Health		-	530	268	-	115	217	(102)	-47%	268
Economic and environmental services		-	496	492	6	487	488	(1)	0%	492
Planning and development		-	15	15	-	12	14	(2)	-11%	15
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	481	477	6	475	474	1	0%	477
Trading services		-	1 500	1 500	-	539	1 180	(640)	-54%	1 500
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	1 500	1 500	-	539	1 180	(640)	-54%	1 500
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	-	11 505	13 287	1 383	7 568	10 459	(2 891)	-28%	13 287
Funded by:										
National Government		-	-	-	-	-	-	-		-
Provincial Government		-	2 700	3 800	1 307	1 855	2 716	(861)	-32%	3 800
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-		-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises,		-	-	-	-	-	-	-		-
Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		-	2 700	3 800	1 307	1 855	2 716	(861)	-32%	3 800
Borrowing	6	-	1 500	1 500	-	539	1 180	(640)	-54%	1 500
Internally generated funds		-	7 305	7 987	76	5 173	6 563	(1 389)	-21%	7 987
Total Capital Funding		-	11 505	13 287	1 383	7 568	10 459	(2 891)	-28%	13 287

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	86 412	72 325
Trade and other receivables from exchange transactions		9 503	5 485	9 403	10 780	9 403
Receivables from non-exchange transactions		560	548	560	5 160	560
Current portion of non-current receivables		2 040	2 168	2 154	2 040	2 154
Inventory		1 767	1 571	1 767	2 044	1 767
VAT		–	526	–	–	–
Other current assets		–	–	–	–	–
Total current assets		91 455	76 587	86 209	106 436	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	85 952	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	119 643	125 844
TOTAL ASSETS		206 766	206 134	212 052	226 079	212 052
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		4 704	5 291	5 291	367	5 291
Consumer deposits		8	8	8	8	8
Trade and other payables from exchange transactions		5 407	6 736	6 940	27 534	6 940
Trade and other payables from non-exchange transactions		5 118	13 478	4 327	13 315	4 327
Provision		17 591	18 055	18 646	17 591	18 646
VAT		317	–	384	5 901	384
Other current liabilities		–	–	–	–	–
Total current liabilities		33 144	43 569	35 597	64 717	35 597
Non current liabilities						
Financial liabilities		6 519	2 727	2 727	6 519	2 727
Provision		50 003	56 319	52 896	53 050	52 896
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		56 522	59 047	55 623	59 568	55 623
TOTAL LIABILITIES		89 666	102 615	91 220	124 285	91 220
NET ASSETS	2	117 100	103 519	120 833	101 794	120 833
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		96 100	82 519	99 833	80 794	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	101 794	120 833

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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	1 559	19 531	18 094	1 437	8%	17 559
Other revenue			173 292	178 153	27 493	164 075	163 023	1 052	1%	178 153
Transfers and Subsidies - Operational			96 796	95 698	-	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	707	7 121	7 587	(466)	-6%	8 900
Dividends			-	-	-	-	-	-		-
Payments										
Suppliers and employees			(294 783)	(298 580)	(20 615)	(268 621)	(275 937)	(7 317)	3%	(298 580)
Interest			(1 500)	(1 500)	(60)	(1 462)	(1 210)	252	-21%	(1 500)
Transfers and Subsidies			-	(2 200)	-	(74)	(74)	-		(2 200)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	(425)	1 331	9 084	20 732	11 594	(9 138)	-79%	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)	(13 287)	(1 383)	(7 568)	(10 246)	(2 678)	26%	(13 287)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(1 605)	(3 387)	(1 383)	(7 568)	(10 246)	(2 678)	26%	(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 borrowing			(4 706)	(4 704)	(468)	(4 337)	(3 807)	530	-14%	(4 704)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(3 206)	(3 204)	(468)	(4 337)	(3 807)	530	-14%	(3 204)
NET INCREASE/ (DECREASE) IN CASH HELD		-	(5 235)	(5 260)	7 233	8 828	(2 459)			(5 260)
Cash/cash equivalents at beginning:			71 525	77 585	79 179	77 585	77 585			77 585
Cash/cash equivalents at month/year end:		-	66 290	72 325	86 412	86 412	75 126			72 325

PART 3 – SUPPORTING DOCUMENTATION

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

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 Incentive			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	–	–	–	–	–		–
	3							–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	3 807	4 707	–	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
Sela	4				–	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	–	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 RESILIENCE 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	–	100 210	100 111	98	0.1%	98 998

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

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	192	88 231	89 943	(1 712)	-1.9%	90 991
Local Government Equitable Share			86 644	86 644	-	86 617	86 635	(18)	0.0%	86 644
Finance Management			1 000	1 000	75	573	806	(233)	-28.9%	1 000
EPWP Incentive			1 265	1 265	118	1 041	1 114	(72)	-6.5%	1 265
Rural Roads Asset Management Grant			2 974	2 082	-	-	1 388	(1 388)	-100.0%	2 082
Municipal Systems Improvement Grant (MSIG)			1 106	-	-	-	-	-		-
Other transfers and grants [insert description]								-		
Provincial Government:		-	3 807	5 265	196	1 651	3 941	(2 290)	-58.1%	5 185
CDW Operational Support Grant			57	60	-	12	44	(32)	-73.7%	60
Human Capacity Building Grant			1 000	1 700	93	934	1 459	(525)	-36.0%	1 700
Fire Safety Plan			2 750	3 425	102	706	2 386	(1 680)	-70.4%	3 425
Municipal Interventions				79			53	(53)	-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	388	89 883	93 884	(4 001)	-4.3%	96 177
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]								-		
Provincial Government:		-	2 700	3 800	-	1 200	2 933	(1 733)	-59.1%	3 800
Fire Service Capacity Building Grant			1 500	2 000	-	-	1 333	(1 333)	-100.0%	2 000
MUNICIPAL WATER RESILIANCE GRANT			1 200	1 800	-	1 200	1 600	(400)	-25.0%	1 800
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	2 700	3 800	-	1 200	2 933	(1 733)	-59.1%	3 800
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	99 496	100 056	388	91 083	96 817	(5 735)	-5.9%	99 977

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages			4 811	4 811	373	4 420	4 422	(2)	0%	4 811
Pension and UIF Contributions		62	62	8	76	62	14	23%	62	
Medical Aid Contributions		-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		1 453	1 453	118	1 384	1 348	36	3%	1 453	
Cellphone Allowance		470	470	39	427	430	(3)	-1%	470	
Housing Allowances		-	-	-	-	-	-	-	-	
Other benefits and allowances		-	-	-	-	-	-	-	-	
Sub Total - Councillors			-	6 796	6 796	538	6 307	6 261	45	1%
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality	3									
Basic Salaries and Wages			4 545	4 497	241	3 288	3 781	(492)	-13%	4 497
Pension and UIF Contributions		491	539	28	410	477	(67)	-14%	539	
Medical Aid Contributions		-	-	-	-	-	-	-	-	
Overtime		-	-	-	-	-	-	-	-	
Performance Bonus		-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		258	258	15	174	220	(46)	-21%	258	
Cellphone Allowance		78	78	5	58	68	(10)	-15%	78	
Housing Allowances		2	2	0	2	2	0	0%	2	
Other benefits and allowances		-	-	4	11	1	10	800%	-	
Payments in lieu of leave		-	-	-	-	-	-	-	-	
Long service awards		-	-	-	-	-	-	-	-	
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	
Entertainment		-	-	-	-	-	-	-	-	
Scarcity		-	-	-	-	-	-	-	-	
Acting and post related allowance		76	76	-	19	57	(38)	-66%	76	
In kind benefits		-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality		-	5 451	5 451	293	3 963	4 607	(644)	-14%	5 451
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff	2									
Basic Salaries and Wages			114 656	104 388	8 266	95 639	95 968	(329)	0%	104 388
Pension and UIF Contributions		19 258	18 618	1 528	16 230	16 806	(576)	-3%	18 618	
Medical Aid Contributions		6 910	6 305	522	5 632	5 730	(98)	-2%	6 305	
Overtime		1 850	2 130	186	2 504	2 111	393	19%	2 130	
Performance Bonus		-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		5 277	5 047	431	4 547	4 593	(47)	-1%	5 047	
Cellphone Allowance		538	458	38	406	415	(9)	-2%	458	
Housing Allowances		370	350	26	277	309	(32)	-10%	350	
Other benefits and allowances		10 344	10 109	918	9 076	9 156	(80)	-1%	10 109	
Payments in lieu of leave		200	200	2	707	366	341	93%	200	
Long service awards		250	565	48	530	521	9	2%	565	
Post-retirement benefit obligations		3 018	5 801	503	5 530	5 376	155	3%	5 801	
Entertainment		-	-	-	-	-	-	-	-	
Scarcity		-	-	-	-	-	-	-	-	
Acting and post related allowance		565	565	124	786	590	196	33%	565	
In kind benefits		-	-	-	-	-	-	-	-	
Sub Total - Other Municipal Staff		-	163 237	154 538	12 592	141 864	141 941	(77)	0%	154 538
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality		-	175 484	166 785	13 422	152 134	152 809	(676)	0%	166 785
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		-	175 484	166 785	13 422	152 134	152 809	(676)	0%	166 785
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF		-	168 688	159 989	12 884	145 827	146 548	(721)	0%	159 989

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July		-	-	-	-	-	-		0%
August		-	-	-	0	-	(0)	#DIV/0!	0%
September		320	331	331	331	331	(0)	0.0%	3%
October		1 260	683	683	1 014	1 014	(0)	0.0%	9%
November		1 400	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	1 383	7 568	10 246	2 678	26.1%	0
June		-	3 041			13 287	-		
Total Capital expenditure	-	11 505	13 287	7 568					