



FINANCIAL YEAR 2024/25

SECTION 71

FINANCIAL MANAGEMENT SECTION

for the period ending

30 June 2025

(Pre-liminary information)

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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 **June 2025** has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name **Mr. RG Bosman**
Municipal Manager of **Overberg District Municipality DC3**

Signature 

Date 2025/07/14

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. The information for the period 30 June 2025 is preliminary, this is due to the year-end processes.

Numerous transactions as part of the finalisation of the Annual financial statements still needs to be processed.

	Capital Expenditure	Operating Expenditure	Operating Revenue
Budget	R 15 748 171	R310 768 120	R317 029 565
Budget to date (BTD)	R 15 748 171	R310 768 120	R317 029 565
Year to date (YTD)	R 13 228 531	R294 330 014	R277 253 006
Variance to SDBIP	-R 2 519 640	-R 13 977 844	-R 39 776 559
YTD% Variance to SDBIP	-16%	-5%	-13%
% of Annual Budget	84%	95%	87%

Capital expenditures

- Capital expenditures is lower than budgeted with a variance of **16%**. Year to date capital expenditures reflects at **84%** 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.

- The municipal capital budget projections based on the SDBIP was set at 80% of budgeted amounts. With the preliminary information reported projections is that the targeted budget will be achieved.

Operational expenditures

- Actual expenditure is **lower** than expected with a variance of **5%**.
- Year to date operating expenditure amounts to **95%** of the total budgeted for the financial.

Operational Revenues

- Revenue to date is lower than anticipated with a variance of **13%**.
- Year to date operating revenue amounts to **87%** of the total budgeted for the financial year.
- The deviation from budgeted amounts is mostly due to the **Sale of properties** that didn't materialise as well as the **Roads Agency function** – June transactions that still needs to be accounted for.

4) Capital Programme Budget Report 2024/2025

Funding Sources	Type	Budget
Capital Replacement Reserve	1	R 7 986 726.00
Revenue	2	R -
External Loans	3	R 1 500 000.00
Grants	4	R 3 800 000.00
Private Contributions	5	R -
Inter-Governmental Donations	6	R 2 461 445.00
TOTAL		R 15 748 171.00

FUNDING SOURCES	Type	BUDGET 2024/25	ADJUSTMENT Sep 2024	ADJUSTMENT DEC 2024	ADJUSTMENT Feb 2025	Adjustment Apr 2025	TOTAL ADJUSTMENT 2024/25	SPENDING YTD June 2025	% SPENDING	VAT AND RETENTIONS	TOTAL Spending	% 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	R6 237 228.62	78.09%	R0.00	R6 237 228.62	78.09%
Revenue	2	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	0.00%
External Loans	3	R1 500 000.00	R0.00	R0.00	R0.00	R0.00	R1 500 000.00	R1 498 765.43	99.92%	R0.00	R1 498 765.43	99.92%
Grants	4	R2 700 000.00	R0.00	R1 100 000.00	R0.00	R0.00	R3 800 000.00	R3 031 091.77	79.77%	R228 484.83	R3 259 576.60	85.78%
Private Contributions	5	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	0.00%	R0.00	R0.00	0.00%
Inter-Governmental Donations	6	R0.00	R0.00	R0.00	R0.00	R0.00	R2 461 445.00	R2 461 445.00	100.00%	R0.00	R2 461 445.00	100.00%
TOTAL		R 11 504 500.00	R 1 309 300.00	R 1 188 089.00	-R132 189.00	-R582 974.00	R15 748 171.00	R13 228 530.82	84.00%	R228 484.83	R13 457 015.65	85.45%

Discussion:

Actual spending to date **84%** of the budgeted amount. This includes VAT recognitions on grant projects, retentions amounting to **1.45%**.

“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 56.79 % to 84% and total VAT inclusive 81.91% to 85.45%.

Please note that adjustment on capital can still be transacted with invoices due on 30 June 2025 due to commitment successfully completed, however not reflected as on 30 June 2025.

Key Capital project explanation:

Department	Project description	Approved Budget	Adjustment Budget	YTD expenditure	Commitments
EMERGENCY SERVICES	DC3_Water Truck	R1 200 000.00	R1 800 000.00	R1 352 017.35	R0.00

The truck was procured on the RT tender. The projected delivery date as communicated by the supplier was the 26th of June 2025. The delivery was delayed, and the order was cancelled. The administration is in process of applying for roll-over of the unspent funds and with successful completion the truck will be procured as part of the 25/26 roll-over Adjustment budget to be tabled.

Department	Project description	Approved Budget	Adjustment Budget	YTD expenditure	Commitments
CORPORATE SERVICES: SUPPORT SERV	DC3_Septic tank	R0.00	R160 000.00	R2 790.00	R0.00

This project was delayed numerous due to circumstanced outside the control of the administration. Swellendam municipality delayed the approval of the building plan, and the project was required to change in order to serve the purpose. These delays resulted in the department not being able to complete the project at year-end. Budget provision was made in the 25/26 financial year, and the process will be embarked on earlier to limit the delays of completion of project.

Department	Project description	Approved Budget	Adjustment Budget	YTD expenditure	Commitments
EMERGENCY SERVICES	DC3_Vehicle Refurbishment	R400 000.00	R508 000.00	R98 945.78	R0.00

The project was completed and vehicle delivered as per SCM RT tender specifications. The invoice dated 25 June 2025 was received for R324 562.25. The transaction will be accounted for as Trade creditors on 30 June and paid as per MFMA requirements. No risk associated with project.

Department	Project description	Approved Budget	Adjustment Budget	YTD expenditure	Commitments
LED, TOURISM, RESORTS AND EPWP	DC3_Upgrade Chalets	R250 000.00	R243 700.00	R48 626.09	R0.00

Due to the late implementation by the user department the project could not be finalised on 30 June. Project implementation challenges by user department result in delays and risk of projects not being complete. An order was raised on 30 June for renovation work. The work was however not complete, and the order cancelled.

5) Variance analysis – Operational Budget

ODM budget – Revenue by source (Excluding Roads)

SUMMARY INCOME & EXPENDITURE 2024/2025 EXCLUDING ROADS AGENCY					
Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget	Variance
SERVICES CHARGES - REFUSE	R 17 408 938.00	R 1 198 918.80	R 18 617 393.02	R 17 408 938.00	6.94%
SERVICES CHARGES - SEWERAGE	R 150 000.00	R 8 358.24	R 120 497.98	R 150 000.00	-19.67%
SALE OF GOODS AND SERVICES	R 12 126 662.00	R 125 180.12	R 11 928 591.87	R 12 126 662.00	-1.63%
RENT OF FACILITIES&EQUIPMENT	R 14 722 000.00	R 1 222 400.38	R 14 676 883.93	R 14 722 000.00	-0.31%
INTEREST EARNED-EXTERNAL INVES	R 8 600 000.00	R 588 073.36	R 7 620 647.97	R 8 600 000.00	-11.39%
INTEREST EARNED-OUTST DEBTORS	R 300 000.00	R 24 374.48	R 211 685.33	R 300 000.00	-29.44%
LICENSES & PERMITS	R 1 350 000.00	R 112 347.64	R 1 250 616.73	R 1 350 000.00	-7.36%
INCOME FOR AGENCY SERVICES	R 13 825 352.00	R 1 149 378.88	R 13 825 038.81	R 13 825 352.00	0.00%
GRANT&SUBSIDIES (OPERATING)	R 96 255 816.00	R 1 151 962.64	R 91 034 519.58	R 96 255 816.00	-5.42%
GRANT&SUBSIDIES (CAPITAL)	R 3 800 000.00	R 2 059 576.60	R 3 259 576.60	R 3 800 000.00	-14.22%
DONATED ASSETS	R 2 461 445.00	R 2 461 445.00	R 2 461 445.00	R 2 461 445.00	0.00%
OTHER REVENUE	R 1 633 757.00	R 62 549.81	R 1 241 643.53	R 1 633 757.00	-24.00%
PROFIT ON SALE	R 9 900 000.00	R -	R -	R 9 900 000.00	-100.00%
	R 182 533 970.00	R 10 164 565.95	R 166 248 540.35	R 182 533 970.00	-8.92%

Reasons for variance:

Total income to date is lower than anticipated with a variance of 8.92%. Year to date revenue reflects at R166.0m of a total budget of R182.53m. This represents almost 87% of budgeted amounts. With the end of the financial year the biggest contributors to the non-achievement of revenue projections can be attributed to the **Profit on Sale, Operational grand and subsidies** not spent.

More analysis below.

Services Charges – Refuse

The main income contributor relating to the income from Refuse services is the Kawyderskraal landfill site facility. The year-to-date performance ending 30 June reflects more than the budgeted amount of R17.4m. Year to date totals of R18.6m reflects on 30 June 2025. Although the municipality is overperforming on the revenue category this is not as a result of collecting more funds from the respective B-municipality as part of the SLA agreement. The additional revenues is mostly attributable to higher private sector dumping volumes. The local municipalities is also being charged a fixed dumping fee per tonne.

Services Charges - Sewerage

Income from sewerage services is mainly attributed to the Resort facilities where the municipality is rendering (honey sucker) septic tank services. Actuals reported for the period ending 30 June 2025 reflects at 80% of

budget. Although this revenue category is not a significant category more prudent budgeting should be implemented going forward.

Interest Earned-External Investments

Interest received on investment of access funds to date reflects at 88.61% of budgeted amounts. Year to date totals of R7.6m reported for 30 June 2025 and interest for the period of June 2025 also still needs to be taken into account. The total amount of R508,941 reflected currently. Taking into account this amount the total interest received for the financial year will be close to 95% of adjusted budgeted amounts of R8.6m. The prudent cash management and investment strategy being implemented by the administration resulted in an improved collection from approved budgeted amounts. This is achieved despite the low-interest rate environment currently in the economy.

Interest Earned-Outstanding Debtors

Interest on outstanding debtors has decreased due to debt collection initiatives resulting in less interest being charged.

Licenses & Permits

The fire and health services are mostly responsible for the activities relating to licenses and permits. The total recorded end 30 June 2025 reflects at 92% of budgeted amounts.

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 R2 082 000.00** - This grant is managed by the Roads department. The department was required to appoint a service provider the

manage the project on behalf of the municipality. The SCM tender process was conclude and the successful tenderer appointed. No spending was incurred to date and the administration will apply for roll-over of unspent grants as part of the National and Provincial grant process.

- **Western Cape Capability grant R 2 281 680.68** – These grants record slow spending due to challenging with implementation of the respective business plans. R125 000.00 is still to be paid for the crematorium feasibility study. These Grants received have not been recognised as revenue hence total revenue under budget.

- Web Automation/Migration	R 576 951.43
- Municipal Health revenue enhancement	R 527 165.25
- Crematorium Feasibility Study	R 127 564.00
- Revenue Enhancement Holiday Homes	R 750 000.00

Project implementation challenges experience resulted in these projects not being finalised at the end of the financial year.

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.

The municipality received additional funding in April. The funds was utilized for the procurement of a water truck. The order was placed and the projected delivery date as communicated by the supplier was 26 June 2025. The delivery date was however not achieved and the order cancelled at year-end.

The administrative intent to apply for the roll-over project. No challenges is currently foreseen with the application due to all required processes

complete and the timing was the only challenge with the implementation of the project. This will be included in the 2025/26 financial year once approved.

Profit On Sale

The biggest contributing factor to the under-performance in terms of the revenue budget is the Profit on sale that didn't materialise for the financial year. A projected budget of R9.9m was targeted and planned to be collected. The details relating to the non-achievement was communicated to all relevant stakeholders.

The administration as a mitigation measurement developed a Key performance indicator (KPI) as part of the 2025/26 performance monitoring.

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 7 551 541.88	R 90 727 332.46	R 93 293 727.00	-2.75%
REMUNERATION OF COUNCILLORS	R 6 795 959.00	R 576 649.35	R 6 883 323.85	R 6 795 959.00	1.29%
BAD DEBTS	R 100 000.00	R -	R -	R 100 000.00	-100.00%
DEPRECIATION	R 3 680 586.00	R 294 265.50	R 3 531 186.07	R 3 680 586.00	-4.06%
OTHER MATERIAL	R 4 861 800.00	R 386 936.53	R 4 126 043.21	R 4 861 800.00	-15.13%
INTEREST EXPENSE - EXTERNAL	R 2 096 236.00	R 34 167.00	R 1 216 999.14	R 2 096 236.00	-41.94%
CONTRACTED SERVICES	R 33 293 225.00	R 2 651 713.72	R 23 503 802.39	R 33 293 225.00	-29.40%
GRANTS & SUBSIDIES PAID	R 4 000 000.00	R 2 884 336.87	R 2 957 940.87	R 4 000 000.00	-26.05%
GENERAL EXPENSES - OTHER	R 28 150 992.00	R 2 862 011.12	R 26 084 615.52	R 28 150 992.00	-7.34%
	R 176 272 525.00	R 17 241 621.97	R 159 031 243.51	R 176 272 525.00	-9.78%

Expenditure by type:

Total expenditures of 90.22% recorded at the end of fourth quarter 30 June 2025. The total expenditure budget of R176,m with actual at the end of June 2025 of R159m.

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 97.25% for period ending 30 June 2025. The impact of vacancies and other statutory spending will affect the performance to date.

Year-end transactions that relate to the non-cash spending will be accounted for. This will be done as part of the Annual Financial Statements 2024/25 preparations after year end.

Bad debts

The transactions relating to the write-off of bad debts is mostly accounted for as part of the Annual financial statements compilation. All efforts is made to ensure that debt is collected with only write-off done in exceptional circumstances. This will be reported to council if implemented. The above result in year-to-date expenditures not being recorded to date.

Interest Expense – External

The bulk of the interest expense related to the Kawyderskraal landfill site project (Cell 4). The project was funded with a variable interest rate. Total interest allocated for repayments in the 2024/25 financial year was R1,5m. Only R806,776 was recorded for the year-end as actuals. This is mostly due to the decreasing capital outstanding on the loan as well as the lower interest. The other interest cost budgeted for mostly accounts for the interest components relating to the provisions. These transactions is processed as part of the annual financial statement compilation.

Contracted Services

Contracted services expenses total 70.4% 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.

The grants projects funding received from Provincial governments is also expenses under the contracted services categories depending on the grant conditions. The poor performance with the implementation of the grants contributes significantly to the low spending on contracted services.

This low figure is also affected by the grants as discussed on page 11 and disclosed on page 19.

Grants and subsidies paid

Grant and subsidies paid represent the financial obligations that the municipality paid relating to cash transfers to external parties (TASK arbitration Award). Final year-end allocation still to be reflected.

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. The performance to date is 92.64%.

Roads Revenue and expenditure Budget performance

SUMMARY INCOME & EXPENDITURE 2024/2025 ROADS AGENCY						
Revenue by Source	Budget	Month Actual	YTD Actual	YTD Budget	Variance	
SALE OF GOODS AND SERVICES	R 134 495 595.00	R 12 824 132.03	R 111 003 603.88	R 134 495 595.00	-17.47%	
	R 134 495 595.00	R 12 824 156.98	R 111 004 465.77	R 134 495 595.00	-17.47%	
Expenditure by Type	Budget	Month Actual	YTD Actual	YTD Budget	Variance	
EMPLOYEE COSTS-WAGES&SALARIES	R 66 417 651.00	R 5 452 468.20	R 68 103 859.67	R 66 417 651.00	2.54%	
OTHER MATERIAL	R 55 021 044.00	R 2 522 916.67	R 54 386 875.64	R 55 021 044.00	-1.15%	
INTEREST EXPENSE - EXTERNAL	R 305 000.00	R 25 417.00	R 305 004.00	R 305 000.00	0.00%	
CONTRACTED SERVICES	R 3 179 390.00	R 180 975.96	R 2 877 877.40	R 3 179 390.00	-9.48%	
GENERAL EXPENSES - OTHER	R 9 572 510.00	R 1 341 012.43	R 9 625 153.38	R 9 572 510.00	0.55%	
	R 134 495 595.00	R 9 522 790.26	R 135 298 770.09	R 134 495 595.00	0.60%	
Total	R -	R 3 301 366.72	R -24 294 304.32	R -		

Revenue by source

Reasons for variances:

Total revenue actual versus budgeted varies 17.47% 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.

Revenue of R24 673 000.00 for the financial year was recorded after closing of the month causing the variance, this will shift the revenue on year to date actual to a positive net effect for the period.

Expenditure by type

Total expenditure is 0.6% higher than anticipated. With respect to the roads department. This is a function fully funded from Provincial department of infrastructure. No risk is currently being experienced and all cost associated with the function is accounted for as part of the agreement.

The municipality received an agency fee to perform the function on behalf of the department.

6) Monthly investment report


MONTHLY INVESTMENT REPORT

OVERBERG DISTRICT MUNICIPALITY

REPORTING MONTH: June 2025

INSTITUTION	Account Type	Account number	Actual date	Balance as at 01 Jun 25	Movements for the month		Interest capitalised	Costs & Fees	Actual date	Balance as at 30 Jun 25	Interest earned	Rate
					Call Investments made	Call Investments withdrawn						
Investments												
Nedbank	Call Account	037881714042		17 371 526.60	10 500 000.00	- 19 000 000.00	53 066.08			8 924 812.68	53 066.08	7.15%
Nedbank	Call Account (KWK Rehab)	037881183454		6 765 583.78	104 829.34		42 074.34			6 912 487.46	42 074.34	7.15%
Nedbank	Call Account (CRRF)	037881185767		945 092.57			5 926.95			951 019.52	5 926.95	7.15%
Absa Bank	Investment Tracker (Main)	9358892970		21 731 591.24			178 165.15			21 909 756.39	178 165.15	7.70%
Absa Bank	Investment Tracker (Special)	9374585345		37 615 816.18			229 688.49			37 845 504.67	229 688.49	7.70%
Total for Investments				R 84 429 610.37	R 10 604 829.34	R -19 000 000.00	R 508 941.01			R 76 543 380.72	R 508 941.01	
Current Accounts												
Nedbank	Primary Bank Account	1176524496		2 357 994.77		- 417 303.44	-			1 940 691.33		0.00%
Absa Bank	Cheque Account	1780000062		210 951.30	131 085.55					342 036.85		0.00%
Total for Bank Accounts				R 2 568 946.07	R 131 085.55	R -417 303.44	R -	R -		R 2 282 728.18	R -	
TOTAL				R 86 998 556.44	R 10 735 914.89	R -19 417 303.44	R 508 941.01	R -	R -	R 78 826 108.90	R 508 941.01	

DATE 09-07-2025

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 is implemented as standard procedure.

7) Bank reconciliation

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

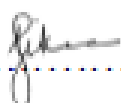
CASHBOOK

Balance B/fwd - 1 June 2025	2568946.07
Revenue: 40101010031	37451678.08
Expenditure: 40101010032	37737895.97-
Other:	
CASHBOOK BALANCE - 30 June 2025	<u>2282728.18</u>

BANK STATEMENT

Balance as per bank statement as at 30 June 2025	30/06/2025	2282728.18✓
PLUS:		
Receipts not cleared in bank		
Other	0	
LESS:		
Uncleared ACB		
Outstanding cheques		
Bank transactions not on GL	0	0.00
Cash Book balance as at 30 June 2025		<u>2282728.18</u> ✓
Difference		0.00

Verified by: S Zikmann

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

8) Cash Position and Liquidity

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

Item Description	Amounts
Balance as per CFA	R78 317 768
Unspent conditional grants and funds	-R5 186 604
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 845 505
Rehabilitation provision (KWK)	-R6 912 487
Performance Bonus Provision	R0
Set aside for retention	R0
Capital Replacement Reserve Fund	-R1 749 497
Set aside for Creditor payments	-R2 500 000
Provision for leave Payment	-R650 000
Capital Funding Required	
Loan Repayments	-R5 611 160
Cash Surplus (Deficit)	R4 841 080

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

Description	AMOUNTS
LIQUIDITY REQUIREMENT	
Unspent Conditional Grants	R5 186 604
External Loans unspent	R0
1 (one) Month Operational Expenditure	R26 608 547
Provisions	R7 562 487
Capital Replacement Reserve	R14 762 771
Loan repayments	R1 870 387
Commitments for creditor payments	R2 508 160
Total Liquidity Requirement	R58 498 957
ACTUAL LIQUIDITY AVAILABLE	R30 035 891
Total Investments	R76 543 381
Capital Replacement Reserve Fund	-R1 749 497
VAT Refund (ABSA Deposit plus)	-R37 845 505
Rehabilitation provision (KWK)	-R6 912 487
Balance of Investments	R30 035 891
Cash book - Bank Balance	R2 282 728
Equitable share received in advance	R0
Roads Invoice claim May and June 2025	R24 673 000
Consumer Debtors (current – 60 days)	R 6 193 336
Total Liquidity Available	R63 184 955

Positive cash flow, over **R4.84 million** was calculated and total liquidity available of **R63.17 million** liquidity as evident as on 30 June 2025.

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

For June 2025, the calculation is as follows:

	Original	Adjusted	Adjustment
Actual Revenue	R277 253 006	R301 926 006	R24 673 000
Actual Expenditure	<u>R294 330 014</u>	<u>R294 330 014</u>	
Surplus (Shortfall)	-R 17 077 007	R 7 595 992	

The revenue adjustment is calculated as follows:

Equitable share received for June 2025	R0
Roads Revenue invoice for May and June 2025	<u>R 24 673 000</u>
Nett total revenue received in advance	R 24 673 000

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 commitm	Available	
FMG	R 1 000 000.00	R -	R 1 000 000.00	R 1 000 000.00	R -	R 1 000 000.00	100.00%	R -	
EPWP	R 1 265 000.00	R -	R 1 265 000.00	R 1 265 000.00		R 1 265 000.00	100.00%	R -	
CDW	R 57 000.00	R 3 078.00	R 60 078.00	R 60 222.73	R -	R 60 222.73	100.24%	R 144.73	
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 1 035 597.50	R -	R 1 035 597.50	93.38%	R 73 402.50	
CAPACITY PROJECT	R -	R 500 000.00	R 500 000.00	R 500 000.00	R -	R 500 000.00	100.00%	R -	
WC FMCG (WEB AUTO)	R 500 000.00	R 366 355.00	R 866 355.00	R 289 403.57	R -	R 289 403.57	33.40%	R 576 951.43	
WC FMCG (MUN HEALTH REV)	R 1 000 000.00	R -	R 1 000 000.00	R 472 834.75	R -	R 472 834.75	47.28%	R 527 165.25	
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 72 436.00	R -	R 72 436.00	36.22%	R 127 564.00	
WC FMCG (HOLIDAY HOMES)	R 750 000.00	R -	R 750 000.00	R -	R -	R -	0.00%	R 750 000.00	
WC FMCG (Bursaries)	R 200 000.00	R -	R 200 000.00	R 72 436.00	R -	R 72 436.00	36.22%	R 127 564.00	
WC FMCG TOTAL			R 3 316 355.00	R 834 674.32	R -	R 762 238.32	22.98%	R 2 409 244.68	
Seta	R 250 000.00	R -	R 250 000.00	R 242 567.43	R -	R 242 567.43	97.03%	R 7 432.57	
						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 175 823.81	R -	R 175 823.81	25.12%	R 524 176.19	
FIRE SERVICE CAPACITY GRANT	R 1 500 000.00	R -	R 1 500 000.00	R 1 407 559.25	R -	R 1 407 559.25	93.84%	R 92 440.75	
WCPT Water resilience grant	R 1 800 000.00	R -	R 1 800 000.00	R 1 352 017.35	R -	R 1 352 017.35	75.11%	R 447 982.65	

Final Recognitions will still be transacted on Grants, thereafter, grant roll-overs will be applied for.

10) Debtors Analysis

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 Exchange Transactions - Water	1200	12	6	5	5	13	4	25	72	143	119		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	85	13	7	4	4	2	4	10	128	24		
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	-	12	1	1	37	1	3	77	133	120		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	2 648	2 869	71	56	1 197	46	149	1 001	8 037	2 449		
Total By Income Source	2000	2 745	2 899	84	67	1 252	52	181	1 161	8 441	2 713	-	-
2023/24 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 490	1 203	-	0	-	-	-	93	2 787	93		
Commercial	2300	118	41	4	2	1 188	5	3	330	1 691	1 528		
Households	2400	1 136	148	80	65	64	48	165	737	2 442	1 078		
Other	2500	-	1 508	-	-	-	-	14	-	1 521	14		
Total By Customer Group	2600	2 745	2 899	84	67	1 252	52	181	1 161	8 441	2 713	-	-

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. Unfortunately, 2 Municipalities have still not paid their accounts to date.

A Fire account to the amount of R1.174 million is still outstanding for a fire being billed to an entity over 120 days.

The collection rate for the month at the resorts amounts to 93.5% 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 assessed as per policy for possible debt write-off at 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 - M12 June

Description	NT Code	Budget Year 2024/25								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	1	1
Medical Aid deductions	950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	-	1	1

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 - M12 June

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	1 207	18 738	17 559	1 179	7%	17 559
Investment revenue	-	7 600	8 600	588	7 621	8 600	(979)	-11%	8 600
Transfers and subsidies - Operational	-	96 796	96 256	1 152	91 035	96 256	(5 221)	(0)	96 256
Other own revenue	-	183 492	188 353	15 520	154 139	188 353	(34 214)	-18%	-
Total Revenue (excluding capital transfers and contributions)	-	303 058	310 768	18 468	271 532	310 768	(39 236)	-13%	310 768
Employee costs	-	168 688	159 711	13 004	158 831	159 711	(880)	-1%	159 711
Remuneration of Councillors	-	6 796	6 796	577	6 883	6 796	87	1%	6 796
Depreciation and amortisation	-	3 681	3 681	294	3 531	3 681	(149)	-4%	3 681
Interest	-	2 422	2 401	60	1 522	2 401	(879)	-37%	2 401
Inventory consumed and bulk purchases	-	47 075	59 883	2 910	58 513	59 883	(1 370)	-2%	59 883
Transfers and subsidies	-	-	4 000	2 884	2 958	4 000	(1 042)	-26%	4 000
Other expenditure	-	74 396	74 296	7 036	62 091	74 296	(12 205)	-16%	74 296
Total Expenditure	-	303 058	310 768	26 764	294 330	310 768	(16 438)	-5%	310 768
Surplus/(Deficit)	-	-	-	(8 297)	(22 798)	-	(22 798)	#DIV/0!	-
Transfers and subsidies - capital (monetary)	-	2 700	3 800	2 060	3 260	3 800	(540)	-14%	3 800
Transfers and subsidies - capital (in-kind)	-	-	2 461	2 461	2 461	2 461	-	-	2 461
Surplus/(Deficit) after capital transfers & contributions	-	2 700	6 261	(3 776)	(17 077)	6 261	(23 338)	-373%	6 261
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	2 700	6 261	(3 776)	(17 077)	6 261	(23 338)	-373%	6 261
Capital expenditure & funds sources									
Capital expenditure	-	11 505	15 748	5 660	13 229	15 748	(2 520)	-16%	15 748
Capital transfers recognised	-	2 700	3 800	1 176	3 031	3 800	(769)	-20%	3 800
Borrowing	-	1 500	1 500	959	1 499	1 500	(1)	-0%	1 500
Internally generated funds	-	7 305	10 448	3 525	8 699	10 448	(1 749)	-17%	10 448
Total sources of capital funds	-	11 505	15 748	5 660	13 229	15 748	(2 520)	-16%	15 748
Financial position									
Total current assets	91 455	76 587	86 209		95 248				86 209
Total non current assets	115 311	129 546	128 305		125 009				128 305
Total current liabilities	33 144	43 569	35 597		60 535				35 597
Total non current liabilities	56 522	59 047	55 623		59 772				55 623
Community wealth/Equity	117 100	103 519	123 294		99 950				123 294
Cash flows									
Net cash from (used) operating	-	(425)	1 331	(4 428)	16 304	1 331	(14 973)	-1125%	1 331
Net cash from (used) investing	-	(1 605)	(3 387)	(3 199)	(10 767)	(3 387)	7 380	-218%	(3 387)
Net cash from (used) financing	-	(3 206)	(3 204)	(468)	(4 804)	(3 204)	1 600	-50%	(3 204)
Cash/cash equivalents at the month/year end	-	66 290	72 325	78 318	78 318	72 325	(5 993)	-8%	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	2 745	2 899	84	67	1 252	52	181	1 161	8 441
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	1	1

DC3 Overberg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

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	2 828	109 401	120 927	(11 526)	-10%	120 927
Executive and council		-	42 938	42 938	1 149	21 831	42 938	(21 108)	-49%	42 938
Finance and administration		-	76 498	77 989	1 679	87 570	77 989	9 581	12%	77 989
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	38 752	44 068	6 194	38 900	44 068	(5 168)	-12%	44 068
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	21 133	21 782	1 671	22 030	21 782	248	1%	21 782
Public safety		-	13 358	17 924	4 395	14 261	17 924	(3 663)	-20%	17 924
Housing		-	-	-	-	-	-	-	-	-
Health		-	4 262	4 362	128	2 609	4 362	(1 753)	-40%	4 362
<i>Economic and environmental services</i>		-	132 620	134 626	12 824	111 013	134 626	(23 613)	-18%	134 626
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	132 490	134 496	12 824	111 004	134 496	(23 491)	-17%	134 496
Environmental protection		-	130	130	-	8	130	(122)	-94%	130
<i>Trading services</i>		-	14 950	17 409	1 142	17 939	17 409	530	3%	17 409
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	14 950	17 409	1 142	17 939	17 409	530	3%	17 409
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	305 758	317 030	22 989	277 253	317 030	(39 777)	-13%	317 030
Expenditure - Functional										
<i>Governance and administration</i>		-	66 666	71 697	9 116	64 200	71 697	(7 497)	-10%	71 697
Executive and council		-	11 383	11 753	2 093	11 559	11 753	(194)	-2%	11 753
Finance and administration		-	53 082	57 735	6 811	50 549	57 735	(7 186)	-12%	57 735
Internal audit		-	2 201	2 209	212	2 093	2 209	(116)	-5%	2 209
<i>Community and public safety</i>		-	89 089	89 851	6 990	82 500	89 851	(7 351)	-8%	89 851
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	21 829	24 287	1 709	20 424	24 287	(3 864)	-16%	24 287
Public safety		-	44 963	45 067	3 367	43 290	45 067	(1 777)	-4%	45 067
Housing		-	-	-	-	-	-	-	-	-
Health		-	22 298	20 497	1 913	18 787	20 497	(1 711)	-8%	20 497
<i>Economic and environmental services</i>		-	138 015	140 037	9 959	140 496	140 037	459	0%	140 037
Planning and development		-	1 766	1 772	153	1 760	1 772	(12)	-1%	1 772
Road transport		-	132 490	134 496	9 523	135 299	134 496	803	1%	134 496
Environmental protection		-	3 759	3 769	283	3 438	3 769	(332)	-9%	3 769
<i>Trading services</i>		-	9 287	9 182	700	7 133	9 182	(2 049)	-22%	9 182
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	9 287	9 182	700	7 133	9 182	(2 049)	-22%	9 182
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	303 058	310 768	26 764	294 330	310 768	(16 438)	-5%	310 768
Surplus/ (Deficit) for the year		-	2 700	6 261	(3 776)	(17 077)	6 261	(23 338)	-3.727327	6 261

DC3 Overberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		-	42 938	42 938	1 149	21 831	42 938	(21 108)	-49.2%	42 938
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	42	44	4	42	44	(2)	-4.6%	44
Vote 4 - Finance		-	76 456	77 945	1 675	87 528	77 945	9 584	12.3%	77 945
Vote 5 - Community Services		-	186 322	196 102	20 161	167 852	196 102	(28 250)	-14.4%	196 102
Total Revenue by Vote	2	-	305 758	317 030	22 989	277 253	317 030	(39 777)	-12.5%	317 030
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	17 235	17 583	2 612	17 144	17 583	(439)	-2.5%	17 583
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	20 035	20 576	1 574	18 578	20 576	(1 998)	-9.7%	20 576
Vote 4 - Finance		-	28 948	33 053	4 910	28 641	33 053	(4 412)	-13.3%	33 053
Vote 5 - Community Services		-	236 840	239 556	17 668	229 968	239 556	(9 588)	-4.0%	239 556
Total Expenditure by Vote	2	-	303 058	310 768	26 764	294 330	310 768	(16 438)	-5.3%	310 768
Surplus/ (Deficit) for the year	2	-	2 700	6 261	(3 776)	(17 077)	6 261	(23 338)	-372.7%	6 261

DC3 Overberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		220	150	8	120	150	(30)	-20%	150	
Service charges - Waste management		14 950	17 409	1 199	18 617	17 409	1 208	7%	17 409	
Sale of Goods and Rendering of Services		142 994	146 622	12 949	122 932	146 622	(23 690)	-16%	146 622	
Agency services		13 825	13 825	1 149	13 825	13 825	(0)	0%	13 825	
Interest		-	-	-	-	-	-	-	-	
Interest earned from Receivables		300	300	24	212	300	(88)	-29%	300	
Interest earned from Current and Non Current Assets		7 600	8 600	588	7 621	8 600	(979)	-11%	8 600	
Dividends		-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	
Rental from Fixed Assets		14 062	14 722	1 222	14 677	14 722	(45)	0%	14 722	
Licence and permits		1 250	1 350	112	1 251	1 350	(99)	-7%	1 350	
Operational Revenue		1 161	1 634	63	1 243	1 634	(391)	-24%	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	1 152	91 035	96 256	(5 221)	-5%	96 256	
Interest		-	-	-	-	-	-	-	-	
Fuel Levy		-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	
Gains on disposal of Assets		9 900	9 900	-	-	9 900	(9 900)	-100%	9 900	
Other Gains		-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		-	303 058	310 768	18 468	271 532	310 768	(39 236)	-13%	310 768
Expenditure By Type										
Employee related costs		-	168 688	159 711	13 004	158 831	159 711	(880)	-1%	159 711
Remuneration of councillors		-	6 796	6 796	577	6 883	6 796	87	1%	6 796
Bulk purchases - electricity		-	-	-	-	-	-	-	-	
Inventory consumed		-	47 075	59 883	2 910	58 513	59 883	(1 370)	-2%	59 883
Debt impairment		-	-	100	-	-	100	(100)	-100%	100
Depreciation and amortisation		-	3 681	3 681	294	3 531	3 681	(149)	-4%	3 681
Interest		-	2 422	2 401	60	1 522	2 401	(879)	-37%	2 401
Contracted services		-	38 158	36 473	2 833	26 382	36 473	(10 091)	-28%	36 473
Transfers and subsidies		-	-	4 000	2 884	2 958	4 000	(1 042)	-26%	4 000
Irrecoverable debts written off		-	-	-	-	-	-	-	-	
Operational costs		-	35 962	37 724	4 203	35 710	37 724	(2 014)	-5%	37 724
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	
Other Losses		-	276	-	-	-	-	-	-	
Total Expenditure		-	303 058	310 768	26 764	294 330	310 768	(16 438)	-5%	310 768
Surplus/(Deficit)		-	-	-	(8 297)	(22 798)	-	(22 798)	#DIV/0!	-
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
		-	2 700	3 800	2 060	3 260	3 800	(540)	(0)	3 800
Transfers and subsidies - capital (in-kind)		-	-	2 461	2 461	2 461	2 461	-	-	2 461
Surplus/(Deficit) after capital transfers & contributions		-	2 700	6 261	(3 776)	(17 077)	6 261	(23 338)	(0)	6 261
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		-	2 700	6 261	(3 776)	(17 077)	6 261	(23 338)	(0)	6 261
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	2 700	6 261	(3 776)	(17 077)	6 261	(23 338)	(0)	6 261
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	2 700	6 261	(3 776)	(17 077)	6 261	(23 338)	(0)	6 261

DC3 Overberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

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	1 744	959	1 547	1 744	(196)	-11%	1 744
Total Capital Multi-year expenditure	4,7	-	1 750	1 744	959	1 547	1 744	(196)	-11%	1 744
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	15	15	-	12	15	(3)	-18%	15
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	2 034	1 809	86	1 434	1 809	(374)	-21%	1 809
Vote 4 - Finance		-	30	30	3	30	30	(0)	-1%	30
Vote 5 - Community Services		-	7 676	12 151	4 612	10 205	12 151	(1 946)	-16%	12 151
Total Capital single-year expenditure	4	-	9 755	14 004	4 701	11 681	14 004	(2 323)	-17%	14 004
Total Capital Expenditure		-	11 505	15 748	5 660	13 229	15 748	(2 520)	-16%	15 748
Capital Expenditure - Functional Classification										
Governance and administration		-	2 064	1 839	89	1 464	1 839	(375)	-20%	1 839
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	2 064	1 839	89	1 464	1 839	(375)	-20%	1 839
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7 445	11 918	4 612	9 779	11 918	(2 139)	-18%	11 918
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	1 315	1 534	94	1 008	1 534	(526)	-34%	1 534
Public safety		-	5 600	10 115	4 518	8 656	10 115	(1 460)	-14%	10 115
Housing		-	-	-	-	-	-	-	-	-
Health		-	530	268	-	115	268	(153)	-57%	268
Economic and environmental services		-	496	492	-	487	492	(5)	-1%	492
Planning and development		-	15	15	-	12	15	(3)	-18%	15
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	481	477	-	475	477	(2)	0%	477
Trading services		-	1 500	1 500	959	1 499	1 500	(1)	0%	1 500
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	1 500	1 500	959	1 499	1 500	(1)	0%	1 500
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	11 505	15 748	5 660	13 229	15 748	(2 520)	-16%	15 748
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	2 700	3 800	1 176	3 031	3 800	(769)	-20%	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	1 176	3 031	3 800	(769)	-20%	3 800
Borrowing	6	-	1 500	1 500	959	1 499	1 500	(1)	0%	1 500
Internally generated funds		-	7 305	10 448	3 525	8 699	10 448	(1 749)	-17%	10 448
Total Capital Funding		-	11 505	15 748	5 660	13 229	15 748	(2 520)	-16%	15 748

DC3 Overberg - Table C6 Monthly Budget Statement - Financial Position - M12 June

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	78 318	72 325
Trade and other receivables from exchange transactions		9 503	5 485	9 403	9 957	9 403
Receivables from non-exchange transactions		560	548	560	3 171	560
Current portion of non-current receivables		2 040	2 168	2 154	2 040	2 154
Inventory		1 767	1 571	1 767	1 762	1 767
VAT		-	526	-	-	-
Other current assets		-	-	-	-	-
Total current assets		91 455	76 587	86 209	95 248	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	93 583	91 318	93 583
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	128 305	125 009	128 305
TOTAL ASSETS		206 766	206 134	214 514	220 257	214 514
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		4 704	5 291	5 291	(100)	5 291
Consumer deposits		8	8	8	8	8
Trade and other payables from exchange transactions		5 407	6 736	6 940	26 983	6 940
Trade and other payables from non-exchange transactions		5 118	13 478	4 327	10 256	4 327
Provision		17 591	18 055	18 646	17 591	18 646
VAT		317	-	384	5 798	384
Other current liabilities		-	-	-	-	-
Total current liabilities		33 144	43 569	35 597	60 535	35 597
Non current liabilities						
Financial liabilities		6 519	2 727	2 727	6 519	2 727
Provision		50 003	56 319	52 896	53 253	52 896
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		56 522	59 047	55 623	59 772	55 623
TOTAL LIABILITIES		89 666	102 615	91 220	120 307	91 220
NET ASSETS	2	117 100	103 519	123 294	99 950	123 294
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		96 100	82 519	102 294	78 950	102 294
Reserves and funds		21 000	21 000	21 000	21 000	21 000
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	117 100	103 519	123 294	99 950	123 294

DC3 Overberg - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		15 170	17 559	1 207	20 739	17 559	3 180	18%	17 559	
Other revenue		173 292	178 153	16 319	180 394	178 153	2 241	1%	178 153	
Transfers and Subsidies - Operational		96 796	95 698	-	95 862	95 698	164	0%	95 698	
Transfers and Subsidies - Capital		2 700	3 300	-	4 300	3 300	1 000	30%	3 300	
Interest		7 900	8 900	612	7 733	8 900	(1 167)	-13%	8 900	
Dividends		-	-	-	-	-	-	-	-	
Payments										
Suppliers and employees		(294 783)	(298 580)	(19 623)	(288 244)	(298 580)	(10 336)	3%	(298 580)	
Interest		(1 500)	(1 500)	(60)	(1 522)	(1 500)	22	-1%	(1 500)	
Transfers and Subsidies		-	(2 200)	(2 884)	(2 958)	(2 200)	758	-34%	(2 200)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	(425)	1 331	(4 428)	16 304	1 331	(14 973)	-1125%	1 331
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		9 900	9 900	-	-	9 900	(9 900)	-100%	9 900	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	
Payments										
Capital assets		(11 505)	(13 287)	(3 199)	(10 767)	(13 287)	(2 520)	19%	(13 287)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(1 605)	(3 387)	(3 199)	(10 767)	(3 387)	7 380	-218%	(3 387)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		1 500	1 500	-	-	1 500	(1 500)	-100%	1 500	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	
Payments										
Repayment of borrowing		(4 706)	(4 704)	(468)	(4 804)	(4 704)	100	-2%	(4 704)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(3 206)	(3 204)	(468)	(4 804)	(3 204)	1 600	-50%	(3 204)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		71 525	77 585	86 412	77 585	77 585			77 585	
Cash/cash equivalents at month/year end:		66 290	72 325	78 318	78 318	72 325			72 325	

PART 3 – SUPPORTING DOCUMENTATION

DC3 Overberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

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:										
Operating Transfers and Grants	1,2									
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	-	-	-	-	-		-
Other transfers and grants [insert description]	3									
Provincial Government:		-	3 807	4 707	-	4 946	4 707	239	5.1%	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	-	239	#DIV/0!	
Other transfers and grants [insert description]										
District Municipality: [insert description]		-	-	-	-	-	-	-		-
Other grant providers: [insert description]		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	-	96 796	95 698	-	95 910	95 698	211	0.2%	95 698
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		-	2 700	3 300	-	4 300	3 300	1 000	30.3%	3 300
Fire Service Capacity Building Grant			1 500	1 500	-	2 500	1 500	1 000	66.7%	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	3 300	1 000	30.3%	3 300
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	99 496	98 998	-	100 210	98 998	1 211	1.2%	98 998

DC3 Overberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

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	643	88 875	90 991	(2 117)	-2.3%	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	420	993	1 000	(7)	-0.7%	1 000
EPWP Incentive			1 265	1 265	224	1 265	1 265	-	-	1 265
Rural Roads Asset Management Grant			2 974	2 082	-	-	2 082	(2 082)	-100.0%	2 082
Municipal Systems Improvement Grant (MSIG)			1 106	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
Provincial Government:		-	3 807	5 265	509	2 160	5 265	(3 105)	-59.0%	5 185
CDW Operational Support Grant			57	60	44	56	60	(5)	-7.6%	60
Human Capacity Building Grant			1 000	1 700	231	1 165	1 809	(644)	-35.6%	1 700
Fire Safety Plan			2 750	3 425	154	860	3 316	(2 456)	-74.1%	3 425
Municipal Interventions				79	79	79	79	-	-	-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		-	96 796	96 256	1 152	91 035	96 256	(5 221)	-5.4%	96 177
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
Provincial Government:		-	2 700	3 800	2 060	3 260	3 800	(540)	-14.2%	3 800
Fire Service Capacity Building Grant			1 500	2 000	1 908	1 908	2 000	(92)	-4.6%	2 000
MUNICIPAL WATER RESILIENCE GRANT			1 200	1 800	152	1 352	1 800	(448)	-24.9%	1 800
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		-	2 700	3 800	2 060	3 260	3 800	(540)	-14.2%	3 800
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	99 496	100 056	3 212	94 294	100 056	(5 762)	-5.8%	99 977

DC3 Overberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

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	4 823	4 811	13	0%	4 811
Pension and UIF Contributions			62	62	8	84	62	22	34%	62
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			1 453	1 453	126	1 510	1 453	57	4%	1 453
Cellphone Allowance			470	470	39	466	470	(4)	-1%	470
Housing Allowances			-	-	-	-	-	-	-	-
Other benefits and allowances			-	-	-	-	-	-	-	-
Sub Total - Councillors			6 796	6 796	577	6 883	6 796	87	1%	6 796
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages			4 545	4 497	241	3 529	4 497	(968)	-22%	4 497
Pension and UIF Contributions			491	539	28	438	539	(101)	-19%	539
Medical Aid Contributions			-	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			258	258	15	189	258	(69)	-27%	258
Cellphone Allowance			78	78	5	63	78	(15)	-19%	78
Housing Allowances			2	2	0	2	2	0	1%	2
Other benefits and allowances			-	-	4	15	-	15	#DIV/0!	-
Payments in lieu of leave			-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations			-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			76	76	-	19	76	(57)	-75%	76
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			5 451	5 451	293	4 256	5 451	(1 195)	-22%	5 451
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			114 656	104 188	8 302	103 941	104 188	(248)	0%	104 188
Pension and UIF Contributions			19 258	18 489	1 524	17 754	18 489	(735)	-4%	18 489
Medical Aid Contributions			6 910	6 305	521	6 154	6 305	(151)	-2%	6 305
Overtime			1 850	2 130	215	2 719	2 130	589	28%	2 130
Performance Bonus			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			5 277	5 032	431	4 978	5 032	(55)	-1%	5 032
Cellphone Allowance			538	465	38	444	465	(20)	-4%	465
Housing Allowances			370	337	26	303	337	(35)	-10%	337
Other benefits and allowances			10 344	10 019	874	9 949	10 019	(70)	-1%	10 019
Payments in lieu of leave			200	429	207	914	429	484	113%	429
Long service awards			250	565	48	578	565	13	2%	565
Post-retirement benefit obligations			3 018	5 801	503	6 033	5 801	232	4%	5 801
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			565	499	23	809	499	310	62%	499
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			163 237	154 260	12 711	154 575	154 260	315	0%	154 260
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			175 484	166 507	13 581	165 715	166 507	(793)	0%	166 507
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS			175 484	166 507	13 581	165 715	166 507	(793)	0%	166 507
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			168 688	159 711	13 004	158 831	159 711	(880)	-1%	159 711

DC3 Overberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

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	1 383	1 383	6 185	6 185	(0)	0.0%	0
May		-	1 383	1 383	7 568	7 568	(0)	0.0%	0
June		-	8 180	5 660	13 229	15 748	2 520	16.0%	0
Total Capital expenditure		-	11 505	15 748	13 229				