




**BREED VALLEY**


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Prepared in terms of Section 52(d) & 72 of the Local Government: Municipal Finance Management Act (56/2003) and Municipal Budget & Reporting Regulations, Government Gazette 32141, 17 April 2009


# MID-YEAR BUDGET & PERFORMANCE ASSESSMENT REPORT

**1 JULY 2024 - 31 DECEMBER 2024**

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@Breede Valley Municipality 

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

## 1. SERVICE DELIVERY PERFORMANCE PLANNING

### 1.1 LEGISLATIVE OVERVIEW

In terms of Section 72(1)(a) and 52(d) of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA) the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such assessment must in terms of Section 72(1)(b) of the MFMA be submitted to the Mayor, Provincial Treasury and National Treasury.

Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

The Mayor approved the Top Layer SDBIP for 2024/25 in terms of Section 53(1)(c)(ii) of the MFMA, MFMA Circular No. 13 and the Budget and Reporting Regulation on 14 June 2024 which include the municipality's key performance indicators for the 2024/25 financial period.

### 1.2 CREATING A CULTURE OF PERFORMANCE

#### a) PERFORMANCE FRAMEWORK

Regulation 7(1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that "A Municipality's Performance Management System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players." This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance. The Municipality drafted an Organisational Performance Management Policy Framework that was approved by Council on the 30<sup>th</sup> of May 2023.

#### b) MONITORING PERFORMANCE

The Municipality utilises an electronic web-based system on which KPI owners update actual performance on a monthly basis. KPI owners report on the results of the KPI by documenting the following information on the performance system:

- ⇒ The actual result in terms of the target set.
- ⇒ The output/outcome of achieving the KPI.
- ⇒ The calculation of the actual performance reported. (If %)
- ⇒ A performance comment.
- ⇒ Actions to improve the performance against the target set, if the target was not achieved.
- ⇒ It is the responsibility of every KPI owner to maintain a portfolio of evidence to support actual performance results updated

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

## 1.3 LINK TO THE IDP AND THE BUDGET

The municipality identified the following strategic objectives based on the inputs from the community in the 5 year Integrated Development Plan (IDP):

- SO1: To provide and maintain basic services and ensure social upliftment of the Breede Valley community
- SO2: To create an enabling environment for employment and poverty and poverty eradication through proactive economic development and tourism
- SO3: To ensure a safe, healthy, clean and sustainable external environment for all Breede Valley's people
- SO4: Provide democratic, accountable government for local communities and encourage involvement of communities and community organizations in the matters of local government
- SO5: Ensure a healthy and productive workforce and an effective and efficient work environment
- SO6: Assure a sustainable future through sound financial management, continuous revenue growth corporate governance and risk management practices

## PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2024/25 PER STRATEGIC OBJECTIVE

SO1: To provide and maintain basic services and ensure social upliftment of the Breede Valley community

Ref	KPI Name	Description of Unit of Measurement	Region	Previous Year Target (2023/24)	Previous Year Actual Performance (2023/24)	2024/25 Targets				Annual Target
						Q1	Q2	Q3	Q4	
TL2	Spend 95% of the budget allocated for the upgrade of the municipal rental units by 30 June 2025	% of the budget spent	All	N/A (New KPI)	N/A (New KPI)	10%	20%	50%	95%	95%
TL3	Develop a Human Settlement Priority Development Areas Plan and submit to Council for approval by 31 May 2025	Human Settlement Priority Development Areas Plan developed and submitted to Council for approval	All	N/A (New KPI)	N/A (New KPI)	0	0	0	1	1
TL4	Spend 95% of the budget allocated for the maintenance of the municipal rental units by 30 June 2025	% of the budget spent	All	90%	96.55%	10%	20%	50%	95%	95%
TL5	Spend 95% of the budget allocated for the relocation of outside toilets of all properties that were previously owned by government by 30 June 2025	% of the budget spent	All	90%	0%	0%	20%	50%	95%	95%
TL6	Implement 22 approved community development projects by 30 June 2025	Number of approved projects implemented	All	22	18	3	5	6	8	22
TL9	Spend 95% of the Library Grant in accordance with the	% of grant funding spent	All	95%	92.48%	20%	50%	75%	95%	95%

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

Ref	KPI Name	Description of Unit of Measurement	Region	Previous Year Target (2023/24)	Previous Year Actual Performance (2023/24)	2024/25 Targets				Annual Target
						Q1	Q2	Q3	Q4	
	transfer payment agreement by 30 June 2025									
TL13	Spend 95% of the electricity capital budget by 30 June 2025	% of the budget spent	All	90%	91.73%	0%	20%	60%	95%	95%
TL14	Spend 95% of the budget allocated for the provision of alternative energy solutions for municipal buildings and infrastructure by 30 June 2025	% of the budget spent	All	N/A (New KPI)	N/A (New KPI)	0%	20%	60%	95%	95%
TL15	Complete the upgrade of the Rouxpark substation by 30 June 2025	Project completed	All	N/A (New KPI)	N/A (New KPI)	0	0	0	1	1
TL16	Complete the refurbishment of the Robertson substation by 30 June 2025	Project completed	All	N/A (New KPI)	N/A (New KPI)	0	0	0	1	1
TL17	Spend 95% of the electricity maintenance budget by 30 June 2025	% of the budget spent	All	90%	96.99%	0%	20%	60%	95%	95%
TL18	Spend 95% of the capital budget allocated for the resurfacing of roads by 30 June 2025	% of the budget spent	All	90%	99.17%	0%	0%	60%	95%	95%
TL20	Spend 95% of the budget allocated for the upgrade of gravel roads by 30 June 2025	% of the budget spent	All	90%	45.72%	0%	20%	60%	95%	95%
TL21	Spend 95% of the budget allocated for the upgrade of the Touwsrivier Waste Water Treatment Works by 30 June 2025	% of budget spent	1	N/A (New KPI)	N/A (New KPI)	10%	20%	60%	95%	95%
TL22	Number of formal residential properties that are billed for water as at 30 June 2025	Number of residential properties that are billed for residential consumption water meters charged residential domestic tariffs or residential flat rate tariffs using an erf as a household except municipal rental flats which will be measured by	All	21 500	21 628	21 480	21 480	21 480	21 500	21 500

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

Ref	KPI Name	Description of Unit of Measurement	Region	Previous Year Target (2023/24)	Previous Year Actual Performance (2023/24)	2024/25 Targets				Annual Target
						Q1	Q2	Q3	Q4	
		using the number of rental units.								
TL23	Number of residential properties which are billed for electricity or have pre-paid meters (excluding Eskom Electricity supplied properties) as at 30 June 2025	Number of residential properties that are billed for electricity or have pre-paid meters, charged on the residential tariffs for consumption and residential prepaid tariffs	All	22 885	23 271	22 885	22 885	22 885	22 885	<b>22 885</b>
TL24	Number of formal residential properties that are billed for sanitation/sewerage services as at 30 June 2025	Number of residential properties that are billed for residential sewerage tariffs using the erf as property	All	19 480	19 476	19 245	19 245	19 245	19 480	<b>19 480</b>
TL25	Number of formal residential properties that are billed for refuse removal as at 30 June 2025	Number of residential properties that are billed for refuse removal residential tariffs using the erf as a property	All	19 500	19 505	19 281	19 281	19 281	19 500	<b>19 500</b>
TL26	Provide free basic water to indigent households in terms of the approved tariffs earning up to R6000 as at 30 June 2025	Number of indigent households receiving free basic water	All	8 200	7 133	6 500	7 000	7 500	8 500	<b>8 500</b>
TL27	Provide free basic electricity to indigent households in terms of the approved tariffs earning up to R6000 as at 30 June 2025	Number of indigent households receiving free basic electricity	All	8 200	7 133	6 500	7 000	7 500	8 500	<b>8 500</b>
TL28	Provide free basic sanitation to indigent households in terms of the approved tariffs earning up to R6000 as at 30 June 2025	Number of indigent households receiving free basic sanitation	All	8 200	7 133	6 500	7 000	7 500	8 500	<b>8 500</b>
TL29	Provide free basic refuse removal to indigent households in terms of the approved tariffs earning up to R6000 as at 30 June 2025	Number of indigent households receiving free basic refuse removal	All	8 200	7 133	6 500	7 000	7 500	8 500	<b>8 500</b>
TL33	Limit unaccounted electricity losses to less than 10% by 30 June 2025	% unaccounted for electricity	All	10%	5.93%	0%	0%	0%	10%	<b>10%</b>

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

Ref	KPI Name	Description of Unit of Measurement	Region	Previous Year Target (2023/24)	Previous Year Actual Performance (2023/24)	2024/25 Targets				Annual Target
						Q1	Q2	Q3	Q4	
TL34	Limit unaccounted water losses to less than 25% by 30 June 2025	% unaccounted for water	All	25%	12.69%	0%	0%	0%	25%	25%
TL42	The percentage of the municipal capital budget spent on capital projects as at 30 June 2025	% of the municipal capital budget spent	All	90%	79.98%	0%	30%	60%	95%	95%
TL43	Achieve 95% average water quality level as measured per SANS 241 criteria during the 2024/25 financial year	% water quality level per quarter	All	95%	95.33%	95%	95%	95%	95%	95%
TL44	Review the 5 year Water Service Development Plan IDP Water Sector Input Report and submit to Council for consideration by 31 March 2025	Water Service Development Plan IDP Water Sector Input Report submitted to Council for consideration	All	1	1	0	0	1	0	1
TL45	Spend 95% of the budget allocated towards the pipe cracking projects/works by 30 June 2025	% of budget spent	All	90%	100%	0%	30%	60%	95%	95%
TL46	80% of sewage samples comply with effluent standard during the 2024/25 financial year	% of sewage samples compliant	All	80%	80.68%	80%	80%	80%	80%	80%
TL47	Spend 95% of the budget allocated towards the improvement of the sewerage system by 30 June 2025	% of budget spent	All	90%	98.09%	0%	30%	60%	95%	95%
TL49	Spend 95% of the budget allocated for the Regional Socio Economic Programme by 30 June 2025	% of budget spent	All	90%	3.48%	0%	0%	60%	95%	95%

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

SO2: To create an enabling environment for employment and poverty and poverty eradication through proactive economic development and tourism

Ref	KPI Name	Description of Unit of Measurement	Region	Previous Year Target (2023/24)	Previous Year Actual Performance (2023/24)	2024/25 Targets				Annual Target
						Q1	Q2	Q3	Q4	
TL50	Review the SDF and submit to Council for approval by 31 March 2025	SDF reviewed and submitted for approval	All	N/A (New KPI)	N/A (New KPI)	0	0	1	0	1
TL51	The number of FTE's created through the EPWP programme by 30 June 2025	Number of FTE's created through the EPWP programme	All	337	395.2	0	83	0	83	166
TL55	Sign service level agreements (SLA's) with 4 Local Tourism Associations (LTA's) for their annual tourism operational expenditure by 30 September 2024	Number of SLA's signed	All	4	4	4	0	0	0	4
TL57	Table an item to Council for the disposal of Kleinplasie and De La Bat plots by 30 June 2025	Item to Council tabled	All	N/A (New KPI)	N/A (New KPI)	0	0	0	1	1
TL59	Develop an Investment Incentive Policy and submit to Council for approval by 31 December 2024	Investment Incentive Policy developed and submitted to Council for approval	All	N/A (New KPI)	N/A (New KPI)	0	1	0	0	1



# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

SO3: To ensure a safe, healthy, clean and sustainable external environment for all Breede Valley's people

Ref	KPI Name	Description of Unit of Measurement	Region	Previous Year Target (2023/24)	Previous Year Actual Performance (2023/24)	2024/25 Targets				Annual Target
						Q1	Q2	Q3	Q4	
TL1	Plan & conduct 48 roadblocks by 30 June 2025	Number of roadblocks conducted	All	32	42	12	12	12	12	48
TL7	Conduct 1000 planned inspections in accordance with the Fire Protection Regulations and Fire Safety Bylaw during the 2024/25 financial year	Number of planned inspections conducted	All	1 000	1 224	250	250	250	250	1 000
TL8	Purchase a complete fire engine with equipment by the end of February 2025	Fire engine with equipment purchased	All	N/A (New KPI)	N/A (New KPI)	0	0	1	0	1
TL10	Spend 95% of the capital budget linked to the construction of the fence of Esselen Park Sport Facility by 30 June 2025	% of the budget spent	9	90%	64.63%	0%	20%	60%	95%	95%
TL11	Spend 95% of the capital budget linked to the upgrade of the Fanie Otto and Rawsonville Sport Field by 30 June 2025	% of the budget spent	5; 20	N/A (New KPI)	N/A (New KPI)	0%	20%	60%	95%	95%
TL12	Develop a Sport Policy for the management of sport facilities for the different sporting codes and submit to Council for approval by 31 March 2025	Sport Policy developed and submitted to Council for approval	All	N/A (New KPI)	N/A (New KPI)	0	0	1	0	1
TL19	Spend 95% of the capital budget allocated for the construction of speedhumps in the municipal area by 30 June 2025	% of the budget spent	All	90%	95.28%	0%	0%	60%	95%	95%
TL48	Recycle 80 tonnes of waste by 30 June 2025	Tonnage of waste recycled	All	80	121.91	20	20	20	20	80



# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

SO4: Provide democratic, accountable government for local communities and encourage involvement of communities and community organizations in the matters of local government

Ref	KPI Name	Description of Unit of Measurement	Region	Previous Year Target (2023/24)	Previous Year Actual Performance (2023/24)	2024/25 Targets				Annual Target
						Q1	Q2	Q3	Q4	
TL38	Achieve an unqualified audit for the 2023/24 financial year by 31 January 2025	Audit report signed by the Auditor-General for 2023/24	All	1	1	0	0	1	0	1
TL40	Compile a Risk Based Audit Plan and submit to the Audit Committee by 30 June 2025	RBAP submitted to the Audit Committee	All	1	1	0	0	0	1	1
TL41	Compile a strategic risk report and submit to Council by 31 May 2025	Strategic risk report submitted to Council	All	1	1	0	0	0	1	1
TL56	Submit a request for approval, to dispose official documents, to the Provincial Archive Services by no later than 30 June 2025	Request for approval submitted to the Provincial Archive Services	All	1	1	0	0	0	1	1

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

## SO5: Ensure a healthy and productive workforce and an effective and efficient work environment

Ref	KPI Name	Description of Unit of Measurement	Region	Previous Year Target (2023/24)	Previous Year Actual Performance (2023/24)	2024/25 Targets				Annual Target
						Q1	Q2	Q3	Q4	
TL52	Number of people from employment equity target groups employed in the three highest levels of management in compliance with the municipality's approved employment equity plan and organisational structure during the 2024/25 financial year	Number of people employed in the three highest levels of management	All	2	4	0	0	0	2	2
TL53	Spend 1% of the municipality's personnel budget on implementing its workplace skills plan by 30 June 2025	% of the budget spent	All	1%	0.91%	0%	0%	0%	1%	1%
TL54	Limit vacancy rate to 15% of budgeted posts by 30 June 2025	% vacancy rate	All	15%	18.56%	0%	15%	0%	15%	15%
TL58	Spend 95% of the budget allocated for the replacement of ICT equipment by 30 June 2025	% of the budget spent	All	90%	98.72%	0%	10%	60%	95%	95%

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

SO6: Assure a sustainable future through sound financial management, continuous revenue growth corporate governance and risk management practices

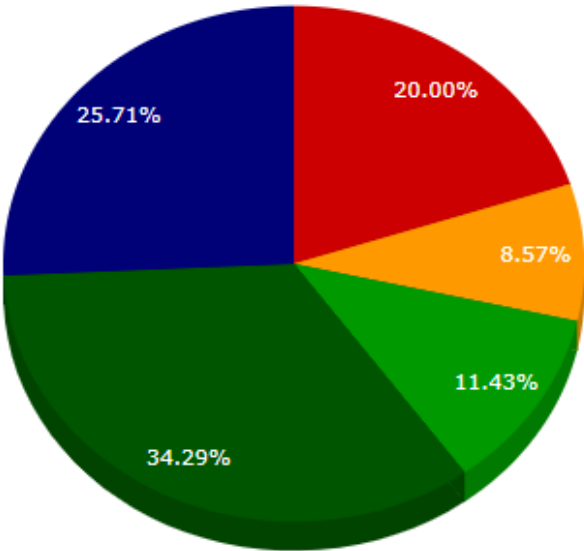
Ref	KPI Name	Description of Unit of Measurement	Region	Previous Year Target (2023/24)	Previous Year Actual Performance (2023/24)	2024/25 Targets				Annual Target
						Q1	Q2	Q3	Q4	
TL30	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2025	% of debt coverage	All	45%	23.59%	0%	0%	0%	45%	45%
TL31	Financial viability measured in terms of the outstanding service debtors as at 30 June 2025	% of outstanding service debtors	All	16.50%	10.19%	0%	0%	0%	16.50%	16.50%
TL32	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2025	Number of months it takes to cover fix operating expenditure with available cash	All	1.5	2	0	0	0	1.50	1.50
TL35	Submit the approved financial statements for 2023/24 to the Auditor-General by 31 August 2024	Approved financial statements for 2023/24 submitted to the AG	All	1	1	1	0	0	0	1
TL36	Achieve a payment percentage of above 95% as at 30 June 2025	% Payment achieved	All	95%	96.48%	75%	90%	95%	95%	95%
TL37	Review the MGRO Clean Audit Plan and submit to the Municipal Manager by 31 January 2025	MGRO Clean Audit Plan submitted	All	1	1	0	0	1	0	1
TL39	Review the Revenue Enhancement Plan and submit to Council for approval by 31 May 2025	Reviewed Revenue Enhancement Plan submitted to Council	All	1	1	0	0	1	0	1

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

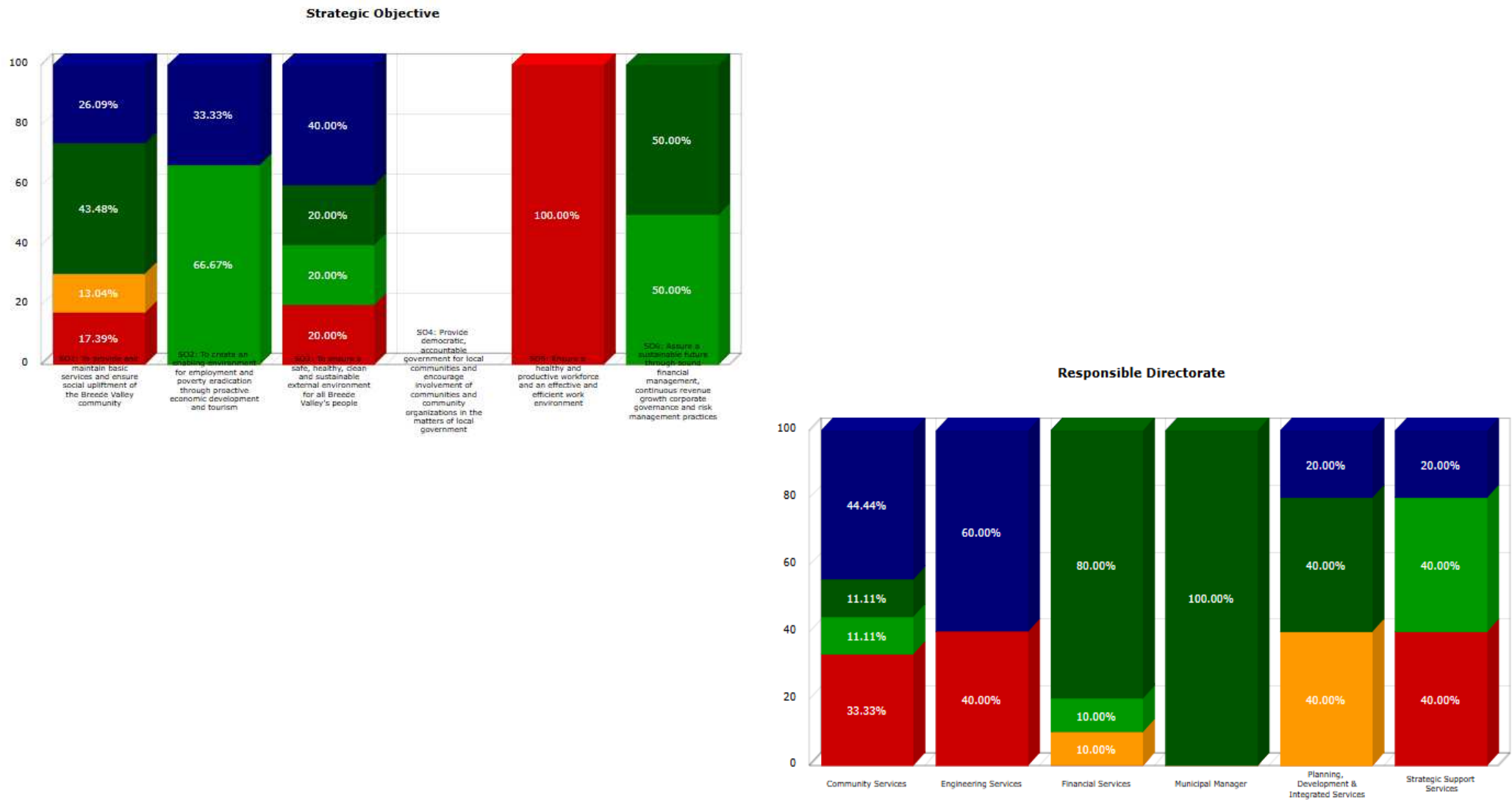
## 2. MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2024/25

### 2.1 OVERALL ACTUAL PERFORMANCE OF INDICATORS FOR THE MID-YEAR ENDING 31 DECEMBER 2024

Breede Valley Municipality



# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024



# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

	Breede Valley Municipality	Strategic Objective					
		SO1: To provide and maintain basic services and ensure social upliftment of the Breede Valley community	SO2: To create an enabling environment for employment and poverty eradication through proactive economic development and tourism	SO3: To ensure a safe, healthy, clean and sustainable external environment for all Breede Valley's people	SO4: Provide democratic, accountable government for local communities and encourage involvement of communities and community organizations in the matters of local government	SO5: Ensure a healthy and productive workforce and an effective and efficient work environment	SO6: Assure a sustainable future through sound financial management, continuous revenue growth corporate governance and risk management practices
Not Met	7 (20.00%)	4 (17.39%)	-	1 (20.00%)	-	2 (100.00%)	-
Almost Met	3 (8.57%)	3 (13.04%)	-	-	-	-	-
Met	4 (11.43%)	-	2 (66.67%)	1 (20.00%)	-	-	1 (50.00%)
Well Met	12 (34.29%)	10 (43.48%)	-	1 (20.00%)	-	-	1 (50.00%)
Extremely Well Met	9 (25.71%)	6 (26.09%)	1 (33.33%)	2 (40.00%)	-	-	-
Did Not Occur	-	-	-	-	-	-	-
Total:	35*	23	3	5	0	2	2
	100%	65.71%	8.57%	14.29%	0.00%	5.71%	5.71%

\* Excludes 24 KPIs which had no targets/actuals for the period selected.

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

	Breede Valley Municipality	Responsible Directorate					
		Community Services	Engineering Services	Financial Services	Municipal Manager	Planning, Development & Integrated Services	Strategic Support Services
Not Met	7 (20.00%)	3 (33.33%)	2 (40.00%)	-	-	-	2 (40.00%)
Almost Met	3 (8.57%)	-	-	1 (10.00%)	-	2 (40.00%)	-
Met	4 (11.43%)	1 (11.11%)	-	1 (10.00%)	-	-	2 (40.00%)
Well Met	12 (34.29%)	1 (11.11%)	-	8 (80.00%)	1 (100.00%)	2 (40.00%)	-
Extremely Well Met	9 (25.71%)	4 (44.44%)	3 (60.00%)	-	-	1 (20.00%)	1 (20.00%)
Did Not Occur	-	-	-	-	-	-	-
<b>Total:</b>	<b>35*</b>	<b>9</b>	<b>5</b>	<b>10</b>	<b>1</b>	<b>5</b>	<b>5</b>
	<b>100%</b>	<b>25.71%</b>	<b>14.29%</b>	<b>28.57%</b>	<b>2.86%</b>	<b>14.29%</b>	<b>14.29%</b>

\* Excludes 24 KPIs which had no targets/actuals for the period selected.

Category	Colour	Explanation
KPI's Not Yet Applicable		No Performance Targets Assigned within the Period Under Review
KPI's Not Met		0% >= Actual/Target < 75%
KPI's Almost Met		75% >= Actual/Target < 100%
KPI's Met		Actual/Target = 100%
KPI's Well Met		100% > Actual/Target < 150%
KPI's Extremely Well Met		Actual/Target >= 150%



# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

## 2.2 ACTUAL PERFORMANCE PER STRATEGIC OBJECTIVE OF INDICATORS FOR THE MID-YEAR ENDING 31 DECEMBER 2024

Detailed below is the unaudited Top Layer SDBIP for the first half of the financial year ending 31 December 2024 which measures the municipality's overall performance per strategic objective. The tables, furthermore, includes the corrective measures indicated for targets not achieved.

The municipality met **71.43%** (i.e. 25 of the applicable 35 TL KPI's measured) for the period **1 July 2024 - 31 December 2024**. The remainder of the TL KPI's (24) on the Top Layer SDBIP out of the total number of 59 KPI's do not have targets for this period and will be reported on in future quarters when they are due. Conversely, **28.57%** (i.e. 10 of 35) TL KPI targets were not achieved for the period **1 July 2024 - 31 December 2024**. Details of these KPI's and the corrective measures that will be implemented are included in the tables below. In addition, Council should note that the tables below depict the entire portfolio of TL KPI's applicable in the current financial period (i.e. including those KPI's not applicable as at December 2024).

Kindly note the following abbreviations applicable to the table headings and "Responsible Directorate (RD)" column below:

Abbreviation	Definition
IC	Indicator Code
RD	Responsible Directorate
KPI	Key Performance Indicator
UoM	Unit of Measurement
OAT	Original Annual Target
T	Target
A	Actual
PC	Performance Comment
CM	Corrective Measures

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

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RD-column Abbreviation	Definition
MM	Municipal Manager
CS	Community Services
ES	Engineering Services
FS	Financial Services
PS	Planning, Development & Integrated Services
SSS	Strategic Support Services

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

## SO1: TO PROVIDE AND MAINTAIN BASIC SERVICES AND ENSURE SOCIAL UPLIFTMENT OF THE BREEDE VALLEY COMMUNITY

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL2	CS	Spend 95% of the budget allocated for the upgrade of the municipal rental units by 30 June 2025	% of the budget spent	95%	10%	0%	R	[D303] Director: Community Services: The procurement process have started. The tender specifications have been completed and sent to BSC. (September 2024)	[D303] Director: Community Services: We anticipate that the award will be made in January 2025 and expenditure will flow from there. (September 2024)	20%	0%	R	[D303] Director: Community Services: The project is at procurement stage. (December 2024)	[D303] Director: Community Services: The tender closes on 31 Jan 2025 and will serve before the BAC in February. (December 2024)	20%	0%	R
TL3	CS	Develop a Human Settlement Priority Development Areas Plan and submit to Council for approval by 31 May 2025	Human Settlement Priority Development Areas Plan developed and submitted to Council for approval	1	0	0	N/A			0	0	N/A			0	0	N/A
TL4	CS	Spend 95% of the budget allocated for the maintenance of the municipal rental units by 30 June 2025	% of the budget spent	95%	10%	37.35%	B	[D305] Director: Community Services: The Department spent R359 420 of its total budget of R962184 which represents 37.35% spending on maintenance of rental units. (September 2024)		20%	91.47%	B	[D305] Director: Community Services: The Department spent 91.47% of its total budget of R1 192 605. (December 2024)		20%	91.47%	B

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL5	CS	Spend 95% of the budget allocated for the relocation of outside toilets of all properties that were previously owned by government by 30 June 2025	% of the budget spent	95%	0%	0%	N/A			20%	0%	R	[D306] Director: Community Services: Tender for relocation of outside toilets not awarded yet. We are currently at the evaluation stage which will be completed by end January 2025. (December 2024)	[D306] Director: Community Services: Tender for relocation of outside toilets not awarded yet. We are currently at the evaluation stage which will be completed by end January 2025. (December 2024)	20%	0%	R
TL6	CS	Implement 22 approved community development projects by 30 June 2025	Number of approved projects implemented	22	3	8	B	[D307] Director: Community Services: The Community Development Department Implemented 8 approved community development projects for the first quarter of 2024. (September 2024)		5	9	B	[D307] Director: Community Services: The Department conducted 9 community development projects from October to December 2024. (December 2024)		8	17	B
TL9	CS	Spend 95% of the Library Grant in accordance with the transfer payment agreement by 30 June 2025	% of grant funding spent	95%	20%	35.33%	B	[D310] Director: Community Services: Salaries paid. (September 2024)		50%	72%	G2	[D310] Director: Community Services: Salaries paid. (October 2024) [D310] Director: Community Services: Salaries paid. (December 2024)		50%	72%	G2

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL13	ES	Spend 95% of the electricity capital budget by 30 June 2025	% of the budget spent	95%	0%	0%	N/A			20%	12.14%	R	[D512] Director: Engineering Services: Spend 12,14% of the electricity capital budget by 31 December 2024 [TL13]. Under performance due to procurement processes to be finalized. Commitment to date 42% of projects awarded and allocated within construction phase. (December 2024)	[D512] Director: Engineering Services: Procurement of project on the Demand Management Plan (DMP) has been prioritized. Measures been identified in expediting procurement processes, increasing the expenditure trends for 2024/25 financial year period. (December 2024)	20%	12.14%	R

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL14	ES	Spend 95% of the budget allocated for the provision of alternative energy solutions for municipal buildings and infrastructure by 30 June 2025	% of the budget spent	95%	0%	0%	N/A			20%	0%	R	[D513] Director: Engineering Services: In 2022/23, 2023/24 financial periods implementations of standby/mobile generators; back-up supply for traffic signals on proclaimed roads were completed. However in 2024/25 financial period due to other priorities the budget of R 4 200 000,00 (Supply and Installation of Load Shedding Solution and Solar PV) were reduced to R0,00. Hence no expenditure. Therefore the KPI to be removed at the mid-year adjustment budget. (December 2024)	[D513] Director: Engineering Services: The funds from the 2024/25 budget were re-allocated and prioritized. The project no longer funded in 2024/25 financial period, therefore request the KPI to be removed from the TL SDBIP at the mid-year adjustments budget period. (December 2024)	20%	0%	R
TL15	ES	Complete the upgrade of the Rouxpark substation by 30 June 2025	Project completed	1	0	0	N/A			0	0	N/A			0	0	N/A
TL16	ES	Complete the refurbishment of the Robertson substation by 30 June 2025	Project completed	1	0	0	N/A			0	0	N/A			0	0	N/A

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL17	ES	Spend 95% of the electricity maintenance budget by 30 June 2025	% of the budget spent	95%	0%	0%	N/A			20%	35.22%	B	[D516] Director: Engineering Services: Spend 34,67% of the electricity maintenance budget by 31 December 2024 [TL17]. (December 2024)		20%	35.22%	B
TL18	ES	Spend 95% of the capital budget allocated for the resurfacing of roads by 30 June 2025	% of the budget spent	95%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL20	ES	Spend 95% of the budget allocated for the upgrade of gravel roads by 30 June 2025	% of the budget spent	95%	0%	0%	N/A			20%	55.39%	B	[D519] Director: Engineering Services: Spend 55,39% of the budget allocated for the upgrade of gravel roads by 31 December 2024 [TL20]. (December 2024)		20%	55.39%	B
TL21	ES	Spend 95% of the budget allocated for the upgrade of the Touwsrivier Waste Water Treatment Works by 30 June 2025	% of budget spent	95%	10%	9.57%	O	[D520] Director: Engineering Services: Spend 9,57% of the budget allocated for the upgrade of the Touwsrivier Waste Water Treatment Works by 30 September 2024 Cash expenditure = R 2 743 807,00 (9,57%) Budget 2024/25 FY = R 28 674 012,00	[D520] Director: Engineering Services: Progress of the Civils and Structural Works were delayed due to adverse weather conditions during the months of July / August 2024. Progress and expenditure will increase during the summer period.	20%	31.42%	B	[D520] Director: Engineering Services: Spend 31,42% of the budget allocated for the upgrade of the Touwsrivier Waste Water Treatment Works by 31 December 2024 [TL21]. (December 2024)		20%	31.42%	B



# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
								(September 2024)	(September 2024)								
TL22	FS	Number of formal residential properties that are billed for water as at 30 June 2025	Number of residential properties that are billed for residential consumption water meters charged residential domestic tariffs or residential flat rate tariffs using an erf as a household except municipal rental flats which will be measured by using the number of rental units.	21 500	21 480	21 806	G2	[D128] CFO: Water connection as at September 2024 (September 2024)		21 480	21 858	G2	[D128] CFO: Water connection as at December 2024. (December 2024)		21 480	21 858	G2

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL23	FS	Number of residential properties which are billed for electricity or have pre-paid meters (excluding Eskom Electricity supplied properties) as at 30 June 2025	Number of residential properties that are billed for electricity or have pre-paid meters, charged on the residential tariffs for consumption and residential prepaid tariffs	22 885	22 885	23 262	G2	[D129] CFO: Electricity connected as at 30 September 2024 is 23 262. (September 2024)		22 885	22 546	O	[D129] CFO: The number of Electricity in December 2024 is 22 546 which is less than what was reported in September 2024. (December 2024)	[D129] CFO: The reason for the reduction is that, Electricity department has been involved in the TID project. Whilst busy with the project certain issue whereby they couldn't get access to certain areas and also meters which there were no purchases/trans action for a period of 2 years where then Deactivated/made inactive. With the new tender starting on the 1st February 2025, the RP will be a priority especially for the meters that were deactivated in order to determine whether the connection still exist or not and once confirmed the meters will be activated. (December 2024)	22 885	22 546	O

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL24	FS	Number of formal residential properties that are billed for sanitation/sewerage services as at 30 June 2025	Number of residential properties that are billed for residential sewerage tariffs using the erf as property	19 480	19 245	19 484	G2	[D130] CFO: Sewer connected as at 30 September 2024 was 19 484 (September 2024)		19 245	19 519	G2	[D130] CFO: Sewer connected as at 31 December 2024 was 19 519 (December 2024)		19 245	19 519	G2
TL25	FS	Number of formal residential properties that are billed for refuse removal as at 30 June 2025	Number of residential properties that are billed for refuse removal residential tariffs using the erf as a property	19 500	19 281	19 517	G2	[D131] CFO: Refuse connected as at 30 September 2024 was 19 517 (September 2024)		19 281	19 545	G2	[D131] CFO: Refuse connected as at 31 December 2024 was 19 545 (December 2024)		19 281	19 545	G2
TL26	FS	Provide free basic water to indigent households in terms of the approved tariffs earning up to R6000 as at 30 June 2025	Number of indigent households receiving free basic water	8 500	6 500	7 095	G2	[D132] CFO: Indigent register as at 30 September 2024 (September 2024)		7 000	7 506	G2	[D132] CFO: Indigent register as at 31 December 2024. (December 2024)		7 000	7 506	G2
TL27	FS	Provide free basic electricity to indigent households in terms of the approved tariffs earning up to R6000 as at 30 June 2025	Number of indigent households receiving free basic electricity	8 500	6 500	7 095	G2	[D133] CFO: Indigent register for Electricity as at 30 September 2024. (September 2024)		7 000	7 506	G2	[D133] CFO: Indigent register as at 31 December 2024 (December 2024)		7 000	7 506	G2
TL28	FS	Provide free basic sanitation to indigent households in terms of the approved tariffs earning up to R6000 as at 30 June 2025	Number of indigent households receiving free basic sanitation	8 500	6 500	7 095	G2	[D134] CFO: Indigent register for Sanitation as at September 2024. (September 2024)		7 000	7 506	G2	[D134] CFO: Number of indigent on the register December 2024. (December 2024)		7 000	7 506	G2

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL29	FS	Provide free basic refuse removal to indigent households in terms of the approved tariffs earning up to R6000 as at 30 June 2025	Number of indigent households receiving free basic refuse removal	8 500	6 500	7 095	G2	[D135] CFO: Indigent register for Refuse as at September 2024 (September 2024)		7 000	7 506	G2	[D135] CFO: Indigent register as at 31 December 2024. (December 2024)		7 000	7 506	G2
TL33	FS	Limit unaccounted electricity losses to less than 10% by 30 June 2025	% unaccounted for electricity	10%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL34	FS	Limit unaccounted water losses to less than 25% by 30 June 2025	% unaccounted for water	25%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL42	MM	The percentage of the municipal capital budget spent on capital projects as at 30 June 2025	% of the municipal capital budget spent	95%	0%	0%	N/A			30%	33.98%	G2	[D36] Municipal Manager: 33.98% overall spending on the Capital Budget - December 2024 report (December 2024)		30%	33.98%	G2
TL43	PS	Achieve 95% average water quality level as measured per SANS 241 criteria during the 2024/25 financial year	% water quality level per quarter	95%	95%	92.70%	O	[D663] Director: Planning, Development and Integrated Services: comply to SANS 241 (September 2024)	[D663] Director: Planning, Development and Integrated Services: adjust chlorine and lime application (September 2024)	95%	91.60%	O	[D663] Director: Planning, Development and Integrated Services: Water distribute in network remains safe for consumption. The turbidity of the water did not comply to standards. The high turbidity of water received from raw water sources remains a challenge. (December 2024)	[D663] Director: Planning, Development and Integrated Services: Regular scouring of water network according to scouring programme will continue. Removal of turbidity will require pre-treatment of water at source. (December 2024)	95%	92.15%	O

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL44	PS	Review the 5 year Water Service Development Plan IDP Water Sector Input Report and submit to Council for consideration by 31 March 2025	Water Service Development Plan IDP Water Sector Input Report submitted to Council for consideration	1	0	0	N/A			0	0	N/A			0	0	N/A
TL45	PS	Spend 95% of the budget allocated towards the pipe cracking projects/works by 30 June 2025	% of budget spent	95%	0%	0%	N/A			30%	98.54%	B	[D665] Director: Planning, Development and Integrated Services: Available pipe cracking project budget for 2024/2025 spend. (December 2024)	[D665] Director: Planning, Development and Integrated Services: Not applicable (December 2024)	30%	98.54%	B
TL46	PS	80% of sewage samples comply with effluent standard during the 2024/25 financial year	% of sewage samples compliant	80%	80%	66.20%	O	[D666] Director: Planning, Development and Integrated Services: mechanical breakdowns on pumps etc. Testing of new plant at Rawsonville. High vacancy rate of PC's at De Doorns supervision control (September 2024)	[D666] Director: Planning, Development and Integrated Services: filling of vacancies in De Doorns, repair mechanical pumps (September 2024)	80%	62.60%	O	[D666] Director: Planning, Development and Integrated Services: Effluent being tested against Special Limits on Licence conditions versus General limits as previously applied. (December 2024)	[D666] Director: Planning, Development and Integrated Services: Repair/ replacement of mechanical equipment filling of critical vacancies receiving attention. (December 2024)	80%	64.40%	O

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL47	PS	Spend 95% of the budget allocated towards the improvement of the sewerage system by 30 June 2025	% of budget spent	95%	0%	0%	N/A			30%	30.19%	G2	[D667] Director: Planning, Development and Integrated Services: Project still in progress for upgrading at WWTW & CIP lining of broken pipes / relining will commence in January 2025 due to high water level and water ingress during winter months . (December 2024)		30%	30.19%	G2
TL49	PS	Spend 95% of the budget allocated for the Regional Socio Economic Programme by 30 June 2025	% of budget spent	95%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

SO2: TO CREATE AN ENABLING ENVIRONMENT FOR EMPLOYMENT AND POVERTY AND POVERTY ERADICATION THROUGH PROACTIVE ECONOMIC DEVELOPMENT AND TOURISM

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL50	PS	Review the SDF and submit to Council for approval by 31 March 2025	SDF reviewed and submitted for approval	1	0	0	N/A			0	0	N/A			0	0	N/A
TL51	SSS	The number of FTE's created through the EPWP programme by 30 June 2025	Number of FTE's created through the EPWP programme	166	0	0	N/A			83	155.70	B	[D455] Director: Strategic Support Services: The creation of EPWP FTE target has been achieved, reflecting a solid contribution to the municipality's job creation and poverty alleviation objectives. (December 2024)		83	155.70	B
TL55	SSS	Sign service level agreements (SLA's) with 4 Local Tourism Associations (LTA's) for their annual tourism operational expenditure by 30 September 2024	Number of SLA's signed	4	4	4	G	[D459] Director: Strategic Support Services: Performance achieved (September 2024)		0	0	N/A			4	4	G



# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL57	SSS	Table an item to Council for the disposal of Kleinplasia and De La Bat plots by 30 June 2025	Item to Council tabled	1	0	0	N/A	[D461] Director: Strategic Support Services: KPI not due during this period under review. (July 2024) [D461] Director: Strategic Support Services: KPI not due during this period under review. (August 2024) [D461] Director: Strategic Support Services: KPI not due during this period under review. (September 2024)	[D461] Director: Strategic Support Services: N/A (July 2024) [D461] Director: Strategic Support Services: N/A (August 2024) [D461] Director: Strategic Support Services: N/A (September 2024)	0	0	N/A	[D461] Director: Strategic Support Services: KPI not due during this period under review. (October 2024) [D461] Director: Strategic Support Services: KPI not due during this period under review. (November 2024) [D461] Director: Strategic Support Services: KPI not due during this period under review. However, the Kleinplasia item served at the 4 December 2024 council meeting and the public participation process is being followed. Closing date for comments is 17 January 2025 whereafter an item will be resubmitted to council. (December 2024)	[D461] Director: Strategic Support Services: N/A (October 2024) [D461] Director: Strategic Support Services: N/A (November 2024) [D461] Director: Strategic Support Services: N/A (December 2024)	0	0	N/A

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL59	SSS	Develop an Investment Incentive Policy and submit to Council for approval by 31 December 2024	Investment Incentive Policy developed and submitted to Council for approval	1	0	0	N/A			1	1	G	[D463] Director: Strategic Support Services: Performance achieved (December 2024)		1	1	G

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

SO3: TO ENSURE A SAFE, HEALTHY, CLEAN AND SUSTAINABLE EXTERNAL ENVIRONMENT FOR ALL BREEDE VALLEY'S PEOPLE

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL1	CS	Plan & conduct 48 roadblocks by 30 June 2025	Number of roadblocks conducted	48	12	12	G	[D302] Director: Community Services: Target met (September 2024)	[D302] Director: Community Services: 12 roadblocks were perform (September 2024)	12	12	G	[D302] Director: Community Services: Target met (December 2024)		24	24	G
TL7	CS	Conduct 1000 planned inspections in accordance with the Fire Protection Regulations and Fire Safety Bylaw during the 2024/25 financial year	Number of planned inspections conducted	1 000	250	386	B	[D308] Director: Community Services: Completed (September 2024)		250	432	B	[D308] Director: Community Services: The department conducted 432 planned inspections in accordance with the Fire Protection Regulations and Fire Safety Bylaw during quarter 2. (December 2024)		500	818	B
TL8	CS	Purchase a complete fire engine with equipment by the end of February 2025	Fire engine with equipment purchased	1	0	0	N/A			0	0	N/A			0	0	N/A
TL10	CS	Spend 95% of the capital budget linked to the construction of the fence of Esselen Park Sport Facility	% of the budget spent	95%	0%	0%	N/A			20%	99.04%	B	[D311] Director: Community Services: The department spent R9 966 192.55 of its total budget of R10 062 524.		20%	99.04%	B

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
		by 30 June 2025											(December 2024)				
TL11	CS	Spend 95% of the capital budget linked to the upgrade of the Fanie Otto and Rawsonville Sport Field by 30 June 2025	% of the budget spent	95%	0%	0%	N/A			20%	0%	R	[D312] Director: Community Services: The project is at procurement stage and awaits evaluation. It will serve before the BAC in February 2025. (December 2024)	[D312] Director: Community Services: The project is at procurement stage and awaits evaluation. It will serve before the BAC in February 2025. (December 2024)	20%	0%	R
TL12	CS	Develop a Sport Policy for the management of sport facilities for the different sporting codes and submit to Council for approval by 31 March 2025	Sport Policy developed and submitted to Council for approval	1	0	0	N/A			0	0	N/A			0	0	N/A

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL19	ES	Spend 95% of the capital budget allocated for the construction of speedhumps in the municipal area by 30 June 2025	% of the budget spent	95%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL48	PS	Recycle 80 tonnes of waste by 30 June 2025	Tonnage of waste recycled	80	20	16.70	O	[D668] Director: Planning, Development and Integrated Services: 1660 amount recycled by residents. (September 2024)	[D668] Director: Planning, Development and Integrated Services: A recycling promotion initiative is planned, which will include the distribution of leaflets alongside bags and media reports. Furthermore, there is an ongoing effort to outsource the Worcester Materials Recovery Facility (MRF), which was not operational during the initial term. Once it resumes operations, the	20	39	B	[D668] Director: Planning, Development and Integrated Services: Target achieved (December 2024)	[D668] Director: Planning, Development and Integrated Services: None required (December 2024)	40	55.70	G2

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
									volume of recyclables is expected to rise. (September 2024)								

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

SO4: PROVIDE DEMOCRATIC, ACCOUNTABLE GOVERNMENT FOR LOCAL COMMUNITIES AND ENCOURAGE INVOLVEMENT OF COMMUNITIES AND COMMUNITY ORGANIZATIONS IN THE MATTERS OF LOCAL GOVERNMENT

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL38	FS	Achieve an unqualified audit for the 2023/24 financial year by 31 January 2025	Audit report signed by the Auditor-General for 2023/24	1	0	0	N/A			0	0	N/A			0	0	N/A
TL40	MM	Compile a Risk Based Audit Plan and submit to the Audit Committee by 30 June 2025	RBAP submitted to the Audit Committee	1	0	0	N/A			0	0	N/A			0	0	N/A
TL41	MM	Compile a strategic risk report and submit to Council by 31 May 2025	Strategic risk report submitted to Council	1	0	0	N/A			0	0	N/A			0	0	N/A
TL56	SSS	Submit a request for approval, to dispose official documents, to the Provincial Archive Services by no later than 30 June 2025	Request for approval submitted to the Provincial Archive Services	1	0	0	N/A			0	0	N/A			0	0	N/A



# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

SO5: ENSURE A HEALTHY AND PRODUCTIVE WORKFORCE AND AN EFFECTIVE AND EFFICIENT WORK ENVIRONMENT

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL52	SSS	Number of people from employment equity target groups employed in the three highest levels of management in compliance with the municipality's approved employment equity plan and organisational structure during the 2024/25 financial year	Number of people employed in the three highest levels of management	2	0	0	N/A			0	0	N/A			0	0	N/A
TL53	SSS	Spend 1% of the municipality's personnel budget on implementing its workplace skills plan by 30 June 2025	% of the budget spent	1%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

TL54	SSS	Limit vacancy rate to 15% of budgeted posts by 30 June 2025	% vacancy rate	15%	0%	0%	N/A			15%	18%	R	[D458] Director: Strategic Support Services: NOT ACHIEVED (December 2024)	[D458] Director: Strategic Support Services: 1. Review of the organizational structure had huge impact on the filling vacancies. On the position budget list there were still funded vacancies that were vacancies deemed to not be filled due to anticipated major changes or to be abolished. Consequently, some of those positions can only be filled once the new structure is approved by Council. The new structure will be implemented on January 2025, and HR will fast track the filling of all the backlog of positions that could not be filled due to the review of the organizational structure. Since 01 July 2024 until 31 December 2024, the Human Resources Department filled 93 vacant	15%	18%	R
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# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

[illegible]

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL58	SSS	Spend 95% of the budget allocated for the replacement of ICT equipment by 30 June 2025	% of the budget spent	95%	0%	0%	N/A	[D462] Director: Strategic Support Services: IT Budget will be spent on or before 30 June 2025 (July 2024) [D462] Director: Strategic Support Services: Process to procure IT Equipment currently at tender evaluation stage. (August 2024) [D462] Director: Strategic Support Services: Process to procure IT Equipment currently at tender evaluation stage (September 2024)		10%	0%	R	[D462] Director: Strategic Support Services: IT Equipment tender has been awarded (October 2024) [D462] Director: Strategic Support Services: IT Equipment tender has been awarded (November 2024) [D462] Director: Strategic Support Services: Procurement of ICT equipment was still in process during the latter part of Q2 (i.e. 31 December 2024). Subsequently, no expenditure was recorded at the end of Q2. However, 78.16% of funds (i.e. R1 588 205.08 / R2	[D462] Director: Strategic Support Services: The target will be fully met at year end (i.e. 30 June 2025). With the exception of possible savings, the department anticipates to spend 100% of the allotted budget. In addition, target setting will be revised in future financial periods, as the procurement and particularly payment of procured ICT equipment occurs in the latter part of a financial period (i.e. Q3 & Q4). (December 2024)	10%	0%	R

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
													032 000) have been committed for payment in Q3, subject to the delivery and receipt of ordered ICT equipment. (December 2024)				

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

SO6: ASSURE A SUSTAINABLE FUTURE THROUGH SOUND FINANCIAL MANAGEMENT, CONTINUOUS REVENUE GROWTH CORPORATE GOVERNANCE AND RISK MANAGEMENT PRACTICES

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL30	FS	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2025	% of debt coverage	45%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL31	FS	Financial viability measured in terms of the outstanding service debtors as at 30 June 2025	% of outstanding service debtors	16.50%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL32	FS	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2025	Number of months it takes to cover fix operating expenditure with available cash	1.50	0	0	N/A			0	0	N/A			0	0	N/A

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

IC	RD	KPI	UoM	OAT	Quarter ending September 2024					Quarter ending December 2024					Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL35	FS	Submit the approved financial statements for 2023/24 to the Auditor-General by 31 August 2024	Approved financial statements for 2023/24 submitted to the AG	1	1	1	G	[D141] CFO: The financial statements for 2023/24 was submitted to the Auditor-General by 31 August 2024. (August 2024)		0	0	N/A			1	1	G
TL36	FS	Achieve a payment percentage of above 95% as at 30 June 2025	% Payment achieved	95%	75%	76.04%	G2	[D142] CFO: Collection rate as at 30 September 2024 was just above the target of 75% (September 2024)		90%	90.04%	G2	[D142] CFO: Collection rate as at 31 December 2024 was on target 90.04% (December 2024)		90%	90.04%	G2
TL37	FS	Review the MGRO Clean Audit Plan and submit to the Municipal Manager by 31 January 2025	MGRO Clean Audit Plan submitted	1	0	0	N/A			0	0	N/A			0	0	N/A
TL39	FS	Review the Revenue Enhancement Plan and submit to Council for approval by 31 May 2025	Reviewed Revenue Enhancement Plan submitted to Council	1	0	0	N/A			0	0	N/A			0	0	N/A

# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

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The current KPI's encapsulated in the Top Layer SDBIP will be reviewed, revised and submitted with the Adjustments Budget to Council by the end of February 2025, coupled with the necessary motivation in instances where key performance indicator targets require amendment as a result of the Adjustments Budget and/or audit outcomes realised during the 2023/24 financial period (amongst others).



# PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024

## 3. ANNUAL REPORT

As prescribed in section 72(1)(a)(iii) of the MFMA, the Accounting Officer must assess the performance of the municipality in the first 6 months taking into account the past year's Annual Report, and progress on resolving the problems identified in the Annual Report. On 17 November 2021, Council resolved (in terms of resolution C101/2021) on the composition and purpose of the Oversight Committee (MPAC). The purpose of the MPAC includes (amongst others) the consideration and evaluation of the content of the Annual Report and the submission of recommendations to Council when adopting an Oversight Report on the Annual Report. This report will include a summary of comments and conclusions on the Annual Report of the municipality and will include one or more of the following:

- Misstatements in the Financial Statements;
- Material under spending of the budget;
- Planned key performance indicators not achieved;
- Non-compliance with laws and regulations;
- Assessment by Internal Audit on predetermined objectives (PMS);
- Financial management; and
- Governance.

Accuracy and reliability of the Annual Report is continuously monitored by the administration. In addition, the report will also be submitted to the Auditor-General for verification and confirmation that it does not include any inconsistency with the annual financial statements and the performance report audited by the Auditor-General.

The final 2023/24 Annual Report and corresponding Oversight Report served before Council on the 12th of December 2024. Council subsequently resolved, as per resolution C101/2024, to adopt the 2023/24 Oversight Report and approve the 2023/24 Annual Report without reservations. In addition, Council and Management must consider the operational recommendations made by MPAC, as it may add value to the implementation of service-related operational activities and enhance performance monitoring and reporting.

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# **IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71, 52(d) & 72 REPORT DECEMBER 2024**

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## **In-Year Report of the Municipality**

Prepared in terms of Section 71, 52(d) & 72 of the Local Government: Municipal Finance Management Act (56/2003) and Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.



**BREED VALLEY**

MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

**2024/2025 FINANCIAL YEAR**

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## LEGISLATIVE FRAMEWORK

### MFMA SECTION 71 & 52(d)

#### 71. Monthly budget statements

(1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- (a) Actual revenue, per revenue source;
- (b) actual borrowings;
- (c) actual expenditure, per vote;
- (d) actual capital expenditure, per vote;
- (e) the amount of any allocations received;
- (f) actual expenditure on those allocations, excluding expenditure on
  - (i) its share of the local government equitable share; and
  - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) when necessary, an explanation of-
- (h) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
  - (ii) any material variances from the service delivery and budget implementation plan; and
  - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality has approved budget.

(2) The statement must include-

- (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
- (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).

(3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

(4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

(5) The accounting officer of a municipality which has received an allocation referred to in subsection (1) (e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1) (e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.

(6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.

(7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.

## **52. The mayor of a municipality—**

(d) must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

## **72. Mid-year budget and performance assessment**

(1) The accounting officer of a municipality must by 25 January of each year—

(a) assess the performance of the municipality during the first half of the financial year, taking into account—

(i) the monthly statements referred to in section 71 for the first half of the financial year;

(ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;

(iii) the past year's annual report, and progress on resolving problems identified in the annual report; and

(iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and

(b) submit a report on such assessment to—

(i) the mayor of the municipality;

(ii) the National Treasury; and

(iii) the relevant provincial treasury.

(2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.

(3) The accounting officer must, as part of the review—

(a) make recommendations as to whether an adjustments budget is necessary; and

(b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

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## GLOSSARY

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**Adjustments budget** – Prescribed in section 28 of the MFMA. The formal means by which a municipality November revise its annual budget during the year.

**Allocations** – Money received from Provincial or National Government or other municipalities.

**Budget** – The financial plan of the Municipality.

**Budget related policy** – Policy of the municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

**Capital expenditure** - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as a non-current asset on the Municipality's balance sheet.

**Cash flow statement** – A statement including only actual receipts and expenditure by the Municipality. Cash payments and receipts do not always coincide with budgeted timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period. The same principle applies with the cash receipts. The Municipality recognises the revenue on date of billing whilst payment may not appear in the same period; the receipt is recognised at date of receipt.

**DORA** – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

**Equitable Share** – A general grant paid to Municipalities. It is predominantly targeted to help with free basic services.

**Fruitless and wasteful expenditure** – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

**GFS** – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between Municipalities.

**GRAP** – Generally Recognised Accounting Practice. The new standard for municipal accounting.

**IDP** – Integrated Development Plan. The main strategic planning document of the Municipality

**MBRR** – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

**MFMA** – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

**MTREF** – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

**Operating expenditure** – Spending on the day-to-day operations of the Municipality such as salaries and wages and general expenses.

**Rates** – Local Government tax levied in terms of the Local Government: Municipal Property Rates Act, Act 6 of 2004. The tax is based on the assessed market value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

**SDBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

**Strategic objectives** – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

**Unauthorised expenditure** – Generally, is spending without, or in excess of, an approved budget.

**Virement** – A transfer of budget.

**Virement policy** - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

**Vote** – One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments of the municipality

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## **PART 1 – IN-YEAR REPORT**

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### **SECTION 1 – MAYOR’S REPORT**

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#### **1.1 In-Year Report - Monthly Budget Statement**

The monthly budget statement for December 2024 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

#### **1.2 Other Information**

Additional clarity on the content of this report or answers to any questions is available from the Chief Financial Officer.



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## **PART 1 – IN-YEAR REPORT**

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### **SECTION 2 – RESOLUTIONS**

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#### **2. Recommended resolution to Council with regards to December 2024 In-year report is:**

##### **RESOLVED**

(a) That the Council takes note of the contents in the In-year monthly report for December 2024 as set out in the schedules contained in Section 4 (In-year budget statement tables) as well as the supporting documentation in Section 6 to 13.

1. Table C1 – Monthly Budget Statement Summary;
2. Table C2 – Monthly Budget Statement – Financial Performance (Standard classification);
3. Table C3 – Monthly Budget Statement – Financial Performance Standard classification (Revenue and expenditure by Municipal Vote)
4. Table C4 – Monthly Budget Statement – Financial Performance (Revenue by Source and Expenditure by Type)
5. Table C5 – Monthly Budget Statement – Capital Expenditure;
6. Table C6 – Monthly Budget statement – Financial Position; and
7. Table C7 – Monthly Budget statement – Cash Flows

(b) Any other resolutions required by the Council.

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## PART 1 –IN-YEAR REPORT

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### SECTION 3 – EXECUTIVE SUMMARY

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#### 3.1 INTRODUCTION

The audited outcome for 2023/2024 reflected in this report are final as the Annual Financial Statements were completed and audited by the Auditor General. The in-year report for December 2024 contains the final outcomes for the 2023/2024 audit. The municipality has achieved a clean audit opinion (Unqualified with no matters of emphasis).

#### 3.2 CONSOLIDATED PERFORMANCE

##### 3.2.1 Against annual budget (Original approved and latest adjustments)

###### Revenue by Source

The figures represented in this section are the accrued amounts and not actual cash receipts; in other words, the amounts billed for property rates; service charges and interest as it become due.

The total revenue excluding capital transfers and contributions for the period 1 July 2024 –31 December 2024 is R722 380 202 or 44.83% of the total budgeted revenue R1 611 276 750.

The total revenue is underperforming by 10% in comparison to the approved budget due to mainly traffic fine revenue which is recorded at year end. Property Rates reflects an overperformance of 25% due to the annual rates that have been billed in July 2024. Service charges reflect an overall underperformance of 4%. This is mainly because water and electricity include an accrual journal which was processed in July 2024 to transfer revenue accrued before June 2024 but billed in July 2024 to move it to the 2023/2024 financial year. A journal will be processed in July 2025 to ensure that revenue billed for the period of June is accrued to the 2024/2025 financial year. Waste Management and Waste-Water Management have performed better than budgeted with overperformances of 21% and 21% respectively due to the annual services billed in July 2024.

###### Property Rates

Property Rates reflects an overperformance of 25% due to the billing of annual rate payers accounts.

### **Service charges - electricity revenue**

The electricity revenue shows an 7% underperformance which is mainly due to the accrual journal.

To be GRAP compliant the municipality must process an accrual journal that recognizes revenue which was consumed in previous financial year but billed in the new financial year. In July 2024, the municipality processed a journal of R35 265 429 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2025 when the AFS are being finalized a journal will be processed to recognize the revenue consumed in June which will then align the revenue properly.

During the period 1 July 2024 and 30 November 2024, the Municipality purchased 112 664 591 kWh (units) of electricity while 103 703 945 were distributed. This resulted in electricity distribution losses of 7.98 % (8 960 646 kWh) during this period.

### **Service charges - water revenue.**

Water revenue shows an underperformance of 20% due to the accrual journal.

In order to be GRAP compliant the municipality has to process an accrual journal that recognizes revenue which was consumed in previous financial year but billed in the new financial year. In July 2024 the municipality processed a journal of R7 862 915 to recognize revenue billed in July 2024, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2025 when the AFS are being finalized a journal will be processed to recognize the revenue consumed in June 2024 which will then align the revenue properly.

During the period of July 2024 till November 2024 a bulk water supply from source of 6 497 361 kiloliters (kl) of water was inputted into the water distribution system, while revenue water of 5 488 156 kl was accounted for. This means that 1 009 205 kl were lost. This represents overall water losses of 15.53%. The unbilled authorized consumption represents .75% (48 845) while customer meter and data errors are 2.17% (140 724 kl) resulting in real losses of 12.61% (819 636 kl).

### **Service charges – waste management and waste-water management**

Waste management and Waste-water management revenue both show an overperformance of 21% against the budgeted revenue. This is due to the billing of annual payers for these services.

**Interest earned – external investments**

Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies.

**Interest earned – outstanding debtors**

Interest from overdue debtors is performing as per the budgeted revenue.

**Fines, penalties, and forfeits**

Fines are underperforming with 100 % of the budgeted amount. Traffic revenue will be updated when reporting for the third quarter. It should also be noted that traffic fines are primarily a law enforcement tool rather than a revenue generation mechanism. As a result, while the municipality endeavors to accurately budget based on past trends, the actual law enforcement activities might result in variances between budgeted revenue and actual revenue billed.

**Agency Services**

Agency Services revenue shows an overperformance of 3% against the budgeted revenue. Agency Services are done on an ad-hoc basis based on the demand from clients.

**Licenses and permits.**

The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.

**Transfers and subsidies – Operating.**

The second transfer of the equitable share has been fully recognized for the year under review.

**Gains**

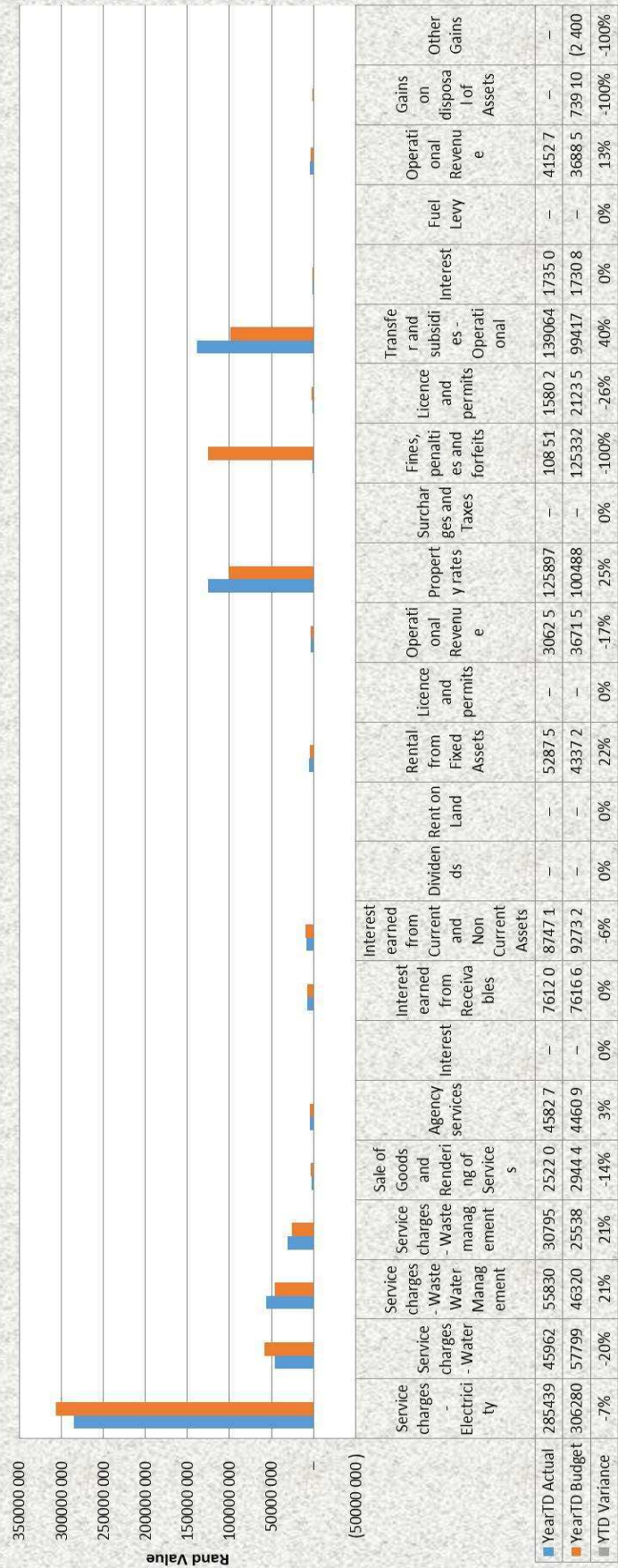
Gains from the disposal of assets are less than anticipated.

**Transfers and subsidies – Capital**

Capital grants are recognized when capital expenditure has been capitalized.

*Refer to Section 4 – table C4 – Total revenue by source (excluding capital transfers and contributions)*

## Operating Revenue



## **Operating Expenditure by Type**

The figures in this section should represent the accrued amounts; in other words when the goods have been ordered; received or the invoice has been completed (reconciled with goods received and prices quoted) it should be captured as an expense. Shadow figures are reflected on the financial system once an order is issued. This action serves as a budgetary control mechanism and no actual financial entries are passed. These figures cannot be used for reporting purposes. The amounts included as expenditure are currently only those for which a payment run has been completed.

The total expenditure amounts to R 613 502 678 or 37.95 % of the total budgeted expenditure R1 616 416 707.

### **Employee related costs**

Positions are budgeted for 12 months of the financial year. Vacant positions results in savings which are reprioritised with the Mid-year Adjustment Budget.

### **Debt impairment**

Irrecoverable debt written off reflects a variance of R 23 018 492 while Debt impairment expense reflects an underperformance of 94% with an actual performance amount of R6 212 778. This consists of mainly indigent debt written off as per the write-off policy of the municipality. A portion write-off was done against the provision for bad debt balance in the general ledger. The total write-offs including VAT were R 33 508 934. The budgeted amount for the write-offs is included in the Impairment expense budget. An adjustment to move the budget from the debt impairment expense to the irrecoverable debt written off will be done during the budget review processes. The parameters are also being fixed in order to reflect the total write-offs against the irrecoverable expense section.

### **Depreciation and amortisation**

Debt impairment till December 2024 are pro-rata less than anticipated.

### **Contracted services**

Expenditure on contracted and outsourced services till December 2024 are pro-rata less than anticipated.

### **Transfers and subsidies**

Monetary allocations to individuals and organisations till December 2024 are pro-rata less than anticipated.

**Irrecoverable debts written off**

The accounting treatment for irrecoverable debt owned by ingredient consumers.

**Losses on Disposal of Assets**

No disposal of assets were done for the financial year under review.

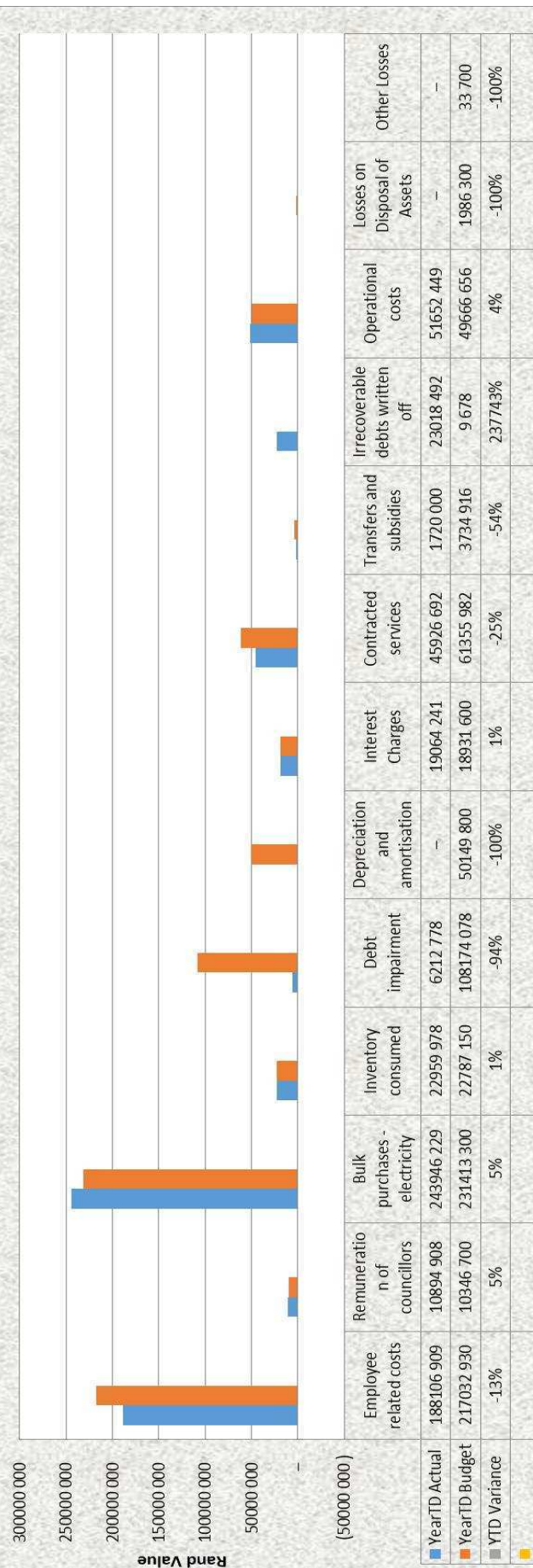
**Other Losses**

Actuarial gains and losses are done at financial year-end.

*Refer to Section 4 – table C4 – Total expenditure by type*



## Operating Expenditure





**Capital Expenditure**

The total capital expenditure for the period 1 July 2024 – 31 December 2024, amounts to R76 668 775 or 33.98% of the total capital budget that amounts to R225 617 920.

**Capital grant funding** the total capital grant funding expenditure amounts to R21 683 092 or 39.92% of the total capital grant funding budget that amounts to R54 323 000.

*Refer to Section 4 – table C5 for more detail.*



**Cash Flow**

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R196 596 020.

**Service Charges**

The budget and actual cash received is very close – credit control processes has been strengthen to ensure all revenues due to the municipality are collected. Revenue was reviewed during the adjustment budget process.

**Receipts**

Credit control processes in place.

**Other revenue**

Normal credit control processes has however been implemented.

**Government – Operating**

There will be a difference between the budget and actual - portions paid over can differ in different months.

**Government Capital**

There will be a difference between the budget and actual - portions paid over can differ in different months.

**Interest**

Investment processes been done monthly.

**Suppliers**

Process implemented to handle yearly contracts agreements for the year - to ensure all contracts is funded. Procurement process updated and ensure we pay within 30 days.

**Transfer and grants**

Small amount paid related to expenditure on Housing projects and Grant-In Aid.

**Capital assets**

Demand Management Plan in progress/ tenders advertise. Possible roll over for projects that will be ongoing in the new financial year in progress.

**Consumer deposits**

The movement in debtors will have an influence on the deposits %.

*Refer to Section 4*

*– Supporting Table C7 and Section 7 for more detail on the cash position.*

### **3.3 MATERIAL VARIANCES FROM SDBIP**

Comments for December 2024.

*Refer to Section 4 – Supporting Table SC1*

### **3.4 REMEDIAL OR CORRECTIVE STEPS**

No remedial or corrective steps are required at this time.

## PART 1 – IN-YEAR REPORT

### SECTION 4 – IN-YEAR BUDGET TABLES

#### 4.1 Monthly budget statements

##### 4.1.1 Table C1: Monthly Budget Statement Summary

This table provide a summary of the most important information by pulling its information from the other tables to follow.

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M06 December									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>Financial Performance</b>									
Property rates	197 548	200 977	200 977	14 163	125 897	100 488	25 409	25%	200 977
Service charges	807 823	870 634	870 634	72 948	418 028	435 939	(17 911)	-4%	870 634
Investment revenue	18 373	19 522	19 522	1 567	8 747	9 273	(526)	-6%	19 522
Transfers and subsidies - Operational	185 954	198 836	200 424	58 131	139 064	99 418	39 646	40%	200 424
Other own revenue	144 076	319 720	319 720	4 367	30 643	156 643	(126 000)	-80%	319 720
<b>Total Revenue (excluding capital transfers and</b>	<b>1 353 773</b>	<b>1 609 689</b>	<b>1 611 277</b>	<b>151 175</b>	<b>722 380</b>	<b>801 761</b>	<b>(79 381)</b>	<b>-10%</b>	<b>1 611 277</b>
Employee costs	396 107	456 828	454 416	33 016	188 107	217 033	(28 926)	-13%	454 416
Remuneration of Councillors	20 467	21 757	21 757	1 726	10 895	10 347	548	5%	21 757
Depreciation and amortisation	101 941	105 208	105 208	–	–	50 150	(50 150)	-100%	105 208
Interest	31 254	39 842	39 842	3 075	19 064	18 932	133	1%	39 842
Inventory consumed and bulk purchases	504 806	534 056	534 480	41 989	266 906	254 200	12 706	5%	534 480
Transfers and subsidies	3 069	7 711	8 706	95	1 720	3 735	(2 015)	-54%	8 706
Other expenditure	338 715	452 229	452 008	26 973	126 810	221 226	(94 416)	-43%	452 008
<b>Total Expenditure</b>	<b>1 396 358</b>	<b>1 617 631</b>	<b>1 616 417</b>	<b>106 873</b>	<b>613 503</b>	<b>775 623</b>	<b>(162 120)</b>	<b>-21%</b>	<b>1 616 417</b>
<b>Surplus/(Deficit)</b>	<b>(42 585)</b>	<b>(7 942)</b>	<b>(5 140)</b>	<b>44 302</b>	<b>108 878</b>	<b>26 138</b>	<b>82 739</b>		<b>(5 140)</b>
Transfers and subsidies - capital (monetary allocations)	97 746	54 410	54 323	–	–	27 205	(27 205)	-100%	54 323
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>55 162</b>	<b>46 468</b>	<b>49 183</b>	<b>44 302</b>	<b>108 878</b>	<b>53 343</b>	<b>55 534</b>	<b>104%</b>	<b>49 183</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>55 162</b>	<b>46 468</b>	<b>49 183</b>	<b>44 302</b>	<b>108 878</b>	<b>53 343</b>	<b>55 534</b>	<b>104%</b>	<b>49 183</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>234 621</b>	<b>187 437</b>	<b>225 618</b>	<b>12 006</b>	<b>76 669</b>	<b>123 206</b>	<b>(46 537)</b>	<b>-38%</b>	<b>225 618</b>
Capital transfers recognised	97 746	54 410	54 323	2 427	21 683	29 997	(8 314)	-28%	54 323
Borrowing	56 598	48 706	63 867	907	13 953	31 318	(17 365)	-55%	63 867
Internally generated funds	80 276	84 321	107 428	8 672	41 033	61 891	(20 858)	-34%	107 428
<b>Total sources of capital funds</b>	<b>234 621</b>	<b>187 437</b>	<b>225 618</b>	<b>12 006</b>	<b>76 669</b>	<b>123 206</b>	<b>(46 537)</b>	<b>-38%</b>	<b>225 618</b>
<b>Financial position</b>									
Total current assets	375 718	368 815	368 815		355 491				368 815
Total non current assets	2 840 784	2 782 113	2 782 113		2 845 988				2 782 113
Total current liabilities	251 040	197 665	197 665		136 303				197 665
Total non current liabilities	530 343	677 191	677 191		517 211				677 191
<b>Community wealth/Equity</b>	<b>2 435 120</b>	<b>2 276 072</b>	<b>2 276 072</b>		<b>2 547 966</b>				<b>2 276 072</b>
<b>Cash flows</b>									
Net cash from (used) operating	256 108	92 061	95 033	49 976	67 990	47 434	(20 556)	-43%	92 061
Net cash from (used) investing	(263 381)	(187 337)	(225 425)	(11 999)	(76 652)	(114 391)	(37 740)	33%	(225 425)
Net cash from (used) financing	51 760	25 346	23 346	3	(12 979)	35 197	48 176	137%	25 346
<b>Cash/cash equivalents at the month/year end</b>	<b>193 241</b>	<b>65 082</b>	<b>111 191</b>	<b>–</b>	<b>196 596</b>	<b>186 477</b>	<b>(10 119)</b>	<b>-5%</b>	<b>110 218</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	43 021	12 889	8 652	13 927	7 561	6 481	27 581	188 967	309 078
<b>Creditors Age Analysis</b>									
Total Creditors	–	–	–	–	–	–	–	–	–

### 4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications, which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

WC025 Breede Valley - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December										
Description	Ref	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	Budget Year 2024/25			
R thousands							YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		291 185	295 739	295 865	17 502	190 375	146 649	43 726	30%	295 865
Executive and council		1 055	1 210	1 210	76	662	575	87	15%	1 210
Finance and administration		290 130	294 530	294 656	17 425	189 713	146 074	43 639	30%	294 656
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		126 444	304 261	304 261	13 698	27 055	150 245	(123 190)	-82%	304 261
Community and social services		13 760	13 804	13 804	135	8 686	6 858	1 829	27%	13 804
Sport and recreation		4 343	4 289	4 289	408	1 525	2 043	(518)	-25%	4 289
Public safety		74 624	253 561	253 561	27	317	125 186	(124 869)	-100%	253 561
Housing		33 717	32 607	32 607	13 128	16 527	16 158	369	2%	32 607
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		27 173	16 207	16 669	504	6 785	7 736	(951)	-12%	16 669
Planning and development		1 586	2 606	2 606	160	837	1 268	(430)	-34%	2 606
Road transport		25 587	13 601	14 063	344	5 947	6 469	(521)	-8%	14 063
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		1 006 717	1 047 892	1 047 805	119 471	498 165	524 335	(26 170)	-5%	1 047 805
Energy sources		610 439	640 736	640 736	49 207	287 346	320 436	(33 091)	-10%	640 736
Water management		137 401	143 377	143 377	10 360	46 711	71 654	(24 943)	-35%	143 377
Waste water management		178 969	184 647	184 560	55 099	106 860	92 263	14 597	16%	184 560
Waste management		79 909	79 133	79 133	4 805	57 248	39 981	17 267	43%	79 133
<i>Other</i>	4	—	—	1 000	—	—	—	—	—	1 000
<b>Total Revenue - Functional</b>	2	1 451 520	1 664 099	1 665 600	151 175	722 380	828 966	(106 586)	-13%	1 665 600
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		307 021	317 125	318 499	28 424	135 685	153 096	(17 411)	-11%	318 499
Executive and council		49 953	47 353	47 468	3 393	21 341	22 637	(1 297)	-6%	47 468
Finance and administration		252 883	264 445	265 705	24 494	112 001	127 918	(15 917)	-12%	265 705
Internal audit		4 185	5 327	5 327	537	2 343	2 541	(197)	-8%	5 327
<i>Community and public safety</i>		212 473	333 983	334 302	13 392	70 061	163 228	(93 167)	-57%	334 302
Community and social services		35 446	36 682	36 682	2 995	15 177	17 565	(2 388)	-14%	36 682
Sport and recreation		37 166	42 322	42 316	4 151	17 008	20 284	(3 275)	-16%	42 316
Public safety		117 324	223 756	224 277	5 480	28 913	110 281	(81 368)	-74%	224 277
Housing		22 454	31 123	30 927	767	8 962	15 049	(6 087)	-40%	30 927
Health		83	100	100	—	—	49	(49)	-100%	100
<i>Economic and environmental services</i>		88 519	96 007	96 295	5 674	30 083	45 842	(15 760)	-34%	96 295
Planning and development		22 600	26 099	24 631	1 784	11 364	11 819	(455)	-4%	24 631
Road transport		65 707	69 573	71 330	3 859	18 682	33 862	(15 180)	-45%	71 330
Environmental protection		211	334	334	31	37	162	(125)	-77%	334
<i>Trading services</i>		787 078	869 566	865 388	59 379	377 369	412 992	(35 623)	-9%	865 388
Energy sources		536 941	591 618	590 005	42 919	272 999	280 953	(7 954)	-3%	590 005
Water management		93 915	102 938	103 138	6 187	41 429	49 203	(7 774)	-16%	103 138
Waste water management		90 891	105 481	101 461	5 792	36 454	48 994	(12 540)	-26%	101 461
Waste management		65 330	69 529	70 784	4 482	26 487	33 841	(7 355)	-22%	70 784
<i>Other</i>		1 268	950	1 932	3	305	465	(160)	-34%	1 932
<b>Total Expenditure - Functional</b>	3	1 396 358	1 617 631	1 616 417	106 873	613 503	775 623	(162 120)	-21%	1 616 417
<b>Surplus/ (Deficit) for the year</b>		55 162	46 468	49 183	44 302	108 878	53 343	55 534	104%	49 183

### 4.1.3 Table C3: Monthly Budget Statement - Financial Performance

The budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality. On the next page; as part of Table C3; a table with the sub-votes is also prepared.

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06										
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 - Council General		1 055	1 210	1 210	76	662	602	60	9,9%	1 210
Vote 2 - Municipal Manager		500	500	500	–	–	249	(249)	-100,0%	500
Vote 3 - Strategic Support Services		1 051	719	1 719	3	406	856	(449)	-52,5%	1 719
Vote 4 - Financial Services		283 665	291 918	291 918	17 314	188 577	145 287	43 290	29,8%	291 918
Vote 5 - Community Services		138 665	317 119	317 707	14 007	32 572	158 122	(125 550)	-79,4%	317 707
Vote 6 - Technical Services		–	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		613 270	640 719	640 719	49 207	287 344	318 885	(31 540)	-9,9%	640 719
Vote 8 - Public Services		413 313	411 914	411 827	70 567	212 819	204 966	7 853	3,8%	411 827
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	1 451 520	1 664 099	1 665 600	151 175	722 380	828 966	(106 586)	-12,9%	1 665 600
Expenditure by Vote	1									
Vote 1 - Council General		39 717	42 692	42 807	2 754	19 120	20 541	(1 420)	-6,9%	42 807
Vote 2 - Municipal Manager		17 096	13 522	13 620	1 400	6 034	6 536	(502)	-7,7%	13 620
Vote 3 - Strategic Support Services		102 053	102 538	103 243	9 423	46 787	49 540	(2 753)	-5,6%	103 243
Vote 4 - Financial Services		131 541	144 676	144 177	13 427	58 992	69 182	(10 190)	-14,7%	144 177
Vote 5 - Community Services		215 122	332 222	333 428	12 699	69 710	159 993	(90 282)	-56,4%	333 428
Vote 6 - Technical Services		–	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		549 040	605 833	604 221	43 848	277 089	289 930	(12 841)	-4,4%	604 221
Vote 8 - Public Services		341 787	376 147	374 919	23 324	135 770	179 902	(44 131)	-24,5%	374 919
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	1 396 358	1 617 631	1 616 417	106 873	613 503	775 623	(162 120)	-20,9%	1 616 417
Surplus/ (Deficit) for the year	2	55 162	46 468	49 183	44 302	108 878	53 343	55 534	104,1%	49 183

#### 4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

This table reflects the operating budget and actual figures of the financial performance. The revenue is specifically set out by source due to the fact that Council approves the revenue budget by source and the expenditure budget by vote.

WC025 Breede Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
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
<b>R thousands</b>										
<b>Revenue</b>									%	
<b>Exchange Revenue</b>		871 574	938 550	938 550	77 799	449 842	468 243	(18 400)	-4%	938 550
Service charges - Electricity		543 810	612 204	612 204	48 746	285 440	306 280	(20 840)	-7%	612 204
Service charges - Water		110 405	115 599	115 599	10 236	45 962	57 799	(11 837)	-20%	115 599
Service charges - Waste Water Management		99 186	92 642	92 642	9 258	55 830	46 321	9 510	21%	92 642
Service charges - Waste management		54 422	50 190	50 190	4 709	30 796	25 538	5 257	21%	50 190
Sale of Goods and Rendering of Services		5 736	6 164	6 164	520	2 522	2 944	(422)	-14%	6 164
Agency services		8 949	9 391	9 391	339	4 583	4 461	122	3%	9 391
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 962	16 030	16 030	1 302	7 612	7 617	(5)	0%	16 030
Interest earned from Current and Non Current Assets		18 373	19 522	19 522	1 567	8 747	9 273	(526)	-6%	19 522
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		8 979	9 109	9 109	835	5 288	4 337	950	22%	9 109
Licence and permits		-	-	-	-	-	-	-	-	-
Exchange: Operational Revenue		7 753	7 700	7 700	288	3 063	3 672	(609)	-17%	7 700
<b>Non-Exchange Revenue</b>		482 199	671 139	672 727	73 376	272 538	333 518	(60 980)	-18%	672 727
Property rates		197 548	200 977	200 977	14 163	125 897	100 488	25 409	25%	200 977
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		72 714	253 897	253 897	36	109	125 333	(125 224)	-100%	253 897
Licence and permits		2 926	4 468	4 468	32	1 580	2 124	(543)	-26%	4 468
Transfer and subsidies - Operational		185 954	198 836	200 424	58 131	139 064	99 418	39 646	40%	200 424
Interest		3 436	3 643	3 643	322	1 735	1 731	4	0%	3 643
Fuel Levy		-	-	-	-	-	-	-	-	-
Non-Exchange: Operational Revenue		7 633	7 763	7 763	693	4 153	3 689	464	13%	7 763
Gains on disposal of Assets		2 155	1 555	1 555	-	-	739	(739)	-100%	1 555
Other Gains		9 834	(0)	(0)	-	-	(2)	2	-100%	(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and</b>		<b>1 353 773</b>	<b>1 609 689</b>	<b>1 611 277</b>	<b>151 175</b>	<b>722 380</b>	<b>801 761</b>	<b>(79 381)</b>	<b>-10%</b>	<b>1 611 277</b>
<b>Expenditure By Type</b>										
Employee related costs		396 107	456 828	454 416	33 016	188 107	217 033	(28 926)	-13%	454 416
Remuneration of councillors		20 467	21 757	21 757	1 726	10 895	10 347	548	5%	21 757
Bulk purchases - electricity		454 652	487 184	487 184	36 777	243 946	231 413	12 533	5%	487 184
Inventory consumed		50 154	46 872	47 296	5 212	22 960	22 787	173	1%	47 296
Debt impairment		115 605	220 011	220 011	-	6 213	108 174	(101 961)	-94%	220 011
Depreciation and amortisation		101 941	105 208	105 208	-	-	50 150	(50 150)	-100%	105 208
Interest charges		31 254	39 842	39 842	3 075	19 064	18 932	133	1%	39 842
Contracted services		126 490	127 393	125 782	15 526	45 927	61 356	(15 429)	-25%	125 782
Transfers and subsidies		3 069	7 711	8 706	95	1 720	3 735	(2 015)	-54%	8 706
Irrecoverable debts written off		-	19	19	721	23 018	10	23 009	100%	19
Operational costs		94 100	100 614	102 004	10 727	51 652	49 667	1 986	4%	102 004
Losses on Disposal of Assets		1 370	4 125	4 125	-	-	1 986	(1 986)	-100%	4 125
Other Losses		1 150	67	67	-	-	34	(34)	-100%	67
<b>Total Expenditure</b>		<b>1 396 358</b>	<b>1 617 631</b>	<b>1 616 417</b>	<b>106 873</b>	<b>613 503</b>	<b>775 623</b>	<b>(162 120)</b>	<b>-21%</b>	<b>1 616 417</b>
<b>Surplus/(Deficit)</b>		<b>(42 585)</b>	<b>(7 942)</b>	<b>(5 140)</b>	<b>44 302</b>	<b>108 878</b>	<b>26 138</b>	<b>82 739</b>	<b>0</b>	<b>(5 140)</b>
Transfers and subsidies - capital (monetary allocations)		97 746	54 410	54 323	-	-	27 205	(27 205)	(0)	54 323
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>55 162</b>	<b>46 468</b>	<b>49 183</b>	<b>44 302</b>	<b>108 878</b>	<b>53 343</b>			<b>49 183</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>55 162</b>	<b>46 468</b>	<b>49 183</b>	<b>44 302</b>	<b>108 878</b>	<b>53 343</b>			<b>49 183</b>
Share of Surplus/(Deficit) attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>55 162</b>	<b>46 468</b>	<b>49 183</b>	<b>44 302</b>	<b>108 878</b>	<b>53 343</b>			<b>49 183</b>
Share of Surplus/(Deficit) attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>55 162</b>	<b>46 468</b>	<b>49 183</b>	<b>44 302</b>	<b>108 878</b>	<b>53 343</b>			<b>49 183</b>



## Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

### Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M06 December				
Ref	Description R thousands	Variances greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>Revenue By Source</b>			
	Service charges - Water	-20%	Water revenue shows an underperformance of 20% due to the accrual journal.	
	Service charges - Waste Water Management	21%	Waste management and Waste-water management revenue show an overperformance of 21%, respectively against the budgeted revenue. This is due to the billing of annual payers for these services.	
	Service charges - Waste management	21%	Waste management and Waste-water management revenue show an overperformance of 21%, respectively against the budgeted revenue. This is due to the billing of annual payers for these services.	
	Sale of Goods and Rendering of Services	-14%	Sale of Goods and Rendering of Services for December 2024 are pro-rata less than anticipated.	
	Rental from Fixed Assets	22%	The Rental from Fixed Assets are done on an ad-hoc basis based on the demand from clients.	
	Exchange: Operational Revenue	-17%	Exchange: Operational Revenue for December 2024 are pro-rata less than anticipated.	
	Property rates	25%	Property Rates reflects an overperformance of 25% due to the billing of annual rate payers accounts	
	Fines, penalties and forfeits	-100%	Traffic fines are underperforming with 100 % of the budgeted amount. Traffic revenue will be updated during the finalization of the Annual Financial Statements.	
	Licence and permits	-26%	Licence and permits for December 2024 are pro-rata less than anticipated.	
	Transfer and subsidies - Operational	40%	The first two transfers of the equitable share has been fully recognised for the year under review.	
	Non-Exchange: Operational Revenue	13%	Non-Exchange: Operational Revenue for December 2024 are pro-rata more than anticipated.	
	Gains on disposal of Assets	-100%	No disposal of assets were done for the financial year under review.	
	Other Gains	-100%	Actuarial gains and losses are done at financial year-end.	
	Transfers and subsidies - capital (monetary allocations)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	<b>Expenditure By Type</b>			
	Employee related costs	-13%	Positions are budgeted for 12 months of the financial year. Vacant positions results in savings which are reprioritised with the Mid-year Adjustment Budget.	
	Debt impairment	-94%	Debt impairment till December 2024 are pro-rata less than anticipated.	
	Depreciation and amortisation	-100%	No depreciation were calculated for the financial year under review	
	Contracted services	-25%	Expenditure on contracted and outsourced services till December 2024 are pro-rata less than anticipated.	
	Transfers and subsidies	-54%	anticipated.	
	Irrecoverable debts written off	100%	The accounting treatment for irrecoverable debt owned by ingedient consumers.	
	Losses on Disposal of Assets	-100%	No disposal of assets were done for the financial year under review.	
	Other Losses	-100%	Actuarial gains and losses are done at financial year-end.	
3	<b>Capital Expenditure</b>			
	Total Capital Expenditure	-38%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	<b>Financial Position</b>			
	None			
5	<b>Cash Flow</b>			
	Service Charges	7%	The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance and the revenue was review during the adjustment budget.	
	Property rates	-16%	Credit processes in place to follow up.	
	Other revenue	112%	Normal credit control processes has however been implemented	
	Government - Operating	2%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	-6%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Interest	0%	Investment process been done monthly	
	Suppliers	-11%	Process implemented to handle yearly contracts agreements for the year - to ensure all contracts is funded. Procurement process updated and ensure we pay within 30 days	
	Transfer and grants	57%	Small amount paid related to expenditure on Housing projects and Grant-In Aid.	
	Capital assets	33%	Demand Management Plan in progress/ tenders advertise etc. Possible roll over for projects that will be ongoing in the new financial year in progress .	
	Consumer deposits	25%	The movement in debtors will have an influence on the deposits %.	

### 4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC025 Breede Valley - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December										
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
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Council General		7	5	5	-	-	5	(5)	-100%	5
Vote 2 - Municipal Manager		173	5	5	-	-	5	(5)	-100%	5
Vote 3 - Strategic Support Services		2 270	2 155	2 187	3	3	1 187	(1 184)	-100%	2 187
Vote 4 - Financial Services		85	-	-	-	-	-	-	-	-
Vote 5 - Community Services		1 103	6 005	6 134	-	4	3 067	(3 063)	-100%	6 134
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		71 627	41 797	45 471	168	4 366	23 364	(18 999)	-81%	45 471
Vote 8 - Public Services		107 826	65 684	73 812	3 483	23 416	43 300	(19 884)	-46%	73 812
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	<b>183 091</b>	<b>115 651</b>	<b>127 614</b>	<b>3 653</b>	<b>27 788</b>	<b>70 929</b>	<b>(43 140)</b>	<b>-61%</b>	<b>127 614</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		2 915	4 265	65	(4)	-	65	(65)	-100%	65
Vote 4 - Financial Services		927	1 405	1 625	168	207	840	(633)	-75%	1 625
Vote 5 - Community Services		3 935	23 673	24 685	446	10 194	15 309	(5 114)	-33%	24 685
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		1 241	750	1 740	-	97	895	(798)	-89%	1 740
Vote 8 - Public Services		42 512	41 693	69 889	7 742	38 382	35 168	3 213	9%	69 889
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>51 530</b>	<b>71 786</b>	<b>98 004</b>	<b>8 352</b>	<b>48 880</b>	<b>52 277</b>	<b>(3 397)</b>	<b>-6%</b>	<b>98 004</b>
<b>Total Capital Expenditure</b>	<b>3</b>	<b>234 621</b>	<b>187 437</b>	<b>225 618</b>	<b>12 006</b>	<b>76 669</b>	<b>123 206</b>	<b>(46 537)</b>	<b>-38%</b>	<b>225 618</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>4 764</b>	<b>5 785</b>	<b>13 866</b>	<b>167</b>	<b>1 393</b>	<b>11 464</b>	<b>(10 071)</b>	<b>-88%</b>	<b>13 866</b>
Executive and council		180	10	10	-	-	10	(10)	-100%	10
Finance and administration		4 584	5 775	13 856	167	1 393	11 454	(10 061)	-88%	13 856
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>5 374</b>	<b>31 460</b>	<b>33 109</b>	<b>494</b>	<b>10 867</b>	<b>19 196</b>	<b>(8 329)</b>	<b>-43%</b>	<b>33 109</b>
Community and social services		1 903	888	888	85	88	769	(681)	-89%	888
Sport and recreation		2 311	14 543	19 723	409	10 779	14 028	(3 250)	-23%	19 723
Public safety		157	10 030	6 499	-	-	1 399	(1 399)	-100%	6 499
Housing		1 003	6 000	6 000	-	-	3 000	(3 000)	-100%	6 000
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>45 952</b>	<b>41 613</b>	<b>67 879</b>	<b>5 570</b>	<b>34 634</b>	<b>35 942</b>	<b>(1 308)</b>	<b>-4%</b>	<b>67 879</b>
Planning and development		85	5	5	-	-	5	(5)	-100%	5
Road transport		45 867	41 608	67 874	5 570	34 634	35 937	(1 303)	-4%	67 874
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>178 531</b>	<b>108 579</b>	<b>110 764</b>	<b>5 774</b>	<b>29 775</b>	<b>56 604</b>	<b>(26 829)</b>	<b>-47%</b>	<b>110 764</b>
Energy sources		78 411	48 245	48 709	344	5 924	25 407	(19 483)	-77%	48 709
Water management		23 156	14 619	14 806	744	9 604	7 428	2 176	29%	14 806
Waste water management		75 988	44 715	46 249	4 122	13 683	23 268	(9 586)	-41%	46 249
Waste management		976	1 000	1 000	565	565	500	64	13%	1 000
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>234 621</b>	<b>187 437</b>	<b>225 618</b>	<b>12 006</b>	<b>76 669</b>	<b>123 206</b>	<b>(46 537)</b>	<b>-38%</b>	<b>225 618</b>
<b>Funded by:</b>										
National Government		67 680	54 410	54 323	2 427	21 683	29 997	(8 314)	-28%	54 323
Provincial Government		30 067	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>97 746</b>	<b>54 410</b>	<b>54 323</b>	<b>2 427</b>	<b>21 683</b>	<b>29 997</b>	<b>(8 314)</b>	<b>-28%</b>	<b>54 323</b>
<b>Borrowing</b>	<b>6</b>	<b>56 598</b>	<b>48 706</b>	<b>63 867</b>	<b>907</b>	<b>13 953</b>	<b>31 318</b>	<b>(17 365)</b>	<b>-55%</b>	<b>63 867</b>
<b>Internally generated funds</b>		<b>80 276</b>	<b>84 321</b>	<b>107 428</b>	<b>8 672</b>	<b>41 033</b>	<b>61 891</b>	<b>(20 858)</b>	<b>-34%</b>	<b>107 428</b>
<b>Total Capital Funding</b>	<b>7</b>	<b>234 621</b>	<b>187 437</b>	<b>225 618</b>	<b>12 006</b>	<b>76 669</b>	<b>123 206</b>	<b>(46 537)</b>	<b>-38%</b>	<b>225 618</b>

## 4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M06 December						
Description	Ref	2023/24	Budget Year 2024/25			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>ASSETS</b>	1					
<b>Current assets</b>						
Cash and cash equivalents		218 673	65 082	65 082	196 611	65 082
Trade and other receivables from exchange transactions		92 931	184 460	184 460	76 023	184 460
Receivables from non-exchange transactions		32 502	96 776	96 776	34 597	96 776
Current portion of non-current receivables		6 219	2 298	2 298	4 663	2 298
Inventory		19 273	13 684	13 684	28 736	13 684
VAT		5 997	6 084	6 084	14 739	6 084
Other current assets		122	432	432	122	432
<b>Total current assets</b>		<b>375 718</b>	<b>368 815</b>	<b>368 815</b>	<b>355 491</b>	<b>368 815</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		99 934	64 495	64 495	99 934	64 495
Property, plant and equipment		2 694 268	2 675 771	2 675 771	2 700 971	2 675 771
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		36 631	–	–	36 631	–
Intangible assets		3 861	2 313	2 313	3 861	2 313
Trade and other receivables from exchange transactions		–	2 903	2 903	–	2 903
Non-current receivables from non-exchange transactions		6 091	–	–	4 591	–
Other non-current assets		–	36 631	36 631	–	36 631
<b>Total non current assets</b>		<b>2 840 784</b>	<b>2 782 113</b>	<b>2 782 113</b>	<b>2 845 988</b>	<b>2 782 113</b>
<b>TOTAL ASSETS</b>		<b>3 216 502</b>	<b>3 150 927</b>	<b>3 150 927</b>	<b>3 201 479</b>	<b>3 150 927</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		32 822	23 011	23 011	25 145	23 011
Consumer deposits		4 657	5 083	5 083	4 791	5 083
Trade and other payables from exchange transactions		159 207	115 939	115 939	55 126	115 939
Trade and other payables from non-exchange transactions		–	–	–	–	–
Provision		54 355	53 632	53 632	51 241	53 632
VAT		–	–	–	–	–
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>251 040</b>	<b>197 665</b>	<b>197 665</b>	<b>136 303</b>	<b>197 665</b>
<b>Non current liabilities</b>						
Financial liabilities		301 250	299 451	299 451	288 119	299 451
Provision		229 092	377 740	377 740	229 092	377 740
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
<b>Total non current liabilities</b>		<b>530 343</b>	<b>677 191</b>	<b>677 191</b>	<b>517 211</b>	<b>677 191</b>
<b>TOTAL LIABILITIES</b>		<b>781 382</b>	<b>874 856</b>	<b>874 856</b>	<b>653 513</b>	<b>874 856</b>
<b>NET ASSETS</b>	2	<b>2 435 120</b>	<b>2 276 072</b>	<b>2 276 072</b>	<b>2 547 966</b>	<b>2 276 072</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		2 435 120	2 222 207	2 222 207	2 547 966	2 222 207
Reserves and funds		–	53 865	53 865	–	53 865
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>2 435 120</b>	<b>2 276 072</b>	<b>2 276 072</b>	<b>2 547 966</b>	<b>2 276 072</b>

### 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

Table C7 includes the balance of the Cashbook and Current Investment Deposits. Refer to section 7 for a more comprehensive view of the cash position of the municipality, which includes non-current investments and commitments against available cash resources.

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
Description	Ref	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	1								%	
<b>Receipts</b>										
Property rates		200 983	190 552	190 552	13 034	74 159	88 622	(14 463)	-16%	190 552
Service charges		809 040	843 939	843 939	70 834	441 155	413 959	27 197	7%	843 939
Other revenue		21 474	59 546	59 546	12 543	142 261	66 988	75 273	112%	59 546
Transfers and Subsidies - Operational		187 216	198 836	198 836	58 631	144 345	140 963	3 382	2%	198 836
Transfers and Subsidies - Capital		97 659	54 410	54 323	9 150	32 502	34 575	(2 073)	-6%	54 410
Interest		31 838	35 553	35 553	2 868	16 359	16 377	(18)	0%	35 553
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(1 060 816)	(1 244 859)	(1 242 963)	(116 989)	(763 555)	(690 485)	73 070	-11%	(1 244 859)
Interest		(28 217)	(38 204)	(36 204)	-	(17 517)	(19 534)	(2 017)	10%	(38 204)
Transfers and Subsidies		(3 069)	(7 711)	(8 548)	(95)	(1 720)	(4 031)	(2 311)	57%	(7 711)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>256 108</b>	<b>92 061</b>	<b>95 033</b>	<b>49 976</b>	<b>67 990</b>	<b>47 434</b>	<b>(20 556)</b>	<b>-43%</b>	<b>92 061</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		3 490	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(1 146)	100	100	7	131	101	30	29%	100
Decrease (increase) in non-current investments		(14 767)	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(250 957)	(187 437)	(225 525)	(12 006)	(76 783)	(114 492)	(37 710)	33%	(225 525)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(263 381)</b>	<b>(187 337)</b>	<b>(225 425)</b>	<b>(11 999)</b>	<b>(76 652)</b>	<b>(114 391)</b>	<b>(37 740)</b>	<b>33%</b>	<b>(225 425)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		74 000	48 206	48 206	-	-	48 206	(48 206)	-100%	48 206
Increase (decrease) in consumer deposits		(31)	150	150	3	153	123	30	25%	150
<b>Payments</b>										
Repayment of borrowing		(22 208)	(23 011)	(25 011)	-	(13 132)	(13 132)	(0)	0%	(23 011)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>51 760</b>	<b>25 346</b>	<b>23 346</b>	<b>3</b>	<b>(12 979)</b>	<b>35 197</b>	<b>48 176</b>	<b>137%</b>	<b>25 346</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>44 488</b>	<b>(69 931)</b>	<b>(107 046)</b>	<b>37 980</b>	<b>(21 641)</b>	<b>(31 760)</b>			<b>(108 019)</b>
Cash/cash equivalents at beginning:		148 753	135 013	218 237		218 237	218 237			218 237
Cash/cash equivalents at month/year end:		193 241	65 082	111 191		196 596	186 477			110 218

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS ANALYSIS

#### 5.1 Supporting Table SC3

Table SC3 is the only debtors report required by the MBRR.

The age analysis includes all debtor accounts from the billing module. This only includes debtor amounts that originated from a billing perspective.

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December													
Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.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	7 205	2 736	1 891	2 059	2 095	1 769	6 706	30 262	54 722	42 890	11 888	52 250
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21 658	2 750	629	469	417	189	1 495	4 705	32 311	7 275	274	6 254
Receivables from Non-exchange Transactions - Property Rates	1400	9 402	2 508	1 246	5 577	791	735	3 160	20 883	44 303	31 146	1 772	32 181
Receivables from Exchange Transactions - Waste Water Management	1500	6 429	2 329	1 942	2 219	1 958	1 754	5 942	32 857	55 429	44 729	9 635	52 250
Receivables from Exchange Transactions - Waste Management	1600	4 734	1 393	1 180	1 753	1 177	922	3 670	19 083	33 913	26 606	5 935	32 199
Receivables from Exchange Transactions - Property Rental Debtors	1700	525	352	333	341	343	308	1 148	8 324	11 674	10 465	2 175	14 316
Interest on Arrear Debtor Accounts	1810	184	3	73	272	196	211	1 652	46 947	49 537	49 278	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(7 115)	819	1 358	1 237	584	592	3 807	25 907	27 189	32 128	1 830	32 009
Total By Income Source	2000	43 021	12 889	8 652	13 927	7 561	6 481	27 581	188 967	309 078	244 517	33 509	221 460
2023/24 - totals only		49 110	10 995	7 712	14 199	5 909	4 964	21 313	170 792	284 993	217 176	33 547	196 621
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 309	2 168	343	1 264	113	69	80	808	7 154	2 334	-	-
Commercial	2300	8 446	800	247	676	85	85	734	2 726	13 800	4 307	-	-
Households	2400	26 169	8 799	7 588	10 133	7 089	6 094	25 756	175 444	267 071	224 516	33 509	221 460
Other	2500	6 097	1 121	474	1 853	274	233	1 010	9 990	21 052	13 360	-	-
Total By Customer Group	2600	43 021	12 889	8 652	13 927	7 561	6 481	27 581	188 967	309 078	244 517	33 509	221 460

The age analysis reflects the debtors without taking the provision for bad debts into account, and included VAT. Therefore, reconciliation to net debtors as per the Statement of Financial Position is provided below.

	December 2024	November 2024	October 2024
<b>Gross consumer debtors, as per debtors age analysis</b>	309 077 898	303 554 610	303 554 610
Total Provision for bad debts	<b>-223 283 502</b>	<b>-223 283 502</b>	<b>-223 283 502</b>
Provision bad debts Consumers (SC3)	-221 459 610	-221 459 610	-221 459 610
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	<b>-13 142 743</b>	<b>-12 314 250</b>	<b>-12 314 250</b>
<b>Net consumers debtors:</b>	<b>72 651 653</b>	<b>67 956 858</b>	<b>67 956 858</b>

## **PART 2 – SUPPORTING DOCUMENTATION**

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### **SECTION 5 – DEBTORS ANALYSIS**

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#### **5.2.1 Outstanding Debtors**

This report serves to inform Council on the status of outstanding debtors for December 2024.

##### **1. Debtors Age Analysis**

The municipality's total outstanding debtors amounted to R309 077 898 as at 31 December 2024 which represents a 8,5 % growth when compared to R284 993 031 in December 2023. Debt totalling R 33 508 934 has been written off during the period ending 31 December 2024. Total arrear debt amounts to R251 135 671 while R220 892 855 is older than 90 days. R71 312 884 or 29 % of the total arrear debt is with attorneys for debt collection.

The collection rate for July to December 2024 is 90.04 %. The debtor's collection days ratio is 40 days. A concerted effort has been made to reduce the debtor's book by implementing various credit control actions.

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## PART 2 – SUPPORTING DOCUMENTATION

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### SECTION 5 – DEBTORS ANALYSIS

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#### 5.2.2 Credit Control

This report serves to inform Council on the processes of Credit Control for the month of December 2024.

- 64 Arrangements with clients owing arrears to the value of R247 215 were concluded during the month.
- R1 294 543 was recovered through pre-paid electricity restrictions on non-indigent clients where for each R10 used to buy prepaid electricity 60% /R6 or each R10 used to buy pre-paid electricity 90% (R9) is redirected towards the payment of your arrear debt, and 30% for Indigent households.
- There were 24 phone call reminders made to clients with arrears on their accounts.
- There are currently 6 accounts owing R 52 407 with section 58 Magistrate Courts Act Garnishee Orders which were entered into before the Stellenbosch Garnishee Order Court ruling which requires someone to now appear before the court. The total monthly payments amount to R 1 291.

## **PART 2 – SUPPORTING DOCUMENTATION**

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### **SECTION 5 – DEBTORS ANALYSIS**

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#### **5.2.3 Indigent Consumers**

As at 31 December 2024 there was a total of 7 506 approved indigents in the indigent register. These indigent clients owed the municipality R 9 612 638 with R 7 226 910 being in arrears. In December 2024 Indigent debtors have benefited from the following rebates:

- |                                  |             |
|----------------------------------|-------------|
| • Refuse Removal                 | R 6 136 915 |
| • Property Rates                 | R 4 038 260 |
| • Sewerage                       | R 9 400 439 |
| • Electricity                    | R 3 251 445 |
| • Water                          | R15 498 592 |
| • Rental of Municipal Properties | R 4 705 829 |



## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS ANALYSIS

#### 5.2.4 Debt Collection

This report serves to inform council on the progress made by the attorneys on debt collection, for December 2024.

#### Attorneys

The outstanding handed over debt as at 31 December 2024 was R 71 206 017 made up of 851 accounts, 93 accounts with a balance of R21 101 812 have been handed over to Steyn Attorneys, while 758 accounts with a balance of R50 104 205 are still with Meyer and Botha Attorneys:

- An amount of R 49 200 was received as payments from the handed over accounts while an amount of R3395 (vat incl.) was paid as commission on (6%),
- 7 Court appearance 65A1 were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R2780.47
- 97 Search Worx Soft Trace was conducted by the appointed provider, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R6849.17.
- 26 Search Worx Estate Trace was conducted by the appointed service provider, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R1560.78
- 1 Summonses were issued, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R1 411.51
- 14 Warrant of Execution were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R5 554.50

- There were 2 Section 57 of the Magistrates Court Act Acknowledgement of Debt, where clients admit that they owe us the money (the amount will be stated) and signed a document where they promised to pay deferred monthly instalment each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R450.34
- 8 Sheriff fees in various towns for the value of R3 232.88 were paid to the sheriff of court for the serving of all court documents including summonses, notices, warrants, orders and execution of judgements and orders.
- A total of R 311 879 has been received from Steyn Attorneys for collections that happened between 01/12/2024 and 15/12/2024. A total of R40.25 was paid for postage fees while an amount of R9 356 was paid as collection commission of 3% Including VAT.
- All the costs listed above have been charged against the accounts of the clients concerned.

#### **5.2.5 Arrears Councillors**

A list of the accounts is available for scrutiny in the office of the Speaker. The following information was extracted from the list for December 2024:

- A total of R12 875 was deducted from the salaries of Councilors who owed total of R54 185. R2 260 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from 1 councilor with an automatic arrangement with a balance of R43 570. R10 614 was deducted from 11 Councilors, with 12 accounts, who did not pay their debt of R 8 116 by due date.

#### **5.2.6 Arrears Employees**

- A total of R57 056 was deducted from the salaries of officials who owed total of R551 261. R 25 060 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from 13 officials with an automatic arrangement with a balance of R 519 265, while R31 996 was deducted from 59 officials who did not pay their debt of R31 996 by due date.



## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

#### 7.1 Supporting Table SC5

WC025 Breede Valley - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
First National Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	22 Jul 2024	-	-	-	-	-
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	23 Jul 2024	-	-	-	-	-
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	21 Aug 2024	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	20 Sep 2024	-	-	-	-	-
Nedbank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	12 Aug 2024	-	-	-	-	-
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	12 Aug 2024	-	-	-	-	-
ABSA Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
Nedbank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
First National Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Oct 2024	-	-	-	-	-
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Oct 2024	-	-	-	-	-
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	8 Nov 2024	-	-	-	-	-
Nedbank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	11 Nov 2024	-	-	-	-	-
First National Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	9 Dec 2024	5 000	10	(5 000)	-	10 000
Standard Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Dec 2024	5 000	11	(5 000)	-	11 000
ABSA Bank		6 Months	Fixed Deposit	Yes	Yes	Yes	No	No	6 Jan 2025	5 000	40	-	-	5 040
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	10 Jan 2025	-	51	10 000	-	10 051
Nedbank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Feb 2025	-	25	5 000	-	5 025
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Feb 2025	-	26	5 000	-	5 026
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Mar 2025	-	51	10 000	-	10 051
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Mar 2025	-	52	10 000	-	10 052
ABSA Bank		6 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Jun 2025	-	26	5 000	-	5 026
Nedbank		8 Months	Fixed Deposit	Yes	Yes	Yes	No	No	11 Aug 2025	-	25	5 000	-	5 025
Municipality sub-total										15 000	317	40 000	-	55 317
TOTAL INVESTMENTS AND INTEREST	2									15 000	317	40 000	-	55 317

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

#### 7.2 Summary of Investment Portfolio as at 31 December 2024.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
<b>Investments - 31 December 2024 at the following A1 Banks as prescribed by Council's Investment Policy:</b>							
ABSA		R	20 000 000,00				
NEDBANK		R	10 000 000,00				
FNB		R	-				
STANDARD		R	25 000 000,00				
INVESTEC		R	-				
			<b>R 55 000 000,00</b>				
ABSA LT		R	-				
			<b>R 55 000 000,00</b>				

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance as at 01/07/2024	Investment Made for	Investment Withdrawn	Balance end of month
<b>SHORT TERM INVESTMENTS</b>										
23/Apr/24	FNB	76205886727	8,74%	90	22/Jul/24	0,00	5 000 000		5 000 000	0
23/Apr/24	STANDARD	288460898-107	9,150%	91	23/Jul/24	0,00	10 000 000		10 000 000	0
23/Apr/24	ABSA	2081567043	9,28%	120	21/Aug/24	0,00	5 000 000		5 000 000	0
23/Apr/24	ABSA	2081567491	9,39%	150	20/Sep/24	0,00	5 000 000		5 000 000	0
10/Jul/24	NEDBANK	03/7881531576/329	8,87%	33	12/Aug/24	0,00		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-108	9,000%	33	12/Aug/24	0,00		5 000 000	5 000 000	0
10/Jul/24	ABSA	20891675062	8,71%	62	10/Sep/24	0,00		5 000 000	5 000 000	0
10/Jul/24	NEDBANK	03/7881531576/330	8,92%	62	10/Sep/24	0,00		5 000 000	5 000 000	0
10/Jul/24	FNB	76206461495	8,65%	62	10/Sep/24	0,00		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-109	9,050%	62	10/Sep/24	0,00		5 000 000	5 000 000	0
10/Jul/24	ABSA	2081675101	9,08%	92	10/Oct/24	0,00		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-110	9,125%	92	10/Oct/24	0,00		5 000 000	5 000 000	0
10/Jul/24	ABSA	2081675347	9,22%	121	8/Nov/24	0,00		5 000 000	5 000 000	0
10/Jul/24	NEDBANK	03/7881531576/331	9,05%	124	11/Nov/24	0,00		5 000 000	5 000 000	0
10/Jul/24	FNB	76206461742	8,79%	152	9/Dec/24	9 632,88		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-111	9,300%	153	10/Dec/24	11 465,75		5 000 000	5 000 000	0
10/Jul/24	ABSA	2081675436	9,40%	180	6/Jan/25	39 917,81		5 000 000		5 000 000
10/Dec/24	STANDARD	288460898-112	8,475%	31	10/Jan/25	51 082,19		10 000 000		10 000 000
10/Dec/24	NEDBANK	03/7881531576/332	8,22%	62	10/Feb/25	24 772,60		5 000 000		5 000 000
10/Dec/24	STANDARD	288460898-113	8,525%	62	10/Feb/25	25 691,78		5 000 000		5 000 000
10/Dec/24	ABSA	2081865479	8,47%	90	10/Mar/25	51 052,05		10 000 000		10 000 000
10/Dec/24	STANDARD	288460898-114	8,550%	90	10/Mar/25	51 534,25		10 000 000		10 000 000
10/Dec/24	ABSA	2081865762	8,64%	182	10/Jun/25	26 038,36		5 000 000		5 000 000
10/Dec/24	NEDBANK	03/7881531576/333	8,42%	244	11/Aug/25	25 375,34		5 000 000		5 000 000
<b>Sub Total</b>						<b>316 563,01</b>	<b>25 000 000</b>	<b>115 000 000</b>	<b>85 000 000</b>	<b>55 000 000</b>
						<b>316 563,01</b>	<b>25 000 000,00</b>	<b>115 000 000</b>	<b>85 000 000</b>	<b>55 000 000,00</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – CASH AND CASH EQUIVALENTS

#### 7.3 Cash and cash equivalents for the month December 2024.

##### Funds Allocations

The schedule reflecting council's Investments of R 55 000 000 as at 31 December 2024. (R25 000 000 at 30 June 2024).

More information with regard to Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated		Monthly Report		
	30/06/2024		31/12/2024	
	Liability	Cash back	Liability	Cash back
Unutilized grants	17 597 475	218 241 140	28 695 105	196 596 020
Consumer and Sundry deposits	5 500 670	17 597 475	5 755 941	28 695 105
External loans unspent	15 160 306	5 500 670	1 207 444	5 755 941
EFF Accumulated Depreciation	6 500 000	15 160 306	8 800 000	1 207 444
Self Insurance Reserve	22 420 711	6 500 000	22 915 463	8 800 000
Capital Replacement reserve	51 162 571	22 420 711	45 143 154	22 915 463
Retained surplus (unidentified dep.)	8 156 893	51 162 571	9 061 714	45 143 154
Performance Bonus Provision	1 084 317	8 156 893	1 172 866	9 061 714
Set aside for retention	10 416 530	1 084 317	10 406 378	1 172 866
Set aside for Creditor payments	30 982 000	10 416 530	23 850 000	10 406 378
Provision for leave Payment	8 246 000	30 982 000	7 726 000	55 711 956
	-	8 246 000	-	7 726 000
	177 227 473	184 396 219	164 734 064	196 596 020
Cash Surplus (Deficit)		7 168 746		31 861 956
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2024		31/12/2024	
ABSA	10 000 000		20 000 000	
Nedbank	0		10 000 000	
First National Bank	5 000 000		0	
Standard Bank	10 000 000		25 000 000	
Investec	0		0	
Total short term	25 000 000		55 000 000	
Bank and Cash	193 226 155		141 581 035	
Cash on hand	14 985		14 985	
Loan payments - out of own funding	-		-	
	218 241 140		196 596 020	
	-		-	

## **PART 2 – SUPPORTING DOCUMENTATION**

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### **SECTION 7 – BANK RECONCILIATION**

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#### **7.4 Bank Reconciliation and Payments made in December 2024.**

Attached in annexure is the computerised bank reconciliation for December 2024.

All payments are recorded in the cashbook (general ledger).

The reconciliation, together with the supporting details, is attached. The ledger account printout (cashbook) will be available for scrutiny.



## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 31 DECEMBER 2024				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/12/2024				143 600 829,59
Deposits for December 2024				175 615 341,88
Interest for December 2024				1 454 738,56
Payments for December 2024				(179 089 874,68)
Balance as per Cash Book at 31/12/2024				141 581 035,35
Votes Balances and Transactions:				
40101012690 Balance B/f		143 600 829,59		143 600 829,59
40101012691 Movements		175 615 341,88		
40101012692 Movements		(179 089 874,68)		
40101012693 Movements		1 454 738,56		(2 019 794,24)
Balance as per Ledger at 31/12/2024				141 581 035,35
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/12/2024				157 332 615,68
Cash on Hand	Not yet Banked			3 279 837,34
Outstanding Payments				(4 963 267,82)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(2 481 026,82)		
	December 2024	(12 441 744,73)	(14 922 771,55)	(14 922 771,55)
Deposits receipted in Duplicate				7 766,00
Other Items				106 288,55
Cash Surpluses / Shortages	Iro Payments Received			557 345,36
Adjustments to be Made for Dec 2024	Bank Charges	(183 221,79)	(183 221,79)	183 221,79
Balance as per Cash Book at 31/12/2024				141 581 035,35

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 DECEMBER 2024				
				TOTAL
Balance as per Bank Statement at 01/12/2024				159 573 951,69
Payments for December 2024				(184 193 458,16)
Interest for December 2024				1 454 738,56
Deposits for December 2024				175 055 250,52
Other Adjustments / Transactions				(19 734,81)
Other Adjustments / Transactions now cleared				(3 300,00)
Direct Deposits from previous months Receipted				(5 658 313,51)
Direct Deposits not Receipted				12 441 744,73
Cash on Hand - 01/12/2024				1 961 574,00
Cash on Hand - 31/12/2024				(3 279 837,34)
Balance as per Bank Statements at 31/12/2024				157 332 615,68

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

#### 8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with R17 597 475 unspent conditional grants, for the period December 2024, Conditional grants to the value of R 176 847 424 were received. The value of the unspent conditional grants at the end of December 2024 is R 28 695 105.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December										
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:		6 339	177 889	177 889	58 131	133 722	130 431	3 291	2.5%	3 495
Operational Revenue:General Revenue:Equitable Share		–	174 394	174 394	58 131	130 795	127 883	2 912	2.3%	–
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	3	4 789	1 895	1 895	–	1 327	948	379	39.9%	1 895
Local Government Financial Management Grant [Schedule 5B]		1 550	1 600	1 600	–	1 600	1 600	–	–	1 600
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		16 747	19 664	19 664	–	9 757	12 087	(2 330)	-19.3%	18 754
Human Settlement Development Grant: Operating		100	6 370	6 370	–	–	3 537	(3 537)	-100.0%	–
Municipal Accreditation and Capacity Building Grant		491	–	–	–	497	–	497	–	1 807
Informal Settlements Upgrading Partnership Grant		–	–	–	–	–	–	–	–	497
Community Library Service Grant: Operating		143	11 504	11 504	–	7 670	7 708	(38)	-0.5%	200
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	200	200	–	–	–	–	–	11 504
Community Development Workers (CDW) Grant		94	94	94	–	94	94	–	–	94
Disaster Management Grant		1 103	–	–	–	466	–	466	–	466
Thusong Services Centre Grant		120	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		–	1 030	1 030	–	1 030	515	515	100.0%	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Financial Management capacity grant		–	–	–	–	–	–	–	–	–
Fire Service Capacity Building Grant		–	466	466	–	–	233	(233)	-100.0%	–
MAINTENANCE OF FIRE EQUIPMENT		–	–	–	–	–	–	–	–	120
DISASTER MANAGEMENT GRANT		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
REGIONAL SOCIO-ECONOMIC PROJECT (RSEP) GRANT		–	–	–	–	–	–	–	–	–
TITLE-DEEDS RESTORATION GRANT		–	–	–	–	–	–	–	–	1 457
Provincial Earmarked (Accelerated) Grant Funding		2 772	–	–	–	–	–	–	–	2 609
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		700	–	–	–	–	–	–	–	–
District Municipality:		1 726	500	500	500	500	663	(163)	-24.6%	600
CWDM Operational Projects		–	500	500	–	–	663	(663)	-100.0%	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
CWDM Projects		–	–	–	–	–	–	–	–	–
CWDM Projects		1 726	–	–	500	500	–	500	–	600
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Other grant providers:		769	783	783	–	366	390	(24)	-6.0%	500
Departmental Agencies and Accounts		769	663	663	–	366	390	(24)	-6.0%	500
Non-profit Institutions		–	120	120	–	–	–	–	–	–
Total Operating Transfers and Grants	5	25 581	198 836	198 836	58 631	144 345	143 571	775	0.5%	23 349
Capital Transfers and Grants										
National Government:		54 468	54 410	54 410	9 150	32 502	31 745	757	2.4%	54 410
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 237	14 620	14 620	–	2 000	9 064	(7 064)	-77.9%	14 620
Municipal Infrastructure Grant [Schedule 5B]		35 062	39 790	39 790	9 150	30 502	22 680	7 822	34.5%	39 790
Municipal Disaster Recovery Grant [Schedule 4B]		(0)	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		(832)	–	–	–	–	–	–	–	–
Provincial Government:		36 270	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		1 100	–	–	–	–	–	–	–	–
Community Library Service Grant: Operating		1 170	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Human Settlement Development Grant		34 000	–	–	–	–	–	–	–	–
Emergency Municipal Load-Shedding Relief Grant		–	–	–	–	–	–	–	–	–
Provincial Earmarked (Accelerated) Grant Funding		–	–	–	–	–	–	–	–	–
Library Service Replacement Funding for Vulnerable Municipalities		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	90 738	54 410	54 410	9 150	32 502	31 745	757	2.4%	54 410
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	116 319	253 246	253 246	67 781	176 847	175 316	1 532	0.9%	77 759

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

#### 8.2 Supporting Table SC7 (1) – Grant expenditure

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
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										
Operational Revenue:General Revenue:Equitable Share		-	(174 394)	(174 394)	(58 131)	(130 795)	(127 883)	(2 912)	2.3%	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 789	(1 895)	(1 895)	-	(1 327)	(948)	(379)	39.9%	(1 895)
Local Government Financial Management Grant [Schedule 5B]		1 550	(1 600)	(1 600)	(657)	(834)	(1 600)	766	-47.9%	(1 600)
Provincial Government:		13 062	(19 664)	(19 664)	(2 093)	(5 908)	(12 087)	6 179	-51.1%	(18 754)
Human Settlement Development Grant: Operating		-	(6 370)	(6 370)	-	-	(3 537)	3 537	-100.0%	-
Municipal Accreditation and Capacity Building Grant		543	-	-	-	-	-	-	-	(3 264)
Informal Settlements Upgrading Partnership Grant		415	-	-	-	-	-	-	-	(497)
Community Library Service Grant: Operating		143	(11 504)	(11 504)	(2 087)	(5 846)	(7 708)	1 862	-24.2%	(200)
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	(200)	(200)	-	-	-	-	-	(11 504)
Community Development Workers (CDW) Grant		113	(94)	(94)	(3)	(40)	(94)	54	-57.3%	(94)
Disaster Management Grant		15	-	-	-	-	-	-	-	(466)
Thusong Services Centre Grant		120	-	-	-	-	-	-	-	-
Regional Socio-Economic Project (RSEP) Grant		-	(1 030)	(1 030)	-	-	(515)	515	-100.0%	-
Road Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Financial Management capacity grant		-	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	(466)	(466)	(3)	(22)	(233)	211	-90.7%	-
Maintenance of Fire Equipment		-	-	-	-	-	-	-	-	(120)
Provincial Earmarked (Accelerated) Grant Funding		15	-	-	-	-	-	-	-	(2 609)
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		473	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
District Municipality:		500	(663)	(663)	-	-	(663)	663	-100.0%	(600)
CWDM Operational Projects		-	(663)	(663)	-	-	(663)	663	-100.0%	-
CWDM Projects		500	-	-	-	-	-	-	-	(600)
Other grant providers:		769	(620)	(620)	-	(366)	(390)	24	-6.0%	(500)
Departmental Agencies and Accounts		769	(500)	(500)	-	(366)	(390)	24	-6.0%	(500)
Non-profit Institutions		-	(120)	(120)	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		20 670	(198 836)	(198 836)	(60 881)	(139 230)	(143 571)	4 341	-3.0%	(23 349)
Capital expenditure of Transfers and Grants										
National Government:		63 680	(54 410)	(54 410)	(247)	(21 683)	(31 745)	10 062	-31.7%	(54 410)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 238	(14 620)	(14 620)	-	-	(9 064)	9 064	-100.0%	(14 620)
Municipal Infrastructure Grant [Schedule 5B]		35 062	(39 790)	(39 790)	(247)	(21 683)	(22 680)	997	-4.4%	(39 790)
Municipal Disaster Recovery Grant [Schedule 4B]		8 380	-	-	-	-	-	-	-	-
Provincial Government:		30 067	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Regional Socio-Economic Project (RSEP) Grant		38	-	-	-	-	-	-	-	-
Community Library Service Grant		283	-	-	-	-	-	-	-	-
Human Settlement Development Grant		29 745	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		93 746	(54 410)	(54 410)	(247)	(21 683)	(31 745)	10 062	-31.7%	(54 410)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		114 417	(253 246)	(253 246)	(61 128)	(160 913)	(175 316)	14 403	-8.2%	(77 779)

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

**8.3 Attached summary of the Grants and Subsidies as at 31 December 2024, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.**

Summary Grants Received and Utilised: 2024/2025			December 2024					
	Unutilised Balance 01/07/2024	Debit Balance	Received 01/07/2024 31/12/2024	Conditions met (TRF IO Income Statement)- Operating	Conditions met (TRF IO Income Statement)-Capital	Refunded	To Other Debtors	Balance 31/12/2024
<b>National Government:-</b>	-	-	166 224 000,00	-132 955 554,50	-21 683 091,65	-	-	11 585 353,85
<b>Operating grants:-</b>	-	-	133 722 000,00	-132 955 554,50	-	-	-	766 445,50
Equitable share	-	-	130 795 000,00	-130 795 000,00	-	-	-	-
Financial Management Grant	-	-	1 600 000,00	-833 554,50	-	-	-	766 445,50
EPWP: Expanded Public Works	-	-	1 327 000,00	-1 327 000,00	-	-	-	-
<b>Capital grants:-</b>	-	-	32 502 000,00	-	-21 683 091,65	-	-	10 818 908,35
Municipal Infrastructure Grant	-	-	30 502 000,00	-	-21 683 091,65	-	-	8 818 908,35
Integrated National Electrification Grant	-	-	2 000 000,00	-	-	-	-	2 000 000,00
Energy Efficiency and Demand-Side Management Grant	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	-	-	-	-	-	-	-	-
<b>Provincial Government:-</b>	15 909 474,63	-	9 757 000,00	-5 907 513,43	-	-4 837 210,26	-	14 921 750,94
<b>Operating Grants plus Operating Housing:-</b>	9 705 290,90	-	9 757 000,00	-5 907 513,43	-	-4 837 210,26	-	8 717 567,21
<b>Operating Provincial</b>	5 087 334,26	-	9 757 000,00	-5 907 513,43	-	-219 253,62	-	8 717 567,21
Library Service Conditional Grant	-	-	7 670 000,00	-5 845 770,69	-	-	-	1 824 229,31
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	62 822,05	-	94 000,00	-40 136,74	-	-	-	116 685,31
Financial Management Capacity Building Grant	100 000,00	-	-	-	-	-100 000,00	-	-
Thusong Centre	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant	226 578,02	-	-	-	-	-	-	226 578,02
Municipal Water Resilience Grant	119 253,62	-	-	-	-	-119 253,62	-	-
Municipal Accreditation and Capacity Building	75 680,57	-	497 000,00	-	-	-	-	572 680,57
Provincial Earmarked (Accelerated) Grant Funding	3 400 000,00	-	-	-	-	-	-	3 400 000,00
Regional Socio-Economic Projects (RSEP) Programme - M	-	-	1 030 000,00	-	-	-	-	1 030 000,00
Fire Service Capacity Building Grant	1 103 000,00	-	466 000,00	-21 606,00	-	-	-	1 547 394,00
<b>Operating Provincial Housing</b>	4 617 956,64	-	-	-	-	-4 617 956,64	-	-
<b>Housing from Capital to Operating Top structure</b>								
Title Deeds	1 861 116,94	-	-	-	-	-1 861 116,94	-	-
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	2 756 839,70	-	-	-	-	-2 756 839,70	-	-
<b>Capital Grants:-</b>	6 204 183,73	-	-	-	-	-	-	6 204 183,73
<b>Other</b>	6 204 183,73	-	-	-	-	-	-	6 204 183,73
Library Service Conditional Grant	887 890,74	-	-	-	-	-	-	887 890,74
RSEP	1 061 700,00	-	-	-	-	-	-	1 061 700,00
Provincial Contribution Towards The Acceleration of Hou	4 254 592,99	-	-	-	-	-	-	4 254 592,99
<b>Capital- Grants Housing</b>	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
<b>Cape Winelands District Municipality:-</b>	1 688 000,00	-	500 000,00	-	-	-	-	2 188 000,00
<b>Operating grants:-</b>	1 688 000,00	-	500 000,00	-	-	-	-	2 188 000,00
Cape Winelands District Municipality	1 688 000,00	-	500 000,00	-	-	-	-	2 188 000,00
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
<b>Housing Grants</b>	-	-	-	-	-	-	-	-
<b>Other Grants</b>	-	-	366 424,41	-366 424,41	-	-	-	-
<b>Operating grants:-</b>	-	-	366 424,41	-366 424,41	-	-	-	-
LGWSETA	-	-	366 424,41	-366 424,41	-	-	-	-
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-
<b>Other Municipalities</b>	-	-	-	-	-	-	-	-
	17 597 474,63	-	176 847 424,41	-139 229 492,34	-21 683 091,65	-4 837 210,26	-	28 695 104,79
			176 847 424,41	-160 912 583,99				-
						GROSS BALANCE		28 695 104,79

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

#### 9.1 Supporting Table SC8

WC025 Breede Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December									
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 %
R thousands									
	1	A	B	C					D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages		16 575	17 750	17 750	1 406	8 935	8 476	459	5%
Pension and UIF Contributions		1 230	1 294	1 294	107	680	618	62	10%
Medical Aid Contributions		271	293	293	23	140	140	1	0%
Motor Vehicle Allowance		359	397	397	29	177	190	(13)	-7%
Cellphone Allowance		1 869	1 860	1 860	148	886	888	(2)	0%
Housing Allowances		–	–	–	–	–	–	–	–
Other benefits and allowances		164	164	164	13	78	78	(0)	0%
<b>Sub Total - Councillors</b>	4	20 467	21 757	21 757	1 726	10 895	10 389	506	5%
<b>% increase</b>			6,3%	6,3%					6,3%
<b>Senior Managers of the Municipality</b>	3								
Basic Salaries and Wages		12 144	9 881	9 881	832	4 993	4 718	274	6%
Pension and UIF Contributions		682	893	893	77	458	426	32	7%
Medical Aid Contributions		59	119	119	11	68	57	11	19%
Overtime		–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–
Motor Vehicle Allowance		1 478	1 486	1 486	111	681	710	(29)	-4%
Cellphone Allowance		278	346	346	22	130	165	(35)	-21%
Housing Allowances		–	–	–	–	–	–	–	–
Other benefits and allowances		269	343	343	7	44	164	(119)	-73%
Payments in lieu of leave		–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>	4	14 909	13 067	13 068	1 060	6 373	6 240	133	2%
<b>% increase</b>			-12,4%	-12,4%					-12,4%
<b>Other Municipal Staff</b>									
Basic Salaries and Wages		218 482	276 619	274 205	18 641	112 219	130 937	(18 718)	-14%
Pension and UIF Contributions		40 874	52 370	52 370	3 524	21 118	25 008	(3 890)	-16%
Medical Aid Contributions		23 506	31 693	31 693	1 955	11 941	15 134	(3 193)	-21%
Overtime		25 032	26 371	26 371	2 032	10 473	12 593	(2 120)	-17%
Performance Bonus		–	–	–	–	–	–	–	–
Motor Vehicle Allowance		9 911	11 930	11 930	833	5 120	5 697	(577)	-10%
Cellphone Allowance		926	990	990	77	454	473	(19)	-4%
Housing Allowances		1 712	2 304	2 304	147	903	1 100	(197)	-18%
Other benefits and allowances		27 815	32 239	32 241	3 898	14 667	15 395	(728)	-5%
Payments in lieu of leave		–	–	–	–	–	–	–	–
Long service awards		23 471	1	1	–	–	0	(0)	-100%
Post-retirement benefit obligations		7 134	7 545	7 545	650	3 812	3 603	209	6%
Entertainment		–	–	–	–	–	–	–	–
Scarcity		13	0	0	–	–	0	(0)	-100%
Acting and post related allowance		2 322	1 699	1 699	199	1 027	811	216	27%
In kind benefits		–	–	–	–	–	–	–	–
<b>Sub Total - Other Municipal Staff</b>	4	381 197	443 761	441 348	31 955	181 734	210 750	(29 017)	-14%
<b>% increase</b>			16,4%	15,8%					15,8%
<b>Total Parent Municipality</b>		416 574	478 585	476 173	34 742	199 002	227 380	(28 378)	-12%
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		416 574	478 585	476 173	34 742	199 002	227 380	(28 378)	-12%
<b>% increase</b>	4		14,9%	14,3%					14,3%
<b>TOTAL MANAGERS AND STAFF</b>		396 107	456 828	454 416	33 016	188 107	216 990	(28 883)	-13%

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

#### 9.2 Breakdown of Overtime and cost for temporary employment

##### Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R26 371 100**.

Overtime and temporary personnel payments are one month in arrear, this being the reason for 5 months spending been reflecting on the end of December 2024 reports. Overtime should be monitored closely.

From 1 July 2024 till 31 December 2024	Budget for the year	Estimate for the 5 months	Actual to Date	Variance
Overtime	26 371 100	10 987 958	9 987 876	1 000 082
Temporary personnel	22 438 699	11 219 349	8 827 332	2 392 017

#### Summary of number of employees and councillors paid during December 2024.

	<u>October 2024</u>	<u>November 2024</u>	<u>December 2024</u>
EPWP	293	291	293
Temporary	38	72	56
Permanent	869	874	880
Councillors	41	41	41
	<b>1 241</b>	<b>1 278</b>	<b>1 270</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

#### 10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
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								%	
<b>Monthly expenditure performance trend</b>									
July	5 937	9 623	7 479	6 780	6 780	7 479	698	9,3%	4%
August	22 559	10 423	11 909	8 407	15 187	19 388	4 201	21,7%	8%
September	17 593	23 346	32 998	12 102	27 290	52 387	25 097	47,9%	15%
October	22 345	13 409	13 645	14 810	42 099	66 032	23 932	36,2%	22%
November	13 954	13 744	11 569	22 564	64 663	77 601	12 938	16,7%	34%
December	15 388	29 610	45 605	12 006	76 669	123 206	46 537	37,8%	41%
January	7 077	9 323	9 229	–	–	132 434	–	0,0%	0%
February	8 730	9 323	7 229	–	–	139 663	–	0,0%	0%
March	37 486	22 546	32 348	–	–	172 011	–	0,0%	0%
April	20 549	9 323	7 229	–	–	179 240	–	0,0%	0%
May	21 801	9 323	7 959	–	–	187 199	–	0,0%	0%
June	41 203	27 443	38 419	–	–	225 618	–	0,0%	0%
<b>Total Capital expenditure</b>	<b>234 621</b>	<b>187 437</b>	<b>225 618</b>	<b>76 669</b>					



## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

#### 10.2 Capital Expenditure Report for the period ended 31 December 2024.

Capital Progress Report 2024/25					December 2024						
PROJECT FUNDING	Total Approved Budget 2024/25	Roll overs requests from 2023/24	Virements	Other Adjustments/ Additional funding	Total Funded budget 2023/24	Requests Approved	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
<b>EXTERNAL LOAN</b>											
Projects New	48 706 373	15 160 306	0		63 866 679	0,00	16 495 869,73	13 952 862,19	906 715,14	49 913 816,81	21,85%
<b>TOTAL EXTERNAL LOAN</b>	<b>48 706 373</b>	<b>15 160 306</b>	<b>0</b>		<b>63 866 679</b>	<b>0,00</b>	<b>16 495 869,73</b>	<b>13 952 862,19</b>	<b>906 715,14</b>	<b>49 913 816,81</b>	
<b>CAPITAL REPLACEMENT RESERVE</b>											
Projects New	64 862 500	13 865 528	-24 339	0	78 703 689	884 511,88	45 830 262,85	33 450 014,47	5 989 186,21	45 253 674,53	42,50%
Projects (B/F)	100 000	0	0	0	100 000	0,00	100 000,00	100 000,00	0,00	0,00	100,00%
Projects (MIG Counter Funding)	14 599 217	8 891 796	0	0	23 491 013	0,00	7 143 751,63	6 904 807,63	2 457 423,27	16 586 205,37	29,39%
CRR Connections (Public Contr)	3 339 200	0	0	0	3 339 200	0,00	364 302,72	364 302,72	53 854,05	2 974 897,28	10,91%
Furniture and Equipment	20 000	0	74 339	130 000	224 339	62 608,69	83 875,78	6 447,74	2 765,22	217 891,26	2,87%
<b>TOTAL CRR</b>	<b>82 920 917</b>	<b>22 757 324</b>	<b>50 000</b>	<b>130 000</b>	<b>105 858 241</b>	<b>947 120,57</b>	<b>53 522 192,88</b>	<b>40 825 572,56</b>	<b>8 503 226,75</b>	<b>65 032 668,44</b>	<b>38,57%</b>
<b>INSURANCE RESERVE</b>											
Insurance Reserve	1 400 000	170 000	0	0	1 570 000	0,00	222 688,02	207 248,46	168 385,00	1 362 751,54	13,20%
<b>TOTAL INSURANCE RESERVE</b>	<b>1 400 000</b>	<b>170 000</b>	<b>0</b>	<b>0</b>	<b>1 570 000</b>	<b>0,00</b>	<b>222 688,02</b>	<b>207 248,46</b>	<b>168 385,00</b>	<b>1 362 751,54</b>	<b>13,20%</b>
<b>TOTAL BASIC CAPITAL</b>	<b>133 027 290</b>	<b>38 087 630</b>	<b>50 000</b>	<b>130 000</b>	<b>171 294 920</b>	<b>947 120,57</b>	<b>70 240 750,73</b>	<b>54 985 683,21</b>	<b>9 578 328,69</b>	<b>116 309 236,79</b>	<b>32,10%</b>
<b>CAPITAL GRANT FUNDING</b>											
National Government: MIG (DORA)	39 790 000	0	0	-87 000	39 703 000	0,00	21 683 091,65	21 683 091,65	2 427 360,04	18 019 908,35	54,61%
National Government: INEP (DORA)	14 620 000	0	0	0	14 620 000	0,00	0,00	0,00	0,00	14 620 000,00	0,00%
<b>TOTAL : GRANT FUNDING</b>	<b>54 410 000</b>	<b>0</b>	<b>0</b>	<b>-87 000</b>	<b>54 323 000</b>	<b>0,00</b>	<b>21 683 091,65</b>	<b>21 683 091,65</b>	<b>2 427 360,04</b>	<b>32 639 908,35</b>	<b>39,92%</b>
<b>TOTAL FUNDING</b>	<b>187 437 290</b>	<b>38 087 630</b>	<b>50 000</b>	<b>43 000</b>	<b>225 617 920</b>	<b>947 120,57</b>	<b>91 923 842,38</b>	<b>76 668 774,86</b>	<b>12 005 688,93</b>	<b>148 949 145,14</b>	<b>33,98%</b>

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.1 Insurance Claims for the month ended 31 December 2024.

COUNCIL'S MONTHLY REPORT														
Type of Claim	Prior periods	July	Aug	Sept	October	Nov	Dec	Jan	Feb	Mrch	Apr	May	June	Year End
Public Liability/possible Liability		2	5	2	3	1								
Motor Claims		2	5	4	2	2	2							
Property Damage/Loss		1	3	3	2	2								
Claims within excess														
Public Liability/possible Liability														
Motor Claims				1										
Property Damage/Loss														
Total claims submitted		5	13	9	7	5	2	0	0	0	0	0	0	0
NOTE PLEASE:	Totals will be adjusted monthly as actual expenses and payment from insurer occur.													
TOTAL QUOTED EXPENSE		R 79 673,48	R 709 547,48	R 174 089,10	R 632 399,17	R 45 408,25	R 50 213,57	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 1 691 331,05
VALUE OF REJECTED CLAIMS/ CLAIMS WITHIN EXCESS	R 2 115 339,00	R 0,00	R 16 496,00	R 19 250,00	R 34 615,99	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00			R 70 361,99
VALUE OF CLAIMS SETTLED														R 0,00
TOTAL OUTSTANDING CLAIMS		R 79 673,48	R 693 051,48	R 154 839,10	R 597 783,18	R 45 408,25	R 50 213,57	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 1 620 969,06
COMMENTS: ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR		2 Liability claims awaiting user department reports.1 Property claim assessor appointed. 2 Claims awaiting insurer's advises.	2 Motor Claims- Outstanding documents from the user dept. 2 Motor claims Assessor appointed. 2 Property claims awaiting feedback from the insurers on the progress. 1 Liability Claim Within excess	2 Motor claims authorized for repairs. 2 Liability claims waiting on outstanding documents from the user department.1 Property claim within excess.	1 Motor Claim within excess. 1 Property claim waiting on the assessors reprot. 1 Motor claim assessment in progress. 1 Property claim waiting on assessment. 1 Liability claim declined, 1 liability claim awaits insurer's advises. 1 liability claim awaiting tp's	1 Liability claim submittted to insurer, awaiting user dept report. 1 Motor claim finalized and 1 Motor claim waiting on outstanding quotes from the user dept. 2 Property claims waiting on the assessors reports.	1 Motor Claim waiting on appointment for assessment. 1 Motor Claim authorized for the repairs.							

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.2 Municipal Cost Containment Measures for the period 31 December 2024.

Cost Containment - 2024/2025 Financial Year											
Measures	Budget	M01	M02	M03	Q1	M04	M05	M06	Q2	Savings Q1	Savings Q2
	R	R	R	R	R	R	R	R	R	R	R
Use of consultants	11 003 667,00	-	380 317,81	97 495,33	477 813,14	321 988,33	246 544,83	1 477 478,48	2 046 011,64	2 273 103,61	2 978 008,72
Vehicles used for political office -bearers	-	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 564 950,00	1 916,00	91 404,86	71 299,13	164 619,99	82 309,36	168 578,97	114 786,90	365 675,23	226 617,51	252 179,78
Domestic accommodation	298 175,00	-	-	6 504,36	6 504,36	17 721,74	13 808,70	7 069,58	38 600,02	68 039,39	103 983,12
Sponsorships, events and catering	4 690 784,00	3 750,00	32 760,43	108 658,74	145 169,17	54 481,83	417 974,09	373 753,56	846 209,48	1 027 526,83	1 354 013,35
Communication	4 383 100,00	1 969,24	111 813,60	144 250,04	258 032,88	190 204,86	230 100,19	119 561,95	539 867,00	837 742,12	1 393 650,12
Other related expenditure items	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>21 940 676,00</b>	<b>7 635,24</b>	<b>616 296,70</b>	<b>428 207,60</b>	<b>1 052 139,54</b>	<b>666 706,12</b>	<b>1 077 006,78</b>	<b>2 092 650,47</b>	<b>3 836 363,37</b>	<b>4 433 029,46</b>	<b>6 081 835,09</b>

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## **PART 2 – SUPPORTING DOCUMENTATION**

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### **SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES**

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**11.3 No Irregular and/or unauthorized Expenditure for the period December 2024 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.**

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.4 Awards made at Supply Chain for the month of December 2024.

TENDERS AWARDED DURING DECEMBER 2024					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE
11/12/2024	BV 1060/ 2024	SUPPLY AND DELIVERY OF ELECTRICITY METERS (INCLUSIVE OF ASSOCIATED AUXILLARY EQUIPMENT AND SERVICES) FOR A PERIOD ENDING 30 JUNE 2027	Pentafortis cc for categories A and B	rates	R 50 000 000,00
			Ontec Systems (Pty) Ltd for category C		
			Landis and Gyr (Pty) Ltd for categories D, E		
Tender turnaround (lead time) in days	BV 1060/ 2024	197			
Average		197			

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.5 Procurement premiums paid for the month of December 2024.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF DECEMBER 2024									
Request Reference	Date of Order	Order Reference	Service Provider/ Contractor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Contractor/ Supplier	Awarded amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)
34295	05/12/2024	13163	LUMBER AND LAWN	41 117,05	BOLAND RUBBERISING	41 858,13	741,08	1,80%	ACCEPTABLE
34351	20/12/2024	13329	NAUDE BAKSTONE	28 280,00	RAINBOW PLANTHRE	28 750,00	470,00	1,66%	ACCEPTABLE
34655	17/12/2024	13272	LOGO CLOTHING	18 671,40	BUCLER SUPPLIERS	20 809,25	2137,85	11,44%	ACCEPTABLE
TOTAL PREMIUMS PAID FOR THE MONTH							3348,93		

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.6 Approved Budget Virements: 2<sup>nd</sup> QUARTER of 2024/2025.

APPROVED BUDGET VIREMENTS: 2024/2025									
U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 October 2024	Increase	Decrease	Amended Budget 31 December 2024
<b>1. OPERATING BUDGET:</b> The following Operating Budget Virements were processed in the above mentioned period.									
<b>COUNCIL GENERAL</b>									
20240912053124	10303222700000	Council General Admin	Daily Allowance	0.050	04/10/2024	4 000	2 000	-	6 000
20180704065049	10303277250000	Council General Admin	Grant In Aid	0.051	04/10/2024	153 700	-	-8 200	145 500
20200629056231	10303277250000	Council General Admin	Grant In Aid	0.051	04/10/2024	214 600	8 200	-	222 800
20200629056231	10303277250000	Council General Admin	Grant In Aid	0.051	05/10/2024	194 100	20 500	-	214 600
20200629056231	10303277250000	Council General Admin	Grant In Aid	0.078	30/10/2024	222 800	4 500	-	227 300
20200629056231	10303277250000	Council General Admin	Grant In Aid	0.078	30/10/2024	227 300	32 700	-	260 000
20210702017821	10306222690000	Mayoral Offices	Accommodation	0.050	04/10/2024	24 200	-	-2 000	22 200
20180801062508	10306277210000	Mayoral Offices	Disability Grant	0.078	30/10/2024	69 500	-	-4 500	65 000
20180704065051	10306277250000	Mayoral Offices	Grant In Aid	0.097	29/11/2024	367 200	100 000	-	467 200
20180801991943	10306277910000	Mayoral Offices	Sport Councils	0.078	30/10/2024	159 000	40 700	-	199 700
20180801991943	10306277910000	Mayoral Offices	Sport Councils	0.078	30/10/2024	199 700	-	-32 700	167 000
20180801991218	10306277810000	Mayoral Offices	School Support	0.051	05/10/2024	273 700	-	-30 000	243 700
20180801991218	10306277810000	Mayoral Offices	School Support	0.078	30/10/2024	243 700	-	-40 700	203 000
20180801993736	10306277930000	Mayoral Offices	Animal Care	0.051	05/10/2024	10 500	9 500	-	20 000
<b>TOTAL: COUNCIL GENERAL -</b>						<b>2 364 000</b>	<b>218 100</b>	<b>-118 100</b>	<b>2 464 000</b>
<b>MUNICIPAL MANAGER</b>									
20240227044848	10606200320000	Internal Audit	Catering Services	0.063	15/10/2024	1 600	1 400	-	3 000
20180704062210	10606200700000	Internal Audit	Audit Committee	0.063	15/10/2024	109 999	30 000	-	139 999
20210702016341	10606220180000	Internal Audit	Standard Rated	0.063	15/10/2024	2 314	1 686	-	4 000
20180704063979	10606220210000	Internal Audit	Materials and Supplies	0.063	15/10/2024	47 615	-	-45 186	2 429
20210702017621	10606222420000	Internal Audit	National	0.063	15/10/2024	4 900	7 100	-	12 000
20210702017921	10606222700000	Internal Audit	Daily Allowance	0.063	15/10/2024	1 200	1 800	-	3 000
20210702018033	10606222720000	Internal Audit	Incidental Cost	0.063	15/10/2024	200	300	-	500
20210702018135	10606222750000	Internal Audit	Own Transport	0.063	15/10/2024	4 100	2 900	-	7 000
<b>TOTAL: MUNICIPAL MANAGER</b>						<b>171 928</b>	<b>45 186</b>	<b>-45 186</b>	<b>171 928</b>
<b>STRATEGIC SUPPORT SERVICES</b>									
20210702014399	11545201340000	Tourism	Event Promoters	0.076	29/10/2024	200	340 000	-	340 200
20180704062613	12115201640000	Security Services	Safeguard and Security	0.103	09/12/2024	14 228 000	2 200	-	14 230 200
20180704062613	12115201640000	Security Services	Safeguard and Security	0.109	13/12/2024	14 230 200	-	-400 000	13 830 200
20190222035046	11545222360000	Tourism	Management Fee	0.079	01/11/2024	2 300	-	-1 500	800
20190222035046	11545222360000	Tourism	Management Fee	0.076	29/10/2024	342 300	-	-340 000	2 300
20190812034712	11545277880000	Tourism	Tourism	0.076	29/10/2024	197 300	-	-11 500	185 800
20190812034712	11545277880000	Tourism	Tourism	0.095	26/11/2024	185 800	-	-5 000	180 800
20241007035157	11548200270000	Local Economic Development	Project Management	0.058	07/10/2024	-	155 000	-	155 000
20230802021307	11548201070000	Local Economic Development	Town Planner	0.074	28/10/2024	1 555 000	-	-1 400 000	155 000
20210702014383	11548201270000	Local Economic Development	Catering Services	0.108	12/12/2024	20 000	10 000	-	30 000
20210702014397	11548201340000	Local Economic Development	Event Promoters	0.067	18/10/2024	525 241	-	-525 241	-
20241018040603	11548201340000	Local Economic Development	Event Promoters	0.067	18/10/2024	-	525 241	-	525 241
20180704064640	11548222360000	Local Economic Development	Management Fee	0.058	07/10/2024	475 125	-	-155 000	320 125
20180704064640	11548222360000	Local Economic Development	Management Fee	0.108	12/12/2024	320 125	-	-10 000	310 125
20180704065054	11548277880000	Local Economic Development	Tourism	0.076	29/10/2024	608 500	11 500	-	620 000

## APPROVED BUDGET VIREMENTS: 2024/2025

U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 October 2024	Increase	Decrease	Amended Budget 31 December 2024
20200120022152	12103201340000	Corporate Services Admin	Event Promoters	0.067	18/10/2024	3 000 000	-	-3 000 000	-
20241018040529	12103201340000	Corporate Services Admin	Event Promoters	0.067	18/10/2024	-	3 000 000	-	3 000 000
20180704064101	12103221430000	Corporate Services Admin	Achievements and Awards	0.067	18/10/2024	346 700	-	-346 700	-
20241018040352	12103221430000	Corporate Services Admin	Achievements and Awards	0.067	18/10/2024	-	346 700	-	346 700
20180704064267	12103221800000	Corporate Services Admin	Postage/Stamp/Frinking Machines	0.073	28/10/2024	62 300	80 000	-	142 300
20180704064267	12103221800000	Corporate Services Admin	Postage/Stamp/Frinking Machines	0.077	30/10/2024	142 300	-	-10 000	132 300
20200828061899	12106200320000	Publicity	Catering Services	0.059	07/10/2024	18 100	15 000	-	33 100
20180919054101	12106201400000	Publicity	Graphic Designers	0.067	18/10/2024	363 596	-	-363 596	-
20241018040429	12106201400000	Publicity	Graphic Designers	0.067	18/10/2024	-	363 596	-	363 596
20241126060210	12109200340000	Corporate Support	Cleaning Services	0.096	26/11/2024	-	90 000	-	90 000
20180704063969	12109220210000	Corporate Support	Materials and Supplies	0.077	30/10/2024	22 987	10 000	-	32 987
20180704063969	12109220210000	Corporate Support	Materials and Supplies	0.095	26/11/2024	32 987	5 000	-	37 987
20170418057840	12112209960000	Human Resources	Basic Salary and Wages	0.113	19/12/2024	6 208 422	-	-500	6 207 922
20241218994756	12112210140000	Human Resources	Allowances: Non-pensionable	0.113	19/12/2024	-	500	-	500
20240508045744	12112200620000	Human Resources	Transport Services	0.092	22/11/2024	10 000	-	-5 000	5 000
20170418057783	12112201490000	Human Resources	Medical Services	0.079	01/11/2024	13 000	1 500	-	14 500
20240508045746	12112222700000	Human Resources	Daily Allowance	0.092	22/11/2024	5 000	30 000	-	35 000
20240508045746	12112222700000	Human Resources	Daily Allowance	0.092	22/11/2024	35 000	5 000	-	40 000
20240508045743	12112222750000	Human Resources	Own Transport	0.092	22/11/2024	45 000	-	-30 000	15 000
20180817022957	12114200270000	Information Technology	Project Management	0.070	28/10/2024	1 664 358	-	-50 000	1 614 358
20180704062384	12114201450000	Information Technology	Maintenance of Buildings and Facilities	0.115	19/12/2024	1 100	45 000	-	46 100
20170418057754	12114201460000	Information Technology	Maintenance of Equipment	0.098	29/11/2024	1 400 000	-	-750 000	650 000
20170418057754	12114201460000	Information Technology	Maintenance of Equipment	0.106	11/12/2024	650 000	265 000	-	915 000
20241129001305	12114201460000	Information Technology	Maintenance of Equipment	0.098	29/11/2024	-	750 000	-	750 000
20220720040440	12114221550000	Information Technology	Assets less than the Capitalisation Threshold	0.090	15/11/2024	205 600	3 000	-	208 600
20180704064503	12114222070000	Information Technology	Internet Charge	0.089	15/11/2024	3 613 900	250 000	-	3 863 900
20180704064521	12114222120000	Information Technology	Software Licences	0.075	29/10/2024	11 722 400	-	-1 300 000	10 422 400
20180704064521	12114222120000	Information Technology	Software Licences	0.089	15/11/2024	10 422 400	-	-250 000	10 172 400
20241028051233	12114222120000	Information Technology	Software Licences	0.074	28/10/2024	-	1 400 000	-	1 400 000
20241028051233	12114222120000	Information Technology	Software Licences	0.075	29/10/2024	1 400 000	1 300 000	-	2 700 000
20241028051233	12114222120000	Information Technology	Software Licences	0.106	11/12/2024	2 700 000	-	-265 000	2 435 000
20241028051233	12114222120000	Information Technology	Software Licences	0.115	19/12/2024	2 435 000	-	-45 000	2 390 000
20240701025047	12114222130000	Information Technology	Specialised Computer Service	0.070	28/10/2024	482 600	50 000	-	532 600
20180704062221	12118201140000	Legal Services	Legal Advice and Litigation	0.073	28/10/2024	2 307 500	-	-80 000	2 227 500
TOTAL: STRATEGIC SUPPORT SERVICES						82 000 341	9 054 237	-9 344 037	81 710 541
FINANCIAL SERVICES									
20180704062180	12404200560000	Revenue Section	Security Services	0.056	07/10/2024	380 600	-	-10 000	370 600
20210702016746	12404221490000	Revenue Section	Gifts and Promotional Items	0.067	18/10/2024	57 100	-	-57 100	-
20241018040732	12404221490000	Revenue Section	Gifts and Promotional Items	0.067	18/10/2024	-	57 100	-	57 100
20210702017981	12404222720000	Revenue Section	Incidental Cost	0.056	07/10/2024	-	5 000	-	5 000
20210702018122	12404222750000	Revenue Section	Own Transport	0.056	07/10/2024	-	5 000	-	5 000
20190219050861	12404222980000	Revenue Section	Uniform and Protective Clothing	0.067	18/10/2024	37 100	-	-37 100	-
20241018040501	12404222980000	Revenue Section	Uniform and Protective Clothing	0.067	18/10/2024	-	37 100	-	37 100
20180704062206	12406200680000	Financial Planning Section	Accounting and Auditing	0.055	07/10/2024	1 608 000	-	-50 000	1 558 000
20180704062206	12406200680000	Financial Planning Section	Accounting and Auditing	0.060	11/10/2024	1 558 000	-	-10 000	1 548 000
20220207052031	12406221550000	Financial Planning Section	Assets less than the Capitalisation Threshold	0.055	07/10/2024	-	50 000	-	50 000
20210702017866	12406222690000	Financial Planning Section	Accommodation	0.060	11/10/2024	-	10 000	-	10 000
20240730041839	12407200460000	Salary Section	Personnel and Labour	0.049	01/10/2024	200 000	100 000	-	300 000
20170418057440	12407209960000	Salary Section	Basic Salary and Wages	0.049	01/10/2024	1 204 027	-	-100 000	1 104 027



## APPROVED BUDGET VIREMENTS: 2024/2025

U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 October 2024	Increase	Decrease	Amended Budget 31 December 2024
20170612992218	12412200310000	Assesment Rates/Valuations	V aluer	0.059	07/10/2024	2 422 700	-	-58 176	2 364 524
20170612992218	12412200310000	Assesment Rates/Valuations	V aluer	0.086	13/11/2024	2 364 524	-	-50 000	2 314 524
20170612992218	12412200310000	Assesment Rates/Valuations	V aluer	0.096	26/11/2024	2 314 524	-	-90 000	2 224 524
20170612992218	12412200310000	Assesment Rates/Valuations	V aluer	0.097	29/11/2024	2 224 524	-	-100 000	2 124 524
20170612992218	12412200310000	Assesment Rates/Valuations	V aluer	0.102	05/12/2024	2 124 524	-	-130 000	1 994 524
<b>TOTAL: FINANCIAL SERVICES -</b>						<b>16 495 623</b>	<b>264 200</b>	<b>-692 376</b>	<b>16 067 447</b>
<b>COMMUNITY SERVICES</b>									
20210702014126	10906200320000	Community Development	Catering Services	0.069	21/10/2024	17 600	7 000	-	24 600
20210702014126	10906200320000	Community Development	Catering Services	0.101	03/12/2024	24 600	8 000	-	32 600
20200629052348	10906200620000	Community Development	Transport Services	0.101	03/12/2024	22 200	-	-8 000	14 200
20210702014400	10906201340000	Community Development	Event Promoters	0.067	18/10/2024	140 000	-	-60 000	80 000
20241018040640	10906201340000	Community Development	Event Promoters	0.067	18/10/2024	-	60 000	-	60 000
20200629055896	10906222690000	Community Development	Accommodation	0.069	21/10/2024	24 825	-	-7 000	17 825
20190813001935	10906222720000	Community Development	Incidental Cost	0.093	25/11/2024	600	2 500	-	3 100
20180725062439	10906223080000	Community Development	Hire Charges	0.093	25/11/2024	102 900	-	-2 500	100 400
20241113061810	10906278100000	Community Development	Use - It	0.087	13/11/2024	-	63 000	-	63 000
20190507062409	12104220210000	Housing Development	Materials and Supplies	0.061	11/10/2024	635 300	-	-270 000	365 300
20240308062769	12703201640000	Traffic Admin	Safeguard and Security	0.087	13/11/2024	63 000	-	-63 000	-
20210702016231	12703220180000	Traffic Admin	Standard Rated	0.100	03/12/2024	74 000	2 500	-	76 500
20180704063882	12705220210000	Traffic Court Section	Materials and Supplies	0.100	03/12/2024	8 400	-	-2 500	5 900
20210702017900	14203222690000	Fire Admin	Accommodation	0.102	04/12/2024	5 000	850	-	5 850
20230414013703	14203221490000	Fire Admin	Gifts and Promotional Items	0.102	04/12/2024	52 500	-	-850	51 650
20221213035336	12712200600000	Traffic Control	Traffic Management	0.109	13/12/2024	800 000	400 000	-	1 200 000
20180704064252	14203221790000	Fire Admin	Licences (Radio and Television)	0.091	22/11/2024	5 600	-	-5 000	600
20210702017650	14203222480000	Fire Admin	Professional Bodies, Membership and Subscription	0.088	15/11/2024	6 300	-	-5 000	1 300
20210702017650	14203222480000	Fire Admin	Professional Bodies, Membership and Subscription	0.091	22/11/2024	1 300	5 000	-	6 300
20210702017900	14203222690000	Fire Admin	Accommodation	0.088	15/11/2024	-	5 000	-	5 000
20180725051953	14503201380000	Esselen Park Library	Gardening Services	0.072	28/10/2024	9 300	-	-960	8 340
20241028010556	14503201380000	Esselen Park Library	Gardening Services	0.072	28/10/2024	-	960	-	960
20170418056751	14503201450000	Esselen Park Library	Maintenance of Buildings and Facilities	0.072	28/10/2024	10 500	-	-7 642	2 858
20241028012319	14503201450000	Esselen Park Library	Maintenance of Buildings and Facilities	0.072	28/10/2024	-	2 100	-	2 100
20241028012319	14503201450000	Esselen Park Library	Maintenance of Buildings and Facilities	0.072	28/10/2024	2 100	7 642	-	9 742
20170418056691	14503201450000	Esselen Park Library	Maintenance of Buildings and Facilities	0.072	28/10/2024	2 100	-	-2 100	-
20180621000038	14506201380000	Waterloo Street Library	Gardening Services	0.072	28/10/2024	58 100	-	-43 340	14 760
20241028011912	14506201380000	Waterloo Street Library	Gardening Services	0.072	28/10/2024	-	43 340	-	43 340
20241028013740	14506201450000	Waterloo Street Library	Maintenance of Buildings and Facilities	0.072	28/10/2024	-	108 817	-	108 817
20241028013740	14506201450000	Waterloo Street Library	Maintenance of Buildings and Facilities	0.084	12/11/2024	108 817	-	-5 000	103 817
20170418056688	14506201450000	Waterloo Street Library	Maintenance of Buildings and Facilities	0.072	28/10/2024	160 000	-	-108 817	51 183
20170418056688	14506201450000	Waterloo Street Library	Maintenance of Buildings and Facilities	0.084	12/11/2024	51 183	5 000	-	56 183
20210702016322	14506220180000	Waterloo Street Library	Standard Rated	0.083	12/11/2024	56 000	14 952	-	70 952
20170418056640	14506222470000	Waterloo Street Library	Printing, Publications and Books	0.083	12/11/2024	18 700	-	-14 952	3 748
20180823055631	14506222980000	Waterloo Street Library	Uniform and Protective Clothing	0.094	26/11/2024	9 100	6 300	-	15 400
20180823055631	14506222980000	Waterloo Street Library	Uniform and Protective Clothing	0.105	11/12/2024	15 400	5 000	-	20 400
20180621000115	14509201380000	Zweletemba Library	Gardening Services	0.072	28/10/2024	32 700	-	-24 015	8 685
20241028011957	14509201380000	Zweletemba Library	Gardening Services	0.072	28/10/2024	-	24 015	-	24 015
20170418056628	14509201450000	Zweletemba Library	Maintenance of Buildings and Facilities	0.072	28/10/2024	4 200	-	-4 065	135
20241028013812	14509201450000	Zweletemba Library	Maintenance of Buildings and Facilities	0.072	28/10/2024	-	4 065	-	4 065
20170418056619	14509222470000	Zweletemba Library	Printing, Publications and Books	0.094	26/11/2024	6 300	-	-6 300	-

## APPROVED BUDGET VIREMENTS: 2024/2025

U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 October 2024	Increase	Decrease	Amended Budget 31 December 2024
20170418056536	14512201450000	Touwsrivier Library	Maintenance of Buildings and Facilities	0.072	28/10/2024	1 600	-	-1 510	90
20241028013853	14512201450000	Touwsrivier Library	Maintenance of Buildings and Facilities	0.072	28/10/2024	-	1 510	-	1 510
20180627061651	14515201380000	Rawsonville Library	Gardening Services	0.072	28/10/2024	16 700	-	-6 005	10 695
20241028012047	14515201380000	Rawsonville Library	Gardening Services	0.072	28/10/2024	-	6 005	-	6 005
20210702014573	14515201450000	Rawsonville Library	Maintenance of Buildings and Facilities	0.072	28/10/2024	10 400	-	-5 850	4 550
20241028014140	14515201450000	Rawsonville Library	Maintenance of Buildings and Facilities	0.072	28/10/2024	-	5 850	-	5 850
20170418056487	14515222470000	Rawsonville Library	Printing, Publications and Books	0.105	11/12/2024	5 600	-	-5 000	600
20170418056524	14518201450000	De Doorns Library	Maintenance of Buildings and Facilities	0.072	28/10/2024	18 300	-	-18 120	180
20241028014705	14518201450000	De Doorns Library	Maintenance of Buildings and Facilities	0.072	28/10/2024	-	18 120	-	18 120
20170418056480	14521201450000	Steenvlief Library	Maintenance of Buildings and Facilities	0.072	28/10/2024	14 200	-	-12 787	1 413
20241028015016	14521201450000	Steenvlief Library	Maintenance of Buildings and Facilities	0.072	28/10/2024	-	12 787	-	12 787
20180620995942	14524201380000	Avianpark Library	Gardening Services	0.072	28/10/2024	14 800	-	-5 005	9 795
20241028012131	14524201380000	Avianpark Library	Gardening Services	0.072	28/10/2024	-	5 005	-	5 005
20170418056401	14524201450000	Avianpark Library	Maintenance of Buildings and Facilities	0.072	28/10/2024	10 400	-	-2 576	7 824
20241028015110	14524201450000	Avianpark Library	Maintenance of Buildings and Facilities	0.072	28/10/2024	-	2 576	-	2 576
20180704062524	15130201460000	Boland Park Sportsground	Maintenance of Equipment	0.110	13/12/2024	10 000	44 000	-	54 000
20170418056014	15139209960000	Touwsrivier Sportsground	Basic Salary and Wages	0.114	19/12/2024	229 567	-	-500	229 067
20241219045906	15139210230000	Touwsrivier Sportsground	Standby Allowance	0.114	19/12/2024	-	500	-	500
20170418055916	15142209960000	De Doorns East Sportsground	Basic Salary and Wages	0.114	19/12/2024	282 371	-	-500	281 871
20241219045825	15142210230000	De Doorns East Sportsground	Standby Allowance	0.114	19/12/2024	-	500	-	500
20170418055913	15148209960000	De Wet Sportsground	Basic Salary and Wages	0.114	19/12/2024	116 867	-	-500	116 367
20241219045733	15148210230000	De Wet Sportsground	Standby Allowance	0.114	19/12/2024	-	500	-	500
20170418056258	16315201450000	Nekkies: Meerchalets	Maintenance of Buildings and Facilities	0.110	13/12/2024	100 500	-	-44 000	56 500
20180704065038	16315223080000	Nekkies: Meerchalets	Hire Charges	0.062	11/10/2024	124 300	44 000	-	168 300
20210702016298	16318220180000	Nekkies: Resort	Standard Rated	0.062	11/10/2024	105 000	-	-44 000	61 000
20200828062282	17503201450000	Housing Admin	Maintenance of Buildings and Facilities	0.061	11/10/2024	894 105	270 000	-	1 164 105
<b>TOTAL: COMMUNITY SERVICES -</b>						<b>4 483 335</b>	<b>1 187 394</b>	<b>-787 394</b>	<b>4 883 335</b>
<b>ENGINEERING SERVICES</b>									
20180704064517	11503222120000	Operational Services Admin	Software Licences	0.057	07/10/2024	90 500	1 400	-	91 900
20180704064763	11503222480000	Operational Services Admin	Professional Bodies, Membership and Subscription	0.081	07/11/2024	13 200	1 600	-	14 800
20210702018174	11503222790000	Operational Services Admin	Air Transport	0.057	07/10/2024	9 000	-	-1 400	7 600
20190813002119	18103201450000	Electricity Admin	Maintenance of Buildings and Facilities	0.082	12/11/2024	218 800	-	-14 000	204 800
20180704064235	18103221730000	Electricity Admin	Third Party Vendors	0.068	18/10/2024	4 344 900	-	-80 000	4 264 900
20180704064235	18103221730000	Electricity Admin	Third Party Vendors	0.080	05/11/2024	4 264 900	-	-3 383 900	881 000
20241105022011	18103221730000	Electricity Admin	Third Party Vendors	0.080	05/11/2024	-	3 383 900	-	3 383 900
20210702017875	18103222690000	Electricity Admin	Accommodation	0.068	18/10/2024	-	80 000	-	80 000
20210702017875	18103222690000	Electricity Admin	Accommodation	0.082	12/11/2024	80 000	-	-80 000	-
20210702017933	18103222700000	Electricity Admin	Daily Allowance	0.082	12/11/2024	2 100	16 000	-	18 100
20220920204005	18112200560000	Electricity Network & Substations	Security Services	0.080	05/11/2024	603 000	-	-100 510	502 490
20241105022350	18112200560000	Electricity Network & Substations	Security Services	0.080	05/11/2024	-	100 510	-	100 510
20170418054878	18112201320000	Electricity Network & Substations	Electrical	0.080	05/11/2024	5 058 300	-	-1 024 922	4 033 378
20241105022133	18112201320000	Electricity Network & Substations	Electrical	0.080	05/11/2024	-	1 024 922	-	1 024 922
20241105022133	18112201320000	Electricity Network & Substations	Electrical	0.103	09/12/2024	1 024 922	-	-140 000	884 922
20170418054821	18112201450000	Electricity Network & Substations	Maintenance of Buildings and Facilities	0.104	10/12/2024	178 800	65 000	-	243 800
20220920203922	18112201460000	Electricity Network & Substations	Maintenance of Equipment	0.080	05/11/2024	835 000	-	-12 680	822 320
20241105022228	18112201460000	Electricity Network & Substations	Maintenance of Equipment	0.080	05/11/2024	-	12 680	-	12 680
20241105022228	18112201460000	Electricity Network & Substations	Maintenance of Equipment	0.103	09/12/2024	12 680	140 000	-	152 680
20180704062494	18112201460000	Electricity Network & Substations	Maintenance of Equipment	0.104	10/12/2024	184 000	-	-65 000	119 000
20180802050650	18112220210000	Electricity Network & Substations	Materials and Supplies	0.103	09/12/2024	475 600	-	-2 200	473 400
20220727060948	18112222740000	Electricity Network & Substations	Car Rental	0.082	12/11/2024	507 200	64 000	-	571 200
20190710040749	18112222980000	Electricity Network & Substations	Uniform and Protective Clothing	0.082	12/11/2024	344 800	14 000	-	358 800
<b>TOTAL: ENGINEERING SERVICES -</b>						<b>18 247 702</b>	<b>4 904 012</b>	<b>-4 904 612</b>	<b>18 247 102</b>

## APPROVED BUDGET VIREMENTS: 2024/2025

U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 October 2024	Increase	Decrease	Amended Budget 31 December 2024
<b>PUBLIC SERVICES</b>									
20180704064759	11509222480000	Building Control	Professional Bodies, Membership and Subscription	0.099	29/11/2024	7 100	2 000	-	9 100
20180820020954	11509222980000	Building Control	Uniform and Protective Clothing	0.099	29/11/2024	9 200	-	-2 000	7 200
20240701025041	11512201450000	Building Maintenance	Maintenance of Buildings and Facilities	0.052	04/10/2024	25 000	-	-7 000	18 000
20180820021025	11512222980000	Building Maintenance	Uniform and Protective Clothing	0.052	04/10/2024	5 600	7 000	-	12 600
20210423041710	11527201470000	Proclaimed Roads	Maintenance of Unspecified Assets	0.065	18/10/2024	20 000	100 000	-	120 000
20170418055727	11539201450000	Streets: Worcester	Maintenance of Buildings and Facilities	0.065	18/10/2024	274 400	-	-100 000	174 400
20180823062925	11539222980000	Streets: Worcester	Uniform and Protective Clothing	0.081	07/11/2024	133 100	-	-1 600	131 500
20240919020631	11539223080000	Streets: Worcester	Hire Charges	0.059	07/10/2024	1 139 548	43 176	-	1 182 724
20180725054003	11539223080000	Streets: Worcester	Hire Charges	0.090	15/11/2024	689 736	-	-3 000	686 736
20170418055559	13612200180000	Rawsonville Cemetery	Burial Services	0.053	04/10/2024	105 000	-	-105 000	-
20180704062076	13612200180000	Rawsonville Cemetery	Burial Services	0.053	04/10/2024	59 900	-	-59 900	-
20180822054043	13612220210000	Rawsonville Cemetery	Materials and Supplies	0.053	04/10/2024	112 100	-	-92 225	19 875
20180704063931	13627220210000	New Cemetery	Materials and Supplies	0.053	04/10/2024	951 200	59 900	-	1 011 100
20180704063931	13627220210000	New Cemetery	Materials and Supplies	0.053	04/10/2024	1 011 100	105 000	-	1 116 100
20180822053813	13627220210000	New Cemetery	Materials and Supplies	0.053	04/10/2024	10 500	92 225	-	102 725
20210702014199	15124200460000	Swimming Bath: Touwsrivier	Personnel and Labour	0.111	18/12/2024	952 297	-	-500	951 797
20241217992522	15124200460000	Swimming Bath: Touwsrivier	Personnel and Labour	0.111	18/12/2024	-	500	-	500
20180729992055	16603200400000	Refuse Removal: Worcester	Litter Picking and Street Cleaning	0.066	18/10/2024	3 150 000	-	-1 603 036	1 546 964
20241018012409	16603200400000	Refuse Removal: Worcester	Litter Picking and Street Cleaning	0.066	18/10/2024	-	1 603 036	-	1 603 036
20180704062177	16603200530000	Refuse Removal: Worcester	Refuse Removal	0.066	18/10/2024	964 000	-	-537 090	426 910
20241018012742	16603200530000	Refuse Removal: Worcester	Refuse Removal	0.066	18/10/2024	-	537 090	-	537 090
20230704002339	16603201450000	Refuse Removal: Worcester	Maintenance of Buildings and Facilities	0.085	12/11/2024	50 000	-	-15 913	34 087
20241112060521	16603201450000	Refuse Removal: Worcester	Maintenance of Buildings and Facilities	0.085	12/11/2024	-	15 913	-	15 913
20230704002340	16603201460000	Refuse Removal: Worcester	Maintenance of Equipment	0.085	12/11/2024	100 000	-	-100 000	-
20241112060630	16603201460000	Refuse Removal: Worcester	Maintenance of Equipment	0.085	12/11/2024	-	100 000	-	100 000
20180704065039	16603223080000	Refuse Removal: Worcester	Expenditure:Operational Cost:Hire Charges	0.112	18/12/2024	2 458 200	-	-1 362 000	1 096 200
20241218020057	16603223080000	Refuse Removal: Worcester	Expenditure:Operational Cost:Hire Charges	0.112	18/12/2024	-	1 362 000	-	1 362 000
20210702016279	16604220180000	Refuse Removal: De Doorns	Standard Rated	0.107	12/12/2024	6 000	11 000	-	17 000
20180704063902	16604220210000	Refuse Removal: De Doorns	Materials and Supplies	0.107	12/12/2024	109 000	-	-11 000	98 000
20170418055261	16609201450000	Public Toilets	Maintenance of Buildings and Facilities	0.085	12/11/2024	33 300	-	-33 300	-
20241112060436	16609201450000	Public Toilets	Maintenance of Buildings and Facilities	0.085	12/11/2024	-	33 300	-	33 300
20170418055156	16906200460000	Disposal Works - Worcester	Personnel and Labour	0.054	04/10/2024	-	300 000	-	300 000
20170418055202	16906209960000	Disposal Works - Worcester	Basic Salary and Wages	0.054	04/10/2024	8 867 819	-	-300 000	8 567 819
20180704063948	16906220210000	Disposal Works - Worcester	Materials and Supplies	0.071	28/10/2024	197	5 000	-	5 197
20180730062614	16906221950000	Disposal Works - Worcester	Drivers Licences and Permits	0.064	15/10/2024	3 500	-	-1 200	2 300
20180704063946	16907220210000	Disposal Works - Rawsonville	Materials and Supplies	0.071	28/10/2024	80 300	-	-5 000	75 300
20180704064454	18412221950000	Networks And Pumps: Worcester	Drivers Licences and Permits	0.064	15/10/2024	1 900	1 200	-	3 100
<b>TOTAL: PUBLIC SERVICES</b>						<b>21 329 997</b>	<b>4 378 340</b>	<b>-4 339 764</b>	<b>21 368 573</b>
<b>GRAND TOTAL: OPERATING BUDGET</b>						<b>145 092 926</b>	<b>20 051 469</b>	<b>-20 231 469</b>	<b>144 912 926</b>

## APPROVED BUDGET VIREMENTS: 2024/2025




U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 October 2024	Increase	Decrease	Amended Budget 31 December 2024
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<b>2. CAPITAL BUDGET:</b> The following Capital Budget Virements were processed in the above mentio									
<b>STRATEGIC SUPPORT SERVICES</b>									
20170612991701	50102150011	Information Technology	Computer Equipment	24/11/02	22/11/2024	2 000 000	32 000	-	2 032 000
20170612991757	50102150161	Information Technology	Biometric system upgrade	24/10/01	08/10/2024	150 000	-	-25 000	125 000
20170612991708	50102150021	Corporate Services Admin	Furniture and Equipment	24/10/01	08/10/2024	5 000	25 000	-	30 000
<b>TOTAL: STRATEGIC SUPPORT SERVICES</b>						<b>2 155 000</b>	<b>57 000</b>	<b>-25 000</b>	<b>2 187 000</b>
<b>FINANCIAL SERVICES</b>									
20220705001713	50101002031	Vehicle Distribution	Municipal Vehicles - Sedans	24/10/05	31/10/2024	500 000	-	-500 000	-
20220705002148	50101003931	Vehicle Distribution	Municipal Vehicles - Specialized	24/10/03	24/10/2024	1 280 000	-	-280 000	1 000 000
20220705002148	50101003931	Vehicle Distribution	Municipal Vehicles - Specialized	24/10/05	31/10/2024	1 000 000	4 200 000	-	5 200 000
20220705002148	50101003931	Vehicle Distribution	Municipal Vehicles - Specialized	24/10/05	31/10/2024	5 200 000	500 000	-	5 700 000
20220705002148	50101003931	Vehicle Distribution	Municipal Vehicles - Specialized	24/11/01	13/11/2024	5 700 000	3 500 000	-	9 200 000
20170612991769	50102150191	Financial Services Admin	Furniture and Equipment	0.086	13/11/2024	5 000	50 000	-	55 000
<b>TOTAL: FINANCIAL SERVICES</b>						<b>13 685 000</b>	<b>8 250 000</b>	<b>-780 000</b>	<b>21 155 000</b>
<b>COMMUNITY SERVICES</b>									
20170612991862	50102150501	Community Services Admin	Furniture & Equipment	0.102	05/12/2024	4 339	130 000	-	134 339
20170612991862	50102150501	Community Services Admin	Furniture & Equipment	24/10/04	24/10/2024	5 000	-	-661	4 339
20220705002079	50101003661	Fire Admin	Fire Services - Machinery and Equipment	24/11/02	22/11/2024	40 661	-	-32 000	8 661
20220705002190	50101004161	Fire Admin	Major Fire Engine (Pumper)	24/11/01	13/11/2024	7 000 000	-	-3 500 000	3 500 000
20220705002079	50101003661	Fire Admin	Fire Services - Machinery and Equipment	24/12/01	09/12/2024	8 661	250 000	-	258 661
20220705002079	50101003661	Fire Admin	Fire Services - Machinery and Equipment	24/10/04	24/10/2024	40 000	661	-	40 661
20240701025030	50101007981	Fire Admin	Worcester Fire Station Carport	24/12/01	09/12/2024	250 000	-	-250 000	-
<b>TOTAL: COMMUNITY SERVICES -</b>						<b>7 348 661</b>	<b>380 661</b>	<b>-3 782 661</b>	<b>3 946 661</b>
<b>ENGINEERING SERVICES</b>									
20210702013720	50101000101	Electricity Network & Substations	Fencing of Substations	24/10/02	16/10/2024	600 000	-	-300 000	300 000
20210702013849	50101000701	Electricity Network & Substations	Electricity - Machinery and Equipment	24/10/02	16/10/2024	100 000	300 000	-	400 000
20220705001731	50101002091	Electricity Network & Substations	Robertson Road Substation	24/10/02	16/10/2024	15 563 374	-	-730 000	14 833 374
20240919995053	50102150111	Electricity Network & Substations	Supply and Installation of Load Shedding Solution and Solar PV	24/10/05	31/10/2024	4 200 000	-	-4 200 000	-
20241016033645	50102150151	Electricity Network & Substations	Refurbishment of electrical system	24/10/02	16/10/2024	-	730 000	-	730 000
<b>TOTAL: ENGINEERING SERVICES -</b>						<b>20 463 374</b>	<b>1 030 000</b>	<b>-5 230 000</b>	<b>16 263 374</b>
<b>PUBLIC SERVICES</b>									
20230704002263	50101004481	Stormwater Drainage: Worcester	Uitvlug Industrial Zone - Stormwater	09/12/2024	09/12/2024	100 000	47 552	-	147 552
20210702013774	50101000361	Disposal Works - Touws River	Touws River Wastewater Treatment Works (WWTW) Augmentation	09/12/2024	09/12/2024	13 790 918	-	-3 976 828	9 814 090
20220705002004	50101003391	Sewerage Networks: Worcester	Upgrading of Sewer Network	24/10/03	24/10/2024	720 000	280 000	-	1 000 000
20230704002236	50101003681	Streets: Worcester	Upgrading of Gravel Roads	09/12/2024	09/12/2024	13 354 511	3 976 828	-	17 331 339
20210702013903	50101001031	Streets: Worcester	Speed Humps	09/12/2024	09/12/2024	500 000	-	-47 552	452 448
<b>TOTAL: PUBLIC SERVICES</b>						<b>28 465 429</b>	<b>4 304 380</b>	<b>-4 024 380</b>	<b>28 745 429</b>
<b>GRAND TOTAL: CAPITAL BUDGET VIREMENTS -</b>						<b>72 117 464</b>	<b>14 022 041</b>	<b>-13 842 041</b>	<b>72 297 464</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.7 Summary of all Withdrawals during the 2<sup>nd</sup> QUARTER of 2024/2025. MFMA Section 11 (4a)

PROVINCIAL TREASURY								
Withdrawals from Municipal Bank Accounts								
In accordance with Section 11, Sub-section 1 (b) to (j)								
<b>NAME OF MUNICIPALITY:</b>	Breede Valley Municipality							
<b>MUNICIPAL DEMARCATION CODE:</b>	WC025							
<b>QUARTER ENDED:</b>	<b>October till December 2024</b>							
<b>MFMA section 11.</b> (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> bank accounts, and may do so only -	<b>Amount</b>	<b>Reason for withdrawal</b>						
	R 439 470 438,00	Normal Operating and Capital Expenses						
(b) to defray expenditure authorised in terms of section 26(4);	R 0,00							
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	R 0,00							
(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;	R 0,00							
(e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including -	R 13 498 683,08	Traffic payments to Department						
(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or	R 0,00							
(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;	R 0,00							
(f) to refund money incorrectly paid into a bank account;	R 0,00							
(g) to refund guarantees, sureties and <i>security</i> deposits;	R 0,00							
(h) for cash management and <i>investment</i> purposes in accordance with section 13;	R 50 000 000,00	Investments made over different periods						
(i) to defray increased expenditure in terms of section 31; or	R 0,00							
(j) for such other purposes as may be <i>prescribed</i> .								
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><b>Name and Surname:</b></td> <td>R Ontong</td> </tr> <tr> <td><b>Rank/Position:</b></td> <td>Chief Financial Officer</td> </tr> <tr> <td><b>Signature:</b></td> <td></td> </tr> </table>		<b>Name and Surname:</b>	R Ontong	<b>Rank/Position:</b>	Chief Financial Officer	<b>Signature:</b>	
<b>Name and Surname:</b>	R Ontong							
<b>Rank/Position:</b>	Chief Financial Officer							
<b>Signature:</b>								
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and								
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .								
<b>Tel number</b>	<b>Fax number</b>	<b>Email/Address</b>						
023-3484994	023-3484997	<a href="mailto:rontong@bvm.gov.za">rontong@bvm.gov.za</a>						

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 12 – MUNICIPAL MANAGER'S QUALITY CERTIFICATE

#### QUALITY CERTIFICATE

I David McThomas, Municipal Manager of Breede Valley Municipality (WC025), hereby certify that-

(mark as appropriate)

- ☒ the monthly budget statement
- ☒ the quarterly report on the implementation of the budget and financial state of affairs of the municipality
- ☒ the mid-year budget and performance assessment

for the month, December of 2024 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: \_\_\_\_\_



DATE: 13.01.2025