

NOTICE

Ref no. 2/1/4/4/2

Date distributed: 2025/08/19

**NOTICE OF THE 2nd COUNCIL MEETING OF 2025/2026
FINANCIAL YEAR OF THE COUNCIL OF BREEDE VALLEY MUNICIPALITY
MONDAY, 2025-08-25 AT 09:00**

TO The Speaker, Alderman J.F. Van Zyl [Chairperson]
The Executive Mayor, Alderman A. Steyn (Ms)
The Deputy Executive Mayor, Cllr J.J. von Willingh

COUNCILLORS

V.A. Bedworth
W.M. Blom
E. Botha
M.N. Bushwana
G.L. Daames
Alderman R. Farao
M.A. Goedeman
E.N. Isaacs
Alderman C. Ismail
J.R. Jack
M. Jacobs
R.T. Johnson
I.J. Joseph
D. Judge
J.P. Kritzinger
S.K. Madlolo
Z.M. Mangali
T. S. Manuel
P.H. Marais

S.J. Mei
Alderman W.R. Meiring
C.N. Snyders
P.C. Moso
N. Nel
C.T. Nyithana
J. Pieters
A. Pietersen
O. Ralehoko
Alderman M. Sampson
T. P. Sibozo
S. S. T. Steenberg
M. Swartz
H.C Titus
F. Vaughan
M.T. Williams
Alderman C.F. Wilskut
N.J. Wullschleger
L.R. Yayi

Notice is hereby given in terms of Section 29, read with Section 18(2) of the *Local Government: Municipal Structures Act, 117 of 1998*, as amended, that the **2ND COUNCIL MEETING** of the **2025/2026 FINANCIAL YEAR of the COUNCIL of BREEDE VALLEY MUNICIPALITY** will be held at **CAPE WINELANDS DISTRICT MUNICIPALITY, TRAPPE STREET WORCESTER,** on **MONDAY, 2025-08-25 at 09:00 to consider the items on the agenda.**



SPEAKER: ALDERMAN J.F. VAN ZYL



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1. OPENING AND WELCOME

In terms of the Rules of Order for Internal Arrangement By-Law 2012 (as amended) the chairperson must take the chair at the time stated in the notice of the meeting or as soon thereafter as is reasonably possible: provided that the meeting does not commence later than 30 (thirty) minutes after the time stated in the notice of the meeting and must proceed immediately with the business of the meeting.

2. OFFICIAL NOTICES**2.1 Disclosure of Interests**

Item 6 of Schedule 7 of the Municipal Structures Amendment Act 3 of 2021 states:

A councillor must –

- (a) disclose to the council, or any committee of which that councillor is a member, any direct or indirect personal or private business interest that that councillor or any spouse, partner or business associate of that councillor may have in any matter before the council or the committee; and
- (b) withdraw from the proceedings of the council or committee when that matter is considered by the council or committee unless the council or committee decides that the councillors' direct or indirect interest in the matter is trivial or irrelevant.

2.2 APPLICATIONS FOR LEAVE OF ABSENCE

In terms of the Rules of Order for Internal Arrangement By-Law 2012 (as amended).

2.2.1 Every Councillor attending a meeting of the Council must sign his or her name in the attendance register kept for such purpose.

2.2.2 A Councillor must attend each meeting except when –

- (a) Leave of absence is granted in terms of Clause 10; or
- (b) The Councillor is required to withdraw in terms of law.

2.2.3 The Attendance Registers will be available at the meeting.

2.2.4 A blank Application for Leave of Absence form is enclosed.

3. COMMUNICATION**3.1 INTERVIEWS OR PRESENTATIONS BY DEPUTATIONS**

In terms of the Rules of Order for Internal Arrangement By-Law 2012 (as amended).

"A deputation seeking an interview with Council must give the Municipal Manager 6 (six) days written notice of its intention and furnish details of the representations to be made and the source of the deputation. The Municipal Manager must submit a request by a deputation for an interview with Council to the Speaker, who may decide to grant or refuse an interview and under what conditions

3.2 BIRTHDAYS OF COUNCILLORS

| | |
|-------------------|----------------|
| Cllr. F. Vaughan | 12 August 2025 |
| Cllr. O. Ralehoko | 27 August 2025 |
| Ald. M. Sampson | 30 August 2025 |



3.3 STATEMENTS BY THE SPEAKER**3.4 STATEMENTS BY THE EXECUTIVE MAYOR**

4. CONFIRMATION OF MINUTES

- 4.1** In terms of the Rules of Order for Internal Arrangement By-Law 2012 (as amended).
- (a) Minutes of the proceedings of meetings must be compiled in printed form and be confirmed by the Council at the next meeting and signed by the Speaker.
 - (b) The minutes shall be taken as read, for the purpose of confirmation, if a copy thereof was sent to each Councillor within forty-eight hours before the next meeting, subject to the provisions of sub-Clause (4).
 - (c) No motion or discussion shall be allowed on the minutes, except in connection with the correctness thereof.
 - (d) The minutes formulated and screened during meetings, shall constitute a resolution for purposes of implementation of decisions.

4.2 Minutes of Council Meeting held on 30 July 2025. (Copy enclosed)**RECOMMENDATION**

That in respect of

CONFIRMATION OF MINUTES OF PREVIOUS COUNCIL MEETING

discussed by Council at the Council Meeting held on 25 August 2025:

1. As the Minutes of the Council Meeting held on 30 July 2025 were sent to each councillor at least forty-eight hours prior to the meeting, the minutes of the Council meeting held 30 July 2025 be taken as read and confirmed.

5. REPORT BY THE EXECUTIVE MAYOR ON DECISIONS TAKEN BY THE EXECUTIVE MAYOR, THE EXECUTIVE MAYOR TOGETHER WITH THE DEPUTY EXECUTIVE MAYOR AND THE MAYORAL COMMITTEE**5.1 THE DEPUTY EXECUTIVE MAYOR: CLLR J.J. Von Willingh**

5.2 MMC1: Alderman W. R. Meiring

5.3 MMC 2: Cllr. P.C. Moso

5.4 MMC 3: Cllr. N. Nel



5.5 MMC 4: Cllr. E. Botha

5.6 MMC 5: Cllr J.R. Jack

5.7 MMC 6: Cllr. V.A. Bedworth

5.8 MMC 7: Cllr. J.P. Kritzinger

5.9 MMC 8: Cllr F. Vaughan

6. COLLABORATOR OUTSTANDING RESOLUTIONS REPORT

6.1 OUTSTANDING COUNCIL RESOLUTION REPORT PER DIRECTORATE AS EXTRACTED ON 22 JULY 2025.

COMMUNITY SERVICES

| Council | | Resolution | Meeting Date | Allocate To | % Compl. | Feedback Comment |
|---------|--|---|--------------|-------------|----------|--|
| 172625 | SUBMISSION OF BY-LAW RELATING TO THE MANAGEMENT AND CONTROL OF FLATS (rental housing units) OWNED OR ADMINISTERED BY THE BREEDE VALLEY MUNICIPALITY | <p>RESOLVED C41/2015</p> <p>That in respect of the SUBMISSION OF BY-LAW RELATING TO THE MANAGEMENT AND CONTROL OF FLATS (rental housing units) OWNED OR ADMINISTERED BY THE BREEDE VALLEY MUNICIPALITY discussed by Council at the Council meeting held on 25 of June 2015:</p> <p>1. That Council approved the draft By-Law relating to the Management and Control of flats (rental housing units) owned or administer by the Breede Valley Municipality;</p> <p>2. That the administration advertises said draft By-Law for public comments;</p> <p>3. That all comments be collated submitted to Council for final approval and promulgation in the Provincial Gazette.</p> <p>4. That the draft By-Law be workshopped with all the Councillors.</p> | 2015-06-25 | GMAYEKI | 98 | <p>1. The proposed bylaw has been distributed to the Directorates for feedback/review.</p> <p>2. The proposed document was workshopped with all Councillors.</p> <p>3. Inputs were integrated into the draft papers.</p> <p>4. The final draft is expected to be submitted to Council in September 2025.</p> |
| 1591078 | LAND FOR HUMAN SETTLEMENTS RAWSONVILLE: CONSIDERATION TO PURCHASE PRIVATELY OWNED LAND | <p>RESOLVED</p> <p>That in respect of –</p> <p>LAND FOR HUMAN SETTLEMENTS RAWSONVILLE: CONSIDERATION TO PURCHASE PRIVATELY OWNED LAND</p> | 2024-08-23 | GMAYEKI | 50 | <p>In the Council meeting of May 27, 2025, Council resolution as follows:</p> <p>1. That Council grant in principle approval of both presentations relating to the proposed offer of land in</p> |



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|---------|---|---|------------|---------|----|---|
| | | <p>as discussed by Council at the Council meeting held on 20 August 2024, resolution number C68/2024 council decide:</p> <ol style="list-style-type: none"> 1. The Council should note the content of the report as an update of progress 2. That the administration be mandated to follow a public participation process to invite expressions of interest from additional private landowners in Rawsonville to potentially sell land for human settlement purposes to the Breede Valley Municipality; 3. that following the public participation process, an internal stakeholder's engagement be undertaken to consider the submissions received; 4. that after the implementation of item 2, an item be resubmitted to Council to resolve on the most suitable offer received during the expression of interest process; and 5. that upon council resolving on the most suitable offer, the administration be authorised to submit a project application to the Western Cape Department of Infrastructure as part of the Land Acquisition Process. | | | | <p>Rawsonville for Human Settlements purpose, as set out in the Council item C148/2025, subject to the outcome of further negotiations and full compliance.</p> <ol style="list-style-type: none"> 2. Both land owners have been notified in writing and the funding application was submitted to the WC Department of Infrastructure. 3. Feedback will be provided to Council in September 2025. |
| 1798673 | LAND FOR HUMAN SETTLEMENTS RAWSONVILLE: CONSIDERATION TO PURCHASE PRIVATELY OWNED LAND | <p>RESOLVED</p> <p>That in respect of –</p> <p>LAND FOR HUMAN SETTLEMENTS RAWSONVILLE: CONSIDERATION TO PURCHASE PRIVATELY OWNED LAND</p> <p>Discussed by Council at the Council meeting held on 27 May 2025, resolution number C148/2025:</p> <ol style="list-style-type: none"> 1. That Council grants in-principle approval of both presentations relating to the proposed offer of land in Rawsonville for human settlement purposes, as set out in Council Item C148/2025, subject to the outcome of further negotiations and full compliance with the following requirements: <ol style="list-style-type: none"> a) Confirmation of the suitability of the land for human settlement development; b) Obtaining all requisite environmental and land use planning authorisations in terms of the National Environmental Management Act (NEMA) and the Spatial Planning and Land Use Management Act (SPLUMA); | 2025-05-27 | GMAYEKI | 50 | <ol style="list-style-type: none"> 1. Both private landowners and the Western Cape Department of Infrastructure have been properly notified. 2. A land appraisal of the property is now being completed; upon receipt of the valuation certificate, a project initiation application will be filed to the Department. 3. A progress report will be submitted to Council in September 2025. |



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| | | <p>c) Assessment and confirmation of the cost-effectiveness of the proposed acquisition and development;</p> <p>d) Fulfilment of any additional preconditions or legislative requirements as may be prescribed by the Western Cape Department of Infrastructure; and</p> <p>e) Formal approval by the Western Cape Department of Infrastructure of the municipal project application for the acquisition of the land.</p> <p>2. That the municipal administration be authorised to prepare and submit the relevant project application to the Western Cape Department of Infrastructure as part of the required process for land acquisition.</p> <p>3. That both landowners be formally notified of this Council resolution.</p> | | | | |
| 1798676 | BREDE VALLEY MUNICIPALITY: WORCESTER PRIORITY HUMAN SETTLEMENTS HOUSING DEVELOPMENT AREA PLAN (PHSHDA) | <p>RESOLVED</p> <p>That in respect of –</p> <p>BREDE VALLEY MUNICIPALITY: WORCESTER PRIORITY HUMAN SETTLEMENTS HOUSING DEVELOPMENT AREA PLAN (PHSHDA)</p> <p>Discussed by Council at the Council meeting held on 27 May 2025, resolution number C149/2025:</p> <p>1. That Council adopt the Draft Breede Valley Municipality; Worcester Priority Human Settlements Housing Development Area Plan (PHSHDA)</p> <p>2. that Directorate: Community Services workshop the plans to all councilors and a public participation process and stakeholders' engagements,</p> <p>3. The final plan be submitted to Council for final approval.</p> | 2025-05-27 | GMAYEKI | 80 | <p>1. The Directorate: Community Services is organising a session for all councillors. The arrangement is in conjunction with the Speaker's office.</p> <p>2. The workshop will set the timetables for the public engagement process, including stakeholders.</p> |

STRATEGIC SUPPORT SERVICES

| Council | Resolution | Meeting Date | Allocate To | % Compl. | Feedback Comment |
|-------------------------|--|--------------|-------------|----------|--|
| 1352782 | <p>2023 CUSTOMER SERVICE CHARTER</p> <p>RESOLVED:</p> <p>That in respect of -</p> <p>The 2023 Customer Service Charter tabled before Council at the Council meeting held on 30 May 2023 with resolution number C37/2023:</p> <p>1. That Council, having noted the content of the 2023</p> | 2023-05-30 | CMALGAS | 99 | <p>The 2025/26 CSC served before Council on 30 July 2025 and was subsequently resolved in terms of resolution C156/2025.</p> <p>Resolution 1, sub-sections a. and b. determined that the CSC be published for public/stakeholder input and representations; and that</p> |



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| | | <p>Customer Service Charter, provides in principle approval thereof subject to the following conditions:</p> <p>a. The Customer Service Charter be referred to a Council Workshop to be held on 8 June 2023;</p> <p>b. The Customer Service Charter be made public in terms of section 21 of the MSA;</p> <p>c. That such public comments (if any) be tabled at Council for consideration; and</p> <p>d. The Customer Service Charter be resubmitted to Council for final consideration and approval.</p> | | | | <p>such representations (if any) be reported to Council coupled with its anticipated impact on the final version of the CSC (where applicable).</p> <p>This serves as official notification that no public representations were received by the closing date (i.e. 15 August 2025) and, as a result, the CSC becomes a standing document of Council as contemplated under resolution 1. Furthermore, Council should note that the item will no longer feature on future Collaborator reports, as it has reached completion.</p> |
| 1648536 | 7.14 PROPOSED APPROVAL OF STAFF ESTABLISHMENT IMPLEMENTATION ON 1 JANUARY 2025 | <p>RESOLVED</p> <p>That in respect of –</p> <p>PROPOSED APPROVAL OF STAFF ESTABLISHMENT IMPLEMENTATION ON 1 JANUARY 2025</p> <p>as discussed by the Council at the Council Meeting held on 4 December 2024 with resolution number C100/2024 :</p> <p>1. That the Council notes the response from the National Minister on the draft staff establishment.</p> <p>2. That the Council notes that the draft staff establishment does not comply with organisational metrics as prescribed by the MSR.</p> <p>3. That the administration compiles an Implementation Plan of how the municipality will achieve compliance with the MSR, Structural layers and Span of control and submit the Implementation Plan at the Council meeting in February 2025.</p> <p>4. That the Council approves the Staff Establishment for Breede Valley Municipality in terms of the MSR for implementation on 1 January 2025.</p> <p>5. That the Municipal Manager initiates the review of the approved staff establishment in preparation for the next financial year, 2025/2026.</p> | 2024-12-04 | NM MONYELA | 85 | HR has commenced with the development of the implementation plan. |
| 1798684 | RESUBMISSION ITEM: ERVEN 8645 AND 194, WORCESTER, | <p>RESOLVED</p> <p>That in respect of –</p> <p>RESUBMISSION ITEM: ERVEN 8645 AND 194, WORCESTER, COMMONLY KNOWN AS</p> | 2025-05-27 | HPOTGIETER | 75 | 02/06/2025: Resolution communicated via e-mail to relevant internal directorates. 17/06/2025: Liaised with auctioneer, |



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|--|---|---|--|--|--|
| | <p>COMMONLY KNOWN AS "KLEINPLASIE"</p> | <p>"KLEINPLASIE" as discussed by Council at the Council meeting held on 27 May 2025, resolution number C150/2025 Council decided:</p> <ol style="list-style-type: none"> 1. That council duly considered the development proposals received during the public participation process followed (Annexures A – M) in respect of Erven 8645 and 194, Worcester, commonly known as "Kleinplasia" (the property); 2. that based on the development proposals received, council decide that the property shall be alienated for the purpose of either or a combination of local economic development, tourism, sports and recreation and education. 3. The purchaser shall ensure that all historical buildings on the premises be maintained and renovated in compliance with the requirements that are set out by Heritage Western Cape, the BVM Town Planning Section and the Worcester Heritage and Conservation Society. This requirement specifically refers to the following historical buildings: <ol style="list-style-type: none"> (1) the historical Roodewal main manor house on Erf 194; as well as (2) the old historical "jonkmanshuis", (3) the old historical wine cellar and the (4) – (5) two smaller adjacent old labourers' cottages, (6) the old historical "werf" around the main manor house (back and front) – all of which lays on erf 8645 in close proximity around erf 194- (7) the World War 2 Italian Prisoners of War Obelisk Memorial, which is also situated on Erf 8645; 4. The purchaser shall ensure, by means of the registration of a right-of-way servitude at the purchaser's cost, that all the employees of, and visitors to, the adjacent Worcester Museum shall continue to (1) have access, via Erf 8645, to the Museum's main entrance and side entrance (adjacent to the main entrance); and (2) that all of the employees and visitors of Worcester Museum shall continue to be able to use the parking lot on Erf 8645 in its entirety on both sides of the main entrance to Worcester Museum. As part of such a servitude, controlled access should be allowed at the main gate on Erf 8645 (from the Robertson Road) to all Worcester Museum's visitors and employees whenever they need to enter to go to Worcester Museum. | | | <p>requested internal representatives from relevant directorates.</p> <p>26/06/2025: Internal employees designated for directorates PDIS & CS. Teams meeting held with auctioneer on 26/06/2025 in respect of way forward.</p> <p>11/07/2025: Internal inputs requested and received on 10 July 2025. 15/07/2025: User department feedback submitted to auctioneer on 11 July 2025. 14/08/2025: Hand-over meeting held. Draft auction catalogue and conditions of sale received from auctioneer for scrutiny and inputs.</p> |
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| | | <p>5. that the Purchaser will be responsible for the payment of all municipal services including rates and taxes in respect of the property following transfer of the property;</p> <p>6. that the relevant internal comments be incorporated in the Deed of Sale and the right be reserved to supplement internal comments;</p> <p>7. that the purchaser inter alia be responsible at its cost for the registration of any relevant servitudes over the subject property to accommodate and protect all applicable municipal services thereon;</p> <p>8. that Directorate: Planning, Development and Integrated Services will be responsible for the management, administration and operational maintenance of the Kleinplasie property until the alienation process is finalized;</p> <p>9. that Directorate: Community Services will ensure adequate security is deployed at the property until the alienation process is finalized; and</p> <p>10. that Council has taken cognisance of the fact that the Municipality is not required for the provision of basic municipal services in terms of the provisions Section 14 of the Local Government: Municipal Finance Management Act (Act 56 of 2003).</p> | | | | |
|--|--|--|--|--|--|--|



7. CONSIDERATION OF AGENDA ITEMS**7.1 ROLL-OVER FROM 2024/2025 FINANCIAL YEAR - ADJUSTMENTS BUDGET
2025/2026 - 25 AUGUST 2025****File No. /s:** 3/15/1**Responsible Official:** R Ontong**Directorate:** Financial Services**Portfolio:** Financial Services

PURPOSE:

To submit an Adjustments Budget for the 2025/26 financial year as a result of roll-overs from the 2024/25 financial year.

BACKGROUND:

Section 28 (2) (e) of the MFMA states the following: An Adjustments Budget – “may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;”

In terms of the Budget and reporting regulations, Regulation 23(5) on Government Gazette No: 32142, Notice No: 393 of 2009 states; An adjustments budget referred to in section 28(2) (e) of the MFMA may only be tabled after the end of the financial year to which the roll-overs relate, and must be approved by the municipal council by 25 August of the financial year, following the financial year to which roll-overs relate.

Further, section 30 of the MFMA states that; “The appropriation of funds in an annual or adjustments budget lapses to the extent that those funds are unspent at the end of the financial year to which the budget relates, except in the case of an appropriation for expenditure made for a period longer than that financial year in terms of section 16 (3).” Conditional grant funding must also be rolled over or refunded to the allocating authority.

“Municipalities may not rollover unspent conditional grant spending in terms of section 28(2) (e) of the MFMA (read together with regulation 23(5) of the Municipal Budget and Reporting Regulations) because they are national/provincial funds. The applicable rollover process is then given effect



through the municipal adjustments budget in January/February each year for all the cash/transfers that had already been transferred to the bank accounts of municipalities prior to the end of the financial year. In this regard refer to MFMA Budget Circular No. 51 for more information.

Section 21 of the 2013 Division of Revenue Act requires that any conditional grants which are not spent at the end of the municipal financial year must revert to the National Revenue Fund, unless the receiving officer proves to the satisfaction of National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.”

FINANCIAL IMPLICATIONS:

Financial implications are contained in the detail in this report.

APPLICABLE LEGISLATION / COUNCIL POLICY:

1. The MFMA Section 28, 30 and 16(3)
2. Municipal Budget and Reporting Regulations
3. Council Budget Related Policies



ADJUSTMENTS BUDGET 2025/26



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25 August 2025



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SECTION A – Part 1

1. Glossary

Adjustments Budgets – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

Allocations – Money received from Provincial and National Treasury.

Budget – The financial plan of a municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget.

Capital Expenditure – Spending on municipal assets such as land, buildings and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short-term investments.

DORA – Division of Revenue Act. The annual piece of legislation that indicate the allocations from National Government to Local Government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

GDFI - Gross Domestic Fixed Investment

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

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

KPI – Key Performance Indicators. Measures of service output and/or outcome.

LM – Breede Valley Municipality.



MFMA - Municipal Finance Management Act (No 53 of 2003). The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level.

Operating Expenditure – Spending on the day to day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

Rates – Local Government tax based on assessed valuation of a property.

TMA – Total Municipal Account

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

Strategic Objectives – The main priorities of a municipality as set out in the IDP Budgeted spending must contribute towards achievement of these strategic objectives.

Vote – One of the main segments into which a budget is divided, usually at department level.

Abbreviations and Acronyms

| | |
|--------|--|
| AMR | Automated Meter Reading |
| ASGISA | Accelerated and Shared Growth Initiative |
| BPC | Budget Planning Committee |
| CBD | Central Business District |
| CFO | Chief Financial Officer |
| CPI | Consumer Price Index |
| CRRF | Capital Replacement Reserve Fund |
| DBSA | Development Bank of South Africa |
| DoRA | Division of Revenue Act |
| DWA | Department of Water Affairs |
| EE | Employment Equity |
| EEDSM | Energy Efficiency Demand Side Management |
| EM | Executive Mayor |
| FBS | Free basic services |
| GAMAP | Generally Accepted Municipal Accounting Practice |
| GDP | Gross domestic product |
| GDS | Gauteng Growth and Development Strategy |



| | |
|-------|---|
| GFS | Government Financial Statistics |
| GRAP | General Recognised Accounting Practice |
| HR | Human Resources |
| HSRC | Human Science Research Council |
| IDP | Integrated Development Strategy |
| IT | Information Technology |
| kℓ | kilolitre |
| km | kilometre |
| KPA | Key Performance Area |
| KPI | Key Performance Indicator |
| kWh | kilowatt-hour |
| ℓ | litre |
| LED | Local Economic Development |
| MEC | Member of the Executive Committee |
| MFMA | Municipal Financial Management Act |
| MIG | Municipal Infrastructure Grant |
| MM | Municipal Manager |
| MMC | Member of Mayoral Committee |
| MPRA | Municipal Properties Rates Act |
| MSA | Municipal Systems Act |
| MTEF | Medium-term Expenditure Framework |
| MTREF | Medium-term Revenue and Expenditure Framework |
| NERSA | National Electricity Regulator South Africa |
| NGO | Non-Governmental organisations |
| NKPIs | National Key Performance Indicators |
| OHS | Occupational Health and Safety |
| OP | Operational Plan |
| PBO | Public Benefit Organisations |
| PHC | Provincial Health Care |
| PMS | Performance Management System |
| PPE | Property Plant and Equipment |
| PPP | Public Private Partnership |
| PTIS | Public Transport Infrastructure System |
| RG | Restructuring Grant |
| RSC | Regional Services Council |
| SALGA | South African Local Government Association |
| SAPS | South African Police Service |
| SDBIP | Service Delivery Budget Implementation Plan |
| SMME | Small Micro and Medium Enterprises |

2. Mayors Report

The 2025/26 Roll-over Adjustments Budget serves the purpose of allocating unspent and underspent funds, which were committed to identifiable projects in the 2024/25 financial year budget. These projects, due to unforeseen circumstances could not be fully implemented during the 2024/25 financial year and therefor need to be rolled over to the current (2025/26) financial year to ensure continued service delivery.



3. Resolutions

That council approves the following:

- (a) To approve the adjustments budget as tabled in terms of section 28 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003).
- (b) The recommendations with regard to resolutions are contained at the end of this report and have been prepared and presented according to the budget regulations.

4. Executive Summary

The 2024/25 Adjustments Budget was compiled in accordance with section 28 of the Municipal Finance Management Act and regulation 23 of the Municipal Budget and Reporting Regulations.

In compiling the 2025/2026 Roll-over Adjustments Budget, the importance of credibility, sustainability, responsiveness and affordability remains integral in striving to achieve the desired outcome of effective and efficient service delivery.

Below is the list of projects to be rolled over from the 2024/25 financial year to the 2025/26 financial year:

| Description | Finance Code | Roll overs from 2024/25 |
|------------------------------------|----------------|----------------------------|
| Refurbishment of electrical system | External Loans | R543 896.00 |
| Robertson Road Substation | External Loans | R3 174 382.00 |
| Playparks | RSEP | R2 091 700.00 |

Contractual commitments are in place for all the abovementioned projects, in line with the relevant criteria for this Adjustments Budget. The implementation or finalization of these projects prior to the end of the 2024/25 financial year is due to the following:

- Unresponsive bidders and / or lack of supply
- Adverse weather conditions
- Extensive nature of SCM processes



1. Adjustments Budget Tables – refer to Annexure A

Please refer to Annexure A for the complete and visually enhanced / user friendly version of the Schedule B tables mentioned in this document.

B1 Consolidated Adjustments Budget Summary

| WC025 Breede Valley - Table B1 Adjustments Budget Summary - 25/08/2025 | | | | | | | | | | | |
|--|---------------------|------------------------------|---------------------------|---------------------------------|-------------------------------|---------------------------------|-----------------------------|--------------------------|------------------------------|---------------------------|---------------------------|
| Description | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | Original Budget | Prior Adjusted 1 A1 | Accum. Funds 2 B | Multi-year capital 3 C | Unfore. Unavoid. 4 D | Nat. or Prov. Govt 5 E | Other Adjusts. 6 F | Total Adjusts. 7 G | Adjusted Budget 8 H | Adjusted Budget | Adjusted Budget |
| R thousands | A | A1 | B | C | D | E | F | G | H | | |
| Financial Performance | | | | | | | | | | | |
| Property rates | 226 949 | - | - | - | - | - | - | - | 226 949 | 240 566 | 255 000 |
| Service charges | 1 046 396 | - | - | - | - | - | - | - | 1 046 396 | 1 159 712 | 1 286 397 |
| Investment revenue | 20 420 | - | - | - | - | - | - | - | 20 420 | 21 360 | 21 894 |
| Transfers recognised - operational | 217 912 | - | - | - | - | - | 1 323 | 1 323 | 219 235 | 205 312 | 218 387 |
| Other own revenue | 321 620 | - | - | - | - | - | - | - | 321 620 | 335 268 | 343 656 |
| Total Revenue (excluding capital transfers and | 1 833 296 | - | - | - | - | - | 1 323 | 1 323 | 1 834 620 | 1 962 218 | 2 125 333 |
| Employee costs | 469 245 | - | - | - | - | - | (370) | (370) | 468 875 | 493 727 | 512 499 |
| Remuneration of councillors | 21 653 | - | - | - | - | - | - | - | 21 653 | 22 792 | 23 648 |
| Depreciation & asset impairment | 110 079 | - | - | - | - | - | - | - | 110 079 | 115 174 | 118 085 |
| Interest | 41 676 | - | - | - | - | - | - | - | 41 676 | 43 594 | 44 685 |
| Inventory consumed and bulk purchases | 667 619 | - | - | - | - | - | (4 001) | (4 001) | 663 618 | 762 310 | 843 380 |
| Transfers and subsidies | 13 606 | - | - | - | - | - | 741 | 741 | 14 347 | 5 868 | 4 990 |
| Other expenditure | 473 258 | - | - | - | - | - | 4 758 | 4 758 | 478 017 | 491 405 | 523 889 |
| Total Expenditure | 1 797 137 | - | - | - | - | - | 1 128 | 1 128 | 1 798 266 | 1 934 869 | 2 071 176 |
| Surplus/(Deficit) | 36 159 | - | - | - | - | - | 195 | 195 | 36 354 | 27 349 | 54 157 |
| Transfers and subsidies - capital (monetary allocations) | 77 246 | - | - | - | - | 2 092 | - | 2 092 | 79 338 | 92 558 | 72 316 |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & | 113 405 | - | - | - | - | 2 092 | 195 | 2 287 | 115 692 | 119 907 | 126 473 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 113 405 | - | - | - | - | 2 092 | 195 | 2 287 | 115 692 | 119 907 | 126 473 |
| Capital expenditure & funds sources | | | | | | | | | | | |
| Capital expenditure | 186 345 | - | - | - | - | 2 092 | 3 913 | 6 005 | 192 350 | 144 449 | 138 475 |
| Transfers recognised - capital | 77 246 | - | - | - | - | 2 092 | - | 2 092 | 79 338 | 92 558 | 72 316 |
| Borrowing | 25 400 | - | - | - | - | - | 3 718 | 3 718 | 29 118 | - | - |
| Internally generated funds | 83 699 | - | - | - | - | - | 195 | 195 | 83 894 | 51 891 | 66 159 |
| Total sources of capital funds | 186 345 | - | - | - | - | 2 092 | 3 913 | 6 005 | 192 350 | 144 449 | 138 475 |
| Financial position | | | | | | | | | | | |
| Total current assets | 404 416 | - | - | - | - | - | 96 939 | 96 939 | 501 355 | 425 779 | 485 087 |
| Total non current assets | 2 889 691 | - | - | - | - | 2 092 | 3 913 | 6 005 | 2 895 696 | 2 921 286 | 2 940 221 |
| Total current liabilities | 225 639 | - | - | - | - | - | - | - | 225 639 | 244 574 | 257 925 |
| Total non current liabilities | 614 407 | - | - | - | - | - | - | - | 614 407 | 589 202 | 568 427 |
| Community wealth/Equity | 2 454 061 | - | - | - | - | 2 092 | 100 853 | 102 944 | 2 557 006 | 2 513 289 | 2 598 956 |
| Cash flows | | | | | | | | | | | |
| Net cash from (used) operating | 135 739 | - | - | - | - | - | (1 128) | (1 128) | 134 610 | 156 414 | 165 123 |
| Net cash from (used) investing | (186 245) | - | - | - | - | - | (3 913) | (3 913) | (190 159) | (144 399) | (138 425) |
| Net cash from (used) financing | 43 507 | - | - | - | - | - | - | - | 43 507 | (29 970) | (33 458) |
| Cash/cash equivalents at the year end | 128 014 | - | - | - | - | - | 96 939 | 96 939 | 224 954 | 206 999 | 200 239 |
| Cash backing/surplus reconciliation | | | | | | | | | | | |
| Cash and investments available | 192 509 | - | - | - | - | - | 96 939 | 96 939 | 289 448 | 174 554 | 167 794 |
| Application of cash and investments | 39 647 | - | - | - | - | - | 0 | 0 | 39 647 | 11 514 | (30 071) |
| Balance - surplus (shortfall) | 152 862 | - | - | - | - | - | 96 939 | 96 939 | 249 801 | 163 040 | 197 865 |
| Asset Management | | | | | | | | | | | |
| Asset register summary (WDV) | 2 885 498 | - | - | - | - | - | - | - | 2 885 498 | 2 914 773 | 2 935 163 |
| Depreciation | 110 079 | - | - | - | - | - | - | - | 110 079 | 115 174 | 118 085 |
| Renewal and Upgrading of Existing Assets | 111 202 | - | - | - | - | 2 092 | 579 | 2 671 | 113 872 | 79 206 | 70 668 |
| Repairs and Maintenance | 90 249 | - | - | - | - | - | 812 | 812 | 91 061 | 94 250 | 96 636 |
| Free services | | | | | | | | | | | |
| Cost of Free Basic Services provided | 85 683 | - | - | - | - | - | - | - | 85 683 | 91 447 | 97 637 |
| Revenue cost of free services provided | 64 860 | - | - | - | - | - | - | - | 64 860 | 68 752 | 72 877 |
| Households below minimum service level | | | | | | | | | | | |
| Water: | 962 | - | - | - | - | - | - | - | 962 | 962 | 962 |
| Sanitation/sewerage: | - | - | - | - | - | - | - | - | - | - | - |
| Energy: | - | - | - | - | - | - | - | - | - | - | - |
| Refuse: | - | - | - | - | - | - | - | - | - | - | - |



B2 Consolidated Adjustments Budget Financial Performance by Standard Classification

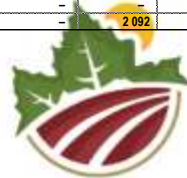
WC025 Breede Valley - Table B2 Adjustments Budget Financial Performance (functional classification) - 25/08/2025

| WC025 Breede Valley - Table B2 Adjustments Budget Financial Performance (functional classification) - 25/08/2025 | | | | | | | | | | | | | |
|--|------|---------------------|------------------------|----------------------|----------------------------|--------------------------|----------------------------|-------------------------|----------------------|--------------------------|----------------------------------|----------------------------------|-------------|
| Standard Description | Ref | Budget Year 2025/26 | | | | | | | | | | Budget Year | Budget Year |
| | | Original Budget | Prior Adjusted 5 | Accum. Funds 6 | Multi-year capital 7 | Unfore. Unavoid. 8 | Nat. or Prov. Govt 9 | Other Adjusts. 10 | Total Adjusts. 11 | Adjusted Budget 12 | +1 2026/27 Adjusted Budget | +2 2027/28 Adjusted Budget | |
| R thousands | 1, 4 | A | A1 | B | C | D | E | F | G | H | | | |
| Revenue - Functional | | | | | | | | | | | | | |
| Governance and administration | | 332 210 | - | - | - | - | - | 626 | 626 | 332 836 | 350 617 | 368 814 | |
| Executive and council | | 1 265 | - | - | - | - | - | - | - | 1 265 | 1 324 | 1 357 | |
| Finance and administration | | 330 945 | - | - | - | - | - | 626 | 626 | 331 571 | 349 294 | 367 458 | |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | |
| Community and public safety | | 315 491 | - | - | - | - | 2 092 | - | 2 092 | 317 582 | 297 901 | 309 688 | |
| Community and social services | | 14 293 | - | - | - | - | - | - | - | 14 293 | 2 510 | 2 575 | |
| Sport and recreation | | 14 545 | - | - | - | - | 2 092 | - | 2 092 | 16 637 | 4 695 | 4 813 | |
| Public safety | | 242 134 | - | - | - | - | - | - | - | 242 134 | 253 026 | 259 349 | |
| Housing | | 44 519 | - | - | - | - | - | - | - | 44 519 | 37 670 | 42 950 | |
| Health | | - | - | - | - | - | - | - | - | - | - | - | |
| Economic and environmental services | | 38 349 | - | - | - | - | - | 559 | 559 | 38 909 | 32 262 | 27 465 | |
| Planning and development | | 1 692 | - | - | - | - | - | 159 | 159 | 1 850 | 1 613 | 1 653 | |
| Road transport | | 36 658 | - | - | - | - | - | 400 | 400 | 37 058 | 30 649 | 25 812 | |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | |
| Trading services | | 1 224 492 | - | - | - | - | - | - | - | 1 224 492 | 1 373 996 | 1 491 683 | |
| Energy sources | | 752 938 | - | - | - | - | - | - | - | 752 938 | 850 774 | 956 292 | |
| Water management | | 177 698 | - | - | - | - | - | - | - | 177 698 | 205 472 | 184 919 | |
| Waste water management | | 185 468 | - | - | - | - | - | - | - | 185 468 | 206 021 | 232 520 | |
| Waste management | | 108 388 | - | - | - | - | - | - | - | 108 388 | 111 730 | 117 952 | |
| Other | | - | - | - | - | - | - | 138 | 138 | 138 | - | - | |
| Total Revenue - Functional | 2 | 1 910 542 | - | - | - | - | 2 092 | 1 323 | 3 415 | 1 913 958 | 2 054 776 | 2 197 649 | |
| Expenditure - Functional | | | | | | | | | | | | | |
| Governance and administration | | 312 764 | - | - | - | - | - | 20 423 | 20 423 | 333 187 | 350 583 | 365 760 | |
| Executive and council | | 48 331 | - | - | - | - | - | 94 | 94 | 48 425 | 50 376 | 52 134 | |
| Finance and administration | | 258 964 | - | - | - | - | - | 20 345 | 20 345 | 279 309 | 294 470 | 307 681 | |
| Internal audit | | 5 468 | - | - | - | - | - | (15) | (15) | 5 453 | 5 737 | 5 945 | |
| Community and public safety | | 349 855 | - | - | - | - | - | 1 624 | 1 624 | 351 479 | 355 015 | 372 617 | |
| Community and social services | | 36 960 | - | - | - | - | - | 211 | 211 | 37 171 | 38 580 | 39 882 | |
| Sport and recreation | | 51 294 | - | - | - | - | - | (1 455) | (1 455) | 49 839 | 52 244 | 57 035 | |
| Public safety | | 216 899 | - | - | - | - | - | 780 | 780 | 217 679 | 226 517 | 233 101 | |
| Housing | | 44 597 | - | - | - | - | - | 2 088 | 2 088 | 46 685 | 37 564 | 42 487 | |
| Health | | 105 | - | - | - | - | - | - | - | 105 | 110 | 113 | |
| Economic and environmental services | | 101 281 | - | - | - | - | - | (1 537) | (1 537) | 99 744 | 104 733 | 110 304 | |
| Planning and development | | 25 479 | - | - | - | - | - | (857) | (857) | 24 622 | 26 394 | 27 502 | |
| Road transport | | 75 452 | - | - | - | - | - | (680) | (680) | 74 772 | 77 971 | 82 425 | |
| Environmental protection | | 351 | - | - | - | - | - | - | - | 351 | 367 | 377 | |
| Trading services | | 1 032 209 | - | - | - | - | - | (20 431) | (20 431) | 1 011 778 | 1 123 496 | 1 221 424 | |
| Energy sources | | 718 388 | - | - | - | - | - | (1 374) | (1 374) | 717 014 | 813 430 | 877 219 | |
| Water management | | 114 704 | - | - | - | - | - | (2 990) | (2 990) | 111 714 | 117 919 | 125 329 | |
| Waste water management | | 108 269 | - | - | - | - | - | (5 294) | (5 294) | 102 975 | 107 974 | 114 161 | |
| Waste management | | 90 847 | - | - | - | - | - | (10 772) | (10 772) | 80 075 | 84 173 | 104 715 | |
| Other | | 1 029 | - | - | - | - | - | 1 049 | 1 049 | 2 078 | 1 043 | 1 071 | |
| Total Expenditure - Functional | 3 | 1 797 137 | - | - | - | - | - | 1 128 | 1 128 | 1 798 266 | 1 934 869 | 2 071 176 | |
| Surplus/ (Deficit) for the year | | 113 405 | - | - | - | - | 2 092 | 195 | 2 287 | 115 692 | 119 907 | 126 473 | |

B3 Consolidated Adjustments Budget Financial Performance by Municipal Vote

WC025 Breede Valley - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 25/08/2025

| WC025 Breede Valley - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 25/08/2025 | | | | | | | | | | | | |
|--|-----|---------------------|------------------------|----------------------|----------------------------|--------------------------|----------------------------|------------------------|---------------------|--------------------------|---------------------------|---------------------------|
| Vote Description <i>[Insert departmental structure etc]</i> | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | Original Budget | Prior Adjusted 3 | Accum. Funds 4 | Multi-year capital 5 | Unfore. Unavoid. 6 | Nat. or Prov. Govt 7 | Other Adjusts. 8 | Total Adjusts. 9 | Adjusted Budget 10 | Adjusted Budget | Adjusted Budget |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | |
| Revenue by Vote | 1 | | | | | | | | | | | |
| Vote 1 - Council General | | 1 265 | - | - | - | - | - | - | - | 1 265 | 1 324 | 1 357 |
| Vote 2 - Municipal Manager | | - | - | - | - | - | - | 500 | 500 | 500 | - | - |
| Vote 3 - Strategic Support Services | | 1 259 | - | - | - | - | - | 297 | 297 | 1 555 | 1 114 | 1 117 |
| Vote 4 - Financial Services | | 326 576 | - | - | - | - | - | - | - | 326 576 | 344 851 | 362 931 |
| Vote 5 - Community Services | | 314 370 | - | - | - | - | - | 526 | 526 | 314 897 | 307 166 | 319 181 |
| Vote 6 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 7 - Engineering Services | | 775 644 | - | - | - | - | - | - | - | 775 644 | 866 829 | 1 002 335 |
| Vote 8 - Planning, Development and Integrated Services | | 491 428 | - | - | - | - | 2 092 | - | 2 092 | 493 520 | 533 492 | 510 729 |
| 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 | 1 910 542 | - | - | - | - | 2 092 | 1 323 | 3 415 | 1 913 958 | 2 054 776 | 2 197 649 |
| Expenditure by Vote | 1 | | | | | | | | | | | |
| Vote 1 - Council General | | 43 735 | - | - | - | - | - | - | - | 43 735 | 45 966 | 47 559 |
| Vote 2 - Municipal Manager | | 12 920 | - | - | - | - | - | 490 | 490 | 13 410 | 13 593 | 14 089 |
| Vote 3 - Strategic Support Services | | 94 232 | - | - | - | - | - | 556 | 556 | 94 788 | 98 453 | 101 667 |
| Vote 4 - Financial Services | | 115 228 | - | - | - | - | - | (120) | (120) | 115 108 | 118 887 | 122 788 |
| Vote 5 - Community Services | | 333 467 | - | - | - | - | - | 486 | 486 | 333 953 | 340 058 | 358 088 |
| Vote 6 - | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 7 - Engineering Services | | 786 755 | - | - | - | - | - | (134) | (134) | 786 621 | 886 313 | 954 322 |
| Vote 8 - Planning, Development and Integrated Services | | 410 801 | - | - | - | - | - | (150) | (150) | 410 651 | 431 599 | 472 663 |
| 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 | 1 797 137 | - | - | - | - | - | 1 128 | 1 128 | 1 798 266 | 1 934 869 | 2 071 176 |
| Surplus/ (Deficit) for the year | 2 | 113 405 | - | - | - | - | 2 092 | 195 | 2 287 | 115 692 | 119 907 | 126 473 |



B4 Consolidated Adjustments Budget Financial Performance (Revenue and Expenditure)**WC025 Breede Valley - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 25/08/2025**

| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|--|----------|-------------------------|------------------------------|---------------------------|---------------------------------|-------------------------------|---------------------------------|-----------------------------|--------------------------|-------------------------------|---------------------------|---------------------------|
| | | Original Budget A | Prior Adjusted 3 A1 | Accum. Funds 4 B | Multi-year capital 5 C | Unfore. Unavoid. 6 D | Nat. or Prov. Govt 7 E | Other Adjusts. 8 F | Total Adjusts. 9 G | Adjusted Budget 10 H | Adjusted Budget | Adjusted Budget |
| R thousands | 1 | A | A1 | B | C | D | E | F | G | H | | |
| Revenue | | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | | |
| Service charges - Electricity | 2 | 721 887 | - | - | - | - | - | - | - | 721 887 | 815 733 | 921 778 |
| Service charges - Water | 2 | 127 877 | - | - | - | - | - | - | - | 127 877 | 135 549 | 143 683 |
| Service charges - Waste Water Management | 2 | 120 306 | - | - | - | - | - | - | - | 120 306 | 127 525 | 135 176 |
| Service charges - Waste Management | 2 | 76 326 | - | - | - | - | - | - | - | 76 326 | 80 906 | 85 760 |
| Sale of Goods and Rendering of Services | | 6 315 | - | - | - | - | - | - | - | 6 315 | 6 466 | 6 630 |
| Agency services | | 9 823 | - | - | - | - | - | - | - | 9 823 | 10 275 | 10 532 |
| Interest | | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 16 768 | - | - | - | - | - | - | - | 16 768 | 17 540 | 17 979 |
| Interest earned from Current and Non Current Assets | | 20 420 | - | - | - | - | - | - | - | 20 420 | 21 360 | 21 894 |
| Dividends | | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 9 529 | - | - | - | - | - | - | - | 9 529 | 9 970 | 10 221 |
| Special Rating Levies | | - | - | - | - | - | - | - | - | - | - | - |
| Licence and permits | | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | 8 056 | - | - | - | - | - | - | - | 8 056 | 8 118 | 8 322 |
| Non-Exchange Revenue | | | | | | | | | | | | |
| Property rates | | 226 949 | - | - | - | - | - | - | - | 226 949 | 240 566 | 255 000 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 242 897 | - | - | - | - | - | - | - | 242 897 | 253 828 | 260 175 |
| Licences or permits | | 4 674 | - | - | - | - | - | - | - | 4 674 | 4 889 | 5 012 |
| Transfer and subsidies - Operational | | 217 912 | - | - | - | - | - | 1 323 | 1 323 | 219 235 | 205 312 | 218 387 |
| Interest | | 3 811 | - | - | - | - | - | - | - | 3 811 | 3 986 | 4 086 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | 8 120 | - | - | - | - | - | - | - | 8 120 | 8 494 | 8 706 |
| Gains on disposal of Assets | | 1 627 | - | - | - | - | - | - | - | 1 627 | 1 702 | 1 745 |
| Other Gains | | 10 000 | - | - | - | - | - | - | - | 10 000 | 10 000 | 10 250 |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and | | 1 833 296 | - | - | - | - | - | 1 323 | 1 323 | 1 834 620 | 1 962 218 | 2 125 333 |
| Expenditure By Type | | | | | | | | | | | | |
| Employee related costs | | 469 245 | - | - | - | - | - | (370) | (370) | 468 875 | 493 727 | 512 499 |
| Remuneration of councillors | | 21 653 | - | - | - | - | - | - | - | 21 653 | 22 792 | 23 648 |
| Bulk purchases - electricity | | 598 611 | - | - | - | - | - | - | - | 598 611 | 690 034 | 747 285 |
| Inventory consumed | | 69 008 | - | - | - | - | - | (4 001) | (4 001) | 65 007 | 72 276 | 96 095 |
| Debt impairment | | 86 508 | - | - | - | - | - | - | - | 86 508 | 90 401 | 92 662 |
| Depreciation and amortisation | | 110 079 | - | - | - | - | - | - | - | 110 079 | 115 174 | 118 085 |
| Interest | | 41 676 | - | - | - | - | - | - | - | 41 676 | 43 594 | 44 685 |
| Contracted services | | 148 230 | - | - | - | - | - | 2 454 | 2 454 | 150 684 | 151 772 | 175 656 |
| Transfers and subsidies | | 13 606 | - | - | - | - | - | 741 | 741 | 14 347 | 5 868 | 4 990 |
| Irrecoverable debts written off | | 122 522 | - | - | - | - | - | - | - | 122 522 | 128 036 | 131 238 |
| Operational costs | | 111 609 | - | - | - | - | - | 2 304 | 2 304 | 113 913 | 116 599 | 119 616 |
| Losses on disposal of Assets | | 4 320 | - | - | - | - | - | - | - | 4 320 | 4 523 | 4 642 |
| Other Losses | | 70 | - | - | - | - | - | - | - | 70 | 74 | 76 |
| Total Expenditure | | 1 797 137 | - | - | - | - | - | 1 128 | 1 128 | 1 798 266 | 1 934 869 | 2 071 176 |
| Surplus/(Deficit) | | 36 159 | - | - | - | - | - | 195 | 195 | 36 354 | 27 349 | 54 157 |
| Transfers and subsidies - capital (monetary allocations) | | 77 246 | - | - | - | - | 2 092 | - | 2 092 | 79 338 | 92 558 | 72 316 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 113 405 | - | - | - | - | 2 092 | 195 | 2 287 | 115 692 | 119 907 | 126 473 |
| Income Tax | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 113 405 | - | - | - | - | 2 092 | 195 | 2 287 | 115 692 | 119 907 | 126 473 |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 113 405 | - | - | - | - | 2 092 | 195 | 2 287 | 115 692 | 119 907 | 126 473 |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 113 405 | - | - | - | - | 2 092 | 195 | 2 287 | 115 692 | 119 907 | 126 473 |



B5 Consolidated Adjustments Budget Capital Expenditure Vote and Funding

WC025 Breede Valley - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 25/08/2025

| WC025 Breede Valley - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 25/08/2025 | | | | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|--|-----|-------------------------|------------------------------|---------------------------|---------------------------------|-------------------------------|---------------------------------|---------------------------|---------------------------|----------------------------|--------------------|---------------------------|---------------------------|
| Description | Ref | Budget Year 2025/26 | | | | | | | | | Adjusted Budget | Adjusted Budget | |
| | | Original Budget A | Prior Adjusted 5 A1 | Accum. Funds 6 B | Multi-year capital 7 C | Unfore. Unavoid. 8 D | Nat. or Prov. Govt 9 E | Other Adjusts. 10 F | Total Adjusts. 11 G | Adjusted Budget 12 H | | | |
| R thousands | | | | | | | | | | | | | |
| Capital expenditure - Vote | | | | | | | | | | | | | |
| Multi-year expenditure to be adjusted | 2 | | | | | | | | | | | | |
| Vote 1 - Council General | | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 2 - Municipal Manager | | 10 | – | – | – | – | – | – | – | 10 | 5 | 5 | – |
| Vote 3 - Strategic Support Services | | 2 160 | – | – | – | – | – | – | – | 2 160 | 660 | 660 | – |
| Vote 4 - Financial Services | | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 5 - Community Services | | 9 610 | – | – | – | – | – | – | – | 9 610 | 5 010 | – | 10 |
| Vote 6 - | | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 7 - Engineering Services | | 44 599 | – | – | – | – | – | 3 718 | 3 718 | 48 317 | 26 018 | 80 974 | – |
| Vote 8 - Planning, Development and Integrated Services | | 60 835 | – | – | – | – | 2 092 | – | 2 092 | 62 927 | 73 595 | 23 849 | – |
| 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] | | – | – | – | – | – | – | – | – | – | – | – | – |
| Capital multi-year expenditure sub-total | 3 | 117 214 | – | – | – | – | 2 092 | 3 718 | 5 810 | 123 024 | 105 288 | 105 498 | – |
| Single-year expenditure to be adjusted | 2 | | | | | | | | | | | | |
| Vote 1 - Council General | | 10 | – | – | – | – | – | – | – | 10 | 10 | 10 | – |
| Vote 2 - Municipal Manager | | – | – | – | – | – | – | 10 | 10 | – | – | – | – |
| Vote 3 - Strategic Support Services | | 65 | – | – | – | – | – | 25 | 25 | 90 | 60 | 60 | – |
| Vote 4 - Financial Services | | 2 660 | – | – | – | – | – | 120 | 120 | 2 780 | 1 410 | 1 410 | – |
| Vote 5 - Community Services | | 14 950 | – | – | – | – | – | 40 | 40 | 14 990 | 2 765 | 8 914 | – |
| Vote 6 - | | – | – | – | – | – | – | – | – | – | – | – | – |
| Vote 7 - Engineering Services | | 36 764 | – | – | – | – | – | – | – | 36 764 | 23 716 | 16 584 | – |
| Vote 8 - Planning, Development and Integrated Services | | 14 683 | – | – | – | – | – | – | – | 14 683 | 11 200 | 6 000 | – |
| 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] | | – | – | – | – | – | – | – | – | – | – | – | – |
| Capital single-year expenditure sub-total | | 69 132 | – | – | – | – | – | 195 | 195 | 69 327 | 39 161 | 32 978 | – |
| Total Capital Expenditure - Vote | | 186 345 | – | – | – | – | 2 092 | 3 913 | 6 005 | 192 350 | 144 449 | 138 475 | – |
| Capital Expenditure - Functional | | | | | | | | | | | | | |
| Governance and administration | | 12 460 | – | – | – | – | – | 155 | 155 | 12 615 | 6 155 | 6 155 | – |
| Executive and council | | 20 | – | – | – | – | – | – | – | 20 | 15 | 15 | – |
| Finance and administration | | 12 440 | – | – | – | – | – | 155 | 155 | 12 595 | 6 140 | 6 140 | – |
| Internal audit | | – | – | – | – | – | – | – | – | – | – | – | – |
| Community and public safety | | 36 443 | – | – | – | – | 2 092 | 40 | 2 132 | 38 575 | 14 365 | 11 914 | – |
| Community and social services | | 1 825 | – | – | – | – | – | 40 | 40 | 1 865 | 200 | 3 000 | – |
| Sport and recreation | | 11 818 | – | – | – | – | 2 092 | – | 2 092 | 13 910 | 8 000 | – | – |
| Public safety | | 9 800 | – | – | – | – | – | – | – | 9 800 | 1 165 | 8 914 | – |
| Housing | | 13 000 | – | – | – | – | – | – | – | 13 000 | 5 000 | – | – |
| Health | | – | – | – | – | – | – | – | – | – | – | – | – |
| Economic and environmental services | | 36 819 | – | – | – | – | – | – | – | 36 819 | 23 456 | 29 114 | – |
| Planning and development | | 505 | – | – | – | – | – | – | – | 505 | – | 4 023 | – |
| Road transport | | 36 314 | – | – | – | – | – | – | – | 36 314 | 23 456 | 25 092 | – |
| Environmental protection | | – | – | – | – | – | – | – | – | – | – | – | – |
| Trading services | | 100 624 | – | – | – | – | – | 3 718 | 3 718 | 104 342 | 100 473 | 91 292 | – |
| Energy sources | | 45 199 | – | – | – | – | – | 3 718 | 3 718 | 48 917 | 25 945 | 29 388 | – |
| Water management | | 20 219 | – | – | – | – | – | – | – | 20 219 | 18 493 | 9 189 | – |
| Waste water management | | 34 206 | – | – | – | – | – | – | – | 34 206 | 55 035 | 52 015 | – |
| Waste management | | 1 000 | – | – | – | – | – | – | – | 1 000 | 1 000 | 700 | – |
| Other | | – | – | – | – | – | – | – | – | – | – | – | – |
| Total Capital Expenditure - Functional | 3 | 186 345 | – | – | – | – | 2 092 | 3 913 | 6 005 | 192 350 | 144 449 | 138 475 | – |
| Funded by: | | | | | | | | | | | | | |
| National Government | | 77 246 | – | – | – | – | – | – | – | 77 246 | 92 558 | 72 316 | – |
| Provincial Government | | – | – | – | – | – | 2 092 | – | 2 092 | – | – | – | – |
| District Municipality | | – | – | – | – | – | – | – | – | – | – | – | – |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | – | – | – | – | – | – | – | – | – | – | – | – |
| Transfers recognised - capital | | 77 246 | – | – | – | – | 2 092 | – | 2 092 | 79 338 | 92 558 | 72 316 | – |
| Borrowing | 4 | 25 400 | – | – | – | – | – | 3 718 | 3 718 | 29 118 | – | – | – |
| Internally generated funds | | 83 699 | – | – | – | – | – | 195 | 195 | 83 894 | 51 891 | 66 159 | – |
| Total Capital Funding | | 186 345 | – | – | – | – | 2 092 | 3 913 | 6 005 | 192 350 | 144 449 | 138 475 | – |



B6 Consolidated Adjustments Budget Financial Position

WC025 Breede Valley - Table B6 Adjustments Budget Financial Position - 25/08/2025

| Budget Year 2025/26 | | | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|-----|-----------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|---------------------------|---------------------------|
| Description | Ref | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| A | | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | | |
| R thousands | | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | | |
| Current assets | | | | | | | | | | | | |
| Cash and cash equivalents | | 128 014 | – | – | – | – | – | 96 939 | 96 939 | 224 954 | 110 060 | 103 299 |
| Trade and other receivables from exchange transaction | 1 | 144 671 | – | – | – | – | – | – | – | 144 671 | 176 750 | 212 037 |
| Receivables from non-exchange transactions | 1 | 100 784 | – | – | – | – | – | – | – | 100 784 | 112 920 | 142 721 |
| Current portion of non-current receivables | | 4 083 | – | – | – | – | – | – | – | 4 083 | 5 535 | 7 085 |
| Inventory | | 20 236 | – | – | – | – | – | – | – | 20 236 | 13 558 | 13 152 |
| VAT | | 6 175 | – | – | – | – | – | – | – | 6 175 | 6 484 | 6 793 |
| Other current assets | | 451 | – | – | – | – | – | – | – | 451 | 472 | – |
| Total current assets | | 404 416 | – | – | – | – | – | 96 939 | 96 939 | 501 355 | 425 779 | 485 087 |
| Non current assets | | | | | | | | | | | | |
| Investments | | – | – | – | – | – | – | – | – | – | – | – |
| Investment property | | 64 495 | – | – | – | – | – | – | – | 64 495 | 64 495 | 64 495 |
| Property, plant and equipment | | 2 782 756 | – | – | – | – | 2 092 | 3 913 | 6 005 | 2 788 761 | 2 812 761 | 2 833 900 |
| Biological assets | | – | – | – | – | – | – | – | – | – | – | – |
| Living and non-living resources | | – | – | – | – | – | – | – | – | – | – | – |
| Heritage assets | | – | – | – | – | – | – | – | – | – | – | – |
| Intangible assets | | 1 616 | – | – | – | – | – | – | – | 1 616 | 886 | 138 |
| Trade and other receivables from exchange transaction | | 4 193 | – | – | – | – | – | – | – | 4 193 | 6 513 | 5 058 |
| Non-current receivables from non-exchange transaction | | – | – | – | – | – | – | – | – | – | – | – |
| Other non-current assets | | 36 631 | – | – | – | – | – | – | – | 36 631 | 36 631 | 36 631 |
| Total non current assets | | 2 889 691 | – | – | – | – | 2 092 | 3 913 | 6 005 | 2 895 696 | 2 921 286 | 2 940 221 |
| TOTAL ASSETS | | 3 294 107 | – | – | – | – | 2 092 | 100 853 | 102 944 | 3 397 051 | 3 347 065 | 3 425 308 |
| LIABILITIES | | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | | |
| Bank overdraft | | – | – | – | – | – | – | – | – | – | – | – |
| Financial liabilities | | 30 070 | – | – | – | – | – | – | – | 30 070 | 33 558 | 32 212 |
| Consumer deposits | | 5 317 | – | – | – | – | – | – | – | 5 317 | 5 567 | 5 817 |
| Trade and other payables from exchange transactions | | 122 335 | – | – | – | – | – | – | – | 122 335 | 133 390 | 144 445 |
| Trade and other payables from non-exchange transactions | | 4 723 | – | – | – | – | – | – | – | 4 723 | 5 102 | 5 481 |
| Provisions | | 63 194 | – | – | – | – | – | – | – | 63 194 | 66 957 | 69 970 |
| VAT | | – | – | – | – | – | – | – | – | – | – | – |
| Other current liabilities | | – | – | – | – | – | – | – | – | – | – | – |
| Total current liabilities | | 225 639 | – | – | – | – | – | – | – | 225 639 | 244 574 | 257 925 |
| Non current liabilities | | | | | | | | | | | | |
| Borrowing | 1 | 365 320 | – | – | – | – | – | – | – | 365 320 | 331 762 | 299 762 |
| Provisions | 1 | 249 087 | – | – | – | – | – | – | – | 249 087 | 257 440 | 268 665 |
| Long term portion of trade payables | | – | – | – | – | – | – | – | – | – | – | – |
| Other non-current liabilities | | – | – | – | – | – | – | – | – | – | – | – |
| Total non current liabilities | | 614 407 | – | – | – | – | – | – | – | 614 407 | 589 202 | 568 427 |
| TOTAL LIABILITIES | | 840 045 | – | – | – | – | – | – | – | 840 045 | 833 776 | 826 352 |
| NET ASSETS | 2 | 2 454 061 | – | – | – | – | 2 092 | 100 853 | 102 944 | 2 557 006 | 2 513 289 | 2 598 956 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | 2 400 197 | – | – | – | – | 2 092 | 100 853 | 102 944 | 2 503 141 | 2 459 424 | 2 545 092 |
| Funds and Reserves | | 53 865 | – | – | – | – | – | – | – | 53 865 | 53 865 | 53 865 |
| Other | | – | – | – | – | – | – | – | – | – | – | – |
| TOTAL COMMUNITY WEALTH/EQUITY | | 2 454 061 | – | – | – | – | 2 092 | 100 853 | 102 944 | 2 557 006 | 2 513 289 | 2 598 956 |

B7 Consolidated Adjustments Budget Cash Flows

WC025 Breede Valley - Table B7 Adjustments Budget Cash Flows - 25/08/2025

| Description | | Ref | Budget Year 2025/26 | | | | | | | | Budget Year | Budget Year | |
|---|---|-----|---------------------|------------------------|----------------------|----------------------------|--------------------------|----------------------------|------------------------|---------------------|--------------------------|----------------------------------|----------------------------------|
| | | | Original Budget | Prior Adjusted 3 | Accum. Funds 4 | Multi-year capital 5 | Unfore. Unavoid. 6 | Nat. or Prov. Govt 7 | Other Adjusts. 8 | Total Adjusts. 9 | Adjusted Budget 10 | +1 2026/27 Adjusted Budget | +2 2027/28 Adjusted Budget |
| R thousands | | | A | A1 | B | C | D | E | F | G | H | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | | |
| | | | 212 604 | – | – | – | – | – | – | – | 212 604 | 225 307 | 238 686 |
| | | | 989 911 | – | – | – | – | – | – | – | 989 911 | 1 119 051 | 1 242 112 |
| | | | 75 065 | – | – | – | – | – | – | – | 75 065 | 75 494 | 77 311 |
| | 1 | | 217 912 | – | – | – | – | – | – | – | 217 912 | 205 312 | 218 387 |
| | 1 | | 77 246 | – | – | – | – | – | – | – | 77 246 | 92 558 | 72 316 |
| | | | 37 188 | – | – | – | – | – | – | – | 37 188 | 38 900 | 39 872 |
| | | | – | – | – | – | – | – | – | – | – | – | – |
| Payments | | | | | | | | | | | | | |
| | | | (1 422 746) | – | – | – | – | – | (387) | (387) | (1 423 133) | (1 551 796) | (1 679 516) |
| | | | (37 837) | – | – | – | – | – | – | – | (37 837) | (42 544) | (39 055) |
| | 1 | | (13 606) | – | – | – | – | – | (741) | (741) | (14 347) | (5 868) | (4 990) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | | 135 739 | – | – | – | – | – | (1 128) | (1 128) | 134 610 | 156 414 | 165 123 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | | |
| | | | – | – | – | – | – | – | – | – | – | – | – |
| | | | 100 | – | – | – | – | – | – | – | 100 | 50 | 50 |
| | | | – | – | – | – | – | – | – | – | – | – | – |
| Payments | | | | | | | | | | | | | |
| | | | (186 345) | – | – | – | – | – | (3 913) | (3 913) | (190 259) | (144 449) | (138 475) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | | (186 245) | – | – | – | – | – | (3 913) | (3 913) | (190 159) | (144 399) | (138 425) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | | |
| | | | – | – | – | – | – | – | – | – | – | – | – |
| | | | 70 950 | – | – | – | – | – | – | – | 70 950 | – | – |
| | | | 150 | – | – | – | – | – | – | – | 150 | 100 | 100 |
| Payments | | | | | | | | | | | | | |
| | | | (27 593) | – | – | – | – | – | – | – | (27 593) | (30 070) | (33 558) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | | 43 507 | – | – | – | – | – | – | – | 43 507 | (29 970) | (33 458) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | (7 000) | – | – | – | – | – | (5 042) | (5 042) | (12 042) | (17 955) | (6 760) |
| | 2 | | 135 014 | – | – | – | – | – | 101 981 | 101 981 | 236 995 | 224 954 | 206 999 |
| | 2 | | 128 014 | – | – | – | – | – | 96 939 | 96 939 | 224 954 | 206 999 | 200 239 |



B8 Consolidated Cash Backed Reserves/Accumulated Surplus Reconciliation

WC025 Breede Valley - Table B8 Cash backed reserves/accumulated surplus reconciliation - 25/08/2025

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|-----|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|----------------|--------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | A | A1 | B | C | D | E | F | G | H | | | |
| Cash and investments available | | | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 128 014 | – | – | – | – | – | 96 939 | 96 939 | 224 954 | 206 999 | 200 239 | |
| Other current investments > 90 days | | – | – | – | – | – | – | – | – | – | (96 939) | (96 939) | |
| Non current assets - Investments | 1 | 64 495 | – | – | – | – | – | – | – | 64 495 | 64 495 | 64 495 | |
| Cash and investments available: | | 192 509 | – | – | – | – | – | 96 939 | 96 939 | 289 448 | 174 554 | 167 794 | |
| Applications of cash and investments | | | | | | | | | | | | | |
| Unspent conditional transfers | | 4 723 | – | – | – | – | – | – | – | 4 723 | 5 102 | 5 481 | |
| Unspent borrowing | | – | – | – | – | – | – | – | – | – | – | – | |
| Statutory requirements | | 6 175 | – | – | – | – | – | – | – | 6 175 | 6 484 | 6 793 | |
| Other working capital requirements | 2 | (83 009) | – | – | – | – | – | 0 | 0 | (83 008) | (115 103) | (160 119) | |
| Other provisions | | 57 893 | – | – | – | – | – | – | – | 57 893 | 61 166 | 63 910 | |
| Long term investments committed | | – | – | – | – | – | – | – | – | – | – | – | |
| Reserves to be backed by cash/investments | | 53 865 | – | – | – | – | – | – | – | 53 865 | 53 865 | 53 865 | |
| Total Application of cash and investments: | | 39 647 | – | – | – | – | – | 0 | 0 | 39 647 | 11 514 | (30 071) | |
| Surplus(shortfall) | | 152 862 | – | – | – | – | – | 96 939 | 96 939 | 249 801 | 163 040 | 197 865 | |

B9 Consolidated Asset Management

Please refer to Annexure A



B10 Consolidated Basic Service Delivery Measurement

WC025 Breede Valley - Table B10 Basic service delivery measurement - 25/08/2025

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|-----|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|--------------------|---------------------------|---------------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | | |
| Household service targets | 1 | | | | | | | | | | | | |
| Water: | | | | | | | | | | | | | |
| Piped water inside dwelling | 2 | 21 469 | - | - | - | - | - | - | - | 21 469 | 21 469 | 21 469 | 21 469 |
| Piped water inside yard (but not in dwelling) | | 3 960 | - | - | - | - | - | - | - | 3 960 | 3 960 | 3 960 | 3 960 |
| Using public tap (at least min.service level) | | 5 507 | - | - | - | - | - | - | - | 5 507 | 5 507 | 5 507 | 5 507 |
| Other water supply (at least min.service level) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Minimum Service Level and Above sub-total | | 30 936 | - | - | - | - | - | - | - | 30 936 | 31 | 31 | 31 |
| Using public tap (< min.service level) | 3 | 962 | - | - | - | - | - | - | - | 962 | 962 | 962 | 962 |
| Other water supply (< min.service level) | 3.4 | - | - | - | - | - | - | - | - | - | - | - | - |
| No water supply | | - | - | - | - | - | - | - | - | - | - | - | - |
| Below Minimum Service Level sub-total | | 962 | - | - | - | - | - | - | - | 962 | 1 | 1 | 1 |
| Total number of households | 5 | 31 898 | - | - | - | - | - | - | - | 31 898 | 32 | 32 | 32 |
| Sanitation/sewerage: | | | | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | 19 239 | - | - | - | - | - | - | - | 19 239 | 19 239 | 19 239 | 19 239 |
| Flush toilet (with septic tank) | | 411 | - | - | - | - | - | - | - | 411 | 411 | 411 | 411 |
| Chemical toilet | | 1 064 | - | - | - | - | - | - | - | 1 064 | 1 064 | 1 064 | 1 064 |
| Pit toilet (ventilated) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Other toilet provisions (> min.service level) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Minimum Service Level and Above sub-total | | 20 714 | - | - | - | - | - | - | - | 20 714 | 20 714 | 20 714 | 20 714 |
| Bucket toilet | | - | - | - | - | - | - | - | - | - | - | - | - |
| Other toilet provisions (< min.service level) | | - | - | - | - | - | - | - | - | - | - | - | - |
| No toilet provisions | | - | - | - | - | - | - | - | - | - | - | - | - |
| Below Minimum Service Level sub-total | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | 20 714 | - | - | - | - | - | - | - | 20 714 | 20 714 | 20 714 | 20 714 |
| Energy: | | | | | | | | | | | | | |
| Electricity (at least min. service level) | | 2 977 | - | - | - | - | - | - | - | 2 977 | 2 977 | 2 977 | 2 977 |
| Electricity - prepaid (> min.service level) | | 21 180 | - | - | - | - | - | - | - | 21 180 | 21 180 | 21 180 | 21 180 |
| Minimum Service Level and Above sub-total | | 24 157 | - | - | - | - | - | - | - | 24 157 | 24 157 | 24 157 | 24 157 |
| Electricity (< min.service level) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity - prepaid (< min. service level) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Other energy sources | | - | - | - | - | - | - | - | - | - | - | - | - |
| Below Minimum Service Level sub-total | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | 24 157 | - | - | - | - | - | - | - | 24 157 | 24 157 | 24 157 | 24 157 |
| Refuse: | | | | | | | | | | | | | |
| Removed at least once a week (min.service) | | 48 995 | - | - | - | - | - | - | - | 48 995 | 48 995 | 48 995 | 48 995 |
| Minimum Service Level and Above sub-total | | 48 995 | - | - | - | - | - | - | - | 48 995 | 48 995 | 48 995 | 48 995 |
| Removed less frequently than once a week | | - | - | - | - | - | - | - | - | - | - | - | - |
| Using communal refuse dump | | - | - | - | - | - | - | - | - | - | - | - | - |
| Using own refuse dump | | - | - | - | - | - | - | - | - | - | - | - | - |
| Other rubbish disposal | | - | - | - | - | - | - | - | - | - | - | - | - |
| No rubbish disposal | | - | - | - | - | - | - | - | - | - | - | - | - |
| Below Minimum Service Level sub-total | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | 48 995 | - | - | - | - | - | - | - | 48 995 | 48 995 | 48 995 | 48 995 |
| Households receiving Free Basic Service | 15 | | | | | | | | | | | | |
| Water (6 kilolites per household per month) | | 7 800 | - | - | - | - | - | - | - | 7 800 | 7 800 | 7 800 | 7 800 |
| Sanitation (free minimum level service) | | 7 800 | - | - | - | - | - | - | - | 7 800 | 7 800 | 7 800 | 7 800 |
| Electricity/other energy (50kwh per household per month) | | 7 800 | - | - | - | - | - | - | - | 7 800 | 7 800 | 7 800 | 7 800 |
| Refuse (removed at least once a week) | | 7 800 | - | - | - | - | - | - | - | 7 800 | 7 800 | 7 800 | 7 800 |
| Informal Settlements | | - | - | - | - | - | - | - | - | - | - | - | - |
| Cost of Free Basic Services provided (R'000) | 16 | | | | | | | | | | | | |
| Water (6 kilolites per indigent household per month) | | 29 444 | - | - | - | - | - | - | - | 29 444 | 31 210 | 33 083 | 33 083 |
| Sanitation (free sanitation service to indigent households) | | 28 435 | - | - | - | - | - | - | - | 28 435 | 30 141 | 31 950 | 31 950 |
| Electricity/other energy (50kwh per indigent household per month) | | 8 892 | - | - | - | - | - | - | - | 8 892 | 10 048 | 11 354 | 11 354 |
| Refuse (removed once a week for indigent households) | | 18 913 | - | - | - | - | - | - | - | 18 913 | 20 047 | 21 250 | 21 250 |
| Cost of Free Basic Services provided - Informal Formal Settlements (R'000) | | | | | | | | | | | | | |
| Total cost of FBS provided | | 85 683 | - | - | - | - | - | - | - | 85 683 | 91 447 | 97 637 | 97 637 |
| Highest level of free service provided | | | | | | | | | | | | | |
| Property rates (R'000 value threshold) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Water (kilolites per household per month) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation (kilolites per household per month) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation (Rand per household per month) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity (kw per household per month) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse (average litres per week) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Revenue cost of free services provided (R'000) | 17 | | | | | | | | | | | | |
| Property rates (brif adjustment) (impermissible values per section 17 of MPRA) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Property rates, exemptions, reductions and rebates and impermissible values in | | 35 415 | - | - | - | - | - | - | - | 35 415 | 37 540 | 39 793 | 39 793 |
| Water (in excess of 6 kilolites per indigent household per month) | | 29 444 | - | - | - | - | - | - | - | 29 444 | 31 210 | 33 083 | 33 083 |
| Sanitation (in excess of free sanitation service to indigent households) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse (in excess of one removal a week for indigent households) | | - | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Housing - rental rebates | | 1 | - | - | - | - | - | - | - | 1 | 1 | 1 | 1 |
| Housing - top structure subsidies | 6 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - | - | - |
| Total revenue cost of subsidised services provided | | 64 860 | - | - | - | - | - | - | - | 64 860 | 68 752 | 72 877 | 72 877 |



SECTION A – Part 2**1. Adjustments to Budget Inputs and assumptions**

The 2025/26 Roll-over Adjustments Budget was compiled in line with Chapter 4 of the Municipal Finance Management Act and Chapter 2 Part 4 of the Municipal Budget and Reporting Regulations.

The 2025/26 Roll-over Adjustments Budget remain consistent with the Long-Term Financial Plan to ensure continued synergy between long term planning and implementation planning.

As per the legislative prescript mentioned above, the underspending was not foreseen during the compilation of the 2025/26 annual budget. Only projects committed to identifiable projects as at the end of the 2024/25 financial year are included in the roll-over Adjustments Budget, unless determined otherwise by the Accounting Officer / Municipal Manager based on the merits of these related projects.

The roll-over of the abovementioned projects came about as a result of delays outside the control of the Municipality. The causes of these delays have been established, and corrective measures have been put in place to monitor progress, which will promote effective and efficient implementation in the 2025/26 financial year.

2. Adjustments to Budget Funding

Budget funding in terms of operating and capital expenditure is set out on tables B4 and B5.

| WC025 Breede Valley - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 25/08/2025 | | | | | | | | | | | | |
|--|----------|-------------------------|------------------------------|---------------------------|---------------------------------|-------------------------------|---------------------------------|-----------------------------|--------------------------|-------------------------------|---------------------------|---------------------------|
| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | Original Budget A | Prior Adjusted 3 A1 | Accum. Funds 4 B | Multi-year capital 5 C | Unfore. Unavoid. 6 D | Nat. or Prov. Govt 7 E | Other Adjusts. 8 F | Total Adjusts. 9 G | Adjusted Budget 10 H | Adjusted Budget | Adjusted Budget |
| R thousands | 1 | A | A1 | B | C | D | E | F | G | H | | |
| Revenue | | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | | |
| Service charges - Electricity | 2 | 721 887 | - | - | - | - | - | - | - | 721 887 | 815 733 | 921 778 |
| Service charges - Water | 2 | 127 877 | - | - | - | - | - | - | - | 127 877 | 135 549 | 143 683 |
| Service charges - Waste Water Management | 2 | 120 306 | - | - | - | - | - | - | - | 120 306 | 127 525 | 135 176 |
| Service charges - Waste Management | 2 | 76 326 | - | - | - | - | - | - | - | 76 326 | 80 906 | 85 760 |
| Sale of Goods and Rendering of Services | | 6 315 | - | - | - | - | - | - | - | 6 315 | 6 466 | 6 630 |
| Agency services | | 9 823 | - | - | - | - | - | - | - | 9 823 | 10 275 | 10 532 |
| Interest | | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 16 768 | - | - | - | - | - | - | - | 16 768 | 17 540 | 17 979 |
| Interest earned from Current and Non Current Assets | | 20 420 | - | - | - | - | - | - | - | 20 420 | 21 360 | 21 894 |
| Dividends | | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 9 529 | - | - | - | - | - | - | - | 9 529 | 9 970 | 10 221 |
| Special Rating Levies | | - | - | - | - | - | - | - | - | - | - | - |
| Licence and permits | | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | 8 056 | - | - | - | - | - | - | - | 8 056 | 8 118 | 8 322 |
| Non-Exchange Revenue | | | | | | | | | | | | |
| Property rates | | 226 949 | - | - | - | - | - | - | - | 226 949 | 240 566 | 255 000 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 242 897 | - | - | - | - | - | - | - | 242 897 | 253 828 | 260 175 |
| Licences or permits | | 4 674 | - | - | - | - | - | - | - | 4 674 | 4 889 | 5 012 |
| Transfer and subsidies - Operational | | 217 912 | - | - | - | - | - | 1 323 | 1 323 | 219 235 | 205 312 | 218 387 |
| Interest | | 3 611 | - | - | - | - | - | - | - | 3 611 | 3 986 | 4 086 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | 8 120 | - | - | - | - | - | - | - | 8 120 | 8 494 | 8 706 |
| Gains on disposal of Assets | | 1 627 | - | - | - | - | - | - | - | 1 627 | 1 702 | 1 745 |
| Other Gains | | 10 000 | - | - | - | - | - | - | - | 10 000 | 10 000 | 10 250 |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and | | 1 833 296 | - | - | - | - | - | 1 323 | 1 323 | 1 834 620 | 1 962 218 | 2 125 333 |
| Expenditure By Type | | | | | | | | | | | | |
| Employee related costs | | 469 245 | - | - | - | - | - | (370) | (370) | 468 875 | 493 727 | 512 499 |
| Remuneration of councillors | | 21 653 | - | - | - | - | - | - | - | 21 653 | 22 792 | 23 648 |
| Bulk purchases - electricity | | 598 611 | - | - | - | - | - | - | - | 598 611 | 690 034 | 747 285 |
| Inventory consumed | | 69 008 | - | - | - | - | - | (4 001) | (4 001) | 65 007 | 72 276 | 96 095 |
| Debt impairment | | 86 508 | - | - | - | - | - | - | - | 86 508 | 90 401 | 92 662 |
| Depreciation and amortisation | | 110 079 | - | - | - | - | - | - | - | 110 079 | 115 174 | 118 085 |
| Interest | | 41 676 | - | - | - | - | - | - | - | 41 676 | 43 594 | 44 685 |
| Contracted services | | 148 230 | - | - | - | - | - | 2 454 | 2 454 | 150 684 | 151 772 | 175 656 |
| Transfers and subsidies | | 13 606 | - | - | - | - | - | 741 | 741 | 14 347 | 5 868 | 4 990 |
| Irrecoverable debts written off | | 122 522 | - | - | - | - | - | - | - | 122 522 | 128 036 | 131 238 |
| Operational costs | | 111 609 | - | - | - | - | - | 2 304 | 2 304 | 113 913 | 116 599 | 119 616 |
| Losses on disposal of Assets | | 4 320 | - | - | - | - | - | - | - | 4 320 | 4 523 | 4 642 |
| Other Losses | | 70 | - | - | - | - | - | - | - | 70 | 74 | 76 |
| Total Expenditure | | 1 797 137 | - | - | - | - | - | 1 128 | 1 128 | 1 798 266 | 1 934 869 | 2 071 176 |
| Surplus/(Deficit) | | 36 159 | - | - | - | - | - | 195 | 195 | 36 354 | 27 349 | 54 157 |
| Transfers and subsidies - capital (monetary allocations) | | 77 246 | - | - | - | - | 2 092 | - | 2 092 | 79 338 | 92 558 | 72 316 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 113 405 | - | - | - | - | 2 092 | 195 | 2 287 | 115 692 | 119 907 | 126 473 |
| Income Tax | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 113 405 | - | - | - | - | 2 092 | 195 | 2 287 | 115 692 | 119 907 | 126 473 |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 113 405 | - | - | - | - | 2 092 | 195 | 2 287 | 115 692 | 119 907 | 126 473 |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 113 405 | - | - | - | - | 2 092 | 195 | 2 287 | 115 692 | 119 907 | 126 473 |



| WC025 Breede Valley - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 25/08/2025 | | | | | | | | | | | | |
|--|-----|-------------------------|------------------------------|---------------------------|---------------------------------|-------------------------------|---------------------------------|-------------------------|-------------------------|----------------------------|---------------------------|---------------------------|
| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | Original Budget A | Prior Adjusted 5 A1 | Accum. Funds 6 B | Multi-year capital 7 C | Unfore. Unavoid. 8 D | Nat. or Prov. Govt 9 E | Other Adjus. 10 F | Total Adjus. 11 G | Adjusted Budget 12 H | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | |
| Capital expenditure - Vote | | | | | | | | | | | | |
| Multi-year expenditure to be adjusted | 2 | | | | | | | | | | | |
| Vote 1 - Council General | | — | — | — | — | — | — | — | — | — | — | — |
| Vote 2 - Municipal Manager | | 10 | — | — | — | — | — | — | — | 10 | 5 | 5 |
| Vote 3 - Strategic Support Services | | 2 160 | — | — | — | — | — | — | — | 2 160 | 660 | 660 |
| Vote 4 - Financial Services | | — | — | — | — | — | — | — | — | — | — | — |
| Vote 5 - Community Services | | 9 610 | — | — | — | — | — | — | — | 9 610 | 5 010 | 10 |
| Vote 6 - | | — | — | — | — | — | — | — | — | — | — | — |
| Vote 7 - Engineering Services | | 44 599 | — | — | — | — | — | 3 718 | 3 718 | 48 317 | 26 018 | 80 974 |
| Vote 8 - Planning, Development and Integrated Services | | 60 835 | — | — | — | — | 2 092 | — | 2 092 | 62 927 | 73 595 | 23 849 |
| 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] | | — | — | — | — | — | — | — | — | — | — | — |
| Capital multi-year expenditure sub-total | 3 | 117 214 | — | — | — | — | 2 092 | 3 718 | 5 810 | 123 024 | 105 288 | 105 498 |
| Single-year expenditure to be adjusted | 2 | | | | | | | | | | | |
| Vote 1 - Council General | | 10 | — | — | — | — | — | — | — | 10 | 10 | 10 |
| Vote 2 - Municipal Manager | | — | — | — | — | — | — | 10 | 10 | — | — | — |
| Vote 3 - Strategic Support Services | | 65 | — | — | — | — | — | 25 | 25 | 90 | 60 | 60 |
| Vote 4 - Financial Services | | 2 660 | — | — | — | — | — | 120 | 120 | 2 780 | 1 410 | 1 410 |
| Vote 5 - Community Services | | 14 950 | — | — | — | — | — | 40 | 40 | 14 990 | 2 765 | 8 914 |
| Vote 6 - | | — | — | — | — | — | — | — | — | — | — | — |
| Vote 7 - Engineering Services | | 36 764 | — | — | — | — | — | — | — | 36 764 | 23 716 | 16 584 |
| Vote 8 - Planning, Development and Integrated Services | | 14 683 | — | — | — | — | — | — | — | 14 683 | 11 200 | 6 000 |
| 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] | | — | — | — | — | — | — | — | — | — | — | — |
| Capital single-year expenditure sub-total | | 69 132 | — | — | — | — | — | 195 | 195 | 69 327 | 39 161 | 32 978 |
| Total Capital Expenditure - Vote | | 186 345 | — | — | — | — | 2 092 | 3 913 | 6 005 | 192 350 | 144 449 | 138 475 |
| Capital Expenditure - Functional | | | | | | | | | | | | |
| Governance and administration | | 12 460 | — | — | — | — | — | 155 | 155 | 12 615 | 6 155 | 6 155 |
| Executive and council | | 20 | — | — | — | — | — | — | — | 20 | 15 | 15 |
| Finance and administration | | 12 440 | — | — | — | — | — | 155 | 155 | 12 595 | 6 140 | 6 140 |
| Internal audit | | — | — | — | — | — | — | — | — | — | — | — |
| Community and public safety | | 36 443 | — | — | — | — | 2 092 | 40 | 2 132 | 38 575 | 14 365 | 11 914 |
| Community and social services | | 1 825 | — | — | — | — | — | 40 | 40 | 1 865 | 200 | 3 000 |
| Sport and recreation | | 11 818 | — | — | — | — | 2 092 | — | 2 092 | 13 910 | 8 000 | — |
| Public safety | | 9 800 | — | — | — | — | — | — | — | 9 800 | 1 165 | 8 914 |
| Housing | | 13 000 | — | — | — | — | — | — | — | 13 000 | 5 000 | — |
| Health | | — | — | — | — | — | — | — | — | — | — | — |
| Economic and environmental services | | 36 819 | — | — | — | — | — | — | — | 36 819 | 23 456 | 29 114 |
| Planning and development | | 505 | — | — | — | — | — | — | — | 505 | — | 4 023 |
| Road transport | | 36 314 | — | — | — | — | — | — | — | 36 314 | 23 456 | 25 092 |
| Environmental protection | | — | — | — | — | — | — | — | — | — | — | — |
| Trading services | | 100 624 | — | — | — | — | — | 3 718 | 3 718 | 104 342 | 100 473 | 91 292 |
| Energy sources | | 45 199 | — | — | — | — | — | 3 718 | 3 718 | 48 917 | 25 945 | 29 388 |
| Water management | | 20 219 | — | — | — | — | — | — | — | 20 219 | 18 493 | 9 189 |
| Waste water management | | 34 206 | — | — | — | — | — | — | — | 34 206 | 55 035 | 52 015 |
| Waste management | | 1 000 | — | — | — | — | — | — | — | 1 000 | 1 000 | 700 |
| Other | | — | — | — | — | — | — | — | — | — | — | — |
| Total Capital Expenditure - Functional | 3 | 186 345 | — | — | — | — | 2 092 | 3 913 | 6 005 | 192 350 | 144 449 | 138 475 |
| Funded by: | | | | | | | | | | | | |
| National Government | | 77 246 | — | — | — | — | — | — | — | 77 246 | 92 558 | 72 316 |
| Provincial Government | | — | — | — | — | — | 2 092 | — | 2 092 | 2 092 | — | — |
| District Municipality | | — | — | — | — | — | — | — | — | — | — | — |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | — | — | — | — | — | — | — | — | — | — | — |
| Transfers recognised - capital | 4 | 77 246 | — | — | — | — | 2 092 | — | 2 092 | 79 338 | 92 558 | 72 316 |
| Borrowing | | 25 400 | — | — | — | — | — | 3 718 | 3 718 | 29 118 | — | — |
| Internally generated funds | | 83 699 | — | — | — | — | — | 195 | 195 | 83 894 | 51 891 | 66 159 |
| Total Capital Funding | | 186 345 | — | — | — | — | 2 092 | 3 913 | 6 005 | 192 350 | 144 449 | 138 475 |

3. Adjustments to Expenditure on Allocations and Grant

Detailed particulars of budgeted allocations and grants can be found on SB8. Please refer to Annexure A.

4. Adjustment to Allocations or Grants made by the Municipality

None.

5. Adjustment to Councillor Allowances and Employees

The changes to councillor allowances and employee related cost are provided on table B4. None.



6. Adjustment to Service Delivery and Budget

The monthly targets for revenue, expenditure and cash flows are provided in B10 - Section B Supporting Tables.

| WC025 Breede Valley - Table B10 Basic service delivery measurement - 25/08/2025 | | | | | | | | | | | | |
|---|-----|---------------------|----------------|--------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------------|---------------------------|---------------------------|
| Description | Ref | Budget Year 2025/26 | | | | | | | | | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| Household service targets | 1 | | | | | | | | | | | |
| Water: | | | | | | | | | | | | |
| Piped water inside dwelling | | 21 469 | - | - | - | - | - | - | - | 21 469 | 21 469 | 21 469 |
| Piped water inside yard (but not in dwelling) | | 3 960 | - | - | - | - | - | - | - | 3 960 | 3 960 | 3 960 |
| Using public tap (at least min.service level) | 2 | 5 507 | - | - | - | - | - | - | - | 5 507 | 5 507 | 5 507 |
| Other water supply (at least min.service level) | | - | - | - | - | - | - | - | - | - | - | - |
| Minimum Service Level and Above sub-total | | 30 936 | - | - | - | - | - | - | - | 30 936 | 31 | 31 |
| Using public tap (< min.service level) | 3 | 962 | - | - | - | - | - | - | - | 962 | 962 | 962 |
| Other water supply (< min.service level) | 3.4 | - | - | - | - | - | - | - | - | - | - | - |
| No water supply | | - | - | - | - | - | - | - | - | - | - | - |
| Below Minimum Service Level sub-total | | 962 | - | - | - | - | - | - | - | 962 | 1 | 1 |
| Total number of households | 5 | 31 898 | - | - | - | - | - | - | - | 31 898 | 32 | 32 |
| Sanitation/sewerage: | | | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | 19 239 | - | - | - | - | - | - | - | 19 239 | 19 239 | 19 239 |
| Flush toilet (with septic tank) | | 411 | - | - | - | - | - | - | - | 411 | 411 | 411 |
| Chemical toilet | | 1 064 | - | - | - | - | - | - | - | 1 064 | 1 064 | 1 064 |
| Pit toilet (ventilated) | | - | - | - | - | - | - | - | - | - | - | - |
| Other toilet provisions (> min.service level) | | - | - | - | - | - | - | - | - | - | - | - |
| Minimum Service Level and Above sub-total | | 20 714 | - | - | - | - | - | - | - | 20 714 | 20 714 | 20 714 |
| Bucket toilet | | - | - | - | - | - | - | - | - | - | - | - |
| Other toilet provisions (< min.service level) | | - | - | - | - | - | - | - | - | - | - | - |
| No toilet provisions | | - | - | - | - | - | - | - | - | - | - | - |
| Below Minimum Service Level sub-total | | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | 20 714 | - | - | - | - | - | - | - | 20 714 | 20 714 | 20 714 |
| Energy: | | | | | | | | | | | | |
| Electricity (at least min. service level) | | 2 977 | - | - | - | - | - | - | - | 2 977 | 2 977 | 2 977 |
| Electricity - prepaid (> min.service level) | | 21 180 | - | - | - | - | - | - | - | 21 180 | 21 180 | 21 180 |
| Minimum Service Level and Above sub-total | | 24 157 | - | - | - | - | - | - | - | 24 157 | 24 157 | 24 157 |
| Electricity (< min.service level) | | - | - | - | - | - | - | - | - | - | - | - |
| Electricity - prepaid (< min. service level) | | - | - | - | - | - | - | - | - | - | - | - |
| Other energy sources | | - | - | - | - | - | - | - | - | - | - | - |
| Below Minimum Service Level sub-total | | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | 24 157 | - | - | - | - | - | - | - | 24 157 | 24 157 | 24 157 |
| Refuse: | | | | | | | | | | | | |
| Removed at least once a week (min.service) | | 48 995 | - | - | - | - | - | - | - | 48 995 | 48 995 | 48 995 |
| Minimum Service Level and Above sub-total | | 48 995 | - | - | - | - | - | - | - | 48 995 | 48 995 | 48 995 |
| Removed less frequently than once a week | | - | - | - | - | - | - | - | - | - | - | - |
| Using communal refuse dump | | - | - | - | - | - | - | - | - | - | - | - |
| Using own refuse dump | | - | - | - | - | - | - | - | - | - | - | - |
| Other rubbish disposal | | - | - | - | - | - | - | - | - | - | - | - |
| No rubbish disposal | | - | - | - | - | - | - | - | - | - | - | - |
| Below Minimum Service Level sub-total | | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | 48 995 | - | - | - | - | - | - | - | 48 995 | 48 995 | 48 995 |
| Households receiving Free Basic Service | 15 | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | | 7 800 | - | - | - | - | - | - | - | 7 800 | 7 800 | 7 800 |
| Sanitation (free minimum level service) | | 7 800 | - | - | - | - | - | - | - | 7 800 | 7 800 | 7 800 |
| Electricity/other energy (50kwh per household per month) | | 7 800 | - | - | - | - | - | - | - | 7 800 | 7 800 | 7 800 |
| Refuse (removed at least once a week) | | 7 800 | - | - | - | - | - | - | - | 7 800 | 7 800 | 7 800 |
| Informal Settlements | | - | - | - | - | - | - | - | - | - | - | - |
| Cost of Free Basic Services provided (R'000) | 16 | | | | | | | | | | | |
| Water (6 kilolitres per indigent household per month) | | 29 444 | - | - | - | - | - | - | - | 29 444 | 31 210 | 33 083 |
| Sanitation (free sanitation service to indigent households) | | 28 435 | - | - | - | - | - | - | - | 28 435 | 30 141 | 31 950 |
| Electricity/other energy (50kwh per indigent household per month) | | 8 892 | - | - | - | - | - | - | - | 8 892 | 10 048 | 11 354 |
| Refuse (removed once a week for indigent households) | | 18 913 | - | - | - | - | - | - | - | 18 913 | 20 047 | 21 250 |
| Cost of Free Basic Services provided - Informal Formal Settlements (R'000) | | | | | | | | | | | | |
| Total cost of FBS provided | | 85 683 | - | - | - | - | - | - | - | 85 683 | 91 447 | 97 637 |
| Highest level of free service provided | | | | | | | | | | | | |
| Property rates (R'000 value threshold) | | - | - | - | - | - | - | - | - | - | - | - |
| Water (kilolitres per household per month) | | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation (kilolitres per household per month) | | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation (Rand per household per month) | | - | - | - | - | - | - | - | - | - | - | - |
| Electricity (kwh per household per month) | | - | - | - | - | - | - | - | - | - | - | - |
| Refuse (average litres per week) | | - | - | - | - | - | - | - | - | - | - | - |
| Revenue cost of free services provided (R'000) | 17 | | | | | | | | | | | |
| Property rates (in excess of 17 of MPRA) | | 35 415 | - | - | - | - | - | - | - | 35 415 | 37 540 | 39 793 |
| Water (in excess of 6 kilolitres per indigent household per month) | | 29 444 | - | - | - | - | - | - | - | 29 444 | 31 210 | 33 083 |
| Sanitation (in excess of free sanitation service to indigent households) | | - | - | - | - | - | - | - | - | - | - | - |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | | - | - | - | - | - | - | - | - | - | - | - |
| Refuse (in excess of one removal a week for indigent households) | | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Housing - rental rebates | | 1 | - | - | - | - | - | - | - | 1 | 1 | 1 |
| Housing - top structure subsidies | 6 | - | - | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total revenue cost of subsidised services provided | | 64 860 | - | - | - | - | - | - | - | 64 860 | 68 752 | 72 877 |

7. Adjustment to Capital Spending Detail

Information/detail regarding capital projects by vote is provided in Section B – Capital Budget, read with B5, B5B, SB16, SB17, SB18a, SB18b, SB18e and SB19. Please refer to Annexure A.

8. Other Supporting Documents

- National treasury electronic revised budget report, SB1-SB19 as **Annexure A**



- Signed quality certificate as **Annexure B**

Comment of Directorates / Departments concerned:

| | |
|---|--------------------------|
| Municipal Manager: | Recommendation Supported |
| Director: Strategic Support Services: | Recommendation Supported |
| Director: Financial Services: | Recommendation Supported |
| Director: Engineering Services: | Recommendation Supported |
| Director: Community Services: | Recommendation Supported |
| Director: Planning Development and Integrated Services: | Recommendation Supported |

RECOMMENDATION:

That in respect of

THE ROLL-OVER ADJUSTMENTS BUDGET FOR 2025/26 – AUGUST 2025

discussed by Council at the Council meeting held on 25 August 2025

1. Council resolves that the budget of Breede Valley Municipality for the financial year 2025/26 be adjusted and approved with amendments as set out in the following Municipal Budget tables B1- B10 and Municipal Budget supporting documentation SB1 - SB19, as per Annexure A.
2. Council approves the Quality Certificate to the Adjustments Budget signed by the Accounting Officer, as per Annexure B.



7.2 SIGNED 2025/2026 PERFORMANCE AGREEMENTS OF THE MUNICIPAL MANAGER AND MANAGERS DIRECTLY ACCOUNTABLE TO THE MUNICIPAL MANAGER

File No./s: 3/15/1

Responsible Official: C Malgas

Directorate: SSS

Portfolio: Performance Management

1. PURPOSE:

To notify Council of the signed 2025/2026 Performance Agreements for the Municipal Manager and Managers directly accountable to the Municipal Manager.

2. BACKGROUND:

In terms of section 57 of the Municipal Systems Act, Act no. 32 of 2000 (hereafter referred to as the MSA), a person to be appointed as a Municipal Manager or Manager directly accountable to the Municipal Manager may only be appointed in that position in terms of a written employment contract and a separate performance agreement. In terms of Local Government: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, Notice 805 of 2006, the employment contract of Section 57 Managers, subject to labour legislation, specifically delineates the key components to be included in the contract such as:

- a) details of duties;
- b) remuneration;
- c) benefits; and
- d) other terms and conditions of employment

The Performance Agreement provides assurance to the municipal Council of what can and should be expected from their Section 57 Managers. The purpose thereof is to:

- Comply with the provisions of Sections 57(1)(b), (4A), (4B) and (5) of the MSA as well as the employment contract entered into between the parties;
- Specify objectives and targets defined and agreed with the employee and to communicate to the employee the employer's expectations of the employee's performance and accountabilities in alignment with the IDP, SDBIP and the budget of the municipality;

- Specify accountabilities as set out in a performance plan, which forms an annexure to the performance agreement;
- Monitor and measure performance against set targeted outputs;
- Use the performance agreement as the basis for assessing whether the employee has met the performance expectations applicable to his or her job;
- In the event of outstanding performance, to appropriately reward the employee; and
- Give effect to the employer's commitment to a performance-orientated relationship with its employee in attaining equitable and improved service delivery.

Section 53(3)(b) of the Municipal Finance Management Act (Act 56 of 2003) inter alia determine that the mayor must ensure that the performance agreements of the municipal manager, senior managers and any other categories of officials as may be prescribed, are made public no later than 14 days after the approval of the municipality's SDBIP and that copies of such performance agreements be submitted to the Council and the MEC for local government in the province.

However, it is important to note that the municipality subscribes to Section 57 (2)(a)(ii) of the MSA, which prescribes that a separate performance agreement for municipal managers and managers directly accountable to municipal managers must be concluded annually, within one month after the beginning of each financial year of the municipality. The table below depicts the schedule of key deliverables pertaining to the conclusion and publication of the 2025/2026 performance agreements.

| Deliverable Description | Date |
|---|---|
| Finalisation & sign-off of the 2025/2026 Performance Agreements | 30 July 2025 |
| Signed 2025/2026 Performance Agreements to serve before Council for notification purposes | 25 August 2025 |
| Circulation to NT, PT and DLG | 26 August 2025 |
| Publication of the signed 2025/2026 Performance Agreements onto the municipal website | Within 5 days after the Council meeting (i.e. no later than 29 August 2025) |

Table 1: Publication Process

3. COMMENT:

Copies of the signed 2025/2026 Performance Agreements are attached as Annexure "A - F".

4. FINANCIAL IMPLICATIONS:

Payment of performance bonuses in accordance with the performance outcome achieved for the financial period to which the agreement relates. Council should note that the qualification criteria and procedure of pay-out are clearly defined within each performance agreement as well as the Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers (Regulation 805, sub-regulation 8 in particular).

5. APPLICABLE LEGISLATION:

Chapter 7 of the Local Government: Municipal Systems Act 32 of 2000

Local Government: Municipal Performance Regulations for Municipal Managers and Managers Directly Accountable to Municipal Managers, Notice 805 of 2006

Local Government Municipal Systems Act Amendment Bill, No 7 of 2011

Local Government: Municipal Finance Management Act 56 of 2003

6. COMMENT OF DIRECTORATES / DEPARTMENTS CONCERNED:

Municipal Manager: Recommendation Supported

Director: Strategic Support Services: Recommendation Supported

Director: Financial Services: Recommendation Supported

Director: Engineering Services: Recommendation Supported

Director: Community Services: Recommendation Supported

Director: Planning, Development & Integrated Services: Recommendation Supported

Senior Manager: Legal Services: Recommendation Supported

RECOMMENDATION:

That in respect of –

THE SIGNED 2025/2026 PERFORMANCE AGREEMENTS FOR THE MUNICIPAL MANAGER AND MANAGERS DIRECTLY ACCOUNTABLE TO THE MUNICIPAL MANAGER,

as discussed by Council at the Council meeting held on 25 August 2025:

1. That Council takes note of the signed 2025/2026 Performance Agreements of the Municipal Manager and Managers directly accountable to the Municipal Manager (Annexures A – F), coupled with the publication process depicted in table 1 above



**7.3 2026/2027 IDP & BUDGET TIME SCHEDULE & PROPOSED WARD
COMMITTEE/PUBLIC ENGAGEMENT PLAN****File No./s:** 10/3/8**Responsible Official:** C. Malgas**Directorate:** Strategic Support Services**Portfolio:** IDP/SDBIP/PMS

1. PURPOSE:

To submit the 2026/27 IDP & Budget Time Schedule, linked to the IDP & Budget planning- as well as the financial- and performance reporting cycle, to Council for approval.

The following points (as depicted in the Annexure "A") are emphasised accordingly:

- That Council takes note of the planned activities earmarked for implementation from September 2025 – August 2026, excluding July- and August 2025 as planned activities applicable to these periods have been articulated in the 2025/26 Time Schedule (Council Resolution C64/2024).
- That Council takes note of the proposed ward committee/public engagement plan, scheduled in October 2025 and March/April 2026 respectively, and endorse that it be consulted with each Ward Councillor and applicable stakeholder(s) prior to finalisation and publication thereof.

2. BACKGROUND:

Section 21(1) of the Municipal Finance Management Act (Act 56 of 2003) (MFMA) regulates the Budget preparation process; by stating that:

(1)The mayor of a municipality must:

- (a) co-ordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible;
- (b) at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for -
 - (i) the preparation, tabling and approval of the annual budget;
 - (ii) the annual review of -

- (aa) the integrated development plan in terms of section 34 of the Municipal Systems Act; and
- (bb) the budget-related policies;
- (iii) the tabling and adoption of any amendments to the integrated development plan and the budget related policies; and
- (iv) any consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii).

Section 53(1)(b) of the MFMA prescribes that:

(1) The mayor of a municipality must:

- (b) co-ordinate the annual revision of the integrated development plan in terms of section 34 of the Municipal Systems Act and the preparation of the annual budget and determine how the integrated development plan is to be taken into account or revised for the purposes of the budget.

Section 34 of the Local Government Municipal Systems Act (Act 32 of 2000) requires the Municipal Council to annually review its IDP in accordance with an assessment of its performance and to the extent that changing circumstances require. The Municipality must inform the public of the particulars of the process it intends to follow.

3. COMMENT:

A copy of the 2026/27 IDP & Budget Time Schedule and proposed ward committee/public engagement plan, is attached as Annexure "A"

4. FINANCIAL IMPLICATIONS:

None

5. APPLICABLE LEGISLATION/COUNCIL POLICY:

Municipal Finance Management Act (Act 56 of 2003)

Municipal Systems Act (Act 32 of 2000)



6. COMMENT OF DIRECTORATES/DEPARTMENTS CONCERNED

Municipal Manager: Recommendation Supported

Director: Strategic Support Services: Recommendation Supported

Director: Financial Services: Recommendation Supported

Director: Engineering Services: Recommendation Supported

Director: Community Services: Recommendation Supported

Director: Planning, Development & Integrated Services: Recommendation Supported

Senior Manager: Legal Services: Recommendation Supported

RECOMMENDATION:

That in respect of –

THE 2026/27 IDP & BUDGET TIME SCHEDULE AND PROPOSED WARD COMMITTEE/PUBLIC ENGAGEMENT PLAN

as discussed by Council at the Council meeting held on 25 August 2025:

1. That the 2026/27 IDP & Budget Time Schedule be approved in terms of Sections 21(1)(b) and 53(1)(b) of the Municipal Finance Management Act (Act 56 of 2003), read together with Sections 28 and 34 of the Local Government Municipal Systems Act (Act 32 of 2000), with specific emphasis on the following:
 - a. The planned activities earmarked for implementation from September 2025 – August 2026 be noted;
 - b. The proposed ward committee/public engagement plan, scheduled in October 2025 and March/April 2026 respectively, be noted coupled with the endorsement to consult it with each Ward Councillor and applicable stakeholder(s) prior to finalisation and publication thereof.



7.4 SUBMISSION OF THE IN-YEAR FINANCIAL MANAGEMENT REPORTS FOR THE PERIOD ENDED 31 JULY 2025
MFMA SECTION 71 Report**File No. /s:** 3/15/1**Responsible Officials:** R. Ontong**Directorate:** Financial Services**Portfolio:** Financial Services

1. PURPOSE

To submit the in-year financial management report for adoption.

2. BACKGROUND

In terms of the Municipal Finance Management Act, 56 of 2003, section 71.

(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-
 - (i) 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's 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.

3. FINANCIAL IMPLICATIONS

None

4. APPLICABLE LEGISLATION/ COUNCIL POLICY

Municipal Finance Management Act, 56 of 2003 (Section 71)

Municipal Budget and Reporting Regulations, 2009

5. COMMENT OF DIRECTORATES/ DEPARTMENTS CONCERNED:

| | |
|--|--------------------------|
| Municipal Manager: | Recommendation supported |
| Director: Strategic Support Services: | Recommendation supported |
| Director: Financial Services: | Recommendation supported |
| Acting Director: Community Services: | Recommendation supported |
| Director: Engineering Services: | Recommendation supported |
| Director: Planning Development and Integrated Services: | Recommendation supported |

RECOMMENDATION

That in respect of

SUBMISSION OF THE IN-YEAR FINANCIAL MANAGEMENT REPORT FOR THE PERIOD ENDED 31 JULY 2025: MFMA SECTION 71 Report.

discussed by Council at the Council meeting held on 25 August 2025:

1. That Council take note of the in-year financial management report for the period ended 31 July 2025.



7.5 REPORT TO COUNCIL ON DEVIATIONS FOR THE MONTH OF JULY 2025**File No./s:** 2/1/1/1**Responsible Official:** R. Ontong**Directorate:** Financial Services**Portfolio:** Supply Chain Management

PURPOSE

To report to Council on all deviations and their reasons, approved by the delegated authority in terms of paragraph 36(2) of the Supply Chain Management Policy, for the month of July 2025.

BACKGROUND

The purpose of this report is to ensure that Council maintains oversight over the implementation of the Supply Chain Management Policy. In terms of paragraph 36(2) of the said policy, the Accounting Officer must record the reasons for any deviations in terms of paragraph 36(1)(a) of the policy and report them to Council. However, it must be noted that these deviations also serve on the **monthly Section 71** (MFMA) report/s to Mayco and **quarterly Section 52** (MFMA) report/s to Council.

Deviations approved in terms of paragraph 36(1)(a) for the month of July 2025, are attached as **Annexure A**.

FINANCIAL IMPLICATIONS

Reference can be made to the total approved amount as reflected in annexure "A"

APPLICABLE LEGISLATION / COUNCIL POLICY

Municipal Finance Management Act. 2003, (Act 56 of 2003)
Breede Valley Supply Chain Management Policy, as amended.
Supply Chain Management Regulations

COMMENT OF DIRECTORATES / DEPARTMENTS**Municipal Manager**

Noted

Director: Strategic Support Services

Noted

Director: Planning, Development and Integrated Services

Noted

Director: Financial Services

Noted

Director: Engineering Services

Noted



Director: Community Services
Noted

Senior Manager: Legal Services
Noted

RECOMMENDATION

That in respect of

REPORT TO COUNCIL ON DEVIATIONS FOR THE MONTH OF JULY 2025

discussed by Council at the Council meeting held on 25 August 2025, Council decides:

1. That the deviations from the procurement processes, approved in terms of the delegated authority for the month of July 2025, **be noted**.



8. CONSIDERATION OF REPORTS, COMMUNICATIONS, PETITIONS AND APPLICATIONS DEALING WITH MATTERS OF URGENCY SUBMITTED BY THE MUNICIPAL MANAGER

9. CONSIDERATION OF MATTERS SUBMITTED BY THE CHAIRPERSON OF COUNCIL

10. CONSIDERATION OF NOTICES OF MOTION AND NOTICES OF QUESTIONS WHICH SHALL APPEAR ON THE AGENDA IN THE ORDER IN WHICH THEY HAVE BEEN RECEIVED BY THE MUNICIPAL MANAGER

11. CONSIDERATION OF MOTIONS OF EXIGENCY

12. CLOSURE

