

ADDITIONAL / AMENDMENT ALLOCATIONS - ADJUSTMENTS BUDGET

2024/2025 – 17 APRIL 2025

File No. /s:

Responsible Official: A Crotz

Directorate: Financial Services

Portfolio: Financial Services

Purpose:

To submit an Adjustments Budget for the 2024/25 financial year as a result of amendments / adjustments to allocations from National Government during the 2024/25 financial year.

Background:

In terms of the MFMA (Section 28) the approved budget may be revised through an adjustments budget.

A. Section 28(2) further provides that; An Adjustments budget -

- Must adjust the revenue and expenditure estimates downwards if there is a material under-collection of revenue during the year;
- May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmed already budgeted for;
- May, within the prescribed framework, authorize unforeseen and unavoidable expenditure recommended by the Mayor;
- May authorize the utilization of projected savings in one vote towards spending under another vote;
- May authorize 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 council;
- May correct any errors in the annual budget, and
- May provide for any other expenditure within a prescribed framework.

Municipal Budget and Reporting Regulations further provides that;

B. Timeframes for tabling of adjustment budgets

- An adjustment budget referred to in section 28(2)(b), (d) and (f) of the Act may be tabled in the Municipal Council at any time after the mid-year

budget and performance assessment has been tabled in the council, but not later than 28 February of the current year;

- Only one adjustment budget referred to in sub regulations (1) may be tabled in the municipal council during a financial year, except when the additional revenues contemplated in section 28(2)(b) of the Act are allocations to a Municipality in a National or Provincial adjustments budget, in which case sub regulation (3) applies. If a National or provincial adjustment budget allocates or transfer additional revenue to a Municipality, the Mayor of the Municipality must, at the next available council meeting, but within 60 days of the approval of the relevant National or Provincial adjustment budget, table an adjustment budget referred to in section 28(2) (b) of the Act in the Municipal council to appropriate these additional.

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 SCHEDULE B REPORT 2024/25



BREEDDE VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

17 APRIL 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 allocations made to the Breede Valley Municipality were amended from the allocations as published and approved with the compilation of the 2024/25 Original Budget. National Government had the following amendments to the allocations of Breede Valley Municipality:

- Integrated National Electrification Programme: (R12 620 000.00).
- Municipal Disaster Response Grant: R7 266 000.00.

All conditional grants / funds allocated and transferred to the Breede Valley Municipality has specific conditions in terms of the timeframes and the type of spending to be incurred by the municipality during the 2024/25 financial year.

We as a municipality will continuously strive to successfully implement all projects, especially the projects funded from external sources such as grants. These projects add great value given the challenging economic environment faced by municipalities to ultimately deliver better services within the Breede Valley Municipality.

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 budget of Breede Valley Municipality is adjusted to accommodate the amendments from National Government.

The additional / amended allocations relate to the following grants:

NAME OF GRANT	Amount
Integrated National Electrification Programme: Electrical Reticulation	(R12 620 000.00)
Municipal Disaster Response Grant Renewal of Access Road to Fairy Glen Dam: R5 471 060.00 Replace Water Pipeline and Water Channels at Bokrivier: R1 794 940.00	R7 266 000.00

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 2024/25 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.

1. Adjustments Budget Tables – Please refer to Annexure A

B1 Consolidated Adjustments Budget Summary

The table above is a budget summary and provides a concise overview of Breede Valley Municipality's budget from all the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.

WC025 Breede Valley - Table B1 Adjustments Budget Summary - 17/04/2025

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	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	1	2	3	4	5	6	7	8		
R thousands											
Financial Performance											
Property rates	200 977	207 468	-	-	-	-	-	-	207 468	211 026	221 577
Service charges	870 634	899 127	-	-	-	-	-	-	899 127	963 142	1 066 643
Investment revenue	19 522	19 522	-	-	-	-	-	-	19 522	20 420	21 360
Transfers recognised - operational	198 836	196 144	-	-	-	-	-	-	196 144	214 057	218 563
Other own revenue	319 720	306 697	-	-	-	-	-	-	306 697	334 687	349 638
Total Revenue (excluding capital transfers and	1 609 689	1 628 958							1 628 958	1 743 332	1 877 780
Employee costs	456 828	441 985	-	-	-	-	(16 162)	(16 162)	425 824	477 894	499 931
Remuneration of councillors	21 757	21 757	-	-	-	-	-	-	21 757	22 760	23 809
Depreciation & asset impairment	105 208	105 208	-	-	-	-	-	-	105 208	110 079	115 174
Interest	39 842	39 842	-	-	-	-	-	-	39 842	41 676	43 594
Inventory consumed and bulk purchases	534 056	569 578	-	-	-	-	4 939	4 939	574 518	612 622	703 313
Transfers and subsidies	7 711	7 810	-	-	-	-	(254)	(254)	7 556	7 855	4 868
Other expenditure	452 229	439 950	-	-	-	-	10 476	10 476	450 427	474 821	488 373
Total Expenditure	1 617 631	1 626 131					(1 000)	(1 000)	1 625 131	1 747 707	1 879 062
Surplus/(Deficit)	(7 942)	2 827					1 000	1 000	3 827	(4 375)	(1 281)
Transfers and subsidies - capital (monetary allocations)	54 410	84 160	-	-	-	(5 354)	-	(5 354)	78 806	61 040	62 514
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	46 468	86 988				(5 354)	1 000	(4 354)	82 634	56 665	61 233
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	46 468	86 988				(5 354)	1 000	(4 354)	82 634	56 665	61 233
Capital expenditure & funds sources											
Capital expenditure	187 437	217 460				(5 354)	1 000	(4 354)	213 106	154 564	99 567
Transfers recognised - capital	54 410	84 160	-	-	-	(5 354)	-	(5 354)	78 806	61 040	62 514
Borrowing	48 706	45 047	-	-	-	-	-	-	45 047	34 380	-
Internally generated funds	84 321	88 252	-	-	-	-	1 000	1 000	89 252	59 144	37 053
Total sources of capital funds	187 437	217 460				(5 354)	1 000	(4 354)	213 106	154 564	99 567
Financial position											
Total current assets	368 815	368 101	-	-	-	-	-	-	368 101	465 223	628 105
Total non current assets	2 782 113	2 812 135	-	-	-	(5 354)	1 000	(4 354)	2 807 781	2 826 887	2 811 600
Total current liabilities	197 665	197 665	-	-	-	-	-	-	197 665	212 143	221 243
Total non current liabilities	677 191	677 191	-	-	-	-	-	-	677 191	755 969	749 428
Community wealth/Equity	2 276 072	2 305 380				(5 354)	1 000	(4 354)	2 301 026	2 323 998	2 469 033
Cash flows											
Net cash from (used) operating	92 061	128 706	-	-	-	(5 354)	1 000	(4 354)	124 352	115 309	151 250
Net cash from (used) investing	(187 337)	(217 360)	-	-	-	5 354	(1 000)	4 354	(213 006)	(154 514)	(99 517)
Net cash from (used) financing	25 346	21 260	-	-	-	-	-	-	21 260	6 277	(28 340)
Cash/cash equivalents at the year end	65 082	150 843					(0)	(0)	150 843	117 915	141 308
Cash backing/surplus reconciliation											
Cash and investments available	129 577	215 337	-	-	-	-	-	-	215 337	96 649	120 042
Application of cash and investments	2 992	69 629	-	-	-	-	-	-	69 629	(98 036)	(212 467)
Balance - surplus (shortfall)	126 585	145 709							145 709	194 685	332 509
Asset Management											
Asset register summary (WDV)	2 779 210	2 809 232	-	-	-	(5 354)	1 000	(4 354)	2 804 878	2 823 694	2 808 087
Depreciation	105 208	105 208	-	-	-	-	-	-	105 208	110 079	115 174
Renewal and Upgrading of Existing Assets	95 598	122 687	-	-	-	7 266	1 000	8 266	130 953	75 165	45 501
Repairs and Maintenance	86 140	86 553	-	-	-	-	3 694	3 694	90 247	89 960	95 212
Free services											
Cost of Free Basic Services provided	77 404	72 684	-	-	-	-	-	-	72 684	81 889	86 678
Revenue cost of free services provided	39 909	43 400	-	-	-	-	-	-	43 400	41 904	43 999
Households below minimum service level											
Water:	962	962	-	-	-	-	-	-	962	962	962
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

B2 Consolidated Adjustments Budget Financial Performance by Standard Classification

Table B2 above is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The GFS standard classification divides the municipal services into 15 functional areas.

WC025 Breede Valley - Table B2 Adjustments Budget Financial Performance (functional classification) - 17/04/2025

Standard Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
<i>Governance and administration</i>		295 739	300 724	-	-	-	-	-	-	300 724	311 027	327 287
Executive and council		1 210	1 210	-	-	-	-	-	-	1 210	1 265	1 324
Finance and administration		294 530	299 514	-	-	-	-	-	-	299 514	309 762	325 964
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		304 261	292 202	-	-	-	-	-	-	292 202	323 217	333 096
Community and social services		13 804	14 757	-	-	-	-	-	-	14 757	13 938	14 567
Sport and recreation		4 289	3 890	-	-	-	-	-	-	3 890	4 487	10 695
Public safety		253 561	243 395	-	-	-	-	-	-	243 395	264 983	277 167
Housing		32 607	30 160	-	-	-	-	-	-	30 160	39 809	30 667
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		16 207	25 031	-	-	-	-	-	-	25 031	54 451	30 331
Planning and development		2 606	3 958	-	-	-	-	-	-	3 958	1 544	1 615
Road transport		13 601	21 072	-	-	-	-	-	-	21 072	52 907	28 716
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1 047 892	1 094 163	-	-	-	(5 354)	-	(5 354)	1 088 809	1 115 677	1 249 580
Energy sources		640 736	653 371	-	-	-	(12 620)	-	(12 620)	640 751	726 085	815 137
Water management		143 377	144 946	-	-	-	7 266	-	7 266	152 212	151 303	184 862
Waste water management		184 647	210 357	-	-	-	-	-	-	210 357	156 445	162 813
Waste management		79 133	85 489	-	-	-	-	-	-	85 489	81 843	86 768
<i>Other</i>		-	1 000	-	-	-	-	-	-	1 000	-	-
Total Revenue - Functional	2	1 664 099	1 713 118	-	-	-	(5 354)	-	(5 354)	1 707 764	1 804 372	1 940 294
Expenditure - Functional												
<i>Governance and administration</i>		317 125	317 556	-	-	-	-	1 221	1 221	318 778	330 489	345 207
Executive and council		47 353	47 510	-	-	-	-	39	39	47 548	49 016	51 278
Finance and administration		264 445	264 720	-	-	-	-	1 183	1 183	265 902	275 900	288 098
Internal audit		5 327	5 327	-	-	-	-	-	-	5 327	5 574	5 832
<i>Community and public safety</i>		333 983	316 809	-	-	-	-	(4 297)	(4 297)	312 512	354 641	359 329
Community and social services		36 682	36 738	-	-	-	-	2 320	2 320	39 058	38 355	40 138
Sport and recreation		42 322	42 316	-	-	-	-	(600)	(600)	41 716	44 290	46 349
Public safety		223 756	210 157	-	-	-	-	(6 017)	(6 017)	204 141	233 779	244 533
Housing		31 123	27 497	-	-	-	-	-	-	27 497	38 111	28 198
Health		100	100	-	-	-	-	-	-	100	105	110
<i>Economic and environmental services</i>		96 007	95 446	-	-	-	-	123	123	95 569	98 943	103 325
Planning and development		26 099	23 772	-	-	-	-	(401)	(401)	23 370	25 823	26 830
Road transport		69 573	71 340	-	-	-	-	524	524	71 864	72 769	76 127
Environmental protection		334	334	-	-	-	-	-	-	334	351	367
<i>Trading services</i>		869 566	894 388	-	-	-	-	2 298	2 298	896 685	962 640	1 070 158
Energy sources		591 618	622 339	-	-	-	-	-	-	622 339	672 959	766 117
Water management		102 938	103 113	-	-	-	-	(64)	(64)	103 049	107 684	112 649
Waste water management		105 481	99 486	-	-	-	-	2 022	2 022	101 508	110 245	115 334
Waste management		69 529	69 450	-	-	-	-	339	339	69 789	71 751	76 058
<i>Other</i>		950	1 932	-	-	-	-	(345)	(345)	1 587	996	1 043
Total Expenditure - Functional	3	1 617 631	1 626 131	-	-	-	-	(1 000)	(1 000)	1 625 131	1 747 707	1 879 062
Surplus/ (Deficit) for the year		46 468	86 988	-	-	-	(5 354)	1 000	(4 354)	82 634	56 665	61 233

Total Revenue on this table includes capital revenues (Transfers recognized – capital) and so does not balance to the operating revenue shown on Table B4.

B3 Consolidated Adjustments Budget Financial Performance by Municipal Vote

Table B3 above is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure Breede Valley Municipality. This means it is possible to present the operating surplus or deficit of a vote.

WC025 Breede Valley - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 17/04/2025												
Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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												
Revenue by Vote	1											
Vote 1 - Council General		1 210	1 210	-	-	-	-	-	-	1 210	1 265	1 324
Vote 2 - Municipal Manager		500	500	-	-	-	-	-	-	500	-	-
Vote 3 - Strategic Support Services		719	1 704	-	-	-	-	-	-	1 704	625	631
Vote 4 - Financial Services		291 918	294 998	-	-	-	-	-	-	294 998	307 580	323 708
Vote 5 - Community Services		317 119	300 812	-	-	-	-	-	-	300 812	336 597	347 086
Vote 6 -		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		640 719	661 574	-	-	-	(12 620)	-	(12 620)	648 954	726 066	815 115
Vote 8 - Planning, Development and Integrated Services		411 914	452 321	-	-	-	7 266	-	7 266	459 587	432 239	452 431
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	1 664 099	1 713 118	-	-	-	(5 354)	-	(5 354)	1 707 764	1 804 372	1 940 294
Expenditure by Vote	1											
Vote 1 - Council General		42 692	42 849	-	-	-	-	39	39	42 888	44 661	46 721
Vote 2 - Municipal Manager		13 522	13 614	-	-	-	-	-	-	13 614	13 626	14 259
Vote 3 - Strategic Support Services		102 538	87 485	-	-	-	-	(805)	(805)	86 680	106 075	110 224
Vote 4 - Financial Services		144 676	108 353	-	-	-	-	1 243	1 243	109 597	151 407	158 423
Vote 5 - Community Services		332 222	305 072	-	-	-	-	(4 547)	(4 547)	300 525	352 717	357 310
Vote 6 -		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		605 833	687 526	-	-	-	-	-	-	687 526	687 831	781 675
Vote 8 - Planning, Development and Integrated Services		376 147	381 231	-	-	-	-	3 070	3 070	384 301	391 391	410 450
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	1 617 631	1 626 131	-	-	-	-	(1 000)	(1 000)	1 625 131	1 747 707	1 879 062
Surplus/ (Deficit) for the year	2	46 468	86 988	-	-	-	(5 354)	1 000	(4 354)	82 634	56 665	61 233

B4 Consolidated Adjustments Budget Financial Performance (Revenue and Expenditure)

Table B4 above is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.

WC025 Breede Valley - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 17/04/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue												
Exchange Revenue												
Service charges - Electricity	2	612 204	623 822	-	-	-	-	-	-	623 822	691 791	781 723
Service charges - Water	2	115 599	117 264	-	-	-	-	-	-	117 264	121 379	127 448
Service charges - Waste Water Management	2	92 642	101 541	-	-	-	-	-	-	101 541	97 274	102 137
Service charges - Waste Management	2	50 190	56 500	-	-	-	-	-	-	56 500	52 700	55 334
Sale of Goods and Rendering of Services		6 164	5 741	-	-	-	-	-	-	5 741	6 450	6 607
Agency services		9 391	9 391	-	-	-	-	-	-	9 391	9 823	10 275
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		16 030	16 030	-	-	-	-	-	-	16 030	16 768	17 540
Interest earned from Current and Non Current Assets		19 522	19 522	-	-	-	-	-	-	19 522	20 420	21 360
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		9 109	9 109	-	-	-	-	-	-	9 109	9 529	9 970
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		7 700	6 914	-	-	-	-	-	-	6 914	8 056	8 118
Non-Exchange Revenue												
Property rates		200 977	207 468	-	-	-	-	-	-	207 468	211 026	221 577
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		253 897	242 897	-	-	-	-	-	-	242 897	265 831	278 059
Licences or permits		4 468	3 485	-	-	-	-	-	-	3 485	4 674	4 889
Transfer and subsidies - Operational		198 836	196 144	-	-	-	-	-	-	196 144	214 057	218 563
Interest		3 643	3 643	-	-	-	-	-	-	3 643	3 811	3 986
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		7 763	7 932	-	-	-	-	-	-	7 932	8 120	8 494
Gains on disposal of Assets		1 555	1 555	-	-	-	-	-	-	1 555	1 627	1 702
Other Gains		(0)	(0)	-	-	-	-	-	-	(0)	(1)	(1)
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		1 609 689	1 628 958	-	-	-	-	-	-	1 628 958	1 743 332	1 877 780
Expenditure By Type												
Employee related costs		456 828	441 985	-	-	-	-	(16 162)	(16 162)	425 824	477 894	499 931
Remuneration of councillors		21 757	21 757	-	-	-	-	-	-	21 757	22 760	23 809
Bulk purchases - electricity		487 184	522 184	-	-	-	-	-	-	522 184	563 611	652 034
Inventory consumed		46 872	47 394	-	-	-	-	4 939	4 939	52 333	49 011	51 279
Debt impairment		220 011	121 511	-	-	-	-	-	-	121 511	230 351	240 948
Depreciation and amortisation		105 208	105 208	-	-	-	-	-	-	105 208	110 079	115 174
Interest		39 842	39 842	-	-	-	-	-	-	39 842	41 676	43 594
Contracted services		127 393	123 442	-	-	-	-	5 008	5 008	128 450	135 101	133 588
Transfers and subsidies		7 711	7 810	-	-	-	-	(254)	(254)	7 556	7 855	4 868
Irrecoverable debts written off		19	87 519	-	-	-	-	-	-	87 519	20	21
Operational costs		100 614	103 287	-	-	-	-	5 468	5 468	108 754	104 959	109 220
Losses on disposal of Assets		4 125	4 125	-	-	-	-	-	-	4 125	4 320	4 523
Other Losses		67	67	-	-	-	-	-	-	67	70	74
Total Expenditure		1 617 631	1 626 131	-	-	-	-	(1 000)	(1 000)	1 625 131	1 747 707	1 879 062
Surplus/(Deficit)		(7 942)	2 827	-	-	-	-	1 000	1 000	3 827	(4 375)	(1 281)
Transfers and subsidies - capital (monetary allocations)		54 410	84 160	-	-	-	(5 354)	-	(5 354)	78 806	61 040	62 514
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		46 468	86 988	-	-	-	(5 354)	1 000	(4 354)	82 634	56 665	61 233
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		46 468	86 988	-	-	-	(5 354)	1 000	(4 354)	82 634	56 665	61 233
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		46 468	86 988	-	-	-	(5 354)	1 000	(4 354)	82 634	56 665	61 233
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		46 468	86 988	-	-	-	(5 354)	1 000	(4 354)	82 634	56 665	61 233

B5 Consolidated Adjustments Budget Capital Expenditure Vote and Funding

Table B5 is a breakdown of the capital programmed in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments

WC025 Breede Valley - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 17/04/2025												
Description	Ref	Budget Year 2024/25										Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2025/26
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		+2 2026/27
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
Vote 1 - Council General	2	5	5	-	-	-	-	-	-	5	-	-
Vote 2 - Municipal Manager		5	5	-	-	-	-	-	-	5	-	-
Vote 3 - Strategic Support Services		2 155	2 193	-	-	-	-	-	-	2 193	655	655
Vote 4 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		6 005	2 534	-	-	-	-	-	-	2 534	5 000	5 000
Vote 6 -		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		41 797	46 778	-	-	-	(12 620)	-	(12 620)	34 158	41 331	19 518
Vote 8 - Planning, Development and Integrated Services		65 684	73 824	-	-	-	-	-	-	73 824	45 490	55 434
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	115 651	125 340	-	-	-	(12 620)	-	(12 620)	112 720	92 476	80 607
Single-year expenditure to be adjusted												
Vote 1 - Council General	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		4 265	65	-	-	-	-	-	-	65	5 065	60
Vote 4 - Financial Services		1 405	1 625	-	-	-	-	-	-	1 625	1 400	1 400
Vote 5 - Community Services		23 673	3 762	-	-	-	-	-	-	3 762	11 500	14 500
Vote 6 -		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		750	58 485	-	-	-	-	-	-	58 485	100	-
Vote 8 - Planning, Development and Integrated Services		41 693	28 183	-	-	-	7 266	1 000	8 266	36 449	44 023	3 000
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		71 786	92 120	-	-	-	7 266	1 000	8 266	100 386	62 088	18 960
Total Capital Expenditure - Vote		187 437	217 460	-	-	-	(5 354)	1 000	(4 354)	213 106	154 564	99 567
Capital Expenditure - Functional												
Governance and administration												
Executive and council		5 785	15 072	-	-	-	-	-	-	15 072	2 115	2 115
Finance and administration		10	10	-	-	-	-	-	-	10	-	-
Internal audit		5 775	15 062	-	-	-	-	-	-	15 062	2 115	2 115
Community and public safety		31 460	29 004	-	-	-	-	-	-	29 004	16 825	17 900
Community and social services		888	1 775	-	-	-	-	-	-	1 775	1 225	-
Sport and recreation		14 543	21 945	-	-	-	-	-	-	21 945	2 100	12 900
Public safety		10 030	2 884	-	-	-	-	-	-	2 884	8 500	-
Housing		6 000	2 400	-	-	-	-	-	-	2 400	5 000	5 000
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		41 613	64 442	-	-	-	-	-	-	64 442	42 100	22 551
Planning and development		5	5	-	-	-	-	-	-	5	5	-
Road transport		41 608	64 437	-	-	-	-	-	-	64 437	42 095	22 551
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		108 579	108 941	-	-	-	(5 354)	1 000	(4 354)	104 587	93 524	57 001
Energy sources		48 245	40 669	-	-	-	(12 620)	-	(12 620)	28 049	48 034	19 518
Water management		14 619	14 806	-	-	-	7 266	-	7 266	22 072	17 408	33 363
Waste water management		44 715	52 067	-	-	-	-	1 000	1 000	53 067	27 083	3 120
Waste management		1 000	1 400	-	-	-	-	-	-	1 400	1 000	1 000
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	187 437	217 460	-	-	-	(5 354)	1 000	(4 354)	213 106	154 564	99 567
Funded by:												
National Government		54 410	54 323	-	-	-	(5 354)	-	(5 354)	48 969	61 040	62 514
Provincial Government		-	29 337	-	-	-	-	-	-	29 337	-	-
District Municipality		-	500	-	-	-	-	-	-	500	-	-
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	54 410	84 160	-	-	-	(5 354)	-	(5 354)	78 806	61 040	62 514
Borrowing		48 706	45 047	-	-	-	-	-	-	45 047	34 380	-
Internally generated funds		84 321	88 252	-	-	-	-	1 000	1 000	89 252	59 144	37 053
Total Capital Funding		187 437	217 460	-	-	-	(5 354)	1 000	(4 354)	213 106	154 564	99 567

B6 Consolidated Adjustments Budget Financial Position

Table B6 is consistent with international standards of good financial management practice and assist stakeholders in understanding the impact of the budget on the statement of financial position (balance sheet).

This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

WC025 Breede Valley - Table B6 Adjustments Budget Financial Position - 17/04/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	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		65 082	150 843	–	–	–	–	–	–	150 843	32 154	55 548
Trade and other receivables from exchange transactions	1	184 460	152 335	–	–	–	–	–	–	152 335	228 681	279 082
Receivables from non-exchange transactions	1	96 776	42 426	–	–	–	–	–	–	42 426	180 181	267 182
Current portion of non-current receivables		2 298	2 298	–	–	–	–	–	–	2 298	2 527	2 780
Inventory		13 684	13 684	–	–	–	–	–	–	13 684	15 052	16 557
VAT		6 084	6 084	–	–	–	–	–	–	6 084	6 175	6 484
Other current assets		432	432	–	–	–	–	–	–	432	451	472
Total current assets		368 815	368 101	–	–	–	–	–	–	368 101	465 223	628 105
Non current assets												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		64 495	64 495	–	–	–	–	–	–	64 495	64 495	64 495
Property, plant and equipment		2 675 771	2 705 793	–	–	–	(5 354)	1 000	(4 354)	2 701 439	2 720 953	2 706 075
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources	1	–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Intangible assets		2 313	2 313	–	–	–	–	–	–	2 313	1 616	886
Trade and other receivables from exchange transactions		2 903	2 903	–	–	–	–	–	–	2 903	3 193	3 513
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Other non-current assets		36 631	36 631	–	–	–	–	–	–	36 631	36 631	36 631
Total non current assets		2 782 113	2 812 135	–	–	–	(5 354)	1 000	(4 354)	2 807 781	2 826 887	2 811 600
TOTAL ASSETS		3 150 927	3 180 235	–	–	–	(5 354)	1 000	(4 354)	3 175 881	3 292 110	3 439 705
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		23 011	23 011	–	–	–	–	–	–	23 011	28 702	28 440
Consumer deposits		5 083	5 083	–	–	–	–	–	–	5 083	5 317	5 567
Trade and other payables from exchange transactions		111 280	111 280	–	–	–	–	–	–	111 280	116 401	121 874
Trade and other payables from non-exchange transactions		4 658	4 658	–	–	–	–	–	–	4 658	4 873	5 102
Provisions		53 632	53 632	–	–	–	–	–	–	53 632	56 850	60 261
VAT		–	–	–	–	–	–	–	–	–	–	–
Other current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total current liabilities		197 665	197 665	–	–	–	–	–	–	197 665	212 143	221 243

B7 Consolidated Adjustments Budget Cash Flows

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

WC025 Breede Valley - Table B7 Adjustments Budget Cash Flows - 17/04/2025

Description		Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	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													
CASH FLOW FROM OPERATING ACTIVITIES													
Receipts													
Property rates		190 552	196 588	–	–	–	–	–	–	196 588	208 506	225 563	
Service charges		843 939	870 661	–	–	–	–	–	–	870 661	945 153	1 064 481	
Other revenue		59 546	61 526	–	–	–	–	–	–	61 526	61 157	63 430	
Transfers and Subsidies - Operational		198 836	194 392	–	–	–	–	–	–	194 392	214 057	218 563	
Transfers and Subsidies - Capital	1	54 410	78 240	–	–	–	(5 354)	–	(5 354)	72 886	61 040	62 514	
Interest		35 553	35 553	–	–	–	–	–	–	35 553	37 188	38 900	
Dividends		–	–	–	–	–	–	–	–	–	–	–	
Payments													
Suppliers and employees		(1 244 859)	(1 264 241)	–	–	–	–	746	746	(1 263 494)	(1 357 746)	(1 474 478)	
Finance charges		(38 204)	(36 204)	–	–	–	–	–	–	(36 204)	(46 191)	(42 854)	
Transfers and Grants	1	(7 711)	(7 810)	–	–	–	–	254	254	(7 556)	(7 855)	(4 868)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			92 061	128 706	–	–	–	(5 354)	1 000	(4 354)	124 352	115 309	151 250
CASH FLOWS FROM INVESTING ACTIVITIES													
Receipts													
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current debtors		–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		100	100	–	–	–	–	–	–	100	50	50	50
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–
Payments													
Capital assets		(187 437)	(217 460)	–	–	–	5 354	(1 000)	4 354	(213 106)	(154 564)	(99 567)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			(187 337)	(217 360)	–	–	–	5 354	(1 000)	4 354	(213 006)	(154 514)	(99 517)
CASH FLOWS FROM FINANCING ACTIVITIES													
Receipts													
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		48 206	48 206	–	–	–	–	–	–	48 206	34 880	–	–
Increase (decrease) in consumer deposits		150	150	–	–	–	–	–	–	150	100	100	100
Payments													
Repayment of borrowing		(23 011)	(27 097)	–	–	–	–	–	–	(27 097)	(28 702)	(28 440)	(28 440)
NET CASH FROM/(USED) FINANCING ACTIVITIES			25 346	21 260	–	–	–	–	–	21 260	6 277	(28 340)	(28 340)
NET INCREASE/ (DECREASE) IN CASH HELD													
Cash/cash equivalents at the year begin:	2	(69 931)	(67 394)	–	–	–	–	–	(0)	(0)	(67 394)	(32 928)	23 394
Cash/cash equivalents at the year end:	2	135 013	218 237	–	–	–	–	–	–	218 237	150 843	117 915	117 915
Cash/cash equivalents at the year end:	2	65 082	150 843	–	–	–	–	–	(0)	(0)	150 843	117 915	141 308

B8 Consolidated Cash Backed Reserves/Accumulated Surplus Reconciliation

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget. In essence the

table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

WC025 Breede Valley - Table B8 Cash backed reserves/accumulated surplus reconciliation - 17/04/2025												
Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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												
Cash and investments available												
Cash/cash equivalents at the year end	1	65 082	150 843	–	–	–	–	(0)	(0)	150 843	117 915	141 308
Other current investments > 90 days		–	–	–	–	–	–	0	0	0	(85 761)	(85 761)
Non current assets - Investments	1	64 495	64 495	–	–	–	–	–	–	64 495	64 495	64 495
Cash and investments available:		129 577	215 337	–	–	–	–	–	–	215 337	96 649	120 042
Applications of cash and investments												
Unspent conditional transfers		4 658	4 658	–	–	–	–	–	–	4 658	4 873	5 102
Unspent borrowing		–	–	–	–	–	–	–	–	–	–	–
Statutory requirements		6 084	6 084	–	–	–	–	–	–	6 084	6 175	6 484
Other working capital requirements	2	(115 248)	(48 611)	–	–	–	–	–	–	(48 611)	(219 799)	(338 178)
Other provisions		53 632	53 632	–	–	–	–	–	–	53 632	56 850	60 261
Long term investments committed		–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments		53 865	53 865	–	–	–	–	–	–	53 865	53 865	53 865
Total Application of cash and investments:		2 992	69 629	–	–	–	–	–	–	69 629	(98 036)	(212 467)
Surplus(shortfall)		126 585	145 709	–	–	–	–	–	–	145 709	194 685	332 509

B9 Consolidated Asset Management

Table B9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

Please refer to table B9

B10 Consolidated Basic Service Delivery Measurement

Table B10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

WC025 Breede Valley - Table B10 Basic service delivery measurement - 17/04/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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												
Water:												
Piped water inside dwelling	1	21 469	21 469	-	-	-	-	-	-	21 469	21 469	21 469
Piped water inside yard (but not in dwelling)	2	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)		-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		30 936	30 936	-	-	-	-	-	-	30 936	30 936	30 936
Using public tap (< min.service level)	3	962	962	-	-	-	-	-	-	962	962	962
Other water supply (< min.service level)	3.4	-	-	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		962	962	-	-	-	-	-	-	962	962	962
Total number of households	5	31 898	31 898	-	-	-	-	-	-	31 898	31 898	31 898
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)		-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		20 714	20 714	-	-	-	-	-	-	20 714	20 714	20 714
Bucket toilet		-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
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
<i>Minimum Service Level and Above sub-total</i>		24 157	24 157	-	-	-	-	-	-	24 157	24 157	24 157
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
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
<i>Minimum Service Level and Above sub-total</i>		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		-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	48 995	48 995	-	-	-	-	-	-	48 995	48 995	48 995
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		8 500	8 500	-	-	-	-	(1 050)	(1 050)	7 450	8 500	8 500
Sanitation (free minimum level service)		8 500	8 500	-	-	-	-	(1 050)	(1 050)	7 450	8 500	8 500
Electricity/other energy (50kwh per household per month)		8 500	8 500	-	-	-	-	(1 050)	(1 050)	7 450	8 500	8 500
Refuse (removed at least once a week)		8 500	8 500	-	-	-	-	(1 050)	(1 050)	7 450	8 500	8 500
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		25 200	27 000	-	-	-	-	-	-	27 000	26 460	27 783
Sanitation (free sanitation service to indigent households)		26 775	24 000	-	-	-	-	-	-	24 000	28 114	29 519
Electricity/other energy (50kwh per indigent household per month)		7 684	7 684	-	-	-	-	-	-	7 684	8 683	9 812
Refuse (removed once a week for indigent households)		17 745	14 000	-	-	-	-	-	-	14 000	18 632	19 564
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided		77 404	72 684	-	-	-	-	-	-	72 684	81 889	86 678
Highest level of free service provided												
Property rates (R'000 value threshold)		270 000	270 000	-	-	-	-	-	-	270 000	270 000	270 000
Water (kilolitres per household per month)		10	10	-	-	-	-	-	-	10	10	10
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		371	371	-	-	-	-	-	-	371	394	417
Electricity (kw per household per month)		50	50	-	-	-	-	-	-	50	50	50
Refuse (average litres per week)		240	240	-	-	-	-	-	-	240	240	240
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in Water (in excess of 6 kilolitres per indigent household per month)		28 884	32 375	-	-	-	-	-	-	32 375	30 328	31 844
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		11 025	11 025	-	-	-	-	-	-	11 025	11 576	12 155
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	39 909	43 400	-	-	-	-	-	-	43 400	41 904	43 999

SECTION A – Part 2

1. Adjustments to Budget Inputs and assumptions

The 2024/25 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 2024/25 Adjustments Budget remain consistent with the Long-Term Financial Plan to ensure continued synergy between long term planning and implementation planning.

The budget is adjusted in order to accommodate the amendments to allocations mentioned in this report. Please refer to table B4, B5 and SB8 for all related amendments

2. Adjustments to Budget Funding

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

WC025 Breede Valley - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 17/04/2025												
Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue												
Exchange Revenue												
Service charges - Electricity	2	612 204	623 822	-	-	-	-	-	-	623 822	691 791	781 723
Service charges - Water	2	115 599	117 264	-	-	-	-	-	-	117 264	121 379	127 448
Service charges - Waste Water Management	2	92 642	101 541	-	-	-	-	-	-	101 541	97 274	102 137
Service charges - Waste Management	2	50 190	56 500	-	-	-	-	-	-	56 500	52 700	55 334
Sale of Goods and Rendering of Services		6 164	5 741	-	-	-	-	-	-	5 741	6 450	6 607
Agency services		9 391	9 391	-	-	-	-	-	-	9 391	9 823	10 275
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		16 030	16 030	-	-	-	-	-	-	16 030	16 768	17 540
Interest earned from Current and Non Current Assets		19 522	19 522	-	-	-	-	-	-	19 522	20 420	21 360
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		9 109	9 109	-	-	-	-	-	-	9 109	9 529	9 970
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		7 700	6 914	-	-	-	-	-	-	6 914	8 056	8 118
Non-Exchange Revenue												
Property rates		200 977	207 468	-	-	-	-	-	-	207 468	211 026	221 577
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		253 897	242 897	-	-	-	-	-	-	242 897	265 831	278 059
Licences or permits		4 468	3 485	-	-	-	-	-	-	3 485	4 674	4 889
Transfer and subsidies - Operational		198 836	196 144	-	-	-	-	-	-	196 144	214 057	218 563
Interest		3 643	3 643	-	-	-	-	-	-	3 643	3 811	3 986
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		7 763	7 932	-	-	-	-	-	-	7 932	8 120	8 494
Gains on disposal of Assets		1 555	1 555	-	-	-	-	-	-	1 555	1 627	1 702
Other Gains		(0)	(0)	-	-	-	-	-	-	(0)	(1)	(1)
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		1 609 689	1 628 958	-	-	-	-	-	-	1 628 958	1 743 332	1 877 780
Expenditure By Type												
Employee related costs		456 828	441 985	-	-	-	-	(16 162)	(16 162)	425 824	477 894	499 931
Remuneration of councillors		21 757	21 757	-	-	-	-	-	-	21 757	22 760	23 809
Bulk purchases - electricity		487 184	522 184	-	-	-	-	-	-	522 184	563 611	652 034
Inventory consumed		46 872	47 394	-	-	-	-	4 939	4 939	52 333	49 011	51 279
Debt impairment		220 011	121 511	-	-	-	-	-	-	121 511	230 351	240 948
Depreciation and amortisation		105 208	105 208	-	-	-	-	-	-	105 208	110 079	115 174
Interest		39 842	39 842	-	-	-	-	-	-	39 842	41 676	43 594
Contracted services		127 393	123 442	-	-	-	-	5 008	5 008	128 450	135 101	133 588
Transfers and subsidies		7 711	7 810	-	-	-	-	(254)	(254)	7 556	7 855	8 468
Irrecoverable debts written off		19	87 519	-	-	-	-	-	-	87 519	20	21
Operational costs		100 614	103 287	-	-	-	-	5 468	5 468	108 754	104 959	109 220
Losses on disposal of Assets		4 125	4 125	-	-	-	-	-	-	4 125	4 320	4 523
Other Losses		67	67	-	-	-	-	-	-	67	70	74
Total Expenditure		1 617 631	1 626 131	-	-	-	-	(1 000)	(1 000)	1 625 131	1 747 707	1 879 062
Surplus/(Deficit)		(7 942)	2 827	-	-	-	-	1 000	1 000	3 827	(4 375)	(1 281)
Transfers and subsidies - capital (monetary allocations)		54 410	84 160	-	-	-	(5 354)	-	(5 354)	78 806	61 040	62 514
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		46 468	86 988	-	-	-	(5 354)	1 000	(4 354)	82 634	56 665	61 233
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		46 468	86 988	-	-	-	(5 354)	1 000	(4 354)	82 634	56 665	61 233
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		46 468	86 988	-	-	-	(5 354)	1 000	(4 354)	82 634	56 665	61 233
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		46 468	86 988	-	-	-	(5 354)	1 000	(4 354)	82 634	56 665	61 233

3. Adjustments to Expenditure on Allocations and Grant

Detailed particulars of budgeted allocations and grants can be found on SB8.

Please refer to table SB8

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.

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 - 17/04/2025

Description	Ref	Budget Year 2024/25										Budget Year +1 2025/26	Budget Year +2 2026/27
		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													
Water:													
Piped water inside dwelling	1	21 469	21 469	-	-	-	-	-	-	21 469	21 469	21 469	21 469
Piped water inside yard (but not in dwelling)	2	3 960	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	5 507
Other water supply (at least min.service level)		-	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		30 936	30 936	-	-	-	-	-	-	30 936	30 936	30 936	30 936
Using public tap (< min.service level)	3	962	962	-	-	-	-	-	-	962	962	962	962
Other water supply (< min.service level)	3.4	-	-	-	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		962	962	-	-	-	-	-	-	962	962	962	962
Total number of households	5	31 898	31 898	-	-	-	-	-	-	31 898	31 898	31 898	31 898
Sanitation/sewerage:													
Flush toilet (connected to sewerage)		19 239	19 239	-	-	-	-	-	-	19 239	19 239	19 239	19 239
Flush toilet (with septic tank)		411	411	-	-	-	-	-	-	411	411	411	411
Chemical toilet		1 064	1 064	-	-	-	-	-	-	1 064	1 064	1 064	1 064
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		20 714	20 714	-	-	-	-	-	-	20 714	20 714	20 714	20 714
Bucket toilet		-	-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	20 714	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	2 977
Electricity - prepaid (> min.service level)		21 180	21 180	-	-	-	-	-	-	21 180	21 180	21 180	21 180
<i>Minimum Service Level and Above sub-total</i>		24 157	24 157	-	-	-	-	-	-	24 157	24 157	24 157	24 157
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	24 157	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	48 995
<i>Minimum Service Level and Above sub-total</i>		48 995	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		-	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	48 995	48 995	-	-	-	-	-	-	48 995	48 995	48 995	48 995
Households receiving Free Basic Service	15												
Water (6 kilolitres per household per month)		8 500	8 500	-	-	-	-	(1 050)	(1 050)	7 450	8 500	8 500	8 500
Sanitation (free minimum level service)		8 500	8 500	-	-	-	-	(1 050)	(1 050)	7 450	8 500	8 500	8 500
Electricity/other energy (50kwh per household per month)		8 500	8 500	-	-	-	-	(1 050)	(1 050)	7 450	8 500	8 500	8 500
Refuse (removed at least once a week)		8 500	8 500	-	-	-	-	(1 050)	(1 050)	7 450	8 500	8 500	8 500
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)	16												
Water (6 kilolitres per indigent household per month)		25 200	27 000	-	-	-	-	-	-	27 000	26 460	27 783	27 783
Sanitation (free sanitation service to indigent households)		26 775	24 000	-	-	-	-	-	-	24 000	28 114	29 519	29 519
Electricity/other energy (50kwh per indigent household per month)		7 684	7 684	-	-	-	-	-	-	7 684	8 683	9 812	9 812
Refuse (removed once a week for indigent households)		17 745	14 000	-	-	-	-	-	-	14 000	18 632	19 564	19 564
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided		77 404	72 684	-	-	-	-	-	-	72 684	81 889	86 678	86 678
Highest level of free service provided													
Property rates (R'000 value threshold)		270 000	270 000	-	-	-	-	-	-	270 000	270 000	270 000	270 000
Water (kilolitres per household per month)		10	10	-	-	-	-	-	-	10	10	10	10
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		371	371	-	-	-	-	-	-	371	394	417	417
Electricity (kw per household per month)		50	50	-	-	-	-	-	-	50	50	50	50
Refuse (average litres per week)		240	240	-	-	-	-	-	-	240	240	240	240
Revenue cost of free services provided (R'000)	17												
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in Water (in excess of 6 kilolitres per indigent household per month)		28 884	32 375	-	-	-	-	-	-	32 375	30 328	31 844	31 844
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		11 025	11 025	-	-	-	-	-	-	11 025	11 576	12 155	12 155
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	39 909	43 400	-	-	-	-	-	-	43 400	41 904	43 999	43 999

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.

8. Other Supporting Documents

- National treasury electronic revised budget report, SB1-SB19 as **Annexure A**
- Signed quality certificate as **Annexure B**
- Government Gazette No. 52381 of 25 March 2025 **Annexure C**
- Other supporting documentation as **Annexure D**

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

RECOMMENDATION:

That in respect of Adjustments budget for 2024/25 – April 2025

Discussed by Council at the Council meeting held on 17 April 2025

- 1. Council resolves that the Adjustment Budget of Breede Valley Municipality for the financial year 2024/25 be adjusted and approved with amendments as set out in the following.**
 - a. Municipal Budget tables B1- B10**
 - b. Municipal Budget supporting documentation SB1 - SB19**