

## **ADDITIONAL / AMENDMENT ALLOCATIONS - ADJUSTMENTS BUDGET**

**2024/2025 – 22 OCTOBER 2024**

**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 and Cape Winelands District Municipality 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**



**BREED VALLEY**  
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

**22 OCTOBER 2024**

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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 and Cape Winelands District Municipality (CWDM) had the following amendments to the allocations of Breede Valley Municipality:

- Municipal Infrastructure Grant: (R87 000.00)
- Cape Winelands District Municipality (CWDM): R1 588 000.00.

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 and Cape Winelands District Municipality.

The additional / amended allocations relate to the following grants:



NAME OF GRANT	Amount
<b>Municipal Infrastructure Grant:</b> Touwsrivier: WWTW Augmentation: MIG	<b>(R87 000.00)</b>
<b>Cape Winelands District Municipality:</b> Disaster Management, CWDM Expo and Security Cameras	<b>R1 588 000.00</b>

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).

WC025 Breede Valley - Table B1 Adjustments Budget Summary - 22/10/2024

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 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
<b>R thousands</b>											
<b>Financial Performance</b>											
Property rates	200 977	200 977	-	-	-	-	-	-	200 977	211 026	221 577
Service charges	870 634	870 634	-	-	-	-	-	-	870 634	963 142	1 066 643
Investment revenue	19 522	19 522	-	-	-	-	-	-	19 522	20 420	21 360
Transfers recognised - operational	198 836	198 836	-	-	-	1 588	-	1 588	200 424	214 057	218 563
Other own revenue	319 720	319 720	-	-	-	-	-	-	319 720	334 687	349 638
<b>Total Revenue (excluding capital transfers and</b>	<b>1 609 689</b>	<b>1 609 689</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 588</b>	<b>-</b>	<b>1 588</b>	<b>1 611 277</b>	<b>1 743 332</b>	<b>1 877 780</b>
Employee costs	456 828	456 828	-	-	-	-	(650)	(650)	456 178	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	534 056	-	-	-	-	589	589	534 645	612 622	703 313
Transfers and subsidies	7 711	7 711	-	-	-	1 126	(289)	837	8 548	7 855	4 868
Other expenditure	452 229	452 229	-	-	-	462	(2 297)	(1 835)	450 394	474 821	488 373
<b>Total Expenditure</b>	<b>1 617 631</b>	<b>1 617 631</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 588</b>	<b>(2 648)</b>	<b>(1 060)</b>	<b>1 616 572</b>	<b>1 747 707</b>	<b>1 879 062</b>
<b>Surplus/(Deficit)</b>	<b>(7 942)</b>	<b>(7 942)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 648</b>	<b>(5 295)</b>	<b>(4 375)</b>	<b>(1 281)</b>	<b>(1 281)</b>
Transfers and subsidies - capital (monetary allocations)	54 410	54 410	-	-	-	(87)	-	2 648	54 323	61 040	62 514
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>46 468</b>	<b>46 468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>2 648</b>	<b>2 561</b>	<b>49 028</b>	<b>56 665</b>	<b>61 233</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>46 468</b>	<b>46 468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>2 648</b>	<b>2 561</b>	<b>49 028</b>	<b>56 665</b>	<b>61 233</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>187 437</b>	<b>225 525</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>-</b>	<b>(87)</b>	<b>225 438</b>	<b>154 564</b>	<b>99 567</b>
Transfers recognised - capital	54 410	54 410	-	-	-	(87)	-	(87)	54 323	61 040	62 514
Borrowing	48 706	63 867	-	-	-	-	-	-	63 867	34 380	-
Internally generated funds	84 321	107 248	-	-	-	-	-	-	107 248	59 144	37 053
<b>Total sources of capital funds</b>	<b>187 437</b>	<b>225 525</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>-</b>	<b>(87)</b>	<b>225 438</b>	<b>154 564</b>	<b>99 567</b>
<b>Financial position</b>											
Total current assets	368 815	413 951	-	-	-	(1 588)	2 648	1 060	415 010	465 223	628 105
Total non current assets	2 782 113	2 820 200	-	-	-	-	(87)	(87)	2 820 113	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
<b>Community wealth/Equity</b>	<b>2 276 072</b>	<b>2 359 295</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 588)</b>	<b>2 561</b>	<b>973</b>	<b>2 360 268</b>	<b>2 323 998</b>	<b>2 469 033</b>
<b>Cash flows</b>											
Net cash from (used) operating	92 061	92 061	-	-	-	(1 675)	2 648	973	93 033	115 309	151 250
Net cash from (used) investing	(187 337)	(225 425)	-	-	-	87	-	87	(225 338)	(154 514)	(99 517)
Net cash from (used) financing	25 346	25 346	-	-	-	-	-	-	25 346	6 277	(28 340)
<b>Cash/cash equivalents at the year end</b>	<b>65 082</b>	<b>110 218</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 588)</b>	<b>2 648</b>	<b>1 060</b>	<b>111 278</b>	<b>78 349</b>	<b>101 743</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	129 577	174 713	-	-	-	(1 588)	2 648	1 060	175 772	96 649	120 042
Application of cash and investments	2 992	2 992	-	-	-	-	0	0	2 992	(98 036)	(212 467)
<b>Balance - surplus (shortfall)</b>	<b>126 585</b>	<b>171 721</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 588)</b>	<b>2 647</b>	<b>1 059</b>	<b>172 780</b>	<b>194 685</b>	<b>332 509</b>
<b>Asset Management</b>											
Asset register summary (WDV)	2 779 210	2 817 297	-	-	-	(87)	-	(87)	2 817 210	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	114 517	-	-	-	-	12 295	12 295	126 812	75 165	45 501
Repairs and Maintenance	86 140	86 140	-	-	-	-	(3 192)	(3 192)	82 948	89 960	95 212
<b>Free services</b>											
Cost of Free Basic Services provided	77 404	77 404	-	-	-	-	-	-	77 404	81 889	86 678
Revenue cost of free services provided	39 909	39 909	-	-	-	-	-	-	39 909	41 904	43 999
<b>Households below minimum service level</b>											
Water:	962	962	-	-	-	-	-	-	962	962	962
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

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.

## 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) - 22/10/2024

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		
<b>Revenue - Functional</b>												
<i>Governance and administration</i>		295 739	295 739	-	-	-	126	-	126	295 865	311 027	327 287
Executive and council		1 210	1 210	-	-	-	-	-	-	1 210	1 265	1 324
Finance and administration		294 530	294 530	-	-	-	126	-	126	294 656	309 762	325 964
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		304 261	304 261	-	-	-	-	-	-	304 261	323 217	333 096
Community and social services		13 804	13 804	-	-	-	-	-	-	13 804	13 938	14 567
Sport and recreation		4 289	4 289	-	-	-	-	-	-	4 289	4 487	10 695
Public safety		253 561	253 561	-	-	-	-	-	-	253 561	264 983	277 167
Housing		32 607	32 607	-	-	-	-	-	-	32 607	39 809	30 667
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		16 207	16 207	-	-	-	462	-	462	16 669	54 451	30 331
Planning and development		2 606	2 606	-	-	-	-	-	-	2 606	1 544	1 615
Road transport		13 601	13 601	-	-	-	462	-	462	14 063	52 907	28 716
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1 047 892	1 047 892	-	-	-	(87)	-	(87)	1 047 805	1 115 677	1 249 580
Energy sources		640 736	640 736	-	-	-	-	-	-	640 736	726 085	815 137
Water management		143 377	143 377	-	-	-	-	-	-	143 377	151 303	184 862
Waste water management		184 647	184 647	-	-	-	(87)	-	(87)	184 560	156 445	162 813
Waste management		79 133	79 133	-	-	-	-	-	-	79 133	81 843	86 768
<i>Other</i>		-	-	-	-	-	1 000	-	1 000	1 000	-	-
<b>Total Revenue - Functional</b>	2	1 664 099	1 664 099	-	-	-	1 501	-	1 501	1 665 600	1 804 372	1 940 294
<b>Expenditure - Functional</b>												
<i>Governance and administration</i>		317 125	317 125	-	-	-	126	370	496	317 621	330 489	345 207
Executive and council		47 353	47 353	-	-	-	-	15	15	47 368	49 016	51 278
Finance and administration		264 445	264 445	-	-	-	126	355	481	264 927	275 900	288 098
Internal audit		5 327	5 327	-	-	-	-	-	-	5 327	5 574	5 832
<i>Community and public safety</i>		333 983	333 983	-	-	-	-	(81)	(81)	333 902	354 641	359 329
Community and social services		36 682	36 682	-	-	-	-	-	-	36 682	38 355	40 138
Sport and recreation		42 322	42 322	-	-	-	-	(5)	(5)	42 316	44 290	46 349
Public safety		223 756	223 756	-	-	-	-	121	121	223 877	233 779	244 533
Housing		31 123	31 123	-	-	-	-	(196)	(196)	30 927	38 111	28 198
Health		100	100	-	-	-	-	-	-	100	105	110
<i>Economic and environmental services</i>		96 007	96 007	-	-	-	462	1 239	1 701	97 708	98 943	103 325
Planning and development		26 099	26 099	-	-	-	-	(80)	(80)	26 019	25 823	26 830
Road transport		69 573	69 573	-	-	-	462	1 319	1 781	71 354	72 769	76 127
Environmental protection		334	334	-	-	-	-	-	-	334	351	367
<i>Trading services</i>		869 566	869 566	-	-	-	-	(4 176)	(4 176)	865 390	962 640	1 070 158
Energy sources		591 618	591 618	-	-	-	-	(250)	(250)	591 369	672 959	766 117
Water management		102 938	102 938	-	-	-	-	199	199	103 137	107 684	112 649
Waste water management		105 481	105 481	-	-	-	-	(4 019)	(4 019)	101 462	110 245	115 334
Waste management		69 529	69 529	-	-	-	-	(107)	(107)	69 422	71 751	76 058
<i>Other</i>		950	950	-	-	-	1 000	-	1 000	1 950	996	1 043
<b>Total Expenditure - Functional</b>	3	1 617 631	1 617 631	-	-	-	1 588	(2 648)	(1 060)	1 616 572	1 747 707	1 879 062
<b>Surplus/ (Deficit) for the year</b>		46 468	46 468	-	-	-	(87)	2 648	2 561	49 028	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) - 22/10/2024												
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												
Vote 1 - Council General	1	1 210	1 210	-	-	-	-	-	-	1 210	1 265	1 324
Vote 2 - Municipal Manager		500	500	-	-	-	-	-	-	500	-	-
Vote 3 - Strategic Support Services		719	719	-	-	-	1 000	-	1 000	1 719	625	631
Vote 4 - Financial Services		291 918	291 918	-	-	-	-	-	-	291 918	307 580	323 708
Vote 5 - Community Services		317 119	317 119	-	-	-	588	-	588	317 707	336 597	347 086
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		640 719	640 719	-	-	-	-	-	-	640 719	726 066	815 115
Vote 8 - Public Services		411 914	411 914	-	-	-	(87)	-	(87)	411 827	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	1 664 099	-	-	-	1 501	-	1 501	1 665 600	1 804 372	1 940 294
Expenditure by Vote												
Vote 1 - Council General	1	42 692	42 692	-	-	-	-	15	15	42 707	44 661	46 721
Vote 2 - Municipal Manager		13 522	13 522	-	-	-	-	99	99	13 620	13 626	14 259
Vote 3 - Strategic Support Services		102 538	102 538	-	-	-	1 000	(5)	995	103 533	106 075	110 224
Vote 4 - Financial Services		144 686	144 686	-	-	-	-	(81)	(81)	144 605	151 407	158 423
Vote 5 - Community Services		332 212	332 212	-	-	-	588	228	816	333 028	352 717	357 310
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		605 833	605 833	-	-	-	-	(250)	(250)	605 584	687 831	781 675
Vote 8 - Public Services		376 147	376 147	-	-	-	-	(2 654)	(2 654)	373 494	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	1 617 631	-	-	-	1 588	(2 648)	(1 060)	1 616 572	1 747 707	1 879 062
Surplus/ (Deficit) for the year	2	46 468	46 468	-	-	-	(87)	2 648	2 561	49 028	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) - 22/10/2024

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
<b>R thousands</b>	<b>1</b>	<b>A</b>	<b>3 A1</b>	<b>4 B</b>	<b>5 C</b>	<b>6 D</b>	<b>7 E</b>	<b>8 F</b>	<b>9 G</b>	<b>10 H</b>		
<b>Revenue</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	612 204	612 204	-	-	-	-	-	-	612 204	691 791	781 723
Service charges - Water	2	115 599	115 599	-	-	-	-	-	-	115 599	121 379	127 448
Service charges - Waste Water Management	2	92 642	92 642	-	-	-	-	-	-	92 642	97 274	102 137
Service charges - Waste Management	2	50 190	50 190	-	-	-	-	-	-	50 190	52 700	55 334
Sale of Goods and Rendering of Services		6 164	6 164	-	-	-	-	-	-	6 164	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	7 700	-	-	-	-	-	-	7 700	8 056	8 118
<b>Non-Exchange Revenue</b>												
Property rates		200 977	200 977	-	-	-	-	-	-	200 977	211 026	221 577
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		253 897	253 897	-	-	-	-	-	-	253 897	265 831	278 059
Licences or permits		4 468	4 468	-	-	-	-	-	-	4 468	4 674	4 889
Transfer and subsidies - Operational		198 836	198 836	-	-	-	1 588	-	1 588	200 424	214 057	218 563
Interest		3 643	3 643	-	-	-	-	-	-	3 643	3 811	3 986
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		7 763	7 763	-	-	-	-	-	-	7 763	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		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and</b>		<b>1 609 689</b>	<b>1 609 689</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 588</b>	<b>-</b>	<b>1 588</b>	<b>1 611 277</b>	<b>1 743 332</b>	<b>1 877 780</b>
<b>Expenditure By Type</b>												
Employee related costs		456 828	456 828	-	-	-	-	(650)	(650)	456 178	477 894	499 931
Remuneration of councillors		21 757	21 757	-	-	-	-	-	-	21 757	22 760	23 809
Bulk purchases - electricity		487 184	487 184	-	-	-	-	-	-	487 184	563 611	652 034
Inventory consumed		46 872	46 872	-	-	-	-	589	589	47 461	49 011	51 279
Debt impairment		220 011	220 011	-	-	-	-	-	-	220 011	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	127 393	-	-	-	462	(1 448)	(986)	126 407	135 101	133 588
Transfers and subsidies		7 711	7 711	-	-	-	1 126	(289)	837	8 548	7 855	4 868
Irrecoverable debts written off		19	19	-	-	-	-	-	-	19	20	21
Operational costs		100 614	100 614	-	-	-	-	(849)	(849)	99 766	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
<b>Total Expenditure</b>		<b>1 617 631</b>	<b>1 617 631</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 588</b>	<b>(2 648)</b>	<b>(1 060)</b>	<b>1 616 572</b>	<b>1 747 707</b>	<b>1 879 062</b>
<b>Surplus/(Deficit)</b>		<b>(7 942)</b>	<b>(7 942)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 648</b>	<b>2 648</b>	<b>(5 295)</b>	<b>(4 375)</b>	<b>(1 281)</b>
Transfers and subsidies - capital (monetary allocations)		54 410	54 410	-	-	-	(87)	-	(87)	54 323	61 040	62 514
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>46 468</b>	<b>46 468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>2 648</b>	<b>2 561</b>	<b>49 028</b>	<b>56 665</b>	<b>61 233</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>46 468</b>	<b>46 468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>2 648</b>	<b>2 561</b>	<b>49 028</b>	<b>56 665</b>	<b>61 233</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>46 468</b>	<b>46 468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>2 648</b>	<b>2 561</b>	<b>49 028</b>	<b>56 665</b>	<b>61 233</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>46 468</b>	<b>46 468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>2 648</b>	<b>2 561</b>	<b>49 028</b>	<b>56 665</b>	<b>61 233</b>

## 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 - 22/10/2024

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		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Council General		5	5	–	–	–	–	–	–	5	–	–
Vote 2 - Municipal Manager		5	5	–	–	–	–	–	–	5	–	–
Vote 3 - Strategic Support Services		2 155	2 155	–	–	–	–	–	–	2 155	655	655
Vote 4 - Financial Services		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Community Services		6 005	6 005	–	–	–	–	–	–	6 005	5 000	5 000
Vote 6 - Technical Services		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		41 797	45 471	–	–	–	–	–	–	45 471	41 331	19 518
Vote 8 - Public Services		65 684	82 903	–	–	–	(87)	(12 495)	(12 582)	70 321	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	136 544	–	–	–	(87)	(12 495)	(12 582)	123 962	92 476	80 607
Single-year expenditure to be adjusted	2											
Vote 1 - Council General		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Strategic Support Services		4 265	4 265	–	–	–	–	(4 200)	(4 200)	65	5 065	60
Vote 4 - Financial Services		1 405	1 575	–	–	–	–	–	–	1 575	1 400	1 400
Vote 5 - Community Services		23 673	24 585	–	–	–	–	3 631	3 631	28 216	11 500	14 500
Vote 6 - Technical Services		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		750	1 740	–	–	–	–	4 200	4 200	5 940	100	–
Vote 8 - Public Services		41 693	56 616	–	–	–	–	8 864	8 864	65 680	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	88 981	–	–	–	–	12 495	12 495	101 476	62 088	18 960
Total Capital Expenditure - Vote		187 437	225 525	–	–	–	(87)	–	(87)	225 438	154 564	99 567
Capital Expenditure - Functional												
Governance and administration		5 785	5 955	–	–	–	–	280	280	6 235	2 115	2 115
Executive and council		10	10	–	–	–	–	–	–	10	–	–
Finance and administration		5 775	5 945	–	–	–	–	280	280	6 225	2 115	2 115
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		31 460	33 010	–	–	–	–	3 631	3 631	36 640	16 825	17 900
Community and social services		888	888	–	–	–	–	–	–	888	1 225	–
Sport and recreation		14 543	16 092	–	–	–	–	3 631	3 631	19 723	2 100	12 900
Public safety		10 030	10 030	–	–	–	–	–	–	10 030	8 500	–
Housing		6 000	6 000	–	–	–	–	–	–	6 000	5 000	5 000
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		41 613	55 806	–	–	–	–	8 144	8 144	63 950	42 100	22 551
Planning and development		5	5	–	–	–	–	–	–	5	5	–
Road transport		41 608	55 801	–	–	–	–	8 144	8 144	63 945	42 095	22 551
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		108 579	130 755	–	–	–	(87)	(12 055)	(12 142)	118 613	93 524	57 001
Energy sources		48 245	52 909	–	–	–	–	–	–	52 909	48 034	19 518
Water management		14 619	14 806	–	–	–	–	–	–	14 806	17 408	33 363
Waste water management		44 715	62 040	–	–	–	(87)	(12 055)	(12 142)	49 898	27 083	3 120
Waste management		1 000	1 000	–	–	–	–	–	–	1 000	1 000	1 000
Other		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	187 437	225 525	–	–	–	(87)	–	(87)	225 438	154 564	99 567
Funded by:												
National Government		54 410	54 410	–	–	–	(87)	–	(87)	54 323	61 040	62 514
Provincial Government		–	–	–	–	–	–	–	–	–	–	–
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	54 410	54 410	–	–	–	(87)	–	(87)	54 323	61 040	62 514
Borrowing		48 706	63 867	–	–	–	–	–	–	63 867	34 380	–
Internally generated funds		84 321	107 248	–	–	–	–	–	–	107 248	59 144	37 053
Total Capital Funding		187 437	225 525	–	–	–	(87)	–	(87)	225 438	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 - 22/10/2024

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												
ASSETS												
Current assets												
Cash and cash equivalents		65 082	110 218	–	–	–	(1 588)	2 648	1 060	111 278	32 154	55 548
Trade and other receivables from exchange transactions	1	184 460	184 460	–	–	–	–	–	–	184 460	228 681	279 082
Receivables from non-exchange transactions	1	96 776	96 776	–	–	–	–	–	–	96 776	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	413 951	–	–	–	(1 588)	2 648	1 060	415 010	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	2 713 859	–	–	–	–	(87)	(87)	2 713 772	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	2 820 200	–	–	–	–	(87)	(87)	2 820 113	2 826 887	2 811 600
TOTAL ASSETS		3 150 927	3 234 151	–	–	–	(1 588)	2 561	973	3 235 123	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
Non current liabilities												
Financial Liabilities	1	299 451	299 451	–	–	–	–	–	–	299 451	357 749	329 309
Provisions	1	377 740	377 740	–	–	–	–	–	–	377 740	398 220	420 119
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		677 191	677 191	–	–	–	–	–	–	677 191	755 969	749 428
TOTAL LIABILITIES		874 856	874 856	–	–	–	–	–	–	874 856	968 112	970 672
NET ASSETS	2	2 276 072	2 359 295	–	–	–	(1 588)	2 561	973	2 360 268	2 323 998	2 469 033
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		2 222 207	2 305 430	–	–	–	(1 588)	2 561	973	2 306 403	2 270 133	2 415 168
Funds and Reserves		53 865	53 865	–	–	–	–	–	–	53 865	53 865	53 865
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		2 276 072	2 359 295	–	–	–	(1 588)	2 561	973	2 360 268	2 323 998	2 469 033

## 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 - 22/10/2024

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
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		190 552	190 552	–	–	–	–	–	–	190 552	208 506	225 563
Service charges		843 939	843 939	–	–	–	–	–	–	843 939	945 153	1 064 481
Other revenue		59 546	59 546	–	–	–	–	–	–	59 546	61 157	63 430
Transfers and Subsidies - Operational	1	198 836	198 836	–	–	–	–	–	–	198 836	214 057	218 563
Transfers and Subsidies - Capital	1	54 410	54 410	–	–	–	(87)	–	(87)	54 323	61 040	62 514
Interest		35 553	35 553	–	–	–	–	–	–	35 553	37 188	38 900
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(1 244 859)	(1 244 859)	–	–	–	(1 588)	1 799	211	(1 244 648)	(1 357 746)	(1 474 478)
Finance charges		(38 204)	(38 204)	–	–	–	–	–	–	(38 204)	(46 191)	(42 854)
Transfers and Grants	1	(7 711)	(7 711)	–	–	–	–	849	849	(6 863)	(7 855)	(4 868)
NET CASH FROM/(USED) OPERATING ACTIVITIES		92 061	92 061	–	–	–	(1 675)	2 648	973	93 033	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
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–
Payments												
Capital assets		(187 437)	(225 525)	–	–	–	87	–	87	(225 438)	(154 564)	(99 567)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(187 337)	(225 425)	–	–	–	87	–	87	(225 338)	(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
Payments												
Repayment of borrowing		(23 011)	(23 011)	–	–	–	–	–	–	(23 011)	(28 702)	(28 440)
NET CASH FROM/(USED) FINANCING ACTIVITIES		25 346	25 346	–	–	–	–	–	–	25 346	6 277	(28 340)
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	2	(69 931)	(108 019)	–	–	–	(1 588)	2 648	1 060	(106 959)	(32 928)	23 394
Cash/cash equivalents at the year end:	2	135 013	218 237	–	–	–	–	–	–	218 237	111 278	78 349
	2	65 082	110 218	–	–	–	(1 588)	2 648	1 060	111 278	78 349	101 743

## 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 - 22/10/2024

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	110 218	–	–	–	(1 588)	2 648	1 060	111 278	78 349	101 743
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	(46 195)	(46 195)
Non current assets - Investments	1	64 495	64 495	–	–	–	–	–	–	64 495	64 495	64 495
Cash and investments available:		129 577	174 713	–	–	–	(1 588)	2 648	1 060	175 772	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)	(115 248)	–	–	–	–	0	0	(115 248)	(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	2 992	–	–	–	–	0	0	2 992	(98 036)	(212 467)
Surplus(shortfall)		126 585	171 721	–	–	–	(1 588)	2 647	1 059	172 780	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 - 22/10/2024												
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		
<b>Household service targets</b>	1											
<b>Water:</b>												
Piped water inside dwelling		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)	2	5 507	5 507	–	–	–	–	–	–	5 507	5 507	5 507
Other water supply (at least min.service level)		–	–	–	–	–	–	–	–	–	–	–
<b>Minimum Service Level and Above sub-total</b>		<b>30 936</b>	<b>30 936</b>	–	–	–	–	–	–	<b>30 936</b>	<b>30 936</b>	<b>30 936</b>
Using public tap (< min.service level)	3	962	962	–	–	–	–	–	–	962	962	962
Other water supply (< min.service level)	3,4	–	–	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–	–	–
<b>Below Minimum Service Level sub-total</b>		<b>962</b>	<b>962</b>	–	–	–	–	–	–	<b>962</b>	<b>962</b>	<b>962</b>
<b>Total number of households</b>	5	<b>31 898</b>	<b>31 898</b>	–	–	–	–	–	–	<b>31 898</b>	<b>31 898</b>	<b>31 898</b>
<b>Sanitation/sewerage:</b>												
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)		–	–	–	–	–	–	–	–	–	–	–
<b>Minimum Service Level and Above sub-total</b>		<b>20 714</b>	<b>20 714</b>	–	–	–	–	–	–	<b>20 714</b>	<b>20 714</b>	<b>20 714</b>
Bucket toilet		–	–	–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–	–	–
<b>Below Minimum Service Level sub-total</b>		–	–	–	–	–	–	–	–	–	–	–
<b>Total number of households</b>	5	<b>20 714</b>	<b>20 714</b>	–	–	–	–	–	–	<b>20 714</b>	<b>20 714</b>	<b>20 714</b>
<b>Energy:</b>												
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
<b>Minimum Service Level and Above sub-total</b>		<b>24 157</b>	<b>24 157</b>	–	–	–	–	–	–	<b>24 157</b>	<b>24 157</b>	<b>24 157</b>
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–	–	–
<b>Below Minimum Service Level sub-total</b>		–	–	–	–	–	–	–	–	–	–	–
<b>Total number of households</b>	5	<b>24 157</b>	<b>24 157</b>	–	–	–	–	–	–	<b>24 157</b>	<b>24 157</b>	<b>24 157</b>
<b>Refuse:</b>												
Removed at least once a week (min.service)		48 995	48 995	–	–	–	–	–	–	48 995	48 995	48 995
<b>Minimum Service Level and Above sub-total</b>		<b>48 995</b>	<b>48 995</b>	–	–	–	–	–	–	<b>48 995</b>	<b>48 995</b>	<b>48 995</b>
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–	–	–
<b>Below Minimum Service Level sub-total</b>		–	–	–	–	–	–	–	–	–	–	–
<b>Total number of households</b>	5	<b>48 995</b>	<b>48 995</b>	–	–	–	–	–	–	<b>48 995</b>	<b>48 995</b>	<b>48 995</b>
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)		8 500	8 500	–	–	–	–	–	–	8 500	8 500	8 500
Sanitation (free minimum level service)		8 500	8 500	–	–	–	–	–	–	8 500	8 500	8 500
Electricity/other energy (50kwh per household per month)		8 500	8 500	–	–	–	–	–	–	8 500	8 500	8 500
Refuse (removed at least once a week)		8 500	8 500	–	–	–	–	–	–	8 500	8 500	8 500
Informal Settlements		–	–	–	–	–	–	–	–	–	–	–
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per indigent household per month)		25 200	25 200	–	–	–	–	–	–	25 200	26 460	27 783
Sanitation (free sanitation service to indigent households)		26 775	26 775	–	–	–	–	–	–	26 775	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	17 745	–	–	–	–	–	–	17 745	18 632	19 564
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		–	–	–	–	–	–	–	–	–	–	–
<b>Total cost of FBS provided</b>		<b>77 404</b>	<b>77 404</b>	–	–	–	–	–	–	<b>77 404</b>	<b>81 889</b>	<b>86 678</b>
<b>Highest level of free service provided</b>												
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
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)		–	–	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissible values in		28 884	28 884	–	–	–	–	–	–	28 884	30 328	31 844
Water (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–	–
<b>Total revenue cost of subsidised services provided</b>	6	<b>39 909</b>	<b>39 909</b>	–	–	–	–	–	–	<b>39 909</b>	<b>41 904</b>	<b>43 999</b>

## **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) - 22/10/2024												
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	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	612 204	612 204	-	-	-	-	-	-	612 204	691 791	781 723
Service charges - Water	2	115 599	115 599	-	-	-	-	-	-	115 599	121 379	127 448
Service charges - Waste Water Management	2	92 642	92 642	-	-	-	-	-	-	92 642	97 274	102 137
Service charges - Waste Management	2	50 190	50 190	-	-	-	-	-	-	50 190	52 700	55 334
Sale of Goods and Rendering of Services		6 164	6 164	-	-	-	-	-	-	6 164	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	7 700	-	-	-	-	-	-	7 700	8 056	8 118
<b>Non-Exchange Revenue</b>												
Property rates		200 977	200 977	-	-	-	-	-	-	200 977	211 026	221 577
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		253 897	253 897	-	-	-	-	-	-	253 897	265 831	278 059
Licences or permits		4 468	4 468	-	-	-	-	-	-	4 468	4 674	4 889
Transfer and subsidies - Operational		198 836	198 836	-	-	-	1 588	-	1 588	200 424	214 057	218 563
Interest		3 643	3 643	-	-	-	-	-	-	3 643	3 811	3 986
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		7 763	7 763	-	-	-	-	-	-	7 763	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		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and</b>		<b>1 609 689</b>	<b>1 609 689</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 588</b>	<b>-</b>	<b>1 588</b>	<b>1 611 277</b>	<b>1 743 332</b>	<b>1 877 780</b>
<b>Expenditure By Type</b>												
Employee related costs		456 828	456 828	-	-	-	-	(650)	(650)	456 178	477 894	499 931
Remuneration of councillors		21 757	21 757	-	-	-	-	-	-	21 757	22 760	23 809
Bulk purchases - electricity		487 184	487 184	-	-	-	-	-	-	487 184	563 611	652 034
Inventory consumed		46 872	46 872	-	-	-	-	589	589	47 461	49 011	51 279
Debt impairment		220 011	220 011	-	-	-	-	-	-	220 011	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	127 393	-	-	-	462	(1 448)	(986)	126 407	135 101	133 588
Transfers and subsidies		7 711	7 711	-	-	-	1 126	(289)	837	8 548	7 855	4 868
Irrecoverable debts written off		19	19	-	-	-	-	-	-	19	20	21
Operational costs		100 614	100 614	-	-	-	-	(849)	(849)	99 766	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
<b>Total Expenditure</b>		<b>1 617 631</b>	<b>1 617 631</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 588</b>	<b>(2 648)</b>	<b>(1 060)</b>	<b>1 616 572</b>	<b>1 747 707</b>	<b>1 879 062</b>
<b>Surplus/(Deficit)</b>		<b>(7 942)</b>	<b>(7 942)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 648</b>	<b>2 648</b>	<b>(5 295)</b>	<b>(4 375)</b>	<b>(1 281)</b>
Transfers and subsidies - capital (monetary allocations)		54 410	54 410	-	-	-	(87)	-	-	54 323	61 040	62 514
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>46 468</b>	<b>46 468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>2 648</b>	<b>2 561</b>	<b>49 028</b>	<b>56 665</b>	<b>61 233</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>46 468</b>	<b>46 468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>2 648</b>	<b>2 561</b>	<b>49 028</b>	<b>56 665</b>	<b>61 233</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>46 468</b>	<b>46 468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>2 648</b>	<b>2 561</b>	<b>49 028</b>	<b>56 665</b>	<b>61 233</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>46 468</b>	<b>46 468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>2 648</b>	<b>2 561</b>	<b>49 028</b>	<b>56 665</b>	<b>61 233</b>

### 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 B4.0

WC025 Breede Valley - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 22/10/2024

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
<b>R thousands</b>	<b>1</b>	<b>A</b>	<b>3 A1</b>	<b>4 B</b>	<b>5 C</b>	<b>6 D</b>	<b>7 E</b>	<b>8 F</b>	<b>9 G</b>	<b>10 H</b>		
<b>Revenue</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	612 204	612 204	-	-	-	-	-	-	612 204	691 791	781 723
Service charges - Water	2	115 599	115 599	-	-	-	-	-	-	115 599	121 379	127 448
Service charges - Waste Water Management	2	92 642	92 642	-	-	-	-	-	-	92 642	97 274	102 137
Service charges - Waste Management	2	50 190	50 190	-	-	-	-	-	-	50 190	52 700	55 334
Sale of Goods and Rendering of Services		6 164	6 164	-	-	-	-	-	-	6 164	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	7 700	-	-	-	-	-	-	7 700	8 056	8 118
<b>Non-Exchange Revenue</b>												
Property rates		200 977	200 977	-	-	-	-	-	-	200 977	211 026	221 577
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		253 897	253 897	-	-	-	-	-	-	253 897	265 831	278 059
Licences or permits		4 468	4 468	-	-	-	-	-	-	4 468	4 674	4 889
Transfer and subsidies - Operational		198 836	198 836	-	-	-	1 588	-	1 588	200 424	214 057	218 563
Interest		3 643	3 643	-	-	-	-	-	-	3 643	3 811	3 986
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		7 763	7 763	-	-	-	-	-	-	7 763	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		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and</b>		<b>1 609 689</b>	<b>1 609 689</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 588</b>	<b>-</b>	<b>1 588</b>	<b>1 611 277</b>	<b>1 743 332</b>	<b>1 877 780</b>
<b>Expenditure By Type</b>												
Employee related costs		456 828	456 828	-	-	-	-	(650)	(650)	456 178	477 894	499 931
Remuneration of councillors		21 757	21 757	-	-	-	-	-	-	21 757	22 760	23 809
Bulk purchases - electricity		487 184	487 184	-	-	-	-	-	-	487 184	563 611	652 034
Inventory consumed		46 872	46 872	-	-	-	-	589	589	47 461	49 011	51 279
Debt impairment		220 011	220 011	-	-	-	-	-	-	220 011	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	127 393	-	-	-	462	(1 448)	(986)	126 407	135 101	133 588
Transfers and subsidies		7 711	7 711	-	-	-	1 126	(289)	837	8 548	7 855	4 868
Irrecoverable debts written off		19	19	-	-	-	-	-	-	19	20	21
Operational costs		100 614	100 614	-	-	-	-	(849)	(849)	99 766	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
<b>Total Expenditure</b>		<b>1 617 631</b>	<b>1 617 631</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 588</b>	<b>(2 648)</b>	<b>(1 060)</b>	<b>1 616 572</b>	<b>1 747 707</b>	<b>1 879 062</b>
<b>Surplus/(Deficit)</b>		<b>(7 942)</b>	<b>(7 942)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 648</b>	<b>2 648</b>	<b>(5 295)</b>	<b>(4 375)</b>	<b>(1 281)</b>
Transfers and subsidies - capital (monetary allocations)		54 410	54 410	-	-	-	(87)	-	(87)	54 323	61 040	62 514
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>46 468</b>	<b>46 468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>2 648</b>	<b>2 561</b>	<b>49 028</b>	<b>56 665</b>	<b>61 233</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>46 468</b>	<b>46 468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>2 648</b>	<b>2 561</b>	<b>49 028</b>	<b>56 665</b>	<b>61 233</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>46 468</b>	<b>46 468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>2 648</b>	<b>2 561</b>	<b>49 028</b>	<b>56 665</b>	<b>61 233</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>46 468</b>	<b>46 468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(87)</b>	<b>2 648</b>	<b>2 561</b>	<b>49 028</b>	<b>56 665</b>	<b>61 233</b>

## 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 - 22/10/2024

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			
<b>Household service targets</b>													
<b>Water:</b>													
Piped water inside dwelling	1	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)	2	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>		<b>30 936</b>	<b>30 936</b>	-	-	-	-	-	-	<b>30 936</b>		<b>30 936</b>	<b>30 936</b>
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>		<b>962</b>	<b>962</b>	-	-	-	-	-	-	<b>962</b>		<b>962</b>	<b>962</b>
<b>Total number of households</b>	5	<b>31 898</b>	<b>31 898</b>	-	-	-	-	-	-	<b>31 898</b>		<b>31 898</b>	<b>31 898</b>
<b>Sanitation/sewerage:</b>													
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>		<b>20 714</b>	<b>20 714</b>	-	-	-	-	-	-	<b>20 714</b>		<b>20 714</b>	<b>20 714</b>
Bucket toilet		-	-	-	-	-	-	-	-	-		-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-		-	-
No toilet provisions		-	-	-	-	-	-	-	-	-		-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-		-	-
<b>Total number of households</b>	5	<b>20 714</b>	<b>20 714</b>	-	-	-	-	-	-	<b>20 714</b>		<b>20 714</b>	<b>20 714</b>
<b>Energy:</b>													
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>		<b>24 157</b>	<b>24 157</b>	-	-	-	-	-	-	<b>24 157</b>		<b>24 157</b>	<b>24 157</b>
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-		-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-		-	-
Other energy sources		-	-	-	-	-	-	-	-	-		-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-		-	-
<b>Total number of households</b>	5	<b>24 157</b>	<b>24 157</b>	-	-	-	-	-	-	<b>24 157</b>		<b>24 157</b>	<b>24 157</b>
<b>Refuse:</b>													
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>		<b>48 995</b>	<b>48 995</b>	-	-	-	-	-	-	<b>48 995</b>		<b>48 995</b>	<b>48 995</b>
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>		-	-	-	-	-	-	-	-	-		-	-
<b>Total number of households</b>	5	<b>48 995</b>	<b>48 995</b>	-	-	-	-	-	-	<b>48 995</b>		<b>48 995</b>	<b>48 995</b>
<b>Households receiving Free Basic Service</b>	15												
Water (6 kilolitres per household per month)		8 500	8 500	-	-	-	-	-	-	8 500		8 500	8 500
Sanitation (free minimum level service)		8 500	8 500	-	-	-	-	-	-	8 500		8 500	8 500
Electricity/other energy (50kwh per household per month)		8 500	8 500	-	-	-	-	-	-	8 500		8 500	8 500
Refuse (removed at least once a week)		8 500	8 500	-	-	-	-	-	-	8 500		8 500	8 500
Informal Settlements		-	-	-	-	-	-	-	-	-		-	-
<b>Cost of Free Basic Services provided (R'000)</b>	16												
Water (6 kilolitres per indigent household per month)		25 200	25 200	-	-	-	-	-	-	25 200		26 460	27 783
Sanitation (free sanitation service to indigent households)		26 775	26 775	-	-	-	-	-	-	26 775		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	17 745	-	-	-	-	-	-	17 745		18 632	19 564
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		-	-	-	-	-	-	-	-	-		-	-
<b>Total cost of FBS provided</b>		<b>77 404</b>	<b>77 404</b>	-	-	-	-	-	-	<b>77 404</b>		<b>81 889</b>	<b>86 678</b>
<b>Highest level of free service provided</b>													
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
<b>Revenue cost of free services provided (R'000)</b>	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	28 884	-	-	-	-	-	-	28 884		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		-	-	-	-	-	-	-	-	-		-	-
<b>Total revenue cost of subsidised services provided</b>	6	<b>39 909</b>	<b>39 909</b>	-	-	-	-	-	-	<b>39 909</b>		<b>41 904</b>	<b>43 999</b>

## 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.

WC025 Breede Valley - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 22/10/2024

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
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
<b>Capital expenditure - Vote</b>													
<b>Multi-year expenditure to be adjusted</b>													
Vote 1 - Council General	2	5	5	-	-	-	-	-	-	5	-	-	-
Vote 2 - Municipal Manager		5	5	-	-	-	-	-	-	5	-	-	-
Vote 3 - Strategic Support Services		2 155	2 155	-	-	-	-	-	-	2 155	655	655	655
Vote 4 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		6 005	6 005	-	-	-	-	-	-	6 005	5 000	5 000	5 000
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		41 797	45 471	-	-	-	-	-	-	45 471	41 331	19 518	19 518
Vote 8 - Public Services		65 684	82 903	-	-	-	(87)	(12 495)	(12 582)	70 321	45 490	55 434	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]		-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	115 651	136 544	-	-	-	(87)	(12 495)	(12 582)	123 962	92 476	80 607	80 607
<b>Single-year expenditure to be adjusted</b>													
Vote 1 - Council General	2	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		4 265	4 265	-	-	-	-	(4 200)	(4 200)	65	5 065	60	60
Vote 4 - Financial Services		1 405	1 575	-	-	-	-	-	-	1 575	1 400	1 400	1 400
Vote 5 - Community Services		23 673	24 585	-	-	-	-	3 631	3 631	28 216	11 500	14 500	14 500
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		750	1 740	-	-	-	-	4 200	4 200	5 940	100	-	-
Vote 8 - Public Services		41 693	56 616	-	-	-	-	8 864	8 864	65 680	44 023	3 000	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]		-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		71 786	88 981	-	-	-	-	12 495	12 495	101 476	62 088	18 960	18 960
<b>Total Capital Expenditure - Vote</b>		187 437	225 525	-	-	-	(87)	-	(87)	225 438	154 564	99 567	99 567
<b>Capital Expenditure - Functional</b>													
<b>Governance and administration</b>													
Executive and council		5 785	5 955	-	-	-	-	280	280	6 235	2 115	2 115	2 115
Finance and administration		10	10	-	-	-	-	-	-	10	-	-	-
Internal audit		5 775	5 945	-	-	-	-	280	280	6 225	2 115	2 115	2 115
<b>Community and public safety</b>		31 460	33 010	-	-	-	-	3 631	3 631	36 640	16 825	17 900	17 900
Community and social services		888	888	-	-	-	-	-	-	888	1 225	-	-
Sport and recreation		14 543	16 092	-	-	-	-	3 631	3 631	19 723	2 100	12 900	12 900
Public safety		10 030	10 030	-	-	-	-	-	-	10 030	8 500	-	-
Housing		6 000	6 000	-	-	-	-	-	-	6 000	5 000	5 000	5 000
Health		-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		41 613	55 806	-	-	-	-	8 144	8 144	63 950	42 100	22 551	22 551
Planning and development		5	5	-	-	-	-	-	-	5	5	-	-
Road transport		41 608	55 801	-	-	-	-	8 144	8 144	63 945	42 095	22 551	22 551
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		108 579	130 755	-	-	-	(87)	(12 055)	(12 142)	118 613	93 524	57 001	57 001
Energy sources		49 245	52 909	-	-	-	-	-	-	52 909	48 034	19 518	19 518
Water management		14 619	14 806	-	-	-	-	-	-	14 806	17 408	33 363	33 363
Waste water management		44 715	62 040	-	-	-	(87)	(12 055)	(12 142)	49 898	27 083	3 120	3 120
Waste management		1 000	1 000	-	-	-	-	-	-	1 000	1 000	1 000	1 000
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	187 437	225 525	-	-	-	(87)	-	(87)	225 438	154 564	99 567	99 567
<b>Funded by:</b>													
National Government		54 410	54 410	-	-	-	(87)	-	(87)	54 323	61 040	62 514	62 514
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	54 410	54 410	-	-	-	(87)	-	(87)	54 323	61 040	62 514	62 514
Borrowing		48 706	63 867	-	-	-	-	-	-	63 867	34 380	-	-
Internally generated funds		84 321	107 248	-	-	-	-	-	-	-	59 144	37 053	37 053
<b>Total Capital Funding</b>		187 437	225 525	-	-	-	(87)	-	(87)	225 438	154 564	99 567	99 567

## 8. Other Supporting Documents

- National treasury electronic revised budget report, SB1-SB19 as **Annexure A**
- Signed quality certificate as **Annexure B**
- Cape Winelands District Municipality Allocation Letter and other relevant documentation **Annexure C**
- Government Gazette No. 51233 of 12 September 2024 **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 – October 2024**

**Discussed by Council at the Council meeting held on 22 October 2024**

- 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**