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

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2024/2025 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71 & 52(d)

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

52. The mayor of a municipality—

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

72. Mid-year budget and performance assessment

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

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

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

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

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

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

(b) submit a report on such assessment to—

(i) the mayor of the municipality;

(ii) the National Treasury; and

(iii) the relevant provincial treasury.

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

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

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

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

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 - IN-YEAR REPORT

SECTION 1 - MAYOR'S REPORT

1.1 In-Year Report - Monthly Budget Statement

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

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

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

RESOLVED

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

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 - EXECUTIVE SUMMARY

3.1 INTRODUCTION

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

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

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

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

Property Rates

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

Service charges - electricity revenue

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

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

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

Service charges - water revenue.

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

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

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

Service charges – waste management and waste-water management

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

Interest earned – external investments

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

Interest earned – outstanding debtors

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

Fines, penalties, and forfeits

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

Agency Services

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

Licenses and permits.

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

Transfers and subsidies – Operating.

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

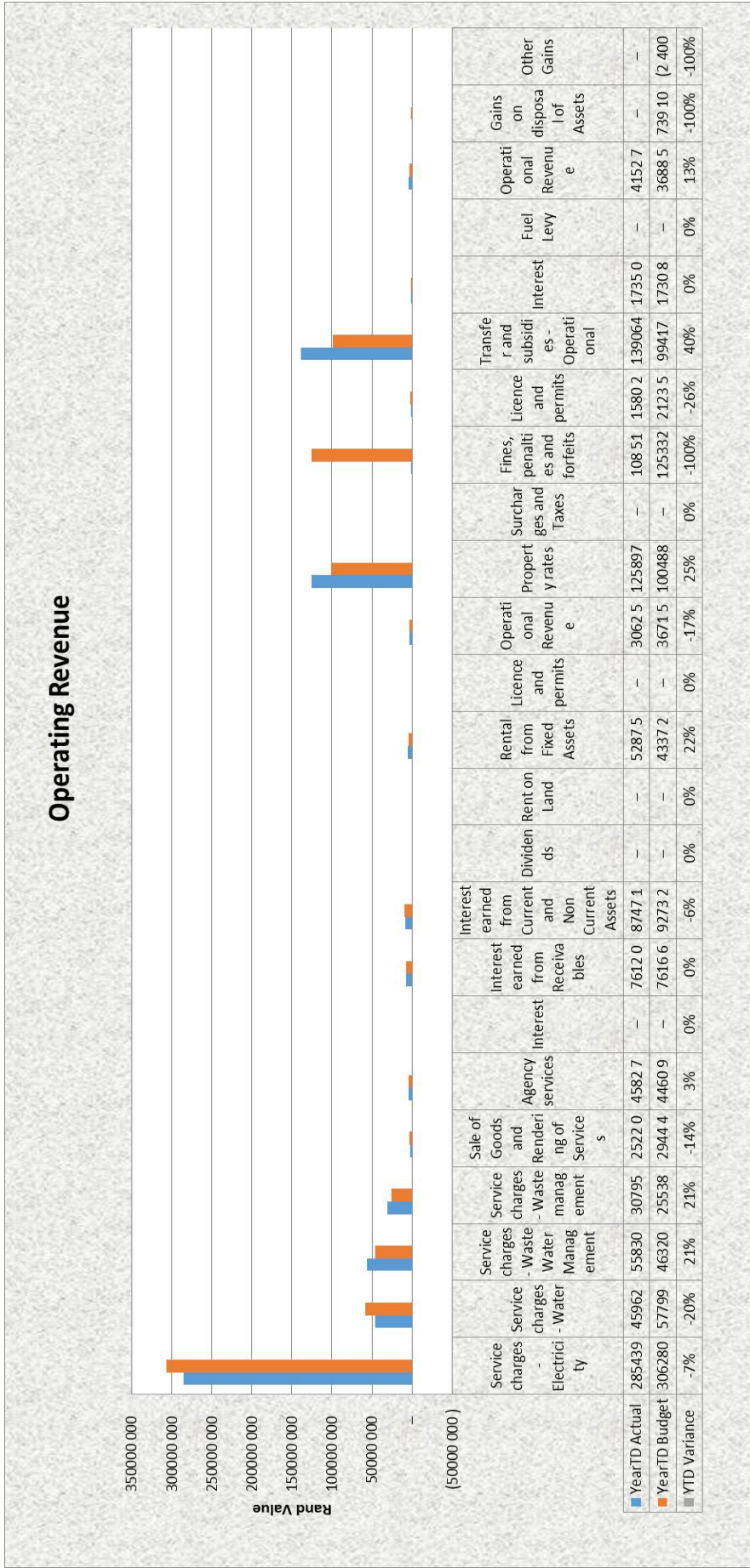
Gains

Gains from the disposal of assets are less than anticipated.

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

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



Operating Expenditure by Type

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

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

Employee related costs

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

Debt impairment

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

Depreciation and amortisation

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

Contracted services

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

Transfers and subsidies

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

Irrecoverable debts written off

The accounting treatment for irrecoverable debt owned by ingredient consumers.

Losses on Disposal of Assets

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

Other Losses

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

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

Operating Expenditure



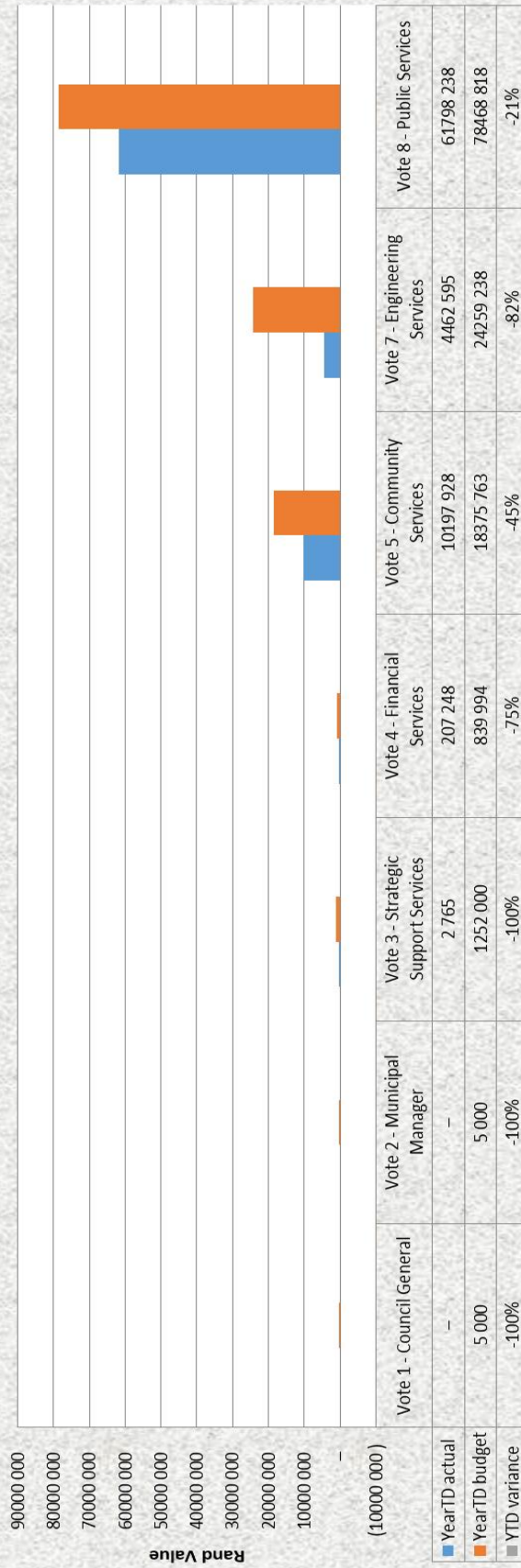
Capital Expenditure

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

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

Refer to Section 4 – table C5 for more detail.

Capital Expenditure - Per Vote



Cash Flow

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

Service Charges

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

Receipts

Credit control processes in place.

Other revenue

Normal credit control processes has however been implemented.

Government – Operating

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

Government Capital

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

Interest

Investment processes been done monthly.

Suppliers

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

Transfer and grants

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

Capital assets

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

Consumer deposits

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

Refer to Section 4

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

3.3 MATERIAL VARIANCES FROM SDBIP

Comments for December 2024.

Refer to Section 4 – Supporting Table SC1

3.4 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

PART 1 – IN-YEAR REPORT

SECTION 4 – IN-YEAR BUDGET TABLES

4.1 Monthly budget statements

4.1.1 Table C1: Monthly Budget Statement Summary

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

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

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

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

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

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

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

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	1 055	1 210	1 210	76	662	602	60	9,9%	1 210
Vote 2 - Municipal Manager		500	500	500	-	-	249	(249)	-100,0%	500
Vote 3 - Strategic Support Services		1 051	719	1 719	3	406	856	(449)	-52,5%	1 719
Vote 4 - Financial Services		283 665	291 918	291 918	17 314	188 577	145 287	43 290	29,8%	291 918
Vote 5 - Community Services		138 665	317 119	317 707	14 007	32 572	158 122	(125 550)	-79,4%	317 707
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		613 270	640 719	640 719	49 207	287 344	318 885	(31 540)	-9,9%	640 719
Vote 8 - Public Services		413 313	411 914	411 827	70 567	212 819	204 966	7 853	3,8%	411 827
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 451 520	1 664 099	1 665 600	151 175	722 380	828 966	(106 586)	-12,9%	1 665 600
Expenditure by Vote										
Vote 1 - Council General	1	39 717	42 692	42 807	2 754	19 120	20 541	(1 420)	-6,9%	42 807
Vote 2 - Municipal Manager		17 096	13 522	13 620	1 400	6 034	6 536	(502)	-7,7%	13 620
Vote 3 - Strategic Support Services		102 053	102 538	103 243	9 423	46 787	49 540	(2 753)	-5,6%	103 243
Vote 4 - Financial Services		131 541	144 676	144 177	13 427	58 992	69 182	(10 190)	-14,7%	144 177
Vote 5 - Community Services		215 122	332 222	333 428	12 699	69 710	159 993	(90 282)	-56,4%	333 428
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		549 040	605 833	604 221	43 848	277 089	289 930	(12 841)	-4,4%	604 221
Vote 8 - Public Services		341 787	376 147	374 919	23 324	135 770	179 902	(44 131)	-24,5%	374 919
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 396 358	1 617 631	1 616 417	106 873	613 503	775 623	(162 120)	-20,9%	1 616 417
Surplus/ (Deficit) for the year	2	55 162	46 468	49 183	44 302	108 878	53 343	55 534	104,1%	49 183

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

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

WC025 Breede Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue										
Exchange Revenue		871 574	938 550	938 550	77 799	449 842	468 243	(18 400)	-4%	938 550
Service charges - Electricity		543 810	612 204	612 204	48 746	285 440	306 280	(20 840)	-7%	612 204
Service charges - Water		110 405	115 599	115 599	10 236	45 962	57 799	(11 837)	-20%	115 599
Service charges - Waste Water Management		99 186	92 642	92 642	9 258	55 830	46 321	9 510	21%	92 642
Service charges - Waste management		54 422	50 190	50 190	4 709	30 796	25 538	5 257	21%	50 190
Sale of Goods and Rendering of Services		5 736	6 164	6 164	520	2 522	2 944	(422)	-14%	6 164
Agency services		8 949	9 391	9 391	339	4 583	4 461	122	3%	9 391
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 962	16 030	16 030	1 302	7 612	7 617	(5)	0%	16 030
Interest earned from Current and Non Current Assets		18 373	19 522	19 522	1 567	8 747	9 273	(526)	-6%	19 522
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		8 979	9 109	9 109	835	5 288	4 337	950	22%	9 109
Licence and permits		-	-	-	-	-	-	-	-	-
Exchange: Operational Revenue		7 753	7 700	7 700	288	3 063	3 672	(609)	-17%	7 700
Non-Exchange Revenue		482 199	671 139	672 727	73 376	272 538	333 518	(60 980)	-18%	672 727
Property rates		197 548	200 977	200 977	14 163	125 897	100 488	25 409	25%	200 977
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		72 714	253 897	253 897	36	109	125 333	(125 224)	-100%	253 897
Licence and permits		2 926	4 468	4 468	32	1 580	2 124	(543)	-26%	4 468
Transfer and subsidies - Operational		185 954	198 836	200 424	58 131	139 064	99 418	39 646	40%	200 424
Interest		3 436	3 643	3 643	322	1 735	1 731	4	0%	3 643
Fuel Levy		-	-	-	-	-	-	-	-	-
Non-Exchange: Operational Revenue		7 633	7 763	7 763	693	4 153	3 689	464	13%	7 763
Gains on disposal of Assets		2 155	1 555	1 555	-	-	739	(739)	-100%	1 555
Other Gains		9 834	(0)	(0)	-	-	(2)	2	-100%	(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		1 353 773	1 609 689	1 611 277	151 175	722 380	801 761	(79 381)	-10%	1 611 277
Expenditure By Type										
Employee related costs		396 107	456 828	454 416	33 016	188 107	217 033	(28 926)	-13%	454 416
Remuneration of councillors		20 467	21 757	21 757	1 726	10 895	10 347	548	5%	21 757
Bulk purchases - electricity		454 652	487 184	487 184	36 777	243 946	231 413	12 533	5%	487 184
Inventory consumed		50 154	46 872	47 296	5 212	22 960	22 787	173	1%	47 296
Debt impairment		115 605	220 011	220 011	-	6 213	108 174	(101 961)	-94%	220 011
Depreciation and amortisation		101 941	105 208	105 208	-	-	50 150	(50 150)	-100%	105 208
Interest charges		31 254	39 842	39 842	3 075	19 064	18 932	133	1%	39 842
Contracted services		126 490	127 393	125 782	15 526	45 927	61 356	(15 429)	-25%	125 782
Transfers and subsidies		3 069	7 711	8 706	95	1 720	3 735	(2 015)	-54%	8 706
Irrecoverable debts written off		-	19	19	721	23 018	10	23 009	100%	19
Operational costs		94 100	100 614	102 004	10 727	51 652	49 667	1 986	4%	102 004
Losses on Disposal of Assets		1 370	4 125	4 125	-	-	1 986	(1 986)	-100%	4 125
Other Losses		1 150	67	67	-	-	34	(34)	-100%	67
Total Expenditure		1 396 358	1 617 631	1 616 417	106 873	613 503	775 623	(162 120)	-21%	1 616 417
Surplus/(Deficit)		(42 585)	(7 942)	(5 140)	44 302	108 878	26 138	82 739	0	(5 140)
Transfers and subsidies - capital (monetary allocations)		97 746	54 410	54 323	-	-	27 205	(27 205)	(0)	54 323
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		55 162	46 468	49 183	44 302	108 878	53 343			49 183
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		55 162	46 468	49 183	44 302	108 878	53 343			49 183
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		55 162	46 468	49 183	44 302	108 878	53 343			49 183
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		55 162	46 468	49 183	44 302	108 878	53 343			49 183

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

Supporting Table SC1

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

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

WC025 Breede Valley - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December										
Vote Description	Ref	2023/24			Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		7	5	5	-	-	5	(5)	-100%	5
Vote 2 - Municipal Manager		173	5	5	-	-	5	(5)	-100%	5
Vote 3 - Strategic Support Services		2 270	2 155	2 187	3	3	1 187	(1 184)	-100%	2 187
Vote 4 - Financial Services		85	-	-	-	-	-	-	-	-
Vote 5 - Community Services		1 103	6 005	6 134	-	4	3 067	(3 063)	-100%	6 134
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		71 627	41 797	45 471	168	4 366	23 364	(18 999)	-81%	45 471
Vote 8 - Public Services		107 826	65 684	73 812	3 483	23 416	43 300	(19 884)	-46%	73 812
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	183 091	115 651	127 614	3 653	27 788	70 929	(43 140)	-61%	127 614
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		2 915	4 265	65	(4)	-	65	(65)	-100%	65
Vote 4 - Financial Services		927	1 405	1 625	168	207	840	(633)	-75%	1 625
Vote 5 - Community Services		3 935	23 673	24 685	446	10 194	15 309	(5 114)	-33%	24 685
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		1 241	750	1 740	-	97	895	(798)	-89%	1 740
Vote 8 - Public Services		42 512	41 693	69 889	7 742	38 382	35 168	3 213	9%	69 889
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	51 530	71 786	98 004	8 352	48 880	52 277	(3 397)	-6%	98 004
Total Capital Expenditure	3	234 621	187 437	225 618	12 006	76 669	123 206	(46 537)	-38%	225 618
Capital Expenditure - Functional Classification										
Governance and administration		4 764	5 785	13 866	167	1 393	11 464	(10 071)	-88%	13 866
Executive and council		180	10	10	-	-	10	(10)	-100%	10
Finance and administration		4 584	5 775	13 856	167	1 393	11 454	(10 061)	-88%	13 856
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 374	31 460	33 109	494	10 867	19 196	(8 329)	-43%	33 109
Community and social services		1 903	888	888	85	88	769	(681)	-89%	888
Sport and recreation		2 311	14 543	19 723	409	10 779	14 028	(3 250)	-23%	19 723
Public safety		157	10 030	6 499	-	-	1 399	(1 399)	-100%	6 499
Housing		1 003	6 000	6 000	-	-	3 000	(3 000)	-100%	6 000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		45 952	41 613	67 879	5 570	34 634	35 942	(1 308)	-4%	67 879
Planning and development		85	5	5	-	-	5	(5)	-100%	5
Road transport		45 867	41 608	67 874	5 570	34 634	35 937	(1 303)	-4%	67 874
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		178 531	108 579	110 764	5 774	29 775	56 604	(26 829)	-47%	110 764
Energy sources		78 411	48 245	48 709	344	5 924	25 407	(19 483)	-77%	48 709
Water management		23 156	14 619	14 806	744	9 604	7 428	2 176	29%	14 806
Waste water management		75 988	44 715	46 249	4 122	13 683	23 268	(9 586)	-41%	46 249
Waste management		976	1 000	1 000	565	565	500	64	13%	1 000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	234 621	187 437	225 618	12 006	76 669	123 206	(46 537)	-38%	225 618
Funded by:										
National Government		67 680	54 410	54 323	2 427	21 683	29 997	(8 314)	-28%	54 323
Provincial Government		30 067	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		97 746	54 410	54 323	2 427	21 683	29 997	(8 314)	-28%	54 323
Borrowing	6	56 598	48 706	63 867	907	13 953	31 318	(17 365)	-55%	63 867
Internally generated funds		80 276	84 321	107 428	8 672	41 033	61 891	(20 858)	-34%	107 428
Total Capital Funding	7	234 621	187 437	225 618	12 006	76 669	123 206	(46 537)	-38%	225 618

4.1.6 Table C6: Monthly Budget Statement – Financial Position

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

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
Description	Ref	2023/24			Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates		200 983	190 552	190 552	13 034	74 159	88 622	(14 463)	-16%	190 552
Service charges		809 040	843 939	843 939	70 834	441 155	413 959	27 197	7%	843 939
Other revenue		21 474	59 546	59 546	12 543	142 261	66 988	75 273	112%	59 546
Transfers and Subsidies - Operational		187 216	198 836	198 836	58 631	144 345	140 963	3 382	2%	198 836
Transfers and Subsidies - Capital		97 659	54 410	54 323	9 150	32 502	34 575	(2 073)	-6%	54 410
Interest		31 838	35 553	35 553	2 068	16 359	16 377	(18)	0%	35 553
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1 060 816)	(1 244 859)	(1 242 963)	(116 989)	(763 555)	(690 485)	73 070	-11%	(1 244 859)
Interest		(28 217)	(38 204)	(36 204)	-	(17 517)	(19 534)	(2 017)	10%	(38 204)
Transfers and Subsidies		(3 069)	(7 711)	(8 548)	(95)	(1 720)	(4 031)	(2 311)	57%	(7 711)
NET CASH FROM/(USED) OPERATING ACTIVITIES		256 108	92 061	95 033	49 976	67 990	47 434	(20 556)	-43%	92 061
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 490	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(1 146)	100	100	7	131	101	30	29%	100
Decrease (increase) in non-current investments		(14 767)	-	-	-	-	-	-	-	-
Payments										
Capital assets		(250 957)	(187 437)	(225 525)	(12 006)	(76 783)	(114 492)	(37 710)	33%	(225 525)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(263 381)	(187 337)	(225 425)	(11 999)	(76 652)	(114 391)	(37 740)	33%	(225 425)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		74 000	48 206	48 206	-	-	48 206	(48 206)	-100%	48 206
Increase (decrease) in consumer deposits		(31)	150	150	3	153	123	30	25%	150
Payments										
Repayment of borrowing		(22 208)	(23 011)	(25 011)	-	(13 132)	(13 132)	(0)	0%	(23 011)
NET CASH FROM/(USED) FINANCING ACTIVITIES		51 760	25 346	23 346	3	(12 979)	35 197	48 176	137%	25 346
NET INCREASE/ (DECREASE) IN CASH HELD		44 488	(69 931)	(107 046)	37 980	(21 641)	(31 760)			(108 019)
Cash/cash equivalents at beginning:		148 753	135 013	218 237		218 237	218 237			218 237
Cash/cash equivalents at month/year end:		193 241	65 082	111 191		196 596	186 477			110 218

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December													
Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L1.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7 205	2 736	1 891	2 059	2 095	1 769	6 706	30 262	54 722	42 890	11 888	52 250
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21 658	2 750	629	469	417	189	1 456	4 705	32 311	7 275	274	6 254
Receivables from Non-exchange Transactions - Property Rates	1400	9 402	2 508	1 246	5 577	791	735	3 160	20 883	44 303	31 146	1 772	32 181
Receivables from Exchange Transactions - Waste Water Management	1500	6 429	2 329	1 942	2 219	1 958	1 754	5 942	32 857	55 429	44 729	9 635	52 250
Receivables from Exchange Transactions - Waste Management	1600	4 734	1 393	1 180	1 753	1 177	922	3 670	19 083	33 913	26 606	5 935	32 199
Receivables from Exchange Transactions - Property Rental Debtors	1700	525	352	333	341	343	308	1 148	8 324	11 674	10 465	2 175	14 316
Interest on Arrear Debtor Accounts	1810	184	3	73	272	196	211	1 652	46 947	49 537	49 278	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(7 115)	819	1 359	1 237	584	592	3 807	25 907	27 189	32 128	1 830	32 009
Total By Income Source	2000	43 021	12 889	8 652	13 927	7 561	6 481	27 581	188 967	309 078	244 517	33 509	221 460
2023/24 - totals only		49 110	10 995	7 712	14 199	5 909	4 964	21 313	170 792	284 993	217 176	33 547	196 621
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 309	2 168	343	1 264	113	69	80	808	7 154	2 334	-	-
Commercial	2300	8 446	800	247	676	85	85	734	2 726	13 800	4 307	-	-
Households	2400	26 169	8 799	7 588	10 133	7 089	6 094	25 756	175 444	267 071	224 516	33 509	221 460
Other	2500	6 097	1 121	474	1 853	274	233	1 010	9 990	21 052	13 360	-	-
Total By Customer Group	2600	43 021	12 889	8 652	13 927	7 561	6 481	27 581	188 967	309 078	244 517	33 509	221 460

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.1 Outstanding Debtors

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

1. Debtors Age Analysis

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.4 Debt Collection

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

Attorneys

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

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

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

5.2.5 Arrears Councillors

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

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

5.2.6 Arrears Employees

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.1 Supporting Table SC5

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 December 2024.

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month December 2024.

Funds Allocations

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

More information with regard to Investments is as follows:

Allocation of Investments, cash and cash equivalents					
Cash and cash equivalents are allocated				Monthly Report	
		30/06/2024		31/12/2024	
	Liability	Cash back	Liability	Cash back	
		218 241 140		196 596 020	
Unutilized grants	17 597 475	17 597 475	28 695 105	28 695 105	
Consumer and Sundry deposits	5 500 670	5 500 670	5 755 941	5 755 941	
External loans unspent	15 160 306	15 160 306	1 207 444	1 207 444	
EFF Accumulated Depreciation	6 500 000	6 500 000	8 800 000	8 800 000	
Self Insurance Reserve	22 420 711	22 420 711	22 915 463	22 915 463	
Capital Replacement reserve	51 162 571	51 162 571	45 143 154	45 143 154	
Retained surplus (unidentified dep.)	8 156 893	8 156 893	9 061 714	9 061 714	
Performance Bonus Provision	1 084 317	1 084 317	1 172 866	1 172 866	
Set aside for retention	10 416 530	10 416 530	10 406 378	10 406 378	
Set aside for Creditor payments	30 982 000	38 150 746	23 850 000	55 711 956	
Provision for leave Payment	8 246 000	8 246 000	7 726 000	7 726 000	
	-		-		
	177 227 473	184 396 219	164 734 064	196 596 020	
Cash Surplus (Deficit)		7 168 746		31 861 956	
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA					
	30/06/2024		31/12/2024		
ABSA	10 000 000		20 000 000		
Nedbank	0		10 000 000		
First National Bank	5 000 000		0		
Standard Bank	10 000 000		25 000 000		
Investec	0		0		
Total short term	25 000 000		55 000 000		
Bank and Cash	193 226 155		141 581 035		
Cash on hand	14 985		14 985		
Loan payments - out of own funding	-		-		
	218 241 140		196 596 020		
	-		-		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in December 2024.

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table SC6 – Grant receipts

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

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants	1,2									
National Government:		6 339	177 889	177 889	58 131	133 722	130 431	3 291	2,5%	3 495
Operational Revenue:General Revenue:Equitable Share		–	174 394	174 394	58 131	130 795	127 883	2 912	2,3%	–
Operational:Revenue:General Revenue:Fuel Levy	3	–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 789	1 895	1 895	–	1 327	948	379	39,9%	1 895
Local Government Financial Management Grant [Schedule 5B]		1 550	1 600	1 600	–	1 600	1 600	–	–	1 600
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		16 747	19 664	19 664	–	9 757	12 087	(2 330)	-19,3%	18 754
Human Settlement Development Grant: Operating		100	6 370	6 370	–	–	3 537	(3 537)	-100,0%	–
Municipal Accreditation and Capacity Building Grant		491	–	–	–	497	–	497	–	1 807
Informal Settlements Upgrading Partnership Grant		–	–	–	–	–	–	–	–	497
Community Library Service Grant: Operating		143	11 504	11 504	–	7 670	7 708	(38)	-0,5%	200
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	200	200	–	–	–	–	–	11 504
Community Development Workers (CDW) Grant		94	94	94	–	94	94	–	–	94
Disaster Management Grant		1 103	–	–	–	466	–	466	–	466
Thusong Services Centre Grant		120	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		–	1 030	1 030	–	1 030	515	515	100,0%	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Financial Management capacity grant		–	–	–	–	–	–	–	–	–
Fire Service Capacity Building Grant		–	466	466	–	–	233	(233)	-100,0%	–
MAINTENANCE OF FIRE EQUIPMENT		–	–	–	–	–	–	–	–	120
DISASTER MANAGEMENT GRANT		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
REGIONAL SOCIO-ECONOMIC PROJECT (RSEP) GRANT		–	–	–	–	–	–	–	–	–
TITLE-DEEDS RESTORATION GRANT		–	–	–	–	–	–	–	–	1 457
Provincial Earmarked (Accelerated) Grant Funding		2 772	–	–	–	–	–	–	–	2 609
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		700	–	–	–	–	–	–	–	–
District Municipality:		1 726	500	500	500	500	663	(163)	-24,6%	600
CWDM Operational Projects		–	500	500	–	–	663	(663)	-100,0%	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
CWDM Projects		–	–	–	–	–	–	–	–	–
CWDM Projects		1 726	–	–	500	500	–	500	–	600
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Other grant providers:		769	783	783	–	366	390	(24)	-6,0%	500
Departmental Agencies and Accounts		769	663	663	–	366	390	(24)	-6,0%	500
Non-profit Institutions		–	120	120	–	–	–	–	–	–
Total Operating Transfers and Grants	5	25 581	198 836	198 836	58 631	144 345	143 571	775	0,5%	23 349
Capital Transfers and Grants										
National Government:		54 468	54 410	54 410	9 150	32 502	31 745	757	2,4%	54 410
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 237	14 620	14 620	–	2 000	9 064	(7 064)	-77,9%	14 620
Municipal Infrastructure Grant [Schedule 5B]		35 062	39 790	39 790	9 150	30 502	22 680	7 822	34,5%	39 790
Municipal Disaster Recovery Grant [Schedule 4B]		(0)	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		(832)	–	–	–	–	–	–	–	–
Provincial Government:		36 270	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		1 100	–	–	–	–	–	–	–	–
Community Library Service Grant: Operating		1 170	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Human Settlement Development Grant		34 000	–	–	–	–	–	–	–	–
Emergency Municipal Load-Shedding Relief Grant		–	–	–	–	–	–	–	–	–
Provincial Earmarked (Accelerated) Grant Funding		–	–	–	–	–	–	–	–	–
Library Service Replacement Funding for Vulnerable Municipalities		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	90 738	54 410	54 410	9 150	32 502	31 745	757	2,4%	54 410
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	116 319	253 246	253 246	67 781	176 847	175 316	1 532	0,9%	77 759

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
Operational Revenue:General Revenue:Equitable Share		-	(174 394)	(174 394)	(58 131)	(130 795)	(127 883)	(2 912)	2,3%	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 789	(1 895)	(1 895)	-	(1 327)	(948)	(379)	39,9%	(1 895)
Local Government Financial Management Grant [Schedule 5B]		1 550	(1 600)	(1 600)	(657)	(834)	(1 600)	766	-47,9%	(1 600)
Provincial Government:		13 062	(19 664)	(19 664)	(2 093)	(5 908)	(12 087)	6 179	-51,1%	(18 754)
Human Settlement Development Grant: Operating		-	(6 370)	(6 370)	-	-	(3 537)	3 537	-100,0%	-
Municipal Accreditation and Capacity Building Grant		543	-	-	-	-	-	-	-	(3 264)
Informal Settlements Upgrading Partnership Grant		415	-	-	-	-	-	-	-	(497)
Community Library Service Grant: Operating		143	(11 504)	(11 504)	(2 087)	(5 846)	(7 708)	1 862	-24,2%	(200)
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	(200)	(200)	-	-	-	-	-	(11 504)
Community Development Workers (CDW) Grant		113	(94)	(94)	(3)	(40)	(94)	54	-57,3%	(94)
Disaster Management Grant		15	-	-	-	-	-	-	-	(466)
Thusong Services Centre Grant		120	-	-	-	-	-	-	-	-
Regional Socio-Economic Project (RSEP) Grant		-	(1 030)	(1 030)	-	-	(515)	515	-100,0%	-
Road Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Financial Management capacity grant		-	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	(466)	(466)	(3)	(22)	(233)	211	-90,7%	-
Maintenance of Fire Equipment		-	-	-	-	-	-	-	-	(120)
Provincial Earmarked (Accelerated) Grant Funding		15	-	-	-	-	-	-	-	(2 609)
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		473	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
District Municipality:		500	(663)	(663)	-	-	(663)	663	-100,0%	(600)
CWDM Operational Projects		-	(663)	(663)	-	-	(663)	663	-100,0%	-
CWDM Projects		500	-	-	-	-	-	-	-	(600)
Other grant providers:		769	(620)	(620)	-	(366)	(390)	24	-6,0%	(500)
Departmental Agencies and Accounts		769	(500)	(500)	-	(366)	(390)	24	-6,0%	(500)
Non-profit Institutions		-	(120)	(120)	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		20 670	(198 836)	(198 836)	(60 881)	(139 230)	(143 571)	4 341	-3,0%	(23 349)
Capital expenditure of Transfers and Grants										
National Government:		63 680	(54 410)	(54 410)	(247)	(21 683)	(31 745)	10 062	-31,7%	(54 410)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 238	(14 620)	(14 620)	-	-	(9 064)	9 064	-100,0%	(14 620)
Municipal Infrastructure Grant [Schedule 5B]		35 062	(39 790)	(39 790)	(247)	(21 683)	(22 680)	997	-4,4%	(39 790)
Municipal Disaster Recovery Grant [Schedule 4B]		8 380	-	-	-	-	-	-	-	-
Provincial Government:		30 067	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Regional Socio-Economic Project (RSEP) Grant		38	-	-	-	-	-	-	-	-
Community Library Service Grant		283	-	-	-	-	-	-	-	-
Human Settlement Development Grant		29 745	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		93 746	(54 410)	(54 410)	(247)	(21 683)	(31 745)	10 062	-31,7%	(54 410)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		114 417	(253 246)	(253 246)	(61 128)	(160 913)	(175 316)	14 403	-8,2%	(77 759)

PART 2 - SUPPORTING DOCUMENTATION

SECTION 8 - ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.1 Supporting Table SC8

WC025 Breede Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
Summary of Employee and Councillor remuneration	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		16 575	17 750	17 750	1 406	8 935	8 476	459	5%	17 750
Pension and UIF Contributions		1 230	1 294	1 294	107	680	618	62	10%	1 294
Medical Aid Contributions		271	293	293	23	140	140	1	0%	293
Motor Vehicle Allowance		359	397	397	29	177	190	(13)	-7%	397
Cellphone Allowance		1 869	1 860	1 860	148	886	888	(2)	0%	1 860
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		164	164	164	13	78	78	(0)	0%	164
Sub Total - Councillors		20 467	21 757	21 757	1 726	10 895	10 389	506	5%	21 757
% increase	4		6,3%	6,3%						6,3%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	12 144	9 881	9 881	832	4 993	4 718	274	6%	9 881
Pension and UIF Contributions		682	893	893	77	458	426	32	7%	893
Medical Aid Contributions		59	119	119	11	68	57	11	19%	119
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		1 478	1 486	1 486	111	681	710	(29)	-4%	1 486
Cellphone Allowance		278	346	346	22	130	165	(35)	-21%	346
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		269	343	343	7	44	164	(119)	-73%	343
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment	2	–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		14 909	13 067	13 068	1 060	6 373	6 240	133	2%	13 068
% increase	4		-12,4%	-12,4%						-12,4%
Other Municipal Staff										
Basic Salaries and Wages		218 482	276 619	274 205	18 641	112 219	130 937	(18 718)	-14%	274 205
Pension and UIF Contributions		40 874	52 370	52 370	3 524	21 118	25 008	(3 890)	-16%	52 370
Medical Aid Contributions		23 506	31 693	31 693	1 955	11 941	15 134	(3 193)	-21%	31 693
Overtime		25 032	26 371	26 371	2 032	10 473	12 593	(2 120)	-17%	26 371
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		9 911	11 930	11 930	833	5 120	5 697	(577)	-10%	11 930
Cellphone Allowance		926	990	990	77	454	473	(19)	-4%	990
Housing Allowances		1 712	2 304	2 304	147	903	1 100	(197)	-18%	2 304
Other benefits and allowances		27 815	32 239	32 241	3 898	14 667	15 395	(728)	-5%	32 241
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		23 471	1	1	–	–	0	(0)	-100%	1
Post-retirement benefit obligations	2	7 134	7 545	7 545	650	3 812	3 603	209	6%	7 545
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		13	0	0	–	–	0	(0)	-100%	0
Acting and post related allowance		2 322	1 699	1 699	199	1 027	811	216	27%	1 699
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		381 197	443 761	441 348	31 955	181 734	210 750	(29 017)	-14%	441 348
% increase	4		16,4%	15,8%						15,8%
Total Parent Municipality		416 574	478 585	476 173	34 742	199 002	227 380	(28 378)	-12%	476 173
TOTAL SALARY, ALLOWANCES & BENEFITS		416 574	478 585	476 173	34 742	199 002	227 380	(28 378)	-12%	476 173
% increase	4		14,9%	14,3%						14,3%
TOTAL MANAGERS AND STAFF		396 107	456 828	454 416	33 016	188 107	216 990	(28 883)	-13%	454 416

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

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

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

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
Month	2023/24			Budget Year 2024/25					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	5 937	9 623	7 479	6 780	6 780	7 479	698	9,3%	4%
August	22 559	10 423	11 909	8 407	15 187	19 388	4 201	21,7%	8%
September	17 593	23 346	32 998	12 102	27 290	52 387	25 097	47,9%	15%
October	22 345	13 409	13 645	14 810	42 099	66 032	23 932	36,2%	22%
November	13 954	13 744	11 569	22 564	64 663	77 601	12 938	16,7%	34%
December	15 388	29 610	45 605	12 006	76 669	123 206	46 537	37,8%	41%
January	7 077	9 323	9 229	–	–	132 434	–	0,0%	0%
February	8 730	9 323	7 229	–	–	139 663	–	0,0%	0%
March	37 486	22 546	32 348	–	–	172 011	–	0,0%	0%
April	20 549	9 323	7 229	–	–	179 240	–	0,0%	0%
May	21 801	9 323	7 959	–	–	187 199	–	0,0%	0%
June	41 203	27 443	38 419	–	–	225 618	–	0,0%	0%
Total Capital expenditure	234 621	187 437	225 618	76 669					

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SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

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

Capital Progress Report 2024/25		December 2024									
PROJECT FUNDING	Total Approved Budget 2024/25	Roll overs requests from 2023/24	Virements	Other Adjustments/ Additional funding	Total Funded budget 2023/24	Requests Approved	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN											
Projects New	48 706 373	15 160 306	0		63 866 679	0,00	16 495 869,73	13 952 862,19	906 715,14	49 913 816,81	21,85%
TOTAL EXTERNAL LOAN	48 706 373	15 160 306	0		63 866 679	0,00	16 495 869,73	13 952 862,19	906 715,14	49 913 816,81	
CAPITAL REPLACEMENT RESERVE											
Projects New	64 862 500	13 865 528	-24 339	0	78 703 689	884 511,88	45 830 262,85	33 450 014,47	5 989 186,21	45 253 674,53	42,50%
Projects (BIF)	100 000	0	0	0	100 000	0,00	100 000,00	100 000,00	0,00	0,00	100,00%
Projects (MIG Counter Funding)	14 599 217	8 891 796	0	0	23 491 013	0,00	7 143 751,63	6 904 807,63	2 457 423,27	16 586 205,37	29,39%
CRR Connections (Public Contr)	3 339 200	0	0	0	3 339 200	0,00	364 302,72	364 302,72	53 854,05	2 974 897,28	10,91%
Furniture and Equipment	20 000	0	74 339	130 000	224 339	62 608,69	83 875,78	6 447,74	2 765,22	217 891,26	2,87%
TOTAL CRR	82 920 917	22 757 324	50 000	130 000	105 858 241	947 120,57	53 522 192,98	40 825 572,56	8 503 228,75	65 032 668,44	38,57%
INSURANCE RESERVE											
Insurance Reserve	1 400 000	170 000	0	0	1 570 000	0,00	222 688,02	207 248,46	168 385,00	1 362 751,54	13,20%
TOTAL INSURANCE RESERVE	1 400 000	170 000	0	0	1 570 000	0,00	222 688,02	207 248,46	168 385,00	1 362 751,54	13,20%
TOTAL BASIC CAPITAL	133 027 290	38 087 630	50 000	130 000	171 294 920	947 120,57	70 240 750,73	54 985 683,21	9 578 328,89	116 309 236,79	32,10%
CAPITAL GRANT FUNDING											
National Government: MIG (DORA)	39 790 000	0	0	-87 000	39 703 000	0,00	21 683 091,65	21 683 091,65	2 427 360,04	18 019 908,35	54,61%
National Government: INEP (DORA)	14 620 000	0	0	0	14 620 000	0,00	0,00	0,00	0,00	14 620 000,00	0,00%
TOTAL : GRANT FUNDING	54 410 000	0	0	-87 000	54 323 000	0,00	21 683 091,65	21 683 091,65	2 427 360,04	32 639 908,35	39,92%
TOTAL FUNDING	187 437 290	38 087 630	50 000	43 000	225 617 920	947 120,57	91 923 842,38	76 668 774,86	12 005 688,93	148 949 145,14	33,98%

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 December 2024.

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

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SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

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

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

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SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

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

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11.5 Procurement premiums paid for the month of December 2024.

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

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11.6 Approved Budget Virements: 2nd QUARTER of 2024/2025.

APPROVED BUDGET VIREMENTS: 2024/2025									
U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 October 2024	Increase	Decrease	Amended Budget 31 December 2024
1. OPERATING BUDGET: The following Operating Budget Virements were processed in the above mentioned period.									
COUNCIL GENERAL									
20240912053124	10303222700000	Council General Admin	Daily Allowance	0.050	04/10/2024	4 000	2 000	-	6 000
20180704065049	10303277250000	Council General Admin	Grant In Aid	0.051	04/10/2024	153 700	-	-8 200	145 500
20200629056231	10303277250000	Council General Admin	Grant In Aid	0.051	04/10/2024	214 600	8 200	-	222 800
20200629056231	10303277250000	Council General Admin	Grant In Aid	0.051	05/10/2024	194 100	20 500	-	214 600
20200629056231	10303277250000	Council General Admin	Grant In Aid	0.078	30/10/2024	222 800	4 500	-	227 300
20200629056231	10303277250000	Council General Admin	Grant In Aid	0.078	30/10/2024	227 300	32 700	-	260 000
20210702017821	10306222690000	Mayoral Offices	Accommodation	0.050	04/10/2024	24 200	-	-2 000	22 200
20180801062508	10306277210000	Mayoral Offices	Disability Grant	0.078	30/10/2024	69 500	-	-4 500	65 000
20180704065051	10306277250000	Mayoral Offices	Grant In Aid	0.097	29/11/2024	367 200	100 000	-	467 200
20180801991943	10306277910000	Mayoral Offices	Sport Councils	0.078	30/10/2024	159 000	40 700	-	199 700
20180801991943	10306277910000	Mayoral Offices	Sport Councils	0.078	30/10/2024	199 700	-	-32 700	167 000
20180801991218	10306277810000	Mayoral Offices	School Support	0.051	05/10/2024	273 700	-	-30 000	243 700
20180801991218	10306277810000	Mayoral Offices	School Support	0.078	30/10/2024	243 700	-	-40 700	203 000
20180801993736	10306277950000	Mayoral Offices	Animal Care	0.051	05/10/2024	10 500	9 500	-	20 000
TOTAL: COUNCIL GENERAL -						2 364 000	218 100	-118 100	2 464 000
MUNICIPAL MANAGER									
20240227044848	10606200320000	Internal Audit	Catering Services	0.063	15/10/2024	1 600	1 400	-	3 000
20180704062210	10606200700000	Internal Audit	Audit Committee	0.063	15/10/2024	109 999	30 000	-	139 999
20210702016341	10606220180000	Internal Audit	Standard Rated	0.063	15/10/2024	2 314	1 686	-	4 000
20180704063979	10606220210000	Internal Audit	Materials and Supplies	0.063	15/10/2024	47 615	-	-45 186	2 429
20210702017621	10606222420000	Internal Audit	National	0.063	15/10/2024	4 900	7 100	-	12 000
20210702017921	10606222700000	Internal Audit	Daily Allowance	0.063	15/10/2024	1 200	1 800	-	3 000
20210702018033	10606222720000	Internal Audit	Incidental Cost	0.063	15/10/2024	200	300	-	500
20210702018135	10606222750000	Internal Audit	Own Transport	0.063	15/10/2024	4 100	2 900	-	7 000
TOTAL: MUNICIPAL MANAGER						171 928	45 186	-45 186	171 928
STRATEGIC SUPPORT SERVICES									
20210702014399	11545201340000	Tourism	Event Promoters	0.076	29/10/2024	200	340 000	-	340 200
20180704062613	12115201640000	Security Services	Safeguard and Security	0.103	09/12/2024	14 228 000	2 200	-	14 230 200
20180704062613	12115201640000	Security Services	Safeguard and Security	0.109	13/12/2024	14 230 200	-	-400 000	13 830 200
20190222035046	11545222360000	Tourism	Management Fee	0.079	01/11/2024	2 300	-	-1 500	800
20190222035046	11545222360000	Tourism	Management Fee	0.076	29/10/2024	342 300	-	-340 000	2 300
20190812034712	11545277880000	Tourism	Tourism	0.076	29/10/2024	197 300	-	-11 500	185 800
20190812034712	11545277880000	Tourism	Tourism	0.095	26/11/2024	185 800	-	-5 000	180 800
20241007035157	11548200270000	Local Economic Development	Project Management	0.058	07/10/2024	-	155 000	-	155 000
20230802021307	11548201070000	Local Economic Development	Town Planner	0.074	28/10/2024	1 555 000	-	-1 400 000	155 000
20210702014383	11548201270000	Local Economic Development	Catering Services	0.108	12/12/2024	20 000	10 000	-	30 000
20210702014397	11548201340000	Local Economic Development	Event Promoters	0.067	18/10/2024	525 241	-	-525 241	-
20241018040603	11548201340000	Local Economic Development	Event Promoters	0.067	18/10/2024	-	525 241	-	525 241
20180704064640	11548222360000	Local Economic Development	Management Fee	0.058	07/10/2024	475 125	-	-155 000	320 125
20180704064640	11548222360000	Local Economic Development	Management Fee	0.108	12/12/2024	320 125	-	-10 000	310 125
20180704065054	11548277880000	Local Economic Development	Tourism	0.076	29/10/2024	608 500	11 500	-	620 000

APPROVED BUDGET VIREMENTS: 2024/2025

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

APPROVED BUDGET VIREMENTS: 2024/2025

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

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

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


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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 12 – MUNICIPAL MANAGER’S QUALITY CERTIFICATE

QUALITY CERTIFICATE

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

(mark as appropriate)

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

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

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE:  _____

DATE: 13.01.2025