
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 & 52 (d) REPORT MARCH 2025

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2024/2025 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71 & 52(d)

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

52. The mayor of a municipality—

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

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 March 2025 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 March 2025 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for March 2025 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 March 2025 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 March 2025 is R1 058 990 892 or 65.01% of the total budgeted revenue R1 628 958 218.

The total revenue is underperforming by 13% in comparison to the approved budget due to mainly traffic fine revenue which is recorded at year end. Property Rates reflects an overperformance of 8% due to the annual rates that have been billed in July 2024. Service charges reflect an overall underperformance of 5%. 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 6% and 8% respectively due to the annual services billed in July 2024.

Property Rates

Property Rates reflects an overperformance of 8% due to the billing of annual rate payers accounts.

Service charges - electricity revenue

The Electricity revenue shows a 8% 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 28 February 2025, the Municipality purchased 21 093 640 kWh (units) of electricity while 19 385 737 were distributed. This resulted in electricity distribution losses of 8 % (1 707 903 kWh) during this period.

Service charges - water revenue.

Water revenue shows an underperformance of 6% 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 February 2025 a bulk water supply from source of 11 336 365 kiloliters (kl) of water was inputted into the water distribution system, while revenue water of 9 375 368 kl was accounted for. This means that 1 960 997 kl were lost. This represents overall water losses of 17.30 %. The unbilled authorized consumption represents 0.64% (73 055) while customer meter and data errors are 2.12% (240 397 kl) resulting in real losses of 14.53 % (1 647 545 kl).

Service charges – waste management and waste-water management

Waste management and Waste-water management revenue show an overperformance of 6% and 8%, respectively against the budgeted revenue. This is due to the billing of annual payers for these services.

Sale of Goods and Rendering of Services

The Sale of Goods and Rendering of Services are higher than anticipated.

Rental from Fixed Assets

The Rental from Fixed Assets are done on an ad-hoc basis based on the demand from clients.

Exchange: Operational Revenue

Exchange: Operational Revenue for March 2025 are pro-rata less than anticipated.

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.

Transfers and subsidies – Operating.

The transfers of the equitable share has been fully recognised for the year under review.

Gains on disposal of Assets

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

Other Gains

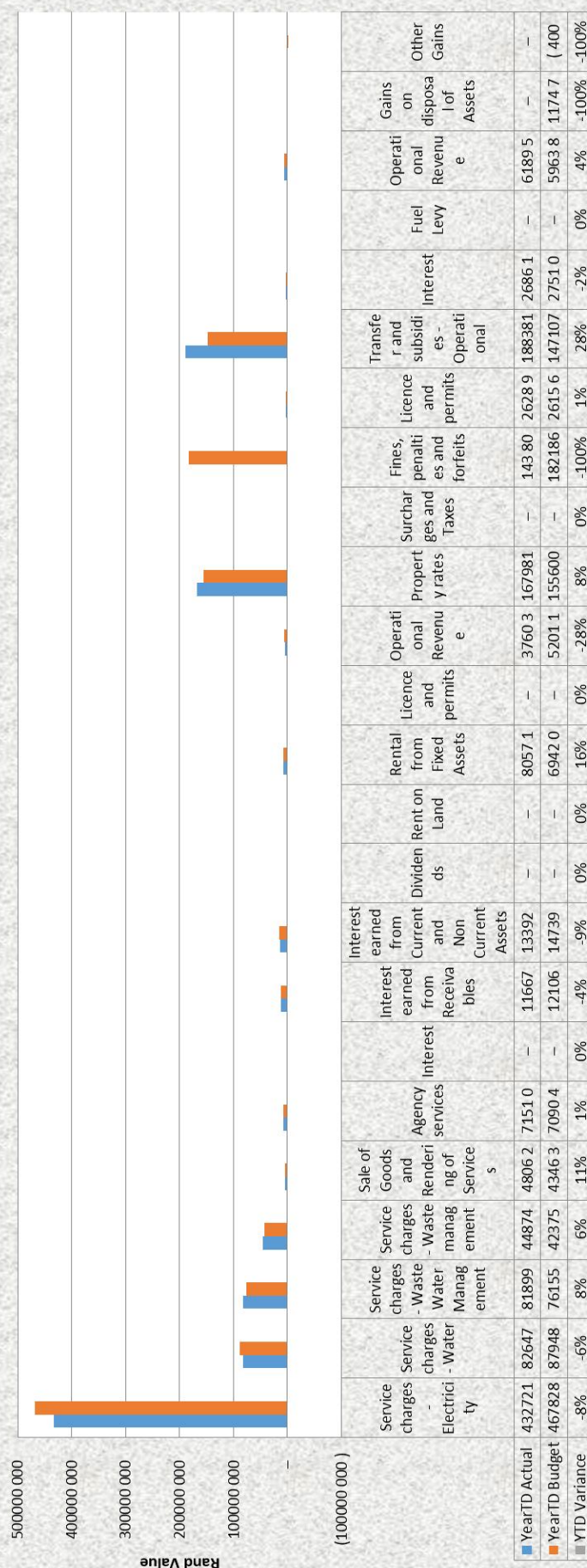
Actuarial gains and losses are done at financial year-end.

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

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

Operating Revenue



Operating Expenditure by Type

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

The total expenditure amounts to R1 060 024 318 or 65.28% of the total budgeted expenditure R1 625 130 787.

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.

Bulk purchases – electricity

Electricity purchases till March 2025 are pro-rata less than anticipated.

Contracted services

Expenditure on contracted and outsourced services till March 2025 are pro-rata less than anticipated.

Transfers and subsidies

Monetary allocations to individuals and organisations till March 2025 are pro-rata less than anticipated.

Irrecoverable debts written off

The accounting treatment for irrecoverable debt owned by ingredient consumers.

Operational costs

Expenditure on SALGA membership fees and Commission to Third Party Vendors are less than budgeted.

Losses on Disposal of Assets

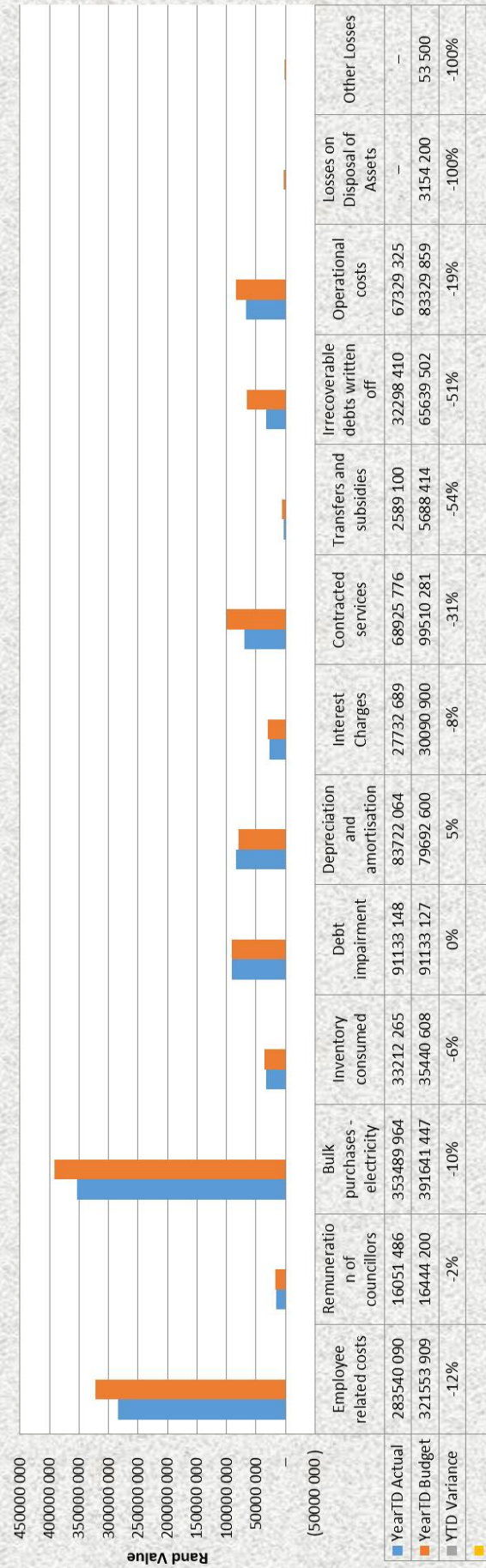
No disposal of assets were done for the financial year under review.

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

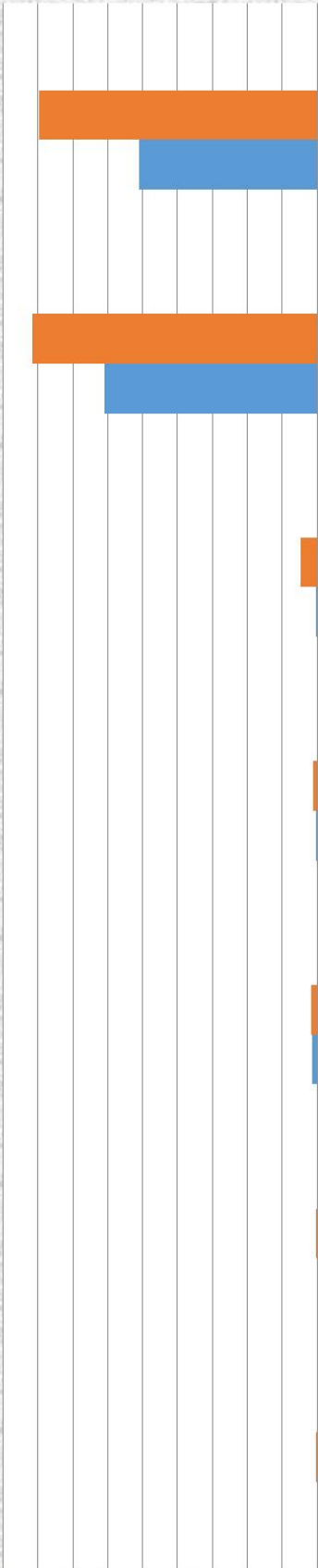
The total capital expenditure for the period 1 July 2024 – 31 March 2025, amounts to R113 969 163 or 52.17% of the total capital budget that amounts to R218 459 564.

Capital grant funding the total capital grant funding expenditure amounts to R34 188 122 or 40.62% of the total capital grant funding budget that amounts to R84 160 182.

Refer to Section 4 – table C5 for more detail.

Capital Expenditure - Per Vote

Rand Value
(10000 000)



	Vote 1 - Council General	Vote 2 - Municipal Manager	Vote 3 - Strategic Support Services	Vote 4 - Financial Services	Vote 5 - Community Services	Vote 7 - Engineering Services	Vote 8 - Public Services
YearTD actual	3 860	3 860	1356 455	235 930	260 467	60998 762	51117 549
YearTD budget	3 860	3 860	1743 506	1260 958	4875 459	81497 080	79640 217
YTD variance	-100%	-100%	-22%	-81%	-95%	-25%	-36%

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 R 215 007 594.

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.

Property rates

Credit processes in place to follow up. Need to investigate the ZZ receipts after month end - this can have an indication on the % received.

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

Refer to Section 4 – 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 - M09 March									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance									
Property rates	197 548	200 977	207 468	14 233	167 982	155 601	12 381	8%	207 468
Service charges	807 823	870 634	899 127	77 778	642 144	674 307	(32 163)	-5%	899 127
Investment revenue	18 373	19 522	19 522	1 495	13 393	14 740	(1 347)	-9%	19 522
Transfers and subsidies - Operational	185 954	198 836	196 144	44 088	188 382	147 108	41 274	28%	196 144
Other own revenue	144 076	319 720	306 697	5 788	47 091	230 377	(183 286)	-80%	306 697
Total Revenue (excluding capital transfers and	1 353 773	1 609 689	1 628 958	143 382	1 058 991	1 222 132	(163 141)	-13%	1 628 958
Employee costs	396 107	456 828	425 824	31 942	283 540	321 554	(38 014)	-12%	425 824
Remuneration of Councillors	20 467	21 757	21 757	1 735	16 051	16 444	(393)	-2%	21 757
Depreciation and amortisation	101 941	105 208	105 208	74 243	83 722	79 693	4 029	5%	105 208
Interest	31 254	39 842	39 842	4 673	27 733	30 091	(2 358)	-8%	39 842
Inventory consumed and bulk purchases	504 806	534 056	569 158	38 362	386 702	427 082	(40 380)	-9%	569 158
Transfers and subsidies	3 069	7 711	7 556	292	2 589	5 688	(3 099)	-54%	7 556
Other expenditure	338 715	452 229	455 787	106 332	259 687	342 820	(83 134)	-24%	455 787
Total Expenditure	1 396 358	1 617 631	1 625 131	257 578	1 060 024	1 223 373	(163 348)	-13%	1 625 131
Surplus/(Deficit)	(42 585)	(7 942)	3 827	(114 196)	(1 033)	(1 240)	207		3 827
Transfers and subsidies - capital (monetary allocations)	97 746	54 410	84 160	(5)	–	63 120	(63 120)	-100%	84 160
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	55 162	46 468	87 988	(114 201)	(1 033)	61 880	(62 913)	-102%	87 988
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	55 162	46 468	87 988	(114 201)	(1 033)	61 880	(62 913)	-102%	87 988
Capital expenditure & funds sources									
Capital expenditure	234 621	187 437	218 460	7 035	113 969	169 025	(55 056)	-33%	218 460
Capital transfers recognised	97 746	54 410	84 160	8 156	34 188	64 516	(30 328)	-47%	84 160
Borrowing	56 598	48 706	45 047	558	20 467	33 968	(13 501)	-40%	45 047
Internally generated funds	80 276	84 321	89 252	(1 680)	59 314	70 541	(11 227)	-16%	89 252
Total sources of capital funds	234 621	187 437	218 460	7 035	113 969	169 025	(55 056)	-33%	218 460
Financial position									
Total current assets	375 718	368 815	368 815		346 367				368 815
Total non current assets	2 840 784	2 782 113	2 782 113		2 824 571				2 782 113
Total current liabilities	251 040	197 665	197 665		173 571				197 665
Total non current liabilities	530 343	677 191	677 191		506 507				677 191
Community wealth/Equity	2 435 120	2 276 072	2 276 072		2 490 860				2 276 072
Cash flows									
Net cash from (used) operating	256 108	92 061	128 706	41 176	134 354	117 193	(17 161)	-15%	92 374
Net cash from (used) investing	(263 381)	(187 337)	(217 360)	(7 022)	(113 837)	(123 186)	(9 349)	8%	(225 338)
Net cash from (used) financing	51 760	25 346	21 260	(10 776)	(23 746)	(26 928)	(3 181)	12%	25 346
Cash/cash equivalents at the month/year end	193 241	65 082	150 843	–	215 008	185 317	(29 691)	-16%	110 619
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	51 705	13 003	10 177	9 108	6 958	7 186	38 698	199 462	336 297
Creditors Age Analysis									
Total Creditors	(100 205)	(125)	–	–	–	–	–	–	(100 330)

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) - M09 March										
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										
Governance and administration		291 185	295 739	300 724	17 928	244 109	225 669	18 439	8%	300 724
Executive and council		1 055	1 210	1 210	86	907	914	(7)	-1%	1 210
Finance and administration		290 130	294 530	299 514	17 842	243 202	224 756	18 446	8%	299 514
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		126 444	304 261	292 202	9 286	43 147	219 296	(176 149)	-80%	292 202
Community and social services		13 760	13 804	14 757	180	13 037	11 096	1 941	17%	14 757
Sport and recreation		4 343	4 289	3 890	437	3 370	2 937	433	15%	3 890
Public safety		74 624	253 561	243 395	63	519	182 548	(182 030)	-100%	243 395
Housing		33 717	32 607	30 160	8 607	26 221	22 715	3 506	15%	30 160
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		27 173	16 207	25 031	1 827	10 933	18 829	(7 896)	-42%	25 031
Planning and development		1 586	2 606	3 958	334	1 548	2 977	(1 430)	-48%	3 958
Road transport		25 587	13 601	21 072	1 493	9 386	15 852	(6 467)	-41%	21 072
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		1 006 717	1 047 892	1 094 163	114 336	760 802	820 707	(59 905)	-7%	1 094 163
Energy sources		610 439	640 736	653 371	60 144	444 934	490 013	(45 078)	-9%	653 371
Water management		137 401	143 377	144 946	40 514	110 161	108 810	1 351	1%	144 946
Waste water management		178 969	184 647	210 357	8 899	133 531	157 768	(24 236)	-15%	210 357
Waste management		79 909	79 133	85 489	4 779	72 175	64 117	8 058	13%	85 489
Other	4	—	—	1 000	—	—	750	(750)	-100%	1 000
Total Revenue - Functional	2	1 451 520	1 664 099	1 713 118	143 377	1 058 991	1 285 252	(226 261)	-18%	1 713 118
Expenditure - Functional										
Governance and administration		307 021	317 125	318 778	22 460	198 740	240 542	(41 801)	-17%	318 778
Executive and council		49 953	47 353	47 548	3 214	31 094	35 934	(4 840)	-13%	47 548
Finance and administration		252 883	264 445	265 902	18 897	164 277	200 575	(36 297)	-18%	265 902
Internal audit		4 185	5 327	5 327	350	3 369	4 033	(664)	-16%	5 327
Community and public safety		212 473	333 983	312 512	109 527	203 379	235 403	(32 024)	-14%	312 512
Community and social services		35 446	36 682	39 058	4 405	24 524	29 615	(5 091)	-17%	39 058
Sport and recreation		37 166	42 322	41 716	4 956	28 614	31 647	(3 033)	-10%	41 716
Public safety		117 324	223 756	204 141	96 148	134 777	153 329	(18 553)	-12%	204 141
Housing		22 454	31 123	27 497	3 964	15 402	20 734	(5 332)	-26%	27 497
Health		83	100	100	55	62	78	(16)	-20%	100
Economic and environmental services		88 519	96 007	95 569	26 546	68 179	72 190	(4 011)	-6%	95 569
Planning and development		22 600	26 099	23 370	2 668	17 508	17 686	(178)	-1%	23 370
Road transport		65 707	69 573	71 864	23 875	50 593	54 247	(3 654)	-7%	71 864
Environmental protection		211	334	334	2	78	257	(179)	-70%	334
Trading services		787 078	869 566	896 685	99 008	589 377	674 030	(84 653)	-13%	896 685
Energy sources		536 941	591 618	622 339	58 306	414 543	467 171	(52 628)	-11%	622 339
Water management		93 915	102 938	104 279	16 739	69 997	78 636	(8 638)	-11%	104 279
Waste water management		90 891	105 481	99 278	17 158	63 796	74 877	(11 082)	-15%	99 278
Waste management		65 330	69 529	70 789	6 805	41 041	53 346	(12 304)	-23%	70 789
Other		1 268	950	1 587	38	348	1 207	(859)	-71%	1 587
Total Expenditure - Functional	3	1 396 358	1 617 631	1 625 131	257 578	1 060 024	1 223 373	(163 348)	-13%	1 625 131
Surplus/ (Deficit) for the year		55 162	46 468	87 988	(114 201)	(1 033)	61 880	(62 913)	-102%	87 988

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) - M09 March										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Council General		1 055	1 210	1 210	86	907	907	(1)	-0,1%	1 210
Vote 2 - Municipal Manager		500	500	500	–	–	375	(375)	-100,0%	500
Vote 3 - Strategic Support Services		1 051	719	1 704	6	430	1 278	(848)	-66,4%	1 704
Vote 4 - Financial Services		283 665	291 918	294 998	17 389	241 359	221 320	20 040	9,1%	294 998
Vote 5 - Community Services		138 665	317 119	300 812	10 613	48 921	225 682	(176 761)	-78,3%	300 812
Vote 6 -		–	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		613 270	640 719	661 574	60 152	444 984	496 340	(51 356)	-10,3%	661 574
Vote 8 - Planning, Development and Integrated Services		413 313	411 914	452 321	55 131	322 389	339 350	(16 960)	-5,0%	452 321
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	1 713 118	143 377	1 058 991	1 285 252	(226 261)	-17,6%	1 713 118
Expenditure by Vote	1									
Vote 1 - Council General		39 717	42 692	42 888	2 868	27 915	32 285	(4 371)	-13,5%	42 888
Vote 2 - Municipal Manager		17 096	13 522	13 614	953	8 707	10 249	(1 542)	-15,0%	13 614
Vote 3 - Strategic Support Services		102 053	102 538	87 680	7 671	59 570	66 004	(6 434)	-9,7%	87 680
Vote 4 - Financial Services		131 541	144 676	108 049	7 598	62 621	81 338	(18 717)	-23,0%	108 049
Vote 5 - Community Services		215 122	332 222	301 072	105 471	191 595	226 642	(35 047)	-15,5%	301 072
Vote 6 -		–	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		549 040	605 833	687 526	82 587	459 912	517 559	(57 647)	-11,1%	687 526
Vote 8 - Planning, Development and Integrated Services		341 787	376 147	384 301	50 430	249 705	289 295	(39 591)	-13,7%	384 301
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	1 625 131	257 578	1 060 024	1 223 373	(163 348)	-13,4%	1 625 131
Surplus/ (Deficit) for the year	2	55 162	46 468	87 988	(114 201)	(1 033)	61 880	(62 913)	-101,7%	87 988

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) - M09 March										
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	965 834	83 764	690 979	724 732	(33 753)	-5%	965 834
Service charges - Electricity		543 810	612 204	623 822	50 392	432 722	467 828	(35 106)	-8%	623 822
Service charges - Water		110 405	115 599	117 264	14 000	82 648	87 948	(5 300)	-6%	117 264
Service charges - Waste Water Management		99 186	92 642	101 541	8 700	81 900	76 156	5 744	8%	101 541
Service charges - Waste management		54 422	50 190	56 500	4 686	44 875	42 375	2 500	6%	56 500
Sale of Goods and Rendering of Services		5 736	6 164	5 741	528	4 806	4 346	460	11%	5 741
Agency services		8 949	9 391	9 391	1 242	7 151	7 090	61	1%	9 391
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 962	16 030	16 030	1 348	11 668	12 106	(439)	-4%	16 030
Interest earned from Current and Non Current Assets		18 373	19 522	19 522	1 495	13 393	14 740	(1 347)	-9%	19 522
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		8 979	9 109	9 109	1 228	8 057	6 942	1 115	16%	9 109
Licence and permits		-	-	-	-	-	-	-	-	-
Exchange: Operational Revenue		7 753	7 700	6 914	144	3 760	5 201	(1 441)	-28%	6 914
Non-Exchange Revenue		482 199	671 139	663 124	59 619	368 012	497 400	(129 388)	-26%	663 124
Property rates		197 548	200 977	207 468	14 233	167 982	155 601	12 381	8%	207 468
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		72 714	253 897	242 897	10	144	182 186	(182 042)	-100%	242 897
Licence and permits		2 926	4 468	3 485	299	2 629	2 616	13	1%	3 485
Transfer and subsidies - Operational		185 954	198 836	196 144	44 088	188 382	147 108	41 274	28%	196 144
Interest		3 436	3 643	3 643	315	2 686	2 751	(65)	-2%	3 643
Fuel Levy		-	-	-	-	-	-	-	-	-
Non-Exchange: Operational Revenue		7 633	7 763	7 932	673	6 190	5 964	226	4%	7 932
Gains on disposal of Assets		2 155	1 555	1 555	-	-	1 175	(1 175)	-100%	1 555
Other Gains		9 834	(0)	(0)	-	-	(0)	0	-100%	(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		1 353 773	1 609 689	1 628 958	143 382	1 058 991	1 222 132	(163 141)	-13%	1 628 958
Expenditure By Type										
Employee related costs		396 107	456 828	425 824	31 942	283 540	321 554	(38 014)	-12%	425 824
Remuneration of councillors		20 467	21 757	21 757	1 735	16 051	16 444	(393)	-2%	21 757
Bulk purchases - electricity		454 652	487 184	522 184	36 141	353 490	391 641	(38 151)	-10%	522 184
Inventory consumed		50 154	46 872	46 973	2 221	33 212	35 441	(2 228)	-6%	46 973
Debt impairment		115 605	220 011	121 511	84 920	91 133	91 133	0	0%	121 511
Depreciation and amortisation		101 941	105 208	105 208	74 243	83 722	79 693	4 029	5%	105 208
Interest charges		31 254	39 842	39 842	4 673	27 733	30 091	(2 358)	-8%	39 842
Contracted services		126 490	127 393	132 203	7 982	68 926	99 510	(30 585)	-31%	132 203
Transfers and subsidies		3 069	7 711	7 556	292	2 589	5 688	(3 099)	-54%	7 556
Irrecoverable debts written off		-	19	87 519	8 683	32 298	65 640	(33 341)	-51%	87 519
Operational costs		94 100	100 614	110 362	4 747	67 329	83 330	(16 001)	-19%	110 362
Losses on Disposal of Assets		1 370	4 125	4 125	-	-	3 154	(3 154)	-100%	4 125
Other Losses		1 150	67	67	-	-	54	(54)	-100%	67
Total Expenditure		1 396 358	1 617 631	1 625 131	257 578	1 060 024	1 223 373	(163 348)	-13%	1 625 131
Surplus/(Deficit)		(42 585)	(7 942)	3 827	(114 196)	(1 033)	(1 240)	207	(0)	3 827
Transfers and subsidies - capital (monetary allocations)		97 746	54 410	84 160	(5)	-	63 120	(63 120)	(0)	84 160
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		55 162	46 468	87 988	(114 201)	(1 033)	61 880			87 988
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		55 162	46 468	87 988	(114 201)	(1 033)	61 880			87 988
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		55 162	46 468	87 988	(114 201)	(1 033)	61 880			87 988
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		55 162	46 468	87 988	(114 201)	(1 033)	61 880			87 988

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M09 March				
Ref	Description R thousands	Variances greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Sale of Goods and Rendering of Services	11%	The Sale of Goods and Rendering of Services are higher than anticipated.	
	Rental from Fixed Assets	16%	The Rental from Fixed Assets are done on an ad-hoc basis based on the demand from clients.	
	Exchange: Operational Revenue	-28%	Exchange: Operational Revenue for March 2025 are pro-rata less than anticipated.	
	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.	
	Transfer and subsidies - Operational	28%	The transfers of the equitable share has been fully recognised for the year under review.	
	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.	
	allocations)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	Expenditure By Type			
	Employee related costs	-12%	Positions are budgeted for 12 months of the financial year. Vacant positions results in savings which are reprioritised with the Mid-year Adjustment Budget.	
	Bulk purchases - electricity	-10%	Electricity purchases till March 2025 are pro-rata less than anticipated.	
	Contracted services	-31%	Expenditure on contracted and outsourced services till March 2025 are pro-rata less than anticipated.	
	Transfers and subsidies	-54%	Monetary allocations to individuals and organisations till March 2025 are pro-rata less than anticipated.	
	Irrecoverable debts written off	-51%	The accounting treatment for irrecoverable debt owned by ingedient consumers.	
	Operational costs	-19%	Expenditure on SALGA membership fees and Commision to Third Party Vendors are less than budgeted.	
	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	-33%	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	1%	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	-17%	Credit processes in place to follow up. Need to investigate the ZZ receipts after month end - this can have an indication on the % received.	
	Other revenue	18%	Normal credit control processes has however been implemented	
	Government - Operating	0%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	-11%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Interest	-5%	Investment process been done monthly	
	Suppliers	1%	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	39%	Small amount paid related to expenditure on Housing projects and Grant-In Aid.	
	Capital assets	8%	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	-47%	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) - M09 March									
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 %
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 1 - Council General		7	5	5	-	-	4	(4)	-100%
Vote 2 - Municipal Manager		173	5	5	-	-	4	(4)	-100%
Vote 3 - Strategic Support Services		2 270	2 155	2 193	18	1 345	1 693	(348)	-21%
Vote 4 - Financial Services		85	-	-	-	-	-	-	-
Vote 5 - Community Services		1 103	6 005	2 534	62	90	1 957	(1 867)	-95%
Vote 6 -		-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		71 627	41 797	46 778	1 257	13 897	36 114	(22 217)	-62%
Vote 8 - Planning, Development and Integrated Services		107 826	65 684	73 824	2 771	36 293	56 995	(20 702)	-36%
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	125 340	4 108	51 626	96 766	(45 141)	-47%
Single Year expenditure appropriation	2								
Vote 1 - Council General		-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		2 915	4 265	65	11	11	50	(39)	-78%
Vote 4 - Financial Services		927	1 405	1 625	-	236	1 261	(1 025)	-81%
Vote 5 - Community Services		3 935	23 673	3 762	3	170	2 919	(2 748)	-94%
Vote 6 -		-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		1 241	750	58 485	2 040	47 101	45 383	1 719	4%
Vote 8 - Planning, Development and Integrated Services		42 512	41 693	29 183	872	14 825	22 646	(7 821)	-35%
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	93 120	2 927	62 344	72 259	(9 915)	-14%
Total Capital Expenditure	3	234 621	187 437	218 460	7 035	113 969	169 025	(55 056)	-33%
Capital Expenditure - Functional Classification									
Governance and administration		4 764	5 785	15 072	671	7 046	13 302	(6 257)	-47%
Executive and council		180	10	10	-	-	10	(10)	-100%
Finance and administration		4 584	5 775	15 062	671	7 046	13 292	(6 247)	-47%
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		5 374	31 460	29 004	191	11 131	23 329	(12 198)	-52%
Community and social services		1 903	888	1 775	1	114	1 494	(1 380)	-92%
Sport and recreation		2 311	14 543	21 945	128	10 949	17 749	(6 801)	-38%
Public safety		157	10 030	2 884	-	7	2 285	(2 279)	-100%
Housing		1 003	6 000	2 400	62	62	1 800	(1 738)	-97%
Health		-	-	-	-	-	-	-	-
Economic and environmental services		45 952	41 613	64 442	2 234	52 067	49 321	2 746	6%
Planning and development		85	5	5	-	-	5	(5)	-100%
Road transport		45 867	41 608	64 437	2 234	52 067	49 316	2 751	6%
Environmental protection		-	-	-	-	-	-	-	-
Trading services		178 531	108 579	109 941	3 939	43 725	83 073	(39 348)	-47%
Energy sources		78 411	48 245	40 669	1 063	8 745	30 493	(21 748)	-71%
Water management		23 156	14 619	14 806	193	11 605	11 117	488	4%
Waste water management		75 968	44 715	53 067	2 683	22 810	40 413	(17 603)	-44%
Waste management		976	1 000	1 400	-	565	1 050	(485)	-46%
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	234 621	187 437	218 460	7 035	113 969	169 025	(55 056)	-33%
Funded by:									
National Government		67 680	54 410	54 323	2 081	28 112	42 138	(14 026)	-33%
Provincial Government		30 067	-	29 337	6 076	6 076	22 003	(15 927)	-72%
District Municipality		-	-	500	-	-	375	(375)	-100%
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm		-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-
Transfers recognised - capital		97 746	54 410	84 160	8 156	34 188	64 516	(30 328)	-47%
Borrowing	6	56 598	48 706	45 047	558	20 467	33 968	(13 501)	-40%
Internally generated funds		80 276	84 321	89 252	(1 680)	59 314	70 541	(11 227)	-16%
Total Capital Funding	7	234 621	187 437	218 460	7 035	113 969	169 025	(55 056)	-33%

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M09 March						
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	215 035	65 082
Trade and other receivables from exchange transactions		92 931	184 460	184 460	73 804	184 460
Receivables from non-exchange transactions		32 502	96 776	96 776	23 437	96 776
Current portion of non-current receivables		6 219	2 298	2 298	6 219	2 298
Inventory		19 273	13 684	13 684	26 916	13 684
VAT		5 997	6 084	6 084	833	6 084
Other current assets		122	432	432	122	432
Total current assets		375 718	368 815	368 815	346 367	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	2 678 112	2 675 771
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		36 631	–	–	36 631	–
Intangible assets		3 861	2 313	2 313	3 803	2 313
Trade and other receivables from exchange transactions		–	2 903	2 903	–	2 903
Non-current receivables from non-exchange transactions		6 091	–	–	6 091	–
Other non-current assets		–	36 631	36 631	–	36 631
Total non current assets		2 840 784	2 782 113	2 782 113	2 824 571	2 782 113
TOTAL ASSETS		3 216 502	3 150 927	3 150 927	3 170 938	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	4 824	5 083
Trade and other payables from exchange transactions		159 207	115 939	115 939	79 141	115 939
Trade and other payables from non-exchange transactions		–	–	–	–	–
Provision		54 355	53 632	53 632	50 244	53 632
VAT		–	–	–	14 217	–
Other current liabilities		–	–	–	–	–
Total current liabilities		251 040	197 665	197 665	173 571	197 665
Non current liabilities						
Financial liabilities		301 250	299 451	299 451	277 415	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	506 507	677 191
TOTAL LIABILITIES		781 382	874 856	874 856	680 078	874 856
NET ASSETS	2	2 435 120	2 276 072	2 276 072	2 490 860	2 276 072
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 435 120	2 222 207	2 222 207	2 490 860	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	2 490 860	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 - M09 March										
Description	Ref	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates		200 983	190 552	196 588	12 944	111 355	134 170	(22 815)	-17%	190 552
Service charges		809 040	843 939	870 661	75 714	655 453	651 697	3 757	1%	843 939
Other revenue		21 474	59 546	61 526	13 721	189 437	160 857	28 581	18%	57 511
Transfers and Subsidies - Operational		187 216	198 836	194 392	43 809	192 656	193 268	(611)	0%	201 272
Transfers and Subsidies - Capital		97 659	54 410	78 240	9 201	61 703	69 710	(8 007)	-11%	54 323
Interest		31 838	35 553	35 553	2 843	25 060	26 410	(1 350)	-5%	35 553
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1 060 816)	(1 244 859)	(1 264 241)	(98 871)	(1 063 312)	(1 078 511)	(15 199)	1%	(1 244 859)
Interest		(28 217)	(38 204)	(36 204)	(17 893)	(35 410)	(36 187)	(777)	2%	(38 204)
Transfers and Subsidies		(3 069)	(7 711)	(7 810)	(292)	(2 589)	(4 220)	(1 631)	39%	(7 711)
NET CASH FROM/(USED) OPERATING ACTIVITIES		256 108	92 061	128 706	41 176	134 354	117 193	(17 161)	-15%	92 374
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 490	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		(1 146)	100	100	12	132	143	(11)	-8%	100
Decrease (increase) in non-current investments		(14 767)	-	-	-	-	-	-		-
Payments										
Capital assets		(250 957)	(187 437)	(217 460)	(7 035)	(113 969)	(123 329)	(9 360)	8%	(225 438)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(263 381)	(187 337)	(217 360)	(7 022)	(113 837)	(123 186)	(9 349)	8%	(225 338)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		74 000	48 206	48 206	-	-	-	-		48 206
Increase (decrease) in consumer deposits		(31)	150	150	(73)	89	169	(80)	-47%	150
Payments										
Repayment of borrowing		(22 208)	(23 011)	(27 097)	(10 704)	(23 835)	(27 097)	(3 261)	12%	(23 011)
NET CASH FROM/(USED) FINANCING ACTIVITIES		51 760	25 346	21 260	(10 776)	(23 746)	(26 928)	(3 181)	12%	25 346
NET INCREASE/ (DECREASE) IN CASH HELD		44 488	(69 931)	(67 394)	23 377	(3 229)	(32 920)			(107 618)
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	150 843		215 008	185 317			110 619

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 - M09 March														
Description		NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		1200	10 926	3 505	2 805	2 330	1 895	1 720	8 684	32 500	64 365	47 128	12 133	52 250
Trade and Other Receivables from Exchange Transactions - Electricity		1300	27 937	2 744	1 983	1 783	338	261	1 316	5 064	41 426	8 763	264	6 254
Receivables from Non-exchange Transactions - Property Rates		1400	9 771	1 934	1 127	971	893	773	7 773	21 394	44 637	31 805	1 747	32 181
Receivables from Exchange Transactions - Waste Water Management		1500	6 848	2 261	2 046	1 913	1 788	1 737	8 307	34 638	59 539	48 384	10 058	52 250
Receivables from Exchange Transactions - Waste Management		1600	4 769	1 347	1 231	1 157	1 103	1 071	5 131	20 233	36 042	28 695	6 189	32 199
Receivables from Exchange Transactions - Property Rental Debtors		1700	832	362	318	317	301	301	1 476	8 628	12 534	11 022	2 288	14 316
Interest on Arrear Debtor Accounts		1810	179	3	90	158	180	229	2 208	49 938	52 984	52 713	—	—
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820	—	—	—	—	—	—	—	—	—	—	—	—
Other		1900	(9 558)	846	578	479	460	1 094	3 802	27 067	24 768	32 902	1 910	32 009
Total By Income Source		2000	51 705	13 003	10 177	9 108	6 958	7 186	38 698	199 462	336 297	261 412	34 590	221 460
2023/24 - totals only			73 585	18 103	206	6 681	6 436	5 517	31 525	156 100	298 152	206 258	37 343	196 621
Debtors Age Analysis By Customer Group														
Organs of State		2200	1 484	2 085	1 910	1 132	260	187	1 076	1 345	9 479	4 000	—	—
Commercial		2300	11 803	756	403	195	121	79	860	4 034	18 251	5 290	—	—
Households		2400	32 512	8 993	6 923	6 733	6 263	6 662	34 461	181 953	284 498	236 072	34 590	221 460
Other		2500	5 906	1 170	942	1 047	314	258	2 301	12 130	24 068	16 050	—	—
Total By Customer Group		2600	51 705	13 003	10 177	9 108	6 958	7 186	38 698	199 462	336 297	261 412	34 590	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.

	March 2025	February 2025	January 2025
Gross consumer debtors, as per debtors age analysis	336 296 591	327 629 156	316 282 479
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)	-17 225 547	-15 925 432	-14 223 430
Net consumers debtors:	95 787 541	88 420 222	78 775 547

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 March 2025.

1. Debtors Age Analysis

The outstanding debtors of the municipality reflects an amount of R 336 296 591 outstanding debt which represents a 12.8% growth when compared to R 298 151 510 in March 2024. Debt totalling R 34 590 130 has been written off during the period ending 31 March 2025. Total arrear debt amounts to R270 803 929 while R237 800 843 is older than 90 days. R55 121 651 or 20% of the total arrear debt is with attorneys for debt collection.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

The collection rate for July to March 2025 is 90%. The debtor's collection days ratio is 38 days. A concerted effort has been made to reduce the debtor's book by implementing various credit control actions. During the month of March 2025, the following actions were taken:

- 7 793 SMS's were sent during the month to clients with arrear accounts to the value of R73 875 633 while 1 441 final demands with arrears to the value of R34 464 633 were emailed.
- 91 Arrangements with clients owing arrears to the value of R766 469 were concluded during the month.
- R1 316 994.02 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 100 phone call reminders made to clients with arrears on their accounts.
- There are currently 7 accounts owing R 51 345.18 with section 58 Magistrate Courts Act Garnishee Orders which were entered into. 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 March 2025 there was a total of 7 706 approved indigents in the indigent register. These indigent clients owed the municipality R14 071 563 with R10 771 572 being in arrears. Subsidies from July 2024 to March 2025 were allocated for the following services:

- | | |
|----------------------------------|--------------|
| • Refuse Removal | R 9 642 537 |
| • Property Rates | R 6 318 933 |
| • Sewerage | R 14 799 885 |
| • Electricity | R 5 042 648 |
| • Water | R 23 785 919 |
| • Rental of Municipal Properties | R 7 406 333 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.4 Debt Collection

The outstanding handed over debt as at 31 March 2025 was R 55 131 651 made up of 808 accounts.

- 126 accounts with a balance of R24 267 670 have been handed over to Steyn Attorneys, while 682 accounts with a balance of R30 855 981 are still with Meyer and Botha Attorneys:
- An amount of R 123 194.45 (Meyer and Botha Attorneys) and R110 600.00 (Steyn Attorneys) was received as payments from the handed over accounts while an amount of R8 500.42 (6 % commission VAT inclusive) to Meyer and Botha while an amount of R3 815.70 to Steyn Attorneys (3 % commission VAT inclusive) was paid as commission to Steyn Attorneys.
- Steyn Attorneys was paid R25 129.80 for 10 summonses, R1000.00 for instructions on 4 clients R40.25 for postages and petties and R1 399.85 for 3 Sheriff's fees.
- All the costs listed above have been charged against the accounts of the clients.

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 March 2025:

- A total of R11 544 was deducted from the salaries of Councilors who owed total of R48 400. 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 R41 276. R9 284 was deducted from 12 Councilors, with 13 accounts, who did not pay their debt of R 9 284 by due date.
- An amount of R1 243 was deducted from 17 ward committee members, as per the provisions of the Credit Control and Debt Collection Policy, with an automatic arrangement with a balance of R441 773.

5.2.6 Arrears Employees

- A total of R52 792 was deducted from the salaries of officials who owed total of R410 325. R 18 180 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from 12 officials with an automatic arrangement with a balance of R 375 713, while R34 612 was deducted from 63 officials who did not pay their debt of R34 612 by due date.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March											
Description	NT Code	Budget Year 2024/25								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	(100 434)	-	-	-	-	-	-	-	(100 434)	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	225	(125)	-	-	-	-	-	-	100	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	4	-	-	-	-	-	-	-	4	-
Total By Customer Type	1000	(100 205)	(125)	-	-	-	-	-	-	(100 330)	-

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 - M09 March														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
First National Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	22 Jul 2024	-	-	-	-	-
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	23 Jul 2024	-	-	-	-	-
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	21 Aug 2024	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	20 Sep 2024	-	-	-	-	-
Nedbank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	12 Aug 2024	-	-	-	-	-
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	12 Aug 2024	-	-	-	-	-
ABSA Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
Nedbank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
First National Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Oct 2024	-	-	-	-	-
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Oct 2024	-	-	-	-	-
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	8 Nov 2024	-	-	-	-	-
Nedbank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	11 Nov 2024	-	-	-	-	-
First National Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	9 Dec 2024	-	-	-	-	-
Standard Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Dec 2024	-	-	-	-	-
ABSA Bank		6 Months	Fixed Deposit	Yes	Yes	Yes	No	No	6 Jan 2025	-	-	-	-	-
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	10 Jan 2025	-	-	-	-	-
Nedbank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Feb 2025	-	-	-	-	-
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Feb 2025	-	-	-	-	-
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Mar 2025	10 000	21	(10 000)	-	21
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Mar 2025	10 000	21	(10 000)	-	21
ABSA Bank		6 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Jun 2025	5 000	37	-	-	5 037
Nedbank		8 Months	Fixed Deposit	Yes	Yes	Yes	No	No	11 Aug 2025	5 000	36	-	-	5 036
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	30 Jun 2025	5 000	36	-	-	5 036
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	30 Jun 2025	5 000	36	-	-	5 036
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	28 Jul 2025	5 000	35	-	-	5 035
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	28 Aug 2025	5 000	36	-	-	5 036
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	29 Sep 2025	5 000	36	-	-	5 036
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	29 Sep 2025	5 000	36	-	-	5 036
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	25 Apr 2025	5 000	34	-	-	5 034
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	27 Oct 2025	5 000	36	-	-	5 036
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	27 Oct 2025	5 000	35	-	-	5 035
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	25 Nov 2025	5 000	36	-	-	5 036
Municipality sub-total										80 000	471	(20 000)	-	60 471
TOTAL INVESTMENTS AND INTEREST	2									80 000	471	(20 000)	-	60 471

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 March 2025.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
Investments - 31 March 2025 at the following A1 Banks as prescribed by Council's Investment Policy:							
ABSA		R	25 000 000,00				
NEDBANK		R	25 000 000,00				
FNB		R	-				
STANDARD		R	10 000 000,00				
INVESTEC		R	-				
			R 60 000 000,00				
ABSA LT		R	-				
			R 60 000 000,00				

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	0,00		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-111	9,300%	153	10/Dec/24	0,00		5 000 000	5 000 000	0
10/Jul/24	ABSA	2081675436	9,40%	180	6/Jan/25	0,00		5 000 000	5 000 000	0
10/Dec/24	STANDARD	288460898-112	8,475%	31	10/Jan/25	0,00		10 000 000	10 000 000	0
10/Dec/24	NEDBANK	03/7881531576/332	8,22%	62	10/Feb/25	0,00		5 000 000	5 000 000	0
10/Dec/24	STANDARD	288460898-113	8,525%	62	10/Feb/25	0,00		5 000 000	5 000 000	0
10/Dec/24	ABSA	2081865479	8,47%	90	10/Mar/25	20 884,93		10 000 000	10 000 000	0
10/Dec/24	STANDARD	288460898-114	8,550%	90	10/Mar/25	21 082,19		10 000 000	10 000 000	0
10/Dec/24	ABSA	2081865762	8,64%	182	10/Jun/25	36 690,41		5 000 000		5 000 000
10/Dec/24	NEDBANK	03/7881531576/333	8,42%	244	11/Aug/25	35 756,16		5 000 000		5 000 000
28/Jan/25	ABSA	2081925364	8,47%	153	30/Jun/25	35 968,49		5 000 000		5 000 000
28/Jan/25	STANDARD	288460898-115	8,500%	153	30/Jun/25	36 095,89		5 000 000		5 000 000
28/Jan/25	NEDBANK	03/7881531576/334	8,300%	181	28/Jul/25	35 246,58		5 000 000		5 000 000
28/Jan/25	ABSA	2081925097	8,51%	212	28/Aug/25	36 138,36		5 000 000		5 000 000
28/Jan/25	NEDBANK	03/7881531576/335	8,400%	244	29/Sep/25	35 671,23		5 000 000		5 000 000
28/Jan/25	STANDARD	288460898-116	8,450%	244	29/Sep/25	35 883,56		5 000 000		5 000 000
25/Feb/25	NEDBANK	03/7881531576/336	8,02%	59	25/Apr/25	34 057,53		5 000 000		5 000 000
25/Feb/25	ABSA	2081964174	8,48%	244	27/Oct/25	36 010,96		5 000 000		5 000 000
25/Feb/25	NEDBANK	03/7881531576/337	8,32%	244	27/Oct/25	35 331,51		5 000 000		5 000 000
25/Feb/25	ABSA	2081963958	8,52%	273	25/Nov/25	36 180,82		5 000 000		5 000 000
Sub Total						470 998,62	25 000 000	165 000 000	130 000 000	60 000 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month March 2025.

Funds Allocations

The schedule reflecting council's Investments of R 60 000 000 as at 31 March 2025. (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 to	30/06/2024		Monthly Report	
	31/03/2025			
	Liability	Cash back	Liability	Cash back
		218 241 140		215 007 594
Unutilized grants	17 597 475	17 597 475	45 848 638	45 848 638
Consumer and Sundry deposits	5 500 670	5 500 670	5 693 376	5 693 376
External loans unspent	15 160 306	15 160 306	-5 307 180	-5 307 180
EFF Accumulated Depreciation	6 500 000	6 500 000	2 200 000	2 200 000
Self Insurance Reserve	22 420 711	22 420 711	23 266 463	23 266 463
Capital Replacement reserve	51 162 571	51 162 571	54 976 265	54 976 265
Retained surplus (unidentified dep.)	8 156 893	8 156 893	9 003 248	9 003 248
Performance Bonus Provison	1 084 317	1 084 317	1 172 866	1 172 866
Set aside for retention	10 416 530	10 416 530	10 924 792	10 924 792
Set aside for Creditor payments	30 982 000	38 150 746	34 580 000	59 503 127
Provision for leave Payment	8 246 000	8 246 000	7 726 000	7 726 000
	-		-	
	177 227 473	184 396 219	190 084 467	215 007 594
Cash Surplus (Deficit)		7 168 746		24 923 127
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2024		31/03/2025	
ABSA	10 000 000		25 000 000	
Nedbank	0		25 000 000	
First National Bank	5 000 000		0	
Standard Bank	10 000 000		10 000 000	
Investec	0		0	
Total short term	25 000 000		60 000 000	
Bank and Cash	193 226 155		154 992 609	
Cash on hand	14 985		14 985	
Loan payments - out of own funding	-		-	
	218 241 140		215 007 594	
	-		-	

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in March 2025.

Attached in annexure is the computerised bank reconciliation for March 2025.

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 31 MARCH 2025				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/03/2025				111 615 690,08
Deposits for March 2025				176 516 249,18
Interest for March 2025				1 654 929,00
Payments for March 2025				(134 794 259,76)
Balance as per Cash Book at 31/03/2025				154 992 608,50
Votes Balances and Transactions:				
40101012690 Balance B/f			111 615 690,08	111 615 690,08
40101012691 Movements			176 516 249,18	
40101012692 Movements			(134 794 259,76)	
40101012693 Movements			1 654 929,00	43 376 918,42
Balance as per Ledger at 31/03/2025				154 992 608,50
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/03/2025				178 698 086,86
Cash on Hand	Not yet Banked			2 233 967,55
Outstanding Payments				(4 058 295,22)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(8 669 230,43)		
	March 2025	(13 509 882,44)	(22 179 112,87)	(22 179 112,87)
Deposits receipted in Duplicate				4 000,00
Other Items				79 515,98
Cash Surpluses / Shortages	Iro Payments Received			260,20
Adjustments to be Made for Mar 2025	Petty Cash Withdrawal	(24 000,00)		
	Bank Charges	(190 186,00)	(214 186,00)	214 186,00
Balance as per Cash Book at 31/03/2025				154 992 608,50

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 MARCH 2025				
				TOTAL
Balance as per Bank Statement at 01/03/2025				137 151 166,65
Payments for March 2025				(139 754 555,90)
Interest for March 2025				1 654 929,00
Deposits for March 2025				176 513 450,98
Other Adjustments / Transactions				(14 902,49)
Other Adjustments / Transactions now cleared				(6 600,00)
Direct Deposits from previous months Receipted				(10 384 736,16)
Direct Deposits not Receipted				13 509 882,44
Cash on Hand - 01/03/2025				2 263 419,89
Cash on Hand - 31/03/2025				(2 233 967,55)
Balance as per Bank Statements at 31/03/2025				178 698 086,86

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 March 2025, Conditional grants to the value of R 254 359 424 were received. The value of the unspent conditional grants at the end of March 2025 is R 45 848 638.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March										
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	43 599	177 889	177 416	473	0,3%	3 495
Operational Revenue:General Revenue:Equitable Share		—	174 394	174 394	43 599	174 394	174 394	—		—
Operational:Revenue:General Revenue:Fuel Levy		—	—	—	—	—	—	—		—
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	3	4 789	1 895	1 895	—	1 895	1 422	473	33,2%	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	15 504	210	12 771	13 223	(452)	-3,4%	18 754
Human Settlement Development Grant: Operating		100	6 370	2 941	—	—	949	(949)	-100,0%	—
Municipal Accreditation and Capacity Building Grant		491	—	227	—	497	—	497		1 807
Informal Settlements Upgrading Partnership Grant		—	—	—	—	—	—	—		497
Community Library Service Grant: Operating		143	11 504	11 504	—	11 504	11 504	—		200
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	200	210	—	—	210	(210)	-100,0%	11 504
Community Development Workers (CDW) Grant		94	94	157	—	94	94	—		94
Disaster Management Grant		1 103	—	—	—	466	—	466		466
Thusong Services Centre Grant		120	—	—	—	—	—	—		—
Regional Socio-Economic Project (RSEP) Grant		—	1 030	—	—	—	—	—		—
Road Infrastructure - Maintenance		—	—	—	210	210	—	210		—
Financial Management capacity grant		—	—	—	—	—	—	—		—
Fire Service Capacity Building Grant		—	466	466	—	—	466	(466)	-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	2 751	—	600	2 251	(1 651)	-73,3%	2 251
CWDM Operational Projects		—	—	—	—	—	—	—		—
Specify (Add grant description)		—	—	—	—	—	—	—		—
CWDM Projects		—	—	—	—	—	—	—		—
CWDM Projects		1 726	500	2 751	—	600	2 251	(1 651)	-73,3%	2 251
Specify (Add grant description)		—	—	—	—	—	—	—		—
Other grant providers:		769	783	500	—	366	500	(134)	-26,7%	500
Departmental Agencies and Accounts		769	663	500	—	366	500	(134)	-26,7%	500
Non-profit Institutions		—	120	—	—	—	—	—		—
Total Operating Transfers and Grants	5	25 581	198 836	196 644	43 809	191 626	193 390	(1 764)	-0,9%	25 000
Capital Transfers and Grants										
National Government:		54 468	54 410	54 323	9 201	41 703	52 422	(10 719)	-20,4%	54 323
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 237	14 620	14 620	—	2 000	12 719	(10 719)	-84,3%	14 620
Municipal Infrastructure Grant [Schedule 5B]		35 062	39 790	39 703	9 201	39 703	39 703	—		39 703
Municipal Disaster Recovery Grant [Schedule 4B]		(0)	—	—	—	—	—	—		—
Water Services Infrastructure Grant [Schedule 5B]		(832)	—	—	—	—	—	—		—
Provincial Government:		36 270	—	29 337	—	21 030	23 123	(2 093)	-9,1%	—
Specify (Add grant description)		—	—	—	—	—	—	—		—
Regional Socio-Economic Project (RSEP) Grant		1 100	—	2 092	—	1 030	1 030	—		—
Community Library Service Grant: Operating		1 170	—	888	—	—	—	—		—
Fire Service Capacity Building Grant		—	—	1 103	—	—	—	—		—
Human Settlement Development Grant		34 000	—	25 255	—	20 000	22 093	(2 093)	-9,5%	—
Emergency Municipal Load-Shedding Relief Grant		—	—	—	—	—	—	—		—
Provincial Earmarked (Accelerated) Grant Funding		—	—	—	—	—	—	—		—
Library Service Replacement Funding for Vulnerable Municipalities		—	—	—	—	—	—	—		—
Specify (Add grant description)		—	—	—	—	—	—	—		—
District Municipality:		—	—	—	—	—	500	(500)	-100,0%	—
Specify (Add grant description)		—	—	—	—	—	500	(500)	-100,0%	—
Specify (Add grant description)		—	—	—	—	—	—	—		—
Other grant providers:		—	—	—	—	—	—	—		—
Total Capital Transfers and Grants	5	90 738	54 410	83 660	9 201	62 733	76 045	(13 312)	-17,5%	54 323
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	116 319	253 246	280 304	53 010	254 359	269 435	(15 076)	-5,6%	79 323

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 - M09 March										
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)	(43 599)	(174 394)	(174 394)	–		–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 789	(1 895)	(1 895)	–	(1 895)	(1 422)	(473)	33.2%	(1 895)
Local Government Financial Management Grant [Schedule 5B]		1 550	(1 600)	(1 600)	(25)	(1 009)	(1 600)	591	-36.9%	(1 600)
Provincial Government:		13 062	(19 664)	(15 504)	(1 321)	(9 139)	(13 223)	4 084	-30.9%	(16 381)
Human Settlement Development Grant: Operating		–	(6 370)	(2 941)	–	–	(949)	949	-100.0%	–
Municipal Accreditation and Capacity Building Grant		543	–	(227)	(239)	(239)	–	(239)		(2 368)
Informal Settlements Upgrading Partnership Grant		415	–	–	–	–	–	–		(573)
Community Library Service Grant: Operating		143	(11 504)	(11 504)	(1 137)	(8 878)	(11 504)	2 626	-22.8%	(210)
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	(200)	(210)	–	–	(210)	210	-100.0%	(11 504)
Community Development Workers (CDW) Grant		113	(94)	(157)	55	–	(94)	94	-100.0%	(157)
Disaster Management Grant		15	–	–	–	–	–	–		(1 569)
Thusong Services Centre Grant		120	–	–	–	–	–	–		–
Regional Socio-Economic Project (RSEP) Grant		–	(1 030)	–	–	–	–	–		–
Fire Service Capacity Building Grant		–	(466)	(466)	–	(22)	(466)	444	-95.4%	–
Provincial Earmarked (Accelerated) Grant Funding		15	–	–	–	–	–	–		–
Specify (Add grant description)		473	–	–	–	–	–	–		–
District Municipality:		500	(663)	(2 751)	–	–	(2 251)	2 251	-100.0%	(1 100)
CWDM Operational Projects		–	(663)	(2 751)	–	–	(2 251)	2 251	-100.0%	–
CWDM Projects		500	–	–	–	–	–	–		(1 100)
Other grant providers:		769	(620)	(500)	–	(366)	(500)	134	-26.7%	(500)
Departmental Agencies and Accounts		769	(500)	(500)	–	(366)	(500)	134	-26.7%	(500)
Non-profit Institutions		–	(120)	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		20 670	(198 836)	(196 644)	(44 946)	(186 803)	(193 390)	6 587	-3.4%	(21 476)
Capital expenditure of Transfers and Grants										
National Government:		63 680	(54 410)	(54 323)	(2 081)	(28 112)	(52 422)	24 310	-46.4%	(58 578)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 238	(14 620)	(14 620)	–	–	(12 719)	12 719	-100.0%	(14 620)
Municipal Infrastructure Grant [Schedule 5B]		35 062	(39 790)	(39 703)	(2 081)	(28 112)	(39 703)	11 591	-29.2%	(43 958)
Municipal Disaster Recovery Grant [Schedule 4B]		8 380	–	–	–	–	–	–		–
Provincial Government:		30 067	–	(29 337)	(6 076)	(6 076)	(23 123)	17 047	-73.7%	(2 980)
Specify (Add grant description)		–	–	–	–	–	–	–		–
Regional Socio-Economic Project (RSEP) Grant		38	–	(2 092)	–	–	(1 030)	1 030	-100.0%	(2 092)
Community Library Service Grant		283	–	(888)	–	–	–	–		(888)
Fire Service Capacity Building Grant		–	–	(1 103)	–	–	–	–		–
Human Settlement Development Grant		29 745	–	(25 255)	(6 076)	(6 076)	(22 093)	16 017	-72.5%	–
District Municipality:		–	–	–	–	–	(500)	500	-100.0%	–
CWDM Capital Projects		–	–	–	–	–	(500)	500	-100.0%	–
Other grant providers:		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		93 746	(54 410)	(83 660)	(8 156)	(34 188)	(76 045)	41 857	-55.0%	(61 557)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		114 417	(253 246)	(280 304)	(53 102)	(220 992)	(269 435)	48 444	-18.0%	(83 033)

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 31 March 2025, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2024/2025					March 2025				
	Unutilised Balance 01/07/2024	Debit Balance	Received 01/07/2024 31/03/2025	Other Income	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)- Capital	Refunded	To Other Debtors	Balance 31/03/2025
National Government:-	-	-	219 592 000.00	-	-177 297 945.32	-28 112 383.91	-	-	14 181 670.77
Operating grants:-	-	-	177 889 000.00	-	-177 297 945.32	-	-	-	591 054.68
Equitable share	-	-	174 394 000.00	-	-174 394 000.00	-	-	-	-
Financial Management Grant	-	-	1 600 000.00	-	-1 008 945.32	-	-	-	591 054.68
EPWP: Expanded Public Works	-	-	1 895 000.00	-	-1 895 000.00	-	-	-	-
Capital grants:-	-	-	41 703 000.00	-	-	-28 112 383.91	-	-	13 590 616.09
Municipal Infrastructure Grant	-	-	39 703 000.00	-	-	-28 112 383.91	-	-	11 590 616.09
Integrated National Electrification Grant	-	-	2 000 000.00	-	-	-	-	-	2 000 000.00
Provincial Government:-	15 909 474.63	-	33 801 000.00	-	-9 418 559.43	-6 075 737.78	-4 837 210.26	-	29 378 967.16
Operating Grants plus Operating Housing:-	9 705 290.90	-	13 801 000.00	-2 133 000.00	-9 418 559.43	-	-4 837 210.26	-	7 117 521.21
Operating Grants Provincial	5 087 334.26	-	13 801 000.00	-2 133 000.00	-9 418 559.43	-	-219 253.62	-	7 117 521.21
Library Service Conditional Grant	-	-	11 504 000.00	-	-8 878 025.48	-	-	-	2 625 974.52
Proclaimed Roads	-	-	210 000.00	-	-	-	-	-	210 000.00
CDW Grant Operational Support	62 822.05	-	94 000.00	-	-58 844.56	-	-	-	97 977.49
Financial Management Capacity Building Grant	100 000.00	-	-	-	-	-	-100 000.00	-	-
Municipal Service Delivery and Capacity Building Grant	226 578.02	-	-	-	-144 927.55	-	-	-	81 650.47
Municipal Water Resilience Grant	119 253.62	-	-	-	-	-	-119 253.62	-	-
Municipal Accreditation and Capacity Building	75 680.57	-	497 000.00	-	-315 155.84	-	-	-	257 524.73
Provincial earmarked (Accelerated) Grant Funding	3 400 000.00	-	-	-	-	-	-	-	3 400 000.00
Regional Socio-Economic Projects (RSEP) Programme	-	-	1 030 000.00	-1 030 000.00	-	-	-	-	-
Fire Service Capacity Building Grant	1 103 000.00	-	466 000.00	-1 103 000.00	-21 606.00	-	-	-	444 394.00
Operating Provincial Housing	4 617 956.64	-	-	-	-	-	-4 617 956.64	-	-
Title Deeds	1 861 116.94	-	-	-	-	-	-1 861 116.94	-	-
Informal Settlements Upgrading Partnership Grant	2 756 839.70	-	-	-	-	-	-2 756 839.70	-	-
Capital Grants:-Provincial	6 204 183.73	-	20 000 000.00	2 133 000.00	-	-6 075 737.78	-	-	22 261 445.95
	1 949 590.74	-	-	2 133 000.00	-	-	-	-	4 082 590.74
Library Service Conditional Grant	887 890.74	-	-	-	-	-	-	-	887 890.74
Regional Socio-Economic Projects (RSEP) Programme	1 061 700.00	-	-	1 030 000.00	-	-	-	-	2 091 700.00
Fire Service Capacity Building Grant	-	-	-	1 103 000.00	-	-	-	-	1 103 000.00
Capital- Grants Housing	4 254 592.99	-	20 000 000.00	-	-	-6 075 737.78	-	-	18 178 855.21
Housing	4 254 592.99	-	20 000 000.00	-	-	-6 075 737.78	-	-	18 178 855.21
Cape Winelands District Municipality:-	1 688 000.00	-	966 424.41	-	-366 424.41	-	-	-	2 288 000.00
Operating grants:-	1 688 000.00	-	600 000.00	-	-	-	-	-	2 288 000.00
Cape Winelands District Municipality	1 688 000.00	-	600 000.00	-	-	-	-	-	2 288 000.00
Capital grants:-	-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-	-
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	-	254 359 424.41	-	-187 082 929.16	-34 188 121.69	-4 837 210.26	-	45 848 637.93
			254 359 424.41		-221 271 050.85				-
							GROSS BALANCE		45 848 637.93

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 - M09 March									
Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %
R thousands									
	1	A	B	C					D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		16 575	17 750	17 750	1 409	13 121	13 404	(283)	-2%
Pension and UIF Contributions		1 230	1 294	1 294	107	998	977	22	2%
Medical Aid Contributions		271	293	293	29	226	221	5	2%
Motor Vehicle Allowance		359	397	397	29	263	300	(37)	-12%
Cellphone Allowance		1 869	1 860	1 860	149	1 326	1 404	(79)	-6%
Housing Allowances		–	–	–	–	–	–	–	–
Other benefits and allowances		164	164	164	13	117	124	(7)	-6%
Sub Total - Councillors		20 467	21 757	21 757	1 735	16 051	16 430	(379)	-2%
% increase	4		6,3%	6,3%					6,3%
Senior Managers of the Municipality									
Basic Salaries and Wages		12 144	9 881	9 881	836	7 491	7 462	29	0%
Pension and UIF Contributions		682	893	893	78	690	674	16	2%
Medical Aid Contributions		59	119	119	12	105	90	15	16%
Overtime		–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–
Motor Vehicle Allowance		1 478	1 486	1 486	121	1 023	1 123	(99)	-9%
Cellphone Allowance		278	346	346	22	194	261	(67)	-26%
Housing Allowances		–	–	–	–	–	–	–	–
Other benefits and allowances		269	343	343	7	67	259	(192)	-74%
Payments in lieu of leave		–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		14 909	13 067	13 068	1 076	9 570	9 868	(298)	-3%
% increase	4		-12,4%	-12,4%					-12,4%
Other Municipal Staff									
Basic Salaries and Wages		218 482	276 619	245 611	18 820	167 904	185 477	(17 574)	-9%
Pension and UIF Contributions		40 874	52 370	52 370	3 550	31 645	39 548	(7 903)	-20%
Medical Aid Contributions		23 506	31 693	31 693	2 144	18 270	23 934	(5 664)	-24%
Overtime		25 032	26 371	26 371	1 842	16 742	19 915	(3 173)	-16%
Performance Bonus		–	–	–	–	–	–	–	–
Motor Vehicle Allowance		9 911	11 930	11 930	839	7 638	9 009	(1 372)	-15%
Cellphone Allowance		926	990	990	80	686	748	(61)	-8%
Housing Allowances		1 712	2 304	2 304	145	1 340	1 740	(400)	-23%
Other benefits and allowances		27 815	32 239	32 242	2 586	22 114	24 348	(2 234)	-9%
Payments in lieu of leave		–	–	–	–	–	–	–	–
Long service awards		23 471	1	1	–	–	0	(0)	-100%
Post-retirement benefit obligations		7 134	7 545	7 545	698	5 938	5 698	240	4%
Entertainment		–	–	–	–	–	–	–	–
Scarcity		13	0	0	–	–	0	(0)	-100%
Acting and post related allowance		2 322	1 699	1 699	162	1 693	1 283	410	32%
In kind benefits		–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		381 197	443 761	412 756	30 866	273 970	311 700	(37 730)	-12%
% increase	4		16,4%	8,3%					8,3%
Total Parent Municipality		416 574	478 585	447 580	33 676	299 592	337 998	(38 407)	-11%
TOTAL SALARY, ALLOWANCES & BENEFITS		416 574	478 585	447 580	33 676	299 592	337 998	(38 407)	-11%
% increase	4		14,9%	7,4%					7,4%
TOTAL MANAGERS AND STAFF		396 107	456 828	425 824	31 942	283 540	321 568	(38 028)	-12%

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 arrears, this being the reason for 8 months spending been reflecting on the end of March 2025 reports. Overtime should be monitored closely.

From 1 July 2024 till 31 March 2025	Budget for the year	Estimate for the 8 months	Actual to Date	Variance
Overtime	26 371 100	17 580 733	15 962 678	1 618 055
Temporary personnel	23 106 620	15 404 413	12 160 513	3 243 900

Summary of number of employees and councillors paid during March 2025.

	<u>January 2025</u>	<u>February 2025</u>	<u>March 2025</u>
EPWP	279	279	282
Temporary	52	41	41
Permanent	874	872	870
Councillors	41	40	41
	<u>1 246</u>	<u>1 232</u>	<u>1 234</u>

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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 - M09 March									
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	12 588	6 780	6 780	12 588	5 807	46,1%	4%
August	22 559	10 423	17 018	8 407	15 187	29 606	14 418	48,7%	8%
September	17 593	23 346	25 935	12 102	27 290	55 540	28 251	50,9%	15%
October	22 345	13 409	19 220	14 810	42 099	74 760	32 661	43,7%	22%
November	13 954	13 744	20 190	22 564	64 663	94 950	30 287	31,9%	34%
December	15 388	29 610	24 909	12 006	76 669	119 859	43 191	36,0%	41%
January	7 077	9 323	12 338	17 401	94 069	132 197	38 127	28,8%	50%
February	8 730	9 323	12 338	12 865	106 934	144 534	37 600	26,0%	57%
March	37 486	22 546	24 491	7 035	113 969	169 025	55 056	32,6%	61%
April	20 549	9 323	12 338	–		181 362	–	0,0%	0%
May	21 801	9 323	12 338	–		193 700	–	0,0%	0%
June	41 203	27 443	24 760	–		218 460	–	0,0%	0%
Total Capital expenditure	234 621	187 437	218 460	113 969					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 31 March 2025.

Capital Budget Progress Report 2024/2025												
PROJECT FUNDING	Total Approved Budget 2024/25	Roll overs requests from 2023/24	Virements	Other Adjustments/ Additional funding	Adjustments Feb 2024	Total Funded budget 2023/24	Request Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN												
Projects New	48 706 373	15 160 306	0		-18 819 200	45 047 479	114 782 61	22 302 166 48	20 467 485 89	557 956 49	24 579 993 11	45,44%
TOTAL EXTERNAL LOAN	48 706 373	15 160 306	0		-18 819 200	45 047 479	114 782 61	22 302 166 48	20 467 485 89	557 956 49	24 579 993 11	
CAPITAL REPLACEMENT RESERVE												
Projects New	64 862 500	13 865 528	981 661	0	-7 338 000	72 311 688	1 392 421 69	60 493 597 36	50 062 063 22	1 544 269 91	22 249 625 78	69,23%
Projects (B/F)	100 000	0	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	8 881 796	0	0	-11 784 338	11 706 675	0,00	8 546 378 47	8 307 434 47	-3 394 979 70	3 399 240 53	70,96%
CRR Connections (Public Contr)	3 339 200	0	0	0	0	3 339 200	9 853 47	552 933 11	552 933 11	171 161 52	2 786 266 89	16,56%
Furniture and Equipment	20 000	0	74 339	130 000	0	224 339	5 000,00	146 136 58	83 875 78	0,00	140 463 22	37,39%
TOTAL CRR	82 920 917	22 757 324	1 056 000	130 000	-19 182 338	87 681 903	1 407 275 16	69 839 045 52	59 106 306 58	-1 679 548 27	28 575 596 42	67,41%
INSURANCE RESERVE												
Insurance Reserve	1 400 000	170 000	0	0	0	1 570 000	0,00	222 688 02	207 248 46	0,00	1 362 751 54	13,20%
TOTAL INSURANCE RESERVE	1 400 000	170 000	0	0	0	1 570 000	0,00	222 688 02	207 248 46	0,00	1 362 751 54	13,20%
TOTAL BASIC CAPITAL	133 027 290	38 087 630	1 056 000	130 000	-38 001 538	134 299 382	1 522 057 77	92 363 900 02	79 781 040 93	-1 121 591 78	54 518 341 07	59,41%
CAPITAL GRANT FUNDING												
District Municipality	0	0	0	0	500 000	500 000	165 217 44	233 695 65	0,00	0,00	500 000 00	0,00%
PAWC: Proclaimed roads	0	0	0	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%
PAWC: Libraries	0	0	0	0	887 890	887 890	0,00	0,00	0,00	0,00	887 890 00	0,00%
PAWC: RSEP	0	0	0	0	2 091 700	2 091 700	0,00	0,00	0,00	0,00	2 091 700 00	0,00%
PAWC: HOUSING	0	0	0	0	25 254 592	25 254 592	195 000 00	6 075 737 78	6 075 737 78	6 075 737 78	19 178 854 22	24,06%
PAWC: Fire Service Capacity Building	0	0	0	0	1 103 000	1 103 000	0,00	0,00	0,00	0,00	1 103 000 00	0,00%
National Government: MIG (DORA)	39 790 000	0	0	-87 000	0	39 703 000	0,00	28 112 383 91	28 112 383 91	2 080 666 05	11 590 616 09	70,81%
National Government: RBIG (DORA)	0	0	0	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%
National Government: INEP (DORA)	14 620 000	0	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	29 837 182	84 160 182	360 217 44	34 421 817 34	34 188 121 69	8 156 393 83	49 972 060 31	40,62%
TOTAL FUNDING	187 437 290	38 087 630	1 056 000	43 000	-8 164 356	218 459 564	1 882 275 21	126 785 717 36	113 969 162 62	7 034 802 05	104 490 401 38	52,17%

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SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 March 2025.

BVM_Insurance Claims Register 2024/2025														
Type of Claim	Prior periods	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	Total
Claims not Within Excess Public Liability/possible liability Motor Claims Property Damage/Loss		5	13	9	7	5	3	7	3	11	0	0	0	63
		2	5	2	3	1	1	1	1	4				20
		2	5	4	2	2	2	2	2	5				26
		1	3	3	2	2	0	4	0	2				17
Claims Within Excess Public Liability/possible liability Motor Claims Property Damage/Loss		0	0	1	0	0	0	0	0	0	0	0	0	1
		0	0	0	0	0	0	0	0	0				0
		0	0	1	0	0	0	0	0	0				1
		0	0	0	0	0	0	0	0	0				0
Total Claims Submitted		5	13	10	7	5	3	7	3	11	0	0	0	64
TOTAL VALUE OF CLAIMS		79 673.48	498 834.96	174 085.10	721 157.16	52 721.90	50 213.57	478 314.44	19 480.63	4 196 750.27	-	-	-	6 271 235.51
TOTAL VALUE OF REJECTED CLAIMS/ CLAIMS WITHIN EXCESS	2 139 994.23	-	16 496.00	19 250.00	34 615.99	-	-	14 933.92	-	-	-	-	-	85 295.91
TOTAL OUTSTANDING CLAIMS		79 673.48	482 338.96	154 839.10	686 541.17	52 721.90	50 213.57	463 380.52	19 480.63	4 196 750.27	-	-	-	6 185 939.60
NOTE PLEASE:	Totals will be adjusted monthly as actual expenses and payment from insurer occur.													
COMMENTS: ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR	2 Liability claims awaiting user department reports.1 Property claim assessor appointed. 2 Claims awaiting insurer's advises.	2 Motor Claims- Outstanding documents from the user dept. 2 Motor claims documents from the user department.1 Assessor appointed. 2 Property claims awaiting insurer's advises.	2 Motor claims authorised for repairs. 2 Liability claims waiting on outstanding assessor report. 1 Motor claim assessment in progress. 1 Property claim waiting on assessment. 1 Liability claim awaits insurer's advises. 1 liability claim awaiting top's approach.	1 Liability claim submitted to insurer, awaiting further advises.	1 Property Claim within excess. 1 Motor claim booked for repairs. 1 Motor claim booked for an assessment. 2 Property claims waiting on quotations/outstanding documents	1 Motor Claim finalised and closed. 1 Motor Claim booked for the assessment.	2 Liability claims within excess to be referred to legal. 2 outstanding user dept reports, requested. 2 motor claims authorised, 2 awaiting feedback. 1 within excess. 1 Property assessor appointed, 1 awaiting quote for user department.							

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.2 Municipal Cost Containment Measures for the period 31 March 2025.

	Cost Containment - 2024/2025 Financial Year								
Measures	Budget	Q1	Q2	Q3	Q4	Savings Q1	Savings Q2	Savings Q3	Savings Q4
	R	R	R	R	R	R	R	R	R
Use of consultants	9 647 606,00	477 813,14	2 046 011,64	1 253 926,94	-	1 934 088,36	2 299 978,22	3 457 952,78	5 869 854,28
Vehicles used for political office -bearers	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 645 723,00	164 619,99	365 675,23	224 032,02	-	246 810,76	292 566,28	479 965,01	891 395,76
Domestic accommodation	324 875,00	6 504,36	38 600,02	25 551,31	-	74 714,39	117 333,12	173 000,56	254 219,31
Sponsorships, events and catering	5 326 406,00	145 169,17	846 209,48	2 649 334,54	-	1 186 432,33	1 671 824,35	354 091,31	1 685 692,81
Communication	4 290 060,00	258 032,88	539 867,00	534 029,33	-	814 482,12	1 347 130,12	1 885 615,79	2 958 130,79
Other related expenditure items	-	-	-	-	-	-	-	-	-
Total	21 234 670,00	1 052 139,54	3 836 363,37	4 686 874,14	-	4 256 527,96	5 728 832,09	6 350 625,45	11 659 292,95

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11.3 No Irregular and/or unauthorized Expenditure for the period March 2025 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

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11.4 Awards made at Supply Chain for the month of March 2025.

TENDERS AWARDED DURING MARCH 2025					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE
26/03/2025	BV 1014/ 2024	UPGRADING OF FANIE OTTO AND RAWSONVILLE SPORTS GROUNDS	Amandla GCF Construction cc	R16 200 114,18	
31/03/2025	BV 1103/ 2024	RELOCATION OF OUTSIDE TOILETS AND CONVERSION INTO BATHROOM FACILITIES IN ZWELETHEMBA (WORCESTER)	Meyer Electrical and Construction	R1 958 006,22	
31/03/2025	BV 1108/ 2024	PROVISION OF BANKING SERVICES FOR THE FOR THE PERIOD NOT EXCEEDING FIVE (5) YEARS	Nedbank Limited	rates	R13 339 406,40
31/03/2025	BV 1111/ 2024	REFURBISHMENT OF TOUWSRIVER & DE DOORNS SUBSTATION AND SAFEGAURDING AS WELL AS RINGMAIN UNIT REPLACEMENT	VE Reticulation (Pty) Ltd	R18 315 353,42	
				R49 812 880,22	
Tender turnaround (lead time) in days	BV 1014/ 2024	188			
	BV 1103/ 2024	174			
	BV 1108/ 2024	171			
	BV 1111/ 2024	140			
Average		168,25			

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SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of March 2025.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF MARCH 2025									
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)
35540	04/03/2025	13959	KFC ENGINEERING	72737,50	BOLAND RUBBERISING	80499,25	7761,75	10,67%	ACCEPTABLE
36853	24/03/2025	14194	WORCESTER BUILD IT	17500,00	RAINBOW PLANTHIRE	18745,00	1245,00	7,11%	ACCEPTABLE
TOTAL PREMIUMS PAID FOR THE MONTH							9006,75		

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SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.6 Approved Budget Virements: 3rd 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 January 2025	Increase	Decrease	Amended Budget 31 March 2025
1. OPERATING BUDGET: The following Operating Budget Virements were processed in the above mentioned period.									
COUNCIL GENERAL									
20180816982727	10303200320000	Council General Admin	Catering Services	0.147	19/02/2025	54 200	42 000	-	96 200
20240902051134	10303220210000	Council General Admin	Materials And Supplies	0.129	23/01/2025	10 000	-	-2 000	8 000
20240902051132	10303222980000	Council General Admin	Uniform And Protective Clothing	0.129	23/01/2025	5 000	-	-5 000	-
20200629056231	10303277250000	Council General Admin	Grant In Aid	0.129	23/01/2025	260 000	-	-5 000	255 000
20200629056231	10303277250000	Council General Admin	Grant In Aid	0.158	05/03/2025	255 000	27 200	-	282 200
20180704065056	10303278030000	Council General Admin	Old Age Homes	0.129	23/01/2025	20 000	5 000	-	25 000
20250123034960	10306201470000	Mayoral Offices	Maintenance Of Unspecified Assets	0.129	23/01/2025	-	2 000	-	2 000
20231123060511	10306220180000	Mayoral Offices	Standard Rated	0.129	23/01/2025	149 530	-	-14 000	135 530
20231121062224	10306220210000	Mayoral Offices	Materials And Supplies	0.129	23/01/2025	31 182	5 000	-	36 182
20231121062224	10306220210000	Mayoral Offices	Materials And Supplies	0.129	23/01/2025	36 182	14 000	-	50 182
20180919053550	10306221470000	Mayoral Offices	Corporate and Municipal Activities	0.170	18/03/2025	16 600	-	-5 000	11 600
20180919053550	10306221470000	Mayoral Offices	Corporate and Municipal Activities	0.177	24/03/2025	11 600	-	-1 500	10 100
20180801062508	10306277210000	Mayoral Offices	Disability Grant	0.170	18/03/2025	65 000	5 000	-	70 000
20180704065051	10306277250000	Mayoral Offices	Grant In Aid	0.158	05/03/2025	467 200	-	-57 200	410 000
20180801991218	10306277810000	Mayoral Offices	School Support	0.158	05/03/2025	203 000	30 000	-	233 000
TOTAL: COUNCIL GENERAL -						1 584 494	130 200	-87 700	1 624 994
MUNICIPAL MANAGER									
20231101035025	10625200320000	Risk Management	Catering Services	0.123	21/01/2025	25 500	5 000	-	30 500
20250121020023	10625200460000	Risk Management	Personnel And Labour	0.123	21/01/2025	-	35 000	-	35 000
20170418058014	10625222120000	Risk Management	Software Licences	0.123	21/01/2025	307 200	-	-46 000	261 200
TOTAL: MUNICIPAL MANAGER						332 700	40 000	-46 000	326 700
STRATEGIC SUPPORT SERVICES									
20190208034236	10612200460000	I.D.P.	Personnel and Labour	0.169	18/03/2025	-	14 280	-	14 280
20180419001750	10612200420000	I.D.P.	Transport Services	0.169	18/03/2025	21 700	27 650	-	49 350
20210702016258	10612220180000	I.D.P.	Standard Rated	0.169	18/03/2025	5 300	4 410	-	9 710
20210702018345	10612223080000	I.D.P.	Hire Charges	0.169	18/03/2025	5 600	37 700	-	43 300
20210702017215	11545222020000	Tourism	Senior Management	0.128	23/01/2025	400	250	-	650
20190222035046	11545222360000	Tourism	Management Fee	0.128	23/01/2025	800	-	-250	550
20250227981537	11545276075100	Tourism	CWDM PROJECTS	0.184	28/03/2025	1 000 000	-	-155 000	845 000
20210702014383	11548201270000	Local Economic Development	Catering Services	0.163	12/03/2025	30 000	20 000	-	50 000
20241018040603	11548201340000	Local Economic Development	Event Promoters	0.150	25/02/2025	525 241	-	-485 214	40 027
20180704064640	11548222360000	Local Economic Development	Management Fee	0.163	12/03/2025	310 125	-	-20 000	290 125
20241018040529	12103201340000	Corporate Services Admin	Event Promoters	0.146	14/02/2025	3 000 000	73 000	-	3 073 000
20241018040529	12103201340000	Corporate Services Admin	Event Promoters	0.150	25/02/2025	3 073 000	485 214	-	3 558 214
20250328021518	12103201340000	Corporate Services Admin	Event Promoters	0.184	28/03/2025	-	155 000	-	155 000
20241018040352	12103221430000	Corporate Services Admin	Achievements And Awards	0.146	14/02/2025	346 700	-	-73 000	273 700
20241018040352	12103221430000	Corporate Services Admin	Achievements And Awards	0.150	25/02/2025	273 700	5 900	-	279 600
20200723040456	12103221670000	Corporate Services Admin	Bursaries (Employees)	0.150	25/02/2025	25 600	-	-5 900	19 700
20200828061899	12106200320000	Publicity	Catering Services	0.182	26/03/2025	33 100	24 000	-	57 100
20190227063556	12106221810000	Publicity	Radio and TV Transmissions	0.169	18/03/2025	396 600	-	-84 040	312 560
20241126060210	12109200340000	Corporate Support	Cleaning Services	0.156	28/02/2025	90 000	210 000	-	300 000
20170418057800	12112200460000	Human Resources	Personnel And Labour	0.144	12/02/2025	-	100 000	-	100 000
20170418057840	12112209960000	Human Resources	Basic Salary And Wages	0.144	12/02/2025	6 207 922	-	-100 000	6 107 922
20210702016349	12112220180000	Human Resources	Standard Rated	0.120	14/01/2025	25 850	5 000	-	30 850
20170418057798	12112221520000	Human Resources	Staff Recruitment	0.118	13/01/2025	214 100	-	-10 000	204 100
20170418057798	12112221520000	Human Resources	Staff Recruitment	0.119	13/01/2025	204 100	-	-30 000	174 100
20170418057798	12112221520000	Human Resources	Staff Recruitment	0.120	14/01/2025	174 100	-	-5 000	169 100
20170418057740	12112222020000	Human Resources	Senior Management	0.118	13/01/2025	1 700	10 000	-	11 700
20220720023152	12112222970000	Human Resources	Non-Employees	0.119	13/01/2025	52 500	30 000	-	82 500

APPROVED BUDGET VIREMENTS: 2024/2025

U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 January 2025	Increase	Decrease	Amended Budget 31 March 2025
20180817022957	12114200270000	Information Technology	Project Management	0.145	12/02/2025	1 614 358	-	-21 000	1 593 358
20220720040440	12114221550000	Information Technology	Assets less than the Capitalisation Threshold	0.177	24/03/2025	208 600	1 500	-	210 100
20180704064521	12114222120000	Information Technology	Software Licences	0.131	27/01/2025	10 172 400	400 000	-	10 572 400
20180704064521	12114222120000	Information Technology	Software Licences	0.131	27/01/2025	10 572 400	600 000	-	11 172 400
20240701025047	12114222130000	Information Technology	Specialised Computer Service	0.145	12/02/2025	532 600	-	-3 000	529 600
20170418057701	12114222690000	Information Technology	Accommodation	0.145	12/02/2025	3 900	12 000	-	15 900
20210702017917	12114222700000	Information Technology	Daily Allowance	0.145	12/02/2025	2 100	3 000	-	5 100
20210702018136	12114222750000	Information Technology	Own Transport	0.145	12/02/2025	8 800	9 000	-	17 800
20180704062221	12118201140000	Legal Services	Legal Advice And Litigation	0.122	21/01/2025	2 227 500	-	-4 500	2 223 000
20180704062221	12118201140000	Legal Services	Legal Advice And Litigation	0.147	19/02/2025	2 223 000	-	-42 000	2 181 000
20180704062384	13915201450000	Other Buildings	Maintenance Of Buildings And Facilities	0.125	23/01/2025	46 100	-	-45 000	1 100
20191203061618	13915220210000	Other Buildings	Materials And Supplies	0.125	23/01/2025	52 500	45 000	-	97 500
TOTAL: STRATEGIC SUPPORT SERVICES						43 682 396	2 272 904	-1 083 904	44 871 396
FINANCIAL SERVICES									
20180704064134	12403221560000	Financial Services Admin	External Audit Fees	0.130	23/01/2025	5 453 100	150 000	-	5 603 100
20220225060769	12404200320000	Revenue Section	Catering Services	0.183	28/03/2025	-	60 000	-	60 000
20250312043915	12404200460000	Revenue Section	Personnel And Labour	0.167	12/03/2025	-	200 000	-	200 000
20180704062180	12404200560000	Revenue Section	Security Services	0.183	28/03/2025	370 600	-	-180 000	190 600
20170418057566	12404209960000	Revenue Section	Basic Salary and Wages	0.165	12/03/2025	14 187 346	-	-1 500 000	12 687 346
20250328020529	12404220180000	Revenue Section	Standard Rated	0.183	28/03/2025	-	5 000	-	5 000
20210702016405	12404220210000	Revenue Section	Materials and Supplies	0.183	28/03/2025	16 300	-	-5 000	11 300
20220225060898	12404221470000	Revenue Section	Corporate and Municipal Activities	0.183	28/03/2025	-	20 000	-	20 000
20220225060899	12404221490000	Revenue Section	Gifts and Promotional Items	0.183	28/03/2025	-	90 000	-	90 000
20241018040501	12404222980000	Revenue Section	Uniform And Protective Clothing	0.154	26/02/2025	37 100	70 000	-	107 100
20180823053904	12404222980000	Revenue Section	Uniform And Protective Clothing	0.154	26/02/2025	161 100	-	-70 000	91 100
20220225060901	12404223080000	Revenue Section	Hire Charges	0.183	28/03/2025	-	10 000	-	10 000
20200828062011	12406200460000	Financial Planning Section	Personnel And Labour	0.138	04/02/2025	250 000	50 561	-	300 561
20180704062206	12406200680000	Financial Planning Section	Accounting And Auditing	0.130	23/01/2025	1 548 000	-	-150 000	1 398 000
20180704062206	12406200680000	Financial Planning Section	Accounting And Auditing	0.138	04/02/2025	1 398 000	-	-50 561	1 347 439
20180704062206	12406200680000	Financial Planning Section	Accounting and Auditing	0.165	12/03/2025	1 347 439	1 500 000	-	2 847 439
20220207052031	12406221550000	Financial Planning Section	Assets Less Than The Capitalisation Threshold	0.141	07/02/2025	50 000	-	-5 000	45 000
20180704064529	12406222660000	Financial Planning Section	Excess Payments	0.122	21/01/2025	787 800	4 500	-	792 300
20250207005648	12406222980000	Financial Planning Section	Uniform And Protective Clothing	0.141	07/02/2025	-	5 000	-	5 000
20170612992218	12412200310000	Assesment Rates/Vvaluations	Valuer	0.156	28/02/2025	1 994 524	-	-210 000	1 784 524
20170612992218	12412200310000	Assesment Rates/Vvaluations	Valuer	0.166	12/03/2025	1 784 524	-	-70 000	1 714 524
20170612992218	12412200310000	Assesment Rates/Vvaluations	Valuer	0.167	12/03/2025	1 714 524	-	-200 000	1 514 524
20170612992218	12412200310000	Assesment Rates/Vvaluations	Valuer	0.182	26/03/2025	1 514 524	-	-24 000	1 490 524
TOTAL: FINANCIAL SERVICES -						32 614 881	2 165 061	-2 464 561	32 315 381
COMMUNITY SERVICES									
20230914022349	10903200320000	Community Services Admin	Catering Services	0.134	29/01/2025	24 000	20 000	-	44 000
20180524043958	10906200620000	Community Development	Transport Services	0.137	04/02/2025	159 700	-	-50 000	109 700
20180524043958	10906200620000	Community Development	Transport Services	0.153	26/02/2025	109 700	20 000	-	129 700
20200629052348	10906200620000	Community Development	Transport Services	0.152	26/02/2025	14 200	1 619	-	15 819
20241018040640	10906201340000	Community Development	Event Promoters	0.153	26/02/2025	40 000	-	-20 000	20 000
20241018040640	10906201340000	Community Development	Event Promoters	0.157	05/03/2025	20 000	-	-14 700	5 300
20180704064921	10906222690000	Community Development	Accommodation	0.157	05/03/2025	3 100	14 700	-	17 800
20190813001935	10906222720000	Community Development	Incidental Cost	0.180	26/03/2025	3 100	-	-1 500	1 600
20231013005024	10906222750000	Community Development	Own Transport	0.180	26/03/2025	31 000	1 500	-	32 500
20180725062439	10906223080000	Community Development	Hire Charges	0.137	04/02/2025	100 400	50 000	-	150 400
20210702018341	10906223080000	Community Development	Hire Charges	0.152	26/02/2025	15 100	-	-1 619	13 481
20180823053759	12115222980000	Security Services	Uniform and Protective Clothing	0.171	18/03/2025	6 200	-	-1 739	4 461
20241018040640	10906201340000	Community Development	Event Promoters	0.134	29/01/2025	60 000	-	-20 000	40 000
20210702016339	10906220180000	Community Development	Standard Rated	0.117	13/01/2025	11 500	8 000	-	19 500
20180704063983	10906220210000	Community Development	Materials And Supplies	0.117	13/01/2025	34 000	-	-8 000	26 000

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U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 January 2025	Increase	Decrease	Amended Budget 31 March 2025
20210702016231	12703220180000	Traffic Admin	Standard Rated	0.127	23/01/2025	76 500	5 000	-	81 500
20210702016231	12703220180000	Traffic Admin	Standard Rated	0.185	28/03/2025	81 500	90 000	-	171 500
20210702016354	12703220180000	Traffic Admin	Standard Rated	0.162	12/03/2025	30 000	20 000	-	50 000
20190630031968	12703220210000	Traffic Admin	Materials And Supplies	0.127	23/01/2025	125 000	-	-5 000	120 000
20191003034149	12703220210000	Traffic Admin	Materials and Supplies	0.162	12/03/2025	187 500	-	-20 000	167 500
20250328023656	12703220210000	Traffic Admin	Materials and Supplies	0.185	28/03/2025	-	200 000	-	200 000
20250328023654	12703220210000	Traffic Admin	Materials and Supplies	0.185	28/03/2025	-	63 000	-	63 000
20190630032003	12703222980000	Traffic Admin	Uniform and Protective Clothing	0.171	18/03/2025	174 800	1 739	-	176 539
20190630032003	12703222980000	Traffic Admin	Uniform and Protective Clothing	0.171	18/03/2025	176 539	16 958	-	193 497
20190630032003	12703222980000	Traffic Admin	Uniform and Protective Clothing	0.171	18/03/2025	193 497	4 127	-	197 624
20250328023655	12703222980000	Traffic Admin	Uniform and Protective Clothing	0.185	28/03/2025	-	80 000	-	80 000
20250312044227	12705200460000	Traffic Court Section	Personnel and Labour	0.168	12/03/2025	-	192 400	-	192 400
20170418056955	12705209960000	Traffic Court Section	Basic Salary and Wages	0.168	12/03/2025	4 202 542	-	-192 400	4 010 142
20170418056814	12712209960000	Traffic Control	Basic Salary And Wages	0.131	27/01/2025	15 338 207	-	-400 000	14 938 207
20170418056814	12712209960000	Traffic Control	Basic Salary and Wages	0.160	07/03/2025	12 938 207	-	-1 000 000	11 938 207
20180823054719	12712222980000	Traffic Control	Uniform and Protective Clothing	0.171	18/03/2025	22 300	-	-16 958	5 342
20180823054532	12710222980000	Traffic Technical	Uniform and Protective Clothing	0.171	18/03/2025	17 500	-	-4 127	13 373
20180725061727	13912201380000	Zwelethemba Thusong Centre	Gardening Services	0.133	29/01/2025	31 500	-	-4 000	27 500
20181024024614	14203200350000	Fire Admin	Clearing And Grass Cutting Services	0.149	24/02/2025	178 380	9 000	-	187 380
20180704062415	14203201460000	Fire Admin	Maintenance Of Equipment	0.142	07/02/2025	106 300	-	-100	106 200
20170418056778	14203209960000	Fire Admin	Basic Salary And Wages	0.131	27/01/2025	24 907 839	-	-600 000	24 307 839
20170418056778	14203209960000	Fire Admin	Basic Salary And Wages	0.149	24/02/2025	24 307 839	-	-9 000	24 298 839
20170418056778	14203209960000	Fire Admin	Basic Salary and Wages	0.178	24/03/2025	24 298 839	-	-1 000 000	23 298 839
20210702016328	14203220180000	Fire Admin	Standard Rated	0.132	29/01/2025	20 000	1 000	-	21 000
20210702016350	14203220180000	Fire Admin	Standard Rated	0.142	07/02/2025	3 000	100	-	3 100
20180704063878	14203220210000	Fire Admin	Materials And Supplies	0.132	29/01/2025	58 800	-	-1 000	57 800
20230414013703	14203221490000	Fire Admin	Gifts and Promotional Items	0.175	24/03/2025	51 650	-	-30 000	21 650
20180704063877	14206220210000	Fire Disaster Management	Materials and Supplies	0.175	24/03/2025	10 500	30 000	-	40 500
20210702016322	14506220180000	Waterloo Street Library	Standard Rated	0.126	23/01/2025	70 952	5 500	-	76 452
20210702016322	14506220180000	Waterloo Street Library	Standard Rated	0.151	26/02/2025	76 452	9 000	-	85 452
20210702016357	14506220180000	Waterloo Street Library	Standard Rated	0.133	29/01/2025	-	4 000	-	4 000
20190227063554	14506221550000	Waterloo Street Library	Assets less than the Capitalisation Threshold	0.160	07/03/2025	1 100	1 000 000	-	1 001 100
20190227063554	14506221550000	Waterloo Street Library	Assets less than the Capitalisation Threshold	0.185	28/03/2025	1 001 100	-	-433 000	568 100
20170418056682	14506221800000	Waterloo Street Library	Postage/Stamps/Franking Machines	0.151	26/02/2025	11 100	-	-9 000	2 100
20180823055631	14506222980000	Waterloo Street Library	Uniform And Protective Clothing	0.126	23/01/2025	20 400	-	-5 500	14 900
TOTAL: COMMUNITY SERVICES -						109 351 843	1 847 643	-3 847 643	107 351 843
ENGINEERING SERVICES									
20210702017605	11503222420000	Operational Services Admin	National Professional Bodies, Membership and Subscription	0.159	07/03/2025	16 100	-	-5 000	11 100
20180704064763	11503222480000	Operational Services Admin	Own Transport	0.161	12/03/2025	14 800	-	-12 073	2 727
20210702018144	11503222750000	Operational Services Admin	Own Transport	0.148	20/02/2025	11 700	7 000	-	18 700
20210702018144	11503222750000	Operational Services Admin	Air Transport	0.161	12/03/2025	18 700	12 073	-	30 773
20210702018174	11503222790000	Operational Services Admin	Air Transport	0.148	20/02/2025	7 600	-	-7 000	600
20210702018174	11503222790000	Operational Services Admin	Air Transport	0.159	07/03/2025	600	5 000	-	5 600
20180725054117	11534200370000	Stormwater Drainage: De Doorns	Hygiene Services	0.174	18/03/2025	104 000	-	-40 000	64 000
20170418055783	11535201470000	Stormwater Drainage: Touwsriver	Maintenance of Unspecified Assets	0.174	18/03/2025	32 400	-	-32 400	-
20180704063914	11538220210000	Streets: Rawsonville	Materials and Supplies	0.174	18/03/2025	100	1 900	-	2 000
20210702016207	11539220180000	Streets: Worcester	Standard Rated	0.139	04/02/2025	15 000	5 000	-	20 000
20210702016207	11539220180000	Streets: Worcester	Standard Rated	0.174	18/03/2025	20 000	19 331	-	39 331
20180508010552	11539220210000	Streets: Worcester	Materials And Supplies	0.139	04/02/2025	718 800	12 300	-	731 100
20180508010552	11539220210000	Streets: Worcester	Materials And Supplies	0.139	04/02/2025	731 100	7 600	-	738 700
20240919020631	11539223080000	Streets: Worcester	Hire Charges	0.174	18/03/2025	1 182 724	426 339	-	1 609 063
20240919020631	11539223080000	Streets: Worcester	Hire Charges	0.174	18/03/2025	1 609 063	943	-	1 610 006
20180725054003	11539223080000	Streets: Worcester	Hire Charges	0.139	04/02/2025	686 736	-	-12 300	674 436
20221012045948	11539224800000	Streets: Worcester	Professional Bodies, Membership And Subscription	0.139	04/02/2025	12 600	-	-12 600	-
20170418055727	11539201450000	Streets: Worcester	Maintenance of Buildings and Facilities	0.174	18/03/2025	174 400	87 917	-	262 317
20170418055697	11539201470000	Streets: Worcester	Maintenance of Unspecified Assets	0.174	18/03/2025	364 800	40 000	-	404 800
20170418055697	11539201470000	Streets: Worcester	Maintenance of Unspecified Assets	0.174	18/03/2025	404 800	32 400	-	437 200
20170418055697	11539201470000	Streets: Worcester	Maintenance of Unspecified Assets	0.174	18/03/2025	437 200	11 154	-	448 354
20170418055697	11539201470000	Streets: Worcester	Maintenance of Unspecified Assets	0.174	18/03/2025	448 354	45 609	-	493 963
20170418055697	11539201470000	Streets: Worcester	Maintenance of Unspecified Assets	0.174	18/03/2025	493 963	80 237	-	574 200
20170418055737	11539209960000	Streets: Worcester	Basic Salary and Wages	0.174	18/03/2025	6 173 751	-	-759 248	5 414 503
20170418055737	11539209960000	Streets: Worcester	Basic Salary and Wages	0.174	18/03/2025	5 414 503	-	-943	5 413 560
20181108061452	11539222980000	Streets: Worcester	Uniform and Protective Clothing	0.174	18/03/2025	42 000	-	-11 154	30 846
20180508010552	11539220210000	Streets: Worcester	Materials and Supplies	0.174	18/03/2025	738 700	99 452	-	838 152
20240906005835	11539220210000	Streets: Worcester	Materials and Supplies	0.174	18/03/2025	935 000	-	-506 576	428 424

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U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 January 2025	Increase	Decrease	Amended Budget 31 March 2025
20240906015430	11540220210000	Streets: Touwsriver	Materials and Supplies	0.174	18/03/2025	13 355	50 565	-	63 920
20181120024447	11540220210000	Streets: Touwsriver	Materials and Supplies	0.174	18/03/2025	149 491	-	-45 609	103 882
20240919020802	11540223080000	Streets: Touwsriver	Hire Charges	0.174	18/03/2025	64 800	52 800	-	117 600
20180820021740	11540222980000	Streets: Touwsriver	Uniform and Protective Clothing	0.174	18/03/2025	23 200	1 000	-	24 200
20210702016204	11540220180000	Streets: Touwsriver	Standard Rated	0.174	18/03/2025	3 100	1 900	-	5 000
20210702016212	11541220180000	Streets: De Doorns	Standard Rated	0.174	18/03/2025	-	4 500	-	4 500
20210702016288	11541220180000	Streets: De Doorns	Standard Rated	0.174	18/03/2025	-	3 500	-	3 500
20240906011733	11541220210000	Streets: De Doorns	Materials and Supplies	0.174	18/03/2025	50 000	5 000	-	55 000
20180614052449	11541220210000	Streets: De Doorns	Materials and Supplies	0.174	18/03/2025	60 000	5 864	-	65 864
20240919020921	11541220210000	Streets: De Doorns	Materials and Supplies	0.174	18/03/2025	243 200	62 058	-	305 258
20180704063922	11541220210000	Streets: De Doorns	Materials and Supplies	0.174	18/03/2025	3 100	1 900	-	5 000
20240919020715	11541223080000	Streets: De Doorns	Hire Charges	0.174	18/03/2025	84 794	361 561	-	446 355
20170418054817	18112201320000	Electricity Network & Substations	Electrical	0.155	27/02/2025	2 818 000	-	-97 900	2 720 100
20180405043256	18112202010000	Electricity Network & Substations	Materials And Supplies	0.155	27/02/2025	613 200	97 900	-	711 100
20180704064131	18112221550000	Electricity Network & Substations	Assets less than the Capitalisation Threshold	0.160	07/03/2025	258 200	1 000 000	-	1 258 200
20170418054866	18160209960000	Electricity Distribution Account	Basic Salary And Wages	0.121	21/01/2025	14 232 077	-	-665 400	13 566 677
20170418054866	18160209960000	Electricity Distribution Account	Basic Salary and Wages	0.160	07/03/2025	11 566 677	-	-1 000 000	10 566 677
TOTAL: ENGINEERING SERVICES -						50 992 688	2 542 803	-3 208 203	50 327 288
									-
									-
PLANNING DEVELOPMENT AND INTEGRATION									-
20170418056203	15118209960000	Swimming Bath: De La Bat	Basic Salary And Wages	0.124	22/01/2025	753 190	-	-1 500	751 690
20250122061238	15118210230000	Swimming Bath: De La Bat	Standby Allowance	0.124	22/01/2025	-	500	-	500
20250122061239	15136210230000	Zweletemba Sportsground	Standby Allowance	0.124	22/01/2025	-	500	-	500
20170418056296	16315201460000	Nekkies: Meerchalets	Maintenance of Equipment	0.181	26/03/2025	10 700	-	-10 000	700
20180704065038	16315223080000	Nekkies: Meerchalets	Hire Charges	0.166	12/03/2025	168 300	70 000	-	238 300
20170418056261	16318201460000	Nekkies: Resort	Maintenance of Equipment	0.181	26/03/2025	51 100	10 000	-	61 100
20180822061358	11507220210000	Arboriculture	Materials And Supplies	0.140	05/02/2025	105 000	-	-60 000	45 000
20210702016326	11509220180000	Building Control	Standard Rated	0.143	10/02/2025	5 000	5 000	-	10 000
20210702018104	11509222750000	Building Control	Own Transport	0.143	10/02/2025	68 700	-	-5 000	63 700
20250122061237	13918210410000	Hex Valley Peoples Centre	Medical	0.124	22/01/2025	-	500	-	500
20250318011708	13627220210000	New Cemetery	Materials and Supplies	0.173	18/03/2025	-	300 000	-	300 000
20250318011707	13627223080000	New Cemetery	Hire Charges	0.173	18/03/2025	-	800 000	-	800 000
20180822053725	13627223080000	New Cemetery	Hire Charges	0.160	07/03/2025	3 397 700	200 000	-	3 597 700
20250318011710	15151200350000	Parks(Other)	Clearing and Grass Cutting Services	0.173	18/03/2025	-	150 000	-	150 000
20210702016365	15151220180000	Parks(Other)	Standard Rated	0.140	05/02/2025	100 000	60 000	-	160 000
20250318011709	15151220210000	Parks(Other)	Materials and Supplies	0.173	18/03/2025	-	100 000	-	100 000
20180823062951	15151222980000	Parks(Other)	Uniform and Protective Clothing	0.173	18/03/2025	44 100	80 000	-	124 100
20241018012409	16603200400000	Refuse Removal: Worcester	Litter Picking And Street Cleaning	0.121	21/01/2025	1 603 036	548 475	-	2 151 511
20241018012409	16603200400000	Refuse Removal: Worcester	Litter Picking And Street Cleaning	0.160	07/03/2025	2 151 511	500 000	-	2 651 511
20241018012409	16603200400000	Refuse Removal: Worcester	Litter Picking and Street Cleaning	0.179	26/03/2025	2 651 511	995 800	-	3 647 311
20241018012742	16603200530000	Refuse Removal: Worcester	Refuse Removal	0.121	21/01/2025	537 090	665 400	-	1 202 490
20241018012742	16603200530000	Refuse Removal: Worcester	Refuse Removal	0.121	21/01/2025	1 202 490	116 925	-	1 319 415
20241018012742	16603200530000	Refuse Removal: Worcester	Refuse Removal	0.179	26/03/2025	1 319 415	1 346 590	-	2 666 005
20170418055388	16603209960000	Refuse Removal: Worcester	Basic Salary And Wages	0.121	21/01/2025	12 238 867	-	-665 400	11 573 467
20170418055388	16603209960000	Refuse Removal: Worcester	Basic Salary and Wages	0.160	07/03/2025	9 073 467	-	-500 000	8 573 467
20170418055388	16603209960000	Refuse Removal: Worcester	Basic Salary and Wages	0.160	07/03/2025	9 073 467	-	-2 000 000	7 073 467
20180704064455	16603221950000	Refuse Removal: Worcester	Drivers Licences and Permits	0.160	07/03/2025	6 800	2 000 000	-	2 006 800
20180704064455	16603221950000	Refuse Removal: Worcester	Drivers Licences and Permits	0.160	07/03/2025	2 006 800	2 000 000	-	4 006 800
20180704064455	16603221950000	Refuse Removal: Worcester	Drivers Licences and Permits	0.172	18/03/2025	4 006 800	-	-231 000	3 775 800
20180704064455	16603221950000	Refuse Removal: Worcester	Drivers Licences and Permits	0.173	18/03/2025	3 775 800	-	-1 430 000	2 345 800
20180704064455	16603221950000	Refuse Removal: Worcester	Drivers Licences and Permits	0.179	26/03/2025	2 345 800	-	-2 342 390	3 410
20180821023420	16905222980000	Disposal Works - Touws River	Uniform and Protective Clothing	0.164	12/03/2025	25 400	1 000	-	26 400
20221006043230	16906201120000	Disposal Works - Worcester	Water	0.176	24/03/2025	140 000	51 300	-	191 300
20170418055202	16906209960000	Disposal Works - Worcester	Basic Salary and Wages	0.160	07/03/2025	6 567 819	-	-2 000 000	4 567 819
20170418055202	16906209960000	Disposal Works - Worcester	Basic Salary and Wages	0.160	07/03/2025	4 567 819	-	-200 000	4 367 819
20180704063948	16906220210000	Disposal Works - Worcester	Materials and Supplies	0.164	12/03/2025	5 197	10 000	-	15 197
20181108061458	16906222980000	Disposal Works - Worcester	Uniform and Protective Clothing	0.164	12/03/2025	38 800	1 500	-	40 300
20180704064654	16907222370000	Disposal Works - Rawsonville	Municipal Services	0.116	13/01/2025	324 700	25 000	-	349 700
20180704064654	16907222370000	Disposal Works - Rawsonville	Municipal Services	0.116	13/01/2025	349 700	50 000	-	399 700
20180821023621	16907222980000	Disposal Works - Rawsonville	Uniform and Protective Clothing	0.164	12/03/2025	29 700	1 000	-	30 700
20180704064653	16908222370000	Disposal Works - De Doorns	Municipal Services	0.116	13/01/2025	197 700	-	-50 000	147 700

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U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 January 2025	Increase	Decrease	Amended Budget 31 March 2025
20180704062193	18403200680000	Water Admin	Accounting and Auditing	0.176	24/03/2025	51 300	-	-51 300	-
20180704063883	18412220210000	Networks And Pumps: Worcester	Materials And Supplies	0.116	13/01/2025	934 300	-	-50 000	884 300
20250317995905	18412220210000	Networks And Pumps: Worcester	Materials and Supplies	0.172	18/03/2025	-	231 000	-	231 000
20200228035625	18421201470000	Bulk Water: Touwsriver	Maintenance of Unspecified Assets	0.176	24/03/2025	108 900	-	-59 000	49 900
20181114025630	18421222980000	Bulk Water: Touwsriver	Uniform and Protective Clothing	0.164	12/03/2025	14 600	-	-3 500	11 100
20180821024641	18421222980000	Bulk Water: Touwsriver	Uniform and Protective Clothing	0.164	12/03/2025	14 400	-	-10 000	4 400
20240723005456	18418201460000	Steffynskloof Dam	Maintenance of Equipment	0.176	24/03/2025	65 000	59 000	-	124 000
20180704064642	18418222370000	Steffynskloof Dam	Municipal Services	0.116	13/01/2025	289 400	25 000	-	314 400
TOTAL: PLANNING INTEGRATED SERVICE						70 921 379	10 404 490	-9 669 090	71 656 779
GRAND TOTAL: OPERATING BUDGET VIR						309 480 381	19 403 101	-20 409 101	308 474 381
2. CAPITAL BUDGET: The following Capital Budget Virements were processed in the above mentioned period.									
STRATEGIC SUPPORT SERVICES									
20170612991701	50102150011	Information Technology	Computer Equipment	0.123	21/01/2025	2 032 000	6 000	-	2 038 000
TOTAL: STRATEGIC SUPPORT SERVICES						2 032 000	6 000	-	2 038 000
COMMUNITY SERVICES									
20220705002190	50101004161	Fire Admin	Major Fire Engine (Pumper)	0.136	03/02/2025	3 500 000	-	-1 200 000	2 300 000
TOTAL: COMMUNITY SERVICES -						3 500 000	-	-1 200 000	2 300 000
PLANNING INTEGRATED SERVICES									
20240701025007	50101007911	Touwsriver Sportsground	1X Walk Behind Vibrating Roller	0.135	29/01/2025	300 000	-	-40 000	260 000
20240701025024	50101007961	Swimming Bath: De La Bat	Fencing Around Pumping Room	0.135	29/01/2025	90 000	40 000	-	130 000
20220705002148	50101003931	Vehicle Distribution	Municipal Vehicles - Specialized	0.136	03/02/2025	9 200 000	1 200 000	-	10 400 000
20220705002004	50101003391	Sewerage Networks: Worcester	Upgrading of Sewer Network	0.178	24/03/2025	1 000 000	1 000 000	-	2 000 000
TOTAL: PLANNING INTEGRATED SERVICES						10 590 000	2 240 000	-40 000	12 790 000
GRAND TOTAL: CAPITAL BUDGET VIREMENTS -						16 122 000	2 246 000	-1 240 000	17 128 000

<p style="text-align: center;">PROVINCIAL TREASURY</p> <p style="text-align: center;">Withdrawals from Municipal Bank Accounts</p> <p style="text-align: center;">In accordance with Section 11, Sub-section 1 (b) to (j)</p>									
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NAME OF MUNICIPALITY:	Breede Valley Municipality
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MUNICIPAL DEMARCATION CODE:	WC025
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QUARTER ENDED:	January 2025 till March 2025
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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 416 408 908,84	Normal Operating and Capital Expenses

(b) to defray expenditure authorised in terms of section 26(4);	R 0,00	
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(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	R 0,00	
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(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	
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(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 12 626 487,47	Traffic payments to Department
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(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or	R 0,00	
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(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;	R 0,00	
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(f) to refund money incorrectly paid into a bank account;	R 0,00	
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(g) to refund guarantees, sureties and <i>security</i> deposits;	R 0,00	
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(h) for cash management and <i>investment</i> purposes in accordance with section 13;	R 50 000 000,00	Investments made over different periods
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(i) to defray increased expenditure in terms of section 31; or	R 0,00	
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(j) for such other purposes as may be <i>prescribed</i> .		
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(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	Name and Surname:	R Ontong
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(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
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(b) submit a copy of the report to the relevant provincial treasury and the Auditor-General .	Signature:	
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Tel number	Fax number	Email Address
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023-3484994	023-3484997	rontong@bvm.gov.za
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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, March of 2025 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: 10 April 2025