
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 & 52 (d) REPORT SEPTEMBER 2024

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 September 2024 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

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

RESOLVED

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

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

(b) Any other resolutions required by the Council.

PART 1 –IN-YEAR REPORT

SECTION 3 – EXECUTIVE SUMMARY

3.1 INTRODUCTION

The audited outcome for 2023/2024 reflected in this report are preliminary as the regulatory audit is still in process for the 2023/2024 financial year. The final audit- and management report will only be issued on 30 November 2024. The municipality has achieved a clean audit opinion (Unqualified with no matters of emphasis) for the prior year.

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 –30 September 2024 is R 381 546 527 or 23.70% of the total budgeted revenue R1 609 688 750.

The total revenue is underperforming by 4% in comparison to the approved budget. Property Rates reflects an overperformance of 66% due to the annual rates that have been billed in July 2024. Service charges reflect an overall underperformance of 7%. 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 26% and 24% respectively due to the annual services billed in July 2024.

Property Rates

Property Rates reflects an overperformance of 66% due to the billing of annual rate payers accounts.

Service charges - electricity revenue

The Electricity revenue shows a 10% 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 31 August 2024, the Municipality purchased 48 038 683 kWh (units) of electricity while 43 340 460 were distributed. This resulted in electricity distribution losses of 9.81% (4 698 223 kWh) during this period.

Service charges - water revenue.

Water revenue shows an underperformance of 38% due to the accrual journal as well as the fact the first quarter falls in winter.

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 August 2024 a bulk water supply from source of 2 318 831 kiloliters (kl) of water was inputted into the water distribution system, while revenue water of 2 216 086 kl was accounted for. This means that 102 745 kl were lost. This represents overall water losses of 4,43%. The unbilled authorized consumption represents 0,83% (19 340) while customer meter and data errors are 2.45% (56 825 kl) resulting in real losses of 1.15% (25 580 kl).

Service charges – waste management and waste-water management

Waste management and Waste-water management revenue show an overperformance of 26% and 24%, respectively against the budgeted revenue. This is due to the billing of annual payers for these services.

Interest earned – external investments

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

Interest earned – outstanding debtors

Interest from overdue debtors shows an overperformance of 12% against the budgeted revenue. This is due to an over-estimation for the period under review based on past trends.

Fines, penalties, and forfeits

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

Agency Services

Agency Services revenue shows an overperformance of 20% against the budgeted revenue. Agency Services are done on an ad-hoc basis based on the demand from clients.

Licenses and permits.

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

Transfers and subsidies – Operating.

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

Gains

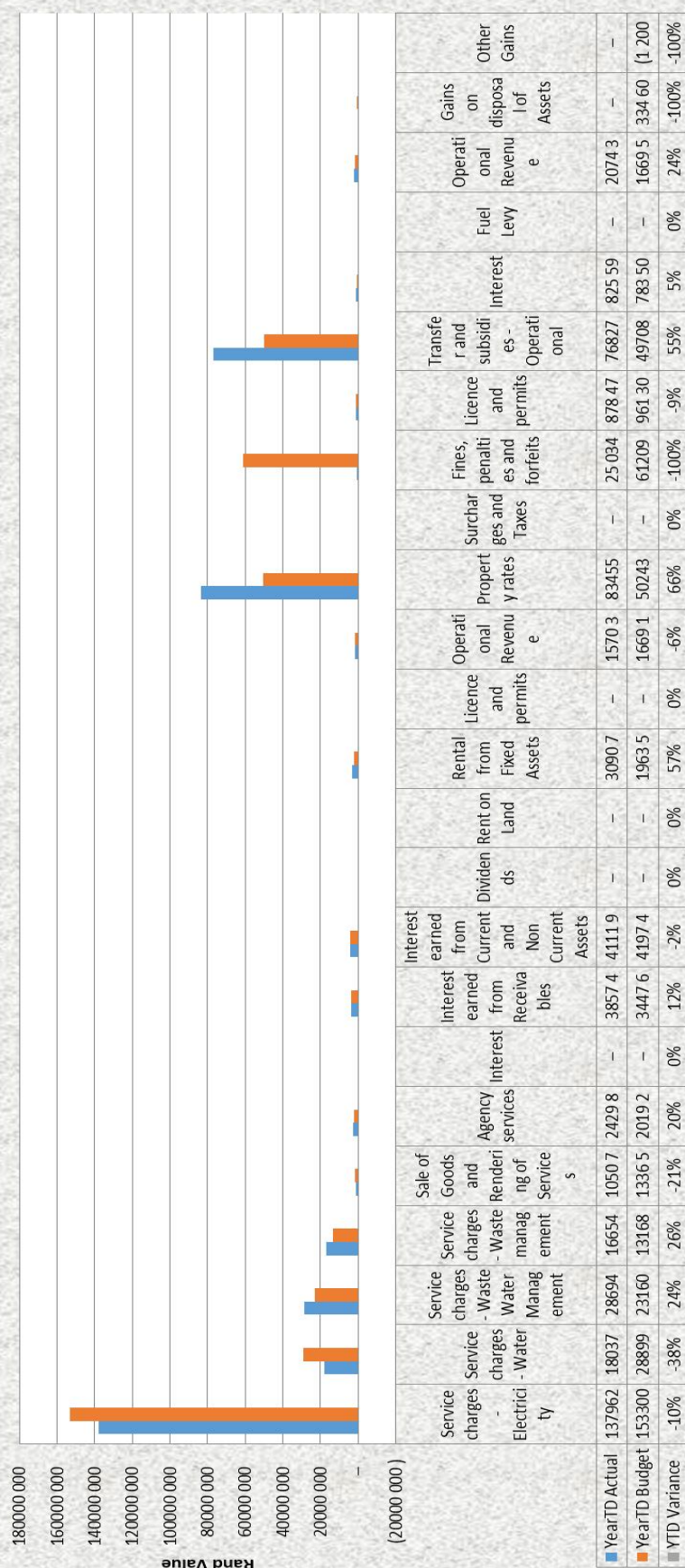
Gains from the disposal of assets are less than anticipated.

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

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

Operating 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 R 307 261 557 or 19.03 % of the total budgeted expenditure R1 615 008 707.

Bulk purchases – electricity

Electricity purchases till September 2024 are pro-rata higher than anticipated.

Debt impairment

Irrecoverable debt written off reflects a variance of R 13 793 326 while Debt impairment expense reflects an underperformance of 88% with an amount of R6 212 778. This consists of mainly indigent debt written off as per the write-off policy of the municipality. A portion write-off was done against the provision for bad debt balance in the general ledger. The total write-offs including VAT were R23 707 408. The budgeted amount for the write-offs is included in the Impairment expense budget. An adjustment to move the budget from the debt impairment expense to the irrecoverable debt written off will be done during the budget review processes. The parameters are also being fixed in order to reflect the total write-offs against the irrecoverable expense section.

Depreciation and amortisation

Depreciation for the current financial year will be calculated after the finalisation of the 2023/2024 audit processes.

Interest charges

Finance charges till September 2024 are pro-rata higher than anticipated.

Contracted services

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

Transfers and subsidies

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

Irrecoverable debts written off

The accounting treatment for irrecoverable debt owned by indigent consumers.

Losses on Disposal of Assets

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

Other Losses

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

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

Operating Expenditure



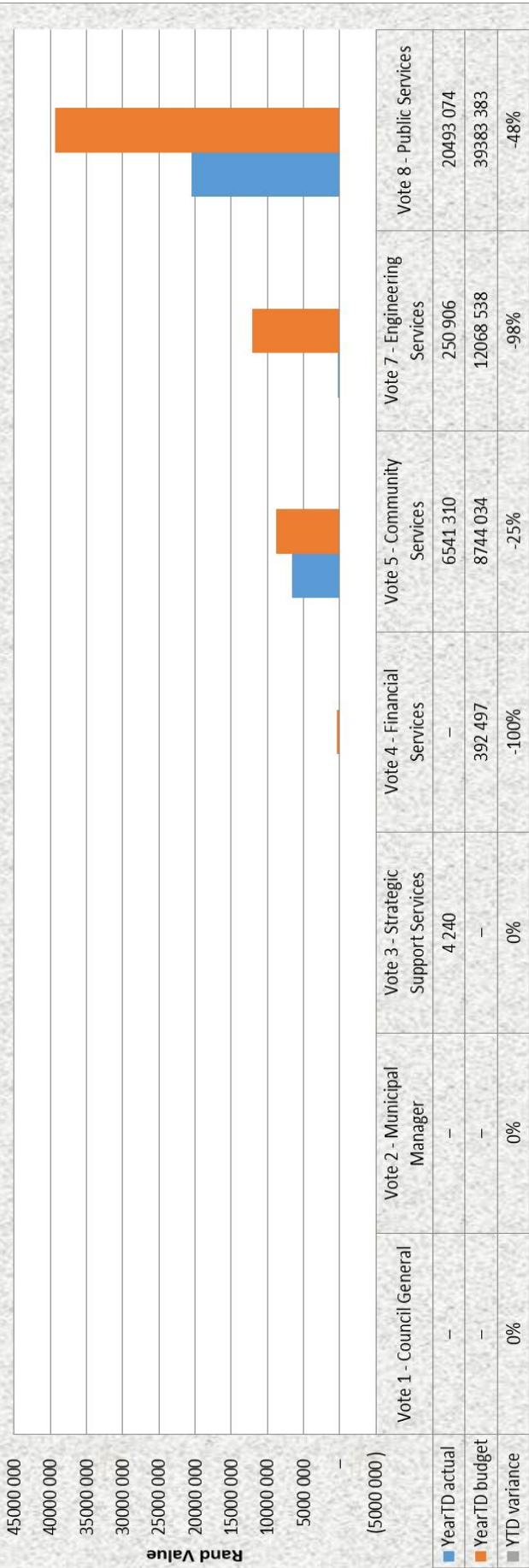
Capital Expenditure

The total capital expenditure for the period 1 July 2024 – 30 September 2024, amounts to R27 289 530 or 12.10% of the total capital budget that amounts to R225 524 920.

Capital grant funding the total capital grant funding expenditure amounts to R8 987 841 or 16.52% of the total capital grant funding budget that amounts to R54 410 000.

Refer to Section 4 – table C5 for more detail.

Capital Expenditure - Per Vote



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R159 163 269.

Service Charges

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

Receipts

Credit control processes in place.

Other revenue

Normal credit control processes has however been implemented.

Government – Operating

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

Government Capital

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

Interest

Investment processes been done monthly.

Suppliers

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

Transfer and grants

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

Capital assets

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

Consumer deposits

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

Refer to Section 4

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

3.3 MATERIAL VARIANCES FROM SDBIP

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 - M03 September									
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	200 977	14 366	83 455	50 243	33 212	66%	200 977
Service charges	807 823	870 634	870 634	76 596	201 349	218 529	(17 180)	-8%	870 634
Investment revenue	18 373	19 522	19 522	1 737	4 112	4 197	(85)	-2%	19 522
Transfers and subsidies - Operational	185 954	198 836	198 836	4 164	76 828	49 709	27 119	55%	198 836
Other own revenue	144 076	319 720	319 720	5 922	15 803	75 393	(59 591)	-79%	319 720
Total Revenue (excluding capital transfers and	1 353 773	1 609 689	1 609 689	102 784	381 547	398 072	(16 525)	-4%	1 609 689
Employee costs	396 107	456 828	456 078	34 021	91 497	98 943	(7 446)	-8%	456 078
Remuneration of Councillors	20 467	21 757	21 757	1 645	4 931	4 684	247	5%	21 757
Depreciation and amortisation	101 941	105 208	105 208	–	–	22 708	(22 708)	-100%	105 208
Interest	31 254	39 842	39 842	1 880	9 840	8 569	1 271	15%	39 842
Inventory consumed and bulk purchases	504 806	534 056	534 645	68 209	142 702	115 273	27 429	24%	534 645
Transfers and subsidies	3 069	7 711	7 422	333	1 164	1 703	(539)	-32%	7 422
Other expenditure	338 715	452 229	450 057	19 369	57 128	105 395	(48 267)	-46%	450 057
Total Expenditure	1 396 358	1 617 631	1 615 009	125 458	307 262	357 275	(50 013)	-14%	1 615 009
Surplus/(Deficit)	(42 585)	(7 942)	(5 320)	(22 673)	74 285	40 797	33 488		(5 320)
Transfers and subsidies - capital (monetary allocations)	97 746	54 410	54 410	–	–	13 602	(13 602)	-100%	54 410
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	55 162	46 468	49 090	(22 673)	74 285	54 400	19 885	37%	49 090
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	55 162	46 468	49 090	(22 673)	74 285	54 400	19 885	37%	49 090
Capital expenditure & funds sources									
Capital expenditure	234 621	187 437	225 525	12 102	27 290	60 588	(33 299)	-55%	225 525
Capital transfers recognised	97 746	54 410	54 410	1 430	8 988	22 945	(13 958)	-61%	54 410
Borrowing	56 598	48 706	63 867	2 067	5 839	15 842	(10 003)	-63%	63 867
Internally generated funds	80 276	84 321	107 248	8 605	12 463	21 801	(9 338)	-43%	107 248
Total sources of capital funds	234 621	187 437	225 525	12 102	27 290	60 588	(33 299)	-55%	225 525
Financial position									
Total current assets	386 539	368 815	368 815		328 411				368 815
Total non current assets	2 734 985	2 782 113	2 782 113		2 846 490				2 782 113
Total current liabilities	151 897	197 665	197 665		146 547				197 665
Total non current liabilities	516 280	677 191	677 191		517 211				677 191
Community wealth/Equity	2 453 346	2 276 072	2 276 072		2 511 144				2 276 072
Cash flows									
Net cash from (used) operating	256 108	92 061	92 061	(16 285)	(18 876)	38 381	57 257	149%	92 061
Net cash from (used) investing	(263 381)	(187 337)	(225 425)	(12 094)	(27 229)	(52 113)	(24 884)	48%	(225 425)
Net cash from (used) financing	51 760	25 346	25 346	(13 036)	(12 968)	(11 023)	1 945	-18%	25 346
Cash/cash equivalents at the month/year end	193 241	65 082	110 218	–	159 163	193 481	34 318	18%	110 218
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	132 782	590	12 557	5 699	5 749	5 514	29 841	160 534	353 265
Creditors Age Analysis									
Total Creditors	54	–	–	–	–	–	–	–	54

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) - M03 September										
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										
<i>Governance and administration</i>		291 185	295 739	295 739	19 286	136 906	72 221	64 685	90%	295 739
Executive and council		1 055	1 210	1 210	153	312	260	51	20%	1 210
Finance and administration		290 130	294 530	294 530	19 133	136 594	71 960	64 634	90%	294 530
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		126 444	304 261	304 261	4 959	7 544	73 403	(65 859)	-90%	304 261
Community and social services		13 760	13 804	13 804	3 980	4 348	3 377	971	29%	13 804
Sport and recreation		4 343	4 289	4 289	304	700	925	(225)	-24%	4 289
Public safety		74 624	253 561	253 561	54	166	61 157	(60 991)	-100%	253 561
Housing		33 717	32 607	32 607	621	2 329	7 944	(5 614)	-71%	32 607
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		27 173	16 207	16 207	1 247	3 583	3 535	49	1%	16 207
Planning and development		1 586	2 606	2 606	116	382	601	(219)	-36%	2 606
Road transport		25 587	13 601	13 601	1 131	3 202	2 934	268	9%	13 601
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		1 006 717	1 047 892	1 047 892	77 292	233 513	262 515	(29 002)	-11%	1 047 892
Energy sources		610 439	640 736	640 736	58 060	138 806	160 278	(21 472)	-13%	640 736
Water management		137 401	143 377	143 377	6 049	18 412	35 796	(17 384)	-49%	143 377
Waste water management		178 969	184 647	184 647	8 544	33 475	46 077	(12 602)	-27%	184 647
Waste management		79 909	79 133	79 133	4 639	42 821	20 364	22 457	110%	79 133
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	1 451 520	1 664 099	1 664 099	102 784	381 547	411 674	(30 128)	-7%	1 664 099
Expenditure - Functional										
<i>Governance and administration</i>		307 021	317 125	317 520	20 785	64 222	70 094	(5 873)	-8%	317 520
Executive and council		49 953	47 353	47 368	3 397	10 499	10 224	275	3%	47 368
Finance and administration		252 883	264 445	264 826	16 954	52 594	58 719	(6 125)	-10%	264 826
Internal audit		4 185	5 327	5 327	433	1 129	1 152	(23)	-2%	5 327
<i>Community and public safety</i>		212 473	333 983	333 902	14 500	32 380	77 549	(45 169)	-58%	333 902
Community and social services		35 446	36 682	36 682	2 986	6 983	7 940	(957)	-12%	36 682
Sport and recreation		37 166	42 322	42 316	2 927	6 824	9 168	(2 344)	-26%	42 316
Public safety		117 324	223 756	223 877	5 507	14 055	53 312	(39 257)	-74%	223 877
Housing		22 454	31 123	30 927	3 079	4 517	7 106	(2 589)	-36%	30 927
Health		83	100	100	—	—	22	(22)	-100%	100
<i>Economic and environmental services</i>		88 519	96 007	97 246	4 940	13 598	21 281	(7 682)	-36%	97 246
Planning and development		22 600	26 099	26 019	1 775	5 289	5 741	(451)	-8%	26 019
Road transport		65 707	69 573	70 892	3 165	8 306	15 467	(7 161)	-46%	70 892
Environmental protection		211	334	334	1	3	73	(70)	-96%	334
<i>Trading services</i>		787 078	869 566	865 390	85 228	197 045	188 142	8 904	5%	865 390
Energy sources		536 941	591 618	591 369	69 436	145 520	128 034	17 486	14%	591 369
Water management		93 915	102 938	103 137	8 395	23 188	22 421	767	3%	103 137
Waste water management		90 891	105 481	101 462	4 265	16 778	22 568	(5 790)	-26%	101 462
Waste management		65 330	69 529	69 422	3 132	11 560	15 119	(3 559)	-24%	69 422
<i>Other</i>		1 268	950	950	5	17	209	(193)	-92%	950
Total Expenditure - Functional	3	1 396 358	1 617 631	1 615 009	125 458	307 262	357 275	(50 013)	-14%	1 615 009
Surplus/ (Deficit) for the year		55 162	46 468	49 090	(22 673)	74 285	54 400	19 885	37%	49 090

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) - M03 September										
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	153	312	299	12	4,1%	1 210
Vote 2 - Municipal Manager		500	500	500	–	–	124	(124)	-100,0%	500
Vote 3 - Strategic Support Services		1 051	719	719	222	233	178	55	30,9%	719
Vote 4 - Financial Services		283 665	291 918	291 918	18 792	135 986	72 216	63 769	88,3%	291 918
Vote 5 - Community Services		138 665	317 119	317 119	6 067	10 543	78 451	(67 908)	-86,6%	317 119
Vote 6 - Technical Services		–	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		613 270	640 719	640 719	58 060	138 804	158 505	(19 700)	-12,4%	640 719
Vote 8 - Public Services		413 313	411 914	411 914	19 490	95 669	101 902	(6 233)	-6,1%	411 914
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	1 664 099	102 784	381 547	411 674	(30 128)	-7,3%	1 664 099
Expenditure by Vote	1									
Vote 1 - Council General		39 717	42 692	42 707	3 052	9 570	9 448	122	1,3%	42 707
Vote 2 - Municipal Manager		17 096	13 522	13 620	1 014	2 829	3 013	(184)	-6,1%	13 620
Vote 3 - Strategic Support Services		102 053	102 538	102 533	6 265	24 824	22 683	2 142	9,4%	102 533
Vote 4 - Financial Services		131 541	144 676	144 605	9 463	24 547	31 990	(7 443)	-23,3%	144 605
Vote 5 - Community Services		215 122	332 222	332 440	14 582	33 161	73 543	(40 382)	-54,9%	332 440
Vote 6 - Technical Services		–	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		549 040	605 833	605 584	70 100	147 448	133 968	13 480	10,1%	605 584
Vote 8 - Public Services		341 787	376 147	373 519	20 981	64 883	82 630	(17 747)	-21,5%	373 519
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	1 615 009	125 458	307 262	357 275	(50 013)	-14,0%	1 615 009
Surplus/ (Deficit) for the year	2	55 162	46 468	49 090	(22 673)	74 285	54 400	19 885	36,6%	49 090

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) - M03 September										
Description	Ref	Budget Year 2024/25								
		2023/24								
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue									%	
Exchange Revenue		871 574	938 550	938 550	82 965	217 460	233 162	(15 702)	-7%	938 550
Service charges - Electricity		543 810	612 204	612 204	57 791	137 963	153 300	(15 337)	-10%	612 204
Service charges - Water		110 405	115 599	115 599	5 924	18 037	28 900	(10 862)	-38%	115 599
Service charges - Waste Water Management		99 186	92 642	92 642	8 338	28 694	23 160	5 534	24%	92 642
Service charges - Waste management		54 422	50 190	50 190	4 543	16 654	13 168	3 486	26%	50 190
Sale of Goods and Rendering of Services		5 736	6 164	6 164	344	1 051	1 337	(286)	-21%	6 164
Agency services		8 949	9 391	9 391	845	2 430	2 019	411	20%	9 391
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 962	16 030	16 030	1 285	3 857	3 448	410	12%	16 030
Interest earned from Current and Non Current Assets		18 373	19 522	19 522	1 737	4 112	4 197	(85)	-2%	19 522
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		8 979	9 109	9 109	923	3 091	1 964	1 127	57%	9 109
Licence and permits		-	-	-	-	-	-	-	-	-
Exchange: Operational Revenue		7 753	7 700	7 700	1 235	1 570	1 669	(99)	-6%	7 700
Non-Exchange Revenue		482 199	671 139	671 139	19 819	164 086	164 910	(823)	0%	671 139
Property rates		197 548	200 977	200 977	14 366	83 455	50 243	33 212	66%	200 977
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		72 714	253 897	253 897	(4)	25	61 210	(61 185)	-100%	253 897
Licence and permits		2 926	4 468	4 468	321	878	961	(83)	-9%	4 468
Transfer and subsidies - Operational		185 954	198 836	198 836	4 164	76 828	49 709	27 119	55%	198 836
Interest		3 436	3 643	3 643	278	826	784	42	5%	3 643
Fuel Levy		-	-	-	-	-	-	-	-	-
Non-Exchange: Operational Revenue		7 633	7 763	7 763	696	2 074	1 670	405	24%	7 763
Gains on disposal of Assets		2 155	1 555	1 555	-	-	335	(335)	-100%	1 555
Other Gains		9 834	(0)	(0)	-	-	(1)	1	-100%	(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		1 353 773	1 609 689	1 609 689	102 784	381 547	398 072	(16 525)	-4%	1 609 689
Expenditure By Type										
Employee related costs		396 107	456 828	456 078	34 021	91 497	98 943	(7 446)	-8%	456 078
Remuneration of councillors		20 467	21 757	21 757	1 645	4 931	4 684	247	5%	21 757
Bulk purchases - electricity		454 652	487 184	487 184	64 133	132 558	104 745	27 813	27%	487 184
Inventory consumed		50 154	46 872	47 461	4 076	10 145	10 528	(383)	-4%	47 461
Debt impairment		115 605	220 011	220 011	3 982	6 213	52 437	(46 225)	-88%	220 011
Depreciation and amortisation		101 941	105 208	105 208	-	-	22 708	(22 708)	-100%	105 208
Interest charges		31 254	39 842	39 842	1 880	9 840	8 569	1 271	15%	39 842
Contracted services		126 490	127 393	126 070	5 167	12 919	29 339	(16 421)	-56%	126 070
Transfers and subsidies		3 069	7 711	7 422	333	1 164	1 703	(539)	-32%	7 422
Irrecoverable debts written off		-	19	19	824	13 798	5	13 793	100%	19
Operational costs		94 100	100 614	99 766	9 397	24 198	22 698	1 500	7%	99 766
Losses on Disposal of Assets		1 370	4 125	4 125	-	-	901	(901)	-100%	4 125
Other Losses		1 150	67	67	-	-	15	(15)	-100%	67
Total Expenditure		1 396 358	1 617 631	1 615 009	125 458	307 262	357 275	(50 013)	-14%	1 615 009
Surplus/(Deficit)		(42 585)	(7 942)	(5 320)	(22 673)	74 285	40 797	33 488	0	(5 320)
Transfers and subsidies - capital (monetary allocations)		97 746	54 410	54 410	-	-	13 602	(13 602)	(0)	54 410
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		55 162	46 468	49 090	(22 673)	74 285	54 400			49 090
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		55 162	46 468	49 090	(22 673)	74 285	54 400			49 090
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		55 162	46 468	49 090	(22 673)	74 285	54 400			49 090
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		55 162	46 468	49 090	(22 673)	74 285	54 400			49 090

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description R thousands	Variances greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Service charges - Electricity	-10%	The Electricity revenue shows a 10 % underperformance which is mainly due to the accrual journal.	
	Service charges - Water	-38%	Water revenue shows an underperformance of 38% due to the accrual journal.	
	Service charges - Waste Water Management	24%	Waste management and Waste-water management revenue show an overperformance of 24%, respectively against the budgeted revenue. This is due to the billing of annual payers for these services.	
	Service charges - Waste management	26%	Waste management and Waste-water management revenue show an overperformance of 26%, respectively against the budgeted revenue. This is due to the billing of annual payers for these services.	
	Sale of Goods and Rendering of Services	-21%	Sale of Goods and Rendering of Services for August 2024 are pro-rata less than anticipated.	
	Agency services	20%	Agency Services preliminary revenue shows an overperformance of 20 % against the budgeted revenue. Agency Services are done on an ad-hoc basis based on the demand from clients.	
	Interest earned from Receivables	12%	Interest from overdue debtors shows an overperformance of 12% against the budgeted revenue. This is due to an over-estimation for the period under review based on past trends	
	Rental from Fixed Assets	57%	The Rental from Fixed Assets are done on an ad-hoc basis based on the demand from clients.	
	Property rates	66%	Property Rates reflects an overperformance of 66% due to the billing of annual rate payers accounts	
	Fines, penalties and forfeits	-100%	Traffic fines are underperforming with 100 % of the budgeted amount. Traffic revenue will be updated during the finalization of the Annual Financial Statements.	
	Transfer and subsidies - Operational	55%	The first transfer of the equitable share has been fully recognized for the year under review.	
	Non-Exchange: Operational Revenue	24%	Non-Exchange: Operational Revenue for September 2024 are pro-rata more than anticipated.	
	Gains on disposal of Assets	-100%	No disposal of assets were done for the financial year under review.	
	Other Gains	-100%	Actuarial gains and losses are done at financial year-end.	
	Transfers and subsidies - capital (monetary allocations)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	Expenditure By Type			
	Bulk purchases - electricity	27%	Electricity purchases till September 2024 are pro-rata higher than anticipated.	
	Debt impairment	-88%	Debt impairment till September 2024 are pro-rata less than anticipated.	
	Depreciation and amortisation	-100%	processes.	
	Interest charges	15%	Finance charges till September 2024 are pro-rata higher than anticipated.	
	Contracted services	-56%	Expenditure on contracted and outsourced services till September 2024 are pro-rata less than anticipated.	
	Transfers and subsidies	-32%	anticipated.	
	Irrecoverable debts written off	100%	The accounting treatment for irrecoverable debt owned by ingedient consumers.	
	Losses on Disposal of Assets	-100%	No disposal of assets were done for the financial year under review.	
	Other Losses	-100%	Actuarial gains and losses are done at financial year-end.	
3	Capital Expenditure			
	Total Capital Expenditure	-55%	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	-4%	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.	
	Receipts	-25%	Credit processes in place to follow up.	
	Other revenue	599%	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	27%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Interest	-8%	Investment process been done monthly	
	Suppliers	-36%	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	10%	Small amount paid related to expenditure on Housing projects and Grant-In Aid.	
	Capital assets	48%	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	151%	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) - M03 September										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		7	5	5	-	-	-	-		5
Vote 2 - Municipal Manager		173	5	5	-	-	-	-		5
Vote 3 - Strategic Support Services		2 270	2 155	2 155	-	-	-	-		2 155
Vote 4 - Financial Services		85	-	-	-	-	-	-		-
Vote 5 - Community Services		1 103	6 005	6 005	-	-	1 500	(1 500)	-100%	6 005
Vote 6 - Technical Services		-	-	-	-	-	-	-		-
Vote 7 - Engineering Services		71 627	41 797	45 471	2	201	10 621	(10 420)	-98%	45 471
Vote 8 - Public Services		107 826	65 684	70 408	3 444	8 844	17 852	(9 008)	-50%	70 408
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	124 049	3 446	9 045	29 974	(20 928)	-70%	124 049
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-		-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Strategic Support Services		2 915	4 265	65	4	4	-	4	-100%	65
Vote 4 - Financial Services		927	1 405	1 575	-	-	392	(392)	-100%	1 575
Vote 5 - Community Services		3 935	23 673	28 216	4 443	6 541	7 244	(703)	-10%	28 216
Vote 6 - Technical Services		-	-	-	-	-	-	-		-
Vote 7 - Engineering Services		1 241	750	5 940	-	50	1 448	(1 398)	-97%	5 940
Vote 8 - Public Services		42 512	41 693	65 680	4 210	11 649	21 531	(9 882)	-46%	65 680
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	101 476	8 656	18 244	30 615	(12 371)	-40%	101 476
Total Capital Expenditure	3	234 621	187 437	225 525	12 102	27 290	60 588	(33 299)	-55%	225 525
Capital Expenditure - Functional Classification										
Governance and administration		4 764	5 785	6 235	4	16	1 287	(1 272)	-99%	6 235
Executive and council		180	10	10	-	-	-	-		10
Finance and administration		4 584	5 775	6 225	4	16	1 287	(1 272)	-99%	6 225
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		5 374	31 460	36 640	5 078	7 165	9 258	(2 092)	-23%	36 640
Community and social services		1 903	888	888	3	3	59	(57)	-95%	888
Sport and recreation		2 311	14 543	19 723	5 075	7 162	7 698	(536)	-7%	19 723
Public safety		157	10 030	10 030	-	-	-	-		10 030
Housing		1 003	6 000	6 000	-	-	1 500	(1 500)	-100%	6 000
Health		-	-	-	-	-	-	-		-
Economic and environmental services		45 952	41 613	63 950	4 113	11 457	22 094	(10 638)	-48%	63 950
Planning and development		85	5	5	-	-	-	-		5
Road transport		45 867	41 608	63 945	4 113	11 457	22 094	(10 638)	-48%	63 945
Environmental protection		-	-	-	-	-	-	-		-
Trading services		178 531	108 579	118 700	2 907	8 652	27 949	(19 297)	-69%	118 700
Energy sources		78 411	48 245	52 909	2	251	12 244	(11 993)	-98%	52 909
Water management		23 156	14 619	14 806	852	4 325	3 689	636	17%	14 806
Waste water management		75 988	44 715	49 985	2 053	4 077	11 766	(7 690)	-65%	49 985
Waste management		976	1 000	1 000	-	-	250	(250)	-100%	1 000
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	234 621	187 437	225 525	12 102	27 290	60 588	(33 299)	-55%	225 525
Funded by:										
National Government		67 680	54 410	54 410	1 430	8 988	22 945	(13 958)	-61%	54 410
Provincial Government		30 067	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
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	54 410	1 430	8 988	22 945	(13 958)	-61%	54 410
Borrowing	6	56 598	48 706	63 867	2 067	5 839	15 842	(10 003)	-63%	63 867
Internally generated funds		80 276	84 321	107 248	8 605	12 463	21 801	(9 338)	-43%	107 248
Total Capital Funding	7	234 621	187 437	225 525	12 102	27 290	60 588	(33 299)	-55%	225 525

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M03 September						
Description	Ref	2023/24	Budget Year 2024/25			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS	1					
Current assets						
Cash and cash equivalents		196 660	65 082	65 082	159 181	65 082
Trade and other receivables from exchange transactions		91 073	184 460	184 460	89 794	184 460
Receivables from non-exchange transactions		54 853	96 776	96 776	44 578	96 776
Current portion of non-current receivables		4 663	2 298	2 298	6 219	2 298
Inventory		38 948	13 684	13 684	28 517	13 684
VAT		–	6 084	6 084	–	6 084
Other current assets		341	432	432	122	432
Total current assets		386 539	368 815	368 815	328 411	368 815
Non current assets						
Investments		–	–	–	–	–
Investment property		96 157	64 495	64 495	99 934	64 495
Property, plant and equipment		2 593 745	2 675 771	2 675 771	2 699 973	2 675 771
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		36 631	–	–	36 631	–
Intangible assets		3 861	2 313	2 313	3 861	2 313
Trade and other receivables from exchange transactions		–	2 903	2 903	–	2 903
Non-current receivables from non-exchange transactions		4 591	–	–	6 091	–
Other non-current assets		–	36 631	36 631	–	36 631
Total non current assets		2 734 985	2 782 113	2 782 113	2 846 490	2 782 113
TOTAL ASSETS		3 121 523	3 150 927	3 150 927	3 174 902	3 150 927
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		22 141	23 011	23 011	25 145	23 011
Consumer deposits		4 622	5 083	5 083	4 784	5 083
Trade and other payables from exchange transactions		69 580	115 939	115 939	60 857	115 939
Trade and other payables from non-exchange transactions		–	–	–	–	–
Provision		45 542	53 632	53 632	53 086	53 632
VAT		10 011	–	–	2 675	–
Other current liabilities		–	–	–	–	–
Total current liabilities		151 897	197 665	197 665	146 547	197 665
Non current liabilities						
Financial liabilities		304 254	299 451	299 451	288 119	299 451
Provision		212 026	377 740	377 740	229 092	377 740
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		516 280	677 191	677 191	517 211	677 191
TOTAL LIABILITIES		668 177	874 856	874 856	663 757	874 856
NET ASSETS	2	2 453 346	2 276 072	2 276 072	2 511 144	2 276 072
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 453 346	2 222 207	2 222 207	2 511 144	2 222 207
Reserves and funds		–	53 865	53 865	–	53 865
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	2 453 346	2 276 072	2 276 072	2 511 144	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 - M03 September										
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	190 552	13 360	35 310	46 947	(11 637)	-25%	190 552
Service charges		809 040	843 939	843 939	81 096	205 452	215 062	(9 610)	-4%	843 939
Other revenue		21 474	59 546	59 546	34 472	83 559	11 952	71 607	599%	59 546
Transfers and Subsidies - Operational		187 216	198 836	198 836	5 735	78 399	78 454	(56)	0%	198 836
Transfers and Subsidies - Capital		97 659	54 410	54 410	—	13 250	10 419	2 831	27%	54 410
Interest		31 838	35 553	35 553	3 022	7 969	8 628	(658)	-8%	35 553
Dividends		—	—	—	—	—	—	—	—	—
Payments										
Suppliers and employees		(1 060 816)	(1 244 859)	(1 244 859)	(136 119)	(424 134)	(311 505)	112 630	-36%	(1 244 859)
Interest		(28 217)	(38 204)	(38 204)	(17 517)	(17 517)	(19 534)	(2 017)	10%	(38 204)
Transfers and Subsidies		(3 069)	(7 711)	(7 711)	(333)	(1 164)	(2 043)	(880)	43%	(7 711)
NET CASH FROM/(USED) OPERATING ACTIVITIES		256 108	92 061	92 061	(16 285)	(18 876)	38 381	57 257	149%	92 061
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 490	—	—	—	—	—	—	—	—
Decrease (increase) in non-current receivables		(1 146)	100	100	8	60	24	36	150%	100
Decrease (increase) in non-current investments		(14 767)	—	—	—	—	—	—	—	—
Payments										
Capital assets		(250 957)	(187 437)	(225 525)	(12 102)	(27 290)	(52 137)	(24 848)	48%	(225 525)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(263 381)	(187 337)	(225 425)	(12 094)	(27 229)	(52 113)	(24 884)	48%	(225 425)
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	96	164	65	99	151%	150
Payments										
Repayment of borrowing		(22 208)	(23 011)	(23 011)	(13 132)	(13 132)	(11 088)	2 044	-18%	(23 011)
NET CASH FROM/(USED) FINANCING ACTIVITIES		51 760	25 346	25 346	(13 036)	(12 968)	(11 023)	1 945	-18%	25 346
NET INCREASE/ (DECREASE) IN CASH HELD		44 488	(69 931)	(108 019)	(41 415)	(59 073)	(24 756)			(108 019)
Cash/cash equivalents at beginning:		148 753	135 013	218 237		218 237	218 237			218 237
Cash/cash equivalents at month/year end:		193 241	65 082	110 218		159 163	193 481			110 218

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September													
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	9 150	2 795	2 273	1 336	1 296	1 296	7 322	28 492	53 959	39 741	10 213	52 250
Trade and Other Receivables from Exchange Transactions - Electricity	1300	39 737	3 220	809	161	245	458	1 437	4 573	50 640	6 874	256	6 254
Receivables from Non-exchange Transactions - Property Rates	1400	20 072	2 561	1 267	735	748	864	2 964	20 830	50 042	26 142	1 111	32 181
Receivables from Exchange Transactions - Waste Water Management	1500	7 393	2 621	2 325	1 390	1 442	1 257	6 215	33 063	55 706	43 367	5 597	52 250
Receivables from Exchange Transactions - Waste Management	1600	5 884	1 545	1 298	880	911	806	3 719	19 257	34 301	25 573	3 507	32 199
Receivables from Exchange Transactions - Property Rental Debtors	1700	535	511	498	292	261	219	1 026	8 300	11 643	10 098	1 682	14 316
Interest on Arrear Debtor Accounts	1810	190	3	83	104	189	195	1 658	44 979	47 400	47 125	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(8 922)	899	709	640	903	501	3 411	25 766	23 907	31 221	1 342	32 009
Total By Income Source	2000	74 039	14 155	9 263	5 539	5 995	5 595	27 752	185 259	327 598	230 141	23 707	221 460
2023/24 - totals only		56 327	13 892	9 642	5 926	3 960	3 700	20 821	165 732	280 000	200 140	26 408	196 621
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 030	2 112	751	38	29	29	182	753	7 924	1 031	–	–
Commercial	2300	23 863	435	231	157	177	93	948	2 644	28 549	4 019	–	–
Households	2400	35 748	9 957	7 843	5 172	5 592	5 269	25 581	170 424	265 586	212 037	23 707	221 460
Other	2500	10 398	1 650	438	172	198	205	1 041	11 438	25 540	13 053	–	–
Total By Customer Group	2600	74 039	14 155	9 263	5 539	5 995	5 595	27 752	185 259	327 598	230 141	23 707	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.

	September 2024	August 2024	July 2024
Gross consumer debtors, as per debtors age analysis	327 598 076	353 265 474	349 997 956
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)	-15 920 770	-19 770 880	-19 280 752
Net consumers debtors:	88 393 804	110 211 092	107 433 702

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 September 2024.

1. Debtors Age Analysis

The outstanding debtors of the municipality reflects an amount of R353 265 474 outstanding debt which represents a 26 % growth when compared to R280 715 219 in August 2023. Debt totalling R17 895 716 has been written off during the period ending 31 August 2024. Total arrear debt amounts to R265 591 742 while R207 337 711 is older than 90 days. R72 823 088 or 27.4% 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 September 2024 is 76.04%. This is due to the annual rates; waste management and waste-water management services being billed in July 2024 and due on the 30th of September 2024. The debtor's collection days ratio is 33.4 days. A concerted effort has been made to reduce the outstanding debtors by implementing various credit control actions. During the month of September 2024, the following actions were taken:

- 9 252 SMS's were sent during the month to clients with arrear accounts to the value of R138 315 604 while 2 061 final demands with arrears to the value of R71 610 011 were emailed.
- 18 977 SMS's were sent during the month to clients after the billing for new account balances to the value of R183 869 685.
- 265 Arrangements with clients owing arrears to the value of R1 626 764 were concluded during the month.
- R1 332 477 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 10 conventional electricity disconnections performed during the month.
- There were 170 phone call reminders made to clients with arrears on their accounts.
- There are currently 7 accounts owing R442 780 with section 58 Magistrate Courts Act Garnishee Orders which were entered into before the Stellenbosch Garnishee Order Court ruling which requires someone to now appear before the court. The total monthly payments amount to R 1 874.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

As at 30 September 2024 there was a total of 7 095 approved indigents in the indigent register. These indigent clients owed the municipality R12 506 355 with R10 944 174 being in arrears. In September 2024 Indigent debtors have benefited from the following rebates:

- | | |
|----------------------------------|-------------|
| • Refuse Removal | R 2 735 894 |
| • Property Rates | R 1 848 491 |
| • Sewerage | R 4 171 720 |
| • Electricity | R 1 514 171 |
| • Water | R 7 230 106 |
| • Rental of Municipal Properties | R 2 085 763 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.4 Debt Collection

As at 30 September 2024 there were 686 accounts with a balance of R32 886 563 handed over to Meyer and Botha attorneys while a further handover of debt worth R37 108 708 was handed over to Steyn Attorneys during August 2024. During September 2024 the following took place:

- An amount of R290 139 was received as payments from the handed over accounts, while an amount of R 20 019.56 (vat incl.) was paid as commission on (6%),
- 4 Section 65A1 notices were issued informing the clients that they need appear in court, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R2 806.
- 11 Court appearance judgments were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R4 369.
- 5 Section 65A2 were issued, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R426.
- 2 Warrant of Execution were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R330.
- 2 Garnishee were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R490.
- 55 Search Worx Soft Trace was conducted by the appointed service provider, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R7 805.
- 19 Search Worx Estate Trace was conducted by the appointed service provider, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R2 281
- 7 Hard tracing was conducted by the appointed sheriff, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R1 474.
- 11 Sheriff fees in various towns for the value of R 4 123 were paid to the sheriff of court for the serving of all court documents including summonses, notices, warrants, orders and execution of judgements and orders.

- There were 1 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they owe the money (the amount will be stated) and signed a document where they promised to pay deferred monthly instalment each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R225.
- 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 June 2024:

- A total of R12 739 was deducted from the salaries of Councilors who owed total of R58 614. R 2 200 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 R48 075, while R10 539 was deducted from 12 Councilors, with 14 accounts, who did not pay their debt of R10 539 by due date.
- An amount of R1 200 was deducted from 16 ward committee members, as per the provisions of the Credit Control and Debt Collection Policy, with an automatic arrangement with a balance of R397 130.

5.2.6 Arrears Employees

- A total of R71 015 was deducted from the salaries of officials who owed total of R521 881. R 19 940 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from 13 officials with an automatic arrangement with a balance of R164 027.99, while R51 075 was deducted from 72 officials who did not pay their debt of R51 075 by due date.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.1 Supporting Table SC5

WC025 Breede Valley - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September														
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	5 000	24	(5 000)	–	24
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	5 000	11	(5 000)	–	11
Nedbank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	5 000	11	(5 000)	–	11
First National Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	5 000	11	(5 000)	–	11
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	5 000	11	(5 000)	–	11
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Oct 2024	5 000	37	–	–	5 037
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Oct 2024	5 000	38	–	–	5 038
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	8 Nov 2024	5 000	38	–	–	5 038
Nedbank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	11 Nov 2024	5 000	37	–	–	5 037
First National Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	9 Dec 2024	5 000	36	–	–	5 036
Standard Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Dec 2024	5 000	38	–	–	5 038
ABSA Bank		6 Months	Fixed Deposit	Yes	Yes	Yes	No	No	6 Jan 2025	5 000	39	–	–	5 039
Municipality sub-total										60 000	331	(25 000)	–	35 331
TOTAL INVESTMENTS AND INTEREST	2									60 000	331	(25 000)	–	35 331

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 30 September 2024.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
Investments - 30 September 2024 at the following A1 Banks as prescribed by Council's Investment Policy:							
ABSA		R	15 000 000,00				
NEDBANK		R	5 000 000,00				
FNB		R	5 000 000,00				
STANDARD		R	10 000 000,00				
INVESTEC		R	-				
			R 35 000 000,00				
ABSA LT		R	-				
			R 35 000 000,00				

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	24 439,73	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	10 738,36		5 000 000	5 000 000	0
10/Jul/24	NEDBANK	03/7881531576/330	8,92%	62	10/Sep/24	10 997,26		5 000 000	5 000 000	0
10/Jul/24	FNB	76206461495	8,65%	62	10/Sep/24	10 664,38		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-109	9,050%	62	10/Sep/24	11 157,53		5 000 000	5 000 000	0
10/Jul/24	ABSA	2081675101	9,08%	92	10/Oct/24	37 315,07		5 000 000		5 000 000
10/Jul/24	STANDARD	288460898-110	9,125%	92	10/Oct/24	37 500,00		5 000 000		5 000 000
10/Jul/24	ABSA	2081675347	9,22%	121	8/Nov/24	37 890,41		5 000 000		5 000 000
10/Jul/24	NEDBANK	03/7881531576/331	9,05%	124	11/Nov/24	37 191,78		5 000 000		5 000 000
10/Jul/24	FNB	76206461742	8,79%	152	9/Dec/24	36 123,29		5 000 000		5 000 000
10/Jul/24	STANDARD	288460898-111	9,300%	153	10/Dec/24	38 219,18		5 000 000		5 000 000
10/Jul/24	ABSA	2081675436	9,40%	180	6/Jan/25	38 630,14		5 000 000		5 000 000
Sub Total						330 867,12	25 000 000	65 000 000	55 000 000	35 000 000
						330 867,12	25 000 000,00	65 000 000	55 000 000	35 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month September 2024.

Funds Allocations

The schedule reflecting council's Investments of R 35 000 000 as at 30 September 2024. (R25 000 000 at 30 June 2024).

More information with regard to Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are all				
	30/06/2024		30/09/2024	
	Liability	Cash back	Liability	Cash back
		218 241 140		159 163 269
Unutilized grants	17 597 475	17 597 475	24 420 285	24 420 285
Consumer and Sundry deposits	5 500 670	5 500 670	5 695 916	5 695 916
External loans unspent	15 160 306	15 160 306	9 321 574	9 321 574
EFF Accumulated Depreciation	6 500 000	6 500 000	2 200 000	2 200 000
Self Insurance Reserve	22 420 711	22 420 711	22 771 711	22 771 711
Capital Replacement reserve	51 162 571	51 162 571	52 619 615	52 619 615
Retained surplus (unidentified dep.)	8 156 893	8 156 893	9 311 628	9 311 628
Performance Bonus Provision	1 084 317	1 084 317	1 172 866	1 172 866
Set aside for retention	10 416 530	10 416 530	11 408 815	11 408 815
Set aside for Creditor payments	30 982 000	38 150 746	9 250 000	12 514 859
Provision for leave Payment	8 246 000	8 246 000	7 726 000	7 726 000
	-	-	-	-
	177 227 473	184 396 219	155 898 410	159 163 269
Cash Surplus (Deficit)		7 168 746		3 264 859
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2024		30/09/2024	
ABSA	10 000 000		15 000 000	
Nedbank	0		5 000 000	
First National Bank	5 000 000		5 000 000	
Standard Bank	10 000 000		10 000 000	
Investec	0		0	
Total short term	25 000 000		35 000 000	
Bank and Cash	193 226 155		124 148 284	
Cash on hand	14 985		14 985	
Loan payments - out of own funding	-		-	
	218 241 140		159 163 269	
	-		-	

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in September 2024.

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 30 SEPTEMBER 2024				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/09/2024				140 563 351,71
Deposits for September 2024				160 925 961,51
Interest for September 2024				1 862 015,36
Payments for September 2024				(179 203 044,15)
Balance as per Cash Book at 30/09/2024				124 148 284,43
Votes Balances and Transactions:				
40101012690 Balance B/f		140 563 351,71		140 563 351,71
40101012691 Movements		160 925 961,51		
40101012692 Movements		(179 203 044,15)		
40101012693 Movements		1 862 015,36		(16 415 067,28)
Balance as per Ledger at 30/09/2024				124 148 284,43
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 30/09/2024				156 072 993,64
Cash on Hand	Not yet Banked			2 216 421,16
Outstanding Payments				(3 620 383,19)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(4 149 179,88)		
	September 2024	(21 264 693,73)	(25 413 873,61)	(25 413 873,61)
Deposits receipted in Duplicate				31 990,00
Other Items				(5 334 807,03)
Cash Surpluses / Shortages	Iro Payments Received			0,70
Adjustments to be Made for Sep 2024	Bank Charges	(195 942,76)	(195 942,76)	195 942,76
Balance as per Cash Book at 30/09/2024				124 148 284,43

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 30 SEPTEMBER 2024				
				TOTAL
Balance as per Bank Statement at 01/09/2024				154 869 048,63
Payments for September 2024				(177 566 936,68)
Interest for September 2024				1 862 015,36
Deposits for September 2024				160 895 281,51
Other Adjustments / Transactions				5 367 898,33
Other Adjustments / Transactions now cleared				(1 942,60)
Direct Deposits from previous months Receipted				(10 715 192,46)
Direct Deposits not Receipted				21 264 693,73
Cash on Hand - 01/09/2024				2 314 548,98
Cash on Hand - 30/09/2024				(2 216 421,16)
Balance as per Bank Statements at 30/09/2024				156 072 993,64

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 R16 423 061 unspent conditional grants, for the period September 2024, Conditional grants to the value of R 91 648 584 were received. The value of the unspent conditional grants at the end of September 2024 is R 24 420 285.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September									
Description	Ref	2023/24 Audited Outcome	Budget Year 2024/25						
			Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %
R thousands									
RECEIPTS:									
Operating Transfers and Grants	1,2								
National Government:		6 339	177 889	177 889	1 600	74 264	71 832	2 432	3,4%
Operational Revenue: General Revenue: Equitable Share		–	174 394	174 394	–	72 664	69 758	2 906	4,2%
Operational Revenue: General Revenue: Fuel Levy		–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	3	4 789	1 895	1 895	–	–	474	(474)	-100,0%
Local Government Financial Management Grant [Schedule 5B]		1 550	1 600	1 600	1 600	1 600	1 600	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–
Provincial Government:		16 747	19 664	19 664	3 929	3 929	5 843	(1 914)	-32,8%
Human Settlement Development Grant: Operating		100	6 370	6 370	–	–	1 604	(1 604)	-100,0%
Municipal Accreditation and Capacity Building Grant		491	–	–	–	–	–	–	–
Informal Settlements Upgrading Partnership Grant		–	–	–	–	–	–	–	–
Community Library Service Grant: Operating		143	11 504	11 504	3 835	3 835	3 911	(76)	-2,0%
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	200	200	–	–	–	–	–
Community Development Workers (CDW) Grant		94	94	94	94	94	94	–	–
Disaster Management Grant		1 103	–	–	–	–	–	–	–
Thusong Services Centre Grant		120	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		–	1 030	1 030	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–
Financial Management capacity grant		–	–	–	–	–	–	–	–
Fire Service Capacity Building Grant		–	466	466	–	–	233	(233)	-100,0%
Provincial Earmarked (Accelerated) Grant Funding		2 772	–	–	–	–	–	–	–
Specify (Add grant description)		700	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–
District Municipality:		1 726	500	500	–	–	663	(663)	-100,0%
CWDM Operational Projects		–	500	500	–	–	663	(663)	-100,0%
Specify (Add grant description)		–	–	–	–	–	–	–	–
CWDM Projects		–	–	–	–	–	–	–	–
CWDM Projects		1 726	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–
Other grant providers:		769	783	783	206	206	180	26	14,2%
Departmental Agencies and Accounts		769	663	663	206	206	180	26	14,2%
Non-profit Institutions		–	120	120	–	–	–	–	–
Total Operating Transfers and Grants	5	25 581	198 836	198 836	5 735	78 399	78 517	(119)	-0,2%
Capital Transfers and Grants									
National Government:		54 468	54 410	54 410	–	13 250	10 419	2 831	27,2%
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 237	14 620	14 620	–	2 000	3 655	(1 655)	-45,3%
Municipal Infrastructure Grant [Schedule 5B]		35 062	39 790	39 790	–	11 250	6 764	4 486	66,3%
Municipal Disaster Recovery Grant [Schedule 4B]		(0)	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		(832)	–	–	–	–	–	–	–
Provincial Government:		36 270	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		1 100	–	–	–	–	–	–	–
Community Library Service Grant: Operating		1 170	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–
Human Settlement Development Grant		34 000	–	–	–	–	–	–	–
Emergency Municipal Load-Shedding Relief Grant		–	–	–	–	–	–	–	–
Provincial Earmarked (Accelerated) Grant Funding		–	–	–	–	–	–	–	–
Library Service Replacement Funding for Vulnerable Municipalities		–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	90 738	54 410	54 410	–	13 250	10 419	2 831	27,2%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	116 319	253 246	253 246	5 735	91 649	88 937	2 712	3,0%

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 - M03 September										
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										
National Government:		6 339	(177 889)	(177 889)	(386)	(73 250)	(71 832)	(1 419)	2,0%	(3 495)
Operational Revenue/General Revenue/Equitable Share		–	(174 394)	(174 394)	–	(72 664)	(69 758)	(2 906)	4,2%	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 789	(1 895)	(1 895)	(341)	(474)	(474)	0	0,0%	(1 895)
Local Government Financial Management Grant [Schedule 5B]		1 550	(1 600)	(1 600)	(45)	(112)	(1 600)	1 488	-93,0%	(1 600)
Provincial Government:		13 062	(19 664)	(19 664)	(990)	(2 856)	(5 843)	2 987	-51,1%	(18 754)
Human Settlement Development Grant: Operating		–	(6 370)	(6 370)	–	–	(1 604)	1 604	-100,0%	–
Municipal Accreditation and Capacity Building Grant		543	–	–	–	–	–	–	–	(3 264)
Informal Settlements Upgrading Partnership Grant		415	–	–	–	–	–	–	–	(497)
Community Library Service Grant: Operating		143	(11 504)	(11 504)	(980)	(2 845)	(3 911)	1 066	-27,3%	(200)
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	(200)	(200)	–	–	–	–	–	(11 504)
Community Development Workers (CDW) Grant		113	(94)	(94)	(10)	(10)	(94)	84	-88,8%	(94)
Disaster Management Grant		15	–	–	–	–	–	–	–	(466)
Thusong Services Centre Grant		120	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		–	(1 030)	(1 030)	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Financial Management capacity grant		–	–	–	–	–	–	–	–	–
Fire Service Capacity Building Grant		–	(466)	(466)	–	–	(233)	233	-100,0%	–
Maintenance of Fire Equipment		–	–	–	–	–	–	–	–	(120)
Provincial Earmarked (Accelerated) Grant/Funding		15	–	–	–	–	–	–	–	(2 609)
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		473	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
District Municipality:		500	(663)	(663)	–	–	(663)	663	-100,0%	(600)
CWDM Operational Projects		–	(663)	(663)	–	–	(663)	663	-100,0%	–
CWDM Projects		500	–	–	–	–	–	–	–	(600)
Other grant providers:		769	(620)	(620)	(206)	(206)	(180)	(26)	14,2%	(500)
Departmental Agencies and Accounts		769	(500)	(500)	(206)	(206)	(180)	(26)	14,2%	(500)
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	(120)	(120)	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		20 670	(198 836)	(198 836)	(1 582)	(76 312)	(78 517)	2 206	-2,8%	(23 349)
Capital expenditure of Transfers and Grants										
National Government:		63 680	(54 410)	(54 410)	(1 430)	(8 988)	(10 420)	1 432	-13,7%	(54 410)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 238	(14 620)	(14 620)	–	–	(3 655)	3 655	-100,0%	(14 620)
Municipal Infrastructure Grant [Schedule 5B]		35 062	(39 790)	(39 790)	(1 430)	(8 988)	(6 765)	(2 223)	32,9%	(39 790)
Municipal Disaster Recovery Grant [Schedule 4B]		8 380	–	–	–	–	–	–	–	–
Provincial Government:		30 067	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		38	–	–	–	–	–	–	–	–
Community Library Service Grant		283	–	–	–	–	–	–	–	–
Human Settlement Development Grant		29 745	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		93 746	(54 410)	(54 410)	(1 430)	(8 988)	(10 420)	1 432	-13,7%	(54 410)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		114 417	(253 246)	(253 246)	(3 012)	(85 300)	(88 937)	3 637	-4,1%	(77 759)

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 30 September 2024, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2024/2025				September 2024				
	Unutilised Balance 01/07/2024	Debit Balance	Received 01/07/2024 30/09/2024	Conditions met (TRF IO Income Statement)- Operating	Conditions met (TRF IO Income Statement)- Capital	Refunded	To Other Debtors	Balance 30/09/2024
National Government:-	-	-	87 514 000,00	-73 250 446,84	-8 987 841,40	-	474 000,00	5 749 711,76
Operating grants:-	-	-	74 264 000,00	-73 250 446,84	-	-	474 000,00	1 487 553,16
Equitable share	-	-	72 664 000,00	-72 664 000,00	-	-	-	-
Financial Management Grant	-	-	1 600 000,00	-112 446,84	-	-	-	1 487 553,16
EPWP: Expanded Public Works	-	-	-	-474 000,00	-	-	474 000,00	-
Capital grants:-	-	-	13 250 000,00	-	-8 987 841,40	-	-	4 262 158,60
Municipal Infrastructure Grant	-	-	11 250 000,00	-	-8 987 841,40	-	-	2 262 158,60
Integrated National Electrification Grant	-	-	2 000 000,00	-	-	-	-	2 000 000,00
Energy Efficiency and Demand-Side Management Grant	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	-	-	-	-	-	-	-	-
Provincial Government:-	15 909 474,63	-	3 929 000,00	-2 855 901,31	-	-	-	16 982 573,32
Operating Grants plus Operating Housing:-	9 705 290,90	-	3 929 000,00	-2 855 901,31	-	-	-	10 778 389,59
Operating Provincial	5 087 334,26	-	3 929 000,00	-2 855 901,31	-	-	-	6 160 432,95
Library Service Conditional Grant	-	-	3 835 000,00	-2 845 408,67	-	-	-	989 591,33
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	62 822,05	-	94 000,00	-10 492,64	-	-	-	146 329,41
Financial Management Capacity Building Grant	100 000,00	-	-	-	-	-	-	100 000,00
Thusong Centre	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant	226 578,02	-	-	-	-	-	-	226 578,02
Municipal Water Resilience Grant	119 253,62	-	-	-	-	-	-	119 253,62
Municipal Accreditation and Capacity Building	75 680,57	-	-	-	-	-	-	75 680,57
Provincial Earmarked (Accelerated) Grant Funding	3 400 000,00	-	-	-	-	-	-	3 400 000,00
Disaster Management Grant	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant	1 103 000,00	-	-	-	-	-	-	1 103 000,00
Operating Provincial Housing	4 617 956,64	-	-	-	-	-	-	4 617 956,64
Housing from Capital to Operating Top structure								
Title Deeds	1 861 116,94	-	-	-	-	-	-	1 861 116,94
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	2 756 839,70	-	-	-	-	-	-	2 756 839,70
Capital Grants:-	6 204 183,73	-	-	-	-	-	-	6 204 183,73
Other	6 204 183,73	-	-	-	-	-	-	6 204 183,73
Library Service Conditional Grant	887 890,74	-	-	-	-	-	-	887 890,74
RSEP	1 061 700,00	-	-	-	-	-	-	1 061 700,00
Provincial Contribution Towards The Acceleration of Housing	4 254 592,99	-	-	-	-	-	-	4 254 592,99
Capital- Grants Housing	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	1 688 000,00	-	-	-	-	-	-	1 688 000,00
Operating grants:-	1 688 000,00	-	-	-	-	-	-	1 688 000,00
Cape Winelands District Municipality	1 688 000,00	-	-	-	-	-	-	1 688 000,00
Capital grants:-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
Housing Grants	-	-	-	-	-	-	-	-
Other Grants	-	-	205 584,13	-205 584,13	-	-	-	-
Operating grants:-	-	-	205 584,13	-205 584,13	-	-	-	-
LGWSETA	-	-	205 584,13	-205 584,13	-	-	-	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	17 597 474,63	-	91 648 584,13	-76 311 932,28	-8 987 841,40	-	474 000,00	24 420 285,08
			91 648 584,13	-85 299 773,68				-
						GROSS BALANCE		24 420 285,08

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 - M03 September									
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		A	B	C					
	1								
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		16 575	17 750	17 750	1 330	3 988	3 849	138	4%
Pension and UIF Contributions		1 230	1 294	1 294	101	303	281	23	8%
Medical Aid Contributions		271	293	293	23	70	64	6	10%
Motor Vehicle Allowance		359	397	397	29	88	86	2	3%
Cellphone Allowance		1 869	1 860	1 860	148	443	403	39	10%
Housing Allowances		–	–	–	–	–	–	–	–
Other benefits and allowances		164	164	164	13	39	36	3	10%
Sub Total - Councillors		20 467	21 757	21 757	1 645	4 931	4 718	213	5%
% increase	4		6,3%	6,3%					6,3%
Senior Managers of the Municipality									
Basic Salaries and Wages		12 144	9 881	9 881	847	2 331	2 143	188	9%
Pension and UIF Contributions		682	893	893	77	226	194	33	17%
Medical Aid Contributions		59	119	119	11	34	26	8	31%
Overtime		–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–
Motor Vehicle Allowance		1 478	1 486	1 486	125	348	322	25	8%
Cellphone Allowance		278	346	346	23	68	75	(7)	-9%
Housing Allowances		–	–	–	–	–	–	–	–
Other benefits and allowances		269	343	343	11	31	74	(43)	-58%
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	1 095	3 039	2 834	205	7%
% increase	4		-12,4%	-12,4%					-12,4%
Other Municipal Staff									
Basic Salaries and Wages		218 482	276 619	275 869	20 410	56 157	59 827	(3 670)	-6%
Pension and UIF Contributions		40 874	52 370	52 370	3 805	10 547	11 357	(810)	-7%
Medical Aid Contributions		23 506	31 693	31 693	2 003	5 987	6 873	(887)	-13%
Overtime		25 032	26 371	26 371	2 120	4 124	5 719	(1 595)	-28%
Performance Bonus		–	–	–	–	–	–	–	–
Motor Vehicle Allowance		9 911	11 930	11 930	920	2 559	2 587	(28)	-1%
Cellphone Allowance		926	990	990	76	226	215	11	5%
Housing Allowances		1 712	2 304	2 304	167	459	500	(40)	-8%
Other benefits and allowances		27 815	32 239	32 239	2 615	6 125	6 992	(867)	-12%
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	625	1 867	1 636	230	14%
Entertainment		–	–	–	–	–	–	–	–
Scarcity		13	0	0	–	–	0	(0)	-100%
Acting and post related allowance		2 322	1 699	1 699	184	408	368	40	11%
In kind benefits		–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		381 197	443 761	443 010	32 927	88 458	96 074	(7 616)	-8%
% increase	4		16,4%	16,2%					16,2%
Total Parent Municipality		416 574	478 585	477 835	35 666	96 428	103 626	(7 198)	-7%
TOTAL SALARY, ALLOWANCES & BENEFITS		416 574	478 585	477 835	35 666	96 428	103 626	(7 198)	-7%
% increase	4		14,9%	14,7%					14,7%
TOTAL MANAGERS AND STAFF		396 107	456 828	456 078	34 021	91 497	98 908	(7 411)	-7%

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 2 month spending been reflecting on the end of September 2024 reports. Overtime should be monitored closely.

From 1 July 2024 till 30 September 2024	Budget for the year	Estimate for the 2 month	Actual to Date	Variance
Overtime	26 371 100	4 395 183	3 918 686	476 497
Temporary personnel	22 438 699	3 739 783	2 753 797	985 986

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

	<u>July 2024</u>	<u>August 2024</u>	<u>September 2024</u>
EPWP	265	297	303
Temporary	41	39	38
Permanent	860	866	869
Councillors	41	41	41
	1 207	1 243	1 251

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September									
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	8 769	6 780	6 780	8 769	1 989	22,7%	4%
August	22 559	10 423	13 200	8 407	15 187	21 970	6 782	30,9%	8%
September	17 593	23 346	38 619	12 102	27 290	60 588	33 299	55,0%	15%
October	22 345	13 409	15 812	–		76 401	–	0,0%	0%
November	13 954	13 744	12 940	–		89 341	–	0,0%	0%
December	15 388	29 610	36 499	–		125 840	–	0,0%	0%
January	7 077	9 323	10 519	–		136 359	–	0,0%	0%
February	8 730	9 323	8 519	–		144 879	–	0,0%	0%
March	37 486	22 546	29 325	–		174 204	–	0,0%	0%
April	20 549	9 323	8 519	–		182 723	–	0,0%	0%
May	21 801	9 323	8 519	–		191 242	–	0,0%	0%
June	41 203	27 443	34 283	–		225 525	–	0,0%	0%
Total Capital expenditure	234 621	187 437	225 525	27 290					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 30 September 2024.

Capital Progress Report 2024/25											September 2024										
PROJECT FUNDING																					
EXTERNAL LOAN																					
Projects New																					
48 706 373											15 160 306										
48 706 373											15 160 306										
TOTAL EXTERNAL LOAN																					
CAPITAL REPLACEMENT RESERVE																					
Projects New																					
100 000											0										
Projects (BF)											0										
Projects (MIG Counter Funding)											0										
CRR Connections (Public Contr)											0										
Furniture and Equipment											0										
82 920 917											22 757 324										
TOTAL CRR											0										
INSURANCE RESERVE																					
Insurance Reserve											0										
1 400 000											170 000										
TOTAL INSURANCE RESERVE											0										
1 400 000											170 000										
TOTAL BASIC CAPITAL											0										
133 027 290											38 087 630										
CAPITAL - GRANT FUNDING																					
National Government: MIG (DORA)											0										
National Government: INEP (DORA)											0										
54 410 000											0										
TOTAL : GRANT FUNDING											-87 000										
187 437 290											38 087 630										
TOTAL FUNDING											-87 000										
											225 437 920										
											688 363,35										
											27 810 803,65										
											27 289 523,91										
											12 102 057,98										
											198 148 390,09										
											12,11%										

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.2 Municipal Cost Containment Measures for the period 30 September 2024.

Cost Containment In-Year Report						
Measures	Budget	M01	M02	M03	Q1	Savings Q1
	R	R	R	R	R	R
Use of consultants	2 885 183,20	-	135 575,13	16 725,00	152 300,13	568 995,67
Vehicles used for political office -bearers	-	-	-	-	-	-
Travel and subsistence	1 134 800,00	1 815,00	86 861,34	58 866,52	147 542,86	136 157,14
Domestic accommodation	232 625,00	-	-	3 565,23	3 565,23	54 591,02
Sponsorships, events and catering	4 177 084,00	3 750,00	2 000,00	101 100,83	106 850,83	937 420,17
Communication	2 635 200,00	1 969,24	36 734,70	101 158,55	139 862,49	518 937,51
Other related expenditure items	-	-	-	-	-	-
Total	11 064 892,20	7 534,24	261 171,17	281 416,13	550 121,54	2 216 101,51

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

TENDERS AWARDED DURING SEPTEMBER 2024					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE
27/09/2024	BV 1073/ 2024	Supply and delivery of water purifying chlorine (inclusive of other related products and testing equipment) for the period ending 30 June 2027	Chlorcape (Pty) Ltd (Categories 1-4)	rates	R10 000 000,00
27/09/2024	BV 1074/ 2024	Supply and delivery of (hydrate) water purifying lime (inclusive of other related products and testing equipment) for the period ending 30 June 2027	2 ACS Services (Pty) Ltd (Categories 1 & 2)	rates	R10 000 000,00
			Memotek Trading cc (Category 4)	rates	
27/09/2024	BV 1093/ 2024	Supply and delivery of bitumen products for a period ending 30 June 2027	West Coast Skies Services cc (Items 1, 2 & 4)	rates	R10 000 000,00
			Memotek Trading cc (Item 3)	rates	
27/09/2024	BV 1094/ 2024	Supply and delivery of concrete products for a period ending 30 June 2027	West Coast Skies Services cc (Categories 1, 3 & 5)	rates	R10 000 000,00
			Maverick Trading 59 cc (Category 2)	rates	
			Nolada 8 (pty) Ltd (Category 4)	rates	
					R40 000 000,00
Tender turnaround (lead time) in days	BV 1073/ 2024				
		200			
	BV 1074/ 2024	200			
	BV 1093/ 2024	98			
	BV 1094/ 2024	98			
Average		149			

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 No procurement premiums paid for the month of September 2024.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.6 Approved Budget Virements: 1st QUARTER of 2024/2025.

APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2024/2025									
U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2024	Increase	Decrease	Amended Budget 30 September 2024
1. OPERATING BUDGET: The following Operating Budget Virements were processed in the above mentioned period.									
COUNCIL GENERAL									
20240902051237	10303220180000	Council General Admin	Standard Rated	0.024	02/09/2024	-	500	-	500
20240902051133	10303220180000	Council General Admin	Standard Rated	0.024	02/09/2024	-	10 000	-	10 000
20240902051238	10303220210000	Council General Admin	Materials and Supplies	0.024	02/09/2024	-	300	-	300
20240902051134	10303220210000	Council General Admin	Materials and Supplies	0.024	02/09/2024	-	1 000	-	10 000
20210702017822	10303222690000	Council General Admin	Accommodation	0.035	12/09/2024	-	10 000	-	10 000
20240912053124	10303222700000	Council General Admin	Daily Allowance	0.035	12/09/2024	-	4 000	-	4 000
20240902051236	10303222980000	Council General Admin	Uniform and Protective Clothing	0.024	02/09/2024	-	200	-	200
20240902051132	10303222980000	Council General Admin	Uniform and Protective Clothing	0.024	02/09/2024	-	5 000	-	5 000
20180704065049	10303277250000	Council General Admin	Grant In Aid	0.024	02/09/2024	178 700	-	-25 000	153 700
20180704065056	10303278030000	Council General Admin	Old Age Homes	0.024	02/09/2024	21 000	-	-1 000	20 000
20240828991047	10304200320000	Mayoral Offices	Catering Services	0.021	29/08/2024	-	4 000	-	4 000
20220920112916	10304220180000	Mayoral Offices	Standard Rated	0.020	22/08/2024	2 000	8 000	-	10 000
20220927220430	10304220180000	Mayoral Offices	Standard Rated	0.020	22/08/2024	-	10 000	-	10 000
20240902051330	10304220180000	Mayoral Offices	Standard Rated	0.024	02/09/2024	-	2 000	-	2 000
20220927220345	10304220210000	Mayoral Offices	Materials and Supplies	0.020	22/08/2024	-	10 000	-	10 000
20220920111935	10304220210000	Mayoral Offices	Materials and Supplies	0.020	22/08/2024	500	5 000	-	5 500
20240902051331	10304220210000	Mayoral Offices	Materials and Supplies	0.024	02/09/2024	-	1 000	-	1 000
20220927220203	10304221550000	Mayoral Offices	Assets less than the Capitalisation Threshold	0.020	22/08/2024	-	10 000	-	10 000
20210908062605	10304221550000	Mayoral Offices	Assets less than the Capitalisation Threshold	0.020	22/08/2024	-	-	-	-
20220927220304	10304222980000	Mayoral Offices	Uniform and Protective Clothing	0.020	22/08/2024	-	10 000	-	10 000
20240902051329	10304222980000	Mayoral Offices	Uniform and Protective Clothing	0.024	02/09/2024	-	1 000	-	1 000
20220920111415	10304222980000	Mayoral Offices	Uniform and Protective Clothing	0.020	22/08/2024	-	5 000	-	5 000
20180801062508	10304277210000	Mayoral Offices	Disability Grant	0.024	02/09/2024	73 500	-	-4 000	69 500
20180801991218	10304277810000	Mayoral Offices	School Support	0.020	22/08/2024	291 700	-	-18 000	273 700
20180801991943	10304277910000	Mayoral Offices	Sport Councils	0.020	22/08/2024	203 000	-	-40 000	163 000
20180801991943	10304277910000	Mayoral Offices	Sport Councils	0.021	29/08/2024	163 000	-	-4 000	159 000
20240719004243	10303200021500	Council General Admin	Non Specific Accounts	0.004	19/07/2024	-	1 000	-	1 000
TOTAL: COUNCIL GENERAL -						933 400	107 000	-92 000	948 400
MUNICIPAL MANAGER									
20180704063979	10604220210000	Internal Audit	Materials and Supplies	0.002	18/07/2024	50 887	-	-3 272	47 615
20180704064776	10604220480000	Internal Audit	Professional Bodies, Membership and Subscription	0.002	18/07/2024	15 700	3 272	-	18 972
20231101035025	10625200320000	Risk Management	Catering Services	0.023	30/08/2024	11 500	14 000	-	25 500
20180530040207	10625200330000	Risk Management	Call Centre	0.023	30/08/2024	61 200	-	-8 000	53 200
20240830001651	10625200620000	Risk Management	Transport Services	0.023	30/08/2024	-	2 000	-	2 000
20240830001651	10625200620000	Risk Management	Transport Services	0.023	30/08/2024	2 000	8 000	-	10 000
20240830000704	10625200620000	Risk Management	Transport Services	0.023	30/08/2024	-	2 000	-	2 000
20240830000704	10625200620000	Risk Management	Transport Services	0.023	30/08/2024	2 000	-	-2 000	-
20221004013759	10625200800000	Risk Management	Research and Advisory	0.023	30/08/2024	28 500	5 250	-	33 750
20201222062922	10625201140000	Risk Management	Legal Advice and Litigation	0.023	30/08/2024	5 000	23 750	-	28 750
20210702016491	10625220210000	Risk Management	Materials and Supplies	0.023	30/08/2024	53 100	-	-45 000	8 100
20210702016491	10625220210000	Risk Management	Materials and Supplies	0.031	10/09/2024	8 100	-	-1 500	6 600
20240723011010	10625222300000	Risk Management	Leaverships and Internships	0.006	23/07/2024	-	100 000	-	100 000
TOTAL: MUNICIPAL MANAGER						237 987	158 272	-59 772	336 487
STRATEGIC SUPPORT SERVICES									
20240508045744	12112200620000	Human Resources	Transport Services	0.015	20/08/2024	-	10 000	-	10 000
20170418057814	12112200760000	Human Resources	Medical Examinations	0.016	20/08/2024	55 500	5 400	-	60 900
20170418057814	12112200760000	Human Resources	Medical Examinations	0.017	20/08/2024	60 900	5 400	-	66 300
20170418057814	12112200760000	Human Resources	Medical Examinations	0.019	22/08/2024	66 300	1 800	-	68 100
20170418057814	12112200760000	Human Resources	Medical Examinations	0.028	09/09/2024	68 100	3 600	-	71 700
20240508045745	12112221670000	Human Resources	Bursaries (Employees)	0.015	20/08/2024	-	1 350 000	-	1 350 000
20240508045742	12112222300000	Human Resources	Leaverships and Internships	0.015	20/08/2024	-	2 523 345	-	2 523 345
20170418058411	12112222300000	Human Resources	Leaverships and Internships	0.015	20/08/2024	4 568 300	-	-3 933 345	634 955
20240508045746	12112222700000	Human Resources	Daily Allowance	0.015	20/08/2024	-	5 000	-	5 000
20240508045743	12112222750000	Human Resources	Own Transport	0.015	20/08/2024	-	45 000	-	45 000
20240820001743	11548200270000	Local Economic Development	Project Management	0.014	20/08/2024	-	35 000	-	35 000
20231115995203	11548200620000	Local Economic Development	Transport Services	0.014	20/08/2024	6 800	22 000	-	28 800
20240820001740	11548201270000	Local Economic Development	Catering Services	0.014	20/08/2024	-	50 000	-	50 000
20210702014397	11548201340000	Local Economic Development	Event Promoters	0.026	06/09/2024	605 241	-	-80 000	525 241
20201016050928	11548201640000	Local Economic Development	Safeguard and Security	0.041	20/09/2024	575 000	28 175	-	603 175
20240820001741	11548221470000	Local Economic Development	Corporate and Municipal Activities	0.014	20/08/2024	-	5 000	-	5 000
20240820001742	11548221490000	Local Economic Development	Gifts and Promotional Items	0.014	20/08/2024	-	10 000	-	10 000
20240701025048	11548222300000	Local Economic Development	Leaverships and Internships	0.014	20/08/2024	100 000	-	-100 000	-
20180704064640	11548222360000	Local Economic Development	Management Fee	0.014	20/08/2024	525 300	-	-22 000	503 300
20180704064640	11548222360000	Local Economic Development	Management Fee	0.041	20/09/2024	503 300	-	-28 175	475 125
20180817022957	12114200270000	Information Technology	Project Management	0.009	13/08/2024	764 358	900 000	-	1 664 358
20180704064257	12114201460000	Information Technology	Maintenance of Equipment	0.012	20/08/2024	869 000	-	-400 000	469 000
20170418057754	12114201460000	Information Technology	Maintenance of Equipment	0.012	20/08/2024	1 000 000	400 000	-	1 400 000
20180704063970	12114220210000	Information Technology	Materials and Supplies	0.013	20/08/2024	8 300	-	-3 000	5 300
20220720040440	12114221550000	Information Technology	Assets less than the Capitalisation Threshold	0.022	30/08/2024	202 600	1 500	-	204 100
20220720040440	12114221550000	Information Technology	Assets less than the Capitalisation Threshold	0.031	10/09/2024	204 100	1 500	-	205 600
20180704064521	12114222120000	Information Technology	Software Licences	0.009	13/08/2024	12 622 400	-	-900 000	11 722 400
20210702018136	12114222750000	Information Technology	Own Transport	0.013	20/08/2024	5 800	3 000	-	8 800
20180704062221	12118201140000	Legal Services	Legal Advice and Litigation	0.035	12/09/2024	2 321 500	-	-14 000	2 307 500
TOTAL: STRATEGIC SUPPORT SERVICES						25 132 799	5 405 720	-5 480 520	25 057 999


APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2024/2025									
U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2024	Increase	Decrease	Amended Budget 30 September 2024
FINANCIAL SERVICES									
20180704063960	12403220210000	Financial Services Admin	Materials and Supplies	0.022	30/08/2024	498 800	-	-1 500	497 300
20240719004237	12404200025000	Revenue Section	Service Charges	0.004	19/07/2024	-	1 000	-	1 000
20200828062011	12406200460000	Financial Planning Section	Personnel and Labour	0.001	15/07/2024	-	250 000	-	250 000
20180704062206	12406200680000	Financial Planning Section	Accounting and Auditing	0.001	15/07/2024	2 258 000	-	-250 000	2 008 000
20180704062206	12406200680000	Financial Planning Section	Accounting and Auditing	0.003	18/07/2024	2 008 000	-	-400 000	1 608 000
20240718033440	12406201210000	Financial Planning Section	Auctioneers	0.003	18/07/2024	-	400 000	-	400 000
20170418057440	12407209960000	Salary Section	Basic Salary and Wages	0.008	30/07/2024	1 404 027	-	-200 000	1 204 027
20240730041839	12407200460000	Salary Section	Personnel and Labour	0.008	30/07/2024	-	200 000	-	200 000
20180704064780	124082222480000	Supply Chain Management	Professional Bodies, Membership and Subscription	0.037	16/09/2024	4 900	22 000	-	26 900
20210702017835	12408222690000	Supply Chain Management	Accommodation	0.037	16/09/2024	-	20 000	-	20 000
20210702018017	12408222720000	Supply Chain Management	Incidental Cost	0.037	16/09/2024	2 100	3 000	-	5 100
20210702018178	12408222790000	Supply Chain Management	Air Transport	0.037	16/09/2024	-	25 000	-	25 000
20240719004241	12412200024500	Assessment Rates/Valuations	Property Rates	0.004	19/07/2024	-	1 000	-	1 000
20170612992218	12412200310000	Assessment Rates/Valuations	Valuer	0.037	16/09/2024	2 562 700	-	-70 000	2 492 700
20170612992218	12412200310000	Assessment Rates/Valuations	Valuer	0.042	20/09/2024	2 492 700	-	-70 000	2 422 700
20210702016278	11521220180000	Mechanical Workshop	Standard Rated	0.019	22/08/2024	10 000	-	-1 800	8 200
TOTAL: FINANCIAL SERVICES -						11 241 227	922 000	-993 300	11 169 927
COMMUNITY SERVICES									
20210702015073	10903203320000	Community Services Admin	Medical	0.006	23/07/2024	-	500	-	500
20180725053604	10906200460000	Community Development	Personnel and Labour	0.011	16/08/2024	77 200	197 400	-	274 600
20210702014400	10906201340000	Community Development	Event Promoters	0.026	06/09/2024	60 000	80 000	-	140 000
20220128050016	12104223080000	Housing Development	Hire Charges	0.030	10/09/2024	191 779	40 000	-	231 779
20220128050016	12104223080000	Housing Development	Hire Charges	0.030	10/09/2024	152 200	39 579	-	191 779
20170612992183	12104277380000	Housing Development	Emergency Housing Assistance	0.011	16/08/2024	197 400	-	-197 400	-
20210702016231	12703220180000	Traffic Admin	Standard Rated	0.027	06/09/2024	53 000	21 000	-	74 000
20240719004238	12712200024000	Traffic Control	Non Specific Accounts	0.004	19/07/2024	-	1 000	-	1 000
20190630031969	12712220210000	Traffic Control	Materials and Supplies	0.027	06/09/2024	21 000	-	-21 000	-
20240920022113	13915201470000	Other Buildings	Maintenance of Unspecified Assets	0.042	20/09/2024	-	70 000	-	70 000
20240701025038	14203200021500	Fire Admin	Non Specific Accounts	0.004	19/07/2024	19 400	-	-9 000	10 400
20180704062248	14203201450000	Fire Admin	Maintenance of Buildings and Facilities	0.038	18/09/2024	15 800	4 000	-	19 800
20180704062415	14203201460000	Fire Admin	Maintenance of Equipment	0.038	18/09/2024	110 300	-	-4 000	106 300
20240723011011	14206220210000	Fire Disaster Management	Materials and Supplies	0.006	23/07/2024	-	50 000	-	50 000
20240723011011	14206220210000	Fire Disaster Management	Materials and Supplies	0.032	10/09/2024	50 000	100 000	-	150 000
20180704063942	15121220210000	Swimming Bath: Grey Street	Materials and Supplies	0.036	12/09/2024	84 000	-	-40 000	44 000
20240912053421	15121220210000	Swimming Bath: Grey Street	Materials and Supplies	0.036	12/09/2024	-	40 000	-	40 000
20180704063941	15118220210000	Swimming Bath: De La Bat	Materials and Supplies	0.036	12/09/2024	47 300	-	-15 000	32 300
20240912053236	15118220210000	Swimming Bath: De La Bat	Materials and Supplies	0.036	12/09/2024	-	15 000	-	15 000
20210702016239	16315220180000	Nekkies: Meerchalets	Standard Rated	0.016	20/08/2024	78 500	-	-5 400	73 100
20210702016239	16315220180000	Nekkies: Meerchalets	Standard Rated	0.036	12/09/2024	73 100	-	-65 000	8 100
20240912053524	16315220210000	Nekkies: Meerchalets	Materials and Supplies	0.036	12/09/2024	-	65 000	-	65 000
20240719004244	17503200021500	Housing Admin	Non Specific Accounts	0.004	19/07/2024	-	1 000	-	1 000
20200828062282	17503201450000	Housing Admin	Maintenance of Buildings and Facilities	0.018	22/08/2024	1 381 300	-	-447 616	933 684
20200828062282	17503201450000	Housing Admin	Maintenance of Buildings and Facilities	0.030	10/09/2024	933 684	-	-39 579	894 105
20240822001336	17503201470000	Housing Admin	Maintenance of Unspecified Assets	0.018	22/08/2024	-	447 616	-	447 616
20231204991813	17503223080000	Housing Admin	Hire Charges	0.030	10/09/2024	63 000	-	-40 000	23 000
TOTAL: COMMUNITY SERVICES -						3 608 963	1 172 095	-883 995	3 897 063
ENGINEERING SERVICES									
20240719004245	18103200021000	Electricity Admin	Electricity	0.004	19/07/2024	-	1 000	-	1 000
20170418054866	18160209960000	Electricity Distribution Account	Basic Salary and Wages	0.006	23/07/2024	15 694 577	-	-500	15 694 077
20170418054866	18160209960000	Electricity Distribution Account	Basic Salary and Wages	0.006	23/07/2024	15 844 577	-	-150 000	15 694 577
20170418054866	18160209960000	Electricity Distribution Account	Basic Salary and Wages	0.032	10/09/2024	15 694 077	-	-100 000	15 594 077
TOTAL: ENGINEERING SERVICES -						47 233 231	1 000	-250 500	46 983 731

APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2024/2025									
U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2024	Increase	Decrease	Amended Budget 30 September 2024
PUBLIC SERVICES									
20210702017594	11509222420000	Building Control	National	0.039	18/09/2024	-	600	-	600
20210702018104	11509222750000	Building Control	Own Transport	0.039	18/09/2024	69 300	-	-600	68 700
20180822050230	11533223080000	Stormwater Drainage: Worcester	Hire Charges	0.010	13/08/2024	1 431 200	-	-150 000	1 281 200
20180822050230	11533223080000	Stormwater Drainage: Worcester	Hire Charges	0.040	19/09/2024	1 281 200	-	-910 084	371 116
20170418055837	11534201470000	Stormwater Drainage: De Doorns	Maintenance of Unspecified Assets	0.040	19/09/2024	243 200	-	-243 200	-
20220725045530	11539200950000	Streets: Worcester	Civil	0.025	06/09/2024	400 000	-	-400 000	-
20170418055727	11539201450000	Streets: Worcester	Maintenance of Buildings and Facilities	0.046	27/09/2024	304 400	-	-30 000	274 400
20170418055697	11539201470000	Streets: Worcester	Maintenance of Unspecified Assets	0.010	13/08/2024	214 800	150 000	-	364 800
20210702016207	11539220180000	Streets: Worcester	Standard Rated	0.025	06/09/2024	100 000	-	-85 000	15 000
20240906005836	11539220210000	Streets: Worcester	Materials and Supplies	0.025	06/09/2024	-	600 000	-	600 000
20240906005836	11539220210000	Streets: Worcester	Materials and Supplies	0.025	06/09/2024	600 000	50 000	-	650 000
20240906005835	11539220210000	Streets: Worcester	Materials and Supplies	0.025	06/09/2024	-	700 000	-	700 000
20240906005835	11539220210000	Streets: Worcester	Materials and Supplies	0.025	06/09/2024	700 000	35 000	-	735 000
20240906005835	11539220210000	Streets: Worcester	Materials and Supplies	0.025	06/09/2024	735 000	200 000	-	935 000
20180508010552	11539220210000	Streets: Worcester	Materials and Supplies	0.025	06/09/2024	2 688 800	-	-2 000 000	688 800
20180508010552	11539220210000	Streets: Worcester	Materials and Supplies	0.046	27/09/2024	688 800	30 000	-	718 800
20240906005834	11539220210000	Streets: Worcester	Materials and Supplies	0.025	06/09/2024	-	700 000	-	700 000
20240906005834	11539220210000	Streets: Worcester	Materials and Supplies	0.025	06/09/2024	700 000	200 000	-	900 000
20180823062925	11539222980000	Streets: Worcester	Uniform and Protective Clothing	0.017	20/08/2024	138 500	-	-5 400	133 100
20180725054003	11539223080000	Streets: Worcester	Hire Charges	0.040	19/09/2024	919 200	-	-229 464	689 736
20240919020631	11539223080000	Streets: Worcester	Hire Charges	0.040	19/09/2024	-	910 084	-	910 084
20240919020631	11539223080000	Streets: Worcester	Hire Charges	0.040	19/09/2024	910 084	229 464	-	1 139 548
20170418055695	11540201470000	Streets: Touwsriver	Maintenance of Unspecified Assets	0.040	19/09/2024	64 800	-	-64 800	-
20210702016204	11540220180000	Streets: Touwsriver	Standard Rated	0.025	06/09/2024	48 100	-	-45 000	3 100
20240906015432	11540220210000	Streets: Touwsriver	Materials and Supplies	0.025	06/09/2024	-	60 000	-	60 000
20240906015432	11540220210000	Streets: Touwsriver	Materials and Supplies	0.025	06/09/2024	60 000	30 000	-	90 000
20240906015431	11540220210000	Streets: Touwsriver	Materials and Supplies	0.025	06/09/2024	-	13 354	-	13 354
20240906015431	11540220210000	Streets: Touwsriver	Materials and Supplies	0.025	06/09/2024	13 354	15 000	-	28 354
20181120024447	11540220210000	Streets: Touwsriver	Materials and Supplies	0.025	06/09/2024	236 200	-	-86 709	149 491
20240906015430	11540220210000	Streets: Touwsriver	Materials and Supplies	0.025	06/09/2024	-	13 355	-	13 355
20240919020802	11540223080000	Streets: Touwsriver	Hire Charges	0.040	19/09/2024	-	64 800	-	64 800
20210702016212	11541220180000	Streets: De Doorns	Standard Rated	0.025	06/09/2024	4 400	-	-4 400	-
20210702016288	11541220180000	Streets: De Doorns	Standard Rated	0.025	06/09/2024	3 100	-	-3 100	-
20240906011732	11541220210000	Streets: De Doorns	Materials and Supplies	0.025	06/09/2024	-	15 000	-	15 000
20240906011732	11541220210000	Streets: De Doorns	Materials and Supplies	0.025	06/09/2024	15 000	4 400	-	19 400
20240906011732	11541220210000	Streets: De Doorns	Materials and Supplies	0.025	06/09/2024	19 400	3 100	-	22 500
20180614052449	11541220210000	Streets: De Doorns	Materials and Supplies	0.025	06/09/2024	125 000	-	-65 000	60 000
20240906011733	11541220210000	Streets: De Doorns	Materials and Supplies	0.025	06/09/2024	-	50 000	-	50 000
20240919020921	11541220210000	Streets: De Doorns	Materials and Supplies	0.040	19/09/2024	-	243 200	-	243 200
20231101054306	11541223080000	Streets: De Doorns	Hire Charges	0.040	19/09/2024	104 900	-	-84 794	20 106
20240919020715	11541223080000	Streets: De Doorns	Hire Charges	0.040	19/09/2024	-	84 794	-	84 794
20240719004239	16603200022000	Refuse Removal: Worcester	Waste Management	0.004	19/07/2024	-	1 000	-	1 000
20180704063896	16603220210000	Refuse Removal: Worcester	Materials and Supplies	0.029	09/09/2024	394 000	-	-108 000	286 000
20180704063902	16604220210000	Refuse Removal: De Doorns	Materials and Supplies	0.007	26/07/2024	132 000	-	-23 000	109 000
20181108011105	16604222980000	Refuse Removal: De Doorns	Uniform and Protective Clothing	0.007	26/07/2024	13 700	23 000	-	36 700
20230726054420	16905200350000	Disposal Works - Touws River	Clearing and Grass Cutting Services	0.005	22/07/2024	100 000	-	-100 000	-
20240722045121	16905200350000	Disposal Works - Touws River	Clearing and Grass Cutting Services	0.005	22/07/2024	-	100 000	-	100 000
20180730054622	16905200570000	Disposal Works - Touws River	Sewerage Services	0.005	23/07/2024	142 000	-	-24 556	117 444
20240723042005	16905200570000	Disposal Works - Touws River	Sewerage Services	0.005	23/07/2024	-	24 556	-	24 556
20170418055146	16905201460000	Disposal Works - Touws River	Maintenance of Equipment	0.005	22/07/2024	396 900	-	-55 000	341 900
20170418055146	16905201460000	Disposal Works - Touws River	Maintenance of Equipment	0.005	22/07/2024	341 900	-	-318 900	23 000
20170418055146	16905201460000	Disposal Works - Touws River	Maintenance of Equipment	0.005	23/07/2024	23 000	-	-18 321	4 679
20240722035728	16905201460000	Disposal Works - Touws River	Maintenance of Equipment	0.005	22/07/2024	-	55 000	-	55 000
20240723002059	16905201460000	Disposal Works - Touws River	Maintenance of Equipment	0.005	23/07/2024	-	18 321	-	18 321
20240722061736	16905201460000	Disposal Works - Touws River	Maintenance of Equipment	0.005	22/07/2024	-	318 900	-	318 900
20170418055168	16905201470000	Disposal Works - Touws River	Maintenance of Unspecified Assets	0.048	27/09/2024	21 000	-	-21 000	-
20240723011725	16905220210000	Disposal Works - Touws River	Materials and Supplies	0.005	23/07/2024	-	136 200	-	136 200
20240723011725	16905220210000	Disposal Works - Touws River	Materials and Supplies	0.034	12/09/2024	136 200	-	-69 201	66 999
20240723011726	16905220210000	Disposal Works - Touws River	Materials and Supplies	0.005	23/07/2024	-	5 975	-	5 975
20240723011726	16905220210000	Disposal Works - Touws River	Materials and Supplies	0.005	23/07/2024	5 975	38 802	-	44 777
20190528013502	16905220210000	Disposal Works - Touws River	Materials and Supplies	0.005	23/07/2024	272 400	-	-142 175	130 225
20180704063894	16905220210000	Disposal Works - Touws River	Materials and Supplies	0.005	23/07/2024	42 500	-	-38 802	3 698

APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2024/2025									
U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2024	Increase	Decrease	Amended Budget 30 September 2024
20240719004242	16906200022500	Disposal Works - Worcester	Waste Water Management	0.004	19/07/2024	-	1 000	-	1 000
20180730983021	16906200350000	Disposal Works - Worcester	Clearing and Grass Cutting Services	0.005	22/07/2024	318 900	-	-17 000	301 900
20240722045211	16906200350000	Disposal Works - Worcester	Clearing and Grass Cutting Services	0.005	22/07/2024	-	17 000	-	17 000
20180730054353	16906200570000	Disposal Works - Worcester	Sewerage Services	0.005	23/07/2024	3 330 000	-	-1 460 843	1 869 157
20240723042034	16906200570000	Disposal Works - Worcester	Sewerage Services	0.005	23/07/2024	-	1 460 843	-	1 460 843
20220826044386	16906200770000	Disposal Works - Worcester	Occupational Health and Safety	0.005	22/07/2024	600 000	-	-600 000	-
20240722035637	16906200770000	Disposal Works - Worcester	Occupational Health and Safety	0.005	22/07/2024	-	600 000	-	600 000
20181016002007	16906201320000	Disposal Works - Worcester	Electrical	0.005	22/07/2024	571 300	-	-571 300	-
20240722061815	16906201320000	Disposal Works - Worcester	Electrical	0.005	22/07/2024	-	571 300	-	571 300
20170418055122	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0.005	22/07/2024	1 639 900	-	-100 000	1 539 900
20170418055122	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0.005	23/07/2024	1 539 900	-	-350 000	1 189 900
20170418055122	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0.005	23/07/2024	1 189 900	-	-1 185 221	4 679
20240722062214	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0.005	22/07/2024	-	2 569 000	-	2 569 000
20240722062214	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0.005	23/07/2024	-	1 185 221	-	1 185 221
20240723000903	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0.005	23/07/2024	-	350 000	-	350 000
20180704062491	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0.005	22/07/2024	3 271 000	-	-2 569 000	702 000
20240722041119	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0.005	22/07/2024	-	100 000	-	100 000
20170418055144	16906201470000	Disposal Works - Worcester	Maintenance of Unspecified Assets	0.048	27/09/2024	96 100	-	-96 100	-
20181114034502	16906201490000	Disposal Works - Worcester	Medical Services	0.029	09/09/2024	50 000	108 000	-	158 000
20240723005653	16906220210000	Disposal Works - Worcester	Materials and Supplies	0.005	23/07/2024	-	64 975	-	64 975
20240723005653	16906220210000	Disposal Works - Worcester	Materials and Supplies	0.034	12/09/2024	64 975	-	-64 975	-
20240723005615	16906220210000	Disposal Works - Worcester	Materials and Supplies	0.005	23/07/2024	-	472 300	-	472 300
20240723005615	16906220210000	Disposal Works - Worcester	Materials and Supplies	0.034	12/09/2024	472 300	64 975	-	537 275
20180704063948	16906220210000	Disposal Works - Worcester	Materials and Supplies	0.005	23/07/2024	847 900	-	-847 703	197
20240723041430	16906220210000	Disposal Works - Worcester	Materials and Supplies	0.005	23/07/2024	-	847 703	-	847 703
20191126042729	16906220210000	Disposal Works - Worcester	Materials and Supplies	0.005	23/07/2024	205 000	-	-64 975	140 025
20181108061457	16906220210000	Disposal Works - Worcester	Materials and Supplies	0.005	23/07/2024	472 300	-	-472 300	-
20240722045257	16907200350000	Disposal Works - Rawsonville	Clearing and Grass Cutting Services	0.005	22/07/2024	-	70 000	-	70 000
20240722045257	16907200350000	Disposal Works - Rawsonville	Clearing and Grass Cutting Services	0.005	23/07/2024	70 000	-	-35 000	35 000
20240723050601	16907200350000	Disposal Works - Rawsonville	Clearing and Grass Cutting Services	0.005	23/07/2024	-	35 000	-	35 000
20230726054419	16907200350000	Disposal Works - Rawsonville	Clearing and Grass Cutting Services	0.005	22/07/2024	70 000	-	-70 000	-
20170418055116	16907201460000	Disposal Works - Rawsonville	Maintenance of Equipment	0.005	22/07/2024	517 900	-	-50 000	467 900
20170418055116	16907201460000	Disposal Works - Rawsonville	Maintenance of Equipment	0.005	22/07/2024	467 900	-	-463 221	4 679
20240722062257	16907201460000	Disposal Works - Rawsonville	Maintenance of Equipment	0.005	22/07/2024	-	53 500	-	53 500
20240722062257	16907201460000	Disposal Works - Rawsonville	Maintenance of Equipment	0.005	22/07/2024	-	463 221	-	463 221
20180704062513	16907201460000	Disposal Works - Rawsonville	Maintenance of Equipment	0.005	22/07/2024	53 500	-	-53 500	-
20240722041211	16907201460000	Disposal Works - Rawsonville	Maintenance of Equipment	0.005	22/07/2024	-	50 000	-	50 000
20210702015524	16907210170000	Disposal Works - Rawsonville	Acting and Post Related Allowances	0.044	23/09/2024	-	1 000	-	1 000
20240723041518	16907220210000	Disposal Works - Rawsonville	Materials and Supplies	0.005	23/07/2024	-	35 000	-	35 000
20240723041518	16907220210000	Disposal Works - Rawsonville	Materials and Supplies	0.034	12/09/2024	35 000	247 125	-	282 125
20240723041518	16907220210000	Disposal Works - Rawsonville	Materials and Supplies	0.034	12/09/2024	282 125	69 201	-	351 326
20180704063946	16907220210000	Disposal Works - Rawsonville	Materials and Supplies	0.005	23/07/2024	118 900	-	-35 000	83 900
20180704063946	16907220210000	Disposal Works - Rawsonville	Materials and Supplies	0.028	09/09/2024	83 900	-	-3 600	80 300
20180730062511	16908200350000	Disposal Works - De Doorns	Clearing and Grass Cutting Services	0.005	22/07/2024	158 900	-	-60 524	98 376
20240722045334	16908200350000	Disposal Works - De Doorns	Clearing and Grass Cutting Services	0.005	22/07/2024	-	60 524	-	60 524
20180730054814	16908200570000	Disposal Works - De Doorns	Sewerage Services	0.005	23/07/2024	108 900	-	-33 400	75 500
20240723042058	16908200570000	Disposal Works - De Doorns	Sewerage Services	0.005	23/07/2024	-	33 400	-	33 400
20180704062490	16908201460000	Disposal Works - De Doorns	Maintenance of Equipment	0.005	22/07/2024	250 000	-	-100 000	150 000
20180704062490	16908201460000	Disposal Works - De Doorns	Maintenance of Equipment	0.005	22/07/2024	150 000	-	-140 643	9 357
20240722035848	16908201460000	Disposal Works - De Doorns	Maintenance of Equipment	0.005	22/07/2024	-	100 000	-	100 000
20240722035848	16908201460000	Disposal Works - De Doorns	Maintenance of Equipment	0.005	23/07/2024	100 000	-	-40 000	60 000
20240723005420	16908201460000	Disposal Works - De Doorns	Maintenance of Equipment	0.005	23/07/2024	-	40 000	-	40 000
20240722061850	16908201460000	Disposal Works - De Doorns	Maintenance of Equipment	0.005	22/07/2024	-	140 643	-	140 643
20170418055041	16908201470000	Disposal Works - De Doorns	Maintenance of Unspecified Assets	0.048	27/09/2024	233 200	-	-233 200	-
20180921015216	16908210170000	Disposal Works - De Doorns	Acting and Post Related Allowances	0.044	23/09/2024	37 000	-	-1 000	36 000
20180704063890	16908220210000	Disposal Works - De Doorns	Materials and Supplies	0.005	23/07/2024	120 700	-	-31 500	89 200
20180704063890	16908220210000	Disposal Works - De Doorns	Materials and Supplies	0.005	23/07/2024	89 200	-	-88 600	600
20240723041610	16908220210000	Disposal Works - De Doorns	Materials and Supplies	0.005	23/07/2024	-	88 600	-	88 600
20240723005732	16908220210000	Disposal Works - De Doorns	Materials and Supplies	0.005	23/07/2024	-	31 500	-	31 500
20210702014999	16912201490000	Sewerage Networks: Worcester	Medical Services	0.033	10/09/2024	-	105 000	-	105 000
20170418055045	16912209960000	Sewerage Networks: Worcester	Basic Salary and Wages	0.047	27/09/2024	4 566 426	-	-200 000	4 366 426
20180704063945	16915220210000	Sewerage: Laboratory Services	Materials and Supplies	0.005	22/07/2024	237 000	-	-201 366	35 634
20240722035543	16915220210000	Sewerage: Laboratory Services	Materials and Supplies	0.005	22/07/2024	-	201 366	-	201 366
20240719004240	18403200023000	Water Admin	Water	0.004	19/07/2024	-	1 000	-	1 000
20210702014200	18412200460000	Networks And Pumps: Worcester	Personnel and Labour	0.047	27/09/2024	-	200 000	-	200 000
20180802051006	18412220210000	Networks And Pumps: Worcester	Materials and Supplies	0.033	10/09/2024	2 017 200	-	-105 000	1 912 200

APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2024/2025									
U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2024	Increase	Decrease	Amended Budget 30 September 2024
20220826044384	18415200350000	Fairy Glen Dam & Pumpstations	Clearing and Grass Cutting Services	0.005	22/07/2024	250 000	-	-150 000	100 000
20220826044384	18415200350000	Fairy Glen Dam & Pumpstations	Clearing and Grass Cutting Services	0.005	22/07/2024	100 000	-	-50 000	50 000
20240722045420	18415200350000	Fairy Glen Dam & Pumpstations	Clearing and Grass Cutting Services	0.005	22/07/2024	-	150 000	-	150 000
20180704062495	18415201460000	Fairy Glen Dam & Pumpstations	Maintenance of Equipment	0.005	22/07/2024	308 900	-	-55 000	253 900
20180704062495	18415201460000	Fairy Glen Dam & Pumpstations	Maintenance of Equipment	0.005	22/07/2024	253 900	-	-253 900	-
20240722061922	18415201460000	Fairy Glen Dam & Pumpstations	Maintenance of Equipment	0.005	22/07/2024	-	253 900	-	253 900
20240722040347	18415201460000	Fairy Glen Dam & Pumpstations	Maintenance of Equipment	0.005	22/07/2024	-	55 000	-	55 000
20170418054668	18415201470000	Fairy Glen Dam & Pumpstations	Maintenance of Unspecified Assets	0.048	27/09/2024	94 500	-	-94 500	-
20170418054615	18415201470000	Fairy Glen Dam & Pumpstations	Maintenance of Unspecified Assets	0.048	27/09/2024	35 900	-	-35 900	-
20240723050521	18415220210000	Fairy Glen Dam & Pumpstations	Materials and Supplies	0.005	23/07/2024	-	312 652	-	312 652
20240723050521	18415220210000	Fairy Glen Dam & Pumpstations	Materials and Supplies	0.034	12/09/2024	312 652	-	-146 146	166 506
20180704063865	18415220210000	Fairy Glen Dam & Pumpstations	Materials and Supplies	0.005	23/07/2024	788 900	-	-412 600	376 300
20180704063865	18415220210000	Fairy Glen Dam & Pumpstations	Materials and Supplies	0.005	23/07/2024	376 300	-	-312 652	63 648
20240723041643	18415220210000	Fairy Glen Dam & Pumpstations	Materials and Supplies	0.005	23/07/2024	-	412 600	-	412 600
20240723042124	18415223080000	Fairy Glen Dam & Pumpstations	Fire Charges	0.005	23/07/2024	-	24 025	-	24 025
20240722051016	18416200350000	Bulk Water: De Doorns	Clearing and Grass Cutting Services	0.005	22/07/2024	-	50 000	-	50 000
20180704062510	18416201460000	Bulk Water: De Doorns	Maintenance of Equipment	0.005	22/07/2024	417 900	-	-55 000	362 900
20180704062510	18416201460000	Bulk Water: De Doorns	Maintenance of Equipment	0.005	22/07/2024	362 900	-	-362 900	-
20240722061948	18416201460000	Bulk Water: De Doorns	Maintenance of Equipment	0.005	22/07/2024	-	362 900	-	362 900
20240722040513	18416201460000	Bulk Water: De Doorns	Maintenance of Equipment	0.005	22/07/2024	-	55 000	-	55 000
20170418054635	18416220210000	Bulk Water: De Doorns	Materials and Supplies	0.005	23/07/2024	154 400	-	-4 400	150 000
20170418054635	18416220210000	Bulk Water: De Doorns	Materials and Supplies	0.005	23/07/2024	150 000	-	-150 000	-
20240723041712	18416220210000	Bulk Water: De Doorns	Materials and Supplies	0.005	23/07/2024	-	150 000	-	150 000
20240723005806	18416220210000	Bulk Water: De Doorns	Materials and Supplies	0.005	23/07/2024	-	4 400	-	4 400
20240723042123	18416223080000	Bulk Water: De Doorns	Fire Charges	0.005	23/07/2024	-	24 024	-	24 024
20220826044383	18417200350000	Bulk Water: Rawsonville	Clearing and Grass Cutting Services	0.005	22/07/2024	250 000	-	-50 000	200 000
20220826044383	18417200350000	Bulk Water: Rawsonville	Clearing and Grass Cutting Services	0.005	22/07/2024	200 000	-	-200 000	-
20240722045454	18417200350000	Bulk Water: Rawsonville	Clearing and Grass Cutting Services	0.005	22/07/2024	-	50 000	-	50 000
20180704062511	18417201460000	Bulk Water: Rawsonville	Maintenance of Equipment	0.005	22/07/2024	163 400	-	-55 000	108 400
20180704062511	18417201460000	Bulk Water: Rawsonville	Maintenance of Equipment	0.005	22/07/2024	108 400	-	-108 400	-
20240722062025	18417201460000	Bulk Water: Rawsonville	Maintenance of Equipment	0.005	22/07/2024	-	108 400	-	108 400
20240722040645	18417201460000	Bulk Water: Rawsonville	Maintenance of Equipment	0.005	22/07/2024	-	55 000	-	55 000
20240723041760	18417220210000	Bulk Water: Rawsonville	Materials and Supplies	0.005	23/07/2024	-	5 300	-	5 300
20240723041760	18417220210000	Bulk Water: Rawsonville	Materials and Supplies	0.034	12/09/2024	5 300	64 674	-	69 974
20170418054579	18417220210000	Bulk Water: Rawsonville	Materials and Supplies	0.005	23/07/2024	5 300	-	-5 300	-
20180730054658	18417223080000	Bulk Water: Rawsonville	Fire Charges	0.005	23/07/2024	364 100	-	-281 217	82 883
20240723042122	18417223080000	Bulk Water: Rawsonville	Fire Charges	0.005	23/07/2024	-	233 168	-	233 168
20240722051061	18418200350000	Stettynskloof Dam	Clearing and Grass Cutting Services	0.005	22/07/2024	-	100 000	-	100 000
20240722062054	18418201460000	Stettynskloof Dam	Maintenance of Equipment	0.005	22/07/2024	-	452 900	-	452 900
20240722062054	18418201460000	Stettynskloof Dam	Maintenance of Equipment	0.048	27/09/2024	452 900	21 000	-	473 900
20240722062054	18418201460000	Stettynskloof Dam	Maintenance of Equipment	0.048	27/09/2024	473 900	96 100	-	570 000
20240722062054	18418201460000	Stettynskloof Dam	Maintenance of Equipment	0.048	27/09/2024	570 000	233 200	-	803 200
20240722062054	18418201460000	Stettynskloof Dam	Maintenance of Equipment	0.048	27/09/2024	803 200	35 900	-	839 100
20240722062054	18418201460000	Stettynskloof Dam	Maintenance of Equipment	0.048	27/09/2024	839 100	94 500	-	933 600
20240722062054	18418201460000	Stettynskloof Dam	Maintenance of Equipment	0.048	27/09/2024	933 600	217 900	-	1 151 500
20240722062054	18418201460000	Stettynskloof Dam	Maintenance of Equipment	0.048	27/09/2024	1 151 500	217 900	-	1 369 400
20240722062054	18418201460000	Stettynskloof Dam	Maintenance of Equipment	0.048	27/09/2024	1 369 400	2 100	-	1 371 500
20240722062054	18418201460000	Stettynskloof Dam	Maintenance of Equipment	0.048	27/09/2024	1 371 500	208 900	-	1 580 400
20180704062496	18418201460000	Stettynskloof Dam	Maintenance of Equipment	0.005	22/07/2024	617 900	-	-100 000	517 900
20180704062496	18418201460000	Stettynskloof Dam	Maintenance of Equipment	0.005	22/07/2024	517 900	-	-452 900	65 000
20180704062496	18418201460000	Stettynskloof Dam	Maintenance of Equipment	0.005	23/07/2024	65 000	-	-65 000	-
20240723005456	18418201460000	Stettynskloof Dam	Maintenance of Equipment	0.005	23/07/2024	-	65 000	-	65 000
20240722040936	18418201460000	Stettynskloof Dam	Maintenance of Equipment	0.005	22/07/2024	-	100 000	-	100 000
20170418054576	18418201470000	Stettynskloof Dam	Maintenance of Unspecified Assets	0.048	27/09/2024	217 900	-	-217 900	-
20170418054593	18418201470000	Stettynskloof Dam	Maintenance of Unspecified Assets	0.048	27/09/2024	217 900	-	-217 900	-
20240723005834	18418220210000	Stettynskloof Dam	Materials and Supplies	0.005	23/07/2024	-	444 100	-	444 100
20240723005834	18418220210000	Stettynskloof Dam	Materials and Supplies	0.034	12/09/2024	444 100	-	-247 125	196 975
20240723041847	18418220210000	Stettynskloof Dam	Materials and Supplies	0.005	23/07/2024	-	566 790	-	566 790
20240723041847	18418220210000	Stettynskloof Dam	Materials and Supplies	0.034	12/09/2024	566 790	81 472	-	648 262
20180704063863	18418220210000	Stettynskloof Dam	Materials and Supplies	0.005	23/07/2024	567 900	-	-566 790	1 110
20181123043648	18418220210000	Stettynskloof Dam	Materials and Supplies	0.005	23/07/2024	452 500	-	-444 100	8 400
20240723042209	18418223080000	Stettynskloof Dam	Fire Charges	0.005	23/07/2024	-	200 000	-	200 000
20240722051060	18421200350000	Bulk Water: Touwsriver	Clearing and Grass Cutting Services	0.005	22/07/2024	-	100 000	-	100 000
20180704062498	18421201460000	Bulk Water: Touwsriver	Maintenance of Equipment	0.005	22/07/2024	154 400	-	-55 000	99 400
20180704062498	18421201460000	Bulk Water: Touwsriver	Maintenance of Equipment	0.005	22/07/2024	99 400	-	-16 000	83 400
20180704062498	18421201460000	Bulk Water: Touwsriver	Maintenance of Equipment	0.005	23/07/2024	83 400	-	-83 000	400
20240723005529	18421201460000	Bulk Water: Touwsriver	Maintenance of Equipment	0.005	23/07/2024	-	83 000	-	83 000
20240722062134	18421201460000	Bulk Water: Touwsriver	Maintenance of Equipment	0.005	22/07/2024	-	16 000	-	16 000
20240722041039	18421201460000	Bulk Water: Touwsriver	Maintenance of Equipment	0.005	22/07/2024	-	55 000	-	55 000
20170418054506	18421201470000	Bulk Water: Touwsriver	Maintenance of Unspecified Assets	0.048	27/09/2024	208 900	-	-208 900	-
20170418054557	18421201470000	Bulk Water: Touwsriver	Maintenance of Unspecified Assets	0.048	27/09/2024	2 100	-	-2 100	-
20240723041925	18421220210000	Bulk Water: Touwsriver	Materials and Supplies	0.005	23/07/2024	-	233 518	-	233 518
20240723041925	18421220210000	Bulk Water: Touwsriver	Materials and Supplies	0.034	12/09/2024	233 518	-	-152 510	81 008
20240723041926	18421220210000	Bulk Water: Touwsriver	Materials and Supplies	0.005	23/07/2024	-	82 562	-	82 562
20240723041926	18421220210000	Bulk Water: Touwsriver	Materials and Supplies	0.034	12/09/2024	82 562	152 510	-	235 072
20180704063862	18421220210000	Bulk Water: Touwsriver	Materials and Supplies	0.005	23/07/2024	317 900	-	-316 080	1 820
20180704065034	18421223080000	Bulk Water: Touwsriver	Fire Charges	0.005	23/07/2024	381 300	-	-251 189	130 111
20240723042208	18421223080000	Bulk Water: Touwsriver	Fire Charges	0.005	23/07/2024	-	51 189	-	51 189
TOTAL: PUBLIC SERVICES						57 176 761	21 844 886	-21 850 886	57 170 761
GRAND TOTAL: OPERATING BUDGET						145 564 368	29 610 973	-29 610 973	145 564 368

APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2024/2025										
U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2024	Increase	Decrease	Amended Budget 30 September 2024	
2. CAPITAL BUDGET: The following Capital Budget Virements were processed in the above mentioned period.										
STRATEGIC SUPPORT SERVICES										
20240308062755	50101007791	Other Buildings	Supply and Installation of Load Shedding Solution and Solar PV	24/09/03	20/09/2024	4 200 000	-	-4 200 000		
TOTAL: STRATEGIC SUPPORT SERVICES						4 200 000	-	-4 200 000		
FINANCIAL SERVICES										
20220705002148	50101003931	Vehicle Distribution	Municipal Vehicles - Specialized	MV	22/08/2024	1 000 000	280 000	-	1 280 000	
TOTAL: FINANCIAL SERVICES						1 000 000	280 000	-	1 280 000	
COMMUNITY SERVICES										
20230704002287	50101005031	Rawsonville Sportsground	Upgrading of Rawsonville Sportground	24/08/01	01/08/2024	-	3 630 904	-	3 630 904	
TOTAL: COMMUNITY SERVICES -						-	3 630 904	-	3 630 904	
ENGINEERING SERVICES										
20240919995053	50102150111	Electricity Network & Substations	Supply and Installation of Load Shedding Solution and Solar PV	24/09/03	20/09/2024	-	4 200 000	-	4 200 000	
TOTAL: ENGINEERING SERVICES -						-	4 200 000	-	4 200 000	
PUBLIC SERVICES										
20220705002004	50101003391	Sewerage Networks: Worcester	Upgrading of Sewer Network	MV	22/08/2024	3 000 000	-	-280 000	2 720 000	
20210702013774	50101000361	Disposal Works - Tlouws River	Tlouws River: Waste Water Treatment Works (WwTW) Augmentation	24/08/01	01/08/2024	25 565 791	-	-3 630 904	21 934 887	
20210702013774	50101000361	Disposal Works - Tlouws River	Tlouws River: Waste Water Treatment Works (WwTW) Augmentation	24/09/01	05/09/2024	21 934 887	-	-8 143 969	13 790 918	
20230704002236	50101003681	Streets: Worcester	Upgrading of Gravel Roads	24/09/01	05/09/2024	5 210 542	8 143 969	-	13 354 511	
20220705002004	50101003391	Sewerage Networks: Worcester	Upgrading of Sewer Network	24/09/02	17/09/2024	2 720 000	-	-2 000 000	720 000	
20220705001995	50101003341	Disposal Works - Worcester	Pump station upgrading and refurbishment	24/09/02	17/09/2024	-	1 000 000	-	1 000 000	
20220705001995	50101003341	Disposal Works - Worcester	Pump station upgrading and refurbishment	24/09/02	17/09/2024	1 000 000	800 000	-	1 800 000	
20220705001995	50101003341	Disposal Works - Worcester	Pump station upgrading and refurbishment	24/09/02	17/09/2024	1 800 000	2 000 000	-	3 800 000	
20220705002100	50101003731	Disposal Works - Worcester	WWTW - Mobile Generator	24/09/02	17/09/2024	800 000	-	-800 000	-	
20220705002022	50101003471	Disposal Works - Worcester	Fencing and safeguarding of WWTW and pumpstations	24/09/02	17/09/2024	1 000 000	-	-1 000 000	-	
TOTAL: PUBLIC SERVICES						63 031 220	11 943 969	-15 854 873	59 120 316	
GRAND TOTAL: CAPITAL BUDGET VIREMENTS -						68 231 220	20 054 873	-20 054 873	68 231 220	

PROVINCIAL TREASURY																											
Withdrawals from Municipal Bank Accounts																											
In accordance with Section 11, Sub-section 1 (b) to (j)																											
NAME OF MUNICIPALITY:		Breede Valley Municipality																									
MUNICIPAL DEMARCATION CODE:		WC025																									
QUARTER ENDED:		July 2024 till September 2024																									
MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> bank accounts, and may do so only - (b) to defray expenditure authorised in terms of section 26(4); (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); (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; (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 - (i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state; (f) to refund money incorrectly paid into a bank account; (g) to refund guarantees, sureties and <i>security</i> deposits; (h) for cash management and <i>investment</i> purposes in accordance with section 13; (i) to defray increased expenditure in terms of section 31; or (j) for such other purposes as may be <i>prescribed</i> . (4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> - (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 (b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	<table><tr><th>Amount</th><th>Reason for withdrawal</th></tr><tr><td>R 548 240 839,89</td><td>Normal Operating and Capital Expenses</td></tr><tr><td>R 0,00</td><td></td></tr><tr><td>R 0,00</td><td></td></tr><tr><td>R 0,00</td><td></td></tr><tr><td>R 13 389 866,75</td><td>Traffic payments to Department</td></tr><tr><td>R 0,00</td><td></td></tr><tr><td>R 0,00</td><td></td></tr><tr><td>R 0,00</td><td></td></tr><tr><td>R 0,00</td><td></td></tr><tr><td>R 65 000 000,00</td><td>Investments made over different periods</td></tr><tr><td>R 0,00</td><td></td></tr><tr><td></td><td></td></tr></table>	Amount	Reason for withdrawal	R 548 240 839,89	Normal Operating and Capital Expenses	R 0,00		R 0,00		R 0,00		R 13 389 866,75	Traffic payments to Department	R 0,00		R 0,00		R 0,00		R 0,00		R 65 000 000,00	Investments made over different periods	R 0,00			
	Amount	Reason for withdrawal																									
	R 548 240 839,89	Normal Operating and Capital Expenses																									
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	R 0,00																										
	R 65 000 000,00	Investments made over different periods																									
	R 0,00																										
Name and Surname:		R Ontong																									
Rank/Position:		Chief Financial Officer																									
Signature:																											
Tel number	Fax number	Email Address																									
023-3484994	023-3484997	rontong@bvm.gov.za																									

PART 2 – SUPPORTING DOCUMENTATION

SECTION 12 – MUNICIPAL MANAGER'S QUALITY CERTIFICATE

QUALITY CERTIFICATE

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

(mark as appropriate)

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

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

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: _____



DATE: 11 October 2024