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

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2025/2026 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 2025 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

2. Recommended resolution to Council with regards to September 2025 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for September 2025 as set out in the schedules contained in Section 4 (In-year budget statement tables) as well as the supporting documentation in Section 6 to 13.

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 - EXECUTIVE SUMMARY

3.1 INTRODUCTION

The audited outcome for 2024/2025 reflected in this report are preliminary as the regulatory audit is still in process for the 2024/2025 financial year. The final audit- and management report will only be issued on 30 November 2025. 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 becomes due.

The total revenue excluding capital transfers and contributions for the period 1 July 2025 – 30 September 2025 is R480 584 473 or 26.20% of the total budgeted revenue R1 834 619 805.

Property Rates

Property Rates reflect an overperformance of 84% due to the billing of annual rate payers accounts which are due in September 2025.

Service charges - electricity revenue

The Electricity revenue is overperforming by 22 % of budgeted revenue to date.

During the period 1 July 2025 and 31 August 2025, the Municipality purchased 46 839 964 kWh (units) of electricity while 43 058 712 were distributed. This resulted in electricity distribution losses of 8.07 % (3 781 252 kWh) during this period.

Service charges - water revenue.

Water revenue shows an underperformance of 4%, which is within the acceptable range. This is due to this being within the winter months resulting in less water being used.

During the period of July 2025 till August 2025 a bulk water supply from source of 2 639 610 kiloliters (kl) of water was inputted into the water distribution system, while

revenue water of 2 273 996 kl was accounted for. This means that 365 614 kl were lost. This represents overall water losses of 13.85%. The unbilled authorized consumption represents 0.39% (10 369) while customer meter and data errors are 2.21% (58 310 kl) resulting in real losses of 11,25 % (296 935 kl).

Service charges – waste management and waste-water management

Waste-water management and Waste management revenue show an overperformance of 31 % and 32 %, respectively against the budgeted revenue. This is due to annual rate payers whose accounts are due in September 2025.

Rental from Fixed Assets

Rental from fixed assets over-performed with 83%. This is due to more revenue than anticipated being billed.

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 earned from outstanding debtors over-performed with 21%. This is due to more interest charged on overdue accounts than anticipated.

Fines, penalties and forfeits

Fines are underperforming with 90% of the budgeted amount. Traffic revenue under-performed due to less fines being issued than anticipated. The traffic revenue is being updated on a monthly basis, and the current revenue represents fines issued by Breede Valley and Provincial Traffic Authority. Traffic fine revenue will be extensively revised downwards during the mid-year budget adjustment process to consider the effect of absence of a camera monitoring service provider (Previously TMT fines) on traffic fine revenue.

Agency Services

Agency Services Over-performed with 26% of budgeted revenue due to more revenue than anticipated.

Licenses and permits

Licenses and permits under-performed as per the projected budget with a variance of -15 %.

Transfers and subsidies – Operating.

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

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

Gains on disposal of Assets

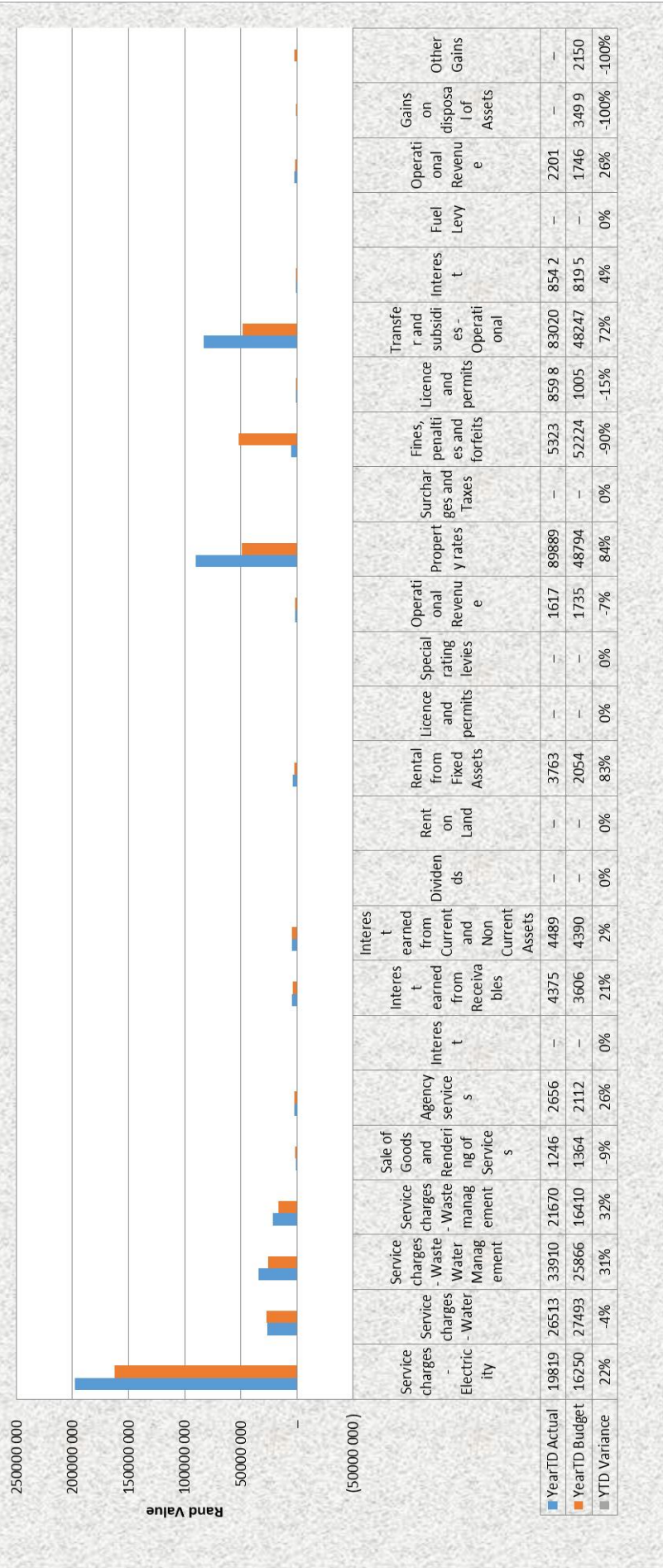
No disposal of assets were done for the financial year under review.

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 R310 467 694 or 17.28% of the total budgeted expenditure R1 797 135 534.

Remuneration of councillors

Councillor's remuneration till September 2025 are pro-rata higher than anticipated.

Inventory consumed

Expenditure on materials and supplies till September 2025 are pro-rata less than anticipated.

Debt impairment

No write-offs were done for the financial year under review.

Depreciation and amortisation

No depreciation was calculated for the financial year under review.

Contracted services

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

Transfers and subsidies

Monetary allocations to individuals and organisations till September 2025 are pro-rata underspend.

Irrecoverable debts written off

The collectability of outstanding debts has improved against expectations due to enhanced debt collection measures.

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 2025 – 30 September 2025, amounts to R31 400 208 or 16.23% of the total capital budget that amounts to R193 480 298.

Capital grant funding the total capital grant funding expenditure amounts to R21 393 918 or 26.97% of the total capital grant funding budget that amounts to R79 337 700.

Refer to Section 4 – table C5 for more detail.



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 R246 659 682.

Service Charges

The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance and the revenue was review during the adjustment budget.

Property rates

Credit processes in place to follow up.

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 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

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

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	2024/25			Budget Year 2025/26					
	R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %
Financial Performance									
Property rates	210 182	226 949	226 949	15 486	89 889	48 795	41 095	84%	226 949
Service charges	925 659	1 046 396	1 046 396	87 805	280 289	232 277	48 012	21%	1 046 396
Investment revenue	18 942	20 420	20 420	2 243	4 490	4 391	99	2%	20 420
Transfers and subsidies - Operational	197 152	217 912	219 235	42	83 020	48 248	34 772	72%	219 235
Other own revenue	116 956	321 620	321 620	12 491	22 896	69 169	(46 273)	-67%	321 620
Total Revenue (excluding capital transfers and	1 468 893	1 833 296	1 834 620	118 067	480 584	402 879	77 706	19%	1 834 620
Employee costs	407 001	469 245	465 656	33 483	96 572	101 956	(5 384)	-5%	465 656
Remuneration of Councillors	21 229	21 653	21 653	1 726	5 178	4 661	517	11%	21 653
Depreciation and amortisation	107 385	110 079	110 079	-	(1)	23 754	(23 754)	-100%	110 079
Interest	36 993	41 676	41 676	9 524	9 524	8 964	559	6%	41 676
Inventory consumed and bulk purchases	583 555	667 619	663 500	65 481	136 921	142 881	(5 961)	-4%	663 500
Transfers and subsidies	3 154	13 606	14 292	355	1 055	3 442	(2 387)	-69%	14 292
Other expenditure	330 924	473 258	480 279	16 178	61 219	113 681	(52 462)	-46%	480 279
Total Expenditure	1 490 240	1 797 137	1 797 136	126 746	310 468	399 339	(88 872)	-22%	1 797 136
Surplus/(Deficit)	(21 347)	36 159	37 484	(8 678)	170 117	3 539	166 577		37 484
Transfers and subsidies - capital (monetary allocations)	65 896	77 246	79 338	-	-	523	(523)	-100%	79 338
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	44 548	113 405	116 822	(8 678)	170 117	4 062	166 055		116 822
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	44 548	113 405	116 822	(8 678)	170 117	4 062	166 055		116 822
Capital expenditure & funds sources									
Capital expenditure	180 888	186 345	193 480	14 712	31 400	42 310	(10 909)	-26%	193 480
Capital transfers recognised	65 896	77 246	79 338	10 446	21 394	19 834	1 559	8%	79 338
Borrowing	34 938	25 400	29 118	989	3 278	7 280	(4 002)	-55%	29 118
Internally generated funds	80 054	83 699	85 024	3 276	6 729	15 196	(8 467)	-56%	85 024
Total sources of capital funds	180 888	186 345	193 480	14 712	31 400	42 310	(10 909)	-26%	193 480
Financial position									
Total current assets	640 672	404 416	409 554	-	587 028	-	-	-	409 554
Total non current assets	2 829 687	2 889 691	2 896 826	-	2 911 740	-	-	-	2 896 826
Total current liabilities	510 707	225 639	234 495	-	137 039	-	-	-	234 495
Total non current liabilities	577 077	614 407	614 407	-	536 967	-	-	-	614 407
Community wealth/Equity	2 471 856	2 454 061	2 454 061	-	2 824 763	-	-	-	2 454 061
Cash flows									
Net cash from (used) operating	561 321	135 739	135 739	(10 744)	55 548	11 399	(44 149)	-387%	135 739
Net cash from (used) investing	(199 435)	(186 245)	(186 245)	(14 643)	(31 331)	(47 330)	(15 999)	34%	(186 245)
Net cash from (used) financing	(274)	43 507	43 507	(14 581)	(14 553)	(13 360)	1 194	-9%	43 507
Cash/cash equivalents at the month/year end	830 709	128 014	229 996	-	246 660	187 705	(58 955)	-31%	229 996
Debtors & creditors analysis									
Debtors Age Analysis									
Total By Income Source	96 795	10 914	751	12 703	6 306	221	37 101	197 895	362 686
Creditors Age Analysis									
Total Creditors	(3 671)	183	-	-	-	-	-	0	(3 488)

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	2024/25			Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional										
Government and administration		304 761	332 210	332 836	21 189	147 820	71 687	76 134	106%	332 836
Executive and council		-	1 265	1 265	-	84	272	(189)	-69%	1 265
Finance and administration	304 761	330 945	331 571	331 571	21 189	147 737	71 414	76 322	107%	331 571
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		101 887	315 491	315 491	6 540	12 956	66 504	(53 548)	-81%	315 491
Community and social services		14 650	14 293	14 293	217	4 591	3 496	1 095	31%	14 293
Sport and recreation		4 917	14 545	14 545	325	605	968	(363)	-37%	14 545
Public safety		43 730	242 134	242 134	5 275	5 388	52 063	(46 676)	-90%	242 134
Housing		38 590	44 519	44 519	722	2 372	9 977	(7 605)	-76%	44 519
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		54 050	38 349	41 000	1 791	3 920	4 083	(163)	-4%	41 000
Planning and development		2 037	1 692	3 942	153	525	932	(407)	-44%	3 942
Road transport		51 557	36 658	37 058	1 639	3 394	3 151	243	8%	37 058
Environmental protection		455	-	-	-	-	-	-	-	-
Trading services		1 073 228	1 224 492	1 224 492	88 547	315 888	261 093	54 795	21%	1 224 492
Energy sources		652 515	752 938	752 938	67 129	199 409	165 854	33 555	20%	752 938
Water management		151 374	177 698	177 698	5 384	26 905	33 906	(7 001)	-21%	177 698
Waste water management		181 626	185 468	185 468	9 850	38 995	37 924	1 072	3%	185 468
Waste management		87 713	108 388	108 388	6 184	50 579	23 410	27 170	116%	108 388
Other	4	862	-	138	-	-	35	(35)	-100%	138
Total Revenue - Functional	2	1 534 788	1 910 542	1 913 958	118 067	480 584	403 402	77 183	19%	1 913 958
Expenditure - Functional										
Government and administration		306 714	336 308	335 189	21 024	70 209	73 998	(3 789)	-5%	335 189
Executive and council		49 037	47 925	48 425	3 344	15 277	10 575	4 702	44%	48 425
Finance and administration		253 126	282 930	281 310	17 197	53 584	62 240	(8 656)	-14%	281 310
Internal audit		4 552	5 453	5 453	483	1 347	1 183	165	14%	5 453
Community and public safety		194 359	347 541	349 640	12 494	32 873	82 101	(49 228)	-60%	349 640
Community and social services		32 415	36 861	37 171	2 027	5 853	8 073	(2 220)	-27%	37 171
Sport and recreation		39 374	49 839	49 959	3 027	7 863	10 809	(2 946)	-27%	49 959
Public safety		96 566	216 252	215 916	5 678	14 940	52 050	(37 110)	-71%	215 916
Housing		25 922	44 485	46 489	1 762	4 217	11 145	(6 929)	-62%	46 489
Health		83	105	105	-	-	23	(23)	-100%	105
Economic and environmental services		90 986	100 214	99 424	4 538	12 949	21 555	(8 606)	-40%	99 424
Planning and development		23 116	25 458	23 842	1 549	4 870	5 219	(349)	-7%	23 842
Road transport		67 660	74 405	75 231	2 988	8 078	16 259	(8 181)	-50%	75 231
Environmental protection		211	351	351	0	1	77	(76)	-99%	351
Trading services		897 017	1 012 078	1 010 698	88 589	194 316	221 148	(26 832)	-12%	1 010 698
Energy sources		623 583	717 164	716 514	68 158	140 027	155 077	(15 049)	-10%	716 514
Water management		104 999	111 714	111 634	8 456	23 625	25 060	(1 434)	-6%	111 634
Waste water management		97 982	103 125	102 475	7 499	17 254	23 018	(5 764)	-25%	102 475
Waste management		70 453	80 075	80 075	4 477	13 409	17 994	(4 585)	-25%	80 075
Other		1 163	996	2 186	100	121	537	(416)	-77%	2 186
Total Expenditure - Functional	3	1 490 240	1 797 137	1 797 136	126 746	310 468	399 339	(88 872)	-22%	1 797 136
Surplus/ (Deficit) for the year		44 548	113 405	116 822	(8 678)	170 117	4 062	166 055	4088%	116 822

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 paged; 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	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	-	1 265	1 265	-	84	267	(183)	-68,7%	1 265
Vote 2 - Municipal Manager		-	-	500	-	-	105	(105)	-100,0%	500
Vote 3 - Strategic Support Services		4 365	1 259	1 555	270	678	328	350	106,9%	1 555
Vote 4 - Financial Services		297 860	326 576	326 576	20 722	146 540	68 832	77 708	112,9%	326 576
Vote 5 - Community Services		109 191	314 370	314 897	7 844	15 611	66 370	(50 759)	-76,5%	314 897
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		691 652	775 644	775 644	67 131	199 412	163 481	35 931	22,0%	775 644
Vote 8 - Planning, Development and Integrated Services		431 721	491 428	493 520	22 100	118 260	104 018	14 242	13,7%	493 520
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	1 534 788	1 910 542	1 913 958	118 067	480 584	403 402	77 183	19,1%	1 913 958
Expenditure by Vote										
Vote 1 - Council General	1	40 443	43 735	43 735	3 019	14 306	9 718	4 588	47,2%	43 735
Vote 2 - Municipal Manager		16 189	12 920	13 410	1 056	3 158	2 980	178	6,0%	13 410
Vote 3 - Strategic Support Services		83 950	94 232	95 686	5 810	23 369	21 262	2 107	9,9%	95 686
Vote 4 - Financial Services		97 147	115 228	114 938	6 224	17 933	25 540	(7 607)	-29,8%	114 938
Vote 5 - Community Services		185 528	333 467	333 055	12 734	32 680	74 008	(41 328)	-55,8%	333 055
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		688 371	786 755	786 121	70 616	146 324	174 683	(28 360)	-16,2%	786 121
Vote 8 - Planning, Development and Integrated Services		378 612	410 801	410 191	27 286	72 698	91 148	(18 451)	-20,2%	410 191
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	1 490 240	1 797 137	1 797 136	126 746	310 468	399 339	(88 872)	-22,3%	1 797 136
Surplus/ (Deficit) for the year	2	44 548	113 405	116 822	(8 678)	170 117	4 062	166 055	4087,8%	116 822

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 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		637 297	721 887	721 887	66 811	198 195	162 506	35 688	22%	721 887
Service charges - Water		123 148	127 877	127 877	5 261	26 513	27 494	(980)	-4%	127 877
Service charges - Waste Water Management		106 401	120 306	120 306	9 657	33 910	25 867	8 043	31%	120 306
Service charges - Waste management		58 813	76 326	76 326	6 076	21 671	16 410	5 261	32%	76 326
Sale of Goods and Rendering of Services		8 544	6 315	6 315	354	1 246	1 364	(118)	-9%	6 315
Agency services		9 425	9 823	9 823	1 303	2 656	2 112	544	26%	9 823
Interest		636	-	-	-	-	-	-	-	-
Interest earned from Receivables		16 288	16 768	16 768	1 422	4 375	3 606	769	21%	16 768
Interest earned from Current and Non Current Assets		18 942	20 420	20 420	2 243	4 490	4 391	99	2%	20 420
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		11 722	9 529	9 529	1 441	3 763	2 054	1 709	83%	9 529
Licence and permits		-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-
Exchange: Operational Revenue		3 575	8 056	8 056	1 419	1 617	1 736	(119)	-7%	8 056
Non-Exchange Revenue										
Property rates		210 182	226 949	226 949	15 486	89 889	48 795	41 095	84%	226 949
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		41 918	242 897	242 897	5 222	5 323	52 225	(46 901)	-90%	242 897
Licence and permits		3 143	4 674	4 674	383	860	1 006	(146)	-15%	4 674
Transfer and subsidies - Operational		197 152	217 912	219 235	42	83 020	48 248	34 772	72%	219 235
Interest		3 561	3 811	3 811	245	854	820	35	4%	3 811
Fuel Levy		-	-	-	-	-	-	-	-	-
Non-Exchange: Operational Revenue		8 180	8 120	8 120	704	2 201	1 746	455	26%	8 120
Gains on disposal of Assets		3 609	1 627	1 627	-	-	350	(350)	-100%	1 627
Other Gains		6 355	10 000	10 000	-	-	2 150	(2 150)	-100%	10 000
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		1 468 893	1 833 296	1 834 620	118 067	480 584	402 879	77 706	19%	1 834 620
Expenditure By Type										
Employee related costs		407 001	469 245	465 656	33 483	96 572	101 956	(5 384)	-5%	465 656
Remuneration of councillors		21 229	21 653	21 653	1 726	5 178	4 661	517	11%	21 653
Bulk purchases - electricity		533 538	598 611	598 611	61 660	128 426	128 702	(275)	0%	598 611
Inventory consumed		50 017	69 008	64 889	3 821	8 494	14 179	(5 685)	-40%	64 889
Debt impairment		29 175	86 508	86 508	-	-	21 627	(21 627)	-100%	86 508
Depreciation and amortisation		107 385	110 079	110 079	-	(1)	23 754	(23 754)	-100%	110 079
Interest charges		36 993	41 676	41 676	9 524	9 524	8 964	559	6%	41 676
Contracted services		118 715	148 230	152 924	6 090	12 078	35 033	(22 954)	-66%	152 924
Transfers and subsidies		3 154	13 606	14 292	355	1 055	3 442	(2 387)	-69%	14 292
Irrecoverable debts written off		78 735	122 522	122 522	4 270	23 938	30 595	(6 658)	-22%	122 522
Operational costs		102 035	111 609	113 935	5 818	25 203	25 469	(266)	-1%	113 935
Losses on Disposal of Assets		2 111	4 320	4 320	-	-	941	(941)	-100%	4 320
Other Losses		153	70	70	-	-	16	(16)	-100%	70
Total Expenditure		1 490 240	1 797 137	1 797 136	126 746	310 468	399 339	(88 872)	-22%	1 797 136
Surplus/(Deficit)		(21 347)	36 159	37 484	(8 678)	170 117	3 539	166 577	0	37 484
Transfers and subsidies - capital (monetary allocations)		65 896	77 246	79 338	-	-	523	(523)	(0)	79 338
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		44 548	113 405	116 822	(8 678)	170 117	4 062			116 822
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		44 548	113 405	116 822	(8 678)	170 117	4 062			116 822
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		44 548	113 405	116 822	(8 678)	170 117	4 062			116 822
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		44 548	113 405	116 822	(8 678)	170 117	4 062			116 822

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/remark s
1	Revenue By Source			
	Service charges - Electricity	22%	The Electricity revenue is overperforming by 22% of budgeted revenue to date.	
	Service charges - Waste Water Management	31%	Waste-water management revenue show an overperformance of 31%.	
	Service charges - Waste management	32%	Waste management revenue show an overperformance of 32%.	
	Agency services	26%	Agency Services Over-performed with 26% of budgeted revenue due to more revenue than anticipated.	
	Interest earned from Receivables	21%	Interest earned from outstanding debtors over-performed with 21%. This is due to more interest charged on overdue accounts than anticipated.	
	Rental from Fixed Assets	83%	Rental from fixed assets over-performed with 83%. This is due to more revenue than anticipated being billed.	
	Property rates	84%	Property Rates reflect an overperformance of 84% due to the billing of annual rate payers accounts which are due in September 2025.	
	Fines, penalties and forfeits	-90%	Fines are underperforming with 90% of the budgeted amount. Traffic revenue under-performed due to less fines being issued than anticipated. The traffic revenue is being updated on a monthly basis, and the current revenue represents fines issued by Breede Valley and Provincial Traffic Authority. Traffic fine revenue will be extensively revised downwards during the mid-year budget adjustment process to consider the effect of absence of a camera monitoring service provider (Previously TMT fines) on traffic fine revenue.	
	Licence and permits	-15%	Licenses and permits under-performed as per the projected budget with a variance of -15%.	
	Transfer and subsidies - Operational	72%	The first transfer of the equitable share have been fully recognized for the year under review.	
	Non-Exchange: Operational Revenue	26%	Non-Exchange: Operational Revenue for September 2025 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.	
2	Expenditure By Type			
	Remuneration of councillors	11%	Councillor's remuneration till September 2025 are pro-rata higher than anticipated.	
	Inventory consumed	-40%	Expenditure on materials and supplies till September 2025 are pro-rata less than anticipated.	
	Debt impairment	-100%	No write-offs were done for the financial year under review.	
	Depreciation and amortisation	-100%	No depreciation was calculated for the financial year under review.	
	Contracted services	-66%	Expenditure on contracted and outsourced services till September 2025 are pro-rata less than anticipated.	
	Transfers and subsidies	-69%	Monetary allocations to individuals and organisations till September 2025 are pro-rata underspend.	
	Irrecoverable debts written off	-22%	The collectability of outstanding debts has improved against expectations due to enhanced debt collection measures.	
	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	-26%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital project implementation are done.	
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	4%	The budget and actual cash received is very close - credit control processes has been implemented related to our long outstanding debtors balance and the revenue will be reviewed during the adjustment budget.	
	Property rates	-9%	Credit control processes in place to follow up.	
	Other revenue	33%	Normal credit control processes has however been implemented.	
	Government - Operating	-2%	Difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	52%	Difference between the budget and actual - portions paid over can differ in different months.	
	Interest	8%	Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies.	
	Suppliers	1%	Process implemented to handle contract agreements for the year - to ensure all contracts is funded.	
	Transfer and grants	45%	The first transfer of the equitable share have been fully recognized for the year under review.	
	Capital assets	34%	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	-6%	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	2024/25			Budget Year 2025/26					
		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		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	10	10	-	-	2	(2)	-100%	10
Vote 3 - Strategic Support Services		1 713	2 150	2 185	-	-	393	(393)	-100%	2 185
Vote 4 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		585	13 010	16 862	569	807	3 030	(2 222)	-73%	16 862
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		30 393	44 297	48 016	362	1 199	8 628	(7 429)	-86%	48 016
Vote 8 - Planning, Development and Integrated Services		56 122	59 835	61 927	7 330	13 000	11 127	1 873	17%	61 927
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	88 813	119 302	129 000	8 261	15 007	23 179	(8 172)	-35%	129 000
Single Year expenditure appropriation	2									
Vote 1 - Council General		2	10	10	-	-	3	(3)	-100%	10
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		31	75	75	-	-	22	(22)	-100%	75
Vote 4 - Financial Services		283	2 660	2 780	103	103	825	(722)	-88%	2 780
Vote 5 - Community Services		3 224	11 550	11 588	-	713	3 438	(2 725)	-79%	11 588
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		67 158	37 065	33 345	3 497	9 611	9 893	(282)	-3%	33 345
Vote 8 - Planning, Development and Integrated Services		21 377	15 683	16 683	2 851	5 966	4 950	1 016	21%	16 683
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	92 075	67 043	64 481	6 450	16 393	19 131	(2 737)	-14%	64 481
Total Capital Expenditure	3	180 888	186 345	193 480	14 712	31 400	42 310	(10 909)	-26%	193 480
Capital Expenditure - Functional Classification										
Governance and administration		13 616	12 460	12 667	2 455	3 643	(3 824)	7 467	-195%	12 667
Executive and council		2	20	20	-	-	3	(3)	-100%	20
Finance and administration		13 614	12 440	12 647	2 455	3 643	(3 826)	7 469	-195%	12 647
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		17 578	36 443	42 372	2 830	4 906	13 126	(8 221)	-63%	42 372
Community and social services		1 533	1 825	1 863	-	-	399	(399)	-100%	1 863
Sport and recreation		13 413	11 818	13 910	2 261	4 098	3 402	696	20%	13 910
Public safety		2 341	9 800	9 800	-	-	2 275	(2 275)	-100%	9 800
Housing		291	13 000	16 800	569	807	7 050	(6 243)	-89%	16 800
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		74 492	36 819	36 899	3 451	10 391	9 146	1 245	14%	36 899
Planning and development		4	505	505	-	-	125	(125)	-100%	505
Road transport		74 488	36 314	36 394	3 451	10 391	9 021	1 370	15%	36 394
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		75 202	100 624	101 542	5 976	12 460	23 861	(11 401)	-48%	101 542
Energy sources		22 883	45 199	45 117	408	1 132	10 005	(8 873)	-89%	45 117
Water management		13 906	20 219	20 219	62	69	5 055	(4 986)	-99%	20 219
Waste water management		37 637	34 206	35 206	5 506	11 259	8 551	2 708	32%	35 206
Waste management		776	1 000	1 000	-	-	250	(250)	-100%	1 000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	180 888	186 345	193 480	14 712	31 400	42 310	(10 909)	-26%	193 480
Funded by:										
National Government		41 975	77 246	77 246	10 446	21 394	19 311	2 082	11%	77 246
Provincial Government		23 421	-	2 092	-	-	523	(523)	-100%	2 092
District Municipality		500	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		65 896	77 246	79 338	10 446	21 394	19 834	1 559	8%	79 338
Borrowing	6	34 938	25 400	29 118	989	3 278	7 280	(4 002)	-55%	29 118
Internally generated funds		80 054	83 699	85 024	3 276	6 729	15 196	(8 467)	-56%	85 024
Total Capital Funding	7	180 888	186 345	193 480	14 712	31 400	42 310	(10 909)	-26%	193 480

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M03 September						
Description	Ref	2024/25	Budget Year 2025/26			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		238 655	128 014	131 525	246 674	131 525
Trade and other receivables from exchange transactions		107 710	144 671	144 671	155 585	144 671
Receivables from non-exchange transactions		33 795	100 784	100 784	133 424	100 784
Current portion of non-current receivables		4 848	4 083	4 108	6 219	4 108
Inventory		20 610	20 236	23 838	38 722	23 838
VAT		237 716	6 175	6 175	6 404	6 175
Other current assets		(2 663)	451	(1 549)	-	(1 549)
Total current assets		640 672	404 416	409 554	587 028	409 554
Non current assets						
Investments		-	-	-	-	-
Investment property		99 890	64 495	64 495	99 934	64 495
Property, plant and equipment		2 681 373	2 782 756	2 789 891	2 765 300	2 789 891
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		36 631	-	-	36 631	-
Intangible assets		3 784	1 616	1 616	3 784	1 616
Trade and other receivables from exchange transactions		-	4 193	4 193	-	4 193
Non-current receivables from non-exchange transactions		8 009	-	-	6 091	-
Other non-current assets		-	36 631	36 631	-	36 631
Total non current assets		2 829 687	2 889 691	2 896 826	2 911 740	2 896 826
TOTAL ASSETS		3 470 359	3 294 107	3 306 379	3 498 769	3 306 379
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		39 532	30 070	30 070	15 885	30 070
Consumer deposits		5 826	5 317	5 317	4 942	5 317
Trade and other payables from exchange transactions		169 588	127 058	138 706	68 717	138 706
Trade and other payables from non-exchange transactions		12 865	-	(2 792)	-	(2 792)
Provision		53 853	63 194	63 194	47 495	63 194
VAT		229 042	-	-	-	-
Other current liabilities		-	-	-	-	-
Total current liabilities		510 707	225 639	234 495	137 039	234 495
Non current liabilities						
Financial liabilities		317 337	365 320	365 320	307 874	365 320
Provision		102 031	249 087	249 087	229 092	249 087
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		157 709	-	-	-	-
Total non current liabilities		577 077	614 407	614 407	536 967	614 407
TOTAL LIABILITIES		1 087 784	840 045	848 902	674 006	848 902
NET ASSETS	2	2 382 575	2 454 061	2 457 478	2 824 763	2 457 478
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 465 732	2 400 197	2 400 197	2 824 763	2 400 197
Reserves and funds		6 124	53 865	53 865	-	53 865
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 471 856	2 454 061	2 454 061	2 824 763	2 454 061

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	2024/25			Budget Year 2025/26			YTD Variance	YTD Variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget			
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates		63 420	212 604	212 604	13 637	38 216	41 939	(3 723)	-9%	212 604
Service charges		1 038 057	989 911	989 911	92 732	277 476	266 939	10 536	4%	989 911
Other revenue		40 231	75 065	75 065	25 291	76 534	57 554	18 980	33%	75 065
Transfers and Subsidies - Operational		194 050	217 912	217 912	150	84 780	86 767	(1 987)	-2%	217 912
Transfers and Subsidies - Capital		68 974	77 246	77 246	12 983	38 098	25 115	12 983	52%	77 246
Interest		41 032	37 188	37 188	3 664	8 865	8 223	642	8%	37 188
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(847 439)	(1 422 746)	(1 422 746)	(140 063)	(448 582)	(453 889)	(5 307)	1%	(1 422 746)
Interest		(37 004)	(37 837)	(37 837)	(18 784)	(18 784)	(19 316)	(532)	3%	(37 837)
Transfers and Subsidies		-	(13 606)	(13 606)	(355)	(1 055)	(1 933)	(878)	45%	(13 606)
NET CASH FROM/(USED) OPERATING ACTIVITIES		561 321	135 739	135 739	(10 744)	55 548	11 399	(44 149)	-387%	135 739
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(2 196)	100	100	69	69	16	54	342%	100
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(197 239)	(186 345)	(186 345)	(14 712)	(31 400)	(47 346)	(15 946)	34%	(186 345)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(199 435)	(186 245)	(186 245)	(14 643)	(31 331)	(47 330)	(15 999)	34%	(186 245)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	70 950	70 950	-	-	-	-	-	70 950
Increase (decrease) in consumer deposits		(274)	150	150	10	37	39	(2)	-6%	150
Payments										
Repayment of borrowing		-	(27 593)	(27 593)	(14 590)	(14 590)	(13 399)	1 191	-9%	(27 593)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(274)	43 507	43 507	(14 581)	(14 553)	(13 360)	1 194	-9%	43 507
NET INCREASE/ (DECREASE) IN CASH HELD		361 612	(7 000)	(7 000)	(39 967)	9 664	(49 291)			(7 000)
Cash/cash equivalents at beginning:		469 097	135 014	236 996		236 996	236 996			236 996
Cash/cash equivalents at month/year end:		830 709	128 014	229 996		246 660	187 705			229 996

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 2025/26									Total over 90 days	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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	13 961	2 964	328	3 574	2 011	50	10 014	30 269	63 170	45 918	11 490	65 988
Trade and Other Receivables from Exchange Transactions - Electricity	1300	39 802	707	67	555	144	35	735	3 246	45 291	4 715	41	27 553
Receivables from Non-exchange Transactions - Property Rates	1400	21 044	1 524	1	1 620	718	1	3 970	23 821	52 700	30 130	1 178	37 703
Receivables from Exchange Transactions - Waste Water Management	1500	13 635	2 636	136	3 014	1 510	47	8 875	33 552	63 404	46 998	7 199	64 058
Receivables from Exchange Transactions - Waste Water Management	1600	10 350	1 687	84	1 819	860	27	5 521	20 566	40 914	28 794	4 394	39 300
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 833	601	16	709	356	14	1 924	8 229	13 682	11 232	1 494	17 155
Interest on Arrear Debtor Accounts	1810	1 257	121	26	277	217	16	2 325	52 953	57 191	55 788	-	-
Recoverable unauthorised, irregular, fullless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(5 086)	673	94	1 135	489	31	3 736	25 260	26 333	30 651	846	13 620
Total By Income Source	2000	96 795	10 914	751	12 703	6 306	221	37 101	197 895	362 686	254 226	26 641	265 376
2024/25 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	6 229	894	16	397	274	-	617	1 401	9 826	2 688	-	-
Commercial	2300	13 593	145	9	166	117	9	358	2 709	17 105	3 359	-	-
Households	2400	61 916	9 535	718	11 434	5 626	209	34 999	181 923	306 360	234 192	26 641	265 376
Other	2500	15 057	340	9	707	289	3	1 127	11 862	29 395	13 988	-	-
Total By Customer Group	2600	96 795	10 914	751	12 703	6 306	221	37 101	197 895	362 686	254 226	26 641	265 376

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 2025	August 2025	July 2025
Gross consumer debtors, as per debtors age analysis	362 685 513	367 153 252	402 408 026
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)	-21 183 885	-21 854 046	-27 142 262
Net consumers debtors:	118 218 125	122 015 704	151 982 262

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 2025.

1. Debtors Age Analysis

The outstanding debtors of the municipality reflects an amount of R 362 685 513 outstanding debt which represents a 10.71% growth when compared to R 327 598 076 in September 2024. Total arrear debt amounts to R291 411 067 while R247 738 684 is older than 90 days. R79 719 852 or 27% 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 September 2025 is 86%, while the debtor's collection days ratio is 27days. A concerted effort has been made to reduce the debtor's book by implementing various credit control actions. During the month of September 2025, the following actions were taken:

- 6 881 SMS's were sent during the month to clients with arrear accounts to the value of R150 513 207 while 1 509 final demands with arrears to the value of R46 323 625 were emailed.
- 111 Arrangements with clients owing arrears to the value of R1 105 884 were concluded during the month.
- 9 conventional electricity disconnections were performed during the month.
- R 519 305 was recovered through pre-paid electricity restrictions on clients where for each R10 used to buy prepaid electricity 60% /R6 or each R10 used to buy pre-paid electricity 60% (R6) is redirected towards the payment of your arrear debt, and 30% for Indigent households.
- There were 96 phone call reminders made to clients with arrears on their accounts.
- There are currently 4 accounts owing R 49 905 with section 58 Magistrate Courts Act Garnishee Orders which were entered into. The total monthly payments amount to R537.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

As at 30 September 2025 there was a total of 6613 approved indigents in the indigent register. These indigent clients owed the municipality R5 732 531 with R4 156 848 being in arrears. Subsidies from July 2025 to September 2025 were allocated for the following services:

- Refuse Removal R 3 618 775
- Property Rates R 2 569 762
- Sewerage R 4 768 612
- Electricity R 712 364
- Water R 11 137 647
- Rental of Municipal Properties R 2 315 769

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.4 Debt Collection

The outstanding handed over debt as of 30 September 2025 was R 79 719 852 made up of 624 accounts,

- 204 accounts with a balance of R49 271 693 have been handed over to Steyn Attorneys, while 420 accounts with a balance of R30 448 159 are still with Meyer and Botha Attorneys:
- An amount of R30 840.00 (Meyer and Botha Attorneys) and R754 769.58 (Steyn Attorneys) was received as payments from the handed over accounts while an amount of R2 127.96 (6 % commission VAT inclusive) to Meyer and Botha while an amount of R26 039.55 to Steyn Attorneys (3 % commission VAT inclusive) was paid as commission to Steyn Attorneys.
- Steyn Attorneys was paid R40.25 for Postage and Pettie fees, R2 698.04 Sheriff fees for 6 clients, R680.80 Section 65A(1) fees for 2 clients, R96.05 Section 65A (2) fees for 1 client, R108.10 Certificate -Sect 65A(1) fees for 2 clients, R960.00 Correspondence & Attendance for 1 client.
- Meyer and Botha was paid R4 922 on 65A (1) fees for 8 clients, R3 177.68 Court appearance fees for 65A (1) for 8 clients, R5 743.10 Judgement fees for 11 clients, R4 369.31 Court appearance Judgement for 11 clients, R1 983.75 Warrant of execution for 5 clients, R 346.84 65A (2) Registered letters for 4 clients, R3 382.38 for S57 Fees for 18 clients and R5 516.09 Sheriff Worcester fees for 15 clients, R244.95 Garnishee for 1 client.
- 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 September 2025:

- A total of R16 468 was deducted from the salaries of Councillors who owed a total of R36 324. R2 140 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from 1 councillor with an automatic arrangement with a balance of R19 855. R14 328 was deducted from 12 Councillors with 14 accounts, who did not pay their debt of R14 328 by due date.
- An amount of R1 011 was deducted from 14 ward committee members, as per the provisions of the Credit Control and Debt Collection Policy, with an automatic arrangement with a balance of R399 297.

5.2.6 Arrears Employees

- A total of R41 076 was deducted from the salaries of officials who owed total of R307 258. R6 720 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from 6 officials with an automatic arrangement with a balance of R272 902, while R34 356 was deducted from 71 officials who did not pay their debt of R39 495 by due date.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September												
R thousands	Description	NT Code	Budget Year 2025/26								Total	Prior year totals for chart (same period)
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
Creditors Age Analysis By Customer Type												
	Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
	Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
	PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
	VAT (output less input)	0400	(3 754)	-	-	-	-	-	-	-	(3 754)	-
	Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
	Loan repayments	0600	-	-	-	-	-	-	0	-	0	-
	Trade Creditors	0700	83	183	-	-	-	-	-	-	266	-
	Auditor General	0800	-	-	-	-	-	-	-	-	-	-
	Other	0900	-	-	-	-	-	-	-	-	-	-
	Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
	Total By Customer Type	1000	(3 671)	183	-	-	-	-	0	-	(3 488)	-

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	Deposits	Partial / Premature Withdrawal (4)	Closing Balance
R thousands														
Municipality														
Nedbank		8 Months	Fixed Deposit	Yes	Yes	Yes	No	No	11 Aug 2025	-	-	-	-	-
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	28 Jul 2025	-	-	-	-	-
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	28 Aug 2025	-	-	-	-	-
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	29 Sep 2025	5 000	32	-	(5 000)	32
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	29 Sep 2025	5 000	32	-	(5 000)	32
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	27 Oct 2025	5 000	35	-	-	5 035
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	27 Oct 2025	5 000	34	-	-	5 034
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	25 Nov 2025	5 000	35	-	-	5 035
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	15 Sep 2025	10 000	32	-	(10 000)	32
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	15 Dec 2025	5 000	34	-	-	5 034
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	18 Nov 2025	5 000	32	-	-	5 032
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	19 Nov 2025	5 000	30	-	-	5 030
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	20 Nov 2025	5 000	31	-	-	5 031
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	18 Dec 2025	10 000	64	-	-	10 064
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	22 Dec 2025	5 000	32	-	-	5 032
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	20 Jan 2026	5 000	31	-	-	5 031
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	16 Feb 2026	5 000	32	-	-	5 032
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	20 Mar 2026	10 000	64	-	-	10 064
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	20 Mar 2026	10 000	62	-	-	10 062
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	17 Oct 2025	-	29	10 000	-	10 029
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	17 Nov 2025	-	14	5 000	-	5 014
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	19 Jan 2026	-	29	10 000	-	10 029
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	17 Mar 2026	-	29	10 000	-	10 029
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	17 Apr 2026	-	28	10 000	-	10 028
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	17 May 2026	-	30	10 000	-	10 030
Investec Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	25 Nov 2025	-	6	5 000	-	5 006
Municipality sub-total										100 000	778	60 000	(20 000)	140 778
TOTAL INVESTMENTS AND INTEREST	2									100 000	778	60 000	(20 000)	140 778

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 30 September 2025.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)	
<u>Investments - 30 September 2025 at the following A1 Banks as prescribed by Council's Investment Policy:</u>	
ABSA	R 55 000 000,00
NEDBANK	R 40 000 000,00
FNB	R -
STANDARD	R 40 000 000,00
INVESTEC	R 5 000 000,00
	R 140 000 000,00
ABSA LT	R -
	R 140 000 000,00

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 01/07/2025	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
10/Dec/24	NEDBANK	03/7881531576/333	8,42%	244	11/Aug/25	0,00	5 000 000		5 000 000	0
28/Jan/25	NEDBANK	03/7881531576/334	8,300%	181	28/Jul/25	0,00	5 000 000		5 000 000	0
28/Jan/25	ABSA	2081925097	8,51%	212	28/Aug/25	0,00	5 000 000		5 000 000	0
28/Jan/25	NEDBANK	03/7881531576/335	8,400%	244	29/Sept/25	32 219,18	5 000 000		5 000 000	0
28/Jan/25	STANDARD	288460898-116	8,450%	244	29/Sept/25	32 410,96	5 000 000		5 000 000	0
25/Feb/25	ABSA	2081964174	8,48%	244	27/Oct/25	34 849,32	5 000 000			5 000 000
25/Feb/25	NEDBANK	03/7881531576/337	8,32%	244	27/Oct/25	34 191,78	5 000 000			5 000 000
25/Feb/25	ABSA	2081963958	8,52%	273	25/Nov/25	35 013,70	5 000 000			5 000 000
15/Apr/25	STANDARD	288460898-117	8,375%	153	15/Sept/25	32 123,29	10 000 000		10 000 000	0
15/Apr/25	ABSA	2082032859	8,34%	244	15/Dec/25	34 273,97	5 000 000			5 000 000
20/Aug/25	STANDARD	288460898-118	7,750%	90	18/Nov/25	31 849,32		5 000 000		5 000 000
20/Aug/25	NEDBANK	03/7881531576/338	7,375%	91	19/Nov/25	30 308,22		5 000 000		5 000 000
20/Aug/25	ABSA	2082188242	7,55%	92	20/Nov/25	31 027,40		5 000 000		5 000 000
20/Aug/25	STANDARD	288460898-119	7,800%	120	18/Dec/25	64 109,59		10 000 000		10 000 000
20/Aug/25	ABSA	2082188234	7,67%	124	22/Dec/25	31 520,55		5 000 000		5 000 000
20/Aug/25	NEDBANK	03/78815341576/339	7,475%	153	20/Jan/26	30 719,18		5 000 000		5 000 000
20/Aug/25	STANDARD	288460898-121	7,850%	180	16/Feb/26	32 260,27		5 000 000		5 000 000
20/Aug/25	ABSA	2082188284	7,81%	212	20/Mar/26	64 191,78		10 000 000		10 000 000
20/Aug/25	NEDBANK	03/7881531576/340	7,550%	212	20/Mar/26	62 054,79		10 000 000		10 000 000
17/Sept/25	STANDARD	288460898-122	7,525%	30	17/Oct/25	28 863,01		10 000 000		10 000 000
17/Sept/25	NEDBANK	03/7881531576/341	7,300%	61	17/Nov/25	14 000,00		5 000 000		5 000 000
17/Sept/25	ABSA	2082224860	7,68%	124	19/Jan/26	29 457,53		10 000 000		10 000 000
17/Sept/25	NEDBANK	03/7881531576/342	7,475%	181	17/Mar/26	28 671,23		10 000 000		10 000 000
17/Sept/25	STANDARD	288460898-123	7,225%	212	17/Apr/26	27 712,33		10 000 000		10 000 000
17/Sept/25	ABSA	2082224886	7,83%	243	18/May/26	30 032,88		10 000 000		10 000 000
25/Sept/25	INVESTEC	1400195976500	7,250%	61	25/Nov/25	5 958,90		5 000 000		5 000 000
Sub Total						777 819,18	55 000 000	120 000 000	35 000 000	140 000 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month September 2025.

Funds Allocations

The schedule reflecting council's Investments of R 140 000 000 as at 30 September 2025. (R55 000 000 at 30 June 2025).

More information with regard to Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated to	Monthly Report		Monthly Report	
	30/06/2025		30/09/2025	
	Liability	Cash back	Liability	Cash back
		230 410 958		246 659 681
Unutilized grants	20 181 101	20 181 101	32 075 930	32 075 930
Consumer and Sundry deposits	5 851 415	5 851 415	5 957 567	5 957 567
External loans unspent	26 325 430	26 325 430	23 047 768	23 047 768
EFF Accumulated Depreciation	8 800 000	8 800 000	2 670 000	2 670 000
Self Insurance Reserve	23 623 287	23 623 287	23 974 287	23 974 287
Capital Replacement reserve	58 230 044	58 230 044	72 081 416	72 081 416
Retained surplus (unidentified dep.)	8 742 941	8 742 941	9 303 020	9 303 020
Performance Bonus Provison	1 172 866	1 172 866	1 800 000	1 800 000
Set aside for retention	10 924 792	10 924 792	9 099 288	9 099 288
Set aside for Creditor payments	31 850 000	42 800 000	40 520 000	57 924 406
Provision for leave Payment	7 726 000	7 726 000	8 726 000	8 726 000
	-		-	
	203 427 876	214 377 876	229 255 275	246 659 681
Cash Surplus (Deficit)		10 950 000		17 404 406
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2025		30/09/2025	
ABSA	20 000 000		55 000 000	
Nedbank	20 000 000		40 000 000	
First National Bank	0		0	
Standard Bank	15 000 000		40 000 000	
Investec	0		5 000 000	
Total short term	55 000 000		140 000 000	
Bank and Cash	175 395 973		106 644 696,36	
Cash on hand	14 985		14 985,00	
Loan payments - out of own funding	-		-	
	230 410 958		246 659 681	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in September 2025.

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 30 SEPTEMBER 2025				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/09/2025				186 611 456,54
Deposits for September 2025				166 677 714,48
Interest for September 2025				1 859 072,43
Payments for September 2025				(248 503 547,09)
Balance as per Cash Book at 30/09/2025				<u>106 644 696,36</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		186 611 456,54	186 611 456,54
40101012691	Movements		166 677 714,48	
40101012692	Movements		(248 503 547,09)	
40101012693	Movements		1 859 072,43	(79 966 760,18)
Balance as per Ledger at 30/09/2025				<u>106 644 696,36</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 30/09/2025				114 871 770,30
Cash on Hand	Not yet Banked			2 618 750,01
Outstanding Payments				(235 020,10)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(9,80)		
	September 2025	(10 890 914,31)	(10 890 924,11)	(10 890 924,11)
Deposits receipted in Duplicate				1 565,00
Other Items				35 488,01
Cash Surpluses / Shortages	Iro Payments Received			100,00
Adjustments to be Made for Sep 2025	Bank Charges	(242 967,25)	(242 967,25)	242 967,25
Balance as per Cash Book at 30/09/2025				<u>106 644 696,36</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 30 SEPTEMBER 2025				
				TOTAL
Balance as per Bank Statement at 01/09/2025				194 362 235,32
Payments for September 2025				(248 554 129,70)
Interest for September 2025				1 859 072,43
Deposits for September 2025				166 676 250,48
Other Adjustments / Transactions				(16 060,66)
Other Adjustments / Transactions now cleared				(3 300,00)
Direct Deposits from previous months Received				(10 211 688,95)
Direct Deposits not Received				10 890 914,31
Cash on Hand - 01/09/2025				2 487 227,08
Cash on Hand - 30/09/2025				(2 618 750,01)
Balance as per Bank Statements at 30/09/2025				<u>114 871 770,30</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with R12 865 148 unspent conditional grants, for the period September 2025, Conditional grants to the value of R122 878 484 were received. The value of the unspent conditional grants at the end of September 2025 is R32 075 930.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		177 889	192 208	192 208	–	80 576	78 205	2 371	3,0%	192 208
Operational Revenue:General Revenue:Equitable Share		174 394	187 489	187 489	–	78 121	74 996	3 125	4,2%	187 489
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 895	3 019	3 019	–	755	1 510	(755)	-50,0%	3 019
Local Government Financial Management Grant [Schedule 5B]		1 600	1 700	1 700	–	1 700	1 700	–	–	1 700
Provincial Government:		13 752	24 479	24 479	–	3 917	10 096	(6 179)	-61,2%	24 479
Human Settlement Development Grant		1 478	6 514	6 514	–	–	3 868	(3 868)	-100,0%	6 514
Proclaimed Roads		210	200	200	–	–	–	–	–	200
Provincial Library Services Grant		11 504	11 749	11 749	–	3 917	4 700	(783)	-16,7%	11 749
Community Development Workers Grant		94	79	79	–	–	79	(79)	-100,0%	79
Fire Services Capacity Building Grant		466	118	118	–	–	118	(118)	-100,0%	118
Thusong Centre		–	146	146	–	–	146	(146)	-100,0%	146
Municipal Energy Resilience grant		–	700	700	–	–	400	(400)	-100,0%	700
Title Deeds Restoration Grant		–	2 364	2 364	–	–	786	(786)	-100,0%	2 364
Integrated Settlement Upgrading Partnership Grant		–	2 609	2 609	–	–	–	–	–	2 609
District Municipality:		163	225	225	150	150	225	(75)	-33,3%	225
CWDM Operational Projects		163	225	225	150	150	225	(75)	-33,3%	225
Other grant providers:		850	1 000	1 000	–	137	178	(41)	-22,8%	1 000
Departmental Agencies and Accounts		850	1 000	1 000	–	137	178	(41)	-22,8%	1 000
Total Operating Transfers and Grants	5	192 654	217 912	217 912	150	84 780	88 704	(3 924)	-4,4%	217 912
Capital Transfers and Grants										
National Government:		48 969	77 246	77 246	12 983	38 098	18 147	19 952	109,9%	77 246
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		2 000	15 596	15 596	–	7 018	3 899	3 119	80,0%	15 596
Municipal Infrastructure Grant [Schedule 5B]		39 703	41 650	41 650	12 983	26 580	6 246	20 333	325,5%	41 650
Municipal Disaster Recovery Grant [Schedule 4B]		7 266	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	20 000	20 000	–	4 500	8 000	(3 500)	-43,8%	20 000
Provincial Government:		21 288	–	–	–	–	–	–	–	–
RSEP Grant		1 030	–	–	–	–	–	–	–	–
Human Settlement Development Grant		20 000	–	–	–	–	–	–	–	–
District Municipality:		500	–	–	–	–	–	–	–	–
Specify (Add grant description)		500	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	70 757	77 246	77 246	12 983	38 098	18 147	19 952	109,9%	77 246
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	263 411	295 158	295 158	13 133	122 878	106 851	16 028	15,0%	295 158

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	2024/25	Budget Year 2025/26							
		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:		(170 899)	(192 208)	(192 208)	(42)	(78 966)	(78 205)	(761)	1,0%	(192 208)
Operational Revenue:General Revenue:Equitable Share		(174 394)	(187 489)	(187 489)	–	(78 121)	(74 996)	(3 125)	4,2%	(187 489)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 895	(3 019)	(3 019)	–	(755)	(1 510)	755	-50,0%	(3 019)
Local Government Financial Management Grant [Schedule 5B]		1 600	(1 700)	(1 700)	(42)	(90)	(1 700)	1 610	-94,7%	(1 700)
Provincial Government:		18 489	(24 479)	(24 479)	(1 127)	(3 171)	(10 096)	6 926	-68,6%	(23 779)
Specify (Add grant description)		–	–	–	–	–	(3 868)	3 868	-100,0%	–
Human Settlement Development Grant		4 381	(6 514)	(6 514)	–	–	–	–	–	(6 514)
Financial Management Capacity Building Grant		492	–	–	–	–	–	–	–	–
Proclaimed Roads		210	(200)	(200)	–	–	–	–	–	(200)
Provincial Library services		11 504	(11 749)	(11 749)	(1 122)	(3 158)	(4 700)	1 542	-32,8%	(11 749)
CDW grant		106	(79)	(79)	(6)	(13)	(79)	66	-83,6%	(79)
Fire Services Capacity Building Grant		1 569	(118)	(118)	–	–	(118)	118	-100,0%	(118)
Thusing centre		–	(146)	(146)	–	–	(146)	146	-100,0%	(146)
Municipal Engery Resilience Grant		–	(700)	(700)	–	–	(400)	400	-100,0%	–
Title Deeds Restoration Grant		–	(2 364)	(2 364)	–	–	(786)	786	-100,0%	(2 364)
Integrated Settlement Upgrading Partnership		–	(2 609)	(2 609)	–	–	–	–	–	(2 609)
Human Settlement Development Grant		227	–	–	–	–	–	–	–	–
District Municipality:		1 028	(225)	(1 548)	–	–	(225)	225	-100,0%	(1 548)
CWDM operational projects		1 028	(225)	(1 548)	–	–	(225)	225	-100,0%	(1 548)
Other grant providers:		850	(1 000)	(1 000)	–	(137)	(178)	41	-22,8%	(1 000)
Departmental Agencies and Accounts		850	(1 000)	(1 000)	–	(137)	(178)	41	-22,8%	(1 000)
Total operating expenditure of Transfers and Grants:		(150 533)	(217 912)	(219 235)	(1 170)	(82 274)	(88 704)	6 431	-7,2%	(218 535)
Capital expenditure of Transfers and Grants										
National Government:		41 975	(77 246)	(77 246)	(10 436)	(21 394)	(18 147)	(3 247)	17,9%	(77 246)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		1 925	(15 596)	(15 596)	–	–	(3 899)	3 899	-100,0%	(15 596)
Municipal Infrastructure Grant [Schedule 5B]		39 703	(41 650)	(41 650)	(9 991)	(20 742)	(6 248)	(14 495)	232,0%	(41 650)
Water Services Infrastructure Grant [Schedule 5B]		–	(20 000)	(20 000)	(445)	(651)	(8 000)	7 349	-91,9%	(20 000)
Provincial Government:		22 576	–	(2 092)	–	–	–	–	–	(2 092)
RSEP Grant		–	–	(2 092)	–	–	–	–	–	(2 092)
Provincial Library Services Grant		888	–	–	–	–	–	–	–	–
Human Settlement Development Grant		21 688	–	–	–	–	–	–	–	–
District Municipality:		500	–	–	–	–	–	–	–	–
CWDM Capital Projects		500	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		65 051	(77 246)	(79 338)	(10 436)	(21 394)	(18 147)	(3 247)	17,9%	(79 338)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		(85 482)	(295 158)	(298 573)	(11 606)	(103 668)	(106 851)	3 183	-3,0%	(297 873)

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 2025, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2025/2026				September 2025				
	Unutilised Balance 01/07/2025	Debit Balance	Received 01/07/2025 30/09/2025	Conditions met (TRF IO Income Statement) - Operating	Conditions met (TRF IO Income Statement) - Capital	Refunded	To Other Debtors	Balance 30/09/2025
National Government:-	6 994 268,37	-	118 674 000,00	-78 965 719,07	-21 393 917,90	-	-	25 308 631,40
Operating grants:-	-	-	80 576 000,00	-78 965 719,07	-	-	-	1 610 280,93
Equitable share	-	-	78 121 000,00	-78 121 000,00	-	-	-	-
Financial Management Grant	-	-	1 700 000,00	-89 719,07	-	-	-	1 610 280,93
EPWP: Expanded Public Works	-	-	755 000,00	-755 000,00	-	-	-	-
Capital grants:-	6 994 268,37	-	38 098 000,00	-	-21 393 917,90	-	-	23 698 350,47
Municipal Infrastructure Grant	-	-	26 580 000,00	-	-20 742 448,49	-	-	5 837 551,51
Integrated National Electrification Grant	75 208,48	-	7 018 000,00	-	-	-	-	7 093 208,48
Water Services Infrastructure Grant	-	-	4 500 000,00	-	-651 469,41	-	-	3 848 530,59
Municipal Disaster Recovery Grant	6 919 059,89	-	-	-	-	-	-	6 919 059,89
Provincial Government:-	5 047 503,64	-	3 917 000,00	-3 170 581,05	-	-	-	5 793 922,59
Operating Grants plus Operating Housing:-	389 535,26	-	3 917 000,00	-3 170 581,05	-	-	-	1 135 954,21
Operating Grants Provincial	389 535,26	-	3 917 000,00	-3 170 581,05	-	-	-	1 135 954,21
Library Service Conditional Grant	-	-	3 917 000,00	-3 157 606,05	-	-	-	759 393,95
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	50 682,34	-	-	-12 975,00	-	-	-	37 707,34
Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-
Thusong Services Centre Grant	-	-	-	-	-	-	-	-
Municipal Energy Resilience Grant	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building	80 546,51	-	-	-	-	-	-	80 546,51
Provincial Earmoked (Accelerated) Grant Funding	-	-	-	-	-	-	-	-
Regional Socio-Economic Projects (RSEP) Programme	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant	258 306,41	-	-	-	-	-	-	258 306,41
Operating Provincial Housing	-	-	-	-	-	-	-	-
Title Deeds	-	-	-	-	-	-	-	-
Human Settlement Development Grant (Beneficiaries): O	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-
Capital Grants:- Provincial	4 657 968,38	-	-	-	-	-	-	4 657 968,38
2 091 700,00	-	-	-	-	-	-	-	2 091 700,00
Library Service Conditional Grant	-	-	-	-	-	-	-	-
Regional Socio-Economic Projects (RSEP) Programme	2 091 700,00	-	-	-	-	-	-	2 091 700,00
Fire Service Capacity Building Grant	-	-	-	-	-	-	-	-
Capital- Grants Housing	2 566 268,38	-	-	-	-	-	-	2 566 268,38
Housing	2 566 268,38	-	-	-	-	-	-	2 566 268,38
Cape Winelands District Municipality:-	823 375,79	-	150 000,00	-	-	-	-	973 375,79
Operating grants:-	823 375,79	-	150 000,00	-	-	-	-	973 375,79
Cape Winelands District Municipality	823 375,79	-	150 000,00	-	-	-	-	973 375,79
Capital grants:-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Other Grants	-	-	137 484,20	-137 484,20	-	-	-	-
Operating grants:-	-	-	137 484,20	-137 484,20	-	-	-	-
LGWSETA	-	-	137 484,20	-137 484,20	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	12 865 147,80	-	122 878 484,20	-82 273 784,32	-21 393 917,90	-	-	32 075 929,78
			122 878 484,20	-103 667 702,22				-

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	2024/25			Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		17 324	17 655	17 655	1 403	4 209	3 863	346	9%	17 655
Pension and UIF Contributions		1 318	1 347	1 347	105	314	295	20	7%	1 347
Medical Aid Contributions		312	361	361	29	87	79	8	10%	361
Motor Vehicle Allowance		350	363	363	29	86	79	7	9%	363
Cellphone Allowance		1 769	1 771	1 771	148	443	388	55	14%	1 771
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		156	156	156	13	39	34	5	14%	156
Sub Total - Councillors		21 229	21 653	21 653	1 726	5 178	4 737	441	9%	21 653
% increase	4		2,0%	2,0%						2,0%
Senior Managers of the Municipality										
Basic Salaries and Wages		9 999	10 475	10 475	857	2 572	2 292	280	12%	10 475
Pension and UIF Contributions		922	902	902	79	237	197	39	20%	902
Medical Aid Contributions		141	221	221	12	37	48	(11)	-24%	221
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 387	1 392	1 392	149	446	305	141	46%	1 392
Cellphone Allowance		259	259	259	22	65	57	8	14%	259
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		89	91	91	10	31	20	11	56%	91
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		12 798	13 341	13 341	1 129	3 387	2 919	468	16%	13 341
% increase	4		4,2%	4,2%						4,2%
Other Municipal Staff										
Basic Salaries and Wages		224 251	281 288	277 668	19 596	59 021	60 750	(1 729)	-3%	277 668
Pension and UIF Contributions		42 234	53 204	53 204	3 681	11 058	11 640	(583)	-5%	53 204
Medical Aid Contributions		24 600	32 437	32 437	2 114	6 311	7 097	(786)	-11%	32 437
Overtime		25 657	27 061	27 091	2 222	4 076	5 927	(1 851)	-31%	27 091
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		10 133	11 986	11 987	893	2 622	2 623	(1)	0%	11 987
Cellphone Allowance		923	945	946	77	232	207	25	12%	946
Housing Allowances		1 773	2 401	2 401	137	428	525	(97)	-18%	2 401
Other benefits and allowances		30 213	35 890	35 890	2 675	6 844	7 852	(1 008)	-13%	35 890
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		23 882	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		8 043	8 115	8 115	680	2 108	1 775	333	19%	8 115
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post-related allowance		2 494	2 576	2 576	279	484	564	(79)	-14%	2 576
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		394 202	455 905	452 316	32 354	93 185	98 961	(5 776)	-6%	452 316
% increase	4		15,7%	14,7%						14,7%
Total Parent Municipality		428 229	490 898	487 309	35 209	101 750	106 617	(4 867)	-5%	487 309
TOTAL SALARY, ALLOWANCES & BENEFITS		428 229	490 898	487 309	35 209	101 750	106 617	(4 867)	-5%	487 309
% increase	4		14,6%	13,8%						13,8%
TOTAL MANAGERS AND STAFF		407 001	469 245	465 656	33 483	96 572	101 880	(5 308)	-5%	465 656

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 **R25 873 461**.

Overtime and temporary personnel payments are one month in arrear, this being the reason for the 2 months spending being reflected on the end of September 2025 reports. Overtime should be monitored closely.

From 1 July 2025 till 30 September 2025	Budget for the year	Estimate for the 2 months	Actual to Date	Variance
Overtime	25 873 461	4 312 244	3 865 915	446 329
Temporary personnel	24 414 590	4 069 098	2 987 198	1 081 900

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

	<u>July 2025</u>	<u>August 2025</u>	<u>September 2025</u>
EPWP	339	354	355
Temporary	8	6	7
Permanent	855	854	857
Councillors	41	41	41
	1 243	1 255	1 260

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	2024/25			Budget Year 2025/26					
	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	6 780	7 122	7 379	4 528	4 528	7 379	2 851	38,6%	2%
August	8 407	7 072	7 459	12 160	12 160	14 838	2 677	18,0%	7%
September	12 102	30 657	27 472	14 712	14 712	42 310	27 598	65,2%	8%
October	14 810	9 233	10 490	–	–	52 800	–	0,0%	0%
November	22 564	7 537	7 844	–	–	60 644	–	0,0%	0%
December	12 006	33 896	37 240	–	–	97 884	–	0,0%	0%
January	17 401	7 022	7 329	–	–	105 213	–	0,0%	0%
February	12 865	7 022	7 329	–	–	112 542	–	0,0%	0%
March	7 035	29 646	29 840	–	–	142 382	–	0,0%	0%
April	12 003	7 022	7 329	–	–	149 711	–	0,0%	0%
May	18 700	7 022	7 329	–	–	157 040	–	0,0%	0%
June	36 216	33 096	36 441	–	–	193 480	–	0,0%	0%
Total Capital expenditure	180 888	186 345	193 480	31 400					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 30 September 2025.

Capital Budget Progress Report 2025/2026		September 2025									
PROJECT FUNDING	Original Capital Budget 2025/2026	Veriments	Adjustment Budget 25 August 2025: Roll-overs from 2024/2025	Adjusted Capital Budget 30/09/2025	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget	
EXTERNAL LOAN	25 400 000,00	-	3 718 288,00	29 118 288,00	466 340,00	3 295 691,67	3 277 661,67	989 286,78	25 840 626,33	0,11	
Projects New	-	-	3 718 288,00	29 118 288,00	466 340,00	3 295 691,67	3 277 661,67	989 286,78	25 840 626,33	0,11	
TOTAL EXTERNAL LOAN	25 400 000,00	-	3 718 288,00	29 118 288,00	466 340,00	3 295 691,67	3 277 661,67	989 286,78	25 840 626,33	0,11	
CAPITAL REPLACEMENT RESERVE	71 072 860,00	1 152 615,00	-	72 225 475,00	3 921 274,93	11 073 219,46	5 573 611,34	3 024 806,67	66 651 863,66	0,08	
Projects New	-	-	-	72 225 475,00	3 921 274,93	11 073 219,46	5 573 611,34	3 024 806,67	66 651 863,66	0,08	
Projects (BF)	6 352 250,00	-	-	6 352 250,00	-	1 048 442,84	1 048 442,84	148 152,11	5 303 807,16	0,17	
Projects (MIG Counter Funding)	4 839 200,00	-	-	4 839 200,00	-	3 574,52	3 574,52	440,10	4 835 625,48	0,00	
CRR Connections (Public Contr)	35 000,00	172 385,00	-	207 385,00	42 828,26	115 197,38	103 000,00	103 000,00	104 385,00	0,50	
Furniture and Equipment	-	-	-	-	-	-	-	-	-	-	
TOTAL CRR	82 299 310,00	1 325 000,00	-	83 624 310,00	3 964 103,19	12 240 434,20	6 728 628,70	3 276 198,88	76 895 681,30	0,08	
INSURANCE RESERVE	1 400 000,00	-	-	1 400 000,00	-	-	-	-	1 400 000,00	-	
Insurance Reserve	-	-	-	1 400 000,00	-	-	-	-	1 400 000,00	-	
TOTAL INSURANCE RESERVE	1 400 000,00	-	-	1 400 000,00	-	-	-	-	1 400 000,00	-	
TOTAL BASIC CAPITAL	109 099 310,00	1 325 000,00	3 718 288,00	114 142 598,00	4 430 443,19	15 536 125,87	10 006 290,37	4 265 485,66	104 136 307,63	0,09	
CAPITAL: GRANT FUNDING	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	
PAWC: Libraries	-	-	-	-	-	-	-	-	-	-	
PAWC: RSEP	-	-	2 091 700,00	2 091 700,00	-	-	-	-	2 091 700,00	-	
PAWC: HOUSING	-	-	-	-	-	-	-	-	-	-	
PAWC: Fire Service Capacity Building	-	-	-	-	-	-	-	-	-	-	
PAWC: Municipal Disaster Relief Grant Funds	-	-	-	-	-	-	-	-	-	-	
National Government: MIG (DORA)	41 650 000,00	-	-	41 650 000,00	138 800,00	20 742 448,49	20 742 448,49	9 990 628,27	20 907 551,51	0,50	
National Government: INEP (DORA)	15 596 000,00	-	-	15 596 000,00	-	-	-	-	15 596 000,00	-	
National Government: MDRG	-	-	-	-	-	-	-	-	-	-	
National Government: FMG (DORA)	-	-	-	-	-	-	-	-	-	-	
National Government: EEDSMG	20 000 000,00	-	-	20 000 000,00	-	651 469,41	651 469,41	455 426,61	19 346 530,59	0,03	
National Government: WSIG	77 246 000,00	-	2 091 700,00	79 337 700,00	138 800,00	21 393 917,90	21 393 917,90	10 446 054,88	57 943 782,10	0,27	
TOTAL : GRANT FUNDING	-	-	2 091 700,00	79 337 700,00	138 800,00	21 393 917,90	21 393 917,90	10 446 054,88	57 943 782,10	0,27	
TOTAL FUNDING	186 345 310,00	1 325 000,00	5 809 988,00	193 480 298,00	4 569 243,19	36 930 043,77	31 400 208,27	14 711 540,54	162 080 089,73	0,16	

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11.1 Ratio analysis for the month ended 30 September 2025.

Calculation of Financial Ratios and Norms									
RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	30-Sept-25	31-Aug-25	31-Jul-25	MUNICIPAL COMMENT	
1. FINANCIAL POSITION									
A. Asset Management/Utilisation									
1	Capital Expenditure to Total Expenditure	Total Capital Expenditure / Total Expenditure (Total Operating expenditure + Capital expenditure) × 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year reports, IDP and AR	10% - 20%		9.88%	9.23%	8.96%	The ratio indicates the prioritisation of expenditure towards current operations versus future capacity in terms of Municipal Services.
					Total Operating Expenditure	286 530 162	164 054 034	46 034 564	
					Taxation Expense				
					Total Capital Expenditure	31 400 208	16 688 698	4 528 304	
2	Impairment of Property, Plant and Equipment, Investment Property and Intangible assets (Carrying Value)	Property, Plant and Equipment + Investment Property + Intangible Assets Impairment / (Total Property, Plant and Equipment + Investment Property + Intangible Assets) × 100	Statement of Financial Position, Notes to the AFS and AR	0%		0%	0%	0%	The purpose of the Ratio is to indicate the percentage of Impairments compared to the Carrying Value of the Assets. No impairment occurred for the year therefore no risk in terms of decrease in service potential of assets
					PPE, Investment Property and Intangible Impairment				
					PPE at carrying value	2 765 299 957	2 762 161 921	2 754 022 119	
					Investment at carrying value	99 934 000	99 934 000	99 934 000	
					3 784 280	3 784 280	3 784 280		
B. Debtors Management									
1	Collection Rate	(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off) / Billed Revenue × 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In-Year Reports, IDP and AR	95%		95.00%	80.00%	39.00%	The Ratio indicates the collection rate. It measures increases or decreases in Debtors relative to annual billed revenue. The ratio currently performs below norm, this is due to annual services which are payable in September 2025. The municipality are actively striving to collect 95% of its consumer rates and also outstanding rates.
					Gross Debtors closing balance	362 685 513	367 153 252	403 986 128	
					Gross Debtors opening balance	367 153 252	403 986 128	329 293 841	
					Bad debts written Off	26 641 077	21 908 787	-	
					373 941 296	269 209 144	178 402 499		
2	Bad Debts Written-off as % of Provision for Bad Debt	Bad Debts Written-off / Provision for Bad debts x 100	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	100%		10.04%	8.25%	0.00%	The Ratio compares the value of Bad Debts Written-off on Consumer Debtors to Bad Debts Provided for Consumer Debtors. The results are less than 100%, which indicates that it should be ideally due to the recoverability of debtors. The Municipality should only write-off Bad Debts already provided for.
					Consumer Debtors Bad debts written off	26 641 077	21 908 787	4 888	
					Consumer Debtors Current bad debt Provision	265 376 075	265 376 075	-	
3	Net Debtors Days	((Gross Debtors - Bad debt Provision) / Actual Billed Revenue) × 365	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget and AR	30 days		27 days	30 days	28 days	This ratio reflects the collection period. Net Debtor Days refers to the average number of days required for a Municipality or Municipal Entity to receive payment from its Consumers for bills/invoices issued to them for services. The turnaround time for the month of September was 27 days, which is well within norm. Consideration should be given to the fact that some citizens make use of external payment facilities. This can result into money being paid into the municipal bank account within the 30 days (unallocated funds) but not immediately being recognised into the collection vote.
					Gross debtors	362 685 513	367 153 252	403 986 128	
					Bad debts Provision	265 376 075	265 376 075	-	
					Billed Revenue	1 495 765 182	1 615 254 667	2 140 829 992	
C. Liquidity Management									
1	Cash / Cost Coverage Ratio (Excl. Unspent Conditional Grants)	((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	Statement of Financial Position, Statement of Financial Performance, Notes to the AFS, Budget, In year Reports and AR	1 - 3 Months		2.26	3.12	5.41	The Ratio indicates the Municipality's or Municipal Entity's ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue, during that month. The current ratio reflects that the municipality is capable of meeting atleast 2 months fixed operating commitments without collecting additional revenue.
					Cash and cash equivalents	106 673 679	186 640 439	216 472 483	
					Unspent Conditional Grants	32 075 930	30 558 518	14 665 029	
					Overdraft	-	-	-	
					Short Term Investments	140 000 000	100 000 000	50 000 000	
					1 146 120 648	984 324 204	552 414 768		
2	Current Ratio	Current Assets / Current Liabilities	Statement of Financial Position, Budget, IDP and AR	1.5 - 2:1		4.28	4.25	4.7%	The Ratio is used to assess the Municipality's or Municipal Entity's ability to pay back its Short-term Liabilities with its Short-term Assets. The 4.28 ratio indicates that the municipality is more than capable of paying its current or short-term obligations and provide for a risk cover to enable it to continue operations at desired levels.
					Current Assets	587 028 404	622 466 586	626 897 685	
					Current Liabilities	137 039 184	146 406 018	131 883 580	

Calculation of Financial Ratios and Norms								
RATIO	FORMULA	DATA SOURCE	NORM/RANGE	INPUT DESCRIPTION	30-Sept-25	31-Aug-25	31-Jul-25	MUNICIPAL COMMENT
1. FINANCIAL POSITION								
D. Liability Management								
1	Capital Cost(Interest Paid and Redemption) as a % of Total Operating Expenditure	Statement of Financial Position, Statement of Cash Flows, Statement of Financial Performance, Budget, IDP, In-Year Reports and AR	6% - 8%	Interest Paid	8.42%	0.00%	0.00%	The Ratio indicates the cost required to service the borrowing. The municipality redeems its loans bi-annually (September & March)
				Redemption	9 523 575	-	-	
				Total Operating Expenditure	14 590 451	-	-	
				Taxation Expense	286 530 162	164 054 034	46 034 564	
2	(Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	Statement of Financial Position, Statement of Financial Performance, Budget, IDP and AR	45%	Total Debt	19.41%	19.28%	15.47%	The purpose of the Ratio is to provide assurance that sufficient Revenue will be generated to repay Liabilities. The Municipality operates below the norm but still has capacity to take increase funding from borrowings, however, this should be considered within the cash flow requirements of the Municipality
				Total Operating Revenue	323 759 147	338 349 598	347 609 530	
				Operational Conditional Grants	1 673 277 283	1 760 211 400	2 247 258 316	
					4 899 203	4 857 120	137 484	
E. Distribution Losses								
1	(Number of Electricity Units Purchased and/or Generated - Number of units sold) / Number of Electricity Units Purchased and/or generated) x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	7% - 10%	Number of units purchased and/or generated	8.07%	8.07%	10.18%	The purpose is to measure the percentage loss of potential revenue from Electricity Services through electricity units purchased and generated but not sold as a result of losses incurred through theft (illegal connections), non or incorrect metering or wastage as a result of deteriorating water infrastructure. The ratio currently performs well within norm.
				Number of units sold	46 839 964	46 839 964	24 106 572	
2	(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100	Annual Report, Audit Report and Notes to Annual Financial Statements	15% - 30%	Number of kilolitres purchased and/or purified	13.85%	16.01%	16.01%	The purpose of this ratio is to determine the percentage loss of potential revenue from water service through kilolitres of water purchased but not sold as a result of losses incurred through theft (illegal connections), non or incorrect metering or wastage as a result of deteriorating water infrastructure. The 13.85% ratio could indicate that water losses are well managed.
				Number of kilolitres sold	43 058 712	43 058 712	21 652 704	
F. Expenditure Management								
1	Remuneration (Employee Related Costs and Councilors' Remuneration) / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	25% - 40%	Employee/personnel related cost	32.77%	40.59%	75.22%	The ratio measures the extent of Remuneration to Total Operating Expenditure.
				Councilors Remuneration	96 572 026	63 089 028	32 905 469	
				Total Operating Expenditure	5 178 382	3 452 807	1 726 403	
				Taxation Expense	310 467 697	164 054 034	46 039 450	
2	Contracted Services / Total Operating Expenditure x100	Statement of Financial Performance, Budget, IDP, In-Year reports and AR	2% - 5%	Contracted Services	3.85%	3.65%	4.12%	This ratio measures the extent to which the municipalities resources are committed towards contracted services to perform Municipal related functions. The ratio performs well within norm.
				Total Operating Expenditure	12 078 396	5 988 296	1 896 813	
				Taxation Expense	310 467 697	164 054 034	46 039 450	
G. Grant Dependency								
1	Own funded Capital Expenditure (Internally generated funds + Borrowings) / Total Capital Expenditure x 100	Statement of Financial Position, Budget, AFS Appendices, Notes to the Annual Financial Statements (Statement of Comparative and Actual Information), Budget, IDP, In-Year reports and AR	None	Internally generated funds	31.87%	34.40%	19.88%	The Ratio measures the extent to which the municipality's Total Capital Expenditure is funded through Internally Generated Funds and Borrowings.
				Borrowings	6 728 629	3 452 430	900 291	
				Total Capital Expenditure	3 277 662	2 288 375	-	
					31 400 208	16 688 668	4 528 304	

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11.2 Insurance Claims for the month ended 30 September 2025.

BVM_Insurance Claims Register 2025/2026													
Type of Claim	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	June 2026	Total
Claims not Within Excess	14	3	2	0	0	0	0	0	0	0	0	0	19
Public Liability/possible Liability	6	0	0										6
Motor Claims	6	2	1										9
Property Damage/Loss	2	1	1										4
Claims Within Excess	0	1	0	0	0	0	0	0	0	0	0	0	1
Public Liability/possible Liability	0	1	0										1
Motor Claims	0	0	0										0
Property Damage/Loss	0	0	0										0
Total Claims Submitted	14	4	2	0	0	0	0	0	0	0	0	0	20
Total Value of Claims Submitted	95,487.38	64,573.50	40,435.25										200,496.13
Less: Total Value of Claims Within Excess	8,500.00	3,500.00	-										12,000.00
Less: Total Value of Claims Settled													
Total Value of Outstanding Claims	86,987.38	61,073.50	40,435.25										188,496.13
NOTE PLEASE:													
COMMENTS: ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR	2 Liability claims awaiting insurer feedback, 4 vehicles awaiting insurer's feedback, 3 liability claims within excess awaiting legal feedback, 2 Property claim awaits feedback, 2 vehicles orders issued, 1 vehicle awaiting user department feedback 1 Liability claim sent to legal within excess, 2 vehicles sent for repairs awaiting repairs confirmation/invoice, 1 claim awaits insurers advises 1 Property claim awaits further advises, 1 motor claim awaits further advises												

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11.3 Municipal Cost Containment Measures for the period 30 September 2025.

Cost Containment - 2025/2026 Financial Year									
Measures	Original Budget	Q1	Q2	Q3	Q4	Savings Q1	Savings Q2	Savings Q3	Savings Q4
	R	R	R	R	R	R	R	R	R
Use of consultants	25 790 200,00	854 918,89	-	-	-	4 848 226,11	-	-	-
Overtime	27 061 196,00	4 076 342,65	-	-	-	1 751 557,35	-	-	-
Vehicles used for political office -bearers	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 428 800,00	168 199,55	-	-	-	150 000,45	-	-	-
Domestic Accommodation	248 100,00	-	-	-	-	55 200,00	-	-	-
Communication	4 518 100,00	310 819,81	-	-	-	664 180,19	-	-	-
Conferences, meetings & study tours	144 500,00	19 869,57	-	-	-	12 130,43	-	-	-
Sponsorships & catering	4 501 800,00	161 147,18	-	-	-	812 301,82	-	-	-
Other related expenditure items:Bursaries	2 656 600,00	44 430,00	-	-	-	527 070,00	-	-	-
Total	66 349 296,00	5 635 727,65	-	-	-	8 820 666,35	-	-	-

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

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11.5 Awards made at Supply Chain for the month of September 2025.

TENDERS AWARDED DURING SEPTEMBER 2025										
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	DIRECTORATE	DEPARTMENT	DOES THE SCOPE INCLUDES MATERIAL/ LABOUR OR THE A COMBINATION THEREOF	AWARDED TO	LOCAL SERVICE PROVIDER/ SUPPLIER/ CONTRACTOR (YES/ NO)	AMOUNT	ANTICIPATED EXPENDITURE	PREMIUM PAYABLE
05/09/2025	BV 1143/ 2025	CONSTRUCTION OF SPEED HUMPS	ENGINEERING SERVICES	CIVIL ENGINEERING	MATERIAL AND LABOUR	C.J.L Roads and Infrastructure (Pty) Ltd	NO	R2 624 484,12		3,51%
05/09/2025	BV 1146/ 2025	SUPPLY AND DELIVERY OF IT EQUIPMENT	STRATEGIC SUPPORT SERVICES	ICT	MATERIAL	Madimbo Trading Enterprise	NO	R1 219 415,00		N/A
05/09/2025	BV 1105/ 2024	MAINTENANCE OF PUBLIC LIGHTING (INCLUSIVE OF STREET LIGHTS, HIGH MAST LIGHTS AS WELL AS DECORATIVE LIGHTS) FOR A PERIOD ENDING 30 JUNE 2028	ENGINEERING SERVICES	ELECTRICAL SERVICES	MATERIAL AND LABOUR	W and A Advanced Projects (Pty) Ltd	NO	rates	R12 489 333,60	N/A
05/09/2025	Bv 1123/ 2025	MAINTENANCE OF LOW VOLTAGE (LV) RETICULATION NETWORKS AND EQUIPMENT FOR A PERIOD ENDING 30 JUNE 2028	ENGINEERING SERVICES	ELECTRICAL SERVICES	MATERIAL AND LABOUR	Alsu Ondernemings (Pty) Ltd	NO	rates	R10 481 445,00	2,62%
26/09/2025	BV1142/ 2025	UPGRADE OF GRAVEL ROADS AT AVIAN PARK, WORCESTER – PHASE 2	ENGINEERING SERVICES	CIVIL ENGINEERING	MATERIAL AND LABOUR	Dawalla Group cc	NO	R19 866 975,54		N/A
								R23 710 874,66		

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11.6 Procurement premiums paid for the month of September 2025.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF SEPTEMBER 2025										
Request Reference	Date of Order	Order Reference	Service Provider/ Contractor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Contractor/ Supplier	Awarded amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)	
41339 refer to 40838 & 40124	08/09/2025	16160	MADIMBO TRADING ENTERPRISE	R 138 950,00	BOLAND RUBBERISING AND TYRE FITMENT CENTRE	R 150 570,00	R11 620,00	8,60%	Acceptable	
40504	09/09/2025	16159	KFC ENGINEERING AND INDUSTRIAL SUPPLIES	R 30 935,00	BOLAND RUBBERISING	R 31 624,00	R689,00	2,23%	Acceptable	
41251	02/09/2025	16087	PIENAAR BROTHERS	R 1 483,50	BUCLER INDUSTRIAL SUPPLIERS	R 1 506,50	R23,00	1,50%	Acceptable	
41126	11/09/2025	16231	BM POWER	R 5 510,87	BOLAND RUBBERISING AND TYRE FITMENT CENTRE	R 6 316,00	R805,13	14,60%	Acceptable	
41107	16/09/2025	16286	BOLAND SKRYFBEHOEFIES	R 6 417,00	OFFICETECH	R 7 842,43	R1 425,43	22,21%	Acceptable	
41448	19/09/2025	16362	AAA PAINTS	R 23 310,00	UNIVERSAL TRADING	R 28 405,00	R5 095,00	21,86%	Acceptable	
41359	05/09/2025	16145	JUST B ENTERPRISE	R 1 200,00	RIKA BURGER	R 1 275,00	R75,00	6,25%	Acceptable	
41696	23/09/2025	16408	RIKA BURGER	R 3 250,00	HIJABICAN BEAUTY	R 3 380,00	R130,00	4,00%	Acceptable	
41577	16/09/2025	16297	DURBAN STREET PHARMACY	R 11 700,00	JUST B ENTERPRISES	R 13 500,00	R1 800,00	15,38%	Acceptable	
41514	17/09/2025	16323	AAA PAINTS	R 15 430,00	UNIVERSAL TRADING	R 19 090,00	R3 660,00	23,72%	Acceptable	
41675	25/09/2025	16435	PLUMBLINK	R 5 117,50	BUILDERS	R 5 966,20	R848,70	16,58%	Acceptable	
40944	05/09/2025	16121	LOGO CLOTHING	R 1 318,59	ALVA BUCLER	R 1 377,70	R59,11	4,48%	Acceptable	
TOTAL PREMIUMS PAID FOR THE MONTH							R26 230,37			

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11.7 Approved Budget Virements: 1st QUARTER of 2025/2026.

APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2025/2026										
U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2025	Increase	Decrease	Amended Budget 30 September 2025	
1. OPERATING BUDGET: The following Operating Budget Virements were processed in the above mentioned period.										
COUNCIL GENERAL										
20210702017822	10303222690000	Council General Admin	Accommodation	OPS 044_25/26	01/09/2025	-	7 000	-	7 000	
20240912053124	10303222700000	Council General Admin	Daily Allowance	OPS 044_25/26	01/09/2025	-	3 000	-	3 000	
20180704065049	10303277250000	Council General Admin	Grant In Aid	OPS 041-25/26	27/08/2025	187 000	-	-22 000	165 000	
20200629056231	10303277250000	Council General Admin	Grant In Aid	OPS 031-25/26	19/08/2025	203 100	80 000	-	283 100	
20180704065056	10303278030000	Council General Admin	Old Age Homes	OPS 031-25/26	19/08/2025	22 000	30 000	-	52 000	
20250827003648	10306220180000	Mayoral Offices	Standard Rated	OPS 041-25/26	27/08/2025	-	17 000	-	17 000	
20250827003647	10306220210000	Mayoral Offices	Materials and Supplies	OPS 041-25/26	27/08/2025	-	5 000	-	5 000	
20180919053550	10306221470000	Mayoral Offices	Corporate and Municipal Activities	OPS 044_25/26	01/09/2025	17 400	-	-10 000	7 400	
20180801062508	10306277210000	Mayoral Offices	Disability Grant	OPS 031-25/26	19/08/2025	76 900	20 000	-	96 900	
20180801991218	10306277810000	Mayoral Offices	School Support	OPS 031-25/26	19/08/2025	305 200	-	-160 000	145 200	
20180801991943	10306277910000	Mayoral Offices	Sport Councils	OPS 031-25/26	19/08/2025	212 400	30 000	-	242 400	
TOTAL: COUNCIL GENERAL -						1 024 000	192 000	-192 000	1 024 000	
MUNICIPAL MANAGER										
20240227044848	10606200320000	Internal Audit	Catering Services	OPS 024-25/26	12/08/2025	1 700	2 400	-	4 100	
20180704062210	10606200700000	Internal Audit	Audit Committee	OPS 024-25/26	12/08/2025	115 100	40 000	-	155 100	
20180704063979	10606220210000	Internal Audit	Materials and Supplies	OPS 024-25/26	12/08/2025	53 300	-	-48 900	4 400	
20180704064776	10606222480000	Internal Audit	Professional Bodies, Membership and Subscription	OPS 024-25/26	12/08/2025	16 500	6 500	-	23 000	
20231101035025	10625200320000	Risk Management	Catering Services	OPS 006-25/26	23/07/2025	12 100	19 900	-	32 000	
20240830001651	10625200620000	Risk Management	Transport Services	OPS 006-25/26	23/07/2025	-	10 000	-	10 000	
20221004013759	10625200800000	Risk Management	Research and Advisory	OPS 006-25/26	23/07/2025	29 900	3 850	-	33 750	
20201222062922	10625201140000	Risk Management	Legal Advice and Litigation	OPS 006-25/26	23/07/2025	5 300	18 550	-	23 850	
20210702016491	10625220210000	Risk Management	Materials and Supplies	OPS 006-25/26	23/07/2025	55 600	-	-52 300	3 300	
20170418058014	10625222120000	Risk Management	Software Licences	OPS 006-25/26	23/07/2025	321 400	-	-10 000	311 400	
TOTAL: MUNICIPAL MANAGER						610 900	101 200	-111 200	600 900	
STRATEGIC SUPPORT SERVICES										
20250812062345	11545200270000	Tourism	Project Management	OPS 026-25/26	12/08/2025	-	358 100	-	358 100	
20250812062345	11545200270000	Tourism	Project Management	OPS 026-25/26	13/08/2025	358 100	636 500	-	994 600	
20250812062345	11545200270000	Tourism	Project Management	OPS 026-25/26	13/08/2025	994 600	505 400	-	1 500 000	
20180704062375	11545201450000	Tourism	Maintenance of Buildings and Facilities	OPS 039-25/26	22/08/2025	65 900	40 000	-	105 900	
20250822002234	11545221490000	Tourism	Gifts and Promotional Items	OPS 037-25/26	22/08/2025	-	108 000	-	108 000	
20190222035046	11545222360000	Tourism	Management Fee	OPS 026-25/26	12/08/2025	358 100	-	-358 100	-	
20221010003207	11545222840000	Tourism	Accommodation	OPS 048-25/26	09/08/2025	7 800	-	-6 752	1 048	
20190812034712	11545277880000	Tourism	Tourism	OPS 009-25/26	31/07/2025	206 400	-	-146 652	59 748	
20190812034712	11545277880000	Tourism	Tourism	OPS 016-25/26	08/08/2025	59 748	-	-26 500	33 248	
20190812034712	11545277880000	Tourism	Tourism	OPS 048-25/26	09/08/2025	33 248	-	-33 248	-	
20200828062007	11548200460000	Local Economic Development	Personnel and Labour	OPS 009-25/26	31/07/2025	171 200	146 652	-	317 852	
20230802021307	11548201070000	Local Economic Development	Town Planner	OPS 026-25/26	13/08/2025	1 626 600	-	-505 400	1 121 200	
20210702014397	11548201340000	Local Economic Development	Event Promoters	OPS 057_25/26	15/09/2025	633 100	-	-70 000	563 100	
20250914993523	11548201400000	Local Economic Development	Graphic Designers	OPS 057_25/26	15/09/2025	-	70 000	-	70 000	
20201016050928	11548201640000	Local Economic Development	Safeguard and Security	OPS 049-25/26	09/09/2025	601 500	-	-601 500	-	
20180704064640	11548222360000	Local Economic Development	Management Fee	OPS 037-25/26	22/08/2025	549 500	-	-108 000	441 500	
20180704064640	11548222360000	Local Economic Development	Management Fee	OPS 039-25/26	22/08/2025	441 500	-	-40 000	401 500	
20180704065054	11548277880000	Local Economic Development	Tourism	OPS 026-25/26	13/08/2025	636 500	-	-636 500	-	
20180704062083	12103200320000	Corporate Services Admin	Catering Services	OPS 052_25/26	12/09/2025	8 800	-	-4 300	4 500	
20241018040529	12103201340000	Corporate Services Admin	Event Promoters	OPS 010-25/26	31/07/2025	-	14 471	-	14 471	
20200120022152	12103201340000	Corporate Services Admin	Event Promoters	OPS 010-25/26	31/07/2025	3 294 000	-	-14 471	3 279 529	
20180704064101	12103221430000	Corporate Services Admin	Achievements and Awards	OPS 052_25/26	12/09/2025	362 700	4 300	-	367 000	
20200723040456	12103221670000	Corporate Services Admin	Bursaries (Employees)	OPS 035-25/26	20/08/2025	26 800	-	-25 000	1 800	
20180704064267	12103221800000	Corporate Services Admin	Postage/Stamps/Frinking Machines	OPS 038-25/26	22/08/2025	65 200	30 000	-	95 200	
20241126060210	12109200340000	Corporate Support	Cleaning Services	OPS 004-25/26	08/07/2025	-	150 000	-	150 000	
20241126060210	12109200340000	Corporate Support	Cleaning Services	OPS 004-25/26	08/07/2025	150 000	150 000	-	300 000	
20180704063969	12109220210000	Corporate Support	Materials and Supplies	OPS 063_25/26	30/09/2025	24 100	15 000	-	39 100	
20200828061907	12112200320000	Human Resources	Catering Services	OPS 061-25/26	23/09/2025	31 400	-	-10 000	21 400	
20170418057800	12112200460000	Human Resources	Personnel and Labour	OPS 001-25/26	08/07/2025	-	51 000	-	51 000	
20170418057805	12112200750000	Human Resources	Human Resources	OPS 001-25/26	08/07/2025	142 000	-	-51 000	91 000	
20170418057805	12112200750000	Human Resources	Human Resources	OPS 033-25/26	20/08/2025	91 000	-	-90 997	3	
20250820041548	12112200750000	Human Resources	Human Resources	OPS 033-25/26	20/08/2025	-	100 000	-	100 000	
20250820041548	12112200750000	Human Resources	Human Resources	OPS 033-25/26	20/08/2025	100 000	100 000	-	200 000	
20250820041548	12112200750000	Human Resources	Human Resources	OPS 033-25/26	20/08/2025	200 000	90 997	-	290 997	
20250930040659	12112200750000	Human Resources	Human Resources	OPS 064_25/26	30/09/2025	-	500 000	-	500 000	
20250930040659	12112200750000	Human Resources	Human Resources	OPS 064_25/26	30/09/2025	500 000	500 000	-	1 000 000	
20250930040659	12112200750000	Human Resources	Human Resources	OPS 064_25/26	30/09/2025	1 000 000	500 000	-	1 500 000	
20170418057798	12112221520000	Human Resources	Staff Recruitment	OPS 033-25/26	20/08/2025	224 000	-	-100 000	124 000	
20231207054510	12112222180000	Human Resources	Freight Services	OPS 050_25/26	12/09/2025	72 200	-	-50 000	22 200	
20170418057740	12112222020000	Human Resources	Senior Management	OPS 061-25/26	23/09/2025	1 800	10 000	-	11 800	
20210702017865	12112222690000	Human Resources	Accommodation	OPS 035-25/26	20/08/2025	28 600	25 000	-	53 600	
20210702017865	12112222690000	Human Resources	Accommodation	OPS 050_25/26	12/09/2025	53 600	50 000	-	103 600	

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U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2025	Increase	Decrease	Amended Budget 30 September 2025
20170418057754	12114201460000	Information Technology	Maintenance of Equipment	OPS 021-25/26	11/08/2025	1 046 000	-	-553 000	493 000
20180704062457	12114201460000	Information Technology	Maintenance of Equipment	OPS 028-25/26	18/08/2025	909 000	-	-300 000	609 000
20250818021303	12114201460000	Information Technology	Maintenance of Equipment	OPS 028-25/26	18/08/2025	-	300 000	-	300 000
20250811041208	12114201460000	Information Technology	Maintenance of Equipment	OPS 021-25/26	11/08/2025	-	553 000	-	553 000
20180704064503	12114222070000	Information Technology	Internet Charge	OPS 028-25/26	18/08/2025	3 780 200	-	-3 700 200	80 000
20180704064503	12114222070000	Information Technology	Internet Charge	OPS 048-25/26	09/09/2025	80 000	40 000	-	120 000
20250818021126	12114222070000	Information Technology	Internet Charge	OPS 028-25/26	18/08/2025	-	3 700 200	-	3 700 200
20180704064521	12114222120000	Information Technology	Software Licences	OPS 026-25/26	14/08/2025	13 412 300	-	-16 000	13 396 300
20180704064521	12114222120000	Information Technology	Software Licences	OPS 028-25/26	18/08/2025	13 396 300	-	-390 000	13 006 300
20180704064521	12114222120000	Information Technology	Software Licences	OPS 033-25/26	20/08/2025	13 006 300	-	-100 000	12 906 300
20180704064521	12114222120000	Information Technology	Software Licences	OPS 063_25/26	30/09/2025	12 906 300	-	-2 350 000	10 556 300
20250818010554	12114222120000	Information Technology	Software Licences	OPS 028-25/26	18/08/2025	-	390 000	-	390 000
20241028051233	12114222120000	Information Technology	Software Licences	OPS 063_25/26	30/09/2025	-	2 000 000	-	2 000 000
20180817022957	12114200270000	Information Technology	Project Management	OPS 021-25/26	11/08/2025	799 600	-	-691 378	108 222
20180817022957	12114200270000	Information Technology	Project Management	OPS 063_25/26	30/09/2025	108 222	-	-15 000	93 222
20250811042025	12114200270000	Information Technology	Project Management	OPS 021-25/26	11/08/2025	-	517 000	-	517 000
20250811042026	12114200270000	Information Technology	Project Management	OPS 021-25/26	11/08/2025	-	174 378	-	174 378
20250811042026	12114200270000	Information Technology	Project Management	OPS 063_25/26	30/09/2025	174 378	350 000	-	524 378
20220720040440	12114221550000	Information Technology	Assets less than the Capitalisation Threshold	OPS 016-25/26	08/08/2025	212 000	1 500	-	213 500
20240701025047	12114222130000	Information Technology	Specialised Computer Service	OPS 021-25/26	11/08/2025	504 800	-	-504 800	-
20250811041820	12114222130000	Information Technology	Specialised Computer Service	OPS 021-25/26	11/08/2025	-	504 800	-	504 800
20180704062221	12118201140000	Legal Services	Legal Advice and Litigation	OPS 038-25/26	22/08/2025	2 428 300	-	-30 000	2 398 300
TOTAL: STRATEGIC SUPPORT SERVICES						75 883 696	12 486 298	-11 528 798	77 041 196
FINANCIAL SERVICES									
20210702017836	12403222690000	Financial Services Admin	Accommodation	OPS 053_25/26	12/09/2025	-	12 000	-	12 000
20210702018176	12403222790000	Financial Services Admin	Air Transport	OPS 053_25/26	12/09/2025	-	14 000	-	14 000
20210702018176	12403222790000	Financial Services Admin	Air Transport	OPS 059_25/26	16/09/2025	14 000	5 000	-	19 000
20210702018176	12403222790000	Financial Services Admin	Air Transport	OPS 060_25/26	22/09/2025	19 000	3 000	-	22 000
20250912011138	12403222810000	Financial Services Admin	Road Transport	OPS 053_25/26	12/09/2025	-	4 000	-	4 000
20250912011138	12403222810000	Financial Services Admin	Road Transport	OPS 059_25/26	16/09/2025	4 000	4 000	-	8 000
20180704062180	12404200560000	Revenue Section	Security Services	OPS 025-25/26	12/08/2025	398 200	-	-120 000	278 200
20180704062180	12404200560000	Revenue Section	Security Services	OPS 047-25/26	08/09/2025	278 200	-	-30 000	248 200
20210702017963	12404222700000	Revenue Section	Daily Allowance	OPS 047-25/26	08/09/2025	-	10 000	-	10 000
20210702018013	12404222700000	Revenue Section	Incidental Cost	OPS 047-25/26	08/09/2025	-	10 000	-	10 000
20210702018152	12404222750000	Revenue Section	Own Transport	OPS 047-25/26	08/09/2025	-	10 000	-	10 000
20190219050861	12404222980000	Revenue Section	Uniform and Protective Clothing	OPS 008-25/26	30/07/2025	38 900	100 000	-	138 900
20190219050861	12404222980000	Revenue Section	Uniform and Protective Clothing	OPS 008-25/26	30/07/2025	138 900	-	-100 000	38 900
20241018040501	12404222980000	Revenue Section	Uniform and Protective Clothing	OPS 008-25/26	30/07/2025	-	100 000	-	100 000
20180823053904	12404222980000	Revenue Section	Uniform and Protective Clothing	OPS 008-25/26	30/07/2025	168 600	-	-100 000	68 600
20210702014275	12406200460000	Financial Planning Section	Personnel and Labour	OPS 030-25/26	19/08/2025	-	93 000	-	93 000
20180704062206	12406200680000	Financial Planning Section	Accounting and Auditing	OPS 018-25/26	08/08/2025	2 361 900	-	-30 000	2 331 900
20180704062206	12406200680000	Financial Planning Section	Accounting and Auditing	OPS 030-25/26	19/08/2025	2 331 900	-	-93 000	2 238 900
20181106013146	12406210300000	Financial Planning Section	Structured	OPS 018-25/26	08/08/2025	20 018	30 000	-	50 018
20210702016213	12406220180000	Financial Planning Section	Standard Rated	OPS 058_25/26	15/09/2025	121 400	-	-20 000	101 400
20220207052031	12406221550000	Financial Planning Section	Assets less than the Capitalisation Threshold	OPS 058_25/26	15/09/2025	-	20 000	-	20 000
20240730041839	12407200460000	Salary Section	Personnel and Labour	OPS 045-25/26	02/09/2025	-	60 000	-	60 000
20170418057440	12407209940000	Salary Section	Basic Salary and Wages	OPS 045-25/26	02/09/2025	1 307 401	-	-60 000	1 247 401
20170418057394	12409209940000	Stores Management	Basic Salary and Wages	OPS 036-25/26	22/08/2025	1 870 474	-	-1 000	1 869 474
20250821985611	12409210030000	Stores Management	Cellular and Telephone	OPS 036-25/26	22/08/2025	-	500	-	500
20250821985610	12409210120000	Stores Management	Travel or Motor Vehicle	OPS 036-25/26	22/08/2025	-	500	-	500
20170418057312	12412200310000	Assessment Rates/V valuations	Valuer	OPS 053_25/26	12/09/2025	665 200	-	-30 000	635 200
20170418057312	12412200310000	Assessment Rates/V valuations	Valuer	OPS 054_25/26	12/09/2025	635 200	-	-50 000	585 200
20170418057312	12412200310000	Assessment Rates/V valuations	Valuer	OPS 059_25/26	16/09/2025	585 200	-	-9 000	576 200
20170418057312	12412200310000	Assessment Rates/V valuations	Valuer	OPS 060_25/26	22/09/2025	576 200	-	-3 000	573 200
20170418057312	12412200310000	Assessment Rates/V valuations	Valuer	OPS 061_25/26	26/09/2025	573 200	-	-120 000	453 200
TOTAL: FINANCIAL SERVICES -						12 107 893	476 000	-766 000	11 817 893
COMMUNITY SERVICES									
20250807992057	10903276075100	Community Services Admin	CWDM PROJECTS	OPS 017-25/26	08/08/2025	-	75 000	-	75 000
20250807993114	10906201340000	Community Development	Event Promoters	OPS 017-25/26	08/08/2025	-	62 800	-	62 800
20210702014400	10906201340000	Community Development	Event Promoters	OPS 017-25/26	08/08/2025	62 800	-	-62 800	-
20210702014109	10906200320000	Community Development	Catering Services	OPS 017-25/26	08/08/2025	151 700	-	-109 846	41 854
20250807992327	10906200320000	Community Development	Catering Services	OPS 017-25/26	08/08/2025	-	109 846	-	109 846
20210702014126	10906200320000	Community Development	Catering Services	OPS 017-25/26	08/08/2025	79 000	-	-66 025	12 975
20250807992212	10906200320000	Community Development	Catering Services	OPS 017-25/26	08/08/2025	-	66 025	-	66 025
20180725062441	10906200620000	Community Development	Transport Services	OPS 017-25/26	08/08/2025	7 200	-	-7 200	-
20250807992855	10906200620000	Community Development	Transport Services	OPS 017-25/26	08/08/2025	-	7 200	-	7 200
20180524043958	10906200620000	Community Development	Transport Services	OPS 017-25/26	08/08/2025	167 100	-	-160 300	6 800
20250807992238	10906200620000	Community Development	Transport Services	OPS 017-25/26	08/08/2025	-	160 300	-	160 300
20180725062439	10906223080000	Community Development	Hire Charges	OPS 017-25/26	08/08/2025	107 700	-	-105 882	1 818
20250807993013	10906223080000	Community Development	Hire Charges	OPS 017-25/26	08/08/2025	-	105 882	-	105 882
20220318054036	10903276075100	Community Services Admin	CWDM PROJECTS	OPS 017-25/26	08/08/2025	75 000	-	-75 000	-
20180704063872	10903220210000	Community Services Admin	Materials and Supplies	OPS 023-25/26	12/08/2025	4 003 500	-	-100 000	3 903 500
20180704063872	10903220210000	Community Services Admin	Materials and Supplies	OPS 027-25/26	14/08/2025	3 903 500	-	-3 900 000	3 500

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U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2025	Increase	Decrease	Amended Budget 30 September 2025
20180823053759	1211522298000	Security Services	Uniform and Protective Clothing	OPS 022-25/26	11/08/2025	6 500	-	-6 500	-
20180704062613	12115201640000	Security Services	Safeguard and Security	OPS 032-25/26	19/08/2025	14 882 500	-	-12 963 684	1 918 816
20250819013015	12115201640000	Security Services	Safeguard and Security	OPS 032-25/26	19/08/2025	-	9 000 000	-	9 000 000
20250819013016	12115201640000	Security Services	Safeguard and Security	OPS 032-25/26	19/08/2025	-	2 963 684	-	2 963 684
20250819013017	12115201640000	Security Services	Safeguard and Security	OPS 032-25/26	19/08/2025	-	1 000 000	-	1 000 000
20250819013017	12115201640000	Security Services	Safeguard and Security	OPS 049-25/26	09/09/2025	1 000 000	601 500	-	1 601 500
20190630031928	12703201450000	Traffic Admin	Maintenance of Buildings and Facilities	OPS 032-25/26	19/08/2025	44 000	-	-44 000	-
20250819004160	12703201450000	Traffic Admin	Maintenance of Buildings and Facilities	OPS 032-25/26	19/08/2025	-	44 000	-	44 000
20250819004044	12703220210000	Traffic Admin	Materials and Supplies	OPS 032-25/26	19/08/2025	-	50 000	-	50 000
20191003034149	12703220210000	Traffic Admin	Materials and Supplies	OPS 015-25/26	08/08/2025	196 200	-	-100 000	96 200
20250328023654	12703220210000	Traffic Admin	Materials and Supplies	OPS 014-25/26	08/08/2025	-	12 200	-	12 200
20250328023656	12703220210000	Traffic Admin	Materials and Supplies	OPS 015-25/26	08/08/2025	-	100 000	-	100 000
20250328023656	12703220210000	Traffic Admin	Materials and Supplies	OPS 040-25/26	25/08/2025	100 000	40 000	-	140 000
20190630031968	12703220210000	Traffic Admin	Materials and Supplies	OPS 014-25/26	08/08/2025	130 800	-	-12 200	118 600
20190630031968	12703220210000	Traffic Admin	Materials and Supplies	OPS 032-25/26	19/08/2025	118 600	-	-50 000	68 600
20190630031968	12703220210000	Traffic Admin	Materials and Supplies	OPS 040-25/26	25/08/2025	68 600	-	-40 000	28 600
20250328023655	12703222980000	Traffic Admin	Uniform and Protective Clothing	OPS 022-25/26	11/08/2025	-	6 500	-	6 500
20250328023655	12703222980000	Traffic Admin	Uniform and Protective Clothing	OPS 022-25/26	11/08/2025	6 500	182 900	-	189 400
20250328023655	12703222980000	Traffic Admin	Uniform and Protective Clothing	OPS 022-25/26	11/08/2025	189 400	22 401	-	211 801
20250328023655	12703222980000	Traffic Admin	Uniform and Protective Clothing	OPS 055_25/26	12/09/2025	211 801	459 000	-	670 801
20190630032003	12703222980000	Traffic Admin	Uniform and Protective Clothing	OPS 022-25/26	11/08/2025	182 900	-	-182 900	-
20180704062185	12706200630000	Licensing Worcester	Drivers Licence Cards	OPS 032-25/26	19/08/2025	713 900	-	-654 097	59 803
20250819003535	12706200630000	Licensing Worcester	Drivers Licence Cards	OPS 032-25/26	19/08/2025	-	654 097	-	654 097
20180704062439	12709201460000	Vehicle Testing	Maintenance of Equipment	OPS 032-25/26	19/08/2025	261 900	-	-200 000	61 900
20250819003638	12709201460000	Vehicle Testing	Maintenance of Equipment	OPS 032-25/26	19/08/2025	-	200 000	-	200 000
20170418056814	12712209960000	Traffic Control	Basic Salary and Wages	OPS 055_25/26	12/09/2025	16 016 540	-	-459 000	15 557 540
20170418056814	12712209960000	Traffic Control	Basic Salary and Wages	OPS 064_25/26	30/09/2025	15 557 540	-	-500 000	15 057 540
20221213035336	12712200600000	Traffic Control	Traffic Management	OPS 013-25/26	08/08/2025	836 800	-	-836 800	-
20250423020320	12712200600000	Traffic Control	Traffic Management	OPS 013-25/26	08/08/2025	-	836 800	-	836 800
20180823054719	12712222980000	Traffic Control	Uniform and Protective Clothing	OPS 022-25/26	11/08/2025	23 400	-	-22 401	999
20250814023045	12718277930000	Dog Control	SPCA	OPS 027-25/26	14/08/2025	-	1 362 100	-	1 362 100
20250814023045	12718277930000	Dog Control	SPCA	OPS 032-25/26	19/08/2025	1 362 100	1 137 900	-	2 500 000
201807040645055	12718277930000	Dog Control	SPCA	OPS 032-25/26	19/08/2025	1 137 900	-	-1 137 900	-
20170418056361	13912201450000	Zwelethemba Thusing Centre	Maintenance of Buildings and Facilities	OPS 027-25/26	14/08/2025	109 900	100 000	-	209 900
20181024024614	14203200350000	Fire Admin	Clearing and Grass Cutting Services	OPS 020-25/26	11/08/2025	186 600	-	-120 000	66 600
20250820044949	14203200350000	Fire Admin	Clearing and Grass Cutting Services	OPS 034-25/26	20/08/2025	-	120 000	-	120 000
20180704062184	14203200610000	Fire Admin	Veterinary Services	OPS 029-25/26	18/08/2025	700	-	-700	-
20250811035503	14203201450000	Fire Admin	Maintenance of Buildings and Facilities	OPS 020-25/26	11/08/2025	-	16 600	-	16 600
20250811035503	14203201450000	Fire Admin	Maintenance of Buildings and Facilities	OPS 027-25/26	14/08/2025	16 600	87 900	-	104 500
20180704062248	14203201450000	Fire Admin	Maintenance of Buildings and Facilities	OPS 020-25/26	11/08/2025	16 600	-	-16 600	-
20210702016328	14203220180000	Fire Admin	Standard Rated	OPS 029-25/26	18/08/2025	21 000	-	-1 486	19 514
20210702016328	14203220180000	Fire Admin	Standard Rated	OPS 062_25/26	30/09/2025	19 514	10 000	-	29 514
20230414013703	14203221490000	Fire Admin	Gifts and Promotional Items	OPS 062_25/26	30/09/2025	55 000	-	-10 000	45 000
20180704064252	14203221790000	Fire Admin	Licences (Radio and Television)	OPS 029-25/26	18/08/2025	5 900	-	-2 520	3 380
20180704064252	14203221790000	Fire Admin	Licences (Radio and Television)	OPS 051_25/26	12/09/2025	3 380	-	-330	3 050
20180704064263	14203221800000	Fire Admin	Postage/Stamps/Frinking Machines	OPS 029-25/26	18/08/2025	1 500	-	-1 500	-
20180704064452	14203221950000	Fire Admin	Drivers Licences and Permits	OPS 029-25/26	18/08/2025	600	1 500	-	2 100
20180704064452	14203221950000	Fire Admin	Drivers Licences and Permits	OPS 029-25/26	18/08/2025	2 100	2 520	-	4 620
20180704064452	14203221950000	Fire Admin	Drivers Licences and Permits	OPS 051_25/26	12/09/2025	4 620	330	-	4 950
20180704064745	14203222470000	Fire Admin	Printing, Publications and Books	OPS 029-25/26	18/08/2025	1 400	-	-1 400	-
20210702017650	14203222480000	Fire Admin	Professional Bodies, Membership and Subscription	OPS 029-25/26	18/08/2025	6 600	700	-	7 300
20210702017650	14203222480000	Fire Admin	Professional Bodies, Membership and Subscription	OPS 029-25/26	18/08/2025	7 300	1 486	-	8 786
20210702017650	14203222480000	Fire Admin	Professional Bodies, Membership and Subscription	OPS 029-25/26	18/08/2025	8 786	1 400	-	10 186
20190905002144	14203222980000	Fire Admin	Uniform and Protective Clothing	OPS 020-25/26	11/08/2025	205 800	-	-205 800	-
20250811035212	14203222980000	Fire Admin	Uniform and Protective Clothing	OPS 020-25/26	11/08/2025	-	205 800	-	205 800
20180823055546	14203222980000	Fire Admin	Uniform and Protective Clothing	OPS 020-25/26	11/08/2025	415 200	-	-415 200	-
20250423023145	14203222980000	Fire Admin	Uniform and Protective Clothing	OPS 020-25/26	11/08/2025	-	415 200	-	415 200
20180704063877	14206220210000	Fire Disaster Management	Materials and Supplies	OPS 020-25/26	11/08/2025	11 000	-	-11 000	-
20240723011011	14206220210000	Fire Disaster Management	Materials and Supplies	OPS 020-25/26	11/08/2025	-	11 000	-	11 000
20180621000038	14506201380000	Waterloo Street Library	Gardening Services	OPS 023-25/26	12/08/2025	60 800	-	-58 400	2 400
20241028011912	14506201380000	Waterloo Street Library	Gardening Services	OPS 023-25/26	12/08/2025	-	8 500	-	8 500
20241028011912	14506201380000	Waterloo Street Library	Gardening Services	OPS 023-25/26	12/08/2025	8 500	33 000	-	41 500
20241028011912	14506201380000	Waterloo Street Library	Gardening Services	OPS 023-25/26	12/08/2025	41 500	15 600	-	57 100
20241028011912	14506201380000	Waterloo Street Library	Gardening Services	OPS 023-25/26	12/08/2025	57 100	13 900	-	71 000
20241028011912	14506201380000	Waterloo Street Library	Gardening Services	OPS 023-25/26	12/08/2025	71 000	58 400	-	129 400
20241028011912	14506201380000	Waterloo Street Library	Gardening Services	OPS 027-25/26	14/08/2025	129 400	50 000	-	179 400
20170418056688	14506201450000	Waterloo Street Library	Maintenance of Buildings and Facilities	OPS 023-25/26	12/08/2025	167 400	-	-165 447	1 953
20241028013740	14506201450000	Waterloo Street Library	Maintenance of Buildings and Facilities	OPS 023-25/26	12/08/2025	-	165 447	-	165 447
20241028013740	14506201450000	Waterloo Street Library	Maintenance of Buildings and Facilities	OPS 023-25/26	12/08/2025	165 447	4 400	-	169 847
20241028013740	14506201450000	Waterloo Street Library	Maintenance of Buildings and Facilities	OPS 023-25/26	12/08/2025	169 847	19 200	-	189 047
20241028013740	14506201450000	Waterloo Street Library	Maintenance of Buildings and Facilities	OPS 023-25/26	12/08/2025	189 047	14 900	-	203 947
20241028013740	14506201450000	Waterloo Street Library	Maintenance of Buildings and Facilities	OPS 023-25/26	12/08/2025	203 947	11 000	-	214 947
20241028013740	14506201450000	Waterloo Street Library	Maintenance of Buildings and Facilities	OPS 023-25/26	12/08/2025	214 947	2 200	-	217 147
20241028013740	14506201450000	Waterloo Street Library	Maintenance of Buildings and Facilities	OPS 023-25/26	12/08/2025	217 147	1 700	-	218 847
20241028013740	14506201450000	Waterloo Street Library	Maintenance of Buildings and Facilities	OPS 027-25/26	14/08/2025	218 847	60 000	-	278 847
20250812024934	14506220210000	Waterloo Street Library	Materials and Supplies	OPS 023-25/26	12/08/2025	-	100 000	-	100 000

APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2025/2026

U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2025	Increase	Decrease	Amended Budget 30 September 2025
20180725051953	14503201380000	Esselen Park Library	Gardening Services	OPS 023-25/26	12/08/2025	9 800	-	-8 500	1 300
20170418056691	14503201450000	Esselen Park Library	Maintenance of Buildings and Facilities	OPS 023-25/26	12/08/2025	2 200	-	-2 200	-
20170418056751	14503201450000	Esselen Park Library	Maintenance of Buildings and Facilities	OPS 023-25/26	12/08/2025	11 000	-	-11 000	-
20180621000115	14509201380000	Zweletemba Library	Gardening Services	OPS 023-25/26	12/08/2025	34 300	-	-33 000	1 300
20170418056628	14509201450000	Zweletemba Library	Maintenance of Buildings and Facilities	OPS 023-25/26	12/08/2025	4 400	-	-4 400	-
20180612040763	14509220210000	Zweletemba Library	Materials and Supplies	OPS 011-25/26	01/08/2025	9 000	-	-6 000	3 000
20170418056536	14512201450000	Touwsrivier Library	Maintenance of Buildings and Facilities	OPS 023-25/26	12/08/2025	1 700	-	-1 700	-
20180627061651	14515201380000	Rawsonville Library	Gardening Services	OPS 023-25/26	12/08/2025	17 500	-	-15 600	1 900
20170418056524	14518201450000	De Doorns Library	Maintenance of Buildings and Facilities	OPS 023-25/26	12/08/2025	19 200	-	-19 200	-
20180612040760	14518220210000	De Doorns Library	Materials and Supplies	OPS 011-25/26	01/08/2025	11 000	-	-11 000	-
20250800980937	14518220210000	De Doorns Library	Materials and Supplies	OPS 011-25/26	01/08/2025	-	8 000	-	8 000
20250800980937	14518220210000	De Doorns Library	Materials and Supplies	OPS 011-25/26	01/08/2025	8 000	6 000	-	14 000
20250800980937	14518220210000	De Doorns Library	Materials and Supplies	OPS 011-25/26	01/08/2025	14 000	6 000	-	20 000
20250800980937	14518220210000	De Doorns Library	Materials and Supplies	OPS 011-25/26	01/08/2025	20 000	11 000	-	31 000
20170418056480	14521201450000	Steenvlief Library	Maintenance of Buildings and Facilities	OPS 023-25/26	12/08/2025	14 900	-	-14 900	-
20180612040759	14521220210000	Steenvlief Library	Materials and Supplies	OPS 011-25/26	01/08/2025	9 300	-	-6 000	3 300
20180620995942	14524201380000	Avianpark Library	Gardening Services	OPS 023-25/26	12/08/2025	15 500	-	-13 900	1 600
20180612040766	14524220210000	Avianpark Library	Materials and Supplies	OPS 011-25/26	01/08/2025	12 300	-	-8 000	4 300
20250814023044	12104223080000	Housing Development	Hire Charges	OPS 027-25/26	14/08/2025	159 300	200 000	-	359 300
20250807993324	17503221410000	Housing Admin	Other Assets	OPS 027-25/26	14/08/2025	5 335 200	2 000 000	-	7 335 200
20200828062282	17503201450000	Housing Admin	Maintenance of Buildings and Facilities	OPS 019-25/26	08/08/2025	4 059 900	-	-2 000 000	2 059 900
20200828062282	17503201450000	Housing Admin	Maintenance of Buildings and Facilities	OPS 019-25/26	11/08/2025	2 059 900	-	-2 029 554	30 346
20250811063229	17503201450000	Housing Admin	Maintenance of Buildings and Facilities	OPS 019-25/26	11/08/2025	-	2 029 554	-	2 029 554
20250807993324	17503201450000	Housing Admin	Maintenance of Buildings and Facilities	OPS 019-25/26	08/08/2025	-	2 000 000	-	2 000 000
20230303041241	17503281281300	Housing Admin	TITLE-DEEDS RESTORATION GRANT	OPS 019-25/26	08/08/2025	2 364 000	-	-300 000	2 064 000
20230303041241	17503281281300	Housing Admin	TITLE-DEEDS RESTORATION GRANT	OPS 019-25/26	11/08/2025	2 064 000	-	-300 000	1 764 000
20250811062560	17503281281300	Housing Admin	TITLE-DEEDS RESTORATION GRANT	OPS 019-25/26	11/08/2025	-	300 000	-	300 000
20250807995003	17503281281300	Housing Admin	TITLE-DEEDS RESTORATION GRANT	OPS 019-25/26	08/08/2025	-	300 000	-	300 000
20170418057129	17503221410000	Housing Admin	Other Assets	OPS 019-25/26	08/08/2025	5 335 200	-	-5 335 200	-
20250807993324	17503221410000	Housing Admin	Other Assets	OPS 019-25/26	08/08/2025	-	5 335 200	-	5 335 200
TOTAL: COMMUNITY SERVICES -						86 212 010	32 988 572	-32 927 072	86 273 510
ENGINEERING SERVICES									
20180704064517	11503222120000	Operational Services Admin	Software Licences	OPS 026-25/26	14/08/2025	94 700	16 000	-	110 700
20170418054866	18160209960000	Electricity Distribution Account	Basic Salary and Wages	OPS 004-25/26	08/07/2025	16 247 703	-	-150 000	16 097 703
20170418054866	18160209960000	Electricity Distribution Account	Basic Salary and Wages	OPS 064_25/26	30/09/2025	16 097 703	-	-500 000	15 597 703
TOTAL: ENGINEERING SERVICES -						32 440 106	16 000	-650 000	31 806 106
PLANNING DEVELOPMENT AND INIT									
20210702018129	10623222750000	Customer Care Services	Own Transport	OPS 056_25/26	12/09/2025	-	30 000	-	30 000
20210702018104	11509222750000	Building Control	Own Transport	OPS 056_25/26	12/09/2025	72 500	-	-30 000	42 500
20181114002211	11521200460000	Mechanical Workshop	Personnel and Labour	OPS 007-25/26	24/07/2025	-	100 000	-	100 000
20170612991349	11521209960000	Mechanical Workshop	Basic Salary and Wages	OPS 007-25/26	24/07/2025	3 938 354	-	-100 000	3 838 354
20250827004026	11542201030000	Town Planning	Geoinformatic Services	OPS 043-25/26	27/08/2025	-	160 000	-	160 000
20230920061921	11542201070000	Town Planning	Town Planner	OPS 002-25/26	08/07/2025	596 300	-	-350 000	246 300
20230920061921	11542201070000	Town Planning	Town Planner	OPS 043-25/26	27/08/2025	246 300	-	-163 000	83 300
20250827004025	11542221470000	Town Planning	Corporate and Municipal Activities	OPS 043-25/26	27/08/2025	-	3 000	-	3 000
20250708004911	11542222120000	Town Planning	Software Licences	OPS 002-25/26	08/07/2025	-	350 000	-	350 000
20240912053421	15121220210000	Swimming Bath: Grey Street	Materials and Supplies	OPS 061-25/26	26/09/2025	-	40 000	-	40 000
20240912053236	15118220210000	Swimming Bath: De La Bat	Materials and Supplies	OPS 061-25/26	26/09/2025	-	15 000	-	15 000
20240912053524	16315220210000	Nekkies: Meerchalets	Materials and Supplies	OPS 061-25/26	26/09/2025	-	65 000	-	65 000
20180730983021	16906200350000	Disposal Works - Worcester	Clearing and Grass Cutting Services	OPS 012-25/26	05/08/2025	333 600	-	-30 000	303 600
20180730983021	16906200350000	Disposal Works - Worcester	Clearing and Grass Cutting Services	OPS 012-25/26	05/08/2025	303 600	-	-250 000	53 600
20240722045211	16906200350000	Disposal Works - Worcester	Clearing and Grass Cutting Services	OPS 012-25/26	05/08/2025	-	250 000	-	250 000
20180730054353	16906200570000	Disposal Works - Worcester	Sewerage Services	OPS 012-25/26	05/08/2025	3 483 200	-	-300 000	3 183 200
20180730054353	16906200570000	Disposal Works - Worcester	Sewerage Services	OPS 012-25/26	05/08/2025	3 183 200	-	-2 000 000	1 183 200
20240723042034	16906200570000	Disposal Works - Worcester	Sewerage Services	OPS 012-25/26	05/08/2025	-	2 000 000	-	2 000 000
20181016002007	16906201320000	Disposal Works - Worcester	Electrical	OPS 012-25/26	05/08/2025	597 600	-	-597 600	-
20240722061815	16906201320000	Disposal Works - Worcester	Electrical	OPS 012-25/26	05/08/2025	-	597 600	-	597 600
20170418055122	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	OPS 012-25/26	05/08/2025	1 715 400	-	-400 000	1 315 400
20240723000903	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	OPS 012-25/26	05/08/2025	-	400 000	-	400 000
20180704062491	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	OPS 012-25/26	05/08/2025	3 421 500	-	-3 350 000	71 500
20240722041119	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	OPS 012-25/26	05/08/2025	-	150 000	-	150 000
20240722062214	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	OPS 012-25/26	05/08/2025	-	3 200 000	-	3 200 000
20180704063948	16906220210000	Disposal Works - Worcester	Materials and Supplies	OPS 012-25/26	05/08/2025	3 887 000	-	-2 000 000	1 887 000
20240723041430	16906220210000	Disposal Works - Worcester	Materials and Supplies	OPS 012-25/26	05/08/2025	-	1 000 000	-	1 000 000
20240723005615	16906220210000	Disposal Works - Worcester	Materials and Supplies	OPS 012-25/26	05/08/2025	-	1 000 000	-	1 000 000
20170418055202	16906209960000	Disposal Works - Worcester	Basic Salary and Wages	OPS 004-25/26	08/07/2025	8 493 037	-	-150 000	8 343 037
20240722045121	16905200350000	Disposal Works - Touws River	Clearing and Grass Cutting Services	OPS 012-25/26	05/08/2025	-	30 000	-	30 000
20180730054622	16905200570000	Disposal Works - Touws River	Sewerage Services	OPS 012-25/26	05/08/2025	148 600	-	-120 000	28 600
20240723042005	16905200570000	Disposal Works - Touws River	Sewerage Services	OPS 012-25/26	05/08/2025	-	120 000	-	120 000
20170418055146	16905201460000	Disposal Works - Touws River	Maintenance of Equipment	OPS 012-25/26	05/08/2025	415 200	-	-375 000	40 200
20240722061736	16905201460000	Disposal Works - Touws River	Maintenance of Equipment	OPS 012-25/26	05/08/2025	-	300 000	-	300 000
20240723002059	16905201460000	Disposal Works - Touws River	Maintenance of Equipment	OPS 012-25/26	05/08/2025	-	20 000	-	20 000
20240722035728	16905201460000	Disposal Works - Touws River	Maintenance of Equipment	OPS 012-25/26	05/08/2025	-	55 000	-	55 000
20170418055202	16906209960000	Disposal Works - Worcester	Basic Salary and Wages	OPS 064_25/26	30/09/2025	8 343 037	-	-500 000	7 843 037


APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2025/2026

U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2025	Increase	Decrease	Amended Budget 30 September 2025
20180730062511	16908200350000	Disposal Works - De Dooms	Clearing and Grass Cutting Services	OPS 012-25/26	05/08/2025	166 300	-	-166 300	-
20240722045334	16908200350000	Disposal Works - De Dooms	Clearing and Grass Cutting Services	OPS 012-25/26	05/08/2025	-	166 300	-	166 300
20180730054814	16908200570000	Disposal Works - De Dooms	Sewerage Services	OPS 012-25/26	05/08/2025	114 000	-	-113 812	188
20240723042058	16908200570000	Disposal Works - De Dooms	Sewerage Services	OPS 012-25/26	05/08/2025	-	113 812	-	113 812
20240722035848	16908201460000	Disposal Works - De Dooms	Maintenance of Equipment	OPS 012-25/26	05/08/2025	-	300 000	-	300 000
20240722061850	16908201460000	Disposal Works - De Dooms	Maintenance of Equipment	OPS 012-25/26	05/08/2025	-	250 000	-	250 000
20240722061850	16908201460000	Disposal Works - De Dooms	Maintenance of Equipment	OPS 012-25/26	05/08/2025	250 000	140 000	-	390 000
20240723005420	16908201460000	Disposal Works - De Dooms	Maintenance of Equipment	OPS 012-25/26	05/08/2025	-	80 000	-	80 000
20180704062490	16908201460000	Disposal Works - De Dooms	Maintenance of Equipment	OPS 012-25/26	05/08/2025	261 500	-	-250 000	11 500
20170418055041	16908201470000	Disposal Works - De Dooms	Maintenance of Unspecified Assets	OPS 012-25/26	05/08/2025	244 000	-	-220 000	24 000
20180704063890	16908220210000	Disposal Works - De Dooms	Materials and Supplies	OPS 012-25/26	05/08/2025	126 300	-	-35 000	91 300
20240723041610	16908220210000	Disposal Works - De Dooms	Materials and Supplies	OPS 012-25/26	05/08/2025	-	35 000	-	35 000
20180704063945	16915220210000	Sewerage: Laboratory Services	Materials and Supplies	OPS 012-25/26	05/08/2025	248 000	-	-150 000	98 000
20240722035543	16915220210000	Sewerage: Laboratory Services	Materials and Supplies	OPS 012-25/26	05/08/2025	-	150 000	-	150 000
20250717051638	16603201490000	Refuse Removal: Worcester	Medical Services	OPS 005-25/26	17/07/2025	-	50 000	-	50 000
20250717051637	16603201490000	Refuse Removal: Worcester	Medical Services	OPS 005-25/26	17/07/2025	-	50 000	-	50 000
20180704062177	16603200530000	Refuse Removal: Worcester	Refuse Removal	OPS 003-25/26	08/07/2025	1 008 400	-	-1 008 400	-
20241018012742	16603200530000	Refuse Removal: Worcester	Refuse Removal	OPS 003-25/26	08/07/2025	-	1 008 400	-	1 008 400
20180729992055	16603200400000	Refuse Removal: Worcester	Litter Picking and Street Cleaning	OPS 003-25/26	08/07/2025	2 248 900	-	-2 248 900	-
20241018012409	16603200400000	Refuse Removal: Worcester	Litter Picking and Street Cleaning	OPS 003-25/26	08/07/2025	-	2 248 900	-	2 248 900
20180704062195	16606200680000	Dumping Site	Accounting and Auditing	OPS 005-25/26	17/07/2025	11 279 200	-	-100 000	11 179 200
20230801054051	18411200460000	Networks And Pumps: Touwsriver	Personnel and Labour	OPS 046-25/26	02/09/2025	-	200 000	-	200 000
20170612991428	18411209960000	Networks And Pumps: Touwsriver	Basic Salary and Wages	OPS 046-25/26	02/09/2025	1 599 105	-	-200 000	1 399 105
20180704063883	18412220210000	Networks And Pumps: Worcester	Materials and Supplies	OPS 042-25/26	27/08/2025	3 977 300	-	-80 000	3 897 300
TOTAL: PLANNING INTEGRATED SERVICES						60 701 433	14 678 012	-15 288 012	60 091 433
GRAND TOTAL: OPERATING BUDGET						268 980 038	61 138 082	-61 463 082	268 655 038
2. CAPITAL BUDGET: The following Capital Budget Virements were processed in the above mentioned period.									
STRATEGIC SUPPORT SERVICES									
20170612991701	50102150011	Information Technology	Computer Equipment	OPS 006-25/26	23/07/2025	2 000 000	10 000	-	2 010 000
20170612991701	50102150011	Information Technology	Computer Equipment	OPS 016-25/26	08/08/2025	2 010 000	25 000	-	2 035 000
TOTAL: STRATEGIC SUPPORT SERVICES						4 010 000	35 000	-	4 045 000
FINANCIAL SERVICES									
20170612991769	50102150191	Financial Services Admin	Furniture and Equipment	OPS 025-25/26	12/08/2025	10 000	120 000	-	130 000
TOTAL: FINANCIAL SERVICES						10 000	120 000	-	130 000
COMMUNITY SERVICES									
20240701025014	50101007931	Waterloo Street Library	Furniture and Office equipment	OPS 027-25/26	14/08/2025	100 000	40 000	-	140 000
20240701025014	50101007931	Waterloo Street Library	Furniture and Office equipment	CAP 01_25/26	17/09/2025	140 000	-	-2 385	137 615
20250702022988	50101008251	Housing Rental Units	Upgrade of Rental Units (Roux Park)	CAP 03_25/26	17/09/2025	3 400 000	3 800 000	-	7 200 000
20170612991862	50102150501	Community Services Admin	Furniture & Equipment	CAP 01_25/26	17/09/2025	60 000	2 385	-	62 385
20170612991862	50102150501	Community Services Admin	Furniture & Equipment	OPS 054_25/26	12/09/2025	10 000	50 000	-	60 000
TOTAL: COMMUNITY SERVICES -						3 710 000	3 892 385	-2 385	7 600 000
ENGINEERING SERVICES									
20210702013825	50101000591	Streets: Worcester	Machinery And Equipment	OPS 042-25/26	27/08/2025	305 000	80 000	-	385 000
20250702022957	50101008151	Electricity Network & Substations	Supply and Installation of Load Shedding Solution and Solar PV	CAP 03_25/26	17/09/2025	5 000 000	-	-3 800 000	1 200 000
TOTAL: ENGINEERING SERVICES -						5 305 000	80 000	-3 800 000	1 585 000
PLANNING INTEGRATED SERVICES									
20220705001716	50101002041	Vehicle Distribution	Municipal Vehicles - LDV's	CAP 02_25/26	17/09/2025	1 250 000	-	-61 716	1 188 284
20220705002148	50101003931	Vehicle Distribution	Municipal Vehicles - Specialized	CAP 02_25/26	17/09/2025	6 300 000	61 716	-	6 361 716
TOTAL: PLANNING INTEGRATED SERVICES						7 550 000	61 716	-61 716	7 550 000
GRAND TOTAL: CAPITAL BUDGET VIREMENTS -						20 585 000	4 189 101	-3 864 101	20 910 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.8 Summary of all Withdrawals during the 1st QUARTER of 2025/2026. MFMA Section 11 (4a)

PROVINCIAL TREASURY		
Withdrawals from Municipal Bank Accounts		
In accordance with Section 11, Sub-section 1 (b) to (j)		
NAME OF MUNICIPALITY:	Breede Valley Municipality	
MUNICIPAL DEMARCATION CODE:	WC025	
QUARTER ENDED:	July 2025 - September 2025	
MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> bank accounts, and may do so only -	Amount	Reason for withdrawal
	R 634 411 502,99	Normal Operating and Capital Expenses
(b) to defray expenditure authorised in terms of section 26(4);	R 0,00	
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	R 0,00	
(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;	R 0,00	
(e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including -	R 15 480 704,10	Traffic payments to Department
(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or	R 0,00	
(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;	R 0,00	
(f) to refund money incorrectly paid into a bank account;	R 0,00	
(g) to refund guarantees, sureties and <i>security</i> deposits;	R 0,00	
(h) for cash management and <i>investment</i> purposes in accordance with section 13;	R 120 000 000,00	Investments made over different periods
(i) to defray increased expenditure in terms of section 31; or	R 0,00	
(j) for such other purposes as may be <i>prescribed</i> .		
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	Name and Surname:	R Ontong
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and	Rank/Position:	Chief Financial Officer
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	Signature:	
Tel number	Fax number	Email Address
023-3484994	023-3484997	rontong@bvm.gov.za

PART 2 – SUPPORTING DOCUMENTATION

SECTION 12 – MUNICIPAL MANAGER’S QUALITY CERTIFICATE

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month, September of 2025 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE:  _____

DATE: 13 October 2025