
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT APRIL 2025

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2024/2025 FINANCIAL YEAR

TABLE OF CONTENTS

Description	Page
LEGISLATIVE FRAMEWORK	3
GLOSSARY	5
PART 1 – IN-YEAR REPORT	7
Section 1 - MAYOR'S REPORT	7
Section 2 – RESOLUTIONS	8
Section 3 - EXECUTIVE SUMMARY	9
Section 4 - IN-YEAR BUDGET STATEMENT TABLES	18
PART 2 – SUPPORTING DOCUMENTATION	26
Section 5 – DEBTORS ANALYSIS	26
Section 6 – CREDITORS ANALYSIS	32
Section 7 – INVESTMENTS PORTFOLIO ANALYSIS	33
Section 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE	40
Section 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS	43
Section 10 – CAPITAL PROGRAMME PERFORMANCE	45
Section 11 – OTHER SUPPORTING DOCUMENTATION (ANNEXURES)	47
Section 12 – QUALITY CERTIFICATE	52

LEGISLATIVE FRAMEWORK

MFMA SECTION 71

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.

GLOSSARY

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality December 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 April 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 April 2025 In-year report is:

RESOLVED

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

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 – EXECUTIVE SUMMARY

3.1 INTRODUCTION

The audited outcome for 2023/2024 reflected in this report are final as the Annual Financial Statements were completed and audited by the Auditor General. The in-year report for April 2025 contains the final outcomes for the 2023/2024 audit. The municipality has achieved a clean audit opinion (Unqualified with no matters of emphasis).

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2024 – 30 April 2025 is R1 159 023 514 or 71.15% of the total budgeted revenue R1 628 958 218.

The total revenue is underperforming by 15% in comparison to the approved budget due to mainly traffic fine revenue which is recorded at year end. Property Rates reflects an overperformance of 19 % due to the annual rates that have been billed in July 2024. Service charges reflect an overall underperformance of 3.6%. This is mainly because water and electricity include an accrual journal which was processed in July 2024 to transfer revenue accrued before June 2024 but billed in July 2024 to move it to the 2023/2024 financial year. A journal will be processed in July 2025 to ensure that revenue billed for the period of June is accrued to the 2024/2025 financial year. Waste Management and Waste-Water Management have performed better than budgeted with overperformances of 5% and 7% respectively due to the annual services billed in July 2024.

Property Rates

Property Rates reflect an overperformance of 5% due to the billing of annual rate payers accounts.

Service charges - electricity revenue.

The electricity revenue shows an 6% underperformance which is mainly due to the accrual journal.

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

During the period 1 July 2024 and 31 March 2025, the Municipality purchased 201 158 947 kWh (units) of electricity while 183 993 273 were distributed. This resulted in electricity distribution losses of 8.57 % (17 165 675 kWh) during this period.

Service charges - water revenue.

Water revenue shows an underperformance of 3% due to the accrual journal.

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

During the period of July 2024 till March 2025 a bulk water supply from source of 12 779 416 kiloliters (kl) of water was inputted into the water distribution system, while revenue water of 10 865 982 kl was accounted for. This means that 1 913 434 kl were lost. This represents overall water losses of 14,97%. The unbilled authorized consumption represents 0.57% (73 055) while customer meter and data errors are 2.18% (278 617 kl) resulting in real losses of 12.22 % (1 561 762 kl).

Service charges – waste management and waste-water management

Waste management and Waste-water management revenue show an overperformance of 5% and 7%, respectively against the budgeted revenue. This is due to the billing of annual payers for these services.

Interest earned – external investments

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

Interest earned – outstanding debtors

Interest from overdue debtors is showing a 2% underperformance mainly due to the decrease in the prime interest rate.

Fines, penalties, and forfeits

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

Agency Services

Agency Services performed as per the projected budget.

Licenses and permits.

Licenses and permits performed as per the projected budget.

Transfers and subsidies – Operating.

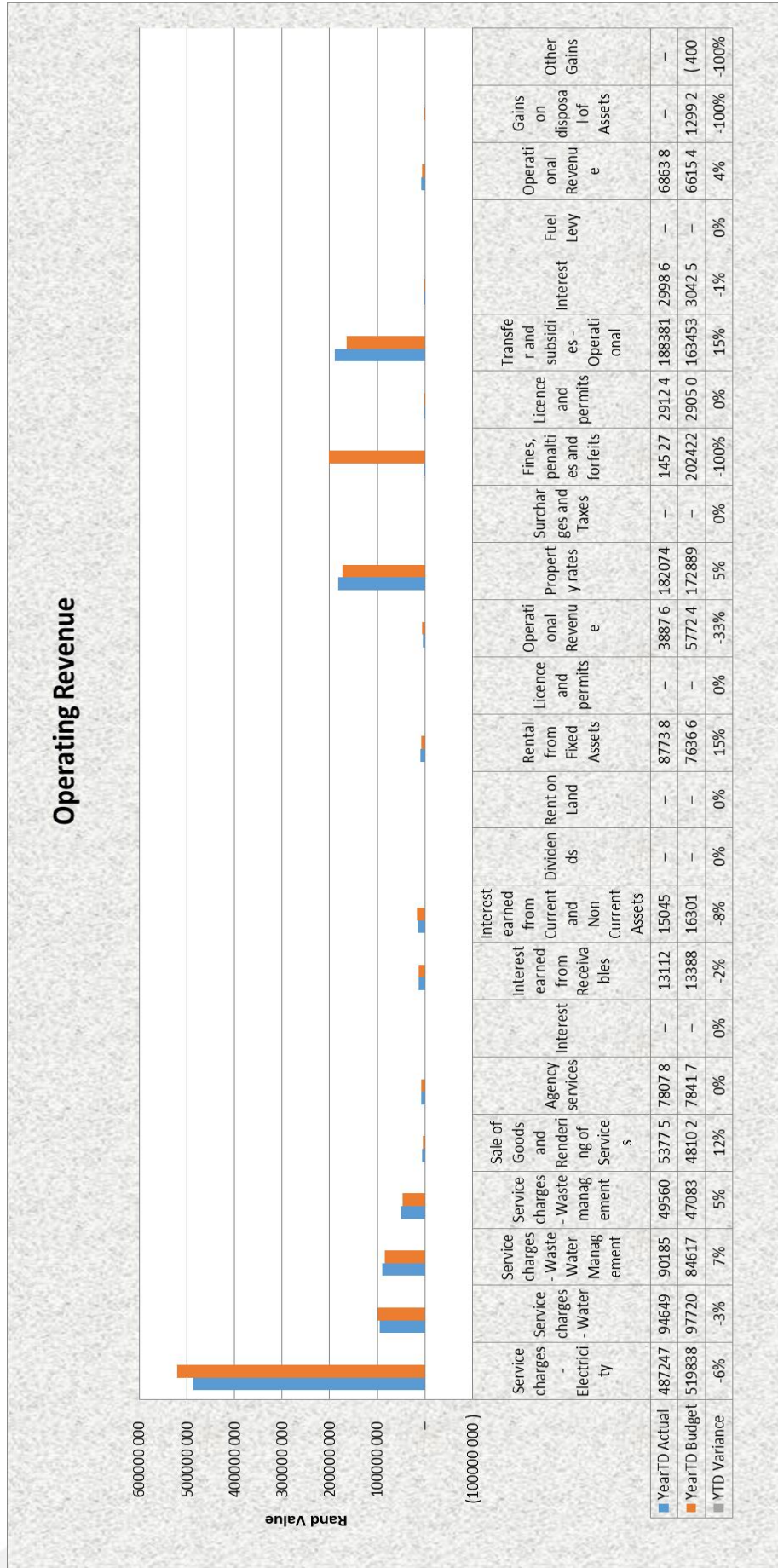
The equitable share has been fully recognized for the year under review.

Gains

Gains from the disposal of assets are less than anticipated.

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.



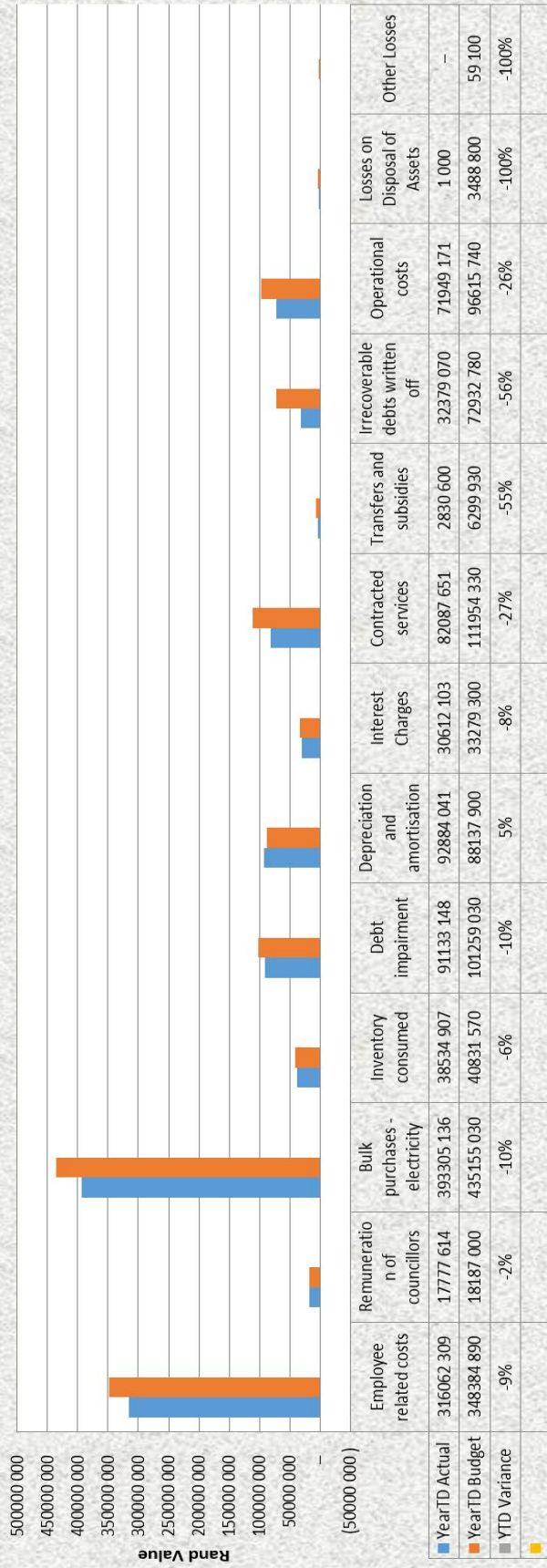
Operating Expenditure by Type

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

The total expenditure amounts to R1 169 556 749 or 71.97% of the total budgeted expenditure R1 625 055 787.

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

Operating Expenditure



Capital Expenditure

The total capital expenditure for the period 1 July 2024 – 30 April 2025, amounts to R125 972 313 or 59.09% of the total capital budget that amounts to R213 180 564.

Capital grant funding the total capital grant funding expenditure amounts to R41 342 614 or 52.46% of the total capital grant funding budget that amounts to R78 806 182.

Refer to Section 4 – table C5 for more detail.

Capital Expenditure - Per Vote



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R194 916 739.

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 - M10 April									
Description	2023/24		Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	197 548	200 977	207 468	14 093	182 075	172 890	9 185	5%	207 468
Service charges	807 823	870 634	899 127	79 498	721 642	749 260	(27 617)	-4%	899 127
Investment revenue	18 373	19 522	19 522	1 653	15 046	16 301	(1 256)	-8%	19 522
Transfers and subsidies - Operational	185 954	198 836	196 144	-	188 382	163 453	24 928	15%	196 144
Other own revenue	144 076	319 720	306 697	4 789	51 879	255 734	(203 855)	-80%	306 697
Total Revenue (excluding capital transfers and	1 353 773	1 609 689	1 628 958	100 033	1 159 024	1 357 638	(198 614)	-15%	1 628 958
Employee costs	396 107	456 828	416 824	32 522	316 062	348 385	(32 323)	-9%	416 824
Remuneration of Councillors	20 467	21 757	21 757	1 726	17 778	18 187	(409)	-2%	21 757
Depreciation and amortisation	101 941	105 208	105 208	9 162	92 884	88 138	4 746	5%	105 208
Interest	31 254	39 842	39 842	2 879	30 612	33 279	(2 667)	-8%	39 842
Inventory consumed and bulk purchases	504 806	534 056	571 034	45 138	431 840	475 987	(44 147)	-9%	571 034
Transfers and subsidies	3 069	7 711	7 546	242	2 831	6 300	(3 469)	-55%	7 546
Other expenditure	338 715	452 229	462 845	17 863	277 550	386 310	(108 760)	-28%	462 845
Total Expenditure	1 396 358	1 617 631	1 625 056	109 532	1 169 557	1 356 585	(187 029)	-14%	1 625 056
Surplus/(Deficit)	(42 585)	(7 942)	3 902	(9 500)	(10 533)	1 052	(11 586)		3 902
Transfers and subsidies - capital (monetary allocations)	97 746	54 410	78 806	-	-	70 133	(70 133)	-100%	78 806
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	55 162	46 468	82 709	(9 500)	(10 533)	71 186	(81 719)	-115%	82 709
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	55 162	46 468	82 709	(9 500)	(10 533)	71 186	(81 719)	-115%	82 709
Capital expenditure & funds sources									
Capital expenditure	234 621	187 437	213 181	12 003	125 972	183 719	(57 746)	-31%	213 181
Capital transfers recognised	97 746	54 410	78 806	7 154	41 343	69 846	(28 503)	-41%	78 806
Borrowing	56 598	48 706	45 047	1 799	22 266	37 454	(15 188)	-41%	45 047
Internally generated funds	80 276	84 321	89 327	3 050	62 363	76 419	(14 056)	-18%	89 327
Total sources of capital funds	234 621	187 437	213 181	12 003	125 972	183 719	(57 746)	-31%	213 181
Financial position									
Total current assets	375 718	368 815	368 815	-	334 870	-	-	-	368 815
Total non current assets	2 840 784	2 782 113	2 782 113	-	2 818 451	-	-	-	2 782 113
Total current liabilities	251 040	197 665	197 665	-	164 443	-	-	-	197 665
Total non current liabilities	530 343	677 191	677 191	-	506 507	-	-	-	677 191
Community wealth/Equity	2 435 120	2 276 072	2 276 072	-	2 482 372	-	-	-	2 276 072
Cash flows									
Net cash from (used) operating	256 108	92 061	128 706	(8 178)	126 177	119 935	(6 241)	-5%	92 374
Net cash from (used) investing	(263 381)	(187 337)	(217 360)	(12 003)	(125 840)	(136 426)	(10 586)	8%	(225 338)
Net cash from (used) financing	51 760	25 346	21 260	90	(23 657)	(26 923)	(3 266)	12%	25 346
Cash/cash equivalents at the month/year end	193 241	65 082	150 843	-	194 917	174 824	(20 093)	-11%	110 619
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	51 705	13 003	10 177	9 108	6 958	7 186	38 698	199 462	336 297
Creditors Age Analysis									
Total Creditors	(111 706)	5	(125)	-	-	-	-	-	(111 827)

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) - M10 April										
Description	Ref	2023/24			Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional										
Government and administration		291 185	295 739	300 724	17 753	261 861	250 576	11 285	5%	300 724
Executive and council		1 055	1 210	1 210	87	994	1 010	(17)	-2%	1 210
Finance and administration		290 130	294 530	299 514	17 665	260 867	249 565	11 302	5%	299 514
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		126 444	304 261	292 202	1 037	44 184	243 573	(199 389)	-82%	292 202
Community and social services		13 760	13 804	14 757	191	13 228	12 320	908	7%	14 757
Sport and recreation		4 343	4 289	3 890	266	3 636	3 252	384	12%	3 890
Public safety		74 624	253 561	243 395	37	556	202 830	(202 274)	-100%	243 395
Housing		33 717	32 607	30 160	543	26 764	25 171	1 593	6%	30 160
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		27 173	16 207	25 031	1 066	12 000	20 879	(8 880)	-43%	25 031
Planning and development		1 586	2 606	3 958	162	1 709	3 303	(1 593)	-48%	3 958
Road transport		25 587	13 601	21 072	905	10 290	17 577	(7 287)	-41%	21 072
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		1 006 717	1 047 892	1 088 809	80 177	840 979	911 910	(70 931)	-8%	1 088 809
Energy sources		610 439	640 736	640 751	54 790	499 724	544 471	(44 747)	-8%	640 751
Water management		137 401	143 377	152 212	12 123	122 284	120 900	1 385	1%	152 212
Waste water management		178 969	184 647	210 357	8 484	142 016	175 298	(33 282)	-19%	210 357
Waste management		79 909	179 133	85 489	4 779	76 955	71 241	5 713	8%	85 489
Other	4	-	-	1 000	-	-	833	(833)	-100%	1 000
Total Revenue - Functional	2	1 451 520	1 664 099	1 707 764	100 033	1 159 024	1 427 771	(268 748)	-19%	1 707 764
Expenditure - Functional										
Government and administration		307 021	317 125	316 873	23 731	222 471	264 800	(42 329)	-16%	316 873
Executive and council		49 953	47 353	47 548	3 260	34 355	39 761	(5 406)	-14%	47 548
Finance and administration		252 883	264 445	263 998	20 127	184 404	220 578	(36 174)	-16%	263 998
Internal audit		4 185	5 327	5 327	343	3 712	4 461	(748)	-17%	5 327
Community and public safety		212 473	333 983	312 012	12 449	215 828	260 677	(44 849)	-17%	312 012
Community and social services		35 446	36 682	39 058	2 615	27 140	32 776	(5 636)	-17%	39 058
Sport and recreation		37 166	42 322	41 717	3 202	31 816	35 025	(3 209)	-9%	41 717
Public safety		117 324	223 756	203 640	5 287	140 064	169 807	(29 744)	-18%	203 640
Housing		22 454	31 123	27 497	1 338	16 740	22 983	(6 242)	-27%	27 497
Health		83	100	100	7	69	86	(17)	-20%	100
Economic and environmental services		88 519	96 007	95 474	7 628	75 807	79 825	(4 018)	-5%	95 474
Planning and development		22 600	26 099	23 275	1 810	19 318	19 479	(162)	-1%	23 275
Road transport		65 707	69 573	71 864	5 734	56 327	60 061	(3 734)	-6%	71 864
Environmental protection		211	334	334	84	162	284	(122)	-43%	334
Trading services		787 078	869 566	899 120	65 663	655 041	749 956	(94 915)	-13%	899 120
Energy sources		536 941	591 618	623 279	47 625	462 168	519 564	(57 397)	-11%	623 279
Water management		93 915	102 938	104 274	7 514	77 512	87 104	(9 593)	-11%	104 274
Waste water management		90 891	105 481	96 778	6 337	70 133	80 851	(10 717)	-13%	96 778
Waste management		65 330	69 529	74 789	4 187	45 228	62 437	(17 209)	-28%	74 789
Other		1 268	950	1 577	62	410	1 328	(918)	-69%	1 577
Total Expenditure - Functional	3	1 396 358	1 617 631	1 625 056	109 532	1 169 557	1 356 585	(187 029)	-14%	1 625 056
Surplus/ (Deficit) for the year		55 162	46 468	82 709	(9 500)	(10 533)	71 186	(81 719)	-115%	82 709

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

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

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	1 055	1 210	1 210	87	994	1 011	(17)	-1,7%	1 210
Vote 2 - Municipal Manager		500	500	500	-	-	418	(418)	-100,0%	500
Vote 3 - Strategic Support Services		1 051	719	1 704	5	436	1 425	(989)	-69,4%	1 704
Vote 4 - Financial Services		283 665	291 918	294 998	17 468	258 827	246 632	12 195	4,9%	294 998
Vote 5 - Community Services		138 665	317 119	300 812	1 684	50 605	251 493	(200 888)	-79,9%	300 812
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		613 270	640 719	648 954	54 790	499 774	542 556	(42 782)	-7,9%	648 954
Vote 8 - Planning, Development and Integrated Services		413 313	411 914	459 587	25 998	348 388	384 236	(35 848)	-9,3%	459 587
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 451 520	1 664 099	1 707 764	100 033	1 159 024	1 427 771	(268 748)	-18,8%	1 707 764
Expenditure by Vote										
Vote 1 - Council General	1	39 717	42 692	42 888	2 947	30 861	35 802	(4 941)	-13,8%	42 888
Vote 2 - Municipal Manager		17 096	13 522	13 614	885	9 592	11 365	(1 773)	-15,6%	13 614
Vote 3 - Strategic Support Services		102 053	102 538	87 686	6 011	65 581	73 200	(7 619)	-10,4%	87 686
Vote 4 - Financial Services		131 541	144 676	105 534	6 597	69 218	88 099	(18 882)	-21,4%	105 534
Vote 5 - Community Services		215 122	332 222	300 571	11 612	203 207	250 914	(47 707)	-19,0%	300 571
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		549 040	605 833	685 966	52 771	512 683	572 640	(59 957)	-10,5%	685 966
Vote 8 - Planning, Development and Integrated Services		341 787	376 147	388 796	28 711	278 416	324 564	(46 149)	-14,2%	388 796
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 396 358	1 617 631	1 625 056	109 532	1 169 557	1 356 585	(187 029)	-13,8%	1 625 056
Surplus/ (Deficit) for the year	2	55 162	46 468	82 709	(9 500)	(10 533)	71 186	(81 719)	-114,8%	82 709

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) - M10 April										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue										
Exchange Revenue		871 574	938 550	965 834	84 668	775 647	805 011	(29 364)	-4%	965 834
Service charges - Electricity		543 810	612 204	623 822	54 526	487 247	519 839	(32 591)	-6%	623 822
Service charges - Water		110 405	115 599	117 264	12 001	94 649	97 720	(3 071)	-3%	117 264
Service charges - Waste Water Management		99 186	92 642	101 541	8 286	90 185	84 617	5 568	7%	101 541
Service charges - Waste management		54 422	50 190	56 500	4 685	49 560	47 083	2 477	5%	56 500
Sale of Goods and Rendering of Services		5 736	6 164	5 741	571	5 378	4 810	567	12%	5 741
Agency services		8 949	9 391	9 391	657	7 808	7 842	(34)	0%	9 391
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 962	16 030	16 030	1 445	13 112	13 389	(277)	-2%	16 030
Interest earned from Current and Non Current Assets		18 373	19 522	19 522	1 653	15 046	16 301	(1 256)	-8%	19 522
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		8 979	9 109	9 109	717	8 774	7 637	1 137	15%	9 109
Licence and permits		-	-	-	-	-	-	-	-	-
Exchange: Operational Revenue		7 753	7 700	6 914	127	3 888	5 772	(1 885)	-33%	6 914
Non-Exchange Revenue		482 199	671 139	663 124	15 365	383 377	552 627	(169 250)	-31%	663 124
Property rates		197 548	200 977	207 468	14 093	182 075	172 890	9 185	5%	207 468
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		72 714	253 897	242 897	1	145	202 422	(202 277)	-100%	242 897
Licence and permits		2 926	4 468	3 485	284	2 912	2 905	7	0%	3 485
Transfer and subsidies - Operational		185 954	198 836	196 144	-	188 382	163 453	24 928	15%	196 144
Interest		3 436	3 643	3 643	313	2 999	3 043	(44)	-1%	3 643
Fuel Levy		-	-	-	-	-	-	-	-	-
Non-Exchange: Operational Revenue		7 633	7 763	7 932	674	6 864	6 615	248	4%	7 932
Gains on disposal of Assets		2 155	1 555	1 555	-	-	1 299	(1 299)	-100%	1 555
Other Gains		9 834	(0)	(0)	-	-	(0)	0	-100%	(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		1 353 773	1 609 689	1 628 958	100 033	1 159 024	1 357 638	(198 614)	-15%	1 628 958
Expenditure By Type										
Employee related costs		396 107	456 828	416 824	32 522	316 062	348 385	(32 323)	-9%	416 824
Remuneration of councillors		20 467	21 757	21 757	1 726	17 778	18 187	(409)	-2%	21 757
Bulk purchases - electricity		454 652	487 184	522 184	39 815	393 305	435 155	(41 850)	-10%	522 184
Inventory consumed		50 154	46 872	48 850	5 323	38 535	40 832	(2 297)	-6%	48 850
Debt impairment		115 605	220 011	121 511	-	91 133	101 259	(10 126)	-10%	121 511
Depreciation and amortisation		101 941	105 208	105 208	9 162	92 884	88 138	4 746	5%	105 208
Interest charges		31 254	39 842	39 842	2 879	30 612	33 279	(2 667)	-8%	39 842
Contracted services		126 490	127 393	134 129	13 162	82 088	111 954	(29 867)	-27%	134 129
Transfers and subsidies		3 069	7 711	7 546	242	2 831	6 300	(3 469)	-55%	7 546
Irrecoverable debts written off		-	19	87 519	81	32 379	72 933	(40 554)	-56%	87 519
Operational costs		94 100	100 614	115 494	4 620	71 949	96 616	(24 667)	-26%	115 494
Losses on Disposal of Assets		1 370	4 125	4 125	1	1	3 489	(3 488)	-100%	4 125
Other Losses		1 150	67	67	-	-	59	(59)	-100%	67
Total Expenditure		1 396 358	1 617 631	1 625 056	109 532	1 169 557	1 356 585	(187 029)	-14%	1 625 056
Surplus/(Deficit)		(42 585)	(7 942)	3 902	(9 500)	(10 533)	1 052	(11 586)	(0)	3 902
Transfers and subsidies - capital (monetary allocations)		97 746	54 410	78 806	-	-	70 133	(70 133)	(0)	78 806
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		55 162	46 468	82 709	(9 500)	(10 533)	71 186			82 709
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		55 162	46 468	82 709	(9 500)	(10 533)	71 186			82 709
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		55 162	46 468	82 709	(9 500)	(10 533)	71 186			82 709
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		55 162	46 468	82 709	(9 500)	(10 533)	71 186			82 709

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M10 April				
Ref	Description	Variances greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Sale of Goods and Rendering of Services	12%	The Sale of Goods and Rendering of Services are higher than anticipated.	
	Rental from Fixed Assets	15%	The Rental from Fixed Assets are done on an ad-hoc basis based on the demand from clients.	
	Exchange: Operational Revenue	-33%	Exchange: Operational Revenue for April 2025 are pro-rata less than anticipated.	
	Fines, penalties and forfeits	-100%	Traffic fines are underperforming with 100 % of the budgeted amount. Traffic revenue will be updated during the finalization of the Annual Financial Statements.	
	Transfer and subsidies - Operational	15%	The equitable share has been fully recognised for the year under review.	
	Gains on disposal of Assets	-100%	No disposal of assets were done for the financial year under review.	
	Other Gains (allocations)	-100%	Actuarial gains and losses are done at financial year-end.	
		-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	Expenditure By Type			
	Bulk purchases - electricity	-10%	Electricity purchases till April 2025 are pro-rata less than anticipated.	
	Debt impairment	-10%	Debt impairment till April 2025 are pro-rata less than anticipated.	
	Contracted services	-27%	Expenditure on contracted and outsourced services till April 2025 are pro-rata less than anticipated.	
	Transfers and subsidies	-55%	Monetary allocations to individuals and organisations till April 2025 are pro-rata less than anticipated.	
	Irrecoverable debts written off	-56%	The accounting treatment for irrecoverable debt owned by ingedient consumers.	
	Operational costs	-26%	Expenditure on SALGA membership fees and Commision to Third Party Vendors are less than budgeted.	
	Losses on Disposal of Assets	-100%	No disposal of assets were done for the financial year under review.	
	Other Losses	-100%	Actuarial gains and losses are done at financial year-end.	
3	Capital Expenditure			
	Total Capital Expenditure	-31%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	1%	The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance and the revenue was review during the adjustment budget	
	Property rates	-20%	Credit processes in place to follow up. Need to investigate the ZZ receipts after month end - this can have an indication on the % received.	
	Other revenue	23%	Normal credit control processes has however been implemented	
	Government - Operating	0%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	-14%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Interest	-7%	Investment process been done monthly	
	Suppliers	0%	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	45%	Small amount paid related to expenditure on Housing projects and Grant-In Aid.	
	Capital assets	8%	Demand Management Plan in progress/ tenders advertise etc. Possible roll over for projects that will be ongoing in the new financial year in progress .	
	Consumer deposits	3%	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) - M10 April										
Vote Description	Ref	2023/24			Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		7	5	5	-	-	5	(5)	-100%	5
Vote 2 - Municipal Manager		173	5	5	-	-	5	(5)	-100%	5
Vote 3 - Strategic Support Services		2 270	2 155	2 412	241	1 586	2 270	(684)	-30%	2 412
Vote 4 - Financial Services		85	-	-	-	-	-	-	-	-
Vote 5 - Community Services		1 103	6 005	2 534	-	90	2 385	(2 295)	-96%	2 534
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		71 627	41 797	34 158	554	14 451	32 147	(17 695)	-55%	34 158
Vote 8 - Planning, Development and Integrated Services		107 826	65 684	73 764	4 278	40 571	69 420	(28 850)	-42%	73 764
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	183 091	115 651	112 879	5 072	56 698	106 231	(49 533)	-47%	112 879
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		2 915	4 265	65	-	11	50	(39)	-78%	65
Vote 4 - Financial Services		927	1 405	1 640	-	236	1 267	(1 031)	-81%	1 640
Vote 5 - Community Services		3 935	23 673	3 762	223	393	2 906	(2 513)	-86%	3 762
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		1 241	750	58 485	5 304	52 406	45 182	7 224	16%	58 485
Vote 8 - Planning, Development and Integrated Services		42 512	41 693	36 350	1 404	16 229	28 082	(11 854)	-42%	36 350
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	51 530	71 786	100 302	6 931	69 274	77 487	(8 213)	-11%	100 302
Total Capital Expenditure	3	234 621	187 437	213 181	12 003	125 972	183 719	(57 746)	-31%	213 181
Capital Expenditure - Functional Classification										
Governance and administration		4 764	5 785	15 738	241	7 287	15 345	(8 059)	-53%	15 738
Executive and council		180	10	10	-	-	10	(10)	-100%	10
Finance and administration		4 584	5 775	15 728	241	7 287	15 335	(8 049)	-52%	15 728
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 374	31 460	28 998	338	11 470	24 233	(12 763)	-53%	28 998
Community and social services		1 903	888	1 770	8	121	1 582	(1 461)	-92%	1 770
Sport and recreation		2 311	14 543	21 945	116	11 065	17 950	(6 886)	-38%	21 945
Public safety		157	10 030	2 884	215	221	2 700	(2 478)	-92%	2 884
Housing		1 003	6 000	2 400	-	62	2 000	(1 938)	-97%	2 400
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		45 952	41 613	64 442	5 516	57 582	54 415	3 167	6%	64 442
Planning and development		85	5	5	-	-	5	(5)	-100%	5
Road transport		45 867	41 608	64 437	5 516	57 582	54 410	3 172	6%	64 437
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		178 531	108 579	104 002	5 908	49 634	89 726	(40 092)	-45%	104 002
Energy sources		78 411	48 245	28 049	333	9 078	32 317	(23 239)	-72%	28 049
Water management		23 156	14 619	21 973	125	11 731	12 071	(340)	-3%	21 973
Waste water management		75 988	44 715	53 067	5 239	28 049	44 424	(16 375)	-37%	53 067
Waste management		976	1 000	914	211	776	914	(138)	-15%	914
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	234 621	187 437	213 181	12 003	125 972	183 719	(57 746)	-31%	213 181
Funded by:										
National Government		67 680	54 410	48 969	3 731	31 844	44 981	(13 138)	-29%	48 969
Provincial Government		30 067	-	29 337	3 423	9 499	24 448	(14 949)	-61%	29 337
District Municipality		-	-	500	-	-	417	(417)	-100%	500
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		97 746	54 410	78 806	7 154	41 343	69 846	(28 503)	-41%	78 806
Borrowing	6	56 598	48 706	45 047	1 799	22 266	37 454	(15 188)	-41%	45 047
Internally generated funds		80 276	84 321	89 327	3 050	62 363	76 419	(14 056)	-18%	89 327
Total Capital Funding	7	234 621	187 437	213 181	12 003	125 972	183 719	(57 746)	-31%	213 181

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M10 April						
Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		218 673	65 082	65 082	194 932	65 082
Trade and other receivables from exchange transactions		92 931	184 460	184 460	82 170	184 460
Receivables from non-exchange transactions		32 502	96 776	96 776	25 149	96 776
Current portion of non-current receivables		6 219	2 298	2 298	6 219	2 298
Inventory		19 273	13 684	13 684	26 277	13 684
VAT		5 997	6 084	6 084	-	6 084
Other current assets		122	432	432	122	432
Total current assets		375 718	368 815	368 815	334 870	368 815
Non current assets						
Investments		-	-	-	-	-
Investment property		99 934	64 495	64 495	99 934	64 495
Property, plant and equipment		2 694 268	2 675 771	2 675 771	2 671 998	2 675 771
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		36 631	-	-	36 631	-
Intangible assets		3 861	2 313	2 313	3 797	2 313
Trade and other receivables from exchange transactions		-	2 903	2 903	-	2 903
Non-current receivables from non-exchange transactions		6 091	-	-	6 091	-
Other non-current assets		-	36 631	36 631	-	36 631
Total non current assets		2 840 784	2 782 113	2 782 113	2 818 451	2 782 113
TOTAL ASSETS		3 216 502	3 150 927	3 150 927	3 153 322	3 150 927
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		32 822	23 011	23 011	39 362	23 011
Consumer deposits		4 657	5 083	5 083	4 829	5 083
Trade and other payables from exchange transactions		159 207	115 939	115 939	70 628	115 939
Trade and other payables from non-exchange transactions		-	-	-	-	-
Provision		54 355	53 632	53 632	49 625	53 632
VAT		-	-	-	-	-
Other current liabilities		-	-	-	-	-
Total current liabilities		251 040	197 665	197 665	164 443	197 665
Non current liabilities						
Financial liabilities		301 250	299 451	299 451	277 415	299 451
Provision		229 092	377 740	377 740	229 092	377 740
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		530 343	677 191	677 191	506 507	677 191
TOTAL LIABILITIES		781 382	874 856	874 856	670 950	874 856
NET ASSETS	2	2 435 120	2 276 072	2 276 072	2 482 372	2 276 072
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 435 120	2 222 207	2 222 207	2 482 372	2 222 207
Reserves and funds		-	53 865	53 865	-	53 865
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 435 120	2 276 072	2 276 072	2 482 372	2 276 072

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates		200 983	190 552	196 588	12 612	123 967	154 228	(30 261)	-20%	190 552
Service charges		809 040	843 939	870 661	78 373	733 827	725 252	8 575	1%	843 939
Other revenue		21 474	59 546	61 526	15 815	205 252	167 321	37 931	23%	57 511
Transfers and Subsidies - Operational		187 216	198 836	194 392	1 464	194 121	193 720	401	0%	201 272
Transfers and Subsidies - Capital		97 659	54 410	78 240	-	61 703	71 905	(10 202)	-14%	54 323
Interest		31 838	35 553	35 553	3 097	28 158	30 161	(2 003)	-7%	35 553
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1 060 816)	(1 244 859)	(1 264 241)	(119 299)	(1 182 611)	(1 181 284)	1 327	0%	(1 244 859)
Interest		(28 217)	(38 204)	(36 204)	-	(35 410)	(36 187)	(777)	2%	(38 204)
Transfers and Subsidies		(3 069)	(7 711)	(7 810)	(242)	(2 831)	(5 180)	(2 349)	45%	(7 711)
NET CASH FROM/(USED) OPERATING ACTIVITIES		256 108	92 061	128 706	(8 178)	126 177	119 935	(6 241)	-5%	92 374
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 490	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(1 146)	100	100	0	132	156	(24)	-15%	100
Decrease (increase) in non-current investments		(14 767)	-	-	-	-	-	-	-	-
Payments										
Capital assets		(250 957)	(187 437)	(217 460)	(12 003)	(125 972)	(136 582)	(10 609)	8%	(225 438)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(263 381)	(187 337)	(217 360)	(12 003)	(125 840)	(136 426)	(10 586)	8%	(225 338)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		74 000	48 206	48 206	-	-	-	-	-	48 206
Increase (decrease) in consumer deposits		(31)	150	150	90	179	174	5	3%	150
Payments										
Repayment of borrowing		(22 208)	(23 011)	(27 097)	-	(23 835)	(27 097)	(3 261)	12%	(23 011)
NET CASH FROM/(USED) FINANCING ACTIVITIES		51 760	25 346	21 260	90	(23 657)	(26 923)	(3 266)	12%	25 346
NET INCREASE/ (DECREASE) IN CASH HELD		44 488	(69 931)	(67 394)	(20 091)	(23 320)	(43 413)			(107 618)
Cash/cash equivalents at beginning:		148 753	135 013	218 237		218 237	218 237			218 237
Cash/cash equivalents at month/year end:		193 241	65 082	150 843		194 917	174 824			110 619

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April													
Description	NT Code	Budget Year 2024/25									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total			Total over 90 days
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	9 083	5 059	2 684	1 924	1 993	1 811	9 051	33 534	65 139	48 313	12 133	52 250
Trade and Other Receivables from Exchange Transactions - Electricity	1300	30 557	3 675	1 353	924	725	194	624	5 897	43 947	8 362	264	6 254
Receivables from Non-exchange Transactions - Property Rates	1400	10 081	1 814	1 138	973	869	773	7 493	21 735	44 877	31 843	1 747	32 181
Receivables from Exchange Transactions - Waste Water Management	1500	7 168	2 341	2 010	1 891	1 822	1 731	8 884	36 418	61 264	49 745	10 058	52 250
Receivables from Exchange Transactions - Waste Management	1600	5 065	1 393	1 217	1 165	1 100	1 074	5 479	20 742	37 234	29 560	6 189	32 199
Receivables from Exchange Transactions - Property Rental Debtors	1700	607	642	342	306	300	292	1 557	8 762	12 808	11 217	2 288	14 316
Interest on Arrear Debtor Accounts	1810	175	4	84	137	185	223	2 294	51 165	54 267	54 004	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(9 397)	627	651	531	450	448	4 392	27 195	24 907	33 026	1 910	32 009
Total By Income Source	2000	53 339	15 556	9 478	7 849	7 454	6 546	39 773	204 447	344 442	266 070	34 590	221 460
2023/24 - totals only		73 585	18 103	206	6 681	6 436	5 517	31 525	156 100	298 152	206 258	38 162	196 621
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 317	2 165	499	294	165	241	1 149	1 371	9 202	3 220	–	–
Commercial	2300	10 849	1 057	350	155	160	69	846	4 032	17 518	5 262	–	–
Households	2400	32 898	11 082	7 596	6 537	6 451	6 070	35 867	186 058	292 558	240 982	34 590	221 460
Other	2500	6 275	1 252	1 032	862	679	1 912	12 985	25 164	16 605	–	–	–
Total By Customer Group	2600	53 339	15 556	9 478	7 849	7 454	6 546	39 773	204 447	344 442	266 070	34 590	221 460

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

	April 2025	March 2025	February 2025
Gross consumer debtors, as per debtors age analysis	344 442 233	336 296 591	327 629 156
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)	-18 447 393	-17 225 547	-15 925 432
Net consumers debtors:	102 711 337	95 787 541	88 420 222

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 April 2025.

1. Debtors Age Analysis

The outstanding debtors of the municipality reflects an amount of R 344 442 233 outstanding debt which represents a 13.8 % growth when compared to R302 643 823 in April 2024. Debt totalling R 34 590 130 has been written off during the period ending 30 April 2025. Total arrear debt amounts to R276 887 441 while R243 172 575 is older than 90 days. R79 286 041 or 29 % of the total arrear debt is with attorneys for debt collection.

The collection rate for July to April 2025 is 90%. The debtor's collection days ratio is 40 days. A concerted effort has been made to reduce the debtor's book by implementing various credit control actions.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

This report serves to inform the Council on the processes of Credit Control for the month of April 2025.

- 6 850 SMSs were sent during the month to clients with arrear accounts to the value of R135 611 693 while 1243 final demands with arrears to the value of R39 199 947 were emailed.
- 58 Arrangements with clients owing to the value of R1 288 764 were concluded during the month.
- 20 conventional electricity disconnections were performed during the month.
- R1 227 809.70 was recovered through pre-paid electricity restrictions on non-indigent clients where for each R10 used to buy prepaid electricity 60% /R6 or each R10 used to buy pre-paid electricity 90% (R9) is redirected towards the payment of your arrear debt, and 30% for Indigent households.
- There were 18 phone call reminders made to clients with arrears on their accounts.
- There are currently 6 accounts owing R 49 372 with section 58 Magistrate Courts Act Garnishee Orders which were entered.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

As at 30 April 2025 there was a total of 7 743 approved indigents in the indigent register. These indigent clients owed the municipality R15 817 505 with R10 784 623 being in arrears. Subsidies from July 2024 to April 2025 were allocated for the following services:

- Refuse Removal R 10 830 155
- Property Rates R 7 087 910
- Sewerage R 16 623 192
- Electricity R 5 652 357
- Water R 26 420 116
- Rental of Municipal Properties R 8 313 710

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.4 Debt Collection

This report serves to inform the council on the progress made by the attorneys on debt collection, for April 2025.

Attorneys

- The outstanding handed over debt as at 30 April 2025 was R 55 106 603 made up of 566 accounts. 126 accounts with a balance of R24 179 438 have been handed over to Steyn Attorneys, while 440 accounts with a balance of R30 927 165 are still with Meyer and Botha Attorneys
- An amount of R53 221.36 (Meyer and Botha Attorneys) and R209 300.00 (Steyn Attorneys) was received as payments from the handed over accounts while an amount of R3 672.27 (6% commission VAT inclusive) to Meyer and Botha while an amount of R7 220.85 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, R2500.76 Sheriff Fees for 5 clients, R1704.30 Judgement Fees on 2 clients, R96.05 Section 65A (2) Fees on 1 client, R680.80 Section 65A (1) Fees on 2 clients and R108.10 Certificate -Sect 65A (1) Fees on 2 clients.
- Meyer and Botha was paid R6 481.40 on 65A (1) Fees for 13 clients, R4 369.31 Court appearance fees for 65A (1) for 11 clients, R4 698.90 Judgement fees for 9 clients, R3 574.89 Court appearance Judgement for 9 clients, R 793.50 Warrant of execution on 2 clients.
- All the costs listed above have been charged against the accounts of the clients concerned.

5.2.5 Arrears Councillors

A list of the accounts is available for scrutiny in the office of the Speaker. The following information was extracted from the list for April 2025:

- A total of R16 031 was deducted from the salaries of Councilors who owed a total of R48 222. R2 260 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from 1 councilor with an automatic arrangement with a balance of R34 451. R13 771 was deducted from 12 Councilors, with 13 accounts, who did not pay their debt of R 13 771 by due date.

5.2.6 Arrears Employees

- A total of R69 428 was deducted from the salaries of officials who owed total of R483 654. R 25 237 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from 16 officials with an automatic arrangement with a balance of R 428 922, while R44 191 was deducted from 74 officials who did not pay their debt of R44 191 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 - M10 April												
R thousands	Description	NT Code	Budget Year 2024/25							Over 1 Year	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			
Creditors Age Analysis By Customer Type												
	Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	
	Bulk Water	0200	-	-	-	-	-	-	-	-	-	
	PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
	VAT (output less input)	0400	(111 711)	-	-	-	-	-	-	(111 711)	-	
	Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
	Loan repayments	0600	-	-	-	-	-	-	-	-	-	
	Trade Creditors	0700	-	-	(125)	-	-	-	-	(125)	-	
	Auditor General	0800	-	-	-	-	-	-	-	-	-	
	Other	0900	5	5	-	-	-	-	-	10	-	
	Total By Customer Type	1000	(111 706)	5	(125)	-	-	-	-	(111 827)	-	

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 - M10 April														
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 ¹	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
First National Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	22 Jul 2024	-	-	-	-	-
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	23 Jul 2024	-	-	-	-	-
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	21 Aug 2024	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	20 Sep 2024	-	-	-	-	-
Neobank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	12 Aug 2024	-	-	-	-	-
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	12 Aug 2024	-	-	-	-	-
ABSA Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
Neobank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
First National Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Oct 2024	-	-	-	-	-
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Oct 2024	-	-	-	-	-
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	8 Nov 2024	-	-	-	-	-
Neobank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	11 Nov 2024	-	-	-	-	-
First National Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	9 Dec 2024	-	-	-	-	-
Standard Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Dec 2024	-	-	-	-	-
ABSA Bank		6 Months	Fixed Deposit	Yes	Yes	Yes	No	No	6 Jan 2025	-	-	-	-	-
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	10 Jan 2025	-	-	-	-	-
Neobank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Feb 2025	-	-	-	-	-
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Feb 2025	-	-	-	-	-
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Mar 2025	-	-	-	-	-
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Mar 2025	-	-	-	-	-
ABSA Bank		6 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Jun 2025	5 000	36	-	-	5 036
Neobank		8 Months	Fixed Deposit	Yes	Yes	Yes	No	No	11 Aug 2025	5 000	35	-	-	5 035
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	30 Jun 2025	5 000	35	-	-	5 035
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	30 Jun 2025	5 000	35	-	-	5 035
Neobank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	28 Jul 2025	5 000	34	-	-	5 034
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	28 Aug 2025	5 000	35	-	-	5 035
Neobank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	29 Sep 2025	5 000	35	-	-	5 035
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	29 Sep 2025	5 000	35	-	-	5 035
Neobank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	25 Apr 2025	5 000	26	(5 000)	-	26
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	27 Oct 2025	5 000	35	-	-	5 035
Neobank		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	-	37	10 000	-	10 037
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	15 Dec 2025	-	18	5 000	-	5 018
Municipality sub-total										60 000	464	10 000	-	70 464
TOTAL INVESTMENTS AND INTEREST	2									60 000	464	10 000	-	70 464

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 30 April 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 April 2025 at the following A1 Banks as prescribed by Council's Investment Policy:</u>	
ABSA	R 30 000 000,00
NEDBANK	R 20 000 000,00
FNB	R -
STANDARD	R 20 000 000,00
INVESTEC	R -
	R 70 000 000,00
ABSA LT	R -
	R 70 000 000,00

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance as at 01/07/2024	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
23/Apr/24	FNB	76205886727	8,74%	90	22/Jul/24	0,00	5 000 000		5 000 000	0
23/Apr/24	STANDARD	288460898-107	9,150%	91	23/Jul/24	0,00	10 000 000		10 000 000	0
23/Apr/24	ABSA	2081567043	9,28%	120	21/Aug/24	0,00	5 000 000		5 000 000	0
23/Apr/24	ABSA	2081567491	9,39%	150	20/Sep/24	0,00	5 000 000		5 000 000	0
10/Jul/24	NEDBANK	03/7881531576/329	8,87%	33	12/Aug/24	0,00		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-108	9,000%	33	12/Aug/24	0,00		5 000 000	5 000 000	0
10/Jul/24	ABSA	20891675062	8,71%	62	10/Sep/24	0,00		5 000 000	5 000 000	0
10/Jul/24	NEDBANK	03/7881531576/330	8,92%	62	10/Sep/24	0,00		5 000 000	5 000 000	0
10/Jul/24	FNB	76206461495	8,65%	62	10/Sep/24	0,00		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-109	9,050%	62	10/Sep/24	0,00		5 000 000	5 000 000	0
10/Jul/24	ABSA	2081675101	9,08%	92	10/Oct/24	0,00		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-110	9,125%	92	10/Oct/24	0,00		5 000 000	5 000 000	0
10/Jul/24	ABSA	2081675347	9,22%	121	8/Nov/24	0,00		5 000 000	5 000 000	0
10/Jul/24	NEDBANK	03/7881531576/331	9,05%	124	11/Nov/24	0,00		5 000 000	5 000 000	0
10/Jul/24	FNB	76206461742	8,79%	152	9/Dec/24	0,00		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-111	9,300%	153	10/Dec/24	0,00		5 000 000	5 000 000	0
10/Jul/24	ABSA	2081675436	9,40%	180	6/Jan/25	0,00		5 000 000	5 000 000	0
10/Dec/24	STANDARD	288460898-112	8,475%	31	10/Jan/25	0,00		10 000 000	10 000 000	0
10/Dec/24	NEDBANK	03/7881531576/332	8,22%	62	10/Feb/25	0,00		5 000 000	5 000 000	0
10/Dec/24	STANDARD	288460898-113	8,525%	62	10/Feb/25	0,00		5 000 000	5 000 000	0
10/Dec/24	ABSA	2081865479	8,47%	90	10/Mar/25	0,00		10 000 000	10 000 000	0
10/Dec/24	STANDARD	288460898-114	8,550%	90	10/Mar/25	0,00		10 000 000	10 000 000	0
10/Dec/24	ABSA	2081865762	8,64%	182	10/Jun/25	35 506,85		5 000 000		5 000 000
10/Dec/24	NEDBANK	03/7881531576/333	8,42%	244	11/Aug/25	34 602,74		5 000 000		5 000 000
28/Jan/25	ABSA	2081925364	8,47%	153	30/Jun/25	34 808,22		5 000 000		5 000 000
28/Jan/25	STANDARD	288460898-115	8,500%	153	30/Jun/25	34 931,51		5 000 000		5 000 000
28/Jan/25	NEDBANK	03/7881531576/334	8,300%	181	28/Jul/25	34 109,59		5 000 000		5 000 000
28/Jan/25	ABSA	2081925097	8,51%	212	28/Aug/25	34 972,60		5 000 000		5 000 000
28/Jan/25	NEDBANK	03/7881531576/335	8,400%	244	29/Sep/25	34 520,55		5 000 000		5 000 000
28/Jan/25	STANDARD	288460898-116	8,450%	244	29/Sep/25	34 726,03		5 000 000		5 000 000
25/Feb/25	NEDBANK	03/7881531576/336	8,02%	59	25/Apr/25	26 367,12		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/Sep/25	36 712,33		10 000 000		10 000 000
15/Apr/25	ABSA	2082032859	8,34%	244	15/Dec/25	18 279,45		5 000 000		5 000 000
Sub Total						463 591,79	25 000 000	180 000 000	135 000 000	70 000 000
						463 591,79	25 000 000,00	180 000 000	135 000 000	70 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month April 2025.

Funds Allocations

The schedule reflecting council's Investments of R 70 000 000 as at 30 April 2025. (R25 000 000 at 30 June 2024).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are all	30/06/2024		Monthly Report 30/04/2025	
	Liability	Cash back	Liability	Cash back
			218 241 140	
Unutilized grants	17 597 475	17 597 475	38 352 251	38 352 251
Consumer and Sundry deposits	5 500 670	5 500 670	5 783 233	5 783 233
External loans unspent	15 160 306	15 160 306	-7 106 080	-7 106 080
EFF Accumulated Depreciation	6 500 000	6 500 000	4 400 000	4 400 000
Self Insurance Reserve	22 420 711	22 420 711	23 383 463	23 383 463
Capital Replacement reserve	51 162 571	51 162 571	59 926 508	59 926 508
Retained surplus (unidentified dep.)	8 156 893	8 156 893	9 552 666	9 552 666
Performance Bonus Provison	1 084 317	1 084 317	1 172 866	1 172 866
Set aside for retention	10 416 530	10 416 530	10 924 792	10 924 792
Set aside for Creditor payments	30 982 000	38 150 746	31 250 000	40 801 041
Provision for leave Payment	8 246 000	8 246 000	7 726 000	7 726 000
	-		-	
	177 227 473	184 396 219	185 365 698	194 916 739
Cash Surplus (Deficit)		7 168 746		9 551 041
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2024		30/04/2025	
ABSA	10 000 000		30 000 000	
Nedbank	0		20 000 000	
First National Bank	5 000 000		0	
Standard Bank	10 000 000		20 000 000	
Investec	0		0	
Total short term	25 000 000		70 000 000	
Bank and Cash	193 226 155		124 901 754	
Cash on hand	14 985		14 985	
Loan payments - out of own funding	-		-	
	218 241 140		194 916 739	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in April 2025.

Attached in annexure is the computerised bank reconciliation for April 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 APRIL 2025				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/04/2025				154 992 608,50
Deposits for April 2025				114 957 595,50
Interest for April 2025				1 494 718,38
Payments for March/April 2025				(146 543 168,32)
Balance as per Cash Book at 30/04/2025				<u>124 901 754,06</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		154 992 608,50	154 992 608,50
40101012691	Movements		114 957 595,50	
40101012692	Movements		(146 543 168,32)	
40101012693	Movements		1 494 718,38	(30 090 854,44)
Balance as per Ledger at 30/04/2025				<u>124 901 754,06</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 30/04/2025				143 724 237,27
Cash on Hand	Not yet Banked			2 163 225,30
Outstanding Payments				(7 337 931,35)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(7 411 144,80)		
	April 2025	(6 486 868,66)	(13 898 013,46)	(13 898 013,46)
Deposits receipted in Duplicate				0,00
Other Items				(67 929,27)
Cash Surpluses / Shortages	Iro Payments Received			135 679,88
Adjustments to be Made for Apr 2025	Bank Charges	(182 485,69)	(182 485,69)	182 485,69
Balance as per Cash Book at 30/04/2025				<u>124 901 754,06</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 30 APRIL 2025				
				TOTAL
Balance as per Bank Statement at 01/04/2025				178 698 086,86
Payments for April 2025				(143 231 831,88)
Interest for April 2025				1 494 718,38
Deposits for April 2025				114 826 175,82
Other Adjustments / Transactions				150 745,25
Other Adjustments / Transactions now cleared				(3 300,00)
Direct Deposits from previous months Received				(14 767 968,07)
Direct Deposits not Received				6 486 868,66
Cash on Hand - 01/04/2025				2 233 967,55
Cash on Hand - 30/04/2025				(2 163 225,30)
Balance as per Bank Statements at 30/04/2025				<u>143 724 237,27</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with R17 597 475 unspent conditional grants, for the period April 2025, Conditional grants to the value of R 255 823 863 were received. The value of the unspent conditional grants at the end of April 2025 is R 38 352 251.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants	1,2									
National Government:		6 339	177 889	177 889	–	177 889	177 416	473	0,3%	3 495
Operational Revenue:General Revenue:Equitable Share		–	174 394	174 394	–	174 394	174 394	–	–	–
Operational:Revenue:General Revenue:Fuel Levy	3	–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 789	1 895	1 895	–	1 895	1 422	473	33,2%	1 895
Local Government Financial Management Grant [Schedule 5B]		1 550	1 600	1 600	–	1 600	1 600	–	–	1 600
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		16 747	19 864	15 504	981	13 752	14 040	(288)	-2,0%	18 754
Human Settlement Development Grant: Operating		100	6 370	2 941	–	–	–	–	–	–
Municipal Accreditation and Capacity Building Grant		491	–	227	981	1 478	1 703	(225)	-13,2%	1 807
Informal Settlements Upgrading Partnership Grant		–	–	–	–	–	–	–	–	497
Community Library Service Grant: Operating		143	11 504	11 504	–	11 504	11 504	–	–	200
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	200	210	–	210	210	–	–	11 504
Community Development Workers (CDW) Grant		94	94	157	–	94	157	(63)	-40,1%	94
Disaster Management Grant		1 103	–	–	–	466	–	466	–	466
Thusong Services Centre Grant		120	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		–	1 030	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Financial Management capacity grant		–	–	–	–	–	–	–	–	–
Fire Service Capacity Building Grant		–	466	466	–	–	466	(466)	-100,0%	–
Maintenance of Fire Equipment		–	–	–	–	–	–	–	–	120
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Title Deeds Restoration Grant		–	–	–	–	–	–	–	–	1 457
Provincial Earmarked (Accelerated) Grant Funding		2 772	–	–	–	–	–	–	–	2 609
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		700	–	–	–	–	–	–	–	–
District Municipality:		1 726	500	2 751	–	600	2 251	(1 651)	-73,3%	2 251
CWDM Operational Projects		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
CWDM Projects		–	–	–	–	–	–	–	–	–
CWDM Projects		1 726	500	2 751	–	600	2 251	(1 651)	-73,3%	2 251
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Other grant providers:		769	783	500	484	850	500	350	70,0%	500
Departmental Agencies and Accounts		769	663	500	484	850	500	350	70,0%	500
Non-profit Institutions		–	120	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	25 581	198 836	196 644	1 464	193 091	194 207	(1 116)	-0,6%	25 000
Capital Transfers and Grants										
National Government:		54 468	54 410	54 323	–	41 703	48 969	(7 266)	-14,8%	54 323
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 237	14 620	14 620	–	2 000	2 000	–	–	14 620
Municipal Infrastructure Grant [Schedule 5B]		35 062	39 790	39 703	–	39 703	39 703	–	–	39 703
Municipal Disaster Recovery Grant [Schedule 4B]		(0)	–	–	–	–	7 266	(7 266)	-100,0%	–
Water Services Infrastructure Grant [Schedule 5B]		(832)	–	–	–	–	–	–	–	–
Provincial Government:		36 270	–	29 337	–	21 030	28 559	(7 529)	-26,4%	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		1 100	–	2 092	–	1 030	1 030	–	–	–
Community Library Service Grant: Operating		1 170	–	888	–	–	–	–	–	–
Fire Service Capacity Building Grant		–	–	1 103	–	–	–	–	–	–
Human Settlement Development Grant		34 000	–	25 255	–	20 000	27 529	(7 529)	-27,4%	–
Emergency Municipal Load-Shedding Relief Grant		–	–	–	–	–	–	–	–	–
Provincial Earmarked (Accelerated) Grant Funding		–	–	–	–	–	–	–	–	–
Library Service Replacement Funding for Vulnerable Municipalities		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	500	(500)	-100,0%	–
Specify (Add grant description)		–	–	–	–	–	500	(500)	-100,0%	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	90 738	54 410	83 660	–	62 733	78 028	(15 295)	-19,6%	54 323
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	116 319	253 246	280 304	1 464	255 824	272 235	(16 412)	-6,0%	79 323

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
Operational Revenue:General Revenue:Equitable Share		-	(174 394)	(174 394)	-	(174 394)	(174 394)	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 789	(1 895)	(1 895)	-	(1 895)	(1 422)	(473)	33,2%	(1 895)
Local Government Financial Management Grant [Schedule 5B]		1 550	(1 600)	(1 600)	(280)	(1 289)	(1 600)	311	-19,4%	(1 600)
Provincial Government:		13 062	(19 664)	(15 504)	(1 020)	(10 159)	(14 040)	3 881	-27,6%	(16 381)
Human Settlement Development Grant: Operating		-	(6 370)	(2 941)	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant		543	-	(227)	-	(239)	(1 703)	1 463	-85,9%	(2 368)
Informal Settlements Upgrading Partnership Grant		415	-	-	-	-	-	-	-	(573)
Community Library Service Grant: Operating		143	(11 504)	(11 504)	(1 041)	(9 919)	(11 504)	1 585	-13,8%	(210)
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	(200)	(210)	-	-	(210)	210	-100,0%	(11 504)
Community Development Workers (CDW) Grant		113	(94)	(157)	-	-	(157)	157	-100,0%	(157)
Disaster Management Grant		15	-	-	-	-	-	-	-	(1 569)
Thusong Services Centre Grant		120	-	-	-	-	-	-	-	-
Regional Socio-Economic Project (RSEP) Grant		-	(1 030)	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	(466)	(466)	22	-	(466)	466	-100,0%	-
Provincial Earmarked (Accelerated) Grant Funding		15	-	-	-	-	-	-	-	-
Specify (Add grant description)		473	-	-	-	-	-	-	-	-
District Municipality:		500	(663)	(2 751)	-	-	(2 251)	2 251	-100,0%	(1 100)
CWDM Operational Projects		-	(663)	(2 751)	-	-	(2 251)	2 251	-100,0%	-
CWDM Projects		500	-	-	-	-	-	-	-	(1 100)
Other grant providers:		769	(620)	(500)	(484)	(850)	(500)	(350)	70,0%	(500)
Departmental Agencies and Accounts		769	(500)	(500)	(484)	(850)	(500)	(350)	70,0%	(500)
Non-profit Institutions		-	(120)	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		20 670	(198 836)	(196 644)	(1 784)	(188 587)	(194 207)	5 620	-2,9%	(21 476)
Capital expenditure of Transfers and Grants										
National Government:		63 680	(54 410)	(54 323)	(3 731)	(31 844)	(48 969)	17 125	-35,0%	(58 578)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 238	(14 620)	(14 620)	-	-	(2 000)	2 000	-100,0%	(14 620)
Municipal Infrastructure Grant [Schedule 5B]		35 062	(39 790)	(39 703)	(3 731)	(31 844)	(39 703)	7 859	-19,8%	(43 958)
Municipal Disaster Recovery Grant [Schedule 4B]		8 380	-	-	-	-	(7 266)	7 266	-100,0%	-
Provincial Government:		30 067	-	(29 337)	(3 423)	(9 497)	(28 559)	19 063	-66,7%	(2 980)
Regional Socio-Economic Project (RSEP) Grant		38	-	(2 092)	-	-	(1 030)	1 030	-100,0%	(2 092)
Community Library Service Grant		283	-	(888)	-	-	-	-	-	(888)
Fire Service Capacity Building Grant		-	-	(1 103)	-	-	-	-	-	-
Human Settlement Development Grant		29 745	-	(25 255)	(3 423)	(9 497)	(27 529)	18 033	-65,5%	-
District Municipality:		-	-	-	-	-	(500)	500	-100,0%	-
CWDM MONETARY CAPITAL PROJECTS		-	-	-	-	-	(500)	500	-100,0%	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		93 746	(54 410)	(83 660)	(7 154)	(41 341)	(78 028)	36 688	-47,0%	(61 557)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		114 417	(253 246)	(280 304)	(8 938)	(229 928)	(272 235)	42 308	-15,5%	(83 033)

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 30 April 2025, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2024/2025					April 2025				
	Unutilised Balance 01/07/2024	Debit Balance	Received 01/07/2024 30/04/2025	Other Income	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	Refunded	To Other Debtors	Balance 30/04/2025
National Government:-	-	-	219 592 000,00	-	-177 578 181,66	-31 843 697,47	-	-	10 170 120,87
Operating grants:-	-	-	177 889 000,00	-	-177 578 181,66	-	-	-	310 818,34
Equitable share	-	-	174 394 000,00	-	-174 394 000,00	-	-	-	-
Financial Management Grant	-	-	1 600 000,00	-	-1 289 181,66	-	-	-	310 818,34
EPWP: Expanded Public Works	-	-	1 895 000,00	-	-1 895 000,00	-	-	-	-
Capital grants:-	-	-	41 703 000,00	-	-	-31 843 697,47	-	-	9 859 302,53
Municipal Infrastructure Grant	-	-	39 703 000,00	-	-	-31 843 697,47	-	-	7 859 302,53
Integrated National Electrification Grant	-	-	2 000 000,00	-	-	-	-	-	2 000 000,00
Provincial Government:-	15 909 474,63	-	34 781 804,80	-	-10 461 022,09	-9 498 916,77	-4 837 210,26	-	25 894 130,31
Operating Grants plus Operating Housing:-	9 705 290,90	-	14 781 804,80	-2 133 000,00	-10 461 022,09	-	-4 837 210,26	-	7 055 863,35
Operating Grants Provincial	5 087 334,26	-	13 801 000,00	-2 133 000,00	-10 461 022,09	-	-219 253,62	-	6 075 058,55
Library Service Conditional Grant	-	-	11 504 000,00	-	-9 919 378,14	-	-	-	1 584 621,86
Proclaimed Roads	-	-	210 000,00	-	-	-	-	-	210 000,00
CDW Grant Operational Support	62 822,05	-	94 000,00	-	-58 844,56	-	-	-	97 977,49
Financial Management Capacity Building Grant	100 000,00	-	-	-	-	-	-100 000,00	-	-
Municipal Service Delivery and Capacity Building Grant	226 578,02	-	-	-	-146 037,55	-	-	-	80 540,47
Municipal Water Resilience Grant	119 253,62	-	-	-	-	-	-119 253,62	-	-
Municipal Accreditation and Capacity Building	75 480,57	-	497 000,00	-	-315 155,84	-	-	-	257 524,73
Provincial Earmarked (Accelerated) Grant Funding	3 400 000,00	-	-	-	-	-	-	-	3 400 000,00
Regional Socio-Economic Projects (RSEP) Programme	-	-	1 030 000,00	-1 030 000,00	-	-	-	-	-
Fire Service Capacity Building Grant	1 103 000,00	-	466 000,00	-1 103 000,00	-21 606,00	-	-	-	444 394,00
Operating Provincial Housing	4 617 956,64	-	980 804,80	-	-	-	-4 617 956,64	-	980 804,80
Title Deeds	1 861 116,94	-	-	-	-	-	-1 861 116,94	-	-
Human Settlement Development Grant (Beneficiaries): O	-	-	980 804,80	-	-	-	-	-	980 804,80
Informal Settlements Upgrading Partnership Grant	2 756 839,70	-	-	-	-	-	-2 756 839,70	-	-
Capital Grants:-Provincial	6 204 183,73	-	20 000 000,00	2 133 000,00	-	-9 498 916,77	-	-	18 838 266,96
	1 949 590,74	-	-	2 133 000,00	-	-	-	-	4 082 590,74
Library Service Conditional Grant	887 890,74	-	-	-	-	-	-	-	887 890,74
Regional Socio-Economic Projects (RSEP) Programme	1 061 700,00	-	-	1 030 000,00	-	-	-	-	2 091 700,00
Fire Service Capacity Building Grant	-	-	-	1 103 000,00	-	-	-	-	1 103 000,00
Capital - Grants Housing	4 254 592,99	-	20 000 000,00	-	-	-9 498 916,77	-	-	14 755 676,22
Housing	4 254 592,99	-	20 000 000,00	-	-	-9 498 916,77	-	-	14 755 676,22
Cape Winelands District Municipality:-	1 688 000,00	-	600 000,00	-	-	-	-	-	2 288 000,00
Operating grants:-	1 688 000,00	-	600 000,00	-	-	-	-	-	2 288 000,00
Cape Winelands District Municipality	1 688 000,00	-	600 000,00	-	-	-	-	-	2 288 000,00
Capital grants:-	-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-	-
Other Grants	-	-	850 057,76	-	-850 057,76	-	-	-	-
Operating grants:-	-	-	850 057,76	-	-850 057,76	-	-	-	-
LGWSETA	-	-	850 057,76	-	-850 057,76	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	17 597 474,63	-	255 823 862,56	-	-188 889 261,51	-41 342 614,24	-4 837 210,26	-	38 352 251,18
			255 823 862,56		-230 231 875,75				-
							GROSS BALANCE		38 352 251,18

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 - M10 April										
Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		16 575	17 750	17 750	1 401	14 522	14 835	(313)	-2%	17 750
Pension and UIF Contributions		1 230	1 294	1 294	107	1 105	1 081	24	2%	1 294
Medical Aid Contributions		271	293	293	29	255	245	10	4%	293
Motor Vehicle Allowance		359	397	397	29	292	332	(40)	-12%	397
Cellphone Allowance		1 869	1 860	1 860	148	1 473	1 554	(81)	-5%	1 860
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		164	164	164	13	130	137	(7)	-5%	164
Sub Total - Councillors		20 467	21 757	21 757	1 726	17 778	18 185	(407)	-2%	21 757
% increase	4		6,3%	6,3%						6,3%
Senior Managers of the Municipality										
Basic Salaries and Wages		12 144	9 881	9 881	836	8 327	8 259	68	1%	9 881
Pension and UIF Contributions		682	893	893	78	767	746	21	3%	893
Medical Aid Contributions		59	119	119	12	117	100	17	17%	119
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 478	1 486	1 486	121	1 145	1 242	(98)	-8%	1 486
Cellphone Allowance		278	346	346	22	216	289	(73)	-25%	346
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		269	343	343	7	74	286	(212)	-74%	343
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		14 909	13 067	13 068	1 076	10 646	10 922	(276)	-3%	13 068
% increase	4		-12,4%	-12,4%						-12,4%
Other Municipal Staff										
Basic Salaries and Wages		218 482	276 619	236 611	18 852	186 756	197 763	(11 007)	-6%	236 611
Pension and UIF Contributions		40 874	52 370	52 370	3 548	35 193	43 772	(8 579)	-20%	52 370
Medical Aid Contributions		23 506	31 693	31 693	2 124	20 394	26 490	(6 095)	-23%	31 693
Overtime		25 032	26 371	26 371	2 367	19 109	22 041	(2 932)	-13%	26 371
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 911	11 930	11 930	838	8 476	9 971	(1 496)	-15%	11 930
Cellphone Allowance		926	990	990	80	766	827	(62)	-7%	990
Housing Allowances		1 712	2 304	2 304	145	1 485	1 926	(441)	-23%	2 304
Other benefits and allowances		27 815	32 239	32 242	2 581	24 695	26 948	(2 253)	-8%	32 242
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		23 471	1	1	-	-	0	(0)	-100%	1
Post-retirement benefit obligations		7 134	7 545	7 545	705	6 644	6 306	337	5%	7 545
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		13	0	0	-	-	0	(0)	-100%	0
Acting and post related allowance		2 322	1 699	1 699	206	1 899	1 420	479	34%	1 699
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		381 197	443 761	403 756	31 446	305 416	337 465	(32 049)	-9%	403 756
% increase	4		16,4%	5,9%						5,9%
Total Parent Municipality		416 574	478 585	438 580	34 248	333 840	366 572	(32 732)	-9%	438 580
TOTAL SALARY, ALLOWANCES & BENEFITS		416 574	478 585	438 580	34 248	333 840	366 572	(32 732)	-9%	438 580
% increase	4		14,9%	5,3%						5,3%
TOTAL MANAGERS AND STAFF		396 107	456 828	416 824	32 522	316 062	348 387	(32 325)	-9%	416 824

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

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

Overtime and temporary personnel payments are one month in arrear, this being the reason for the 9 months spending being reflected on the end of April 2025 reports. Overtime should be monitored closely.

From 1 July 2024 till 30 April 2025	Budget for the year	Estimate for the 9 months	Actual to Date	Variance
Overtime	26 371 100	19 778 325	18 228 332	1 549 993
Temporary personnel	23 117 120	17 337 840	13 451 744	3 886 096

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

	<u>February 2025</u>	<u>March 2025</u>	<u>April 2025</u>
EPWP	279	282	258
Temporary	41	41	40
Permanent	872	870	868
Councillors	41	41	41
	1 232	1 234	1 207

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 - M10 April									
Month	2023/24			Budget Year 2024/25					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	5 937	9 623	12 072	6 780	6 780	12 072	5 291	43,8%	4%
August	22 559	10 423	16 453	8 407	15 187	28 525	13 337	46,8%	8%
September	17 593	23 346	25 419	12 102	27 290	53 944	26 654	49,4%	15%
October	22 345	13 409	13 779	14 810	42 099	67 723	25 623	37,8%	22%
November	13 954	13 744	16 093	22 564	64 663	83 815	19 152	22,9%	34%
December	15 388	29 610	22 893	12 006	76 669	106 709	30 040	28,2%	41%
January	7 077	9 323	11 822	17 401	94 069	118 530	24 461	20,6%	50%
February	8 730	9 323	11 822	12 865	106 934	130 352	23 418	18,0%	57%
March	37 486	22 546	22 769	7 035	113 969	153 121	39 152	25,6%	61%
April	20 549	9 323	30 598	12 003	125 972	183 719	57 746	31,4%	67%
May	21 801	9 323	11 822	–	–	195 541	–	0,0%	0%
June	41 203	27 443	17 640	–	–	213 181	–	0,0%	0%
Total Capital expenditure	234 621	187 437	213 181	125 972					

PART 2 - SUPPORTING DOCUMENTATION

SECTION 10 - CAPITAL PERFORMANCE PROGRAMME

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

Capital Budget Progress Report 2024/2025												
April 2025												
PROJECT FUNDING	Total Approved Budget 2024/25	Roll overs requests from 2023/24	Virements	Other Adjustments/ Additional Funding	Adjustments Feb 2024	Total Funded budget 2023/24	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN												
Projects New	48 706 373	15 160 306	0	-18 819 200	45 047 479	114 782 61	24 155 944,34	22 286 386,35	1 798 900,46	22 781 092,65	49,43%	
TOTAL EXTERNAL LOAN	48 706 373	15 160 306	0	-18 819 200	45 047 479	114 782 61	24 155 944,34	22 286 386,35	1 798 900,46	22 781 092,65		
CAPITAL REPLACEMENT RESERVE												
Projects New	64 862 500	13 865 528	1 041 661	0	72 371 689	2 915 601,85	61 676 613,26	52 411 429,09	2 349 365,87	19 960 259,91	72,42%	
Projects (BF)	100 000	0	0	0	100 000	0,00	100 000,00	100 000,00	0,00	0,00	100,00%	
Projects (MIG Counter Funding)	14 589 217	8 881 796	0	-11 784 338	11 706 675	0,00	9 098 582,59	8 889 638,59	552 204,12	2 847 036,41	75,68%	
CRR Connections (Public Contr)	3 339 200	0	0	0	3 339 200	0,00	701 120,35	701 120,35	148 187,24	2 638 079,65	21,00%	
Furniture and Equipment	20 000	0	89 339	130 000	239 339	24 586,42	189 033,76	83 875,78	0,00	155 463,22	35,04%	
TOTAL CRR	82 920 917	22 757 324	1 131 000	130 000	87 756 903	2 940 188,27	71 765 349,96	62 156 063,81	3 049 757,23	25 600 839,19	70,83%	
INSURANCE RESERVE												
Insurance Reserve	1 400 000	170 000	0	0	1 570 000	0,00	222 688,02	207 248,46	0,00	1 362 751,54	13,20%	
TOTAL INSURANCE RESERVE	1 400 000	170 000	0	0	1 570 000	0,00	222 688,02	207 248,46	0,00	1 362 751,54	13,20%	
TOTAL BASIC CAPITAL	133 027 290	38 087 630	1 131 000	130 000	-38 001 538	134 374 382	96 143 982,32	84 629 686,62	4 848 657,69	49 744 883,38	62,96%	
CAPITAL - GRANT FUNDING												
District Municipality	0	0	0	0	500 000	500 000	346 685,65	0,00	0,00	500 000,00	0,00%	
PAW/C: Proclaimed roads	0	0	0	0	0	0	0,00	0,00	0,00	0,00	#DIV/0!	
PAW/C: Libraries	0	0	0	0	887 890	887 890	0,00	0,00	0,00	887 890,00	0,00%	
PAW/C: RSEP	0	0	0	0	2 081 700	2 081 700	0,00	0,00	0,00	2 081 700,00	0,00%	
PAW/C: HOUSING	0	0	0	0	25 254 592	25 254 592	480 000,00	9 605 425,47	3 423 178,99	15 755 675,23	37,81%	
PAW/C: Fire Service Capacity Building	0	0	0	0	1 103 000	1 103 000	817 745,36	0,00	0,00	1 103 000,00	0,00%	
National Government: MIG (DORA)	39 780 000	0	0	-87 000	39 703 000	0,00	31 843 697,47	31 843 697,47	3 731 313,56	7 859 302,53	80,20%	
National Government: INEP (DORA)	14 620 000	0	0	0	2 000 000	0,00	0,00	0,00	0,00	2 000 000,00	0,00%	
National Government: MDRG	0	0	0	0	7 266 000	0,00	0,00	0,00	0,00	7 266 000,00	0,00%	
TOTAL - GRANT FUNDING	54 410 000	0	0	-87 000	29 837 182	78 806 182	41 793 618,59	41 342 614,24	7 154 492,55	37 463 867,76	52,46%	
TOTAL FUNDING	187 487 290	38 087 630	1 131 000	43 000	-8 164 356	213 180 584	137 939 800,91	125 972 312,86	12 003 150,24	87 208 251,14	59,09%	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 30 April 2025.

BVM_ Insurance Claims Register 2024/2025														
Type of Claim	Prior periods	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	Total
Claims not Within Excess		5	13	9	7	5	3	7	3	11	9	0	0	72
Public Liability/possible Liability		2	5	2	3	1	1	1	1	4	0			20
Motor Claims		2	5	4	2	2	2	2	2	5	7			33
Property Damage/Loss		1	3	3	2	2	0	4	0	2	2			19
Claims Within Excess		0	0	1	0	0	0	0	0	0	1	0	0	2
Public Liability/possible Liability		0	0	0	0	0	0	0	0	0	1			1
Motor Claims		0	0	1	0	0	0	0	0	0	0			1
Property Damage/Loss		0	0	0	0	0	0	0	0	0	0			0
Total Claims Submitted		5	13	10	7	5	3	7	3	11	10	0	0	74
TOTAL VALUE OF CLAIMS		79 673,48	498 834,96	174 089,10	721 157,16	52 721,90	50 213,57	478 314,44	19 480,63	4 215 674,15	61 287,58			6 351 446,97
TOTAL VALUE OF REJECTED CLAIMS/ CLAIMS WITHIN EXCESS		-	16 496,00	19 250,00	34 615,99	-	-	14 833,92	-	-	-	-	-	85 295,91
TOTAL OUTSTANDING CLAIMS		79 673,48	482 338,96	154 839,10	686 541,17	52 721,90	50 213,57	463 380,52	19 480,63	4 215 674,15	61 287,58	-	-	6 266 151,06
NOTE PLEASE:		Totals will be adjusted monthly as actual expenses and payment from insurer occur.												
COMMENTS: ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR		2 Liability claims awaiting user department reports.1 Property claim assessor appointed. 2 Claims awaiting insurer's address.	2 Motor Claims- Outstanding documents from the user dept. 2 Motor claims Assessor appointed. 2 Property claims awaiting feedback from the insurers on the progress.1 Liability Claim Within excess	2 Motor claims authorized for repairs. 2 Liability claims waiting on outstanding documents from the user department.1 Property claim within excess.	1 Motor Claim within excess.1 Property claim waiting on assessors report. 1 Motor claim assessment in progress.1 Property claim waiting on assessment. 1 Liability claim declines.1 liability claim awaits insurer's address. 1 liability claim awaiting assessor's report.	1 Liability claim submitted to insurer, awaiting further advice. Motor claim finalized and 1 user dept report.1 Motor claim waiting on outstanding quotes from the user dept. 2 Property claims waiting on the assessor's reports.	1 Liability claim insurer, awaiting further advice. Motor claim finalized and 1 user dept report.1 Property claim waiting on quotes/outstanding documents	1 Property claim within excess. 1 Motor claim booked for repairs. 1 Motor claim booked for an assessment. 2 Property claims waiting on quotations/outstanding documents	1 Motor Claim finalized and closed. 1 Motor Claim booked for the assessment.	2 Liability claims referred to legal. 2 outstanding user dept reports, requested, 2 motorclaims authorised, 2 awaiting feedback.1 within excess. 1 Property assessor appointed, 1 awaiting quote from user department.	1 Liability Claim within excess. 3 Motor Claims authorized for repairs. 2 Motor claim waiting on quotations from the user department. 2 Motor claims awaiting feedback.1 within excess. 1 Property assessor appointed, 1 awaiting quote from user department.	1 Liability Claim within excess. 3 Motor Claims authorized for repairs. 2 Motor claim waiting on quotations from the user department. 2 Motor claims awaiting feedback.1 within excess. 1 Property assessor appointed, 1 awaiting quote from user department.		

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.2 Deviations for April 2025 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

DEVIATIONS - APRIL 2025										
No	Deviation Reference	Directorate	Department	Reason for Deviation (Deviation Category)	Short Summary of Deviation	Amount Approved	Period Approved	Maximum Anticipated Expenditure Approved	Approved Service Provider/ Contractor/ Supplier	CSD Number
1	BVD 711	SSS	ICT	Exceptional Case	Renewal of Red Hat Linux Operating System (RHEL) Licence	R161 722,77	11 May 2025 - 10 May 2026	R161 722,77	NEO Technologies	MAAA0000198
2	BVD 712	SSS	ICT	Emergency	Emergency repairs to server room air conditioner	R26 264,25	Once Off	R26 264,25	Wayne Prince Air Conditioning & Refrigeration	MAAA0006951
3	BVD 714	Planning Development and Integrated Services	Water Services Networks	Emergency	Emergency- hiring of excavator to repair water pipe	R5 750,00	Once Off	R5 750,00	Winterbach Broers	MAAA1267590
						R193 737,02		R193 737,02		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

TENDERS AWARDED DURING APRIL 2025					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE
01/04/2025	BV 1088/ 2024	Professional consulting engineering services for various engineering projects for the period ending 30 June 2027.	Neil Lyners and Associates (Pty) Ltd	rates	R50 000 000,00
			Lukhozi Consulting Engineers (Pty) Ltd		
			SMEC South Africa (Pty) Ltd		
			Engineering Advice and Services Western Cape (Pty) Ltd		
			WEC Consulting (Pty) Ltd		
04/04/2025	BV 1110/ 2024	Rental of multi-functional office machines (inclusive of related services) for a period ending 30 June 2028.	DR Automation Solutions	rates	R5 736 508,62
07/04/2025	BV 1101/ 2024	Auctioneering services for the period ending 30 June 2027.	Claremart Auctioneers (Pty) Ltd	rates	R10 000 000,00
09/04/2025	BV 1114/ 2024	Provision of OEM maintenance and support services for NetApp storage for a period ending 30 June 2026.	Sithabile Technology Services (Pty) Ltd	rates	R981 349,05
					R66 717 857,67
Tender turnaround (lead time) in days	BV 1088/ 2024				
	BV 1110/ 2024	256			
	BV 1101/ 2024	144			
	BV 1114/ 2024	168			
	BV 1114/ 2024	120			
Average		172			

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of April 2025.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF APRIL 2025									
Request Reference	Date of Order	Order Reference	Service Provider/ Contractor/ Supplier with Lowest Acceptable Offer	Lowest Acceptable Offer Amount	Awarded Service Provider/ Constructor/ Supplier	Awarded Amount	Premium Payable	Premium Payable As %	National Treasury Norm >25% (Acceptable/ Not Acceptable)
36956	19/03/2025	14599	Gabriel and Micheal Marketing (Pty) Ltd	R24 035,00	Boland Rubbering and Tyre Filment Centre	R26 095,00	R2 060,00	8,57	Acceptable
37595	25/04/2025	14621	Universal Trading	R16 526,07	Powercomm Solutions	R18 806,87	R2 280,80	13,80%	Acceptable
37690	30/04/2025	14660	Plumblink	R10 886,59	Universal Trading	R12 224,90	R1 338,31	12,29%	Acceptable
Total premiums paid for the month							R5 679,11		

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, April 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: 14 May 2025