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# **IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT AUGUST 2024**

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## **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.



**BREEDDE VALLEY**  
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

**2024/2025 FINANCIAL YEAR**

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## LEGISLATIVE FRAMEWORK

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### 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.

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## GLOSSARY

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**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

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## **PART 1 - IN-YEAR REPORT**

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### **SECTION 1 - MAYOR'S REPORT**

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#### **1.1 In-Year Report - Monthly Budget Statement**

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

#### **1.2 Other Information**

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

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## **PART 1 - IN-YEAR REPORT**

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### **SECTION 2 - RESOLUTIONS**

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#### **2. Recommended resolution to Council with regards to August 2024 In-year report is:**

RESOLVED

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

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

(b) Any other resolutions required by the Council.



## **PART 1 -IN-YEAR REPORT**

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### **SECTION 3 - EXECUTIVE SUMMARY**

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#### **3.1 INTRODUCTION**

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

#### **3.2 CONSOLIDATED PERFORMANCE**

##### **3.2.1 Against annual budget (Original approved and latest adjustments)**

###### **Revenue by Source**

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

The total revenue excluding capital transfers and contributions for the period 1 July 2024 –31 August 2024 is R 278 762 134 or 17.32% of the total budgeted revenue R1 609 688 750.

The total revenue is overperforming by 5 % in comparison to the approved budget. Property Rates reflects an overperformance of 106 % due to the annual rates that have been billed in July 2024. Service charges reflect an overall underperformance of 14%. 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 32% and 36% respectively due to the annual services billed in July 2024.

###### **Property Rates**

Property Rates reflects an overperformance of 106% due to the billing of annual rate payers accounts.

**Service charges - electricity revenue.**

To The Electricity revenue shows a 22 % 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 July 2024 the Municipality purchased 24 494 455 kWh (units) of electricity while 21 918 094 were distributed. This resulted in electricity distribution losses of 10.52 % (2 576 361 kWh) during this period. The August losses will be reported in September 2024.

**Service charges - water revenue.**

Water revenue shows an underperformance of 37% due to the accrual journal. The water revenue was reviewed during the mid-term budget review and there is an expectation that water revenue will perform as per the adjusted budget during the finalization of the Annual Financial Statements.

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

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

**Service charges – waste management and waste-water management**

Waste management and Waste-water management revenue show an overperformance of 36 % and 34%, respectively against the budgeted revenue. This is due to the billing of annual payers for these services.

**Interest earned – external investments**

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

**Interest earned – outstanding debtors**

Interest from overdue debtors shows an overperformance of 19% against the budgeted revenue. This is due to an over-estimation for the period under review based on past trends.

**Fines, penalties, and forfeits**

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

**Agency Services**

Agency Services preliminary revenue shows an overperformance of 25% against the budgeted revenue. Agency Services are done on an ad-hoc basis based on the demand from clients.

**Licenses and permits.**

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

**Transfers and subsidies – Operating.**

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

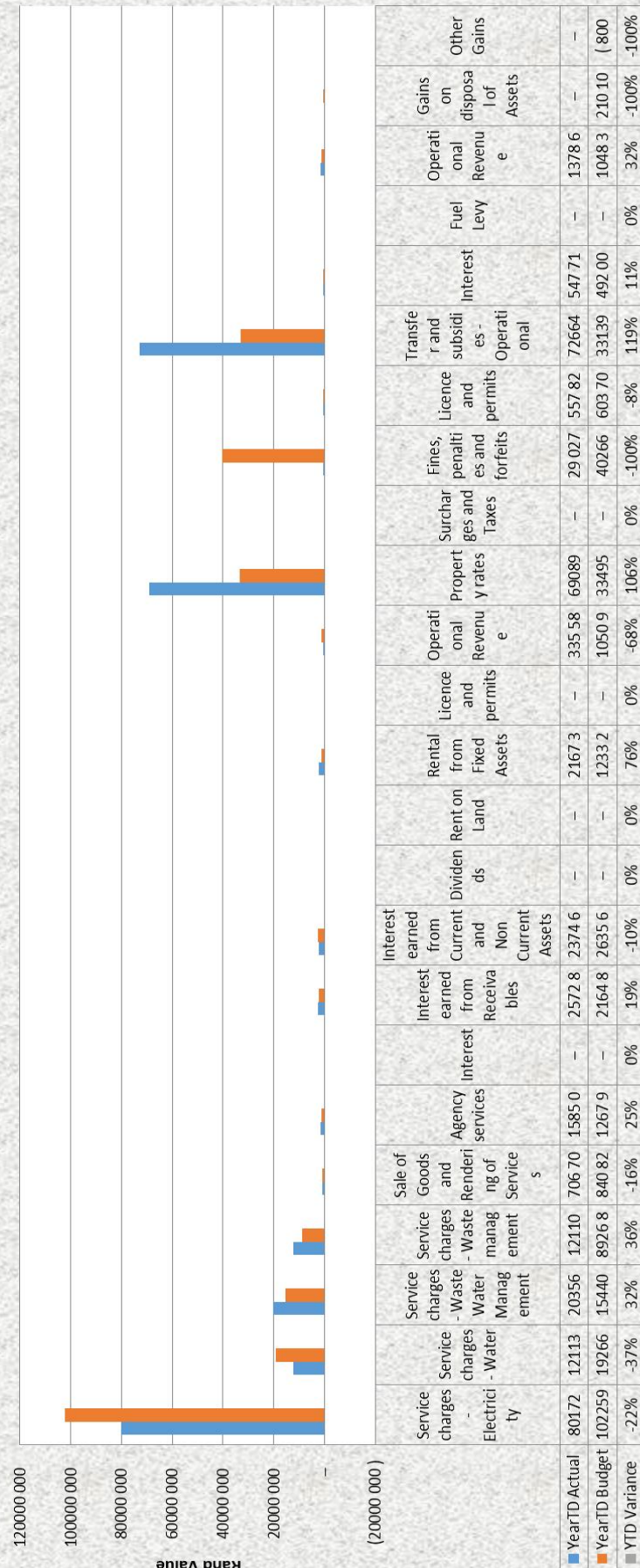
**Gains**

Gains from the disposal of assets are less than anticipated.

**Transfers and subsidies – Capital**

Capital grants are recognized when capital expenditure has been capitalized.

### Operating Revenue



### **Operating Expenditure by Type**

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

The total expenditure amounts to R 181 803 932 or 11.26 % of the total budgeted expenditure R1 615 008 707.

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

## Operating Expenditure



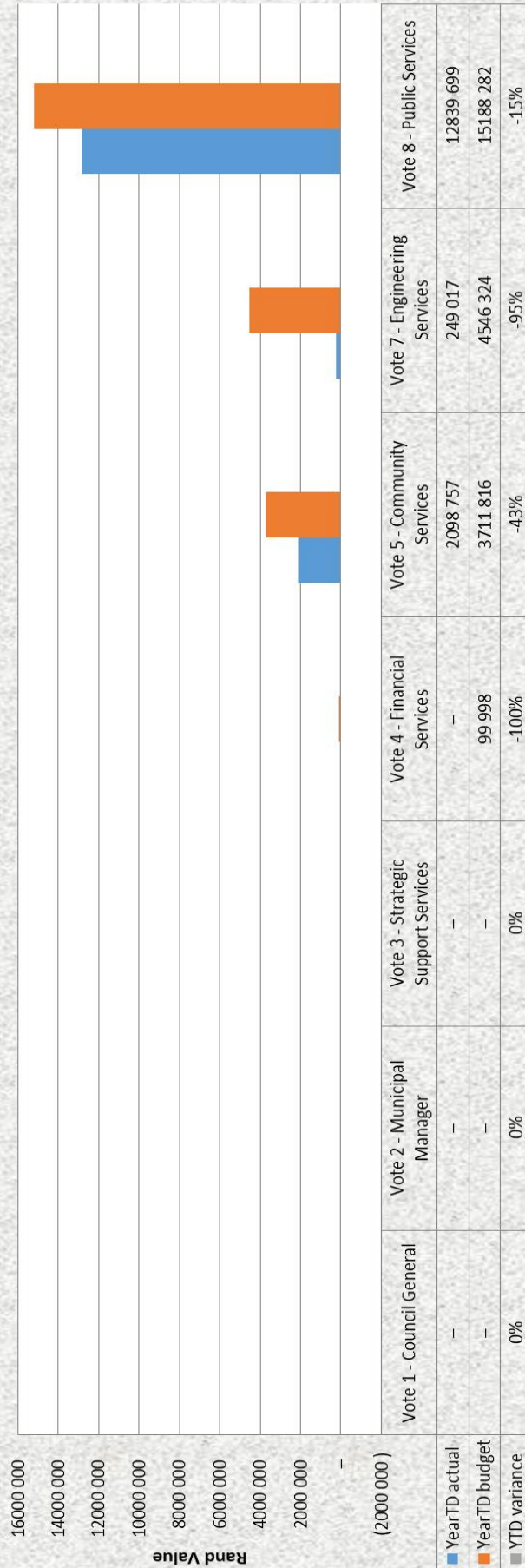
**Capital Expenditure**

The total capital expenditure for the period 1 July 2024 – 31 August 2024, amounts to R15 187 472 or 6.73% of the total capital budget that amounts to R225 524 920.

**Capital grant funding** the total capital grant funding expenditure amounts to R7 557 447 or 13.89% of the total capital grant funding budget that amounts to R54 410 000.

*Refer to Section 4 – table C5 for more detail.*

### Capital Expenditure - Per Vote





## **Cash Flow**

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R200 578 337.

*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 - M02 August

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	197 548	200 977	200 977	14 175	69 090	33 495	35 594	106%	200 977
Service charges	807 823	870 634	870 634	86 487	124 753	145 893	(21 140)	-14%	870 634
Investment revenue	18 373	19 522	19 522	1 862	2 375	2 636	(261)	-10%	19 522
Transfers and subsidies - Operational	185 954	198 836	198 836	-	72 664	33 139	39 525	119%	198 836
Other own revenue	144 076	319 720	319 720	4 920	9 881	49 178	(39 297)	-80%	319 720
<b>Total Revenue (excluding capital transfers and</b>	<b>1 353 773</b>	<b>1 609 689</b>	<b>1 609 689</b>	<b>107 444</b>	<b>278 762</b>	<b>264 341</b>	<b>14 421</b>	<b>5%</b>	<b>1 609 689</b>
Employee costs	396 107	456 828	456 478	27 255	57 475	62 259	(4 783)	-8%	456 478
Remuneration of Councillors	20 467	21 757	21 757	1 643	3 286	2 941	346	12%	21 757
Depreciation and amortisation	101 941	105 208	105 208	-	-	14 263	(14 263)	-100%	105 208
Interest	31 254	39 842	39 842	8 087	7 960	5 381	2 579	48%	39 842
Inventory consumed and bulk purchases	504 806	534 056	534 056	73 333	74 493	72 294	2 199	3%	534 056
Transfers and subsidies	3 069	7 711	7 452	712	831	1 125	(294)	-26%	7 452
Other expenditure	338 715	452 229	450 216	23 347	37 759	68 552	(30 793)	-45%	450 216
<b>Total Expenditure</b>	<b>1 396 358</b>	<b>1 617 631</b>	<b>1 615 009</b>	<b>134 376</b>	<b>181 804</b>	<b>226 813</b>	<b>(45 010)</b>	<b>-20%</b>	<b>1 615 009</b>
<b>Surplus/(Deficit)</b>	<b>(42 585)</b>	<b>(7 942)</b>	<b>(5 320)</b>	<b>(26 932)</b>	<b>96 958</b>	<b>37 528</b>	<b>59 431</b>		<b>(5 320)</b>
Transfers and subsidies - capital (monetary allocations)	97 746	54 410	54 410	-	-	9 068	(9 068)	-100%	54 410
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>55 162</b>	<b>46 468</b>	<b>49 090</b>	<b>(26 932)</b>	<b>96 958</b>	<b>46 596</b>	<b>50 362</b>	<b>108%</b>	<b>49 090</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>55 162</b>	<b>46 468</b>	<b>49 090</b>	<b>(26 932)</b>	<b>96 958</b>	<b>46 596</b>	<b>50 362</b>	<b>108%</b>	<b>49 090</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>234 621</b>	<b>187 437</b>	<b>225 525</b>	<b>8 407</b>	<b>15 187</b>	<b>23 546</b>	<b>(8 359)</b>	<b>-35%</b>	<b>225 525</b>
Capital transfers recognised	97 746	54 410	54 410	4 611	7 557	4 761	2 796	59%	54 410
Borrowing	56 598	48 706	63 867	997	3 772	7 701	(3 929)	-51%	63 867
Internally generated funds	80 276	84 321	107 248	2 799	3 858	11 084	(7 226)	-65%	107 248
<b>Total sources of capital funds</b>	<b>234 621</b>	<b>187 437</b>	<b>225 525</b>	<b>8 407</b>	<b>15 187</b>	<b>23 546</b>	<b>(8 359)</b>	<b>-35%</b>	<b>225 525</b>
<b>Financial position</b>									
Total current assets	386 539	368 815	368 815	-	359 338	-	-	-	368 815
Total non current assets	2 734 985	2 782 113	2 782 113	-	2 830 814	-	-	-	2 782 113
Total current liabilities	151 897	197 665	197 665	-	124 007	-	-	-	197 665
Total non current liabilities	516 280	677 191	677 191	-	530 343	-	-	-	677 191
<b>Community wealth/Equity</b>	<b>2 453 346</b>	<b>2 276 072</b>	<b>2 276 072</b>		<b>2 535 802</b>				<b>2 276 072</b>
<b>Cash flows</b>									
Net cash from (used) operating	256 108	92 061	92 061	(16 500)	(2 591)	69 093	71 684	104%	92 061
Net cash from (used) investing	(263 381)	(187 337)	(225 425)	(8 356)	(15 135)	(20 879)	(5 744)	28%	(187 337)
Net cash from (used) financing	51 760	25 346	25 346	41	68	53	(15)	-29%	25 346
<b>Cash/cash equivalents at the month/year end</b>	<b>193 241</b>	<b>65 082</b>	<b>110 218</b>	<b>-</b>	<b>200 578</b>	<b>266 503</b>	<b>65 925</b>	<b>25%</b>	<b>148 306</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	132 782	590	12 557	5 699	5 749	5 514	29 841	160 534	353 265
<b>Debtors Age Analysis</b>									
Total Creditors	44	-	-	-	-	-	-	-	44

## 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) - M02 August

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
<b>Revenue - Functional</b>										
<b>Government and administration</b>		291 185	295 739	295 739	17 773	117 620	47 738	69 881	146%	295 739
Executive and council		1 055	1 210	1 210	82	159	163	(5)	-3%	1 210
Finance and administration		290 130	294 530	294 530	17 691	117 461	47 575	69 886	147%	294 530
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		126 444	304 261	304 261	1 199	2 585	48 299	(45 714)	-95%	304 261
Community and social services		13 760	13 804	13 804	174	368	2 233	(1 864)	-84%	13 804
Sport and recreation		4 343	4 289	4 289	167	397	581	(185)	-32%	4 289
Public safety		74 624	253 561	253 561	51	112	40 239	(40 128)	-100%	253 561
Housing		33 717	32 607	32 607	807	1 708	5 246	(3 537)	-67%	32 607
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		27 173	16 207	16 207	1 289	2 337	2 233	103	5%	16 207
Planning and development		1 586	2 606	2 606	174	266	388	(122)	-31%	2 606
Road transport		25 587	13 601	13 601	1 116	2 071	1 845	226	12%	13 601
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		1 006 717	1 047 892	1 047 892	87 183	156 221	175 139	(18 918)	-11%	1 047 892
Energy sources		610 439	640 736	640 736	61 178	80 746	106 875	(26 129)	-24%	640 736
Water management		137 401	143 377	143 377	11 445	12 362	23 853	(11 490)	-48%	143 377
Waste water management		178 969	184 647	184 647	9 476	24 931	30 698	(5 767)	-19%	184 647
Waste management		79 909	79 133	79 133	5 084	38 181	13 714	24 468	178%	79 133
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	1 451 520	1 664 099	1 664 099	107 444	278 762	273 409	5 353	2%	1 664 099
<b>Expenditure - Functional</b>										
<b>Government and administration</b>		307 021	317 125	317 437	29 424	43 437	44 594	(1 157)	-3%	317 437
Executive and council		49 953	47 353	47 354	3 510	7 102	6 438	664	10%	47 354
Finance and administration		252 883	264 445	264 756	25 569	35 640	37 432	(1 792)	-5%	264 756
Internal audit		4 185	5 327	5 327	346	696	724	(28)	-4%	5 327
<b>Community and public safety</b>		212 473	333 983	333 823	8 985	17 880	50 240	(32 360)	-64%	333 823
Community and social services		35 446	36 682	36 682	2 270	3 997	4 989	(992)	-20%	36 682
Sport and recreation		37 166	42 322	42 316	2 084	3 898	5 757	(1 860)	-32%	42 316
Public safety		117 324	223 756	223 798	4 053	8 548	34 888	(26 341)	-76%	223 798
Housing		22 454	31 123	30 927	578	1 438	4 592	(3 153)	-69%	30 927
Health		83	100	100	-	-	14	(14)	-100%	100
<b>Economic and environmental services</b>		88 519	96 007	96 152	4 844	8 658	13 136	(4 478)	-34%	96 152
Planning and development		22 600	26 099	26 099	1 979	3 515	3 635	(120)	-3%	26 099
Road transport		65 707	69 573	69 718	2 865	5 141	9 455	(4 314)	-46%	69 718
Environmental protection		211	334	334	-	2	46	(44)	-95%	334
<b>Trading services</b>		787 078	869 566	866 647	91 111	111 817	118 712	(6 895)	-6%	866 647
Energy sources		536 941	591 618	591 469	73 856	76 084	80 653	(4 569)	-6%	591 469
Water management		93 915	102 938	102 939	6 771	14 792	14 083	710	5%	102 939
Waste water management		90 891	105 481	102 709	6 653	12 513	14 415	(1 902)	-13%	102 709
Waste management		65 330	69 529	69 530	3 831	8 428	9 561	(1 133)	-12%	69 530
Other		1 268	950	950	12	12	132	(120)	-91%	950
<b>Total Expenditure - Functional</b>	3	1 396 358	1 617 631	1 615 009	134 376	181 804	226 813	(45 010)	-20%	1 615 009
<b>Surplus/ (Deficit) for the year</b>		55 162	46 468	49 090	(26 932)	96 958	46 596	50 362	108%	49 090

### 4.1.3 Table C3: Monthly Budget Statement - Financial Performance

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

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote 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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Council General	1	1 055	1 210	1 210	82	159	199	(40)	-20,2%	1 210
Vote 2 - Municipal Manager		500	500	500	-	-	82	(82)	-100,0%	500
Vote 3 - Strategic Support Services		1 051	719	719	5	11	118	(107)	-90,9%	719
Vote 4 - Financial Services		283 665	291 918	291 918	17 580	117 193	47 962	69 231	144,3%	291 918
Vote 5 - Community Services		138 665	317 119	317 119	2 245	4 476	52 102	(47 626)	-91,4%	317 119
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		613 270	640 719	640 719	61 177	80 744	105 269	(24 525)	-23,3%	640 719
Vote 8 - Public Services		413 313	411 914	411 914	26 355	76 179	67 677	8 502	12,6%	411 914
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>1 451 520</b>	<b>1 664 099</b>	<b>1 664 099</b>	<b>107 444</b>	<b>278 762</b>	<b>273 409</b>	<b>5 353</b>	<b>2,0%</b>	<b>1 664 099</b>
<b>Expenditure by Vote</b>										
Vote 1 - Council General	1	39 717	42 692	42 693	3 216	6 518	5 996	522	8,7%	42 693
Vote 2 - Municipal Manager		17 096	13 522	13 622	843	1 815	1 913	(98)	-5,1%	13 622
Vote 3 - Strategic Support Services		102 053	102 538	102 552	15 592	18 559	14 403	4 156	28,9%	102 552
Vote 4 - Financial Services		131 541	144 676	144 675	9 151	15 084	20 318	(5 234)	-25,8%	144 675
Vote 5 - Community Services		215 122	332 222	332 260	9 014	18 578	46 663	(28 085)	-60,2%	332 260
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		549 040	605 833	605 684	74 537	77 348	85 063	(7 715)	-9,1%	605 684
Vote 8 - Public Services		341 787	376 147	373 522	22 023	43 902	52 458	(8 556)	-16,3%	373 522
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]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>1 396 358</b>	<b>1 617 631</b>	<b>1 615 009</b>	<b>134 376</b>	<b>181 804</b>	<b>226 813</b>	<b>(45 010)</b>	<b>-19,8%</b>	<b>1 615 009</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>55 162</b>	<b>46 468</b>	<b>49 090</b>	<b>(26 932)</b>	<b>96 958</b>	<b>46 596</b>	<b>50 362</b>	<b>108,1%</b>	<b>49 090</b>

#### 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) - M02 August

Description	Ref	Budget Year 2024/25								
		2023/24	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>R thousands</b>		<b>Audited Outcome</b>								
<b>Revenue</b>										
<b>Exchange Revenue</b>		871 574	938 550	938 550	91 974	134 495	155 086	(20 591)	-13%	938 550
Service charges - Electricity		543 810	612 204	612 204	60 906	80 172	102 259	(22 087)	-22%	612 204
Service charges - Water		110 405	115 599	115 599	11 320	12 114	19 266	(7 153)	-37%	115 599
Service charges - Waste Water Management		99 186	92 642	92 642	9 272	20 356	15 440	4 916	32%	92 642
Service charges - Waste management		54 422	50 190	50 190	4 989	12 111	8 927	3 184	36%	50 190
Sale of Goods and Rendering of Services		5 736	6 164	6 164	391	707	841	(134)	-16%	6 164
Agency services		8 949	9 391	9 391	800	1 585	1 268	317	25%	9 391
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 962	16 030	16 030	1 238	2 573	2 165	408	19%	16 030
Interest earned from Current and Non Current Assets		18 373	19 522	19 522	1 862	2 375	2 636	(261)	-10%	19 522
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		8 979	9 109	9 109	995	2 167	1 233	934	76%	9 109
Licence and permits		-	-	-	-	-	-	-	-	-
Exchange: Operational Revenue		7 753	7 700	7 700	200	336	1 051	(715)	-68%	7 700
<b>Non-Exchange Revenue</b>		482 199	671 139	671 139	15 470	144 267	109 255	35 012	32%	671 139
Property rates		197 548	200 977	200 977	14 175	69 090	33 495	35 594	106%	200 977
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		72 714	253 897	253 897	3	29	40 267	(40 238)	-100%	253 897
Licence and permits		2 926	4 468	4 468	331	558	604	(46)	-8%	4 468
Transfer and subsidies - Operational		185 954	198 836	198 836	-	72 664	33 139	39 525	119%	198 836
Interest		3 436	3 643	3 643	272	548	492	56	11%	3 643
Fuel Levy		-	-	-	-	-	-	-	-	-
Non-Exchange: Operational Revenue		7 633	7 763	7 763	689	1 379	1 048	330	32%	7 763
Gains on disposal of Assets		2 155	1 555	1 555	-	-	210	(210)	-100%	1 555
Other Gains		9 834	(0)	(0)	-	-	(1)	1	-100%	(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and</b>		<b>1 353 773</b>	<b>1 609 689</b>	<b>1 609 689</b>	<b>107 444</b>	<b>278 762</b>	<b>264 341</b>	<b>14 421</b>	<b>5%</b>	<b>1 609 689</b>
<b>Expenditure By Type</b>										
Employee related costs		396 107	456 828	456 478	27 255	57 475	62 259	(4 783)	-8%	456 478
Remuneration of councillors		20 467	21 757	21 757	1 643	3 286	2 941	346	12%	21 757
Bulk purchases - electricity		454 652	487 184	487 184	68 411	68 424	65 770	2 654	4%	487 184
Inventory consumed		50 154	46 872	46 872	4 922	6 069	6 523	(455)	-7%	46 872
Debt impairment		115 605	220 011	220 011	2 231	2 231	34 347	(32 116)	-94%	220 011
Depreciation and amortisation		101 941	105 208	105 208	-	-	14 263	(14 263)	-100%	105 208
Interest charges		31 254	39 842	39 842	8 087	7 960	5 381	2 579	48%	39 842
Contracted services		126 490	127 393	126 396	7 514	7 752	18 955	(11 203)	-59%	126 396
Transfers and subsidies		3 069	7 711	7 452	712	831	1 125	(294)	-26%	7 452
Irrecoverable debts written off		-	19	19	-	12 974	3	12 971	100%	19
Operational costs		94 100	100 614	99 598	13 602	14 801	14 671	130	1%	99 598
Losses on Disposal of Assets		1 370	4 125	4 125	-	-	566	(566)	-100%	4 125
Other Losses		1 150	67	67	-	-	10	(10)	-100%	67
<b>Total Expenditure</b>		<b>1 396 358</b>	<b>1 617 631</b>	<b>1 615 009</b>	<b>134 376</b>	<b>181 804</b>	<b>226 813</b>	<b>(45 010)</b>	<b>-20%</b>	<b>1 615 009</b>
<b>Surplus/(Deficit)</b>		<b>(42 585)</b>	<b>(7 942)</b>	<b>(5 320)</b>	<b>(26 932)</b>	<b>96 958</b>	<b>37 528</b>	<b>59 431</b>	<b>0</b>	<b>(5 320)</b>
Transfers and subsidies - capital (monetary allocations)		97 746	54 410	54 410	-	-	9 068	(9 068)	(0)	54 410
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>55 162</b>	<b>46 468</b>	<b>49 090</b>	<b>(26 932)</b>	<b>96 958</b>	<b>46 596</b>			<b>49 090</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>55 162</b>	<b>46 468</b>	<b>49 090</b>	<b>(26 932)</b>	<b>96 958</b>	<b>46 596</b>			<b>49 090</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>55 162</b>	<b>46 468</b>	<b>49 090</b>	<b>(26 932)</b>	<b>96 958</b>	<b>46 596</b>			<b>49 090</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>55 162</b>	<b>46 468</b>	<b>49 090</b>	<b>(26 932)</b>	<b>96 958</b>	<b>46 596</b>			<b>49 090</b>

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

### Supporting Table SC1

#### WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M02 August

Ref	Description R thousands	Variances greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>Revenue By Source</b>			
	Service charges - Electricity	-22%	The Electricity revenue shows a 22 % underperformance which is mainly due to the accrual journal.	
	Service charges - Water	-37%	Water revenue shows an underperformance of 37% due to the accrual journal.	
	Service charges - Waste Water Management	32%	Waste management and Waste-water management revenue show an overperformance of 32%, respectively against the budgeted revenue. This is due to the billing of annual payers for these services.	
	Service charges - Waste management	36%	Waste management and Waste-water management revenue show an overperformance of 36%, respectively against the budgeted revenue. This is due to the billing of annual payers for these services.	
	Sale of Goods and Rendering of Services	-16%	Sale of Goods and Rendering of Services for August 2024 are pro-rata less than anticipated.	
	Agency services	25%	Agency Services preliminary revenue shows an overperformance of 25 % against the budgeted revenue. Agency Services are done on an ad-hoc basis based on the demand from clients.	
	Interest earned from Receivables	19%	Interest from overdue debtors shows an overperformance of 19% against the budgeted revenue. This is due to an over-estimation for the period under review based on past trends	
	Interest earned from Current and Non Current Assets	-10%	Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies.	
	Rental from Fixed Assets	76%	The Rental from Fixed Assets are done on an ad-hoc basis based on the demand from clients.	
	Exchange: Operational Revenue	-68%	Exchange: Operational Revenue for August 2024 are pro-rata less than anticipated.	
	Property rates	106%	Property Rates reflects an overperformance of 106% due to the billing of annual rate payers accounts	
	Fines, penalties and forfeits	-100%	Traffic fines are underperforming with 100 % of the budgeted amount. Traffic revenue will be updated during the finalization of the Annual Financial Statements.	
	Transfer and subsidies - Operational	119%	The first transfer of the equitable share has been fully recognized for the year under review.	
	Interest	11%	Provisional calculation of interest. Actual payment are done in September.	
	Non-Exchange: Operational Revenue	32%	Non-Exchange: Operational Revenue for August 2024 are pro-rata more than anticipated.	
	Gains on disposal of Assets	-100%	No disposal of assets were done for the financial year under review.	
	Other Gains	-100%	Actuarial gains and losses are done at financial year-end.	
	Transfers and subsidies - capital (monetary allocations)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	<b>Expenditure By Type</b>			
	Remuneration of councillors	12%	Councillor's remuneration till August 2024 are pro-rata higher than anticipated.	
	Debt impairment	-94%	Debt impairment till August 2024 are pro-rata less than anticipated.	
	Depreciation and amortisation	-100%	Depreciation for the current financial year will be calculated after the finalisation of the 2023/2024 year-end procedures.	
	Interest charges	48%	Finance charges till August 2024 are pro-rata higher than anticipated.	
	Contracted services	-59%	Expenditure on contracted and outsourced services till August 2024 are pro-rata less than anticipated.	
	Transfers and subsidies	-26%	Monetary allocations to individuals and organisations till August 2024 are pro-rata less than anticipated.	
	Irrecoverable debts written off	100%	The accounting treatment for irrecoverable debt owned by ingedient consumers.	
	Losses on Disposal of Assets	-100%	No disposal of assets were done for the financial year under review.	
	Other Losses	-100%	Actuarial gains and losses are done at financial year-end.	
3	<b>Capital Expenditure</b>			
	Total Capital Expenditure	-35%	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	<b>Financial Position</b>			
	None			
5	<b>Cash Flow</b>			
	Service Charges	-10%	The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance and the revenue was review during the adjustment budget.	
	Receipts	-29%	Credit processes in place to follow up.	
	Other revenue	588%	Normal credit control processes has however been implemented	
	Government - Operating	-3%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	27%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Interest	-9%	Investment process been done monthly	
	Suppliers	-46%	Process implemented to handle yearly contracts agreements for the year - to ensure all contracts is funded. Procurement process updated and ensure we pay within 30 days	
	Transfer and grants		Small amount paid related to expenditure on Housing projects and Grant-In Aid.	
	Capital assets	27%	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	29%	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) - M02 August

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Council General		7	5	5	-	-	-	-	-	5
Vote 2 - Municipal Manager		173	5	5	-	-	-	-	-	5
Vote 3 - Strategic Support Services		2 270	2 155	2 155	-	-	-	-	-	2 155
Vote 4 - Financial Services		85	-	-	-	-	-	-	-	-
Vote 5 - Community Services		1 103	6 005	6 005	-	-	1 000	(1 000)	-100%	6 005
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		71 627	41 797	45 471	2	199	4 446	(4 247)	-96%	45 471
Vote 8 - Public Services		107 826	65 684	82 903	1 903	5 401	10 539	(5 138)	-49%	82 903
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]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4.7	<b>183 091</b>	<b>115 651</b>	<b>136 544</b>	<b>1 905</b>	<b>5 600</b>	<b>15 985</b>	<b>(10 386)</b>	<b>-65%</b>	<b>136 544</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		2 915	4 265	4 265	-	-	-	-	-	4 265
Vote 4 - Financial Services		927	1 405	1 575	-	-	100	(100)	-100%	1 575
Vote 5 - Community Services		3 935	23 673	24 585	2 099	2 099	2 712	(613)	-23%	24 585
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		1 241	750	1 740	-	50	100	(50)	-50%	1 740
Vote 8 - Public Services		42 512	41 693	56 816	4 403	7 439	4 649	2 790	60%	56 816
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]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>51 530</b>	<b>71 786</b>	<b>88 981</b>	<b>6 502</b>	<b>9 588</b>	<b>7 561</b>	<b>2 027</b>	<b>27%</b>	<b>88 981</b>
<b>Total Capital Expenditure</b>	3	<b>234 621</b>	<b>187 437</b>	<b>225 525</b>	<b>8 407</b>	<b>15 187</b>	<b>23 546</b>	<b>(8 359)</b>	<b>-35%</b>	<b>225 525</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>4 764</b>	<b>5 785</b>	<b>5 955</b>	<b>11</b>	<b>11</b>	<b>1 447</b>	<b>(1 435)</b>	<b>-99%</b>	<b>5 955</b>
Executive and council		180	10	10	-	-	-	-	-	10
Finance and administration		4 584	5 775	5 945	11	11	1 447	(1 435)	-99%	5 945
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>5 374</b>	<b>31 460</b>	<b>33 010</b>	<b>2 087</b>	<b>2 087</b>	<b>3 951</b>	<b>(1 864)</b>	<b>-47%</b>	<b>33 010</b>
Community and social services		1 903	888	888	-	-	40	(40)	-100%	888
Sport and recreation		2 311	14 543	16 092	2 087	2 087	2 912	(824)	-28%	16 092
Public safety		157	10 030	10 030	-	-	-	-	-	10 030
Housing		1 003	6 000	6 000	-	-	1 000	(1 000)	-100%	6 000
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>45 952</b>	<b>41 613</b>	<b>55 806</b>	<b>4 381</b>	<b>7 344</b>	<b>2 664</b>	<b>4 679</b>	<b>176%</b>	<b>55 806</b>
Planning and development		85	5	5	-	-	-	-	-	5
Road transport		45 867	41 608	55 801	4 381	7 344	2 664	4 679	176%	55 801
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>178 531</b>	<b>108 579</b>	<b>130 755</b>	<b>1 927</b>	<b>5 745</b>	<b>15 484</b>	<b>(9 739)</b>	<b>-63%</b>	<b>130 755</b>
Energy sources		78 411	48 245	52 909	2	249	4 663	(4 414)	-95%	52 909
Water management		23 156	14 619	14 806	743	3 472	1 987	1 486	75%	14 806
Waste water management		75 988	44 715	62 040	1 182	2 024	8 668	(6 644)	-77%	62 040
Waste management		976	1 000	1 000	-	-	167	(167)	-100%	1 000
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>234 621</b>	<b>187 437</b>	<b>225 525</b>	<b>8 407</b>	<b>15 187</b>	<b>23 546</b>	<b>(8 359)</b>	<b>-35%</b>	<b>225 525</b>
<b>Funded by:</b>										
National Government		67 680	54 410	54 410	4 611	7 557	4 761	2 796	59%	54 410
Provincial Government		30 067	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>97 746</b>	<b>54 410</b>	<b>54 410</b>	<b>4 611</b>	<b>7 557</b>	<b>4 761</b>	<b>2 796</b>	<b>59%</b>	<b>54 410</b>
<b>Borrowing</b>	6	<b>56 598</b>	<b>48 706</b>	<b>63 867</b>	<b>997</b>	<b>3 772</b>	<b>7 701</b>	<b>(3 929)</b>	<b>-51%</b>	<b>63 867</b>
<b>Internally generated funds</b>		<b>80 276</b>	<b>84 321</b>	<b>107 248</b>	<b>2 799</b>	<b>3 858</b>	<b>11 084</b>	<b>(7 226)</b>	<b>-65%</b>	<b>107 248</b>
<b>Total Capital Funding</b>	7	<b>234 621</b>	<b>187 437</b>	<b>225 525</b>	<b>8 407</b>	<b>15 187</b>	<b>23 546</b>	<b>(8 359)</b>	<b>-35%</b>	<b>225 525</b>

## 4.1.6 Table C6: Monthly Budget Statement – Financial Position

### WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M02 August

R thousands	Description	Ref	Budget Year 2024/25				
			2023/24 Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
	<b>ASSETS</b>	1					
	<b>Current assets</b>						
	Cash and cash equivalents		196 660	65 082	65 082	200 594	65 082
	Trade and other receivables from exchange transactions		91 073	184 460	184 460	51 988	184 460
	Receivables from non-exchange transactions		54 853	96 776	96 776	71 493	96 776
	Current portion of non-current receivables		4 663	2 298	2 298	6 219	2 298
	Inventory		38 948	13 684	13 684	28 921	13 684
	VAT		-	6 084	6 084	-	6 084
	Other current assets		341	432	432	122	432
	<b>Total current assets</b>		<b>386 539</b>	<b>368 815</b>	<b>368 815</b>	<b>359 338</b>	<b>368 815</b>
	<b>Non current assets</b>						
	Investments		-	-	-	-	-
	Investment property		96 157	64 495	64 495	99 934	64 495
	Property, plant and equipment		2 593 745	2 675 771	2 675 771	2 684 297	2 675 771
	Biological assets		-	-	-	-	-
	Living and non-living resources		-	-	-	-	-
	Heritage assets		36 631	-	-	36 631	-
	Intangible assets		3 861	2 313	2 313	3 861	2 313
	Trade and other receivables from exchange transactions		-	2 903	2 903	-	2 903
	Non-current receivables from non-exchange transactions		4 591	-	-	6 091	-
	Other non-current assets		-	36 631	36 631	-	36 631
	<b>Total non current assets</b>		<b>2 734 985</b>	<b>2 782 113</b>	<b>2 782 113</b>	<b>2 830 814</b>	<b>2 782 113</b>
	<b>TOTAL ASSETS</b>		<b>3 121 523</b>	<b>3 150 927</b>	<b>3 150 927</b>	<b>3 190 152</b>	<b>3 150 927</b>
	<b>LIABILITIES</b>						
	<b>Current liabilities</b>						
	Bank overdraft		-	-	-	-	-
	Financial liabilities		22 141	23 011	23 011	25 145	23 011
	Consumer deposits		4 622	5 083	5 083	4 730	5 083
	Trade and other payables from exchange transactions		69 580	115 939	115 939	35 747	115 939
	Trade and other payables from non-exchange transactions		-	-	-	-	-
	Provision		45 542	53 632	53 632	53 743	53 632
	VAT		10 011	-	-	4 643	-
	Other current liabilities		-	-	-	-	-
	<b>Total current liabilities</b>		<b>151 897</b>	<b>197 665</b>	<b>197 665</b>	<b>124 007</b>	<b>197 665</b>
	<b>Non current liabilities</b>						
	Financial liabilities		304 254	299 451	299 451	301 250	299 451
	Provision		212 026	377 740	377 740	229 092	377 740
	Long term portion of trade payables		-	-	-	-	-
	Other non-current liabilities		-	-	-	-	-
	<b>Total non current liabilities</b>		<b>516 280</b>	<b>677 191</b>	<b>677 191</b>	<b>530 343</b>	<b>677 191</b>
	<b>TOTAL LIABILITIES</b>		<b>668 177</b>	<b>874 856</b>	<b>874 856</b>	<b>654 349</b>	<b>874 856</b>
	<b>NET ASSETS</b>	2	<b>2 453 346</b>	<b>2 276 072</b>	<b>2 276 072</b>	<b>2 535 802</b>	<b>2 276 072</b>
	<b>COMMUNITY WEALTH/EQUITY</b>						
	Accumulated Surplus/(Deficit)		2 453 346	2 222 207	2 222 207	2 535 802	2 222 207
	Reserves and funds		-	53 865	53 865	-	53 865
	Other		-	-	-	-	-
	<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>2 453 346</b>	<b>2 276 072</b>	<b>2 276 072</b>	<b>2 535 802</b>	<b>2 276 072</b>



#### 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 - M02 August

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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	1									
<b>Receipts</b>										
Property rates		200 983	190 552	190 552	12 348	21 950	31 090	(9 140)	-29%	190 552
Service charges		809 040	843 939	843 939	78 701	124 356	138 358	(14 002)	-10%	843 939
Other revenue		21 474	59 546	59 546	30 892	49 087	7 138	41 949	588%	59 546
Transfers and Subsidies - Operational		187 216	198 836	198 836	-	72 664	75 272	(2 608)	-3%	198 836
Transfers and Subsidies - Capital		97 659	54 410	54 410	-	13 250	10 419	2 831	27%	54 410
Interest		31 838	35 553	35 553	3 100	4 948	5 408	(461)	-9%	35 553
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(1 060 816)	(1 244 859)	(1 244 859)	(140 830)	(288 015)	(197 169)	90 847	-46%	(1 244 859)
Interest		(28 217)	(38 204)	(38 204)	-	-	-	-	-	(38 204)
Transfers and Subsidies		(3 069)	(7 711)	(7 711)	(712)	(831)	(1 423)	(593)	42%	(7 711)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>256 108</b>	<b>92 061</b>	<b>92 061</b>	<b>(16 500)</b>	<b>(2 591)</b>	<b>69 093</b>	<b>71 684</b>	<b>104%</b>	<b>92 061</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		3 490	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(1 146)	100	100	51	52	9	44	498%	100
Decrease (increase) in non-current investments		(14 767)	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(250 957)	(187 437)	(225 525)	(8 407)	(15 187)	(20 888)	(5 700)	27%	(187 437)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(263 381)</b>	<b>(187 337)</b>	<b>(225 425)</b>	<b>(8 356)</b>	<b>(15 135)</b>	<b>(20 879)</b>	<b>(5 744)</b>	<b>28%</b>	<b>(187 337)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		74 000	48 206	48 206	-	-	-	-	-	48 206
Increase (decrease) in consumer deposits		(31)	150	150	41	68	53	15	29%	150
<b>Payments</b>										
Repayment of borrowing		(22 208)	(23 011)	(23 011)	-	-	-	-	-	(23 011)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>51 760</b>	<b>25 346</b>	<b>25 346</b>	<b>41</b>	<b>68</b>	<b>53</b>	<b>(15)</b>	<b>-29%</b>	<b>25 346</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>44 488</b>	<b>(69 931)</b>	<b>(108 019)</b>	<b>(24 815)</b>	<b>(17 658)</b>	<b>48 267</b>			<b>(69 931)</b>
Cash/cash equivalents at beginning:		148 753	135 013	218 237		218 237	218 237			218 237
Cash/cash equivalents at month/year end:		193 241	65 082	110 218		200 578	266 503			148 306

## 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 - M02 August

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	19 188	75	3 270	1 569	1 670	1 651	7 425	23 897	58 755	36 221	6 558	52 250
Trade and Other Receivables from Exchange Transactions - Electricity	1300	46 001	41	473	133	120	90	742	3 088	50 694	4 179	17	6 254
Receivables from Non-exchange Transactions - Property Rates	1400	40 004	17	1 707	911	59	584	5 950	17 384	67 114	25 386	955	32 181
Receivables from Exchange Transactions - Waste Water Management	1500	14 748	57	3 044	1 325	1 294	1 206	5 829	27 897	55 389	37 541	5 102	52 250
Receivables from Exchange Transactions - Waste Management	1600	9 381	35	1 891	819	781	757	3 562	17 130	34 355	23 048	3 100	32 199
Receivables from Exchange Transactions - Property Rental Debtors	1700	2 009	19	576	248	236	208	1 051	7 538	11 884	9 281	1 131	14 316
Interest on Arrear Debtor Accounts	1810	1 551	23	223	168	202	238	2 193	42 157	46 756	44 958	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(100)	323	1 372	526	855	780	3 120	21 443	28 318	26 723	993	32 009
<b>Total By Income Source</b>	<b>2000</b>	<b>132 782</b>	<b>590</b>	<b>12 557</b>	<b>5 699</b>	<b>5 749</b>	<b>5 514</b>	<b>29 841</b>	<b>160 534</b>	<b>353 265</b>	<b>207 336</b>	<b>17 896</b>	<b>221 460</b>
<b>2023/24 - totals only</b>		<b>84 379</b>	<b>12 227</b>	<b>7 093</b>	<b>4 344</b>	<b>3 958</b>	<b>4 136</b>	<b>23 023</b>	<b>161 555</b>	<b>280 715</b>	<b>197 017</b>	<b>26 408</b>	<b>196 621</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	20 748	5	84	35	34	23	655	728	22 311	1 474	-	-
Commercial	2300	29 229	35	305	82	80	103	683	1 928	32 445	2 876	-	-
Households	2400	66 830	530	11 727	5 391	5 446	5 216	26 732	147 938	269 811	190 724	17 896	221 460
Other	2500	15 975	20	440	190	190	172	1 772	9 940	28 698	12 263	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>132 782</b>	<b>590</b>	<b>12 557</b>	<b>5 699</b>	<b>5 749</b>	<b>5 514</b>	<b>29 841</b>	<b>160 534</b>	<b>353 265</b>	<b>207 336</b>	<b>17 896</b>	<b>221 460</b>

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.

	Aug-24	Jul-24	Jun-24
<b>Gross consumer debtors, as per debtors age analysis</b>	353 265 474	349 997 956	281 189 922
Total Provision for bad debts	<b>-223 283 502</b>	<b>-223 283 502</b>	<b>-198 445 124</b>
Provision bad debts Consumers (SC3)	-221 459 610	-221 459 610	-196 621 232
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)	<b>-19 770 880</b>	<b>-19 280 752</b>	<b>-12 685 304</b>
<b>Net consumers debtors:</b>	<b>110 211 092</b>	<b>107 433 702</b>	<b>70 059 495</b>

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## **PART 2 - SUPPORTING DOCUMENTATION**

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### **SECTION 5 - DEBTORS ANALYSIS**

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#### **5.2.1 Outstanding Debtors**

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

##### **1. Debtors Age Analysis**

The outstanding debtors of the municipality reflects an amount of 353 265 474 outstanding debt which represents a 26 % growth when compared to R280 715 219 in August 2023. Debt totalling R17 895 716 has been written off during the period ending 31 August 2024. Total arrear debt amounts to R265 591 742 while R207 337 711 is older than 90 days. R72 823 088 or 27.4% of the total arrear debt is with attorneys for debt collection.

The collection rate for July to August 2024 is 55%. This is due to the annual rates; waste management and waste-water management services being billed in July 2024 and due on the 30<sup>th</sup> of September 2024. The debtor's collection days ratio is 41 days. A concerted effort has been made to reduce the debtor's book by implementing various credit control actions.

## **PART 2 – SUPPORTING DOCUMENTATION**

### **SECTION 5 – DEBTORS ANALYSIS**

#### **5.2.2 Credit Control**

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

- 9 488 SMSs were sent during the month to clients with arrear accounts to the value of R134 104 240 while 3 450 final demands with arrears to the value of R68 863 850 were emailed.
- 20 439 SMSs were sent during the month to clients after the billing for new account balances to the value of R197 258 538.
- 177 Arrangements with clients owing arrears to the value of R2 121 161 were concluded during the month.
- R1 502 373 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 12 conventional electricity disconnections performed during the month.
- There were 134 phone call reminders made to clients with arrears on their accounts.
- There are currently 9 accounts owing R439 457 with section 58 Magistrate Courts Act Garnishee Orders which were entered. The total monthly payments amount to R 2 218.

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## PART 2 - SUPPORTING DOCUMENTATION

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### SECTION 5 - DEBTORS ANALYSIS

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#### 5.2.3 Indigent Consumers

As at 31 August 2024 there was a total of 6 844 approved indigents in the indigent register. These indigent clients owed the municipality R15 016 5810 with R12 408 402 being in arrears. In August 2024 Indigent debtors have benefited from the following rebates:

- Refuse Removal R 1 654 723
- Property Rates R 1 170 528
- Sewerage R2 505 773
- Electricity R 956 043
- Water R 4 557 831
- Rental of Municipal Properties R 1 251 201

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS ANALYSIS

#### 5.2.4 Debt Collection

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

#### Attorneys

As at 31 August 2024 there were 692 accounts with a balance of R33 194 792 handed over to Meyer and Botha attorneys while a further handover of debt worth R39 628 306 was handed over to Steyn Attorneys during August 2024. During the August 2024 the following took place:

- An amount of R22 190 was received as payments from the handed over accounts, while an amount of R 1 531 (vat incl.) was paid as commission on (6%),
- 3 Section 65A1 notices were issued informing the clients that they need appear in court, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R2 105.
- 18 Court appearance judgments were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R7 150.
- 9 Section 65A2 were issued, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R766.
- 7 Judgments were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R3 655.
- 7 Court appearance judgments were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R2 150.
- 2 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R2 823.

- 23 Hard tracing was conducted by the appointed sheriff, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R7 088.
- 19 Sheriff fees in various towns for the value of R 5 923 were paid to the sheriff of court for the serving of all court documents including summonses, notices, warrants, orders and execution of judgements and orders.
- There were 8 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they us owe the money (the amount will be stated) and signed a document where they promised to pay deferred monthly instalment each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R1 801.
- All the costs listed above have been charged against the accounts of the clients.

### **5.2.5 Arrears Councillors**

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

- A total of R13 534 was deducted from the salaries of Councilors who owed total of R60 805. R 2 200 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from 1 councilor with an automatic arrangement with a balance of R49 470.33, while R11 334 was deducted from 11 Councilors, with 12 accounts, who did not pay their debt of R11 334 by due date.

### **5.2.6 Arrears Employees**

- A total of R57 749 was deducted from the salaries of officials who owed total of R522 489. R 20 420 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from 13 officials with an automatic arrangement with a balance of R485 160, while R37 329 was deducted from 65 officials who did not pay their debt of R37 329 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 - M02 August

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	44	-	-	-	-	-	-	-	44	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>44</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44</b>	<b>-</b>



## 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 - M02 August														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
<b>Municipality</b>														
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	5 000	25	(5 000)	-	25
ABSA Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	20 Sep 2024	5 000	40	-	-	5 040
Nedbank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	12 Aug 2024	5 000	13	(5 000)	-	13
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	12 Aug 2024	5 000	14	(5 000)	-	14
ABSA Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	5 000	37	-	-	5 037
Nedbank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	5 000	38	-	-	5 038
First National Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	5 000	37	-	-	5 037
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	5 000	38	-	-	5 038
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Oct 2024	5 000	39	-	-	5 039
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Oct 2024	5 000	39	-	-	5 039
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	8 Nov 2024	5 000	39	-	-	5 039
Nedbank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	11 Nov 2024	5 000	38	-	-	5 038
First National Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	9 Dec 2024	5 000	37	-	-	5 037
Standard Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Dec 2024	5 000	39	-	-	5 039
ABSA Bank		6 Months	Fixed Deposit	Yes	Yes	Yes	No	No	6 Jan 2025	5 000	40	-	-	5 040
<b>Municipality sub-total</b>										<b>75 000</b>	<b>514</b>	<b>(15 000)</b>	<b>-</b>	<b>60 514</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>75 000</b>	<b>514</b>	<b>(15 000)</b>	<b>-</b>	<b>60 514</b>

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

#### 7.2 Summary of Investment Portfolio as at 31 August 2024.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
<u>Investments - 31 August 2024 at the following A1 Banks as prescribed by Council's Investment Policy:</u>							
ABSA		R	25 000 000,00				
NEDBANK		R	10 000 000,00				
FNB		R	10 000 000,00				
STANDARD		R	15 000 000,00				
INVESTEC		R	-				
			<b>R 60 000 000,00</b>				
ABSA LT		R	-				
			<b>R 60 000 000,00</b>				

## 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
<b>SHORT TERM INVESTMENTS</b>										
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	25 424,66	5 000 000		5 000 000	0
23/Apr/24	ABSA	2081567491	9,39%	150	20/Sep/24	39 875,34	5 000 000			5 000 000
10/Jul/24	NEDBANK	03/7881531576/329	8,87%	33	12/Aug/24	13 365,75		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-108	9,000%	33	12/Aug/24	13 561,64		5 000 000	5 000 000	0
10/Jul/24	ABSA	20891675062	8,71%	62	10/Sep/24	36 987,67		5 000 000		5 000 000
10/Jul/24	NEDBANK	03/7881531576/330	8,92%	62	10/Sep/24	37 879,45		5 000 000		5 000 000
10/Jul/24	FNB	76206461495	8,65%	62	10/Sep/24	36 732,88		5 000 000		5 000 000
10/Jul/24	STANDARD	288460898-109	9,050%	62	10/Sep/24	38 431,51		5 000 000		5 000 000
10/Jul/24	ABSA	2081675101	9,08%	92	10/Oct/24	38 558,90		5 000 000		5 000 000
10/Jul/24	STANDARD	288460898-110	9,125%	92	10/Oct/24	38 750,00		5 000 000		5 000 000
10/Jul/24	ABSA	2081675347	9,22%	121	8/Nov/24	39 153,42		5 000 000		5 000 000
10/Jul/24	NEDBANK	03/7881531576/331	9,05%	124	11/Nov/24	38 431,51		5 000 000		5 000 000
10/Jul/24	FNB	76206461742	8,79%	152	9/Dec/24	37 327,40		5 000 000		5 000 000
10/Jul/24	STANDARD	288460898-111	9,300%	153	10/Dec/24	39 493,15		5 000 000		5 000 000
10/Jul/24	ABSA	2081675436	9,40%	180	6/Jan/25	39 917,81		5 000 000		5 000 000
<b>Sub Total</b>						<b>513 891,10</b>	<b>25 000 000</b>	<b>65 000 000</b>	<b>30 000 000</b>	<b>60 000 000</b>
						<b>513 891,10</b>	<b>25 000 000,00</b>	<b>65 000 000</b>	<b>30 000 000</b>	<b>60 000 000,00</b>

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 7 - CASH AND CASH EQUIVALENTS

#### 7.3 Cash and cash equivalents for the month August 2024.

##### Funds Allocations

The schedule reflecting council's Investments of R 60 000 000 as at 31 August 2024. (R25 000 000 at 30 June 2024).

More information regarding Investments is as follows:

<b>Allocation of Investments, cash and cash equivalents</b>				
Cash and cash equivalents are allocated to	30/06/2024		31/08/2024	
	Liability	Cash back	Liability	Cash back
			218 241 140	
Unutilized grants	17 597 475	17 597 475	23 290 027	23 290 027
Consumer and Sundry deposits	5 500 670	5 500 670	5 592 524	5 592 524
External loans unspent	15 160 306	15 160 306	11 388 727	11 388 727
EFF Accumulated Depreciation	6 500 000	6 500 000	11 000 000	11 000 000
Self Insurance Reserve	22 420 711	22 420 711	22 654 711	22 654 711
Capital Replacement reserve	<b>51 162 571</b>	51 162 571	<b>61 224 125</b>	61 224 125
Retained surplus (unidentified dep.)	8 156 893	8 156 893	9 039 409	9 039 409
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	10 550 390	10 550 390
Set aside for Creditor payments	30 982 000	38 150 746	32 510 000	34 937 677
Provision for leave Payment	8 246 000	8 246 000	7 726 000	7 726 000
	-		-	
	<b>177 227 473</b>	<b>184 396 219</b>	<b>196 148 780</b>	<b>198 576 457</b>
Cash Surplus (Deficit)		<b>7 168 746</b>		<b>2 427 677</b>
<b>Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA</b>				
	30/06/2024		31/08/2024	
ABSA	10 000 000		25 000 000	
Nedbank	0		10 000 000	
First National Bank	5 000 000		10 000 000	
Standard Bank	10 000 000		15 000 000	
Investec	0		0	
Total short term	<b>25 000 000</b>		<b>60 000 000</b>	
Bank and Cash	193 226 155		140 563 352	
Cash on hand	14 985		13 105	
Loan payments - out of own funding	-		-	
	<b>218 241 140</b>		<b>200 576 457</b>	
	-		-	

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## **PART 2 - SUPPORTING DOCUMENTATION**

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### **SECTION 7 - BANK RECONCILIATION**

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#### **7.4 Bank Reconciliation and Payments made in August 2024.**

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

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

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

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 7 - BANK RECONCILIATION

<b>NEDBANK</b>				
<b>BREDE VALLEY MUNICIPALITY</b>				
<b>BANK RECONCILIATION AS AT 31 AUGUST 2024</b>				
<b>CASH BOOK RECONCILIATION</b>				
Balance as per Cash Book at 01/08/2024				150 094 821,83
Deposits for August 2024				139 620 896,72
Interest for August 2024				512 676,69
Payments for August 2024				(149 665 043,53)
Balance as per Cash Book at 31/08/2024				<u>140 563 351,71</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		150 094 821,83	150 094 821,83
40101012691	Movements		139 620 896,72	
40101012692	Movements		(149 665 043,53)	
40101012693	Movements		512 676,69	(9 531 470,12)
Balance as per Ledger at 31/08/2024				<u>140 563 351,71</u>
<b>BANK RECONCILIATION</b>				
				<b>TOTAL</b>
Balance as per Bank Statement at 31/08/2024				154 869 048,63
Cash on Hand	Not yet Banked			2 314 548,98
Outstanding Payments				(1 985 582,56)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(87 241,52)		
	August 2024	(14 777 130,82)	(14 864 372,34)	(14 864 372,34)
Deposits receipted in Duplicate				1 310,00
Other Items				31 148,70
Cash Surpluses / Shortages	Iro Payments Received			0,70
Adjustments to be Made for August 2024	Bank Charges	(195 249,60)		
	Petty Cash Withdrawal	(2 000,00)	(197 249,60)	197 249,60
Balance as per Cash Book at 31/08/2024				<u>140 563 351,71</u>

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 7 - BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 AUGUST 2024				
				<b>TOTAL</b>
Balance as per Bank Statement at 01/08/2024				165 260 572,51
Payments for August 2024				(151 759 181,66)
Interest for August 2024				512 676,69
Deposits for August 2024				139 769 713,68
Other Adjustments / Transactions				(14 588,97)
Other Adjustments / Transactions now cleared				(3 300,00)
Direct Deposits from previous months Received				(13 379 022,93)
Direct Deposits not Receipted				14 777 130,82
Cash on Hand - 01/08/2024				2 019 597,47
Cash on Hand - 31/08/2024				(2 314 548,98)
Balance as per Bank Statements at 31/08/2024				<u>154 869 048,63</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 no unspent conditional grants, for the period August 2024, Conditional grants to the value of R 85 914 000 were received. The value of the unspent conditional grants at the end of August 2024 is R 23 290 027.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

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
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:		6 339	177 889	177 889	-	72 664	69 758	2 906	4,2%	3 495
Operational Revenue:General Revenue:Equitable Share		-	174 394	174 394	-	72 664	69 758	2 906	4,2%	-
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
Local Government Financial Management Grant (Schedule 5B)		1 550	1 600	1 600	-	-	-	-	-	1 600
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		16 747	19 664	19 664	-	-	497	(497)	-100,0%	18 754
Human Settlement Development Grant Operating		100	6 370	6 370	-	-	497	(497)	-100,0%	-
Municipal Accreditation and Capacity Building Grant		491	-	-	-	-	-	-	-	1 807
Informal Settlements Upgrading Partnership Grant		-	-	-	-	-	-	-	-	497
Community Library Service Grant: Operating		143	11 504	11 504	-	-	-	-	-	200
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	200	200	-	-	-	-	-	11 504
Community Development Workers (CDW) Grant		94	94	94	-	-	-	-	-	94
Disaster Management Grant		1 103	-	-	-	-	-	-	-	466
Thusing Services Centre Grant		120	-	-	-	-	-	-	-	-
Regional Socio-Economic Project (RSEP) Grant		-	1 030	1 030	-	-	-	-	-	-
Road Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Financial Management capacity grant		-	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	466	466	-	-	-	-	-	-
PROVINCIAL EARMARKED (ACCELERATED) GRANT FUNDING		2 772	-	-	-	-	-	-	-	2 609
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		700	-	-	-	-	-	-	-	-
District Municipality:		1 726	500	500	-	-	-	-	-	600
CWDM Operational Projects		-	500	500	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
CWDM PROJECTS		-	-	-	-	-	-	-	-	-
CWDM PROJECTS		1 726	-	-	-	-	-	-	-	600
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		769	783	783	-	-	-	-	-	500
Departmental Agencies and Accounts		769	663	663	-	-	-	-	-	500
Non-profit Institutions		-	120	120	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	<b>25 581</b>	<b>198 836</b>	<b>198 836</b>	-	<b>72 664</b>	<b>70 255</b>	<b>2 409</b>	<b>3,4%</b>	<b>23 349</b>
<b>Capital Transfers and Grants</b>										
National Government:		54 468	54 410	54 410	-	13 250	10 419	2 831	27,2%	54 410
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 237	14 620	14 620	-	2 000	3 655	(1 655)	-45,3%	14 620
Municipal Infrastructure Grant [Schedule 5B]		35 062	39 790	39 790	-	11 250	6 764	4 486	66,3%	39 790
Municipal Disaster Recovery Grant [Schedule 4B]		(0)	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant [Schedule 5B]		(832)	-	-	-	-	-	-	-	-
Provincial Government:		36 270	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
REGIONAL SOCIO-ECONOMIC PROJECT (RSEP)		1 100	-	-	-	-	-	-	-	-
COMMUNITY LIBRARY SERVICES GRANT		1 170	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		34 000	-	-	-	-	-	-	-	-
EMERGENCY MUNICIPAL LOAD-SHEDDING RELIEF GRANT		-	-	-	-	-	-	-	-	-
PROVINCIAL EARMARKED (ACCELERATED) GRANT FUNDING		-	-	-	-	-	-	-	-	-
LIBRARY SERVICE REPLACEMENT FUNDING FOR VULNERABLE MUNICIPALITIES		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	<b>90 738</b>	<b>54 410</b>	<b>54 410</b>	-	<b>13 250</b>	<b>10 419</b>	<b>2 831</b>	<b>27,2%</b>	<b>54 410</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	<b>116 319</b>	<b>253 246</b>	<b>253 246</b>	-	<b>85 914</b>	<b>80 674</b>	<b>5 240</b>	<b>6,5%</b>	<b>77 759</b>



## 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 - M02 August

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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		6 339	(177 889)	(177 889)	(167)	(72 865)	(69 758)	(3 107)	4,5%	(3 495)
Operational Revenue-General Revenue-Equitable Share		–	(174 394)	(174 394)	–	(72 664)	(69 758)	(2 906)	4,2%	–
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		4 789	(1 895)	(1 895)	(133)	(133)	–	(133)	–	(1 895)
Local Government Financial Management Grant (Schedule 5B)		1 550	(1 600)	(1 600)	(34)	(67)	–	(67)	–	(1 600)
<b>Provincial Government:</b>		13 062	(19 664)	(19 664)	(953)	(1 866)	(497)	(1 369)	275,4%	(18 754)
Human Settlement Development Grant- Operating		–	(6 370)	(6 370)	–	–	–	497	-100,0%	–
Municipal Accreditation and Capacity Building Grant		543	–	–	–	–	–	–	–	(3 264)
Informal Settlements Upgrading Partnership Grant		415	–	–	–	–	–	–	–	(497)
Community Library Service Grant- Operating		143	(11 504)	(11 504)	(953)	(1 866)	–	(1 866)	–	(200)
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	(200)	(200)	–	–	–	–	–	(11 504)
Community Development Workers (CDW) Grant		113	(94)	(94)	–	–	–	–	–	(94)
Disaster Management Grant		15	–	–	–	–	–	–	–	(466)
Thusong Services Centre Grant		120	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		–	(1 030)	(1 030)	–	–	–	–	–	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Financial Management capacity grant		–	–	–	–	–	–	–	–	–
Fire Service Capacity Building Grant		–	(466)	(466)	–	–	–	–	–	–
MAINTENANCE OF FIRE EQUIPMENT		–	–	–	–	–	–	–	–	(120)
PROVINCIAL EARMARKED (ACCELERATED) GRANT FUNDING		15	–	–	–	–	–	–	–	(2 609)
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		473	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		500	(663)	(663)	–	–	–	–	–	(600)
CWDM Operational Projects		–	(663)	(663)	–	–	–	–	–	–
CWDM PROJECTS		500	–	–	–	–	–	–	–	(600)
<b>Other grant providers:</b>		769	(620)	(620)	–	–	–	–	–	(500)
Departmental Agencies and Accounts		769	(500)	(500)	–	–	–	–	–	(500)
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	(120)	(120)	–	–	–	–	–	–
<b>Total operating expenditure of Transfers and Grants:</b>		20 670	(198 836)	(198 836)	(1 120)	(74 730)	(70 255)	(4 476)	6,4%	(23 349)
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		63 680	(54 410)	(54 410)	(4 611)	(7 557)	(10 420)	2 862	-27,5%	(54 410)
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		20 238	(14 620)	(14 620)	–	–	(3 655)	3 655	-100,0%	(14 620)
Municipal Infrastructure Grant (Schedule 5B)		35 062	(39 790)	(39 790)	(4 611)	(7 557)	(6 765)	(793)	11,7%	(39 790)
Municipal Disaster Recovery Grant (Schedule 4B)		8 380	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		30 067	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
REGIONAL SOCIO-ECONOMIC PROJECT (RSEP)		38	–	–	–	–	–	–	–	–
COMMUNITY LIBRARY SERVICES GRANT		283	–	–	–	–	–	–	–	–
HUMAN SETTLEMENTS DEVELOPMENT GRANT		29 745	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<b>Total capital expenditure of Transfers and Grants</b>		93 746	(54 410)	(54 410)	(4 611)	(7 557)	(10 420)	2 862	-27,5%	(54 410)
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		114 417	(253 246)	(253 246)	(5 731)	(82 288)	(80 674)	(1 614)	2,0%	(77 759)

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

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

Summary Grants Received and Utilised: 2024/2025			August 2024					
	Unutilised Balance 01/07/2024	Debit Balance -	Received 01/07/2024 31/08/2024	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)- Capital	Refunded	To Other Debtors	Balance 31/08/2024
<b>National Government:-</b>	-	-	85 914 000,00	-72 864 532,24	-7 557 447,18	-	200 532,24	5 692 552,82
<b>Operating grants:-</b>	-	-	72 664 000,00	-72 864 532,24	-	-	200 532,24	-
Equitable share	-	-	72 664 000,00	-72 664 000,00	-	-	-	-
Financial Management Grant	-	-	-	-67 333,44	-	-	67 333,44	-
EPWP: Expanded Public Works	-	-	-	-133 198,80	-	-	133 198,80	-
<b>Capital grants:-</b>	-	-	13 250 000,00	-	-7 557 447,18	-	-	5 692 552,82
Municipal Infrastructure Grant	-	-	11 250 000,00	-	-7 557 447,18	-	-	3 692 552,82
Integrated National Electrification Grant	-	-	2 000 000,00	-	-	-	-	2 000 000,00
Energy Efficiency and Demand-Side Management Grant	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	-	-	-	-	-	-	-	-
<b>Provincial Government:-</b>	15 909 474,63	-	-	-1 865 891,89	-	-	1 865 891,89	15 909 474,63
<b>Operating Grants plus Operating Housing:-</b>	9 705 290,90	-	-	-1 865 891,89	-	-	1 865 891,89	9 705 290,90
<b>Operating Provincial</b>	5 087 334,26	-	-	-1 865 891,89	-	-	1 865 891,89	5 087 334,26
Library Service Conditional Grant	-	-	-	-1 865 891,89	-	-	1 865 891,89	-
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	62 822,05	-	-	-	-	-	-	62 822,05
Financial Management Capacity Building Grant	100 000,00	-	-	-	-	-	-	100 000,00
Thusing Centre	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant	226 578,02	-	-	-	-	-	-	226 578,02
Municipal Water Resilience Grant	119 253,62	-	-	-	-	-	-	119 253,62
Municipal Accreditation and Capacity Building	75 680,57	-	-	-	-	-	-	75 680,57
Provincial Earmarked (Accelerated) Grant Funding	3 400 000,00	-	-	-	-	-	-	3 400 000,00
Disaster Management Grant	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant	1 103 000,00	-	-	-	-	-	-	1 103 000,00
<b>Operating Provincial Housing</b>	4 617 956,64	-	-	-	-	-	-	4 617 956,64
<b>Housing from Capital to Operating Top structure</b>	-	-	-	-	-	-	-	-
Title Deeds	1 861 116,94	-	-	-	-	-	-	1 861 116,94
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	2 756 839,70	-	-	-	-	-	-	2 756 839,70
<b>Capital Grants:-</b>	6 204 183,73	-	-	-	-	-	-	6 204 183,73
<b>Other</b>	6 204 183,73	-	-	-	-	-	-	6 204 183,73
Library Service Conditional Grant	887 890,74	-	-	-	-	-	-	887 890,74
RSEP	1 061 700,00	-	-	-	-	-	-	1 061 700,00
Provincial Contribution Towards The Acceleration of Hou	4 254 592,99	-	-	-	-	-	-	4 254 592,99
<b>Capital- Grants Housing</b>	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
<b>Cape Winelands District Municipality:-</b>	1 688 000,00	-	-	-	-	-	-	1 688 000,00
<b>Operating grants:-</b>	1 688 000,00	-	-	-	-	-	-	1 688 000,00
Cape Winelands District Municipality	1 688 000,00	-	-	-	-	-	-	1 688 000,00
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
<b>Housing Grants</b>	-	-	-	-	-	-	-	-
<b>Other Grants</b>	-	-	-	-	-	-	-	-
<b>Operating grants:-</b>	-	-	-	-	-	-	-	-
LGWSEIA	-	-	-	-	-	-	-	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-
<b>Other Municipalities</b>	-	-	-	-	-	-	-	-
	17 597 474,63	-	85 914 000,00	-74 730 424,13	-7 557 447,18	-	2 066 424,13	23 290 027,45
			85 914 000,00	-82 287 871,31				-
							GROSS BALANCE	23 290 027,45

## 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 - M02 August

Summary of Employee and Councillor remuneration	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
R thousands		A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		16 575	17 750	17 750	1 329	2 658	2 420	238	10%	17 750
Pension and UIF Contributions		1 230	1 294	1 294	101	202	176	26	15%	1 294
Medical Aid Contributions		271	293	293	23	46	40	7	16%	293
Motor Vehicle Allowance		359	397	397	29	59	54	5	9%	397
Cellphone Allowance		1 869	1 860	1 860	148	295	254	42	16%	1 860
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		164	164	164	13	26	22	4	16%	164
<b>Sub Total - Councillors</b>		<b>20 467</b>	<b>21 757</b>	<b>21 757</b>	<b>1 643</b>	<b>3 286</b>	<b>2 966</b>	<b>320</b>	<b>11%</b>	<b>21 757</b>
% increase	4		6,3%	6,3%						6,3%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		12 144	9 881	9 881	742	1 484	1 347	137	10%	9 881
Pension and UIF Contributions		682	893	893	75	149	122	27	23%	893
Medical Aid Contributions		59	119	119	11	23	16	6	39%	119
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 478	1 486	1 486	111	222	203	19	10%	1 486
Cellphone Allowance		278	346	346	23	46	47	(2)	-3%	346
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		269	343	343	10	21	47	(26)	-56%	343
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>14 909</b>	<b>13 067</b>	<b>13 068</b>	<b>972</b>	<b>1 944</b>	<b>1 782</b>	<b>162</b>	<b>9%</b>	<b>13 068</b>
% increase	4		-12,4%	-12,4%						-12,4%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		218 482	276 619	276 269	17 869	35 746	37 665	(1 919)	-5%	276 269
Pension and UIF Contributions		40 874	52 370	52 370	3 374	6 742	7 140	(398)	-6%	52 370
Medical Aid Contributions		23 506	31 693	31 693	1 995	3 984	4 321	(337)	-8%	31 693
Overtime		25 032	26 371	26 371	(155)	2 004	3 595	(1 591)	-44%	26 371
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 911	11 930	11 930	816	1 639	1 626	12	1%	11 930
Cellphone Allowance		926	990	990	74	149	135	14	10%	990
Housing Allowances		1 712	2 304	2 304	144	292	314	(22)	-7%	2 304
Other benefits and allowances		27 815	32 239	32 239	1 500	3 510	4 395	(885)	-20%	32 239
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	626	1 241	1 029	213	21%	7 545
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		13	0	0	-	-	0	(0)	-100%	0
Acting and post related allowance		2 322	1 699	1 699	40	224	232	(7)	-3%	1 699
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>381 197</b>	<b>443 761</b>	<b>443 410</b>	<b>26 283</b>	<b>55 531</b>	<b>60 452</b>	<b>(4 920)</b>	<b>-8%</b>	<b>443 410</b>
% increase	4		16,4%	16,3%						16,3%
<b>Total Parent Municipality</b>		<b>416 574</b>	<b>478 585</b>	<b>478 235</b>	<b>28 898</b>	<b>60 762</b>	<b>65 199</b>	<b>(4 438)</b>	<b>-7%</b>	<b>478 235</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>416 574</b>	<b>478 585</b>	<b>478 235</b>	<b>28 898</b>	<b>60 762</b>	<b>65 199</b>	<b>(4 438)</b>	<b>-7%</b>	<b>478 235</b>
% increase	4		14,9%	14,8%						14,8%
<b>TOTAL MANAGERS AND STAFF</b>		<b>396 107</b>	<b>456 828</b>	<b>456 478</b>	<b>27 255</b>	<b>57 475</b>	<b>62 233</b>	<b>(4 758)</b>	<b>-8%</b>	<b>456 478</b>

## 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 1 month spending been reflecting on the end of August 2024 reports. Overtime should be monitored closely.

From 1 July 2024 till 31 August 2024	Budget for the year	Estimate for the 1 month	Actual to Date	Variance
Overtime	26 371 100	2 197 592	1 912 740	284 852
Temporary personnel	21 838 699	1 819 892	1 366 022	453 870

#### Summary of number of employees and councillors paid during August 2024.

	<u>June 2024</u>	<u>July 2024</u>	<u>August 2024</u>
EPWP	392	265	297
Temporary	59	41	39
Permanent	842	860	866
Councillors	41	41	41
	<b>1 334</b>	<b>1 207</b>	<b>1 243</b>

## 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 - M02 August									
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	9 373	6 780	6 780	9 373	2 593	27,7%	4%
August	22 559	10 423	14 173	8 407	15 187	23 546	8 359	35,5%	8%
September	17 593	23 346	23 096	–	–	46 642	–	0,0%	0%
October	22 345	13 409	13 159	–	–	59 801	–	0,0%	0%
November	13 954	13 744	13 494	–	–	73 295	–	0,0%	0%
December	15 388	29 610	28 360	–	–	101 655	–	0,0%	0%
January	7 077	9 323	9 073	–	–	110 729	–	0,0%	0%
February	8 730	9 323	9 073	–	–	119 802	–	0,0%	0%
March	37 486	22 546	22 296	–	–	142 098	–	0,0%	0%
April	20 549	9 323	9 073	–	–	151 171	–	0,0%	0%
May	21 801	9 323	9 073	–	–	160 244	–	0,0%	0%
June	41 203	27 443	65 281	–	–	225 525	–	0,0%	0%
<b>Total Capital expenditure</b>	<b>234 621</b>	<b>187 437</b>	<b>225 525</b>	<b>15 187</b>					

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 10 - CAPITAL PERFORMANCE PROGRAMME

#### 10.2 Capital Expenditure Report for the period ended 31 August 2024.

<u>Capital Progress Report 2024/25</u>		<u>August 2024</u>									
<u>PROJECT FUNDING</u>	Total Approved Budget 2024/25	Roll overs requests from 2022/23	Total Funded budget 2023/24	Requests Approved	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget		
<b>EXTERNAL LOAN</b>											
Projects New	48 706 373	15 160 306	63 866 679	109 440,00	3 771 578,69	3 771 578,69	997 024,06	60 095 100,31	5,91%		
<b>TOTAL EXTERNAL LOAN</b>	<b>48 706 373</b>	<b>15 160 306</b>	<b>63 866 679</b>	<b>109 440,00</b>	<b>3 771 578,69</b>	<b>3 771 578,69</b>	<b>997 024,06</b>	<b>60 095 100,31</b>			
<b>CAPITAL REPLACEMENT RESERVE</b>											
Projects New	64 862 500	13 865 528	78 728 028	705 196,74	2 690 698,38	2 608 205,38	2 120 850,50	76 119 822,62	3,31%		
Projects (BF)	100 000	0	100 000	0,00	100 000,00	100 000,00	0,00	0,00	100,00%		
Projects (MIG Counter Funding)	14 599 217	8 891 796	23 491 013	0,00	1 198 668,12	1 051 224,12	675 621,34	22 439 788,88	4,48%		
CRR Connections (Public Contr)	3 339 200	0	3 339 200	0,00	99 016,56	99 016,56	2 438,06	3 240 183,44	2,57%		
Furniture and Equipment	20 000	0	20 000	0,00	1 260,87	0,00	0,00	20 000,00	0,00%		
<b>TOTAL CRR</b>	<b>82 920 917</b>	<b>22 757 324</b>	<b>105 678 241</b>	<b>705 196,74</b>	<b>4 089 643,93</b>	<b>3 858 446,06</b>	<b>2 798 909,90</b>	<b>101 819 794,94</b>	<b>3,65%</b>		
<b>INSURANCE RESERVE</b>											
Insurance Reserve	1 400 000	170 000	1 570 000	0,00	15 439,56	0,00	0,00	1 570 000,00	0,00%		
<b>TOTAL INSURANCE RESERVE</b>	<b>1 400 000</b>	<b>170 000</b>	<b>1 570 000</b>	<b>0,00</b>	<b>15 439,56</b>	<b>0,00</b>	<b>0,00</b>	<b>1 570 000,00</b>	<b>0,00%</b>		
<b>TOTAL BASIC CAPITAL</b>	<b>133 027 290</b>	<b>38 087 630</b>	<b>171 114 920</b>	<b>814 636,74</b>	<b>7 876 662,18</b>	<b>7 630 024,75</b>	<b>3 795 933,96</b>	<b>163 484 895,25</b>	<b>4,46%</b>		
<b>CAPITAL - GRANT FUNDING</b>											
National Government: MIG (DORA)	39 790 000	0	39 790 000	0,00	7 557 447,18	7 557 447,18	4 611 058,55	32 232 552,82	18,99%		
National Government: INEP (DORA)	14 620 000	0	14 620 000	0,00	0,00	0,00	0,00	14 620 000,00	0,00%		
<b>TOTAL : GRANT FUNDING</b>	<b>54 410 000</b>	<b>0</b>	<b>54 410 000</b>	<b>0,00</b>	<b>7 557 447,18</b>	<b>7 557 447,18</b>	<b>4 611 058,55</b>	<b>46 852 552,82</b>	<b>13,89%</b>		
<b>TOTAL FUNDING</b>	<b>187 437 290</b>	<b>38 087 630</b>	<b>225 524 920</b>	<b>814 636,74</b>	<b>15 434 109,36</b>	<b>15 187 471,93</b>	<b>8 406 992,51</b>	<b>210 337 448,07</b>	<b>6,73%</b>		



## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.2 The list of deviations from, and August 2024 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

DEVIATIONS AUGUST 2024										
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 677	Community Services	Traffic, Law Enforcement and Security Services	Exceptional case where it is impractical or impossible to follow a normal procurement process	The monitoring of alarm systems and armed response	RATES	1/07/2024-30/09/2024	R200 000,00	Capital Security Boland	MAAA0582126
2	BVD 682	Community Services	Traffic, Law Enforcement and Security Services	Sole supplier	Procurement of electronic national road traffic act 93/1996	RATES	26/07/2024-25/07/2027	R60 000,00	Lexis Nexis	MAAA0037388
3	BVD 683	SSS	Human Resources	Exceptional case where it is impractical or impossible to follow a normal procurement process	Risk management for construction and engineering projects (PMBOK 6th edition) training webinar	R8 048,85	ONCE OFF	R8 048,85	Built Environment Skills and Training	MAAA1021054
4	BVD 684	Community Services	Traffic	Emergency	Repair of de Doorns fire station doors	R983,25	ONCE OFF	R983,25	Hyper doors	MAAA0406424
5	BVD 685	Community Services	Fire Department	Emergency	Sandbags for state of disaster: flooding	R10 736,40	ONCE OFF	R10 736,40	Agrimark Worcester	MAAA002287
6	BVD 686	Community Services	Fire Department	Emergency	Supply food to community- flood victims	R20 765,00	ONCE OFF	R20 765,00	Curtain And Linen	MAAA0821681
						<b>R40 533,50</b>		<b>R300 533,50</b>		



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## **PART 2 - SUPPORTING DOCUMENTATION**

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### **SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES**

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

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

TENDERS AWARDED DURING AUGUST 2024					
Award Date	Bid Number	Tender Description	Awarded To	Amount	Anticipated Expenditure (Capped)
02/08/2024	BV1089/ 2024	Upgrading of gravel roads at Worcester industrial	Exeo Khokela Civil Engineering Construction (Pty) Ltd	R17 179 528,58	
16/08/2024	BV 1079/ 202	Professional services for the balancing and reconciliation of valuation role data for a period ending 30 June 2027	Applied Business Computing Solutions cc	Rates	R237 625,03
				<b>R17 417 153,61</b>	
Tender turnaround (lead time) in days	BV1089/ 2024	84			
	BV 1079/ 2024	70			
Average		77			

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.5 Procurement premiums paid for the month of August 2024.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF AUGUST 2024									
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)
31195	2024/07/08	11534	Build IT	R 17 500,00	Randal Industries	R21 591,25	R4 091,25	23,37	Acceptable
31155	29/08/2024	11816	Top Fiks Suppliers	R 199 996,50	Boland Rubberizing	R218 235,39	R18 238,89	9%	Acceptable
32218	28/08/2024	11802	Curtain And Linen	R 1 170,00	Die Lane	R1 196,00	R26,00	2%	Acceptable
<b>Total premiums paid for the Month</b>							<b>R22 356,14</b>		

**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, August of 2024 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: 

DATE: 11 September 2024