
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT FEBRUARY 2025

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2024/2025 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

GLOSSARY

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality December revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of the municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as a non-current asset on the Municipality's balance sheet.

Cash flow statement – A statement including only actual receipts and expenditure by the Municipality. Cash payments and receipts do not always coincide with budgeted timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period. The same principle applies with the cash receipts. The Municipality recognises the revenue on date of billing whilst payment may not appear in the same period; the receipt is recognised at date of receipt.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable Share – A general grant paid to Municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between Municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

MTREF – Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure – Spending on the day-to-day operations of the Municipality such as salaries and wages and general expenses.

Rates – Local Government tax levied in terms of the Local Government: Municipal Property Rates Act, Act 6 of 2004. The tax is based on the assessed market value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments of the municipality

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR'S REPORT

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for February 2025 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

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

RESOLVED

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

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 – EXECUTIVE SUMMARY

3.1 INTRODUCTION

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

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2024 – 28 February 2025 is R 915 608 779 or 56.21% of the total budgeted revenue R1 628 958 218.

The total revenue is underperforming by 16% in comparison to the approved budget due to mainly traffic fine revenue which is recorded at year end. Property Rates reflects an overperformance of 19 % due to the annual rates that have been billed in July 2024. Service charges reflect an overall underperformance of 3.5%. This is mainly because water and electricity include an accrual journal which was processed in July 2024 to transfer revenue accrued before June 2024 but billed in July 2024 to move it to the 2023/2024 financial year. A journal will be processed in July 2025 to ensure that revenue billed for the period of June is accrued to the 2024/2025 financial year. Waste Management and Waste-Water Management have performed better than budgeted with overperformances of 7% and 8% respectively due to the annual services billed in July 2024.

Property Rates

Property Rates reflects an overperformance of 11% due to the billing of annual rate payers accounts.

Service charges - electricity revenue.

The electricity revenue shows an 8% underperformance which is mainly due to the accrual journal.

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

During the period 1 July 2024 and 31 January 2025, the Municipality purchased 156 319 170 kWh (units) of electricity while 143 811 638 were distributed. This resulted in electricity distribution losses of 8.03 % (12 507 532 kWh) during this period.

Service charges - water revenue.

Water revenue shows an underperformance of 12% due to the accrual journal.

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

During the period of July 2024 till February 2025 a bulk water supply from source of 11 336 365 kiloliters (kl) of water was inputted into the water distribution system, while revenue water of 9 375 368 kl was accounted for. This means that 1 960 997 kl were lost. This represents overall water losses of 17.30 %. The unbilled authorized consumption represents 0.64% (73 055) while customer meter and data errors are 2.12% (240 397 kl) resulting in real losses of 14.53 % (1 647 545 kl).

Service charges – waste management and waste-water management

Waste management and Waste-water management revenue show an overperformance of 7% and 8%, respectively against the budgeted revenue. This is due to the billing of annual payers for these services.

Interest earned – external investments

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

Interest earned – outstanding debtors

Interest from overdue debtors is showing a 3% underperformance mainly due to the decrease in the prime interest rate.

Fines, penalties, and forfeits

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

Agency Services

Agency Services revenue shows an underperformance of 5% 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 second transfer of the equitable share has been fully recognized for the year under review.

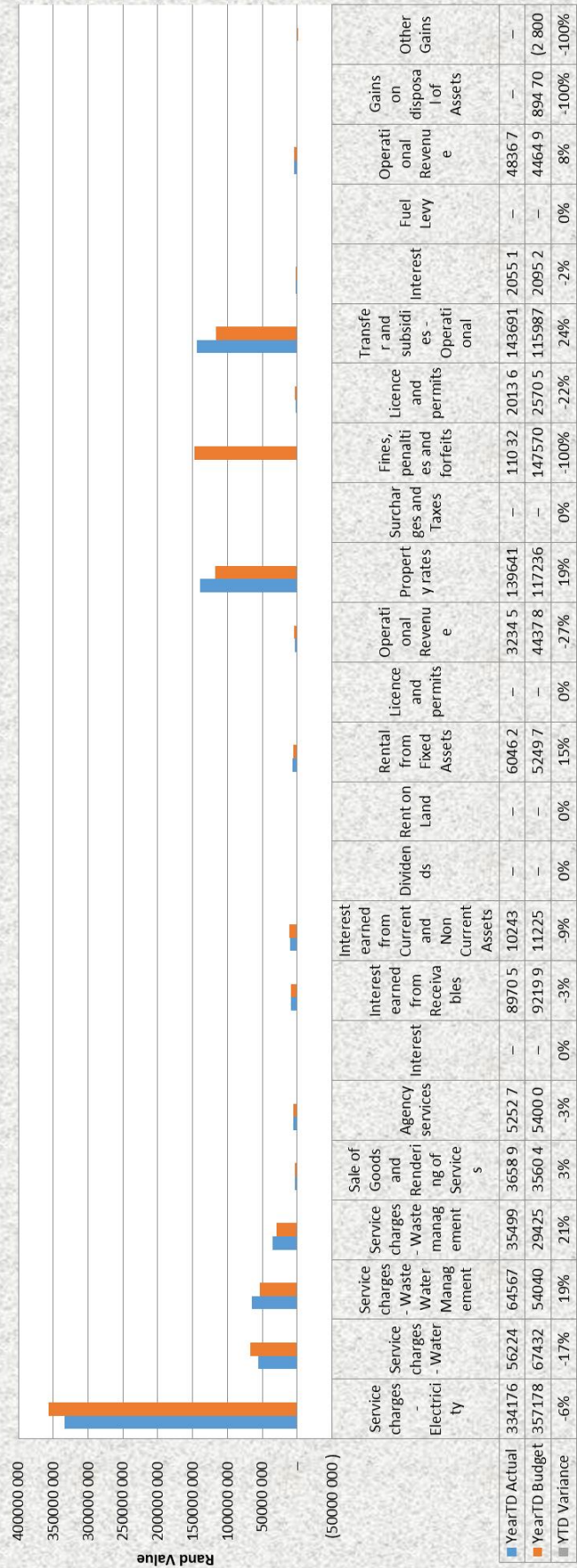
Gains

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 802 445 954 or 49.35% of the total budgeted expenditure R1 626 130 787.

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

Operating Expenditure



Capital Expenditure

The total capital expenditure for the period 1 July 2024 – 28 February 2025, amounts to R106 934 361 or 49.17% of the total capital budget that amounts to R217 459 564.

Capital grant funding the total capital grant funding expenditure amounts to R26 031 728 or 30.93% of the total capital grant funding budget that amounts to R84 160 182.

Refer to Section 4 – table C5 for more detail.

Capital Expenditure - Per Vote



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 R191 630 675.

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 - M08 February | | | | | | | | | |
|--|------------------|-------------------|---------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| Description | 2023/24 | | Budget Year 2024/25 | | | | | | |
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 197 548 | 200 977 | 207 468 | 14 107 | 153 748 | 138 312 | 15 437 | 11% | 207 468 |
| Service charges | 807 823 | 870 634 | 899 127 | 73 899 | 564 366 | 599 431 | (35 065) | -6% | 899 127 |
| Investment revenue | 18 373 | 19 522 | 19 522 | 1 655 | 11 898 | 12 983 | (1 084) | -8% | 19 522 |
| Transfers and subsidies - Operational | 185 954 | 198 836 | 196 144 | 602 | 144 293 | 130 763 | 13 531 | 10% | 196 144 |
| Other own revenue | 144 076 | 319 720 | 306 697 | 5 124 | 41 303 | 204 401 | (163 098) | -80% | 306 697 |
| Total Revenue (excluding capital transfers and | 1 353 773 | 1 609 689 | 1 628 958 | 95 386 | 915 609 | 1 085 889 | (170 280) | -16% | 1 628 958 |
| Employee costs | 396 107 | 456 828 | 441 976 | 31 745 | 251 598 | 294 404 | (42 806) | -15% | 441 976 |
| Remuneration of Councillors | 20 467 | 21 757 | 21 757 | 1 692 | 14 317 | 14 484 | (167) | -1% | 21 757 |
| Depreciation and amortisation | 101 941 | 105 208 | 105 208 | - | 9 479 | 70 195 | (60 715) | -86% | 105 208 |
| Interest | 31 254 | 39 842 | 39 842 | - | 23 060 | 26 504 | (3 444) | -13% | 39 842 |
| Inventory consumed and bulk purchases | 504 806 | 534 056 | 569 685 | 42 234 | 348 340 | 379 798 | (31 458) | -8% | 569 685 |
| Transfers and subsidies | 3 069 | 7 711 | 7 810 | 197 | 2 297 | 5 207 | (2 910) | -56% | 7 810 |
| Other expenditure | 338 715 | 452 229 | 439 853 | 15 483 | 153 355 | 293 361 | (140 006) | -48% | 439 853 |
| Total Expenditure | 1 396 358 | 1 617 631 | 1 626 131 | 91 351 | 802 446 | 1 083 952 | (281 506) | -26% | 1 626 131 |
| Surplus/(Deficit) | (42 585) | (7 942) | 2 827 | 4 036 | 113 163 | 1 937 | 111 226 | | 2 827 |
| Transfers and subsidies - capital (monetary allocations) | 97 746 | 54 410 | 84 160 | - | 5 | 56 107 | (56 102) | -100% | 84 160 |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 55 162 | 46 468 | 86 988 | 4 036 | 113 168 | 58 044 | 55 124 | 95% | 86 988 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 55 162 | 46 468 | 86 988 | 4 036 | 113 168 | 58 044 | 55 124 | 95% | 86 988 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 234 621 | 187 437 | 217 460 | 12 865 | 106 934 | 143 294 | (36 360) | -25% | 217 460 |
| Capital transfers recognised | 97 746 | 54 410 | 84 160 | 2 053 | 26 032 | 55 531 | (29 500) | -53% | 84 160 |
| Borrowing | 56 598 | 48 706 | 45 047 | 2 559 | 19 910 | 29 861 | (9 951) | -33% | 45 047 |
| Internally generated funds | 80 276 | 84 321 | 88 252 | 8 253 | 60 993 | 57 902 | 3 091 | 5% | 88 252 |
| Total sources of capital funds | 234 621 | 187 437 | 217 460 | 12 865 | 106 934 | 143 294 | (36 360) | -25% | 217 460 |
| Financial position | | | | | | | | | |
| Total current assets | 375 718 | 368 815 | 368 815 | - | 341 800 | - | - | - | 368 815 |
| Total non current assets | 2 840 784 | 2 782 113 | 2 782 113 | - | 2 901 063 | - | - | - | 2 782 113 |
| Total current liabilities | 251 040 | 197 665 | 197 665 | - | 175 725 | - | - | - | 197 665 |
| Total non current liabilities | 530 343 | 677 191 | 677 191 | - | 517 211 | - | - | - | 677 191 |
| Community wealth/Equity | 2 435 120 | 2 276 072 | 2 276 072 | - | 2 549 928 | - | - | - | 2 276 072 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 256 108 | 92 061 | 128 706 | (4 811) | 93 179 | 86 015 | (7 163) | -8% | 92 374 |
| Net cash from (used) investing | (263 381) | (187 337) | (217 360) | (12 851) | (106 814) | (101 439) | 5 376 | -5% | (225 338) |
| Net cash from (used) financing | 51 760 | 25 346 | 21 260 | 12 | (12 970) | (12 970) | 0 | -0% | 25 346 |
| Cash/cash equivalents at the month/year end | 193 241 | 65 082 | 150 843 | - | 191 631 | 189 843 | (1 787) | -1% | 110 619 |
| Debtors & creditors analysis | | | | | | | | | |
| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 48 231 | 12 987 | 10 170 | 7 731 | 7 485 | 12 907 | 32 286 | 195 832 | 327 629 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | (86 826) | - | - | - | - | - | - | - | (86 826) |

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) - M08 February | | | | | | | | | | |
|--|-----|-----------------|-----------------|-----------------|---------------------|---------------|---------------|--------------|--------------|--------------------|
| Description | Ref | 2023/24 | | | Budget Year 2024/25 | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | Full Year Forecast |
| Revenue - Functional | | | | | | | | | | |
| Government and administration | | 291 185 | 295 739 | 300 724 | 17 899 | 226 181 | 200 331 | 25 850 | 13% | 300 724 |
| Executive and council | | 1 055 | 1 210 | 1 210 | 82 | 821 | 805 | 16 | 2% | 1 210 |
| Finance and administration | | 290 130 | 294 530 | 299 514 | 17 817 | 225 360 | 199 526 | 25 833 | 13% | 299 514 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 126 444 | 304 261 | 292 202 | 1 161 | 33 861 | 194 790 | (160 929) | -83% | 292 202 |
| Community and social services | | 13 760 | 13 804 | 14 757 | 183 | 12 857 | 9 849 | 3 008 | 31% | 14 757 |
| Sport and recreation | | 4 343 | 4 289 | 3 890 | 393 | 2 933 | 2 592 | 342 | 13% | 3 890 |
| Public safety | | 74 624 | 253 561 | 243 395 | 85 | 456 | 162 263 | (161 808) | -100% | 243 395 |
| Housing | | 33 717 | 32 607 | 30 160 | 500 | 17 614 | 20 085 | (2 471) | -12% | 30 160 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 27 173 | 16 207 | 25 031 | 1 154 | 9 107 | 16 671 | (7 564) | -45% | 25 031 |
| Planning and development | | 1 586 | 2 606 | 3 958 | 263 | 1 214 | 2 638 | (1 424) | -54% | 3 958 |
| Road transport | | 25 587 | 13 601 | 21 072 | 891 | 7 893 | 14 033 | (6 140) | -44% | 21 072 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 1 006 717 | 1 047 892 | 1 094 163 | 75 172 | 646 466 | 729 538 | (83 072) | -11% | 1 094 163 |
| Energy sources | | 610 439 | 640 736 | 653 371 | 48 441 | 384 790 | 435 587 | (50 797) | -12% | 653 371 |
| Water management | | 137 401 | 143 377 | 144 946 | 12 546 | 69 646 | 96 720 | (27 073) | -28% | 144 946 |
| Waste water management | | 178 969 | 184 647 | 210 357 | 8 833 | 124 633 | 140 238 | (15 605) | -11% | 210 357 |
| Waste management | | 79 909 | 79 133 | 85 489 | 5 351 | 67 397 | 56 993 | 10 404 | 18% | 85 489 |
| Other | 4 | - | - | 1 000 | - | - | 667 | (667) | -100% | 1 000 |
| Total Revenue - Functional | 2 | 1 451 520 | 1 664 099 | 1 713 118 | 95 386 | 915 614 | 1 141 996 | (226 382) | -20% | 1 713 118 |
| Expenditure - Functional | | | | | | | | | | |
| Government and administration | | 307 021 | 317 125 | 318 041 | 20 570 | 176 280 | 211 977 | (35 697) | -17% | 318 041 |
| Executive and council | | 49 953 | 47 353 | 47 510 | 3 151 | 27 880 | 31 658 | (3 778) | -12% | 47 510 |
| Finance and administration | | 252 883 | 264 445 | 265 205 | 17 070 | 145 381 | 176 766 | (31 385) | -18% | 265 205 |
| Internal audit | | 4 185 | 5 327 | 5 327 | 349 | 3 019 | 3 553 | (534) | -15% | 5 327 |
| Community and public safety | | 212 473 | 333 983 | 316 809 | 12 438 | 93 852 | 211 329 | (117 477) | -56% | 316 809 |
| Community and social services | | 35 446 | 36 682 | 36 738 | 2 589 | 20 120 | 24 570 | (4 450) | -18% | 36 738 |
| Sport and recreation | | 37 166 | 42 322 | 42 316 | 3 508 | 23 658 | 28 304 | (4 645) | -16% | 42 316 |
| Public safety | | 117 324 | 223 756 | 210 157 | 4 813 | 38 629 | 140 043 | (101 414) | -72% | 210 157 |
| Housing | | 22 454 | 31 123 | 27 497 | 1 528 | 11 438 | 18 344 | (6 906) | -38% | 27 497 |
| Health | | 83 | 100 | 100 | - | 7 | 69 | (62) | -90% | 100 |
| Economic and environmental services | | 88 519 | 96 007 | 94 961 | 4 327 | 41 633 | 63 270 | (21 637) | -34% | 94 961 |
| Planning and development | | 22 600 | 26 099 | 23 286 | 1 651 | 14 840 | 15 526 | (686) | -4% | 23 286 |
| Road transport | | 65 707 | 69 573 | 71 340 | 2 673 | 26 718 | 47 518 | (20 801) | -44% | 71 340 |
| Environmental protection | | 211 | 334 | 334 | 2 | 75 | 226 | (151) | -67% | 334 |
| Trading services | | 787 078 | 869 566 | 894 388 | 54 011 | 490 370 | 596 076 | (105 706) | -18% | 894 388 |
| Energy sources | | 536 941 | 591 618 | 622 339 | 41 351 | 356 237 | 414 803 | (58 566) | -14% | 622 339 |
| Water management | | 93 915 | 102 938 | 103 113 | 4 969 | 53 259 | 68 708 | (15 449) | -22% | 103 113 |
| Waste water management | | 90 891 | 105 481 | 99 486 | 3 740 | 46 638 | 66 298 | (19 660) | -30% | 99 486 |
| Waste management | | 65 330 | 69 529 | 69 450 | 3 952 | 34 237 | 46 267 | (12 030) | -26% | 69 450 |
| Other | | 1 268 | 950 | 1 932 | 6 | 310 | 1 299 | (989) | -76% | 1 932 |
| Total Expenditure - Functional | 3 | 1 396 358 | 1 617 631 | 1 626 131 | 91 351 | 802 446 | 1 083 952 | (281 506) | -26% | 1 626 131 |
| Surplus/ (Deficit) for the year | | 55 162 | 46 468 | 86 988 | 4 036 | 113 168 | 58 044 | 55 124 | 95% | 86 988 |

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

The budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality. On the next 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) - M08 February | | | | | | | | | | |
|--|----------|------------------|---------------------|------------------|----------------|----------------|------------------|------------------|----------------|--------------------|
| Vote Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | | | | | | | | | | |
| Vote 1 - Council General | 1 | 1 055 | 1 210 | 1 210 | 82 | 821 | 806 | 15 | 1,8% | 1 210 |
| Vote 2 - Municipal Manager | | 500 | 500 | 500 | - | - | 333 | (333) | -100,0% | 500 |
| Vote 3 - Strategic Support Services | | 1 051 | 719 | 1 704 | 13 | 424 | 1 136 | (711) | -62,6% | 1 704 |
| Vote 4 - Financial Services | | 283 665 | 291 918 | 294 998 | 17 688 | 223 970 | 196 651 | 27 319 | 13,9% | 294 998 |
| Vote 5 - Community Services | | 138 665 | 317 119 | 300 812 | 1 597 | 38 308 | 200 527 | (162 219) | -80,9% | 300 812 |
| Vote 6 - | | - | - | - | - | - | - | - | - | - |
| Vote 7 - Engineering Services | | 613 270 | 640 719 | 661 574 | 48 441 | 384 832 | 441 017 | (56 185) | -12,7% | 661 574 |
| Vote 8 - Planning, Development and Integrated Services | | 413 313 | 411 914 | 452 321 | 27 566 | 267 258 | 301 525 | (34 267) | -11,4% | 452 321 |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 1 451 520 | 1 664 099 | 1 713 118 | 95 386 | 915 614 | 1 141 996 | (226 382) | -19,8% | 1 713 118 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - Council General | 1 | 39 717 | 42 692 | 42 849 | 2 847 | 25 047 | 28 563 | (3 516) | -12,3% | 42 849 |
| Vote 2 - Municipal Manager | | 17 096 | 13 522 | 13 614 | 869 | 7 754 | 9 075 | (1 322) | -14,6% | 13 614 |
| Vote 3 - Strategic Support Services | | 102 053 | 102 538 | 87 695 | 7 098 | 51 899 | 58 456 | (6 557) | -11,2% | 87 695 |
| Vote 4 - Financial Services | | 131 541 | 144 676 | 108 143 | 4 947 | 55 023 | 72 087 | (17 064) | -23,7% | 108 143 |
| Vote 5 - Community Services | | 215 122 | 332 222 | 305 072 | 10 797 | 86 125 | 203 356 | (117 231) | -57,6% | 305 072 |
| Vote 6 - | | - | - | - | - | - | - | - | - | - |
| Vote 7 - Engineering Services | | 549 040 | 605 833 | 687 526 | 43 409 | 377 325 | 458 294 | (80 969) | -17,7% | 687 526 |
| Vote 8 - Planning, Development and Integrated Services | | 341 787 | 376 147 | 381 231 | 21 384 | 199 275 | 254 122 | (54 847) | -21,6% | 381 231 |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 1 396 358 | 1 617 631 | 1 626 131 | 91 351 | 802 446 | 1 083 952 | (281 506) | -26,0% | 1 626 131 |
| Surplus/ (Deficit) for the year | 2 | 55 162 | 46 468 | 86 988 | 4 036 | 113 168 | 58 044 | 55 124 | 95,0% | 86 988 |

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

This table reflects the operating budget and actual figures of the financial performance. The revenue is specifically set out by source due to the fact that Council approves the revenue budget by source and the expenditure budget by vote.

| WC025 Breede Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February | | | | | | | | | | |
|--|-----|------------------|---------------------|------------------|----------------|----------------|------------------|------------------|----------------|--------------------|
| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| Revenue | | | | | | | | | | |
| Exchange Revenue | | 871 574 | 938 550 | 965 834 | 79 342 | 607 216 | 643 818 | (36 602) | -6% | 965 834 |
| Service charges - Electricity | | 543 810 | 612 204 | 623 822 | 48 153 | 382 330 | 415 894 | (33 564) | -8% | 623 822 |
| Service charges - Water | | 110 405 | 115 599 | 117 264 | 12 424 | 68 648 | 78 176 | (9 528) | -12% | 117 264 |
| Service charges - Waste Water Management | | 99 186 | 92 642 | 101 541 | 8 632 | 73 200 | 67 694 | 5 506 | 8% | 101 541 |
| Service charges - Waste management | | 54 422 | 50 190 | 56 500 | 4 690 | 40 189 | 37 667 | 2 522 | 7% | 56 500 |
| Sale of Goods and Rendering of Services | | 5 736 | 6 164 | 5 741 | 619 | 4 278 | 3 833 | 444 | 12% | 5 741 |
| Agency services | | 8 949 | 9 391 | 9 391 | 656 | 5 909 | 6 245 | (336) | -5% | 9 391 |
| Interest | | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 13 962 | 16 030 | 16 030 | 1 349 | 10 319 | 10 663 | (344) | -3% | 16 030 |
| Interest earned from Current and Non Current Assets | | 18 373 | 19 522 | 19 522 | 1 655 | 11 898 | 12 983 | (1 084) | -8% | 19 522 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 8 979 | 9 109 | 9 109 | 783 | 6 829 | 6 050 | 779 | 13% | 9 109 |
| Licence and permits | | - | - | - | - | - | - | - | - | - |
| Exchange: Operational Revenue | | 7 753 | 7 700 | 6 914 | 381 | 3 616 | 4 613 | (997) | -22% | 6 914 |
| Non-Exchange Revenue | | 482 199 | 671 139 | 663 124 | 16 044 | 308 393 | 442 071 | (133 678) | -30% | 663 124 |
| Property rates | | 197 548 | 200 977 | 207 468 | 14 107 | 153 748 | 138 312 | 15 437 | 11% | 207 468 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 72 714 | 253 897 | 242 897 | 23 | 134 | 161 932 | (161 799) | -100% | 242 897 |
| Licence and permits | | 2 926 | 4 468 | 3 485 | 317 | 2 330 | 2 323 | 7 | 0% | 3 485 |
| Transfer and subsidies - Operational | | 185 954 | 198 836 | 196 144 | 602 | 144 293 | 130 763 | 13 531 | 10% | 196 144 |
| Interest | | 3 436 | 3 643 | 3 643 | 316 | 2 371 | 2 423 | (52) | -2% | 3 643 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - |
| Non-Exchange: Operational Revenue | | 7 633 | 7 763 | 7 932 | 680 | 5 516 | 5 284 | 233 | 4% | 7 932 |
| Gains on disposal of Assets | | 2 155 | 1 555 | 1 555 | - | - | 1 035 | (1 035) | -100% | 1 555 |
| Other Gains | | 9 834 | (0) | (0) | - | - | (0) | 0 | -100% | (0) |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and | | 1 353 773 | 1 609 689 | 1 628 958 | 95 386 | 915 609 | 1 085 889 | (170 280) | -16% | 1 628 958 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 396 107 | 456 828 | 441 976 | 31 745 | 251 598 | 294 404 | (42 806) | -15% | 441 976 |
| Remuneration of councillors | | 20 467 | 21 757 | 21 757 | 1 692 | 14 317 | 14 484 | (167) | -1% | 21 757 |
| Bulk purchases - electricity | | 454 652 | 487 184 | 522 184 | 37 852 | 317 349 | 348 122 | (30 773) | -9% | 522 184 |
| Inventory consumed | | 50 154 | 46 872 | 47 501 | 4 382 | 30 991 | 31 676 | (685) | -2% | 47 501 |
| Debt impairment | | 115 605 | 220 011 | 121 511 | - | 6 213 | 81 007 | (74 794) | -92% | 121 511 |
| Depreciation and amortisation | | 101 941 | 105 208 | 105 208 | - | 9 479 | 70 195 | (60 715) | -86% | 105 208 |
| Interest charges | | 31 254 | 39 842 | 39 842 | - | 23 060 | 26 504 | (3 444) | -13% | 39 842 |
| Contracted services | | 126 490 | 127 393 | 123 355 | 9 189 | 60 943 | 82 213 | (21 270) | -26% | 123 355 |
| Transfers and subsidies | | 3 069 | 7 711 | 7 810 | 197 | 2 297 | 5 207 | (2 910) | -56% | 7 810 |
| Irrecoverable debts written off | | - | 19 | 87 519 | 79 | 23 616 | 58 346 | (34 731) | -60% | 87 519 |
| Operational costs | | 94 100 | 100 614 | 103 276 | 6 215 | 62 583 | 68 968 | (6 386) | -9% | 103 276 |
| Losses on Disposal of Assets | | 1 370 | 4 125 | 4 125 | - | - | 2 779 | (2 779) | -100% | 4 125 |
| Other Losses | | 1 150 | 67 | 67 | - | - | 47 | (47) | -100% | 67 |
| Total Expenditure | | 1 396 358 | 1 617 631 | 1 626 131 | 91 351 | 802 446 | 1 083 952 | (281 506) | -26% | 1 626 131 |
| Surplus/(Deficit) | | (42 585) | (7 942) | 2 827 | 4 036 | 113 163 | 1 937 | 111 226 | 0 | 2 827 |
| Transfers and subsidies - capital (monetary allocations) | | 97 746 | 54 410 | 84 160 | - | 5 | 56 107 | (56 102) | (0) | 84 160 |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 55 162 | 46 468 | 86 988 | 4 036 | 113 168 | 58 044 | | | 86 988 |
| Income Tax | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 55 162 | 46 468 | 86 988 | 4 036 | 113 168 | 58 044 | | | 86 988 |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 55 162 | 46 468 | 86 988 | 4 036 | 113 168 | 58 044 | | | 86 988 |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | | 55 162 | 46 468 | 86 988 | 4 036 | 113 168 | 58 044 | | | 86 988 |

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

Supporting Table SC1

| WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M08 February | | | | |
|--|---|---|---|--|
| Ref | Description R thousands | Variances greater than 10% [over/ (under)] | Reasons for material deviations | Remedial or corrective steps/remarks |
| 1 | Revenue By Source | | | |
| | Service charges - Water | -12% | Water revenue shows an underperformance of 12% due to the accrual journal. | |
| | Sale of Goods and Rendering of Services | 12% | The Sale of Goods and Rendering of Services are higher than anticipated. | |
| | Rental from Fixed Assets | 13% | The Rental from Fixed Assets are done on an ad-hoc basis based on the demand from clients. | |
| | Exchange: Operational Revenue | -22% | Exchange: Operational Revenue for February 2025 are pro-rata less than anticipated. | |
| | Property rates | 11% | Property Rates reflects an overperformance of 11% 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 | 10% | The first two transfers of the equitable share has been fully recognised for the year under review. | |
| | Gains on disposal of Assets | -100% | No disposal of assets were done for the financial year under review. | |
| | Other Gains (allocations) | -100% | Actuarial gains and losses are done at financial year-end. Capital grants are recognized when capital expenditure has been capitalized. | |
| 2 | Expenditure By Type | | | |
| | Employee related costs | -15% | Positions are budgeted for 12 months of the financial year. Vacant positions results in savings which are reprioritised with the Mid-year Adjustment Budget. | |
| | Debt impairment | -92% | Debt impairment till February 2025 are pro-rata less than anticipated. | |
| | Depreciation and amortisation | -86% | Depreciation till February 2025 are pro-rata less than anticipated. | |
| | Interest charges | -13% | The payment of interest and the redemption of outstanding loans is scheduled for March 2025. | |
| | Contracted services | -26% | Expenditure on contracted and outsourced services till February 2025 are pro-rata less than anticipated. | |
| | Transfers and subsidies | -56% | Monetary allocations to individuals and organisations till February 2025 are pro-rata less than anticipated. | |
| | Irrecoverable debts written off | -60% | The accounting treatment for irrecoverable debt owned by ingedient consumers. | |
| | Losses on Disposal of Assets | -100% | No disposal of assets were done for the financial year under review. | |
| | Other Losses | -100% | Actuarial gains and losses are done at financial year-end. | |
| 3 | Capital Expenditure | | | |
| | Total Capital Expenditure | -25% | Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done. | |
| 4 | Financial Position | | | |
| | None | | | |
| 5 | Cash Flow | | | |
| | Service Charges | 0% | The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance and the revenue was review during the adjustment budget | |
| | Property rates | -14% | Credit processes in place to follow up. Need to investigate the ZZ receipts after month end - this can have an indication on the % received. | |
| | Other revenue | 14% | Normal credit control processes has however been implemented | |
| | Government - Operating | 0% | Will be a difference between the budget and actual - portions paid over can differ in different months. | |
| | Government Capital | -11% | Will be a difference between the budget and actual - portions paid over can differ in different months. | |
| | Interest | -3% | Investment process been done monthly | |
| | Suppliers | 1% | Process implemented to handle yearly contracts agreements for the year - to ensure all contracts is funded. Procurement process updated and ensure we pay within 30 days | |
| | Transfer and grants | 31% | Small amount paid related to expenditure on Housing projects and Grant-In Aid. | |
| | Capital assets | -5% | 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 | 0% | 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) - M08 February | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|---------------------|----------------|----------------|-----------------|----------------|--------------------|
| Vote Description | Ref | 2023/24 | | | Budget Year 2024/25 | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Council General | | 7 | 5 | 5 | - | - | 3 | (3) | -100% | 5 |
| Vote 2 - Municipal Manager | | 173 | 5 | 5 | - | - | 3 | (3) | -100% | 5 |
| Vote 3 - Strategic Support Services | | 2 270 | 2 155 | 2 193 | 1 300 | 1 327 | 1 466 | (139) | -9% | 2 193 |
| Vote 4 - Financial Services | | 85 | - | - | - | - | - | - | - | - |
| Vote 5 - Community Services | | 1 103 | 6 005 | 2 534 | 24 | 28 | 1 694 | (1 666) | -98% | 2 534 |
| Vote 6 - | | - | - | - | - | - | - | - | - | - |
| Vote 7 - Engineering Services | | 71 627 | 41 797 | 46 778 | 4 324 | 12 641 | 31 264 | (18 623) | -60% | 46 778 |
| Vote 8 - Planning, Development and Integrated Services | | 107 826 | 65 684 | 73 824 | 2 905 | 33 522 | 49 340 | (15 819) | -32% | 73 824 |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital Multi-year expenditure | 4,7 | 183 091 | 115 651 | 125 340 | 8 552 | 47 517 | 83 771 | (36 254) | -43% | 125 340 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Council General | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Municipal Manager | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Strategic Support Services | | 2 915 | 4 265 | 65 | - | - | 42 | (42) | -100% | 65 |
| Vote 4 - Financial Services | | 927 | 1 405 | 1 625 | 29 | 236 | 1 050 | (814) | -78% | 1 625 |
| Vote 5 - Community Services | | 3 935 | 23 673 | 3 762 | 17 | 168 | 2 431 | (2 263) | -93% | 3 762 |
| Vote 6 - | | - | - | - | - | - | - | - | - | - |
| Vote 7 - Engineering Services | | 1 241 | 750 | 58 485 | 4 213 | 45 061 | 37 790 | 7 271 | 19% | 58 485 |
| Vote 8 - Planning, Development and Integrated Services | | 42 512 | 41 693 | 28 183 | 55 | 13 952 | 18 211 | (4 258) | -23% | 28 183 |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | 51 530 | 71 786 | 92 120 | 4 313 | 59 417 | 59 523 | (106) | 0% | 92 120 |
| Total Capital Expenditure | 3 | 234 621 | 187 437 | 217 460 | 12 865 | 106 934 | 143 294 | (36 360) | -25% | 217 460 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 4 764 | 5 785 | 15 072 | 1 352 | 6 375 | 11 678 | (5 303) | -45% | 15 072 |
| Executive and council | | 180 | 10 | 10 | - | - | 10 | (10) | -100% | 10 |
| Finance and administration | | 4 584 | 5 775 | 15 062 | 1 352 | 6 375 | 11 668 | (5 293) | -45% | 15 062 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 5 374 | 31 460 | 29 004 | 17 | 10 940 | 19 352 | (8 412) | -43% | 29 004 |
| Community and social services | | 1 903 | 888 | 1 775 | 10 | 112 | 1 400 | (1 288) | -92% | 1 775 |
| Sport and recreation | | 2 311 | 14 543 | 21 945 | - | 10 821 | 15 033 | (4 212) | -28% | 21 945 |
| Public safety | | 157 | 10 030 | 2 884 | 7 | 7 | 1 319 | (1 312) | -99% | 2 884 |
| Housing | | 1 003 | 6 000 | 2 400 | - | - | 1 600 | (1 600) | -100% | 2 400 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 45 952 | 41 613 | 64 442 | 6 778 | 49 833 | 43 439 | 6 395 | 15% | 64 442 |
| Planning and development | | 85 | 5 | 5 | - | - | 5 | (5) | -100% | 5 |
| Road transport | | 45 867 | 41 608 | 64 437 | 6 778 | 49 833 | 43 434 | 6 400 | 15% | 64 437 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 178 531 | 108 579 | 108 941 | 4 717 | 39 787 | 68 826 | (29 039) | -42% | 108 941 |
| Energy sources | | 78 411 | 48 245 | 40 669 | 1 758 | 7 682 | 23 965 | (16 283) | -68% | 40 669 |
| Water management | | 23 156 | 14 619 | 14 806 | 32 | 11 413 | 9 387 | 2 025 | 22% | 14 806 |
| Waste water management | | 75 988 | 44 715 | 52 067 | 2 927 | 20 127 | 34 540 | (14 413) | -42% | 52 067 |
| Waste management | | 976 | 1 000 | 1 400 | - | 565 | 933 | (369) | -40% | 1 400 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 234 621 | 187 437 | 217 460 | 12 865 | 106 934 | 143 294 | (36 360) | -25% | 217 460 |
| Funded by: | | | | | | | | | | |
| National Government | | 67 680 | 54 410 | 54 323 | 2 053 | 26 032 | 35 640 | (9 608) | -27% | 54 323 |
| Provincial Government | | 30 067 | - | 29 337 | - | - | 19 558 | (19 558) | -100% | 29 337 |
| District Municipality | | - | - | 500 | - | - | 333 | (333) | -100% | 500 |
| Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 97 746 | 54 410 | 84 160 | 2 053 | 26 032 | 55 531 | (29 500) | -53% | 84 160 |
| Borrowing | 6 | 56 598 | 48 706 | 45 047 | 2 559 | 19 910 | 29 861 | (9 951) | -33% | 45 047 |
| Internally generated funds | | 80 276 | 84 321 | 88 252 | 8 253 | 60 993 | 57 902 | 3 091 | 5% | 88 252 |
| Total Capital Funding | 7 | 234 621 | 187 437 | 217 460 | 12 865 | 106 934 | 143 294 | (36 360) | -25% | 217 460 |

4.1.6 Table C6: Monthly Budget Statement – Financial Position

| WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M08 February | | | | | | |
|---|-----|------------------|---------------------|------------------|------------------|--------------------|
| Description | Ref | 2023/24 | Budget Year 2024/25 | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD Actual | Full Year Forecast |
| R thousands | | | | | | |
| ASSETS | 1 | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 218 673 | 65 082 | 65 082 | 191 646 | 65 082 |
| Trade and other receivables from exchange transactions | | 92 931 | 184 460 | 184 460 | 89 032 | 184 460 |
| Receivables from non-exchange transactions | | 32 502 | 96 776 | 96 776 | 21 148 | 96 776 |
| Current portion of non-current receivables | | 6 219 | 2 298 | 2 298 | 6 219 | 2 298 |
| Inventory | | 19 273 | 13 684 | 13 684 | 27 589 | 13 684 |
| VAT | | 5 997 | 6 084 | 6 084 | 6 043 | 6 084 |
| Other current assets | | 122 | 432 | 432 | 122 | 432 |
| Total current assets | | 375 718 | 368 815 | 368 815 | 341 800 | 368 815 |
| Non current assets | | | | | | |
| Investments | | – | – | – | – | – |
| Investment property | | 99 934 | 64 495 | 64 495 | 99 934 | 64 495 |
| Property, plant and equipment | | 2 694 268 | 2 675 771 | 2 675 771 | 2 754 553 | 2 675 771 |
| Biological assets | | – | – | – | – | – |
| Living and non-living resources | | – | – | – | – | – |
| Heritage assets | | 36 631 | – | – | 36 631 | – |
| Intangible assets | | 3 861 | 2 313 | 2 313 | 3 854 | 2 313 |
| Trade and other receivables from exchange transactions | | – | 2 903 | 2 903 | – | 2 903 |
| Non-current receivables from non-exchange transactions | | 6 091 | – | – | 6 091 | – |
| Other non-current assets | | – | 36 631 | 36 631 | – | 36 631 |
| Total non current assets | | 2 840 784 | 2 782 113 | 2 782 113 | 2 901 063 | 2 782 113 |
| TOTAL ASSETS | | 3 216 502 | 3 150 927 | 3 150 927 | 3 242 863 | 3 150 927 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | – | – | – | – | – |
| Financial liabilities | | 32 822 | 23 011 | 23 011 | 25 145 | 23 011 |
| Consumer deposits | | 4 657 | 5 083 | 5 083 | 4 815 | 5 083 |
| Trade and other payables from exchange transactions | | 159 207 | 115 939 | 115 939 | 95 193 | 115 939 |
| Trade and other payables from non-exchange transactions | | – | – | – | – | – |
| Provision | | 54 355 | 53 632 | 53 632 | 50 572 | 53 632 |
| VAT | | – | – | – | – | – |
| Other current liabilities | | – | – | – | – | – |
| Total current liabilities | | 251 040 | 197 665 | 197 665 | 175 725 | 197 665 |
| Non current liabilities | | | | | | |
| Financial liabilities | | 301 250 | 299 451 | 299 451 | 288 119 | 299 451 |
| Provision | | 229 092 | 377 740 | 377 740 | 229 092 | 377 740 |
| Long term portion of trade payables | | – | – | – | – | – |
| Other non-current liabilities | | – | – | – | – | – |
| Total non current liabilities | | 530 343 | 677 191 | 677 191 | 517 211 | 677 191 |
| TOTAL LIABILITIES | | 781 382 | 874 856 | 874 856 | 692 935 | 874 856 |
| NET ASSETS | 2 | 2 435 120 | 2 276 072 | 2 276 072 | 2 549 928 | 2 276 072 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 2 435 120 | 2 222 207 | 2 222 207 | 2 549 928 | 2 222 207 |
| Reserves and funds | | – | 53 865 | 53 865 | – | 53 865 |
| Other | | – | – | – | – | – |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 2 435 120 | 2 276 072 | 2 276 072 | 2 549 928 | 2 276 072 |

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

| WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M08 February | | | | | | | | | | |
|--|-----|-------------------------|------------------|------------------|-----------------|------------------|------------------|----------------|----------------|--------------------|
| 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 |
| R thousands | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | 1 | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 200 983 | 190 552 | 196 588 | 11 924 | 98 411 | 114 687 | (16 276) | -14% | 190 552 |
| Service charges | | 809 040 | 843 939 | 870 661 | 67 788 | 579 740 | 578 055 | 1 684 | 0% | 843 939 |
| Other revenue | | 21 474 | 59 546 | 61 526 | 17 434 | 175 717 | 153 907 | 21 810 | 14% | 57 511 |
| Transfers and Subsidies - Operational | | 187 216 | 198 836 | 194 392 | 668 | 148 847 | 149 169 | (321) | 0% | 201 272 |
| Transfers and Subsidies - Capital | | 97 659 | 54 410 | 78 240 | - | 52 502 | 58 687 | (6 185) | -11% | 54 323 |
| Interest | | 31 838 | 35 553 | 35 553 | 3 004 | 22 217 | 22 999 | (781) | -3% | 35 553 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (1 060 816) | (1 244 859) | (1 264 241) | (105 432) | (964 441) | (970 662) | (6 221) | 1% | (1 244 859) |
| Interest | | (28 217) | (38 204) | (36 204) | - | (17 517) | (17 517) | - | - | (38 204) |
| Transfers and Subsidies | | (3 069) | (7 711) | (7 810) | (197) | (2 297) | (3 310) | (1 013) | 31% | (7 711) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 256 108 | 92 061 | 128 706 | (4 811) | 93 179 | 86 015 | (7 163) | -8% | 92 374 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 3 490 | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | | (1 146) | 100 | 100 | 14 | 120 | 139 | (19) | -14% | 100 |
| Decrease (increase) in non-current investments | | (14 767) | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Capital assets | | (250 957) | (187 437) | (217 460) | (12 865) | (106 934) | (101 578) | 5 357 | -5% | (225 438) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (263 381) | (187 337) | (217 360) | (12 851) | (106 814) | (101 439) | 5 376 | -5% | (225 338) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | 74 000 | 48 206 | 48 206 | - | - | - | - | - | 48 206 |
| Increase (decrease) in consumer deposits | | (31) | 150 | 150 | 12 | 162 | 162 | (0) | 0% | 150 |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (22 208) | (23 011) | (27 097) | - | (13 132) | (13 132) | (0) | 0% | (23 011) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | 51 760 | 25 346 | 21 260 | 12 | (12 970) | (12 970) | 0 | 0% | 25 346 |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 44 488 | (69 931) | (67 394) | (17 651) | (26 606) | (28 393) | | | (107 618) |
| Cash/cash equivalents at beginning: | | 148 753 | 135 013 | 218 237 | | 218 237 | 218 237 | | | 218 237 |
| Cash/cash equivalents at month/year end: | | 193 241 | 65 082 | 150 843 | | 191 631 | 189 843 | | | 110 619 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

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

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

| WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February | | | | | | | | | | | | | |
|---|-------------|---------------------|---------------|---------------|--------------|--------------|---------------|---------------|----------------|----------------|--|---|--------------------|
| Description | NT Code | Budget Year 2024/25 | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts L.o Council Policy | |
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Days | 151-180 Days | 181 Dys-1 Yr | Over 1Yr | Total | | | Total over 90 days |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 9 567 | 3 200 | 2 495 | 2 111 | 1 766 | 1 933 | 8 178 | 31 852 | 61 107 | 45 844 | 12 133 | 52 250 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 25 055 | 2 905 | 2 269 | 577 | 333 | 356 | 1 626 | 4 730 | 37 851 | 7 623 | 264 | 6 254 |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 9 968 | 2 142 | 1 184 | 990 | 853 | 4 963 | 3 574 | 21 139 | 44 820 | 31 527 | 1 747 | 32 181 |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 6 880 | 2 366 | 2 038 | 1 907 | 1 797 | 2 096 | 7 516 | 34 079 | 58 679 | 47 395 | 10 658 | 52 250 |
| Receivables from Exchange Transactions - Waste Management | 1600 | 4 908 | 1 403 | 1 238 | 1 161 | 1 111 | 1 671 | 4 496 | 19 878 | 35 873 | 28 324 | 6 189 | 32 199 |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 542 | 351 | 331 | 323 | 313 | 324 | 1 385 | 8 515 | 12 082 | 10 859 | 2 288 | 14 316 |
| Interest on Arrear Debtor Accounts | 1810 | 171 | 3 | 89 | 136 | 182 | 462 | 1 885 | 49 063 | 51 991 | 51 728 | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | (8 858) | 617 | 525 | 500 | 1 129 | 1 102 | 3 638 | 26 576 | 25 226 | 32 942 | 1 910 | 32 009 |
| Total By Income Source | 2000 | 48 231 | 12 987 | 10 170 | 7 731 | 7 485 | 12 907 | 32 286 | 195 832 | 327 629 | 256 241 | 34 590 | 221 460 |
| 2023/24 - totals only | | 81 157 | 247 | 7 536 | 6 838 | 5 924 | 12 224 | 23 397 | 154 332 | 291 655 | 202 715 | 21 265 | 177 163 |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 2 159 | 2 584 | 1 506 | 397 | 209 | 1 133 | 341 | 1 254 | 9 583 | 3 334 | - | - |
| Commercial | 2300 | 9 357 | 660 | 394 | 163 | 152 | 547 | 844 | 3 848 | 15 964 | 5 554 | - | - |
| Households | 2400 | 31 077 | 8 690 | 7 208 | 6 669 | 6 838 | 9 672 | 29 907 | 178 313 | 278 373 | 231 398 | 34 590 | 221 460 |
| Other | 2500 | 5 639 | 1 052 | 1 062 | 500 | 285 | 1 555 | 1 195 | 12 418 | 23 709 | 15 956 | - | - |
| Total By Customer Group | 2600 | 48 231 | 12 987 | 10 170 | 7 731 | 7 485 | 12 907 | 32 286 | 195 832 | 327 629 | 256 241 | 34 590 | 221 460 |

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

| | February 2025 | January 2025 | December 2024 |
|--|---------------------|---------------------|---------------------|
| Gross consumer debtors, as per debtors age analysis | 327 629 156 | 316 282 479 | 309 077 898 |
| Total Provision for bad debts | -223 283 502 | -223 283 502 | -223 283 502 |
| Provision bad debts Consumers (SC3) | -221 459 610 | -221 459 610 | -221 459 610 |
| Long term Debtors | -1 656 635 | -1 656 635 | -1 656 635 |
| Short term portion long term debtors | -167 257 | -167 257 | -167 257 |
| Less: VAT (15% of outstanding debtors) | -15 925 432 | -14 223 430 | -13 142 743 |
| Net consumers debtors: | 88 420 222 | 78 775 547 | 72 651 653 |

PART 2 - SUPPORTING DOCUMENTATION

SECTION 5 - DEBTORS ANALYSIS

5.2.1 Outstanding Debtors

This report serves to inform Council on the status of outstanding debtors for February 2025.

1. Debtors Age Analysis

The outstanding debtors of the municipality reflects an amount of R 327 629 156 outstanding debt which represents a 12.3% growth when compared to R291 655 172 in February 2024. Debt totalling R 34 590 130 has been written off during the period ending 28 February 2025. Total arrear debt amounts to R265 590 053 while R233 945 239 is older than 90 days. R70 584 108 or 27% of the total arrear debt is with attorneys for debt collection.

The collection rate for July to February 2025 is 89%. The debtor's collection days ratio is 46 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 February 2025.

- 7 793 SMSs were sent during the month to clients with arrear accounts to the value of R73 875 633 while 1 441 final demands with arrears to the value of R34 464 633 were emailed.
- 91 Arrangements with clients owing arrears to the value of R766 469 were concluded during the month.
- 15 Cuts for the Month of February 2025.
- R1 316 994.02 was recovered through pre-paid electricity restrictions on non-indigent clients where for each R10 used to buy prepaid electricity 60% /R6 or each R10 used to buy pre-paid electricity 90% (R9) is redirected towards the payment of your arrear debt, and 30% for Indigent households.
- There were 100 phone call reminders made to clients with arrears on their accounts.
- There are currently 7 accounts owing R 51 345.18 with section 58 Magistrate Courts Act Garnishee Orders which were entered into before the Stellenbosch Garnishee Order Court ruling which requires someone to now appear before the court. The total monthly payments amount to R 1 291.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

As at 28 February 2025 there was a total of 7 655 approved indigents in the indigent register. These indigent clients owed the municipality R12 764 240 with R8 472 465 being in arrears. Subsidies from July 2024 to February 2025 were allocated for the following services:

- Refuse Removal R 8 464 707
- Property Rates R 5 553 004
- Sewerage R 12 982 816
- Electricity R 4 440 214
- Water R 20 985 816
- Rental of Municipal Properties R 6 494 282

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 February 2025.

Attorneys

- The outstanding handed over debt as at 28 February 2025 was R 70 584 108 made up of 808 accounts. 126 accounts with a balance of R24 123 386 have been handed over to Steyn Attorneys, while 682 accounts with a balance of R46 460 722 are still with Meyer and Botha Attorneys:
- An amount of R 123 194.45 (Meyer and Botha Attorneys) and R110 600.00 (Steyn Attorneys) was received as payments from the handed over accounts while an amount of R8 500.42 (6 % commission VAT inclusive) to Meyer and Botha while an amount of R3 815.70 to Steyn Attorneys (3 % commission VAT inclusive) was paid as commission to Steyn Attorneys.
- Steyn Attorneys was paid R25 129.80 for 10 summonses, R1000.00 for instructions on 4 clients R40.25 for postages and petties and R1 399.85 for 3 Sheriff's fees.
- All the costs listed above have been charged against the accounts of the clients concerned.

5.2.5 Arrears Councillors

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

- A total of R11 544 was deducted from the salaries of Councilors who owed total of R48 400. R2 260 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from 1 councilor with an automatic arrangement with a

balance of R41 276. R9 284 was deducted from 12 Councilors, with 13 accounts, who did not pay their debt of R 9 284 by due date.

5.2.6 Arrears Employees

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

| WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February | | | | | | | | | | | | |
|---|----------------------------------|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|-----------------|---|
| R thousands | Description | NT Code | Budget Year 2024/25 | | | | | | | | Total | Prior year totals for chart (same period) |
| | | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | | |
| | Bulk Electricity | 0100 | - | - | - | - | - | - | - | - | - | - |
| | Bulk Water | 0200 | - | - | - | - | - | - | - | - | - | - |
| | PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | - |
| | VAT (output less input) | 0400 | (89 546) | - | - | - | - | - | - | - | (89 546) | - |
| | Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - |
| | Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - |
| | Trade Creditors | 0700 | 1 183 | - | - | - | - | - | - | - | 1 183 | - |
| | Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - |
| | Other | 0900 | 1 538 | - | - | - | - | - | - | - | 1 538 | - |
| | Total By Customer Type | 1000 | (86 826) | - | - | - | - | - | - | - | (86 826) | - |

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 - M08 February | | | | | | | | | | | | | | |
|---|----------|-------------------------|-----------------------|-----------------------------------|---------------------------------------|-----------------|----------------------------|-------------------------|------------------------------|--------------------|----------------------------|--|----------------------|--------------------|
| 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 | | | | | | | | | | | | | | |
| Municipality | | | | | | | | | | | | | | |
| Yrs/Months | | | | | | | | | | | | | | |
| First National Bank | | 3 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 22 Jul 2024 | - | - | - | - | - |
| Standard Bank | | 3 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 23 Jul 2024 | - | - | - | - | - |
| ABSA Bank | | 4 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 21 Aug 2024 | - | - | - | - | - |
| ABSA Bank | | 5 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 20 Sep 2024 | - | - | - | - | - |
| Neobank | | 1 Month | Fixed Deposit | Yes | Yes | Yes | No | No | 12 Aug 2024 | - | - | - | - | - |
| Standard Bank | | 1 Month | Fixed Deposit | Yes | Yes | Yes | No | No | 12 Aug 2024 | - | - | - | - | - |
| ABSA Bank | | 2 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 10 Sep 2024 | - | - | - | - | - |
| Neobank | | 2 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 10 Sep 2024 | - | - | - | - | - |
| First National Bank | | 2 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 10 Sep 2024 | - | - | - | - | - |
| Standard Bank | | 2 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 10 Sep 2024 | - | - | - | - | - |
| ABSA Bank | | 3 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 10 Oct 2024 | - | - | - | - | - |
| Standard Bank | | 3 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 10 Oct 2024 | - | - | - | - | - |
| ABSA Bank | | 4 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 8 Nov 2024 | - | - | - | - | - |
| Neobank | | 4 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 11 Nov 2024 | - | - | - | - | - |
| First National Bank | | 5 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 9 Dec 2024 | - | - | - | - | - |
| Standard Bank | | 5 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 10 Dec 2024 | - | - | - | - | - |
| ABSA Bank | | 6 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 6 Jan 2025 | - | - | - | - | - |
| Standard Bank | | 1 Month | Fixed Deposit | Yes | Yes | Yes | No | No | 10 Jan 2025 | - | - | - | - | - |
| Neobank | | 2 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 10 Feb 2025 | 5 000 | 10 | (5 000) | - | 10 |
| Standard Bank | | 2 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 10 Feb 2025 | 5 000 | 11 | (5 000) | - | 11 |
| ABSA Bank | | 3 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 10 Mar 2025 | 10 000 | 65 | - | - | 10 065 |
| Standard Bank | | 3 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 10 Mar 2025 | 10 000 | 66 | - | - | 10 066 |
| ABSA Bank | | 6 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 10 Jun 2025 | 5 000 | 33 | - | - | 5 033 |
| Neobank | | 8 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 11 Aug 2025 | 5 000 | 32 | - | - | 5 032 |
| ABSA Bank | | Fixed Deposit | Fixed Deposit | Yes | Yes | Yes | No | No | 30 Jun 2025 | 5 000 | 32 | - | - | 5 032 |
| Standard Bank | | Fixed Deposit | Fixed Deposit | Yes | Yes | Yes | No | No | 30 Jun 2025 | 5 000 | 33 | - | - | 5 033 |
| Neobank | | Fixed Deposit | Fixed Deposit | Yes | Yes | Yes | No | No | 28 Jul 2025 | 5 000 | 32 | - | - | 5 032 |
| ABSA Bank | | Fixed Deposit | Fixed Deposit | Yes | Yes | Yes | No | No | 28 Aug 2025 | 5 000 | 33 | - | - | 5 033 |
| Neobank | | Fixed Deposit | Fixed Deposit | Yes | Yes | Yes | No | No | 29 Sep 2025 | 5 000 | 32 | - | - | 5 032 |
| Standard Bank | | Fixed Deposit | Fixed Deposit | Yes | Yes | Yes | No | No | 29 Sep 2025 | 5 000 | 32 | - | - | 5 032 |
| Neobank | | Fixed Deposit | Fixed Deposit | Yes | Yes | Yes | No | No | 25 Apr 2025 | - | 4 | 5 000 | - | 5 004 |
| ABSA Bank | | Fixed Deposit | Fixed Deposit | Yes | Yes | Yes | No | No | 27 Oct 2025 | - | 5 | 5 000 | - | 5 005 |
| Neobank | | Fixed Deposit | Fixed Deposit | Yes | Yes | Yes | No | No | 27 Oct 2025 | - | 5 | 5 000 | - | 5 005 |
| ABSA Bank | | Fixed Deposit | Fixed Deposit | Yes | Yes | Yes | No | No | 25 Nov 2025 | - | 5 | 5 000 | - | 5 005 |
| Municipality sub-total | | | | | | | | | | 70 000 | 429 | 10 000 | - | 80 429 |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | | | | | | 70 000 | 429 | 10 000 | - | 80 429 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 28 February 2025.

| PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003) | |
|--|------------------------|
| <u>Investments - 28 February 2025 at the following A1 Banks as prescribed by Council's Investment Policy:</u> | |
| ABSA | R 35 000 000,00 |
| NEDBANK | R 25 000 000,00 |
| FNB | R - |
| STANDARD | R 20 000 000,00 |
| INVESTEC | R - |
| | R 80 000 000,00 |
| ABSA LT | R - |
| | R 80 000 000,00 |

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

| Date of Investment | Name of Institution | Account Number | Interest Rate | Period of Investment | Maturity Date | Interest earned During the month | Balance as at 01/07/2024 | Investment Made for | Investment Withdrawn | Balance end of month |
|-------------------------------|---------------------|-------------------|---------------|----------------------|---------------|----------------------------------|--------------------------|---------------------|----------------------|----------------------|
| SHORT TERM INVESTMENTS | | | | | | | | | | |
| 23/Apr/24 | FNB | 76205886727 | 8,74% | 90 | 22/Jul/24 | 0,00 | 5 000 000 | | 5 000 000 | 0 |
| 23/Apr/24 | STANDARD | 288460898-107 | 9,150% | 91 | 23/Jul/24 | 0,00 | 10 000 000 | | 10 000 000 | 0 |
| 23/Apr/24 | ABSA | 2081567043 | 9,28% | 120 | 21/Aug/24 | 0,00 | 5 000 000 | | 5 000 000 | 0 |
| 23/Apr/24 | ABSA | 2081567491 | 9,39% | 150 | 20/Sep/24 | 0,00 | 5 000 000 | | 5 000 000 | 0 |
| 10/Jul/24 | NEDBANK | 03/7881531576/329 | 8,87% | 33 | 12/Aug/24 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 10/Jul/24 | STANDARD | 288460898-108 | 9,000% | 33 | 12/Aug/24 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 10/Jul/24 | ABSA | 20891675062 | 8,71% | 62 | 10/Sep/24 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 10/Jul/24 | NEDBANK | 03/7881531576/330 | 8,92% | 62 | 10/Sep/24 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 10/Jul/24 | FNB | 76206461495 | 8,65% | 62 | 10/Sep/24 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 10/Jul/24 | STANDARD | 288460898-109 | 9,050% | 62 | 10/Sep/24 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 10/Jul/24 | ABSA | 2081675101 | 9,08% | 92 | 10/Oct/24 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 10/Jul/24 | STANDARD | 288460898-110 | 9,125% | 92 | 10/Oct/24 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 10/Jul/24 | ABSA | 2081675347 | 9,22% | 121 | 8/Nov/24 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 10/Jul/24 | NEDBANK | 03/7881531576/331 | 9,05% | 124 | 11/Nov/24 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 10/Jul/24 | FNB | 76206461742 | 8,79% | 152 | 9/Dec/24 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 10/Jul/24 | STANDARD | 288460898-111 | 9,300% | 153 | 10/Dec/24 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 10/Jul/24 | ABSA | 2081675436 | 9,40% | 180 | 6/Jan/25 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 10/Dec/24 | STANDARD | 288460898-112 | 8,475% | 31 | 10/Jan/25 | 0,00 | | 10 000 000 | 10 000 000 | 0 |
| 10/Dec/24 | NEDBANK | 03/7881531576/332 | 8,22% | 62 | 10/Feb/25 | 10 134,25 | | 5 000 000 | 5 000 000 | 0 |
| 10/Dec/24 | STANDARD | 288460898-113 | 8,525% | 62 | 10/Feb/25 | 10 510,27 | | 5 000 000 | 5 000 000 | 0 |
| 10/Dec/24 | ABSA | 2081865479 | 8,47% | 90 | 10/Mar/25 | 64 975,34 | | 10 000 000 | | 10 000 000 |
| 10/Dec/24 | STANDARD | 288460898-114 | 8,550% | 90 | 10/Mar/25 | 65 589,04 | | 10 000 000 | | 10 000 000 |
| 10/Dec/24 | ABSA | 2081865762 | 8,64% | 182 | 10/Jun/25 | 33 139,73 | | 5 000 000 | | 5 000 000 |
| 10/Dec/24 | NEDBANK | 03/7881531576/333 | 8,42% | 244 | 11/Aug/25 | 32 295,89 | | 5 000 000 | | 5 000 000 |
| 28/Jan/25 | ABSA | 2081925364 | 8,47% | 153 | 30/Jun/25 | 32 487,67 | | 5 000 000 | | 5 000 000 |
| 28/Jan/25 | STANDARD | 288460898-115 | 8,500% | 153 | 30/Jun/25 | 32 602,74 | | 5 000 000 | | 5 000 000 |
| 28/Jan/25 | NEDBANK | 03/7881531576/334 | 8,300% | 181 | 28/Jul/25 | 31 835,62 | | 5 000 000 | | 5 000 000 |
| 28/Jan/25 | ABSA | 2081925097 | 8,51% | 212 | 28/Aug/25 | 32 641,10 | | 5 000 000 | | 5 000 000 |
| 28/Jan/25 | NEDBANK | 03/7881531576/335 | 8,400% | 244 | 29/Sep/25 | 32 219,18 | | 5 000 000 | | 5 000 000 |
| 28/Jan/25 | STANDARD | 288460898-116 | 8,450% | 244 | 29/Sep/25 | 32 410,96 | | 5 000 000 | | 5 000 000 |
| 25/Feb/25 | NEDBANK | 03/7881531576/336 | 8,02% | 59 | 25/Apr/25 | 4 394,52 | | 5 000 000 | | 5 000 000 |
| 25/Feb/25 | ABSA | 2081964174 | 8,48% | 244 | 27/Oct/25 | 4 646,58 | | 5 000 000 | | 5 000 000 |
| 25/Feb/25 | NEDBANK | 03/7881531576/337 | 8,32% | 244 | 27/Oct/25 | 4 558,90 | | 5 000 000 | | 5 000 000 |
| 25/Feb/25 | ABSA | 2081963958 | 8,52% | 273 | 25/Nov/25 | 4 668,49 | | 5 000 000 | | 5 000 000 |
| Sub Total | | | | | | 429 110,28 | 25 000 000 | 165 000 000 | 110 000 000 | 80 000 000 |
| | | | | | | 429 110,28 | 25 000 000,00 | 165 000 000 | 110 000 000 | 80 000 000,00 |

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SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month February 2025.

Funds Allocations

The schedule reflecting council's Investments of R 80 000 000 as at 28 February 2025. (R25 000 000 at 30 June 2024).

More information regarding Investments is as follows:

| Allocation of Investments, cash and cash equivalents | | | | |
|--|---|--------------------|--------------------|--------------------|
| | 30/06/2024 | | 28/02/2025 | |
| | Liability | Cash back | Liability | Cash back |
| | Cash and cash equivalents are allocated | | 218 241 140 | |
| Unutilized grants | 17 597 475 | 17 597 475 | 46 220 154 | 46 220 154 |
| Consumer and Sundry deposits | 5 500 670 | 5 500 670 | 5 753 514 | 5 753 514 |
| External loans unspent | 15 160 306 | 15 160 306 | -4 749 223 | -4 749 223 |
| EFF Accumulated Depreciation | 6 500 000 | 6 500 000 | 13 000 000 | 13 000 000 |
| Self Insurance Reserve | 22 420 711 | 22 420 711 | 23 149 463 | 23 149 463 |
| Capital Replacement reserve | 51 162 571 | 51 162 571 | 45 182 871 | 45 182 871 |
| Retained surplus (unidentified dep.) | 8 156 893 | 8 156 893 | 9 819 146 | 9 819 146 |
| 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 | 10 472 182 | 10 472 182 |
| Set aside for Creditor payments | 30 982 000 | 38 150 746 | 28 750 000 | 33 883 704 |
| Provision for leave Payment | 8 246 000 | 8 246 000 | 7 726 000 | 7 726 000 |
| | - | | - | |
| | 177 227 473 | 184 396 219 | 186 496 971 | 191 630 675 |
| Cash Surplus (Deficit) | | 7 168 746 | | 5 133 704 |
| Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA | | | | |
| | 30/06/2024 | | 28/02/2025 | |
| ABSA | 10 000 000 | | 35 000 000 | |
| Nedbank | 0 | | 25 000 000 | |
| First National Bank | 5 000 000 | | 0 | |
| Standard Bank | 10 000 000 | | 20 000 000 | |
| Investec | 0 | | 0 | |
| Total short term | 25 000 000 | | 80 000 000 | |
| Bank and Cash | 193 226 155 | | 111 615 690 | |
| Cash on hand | 14 985 | | 14 985 | |
| Loan payments - out of own funding | - | | - | |
| | 218 241 140 | | 191 630 675 | |
| | - | | - | |

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SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in February 2025.

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

| NEDBANK | | | | |
|---|-----------------------|-----------------|------------------|-----------------------|
| BREDE VALLEY MUNICIPALITY | | | | |
| BANK RECONCILIATION AS AT 28 FEBRUARY 2025 | | | | |
| CASH BOOK RECONCILIATION | | | | |
| Balance as per Cash Book at 01/02/2025 | | | | 139 266 461,75 |
| Deposits for February 2025 | | | | 109 347 325,97 |
| Interest for February 2025 | | | | 1 495 989,56 |
| Payments for February 2025 | | | | (138 494 087,20) |
| Balance as per Cash Book at 28/02/2025 | | | | <u>111 615 690,08</u> |
| Votes Balances and Transactions: | | | | |
| 40101012690 | Balance B/f | | 139 266 461,75 | 139 266 461,75 |
| 40101012691 | Movements | | 109 347 325,97 | |
| 40101012692 | Movements | | (138 494 087,20) | |
| 40101012693 | Movements | | 1 495 989,56 | (27 650 771,67) |
| Balance as per Ledger at 28/02/2025 | | | | <u>111 615 690,08</u> |
| BANK RECONCILIATION | | | | |
| | | | | TOTAL |
| Balance as per Bank Statement at 28/02/2025 | | | | 137 151 166,65 |
| Cash on Hand | Not yet Banked | | | 2 263 419,89 |
| Outstanding Payments | | | | (8 995 915,86) |
| Outstanding Interest Journal | | | | 0,00 |
| Deposits not Receipted | Previous months | (1 509 265,64) | | |
| | February 2025 | (17 544 700,95) | (19 053 966,59) | (19 053 966,59) |
| Deposits receipted in Duplicate | | | | 650,00 |
| Other Items | | | | 58 013,49 |
| Cash Surpluses / Shortages | Iro Payments Received | | | 812,00 |
| Adjustments to be Made for Feb 2025 | Bank Charges | (191 510,50) | (191 510,50) | 191 510,50 |
| Balance as per Cash Book at 28/02/2025 | | | | <u>111 615 690,08</u> |

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SECTION 7 – BANK RECONCILIATION

| RECONCILIATION OF BANK STATEMENTS AS AT 28 FEBRUARY 2025 | | | | |
|--|--|--|--|------------------|
| | | | | TOTAL |
| Balance as per Bank Statement at 01/02/2025 | | | | 159 985 719,61 |
| Payments for February 2025 | | | | (141 039 068,99) |
| Interest for February 2025 | | | | 1 495 989,56 |
| Deposits for February 2025 | | | | 109 346 163,97 |
| Other Adjustments / Transactions | | | | (17 463,55) |
| Other Adjustments / Transactions now cleared | | | | 0,00 |
| Direct Deposits from previous months Received | | | | (9 841 068,76) |
| Direct Deposits not Received | | | | 17 544 700,95 |
| Cash on Hand - 01/02/2025 | | | | 1 939 613,75 |
| Cash on Hand - 28/02/2025 | | | | (2 263 419,89) |
| Balance as per Bank Statements at 28/02/2025 | | | | 137 151 166,65 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with R17 597 475 unspent conditional grants, for the period February 2025, Conditional grants to the value of R 201 349 424 were received. The value of the unspent conditional grants at the end of February 2025 is R 46 220 154.

| WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| RECEIPTS: | | | | | | | | | | |
| Operating Transfers and Grants | 1,2 | | | | | | | | | |
| National Government: | | 6 339 | 177 889 | 177 889 | 568 | 134 290 | 130 906 | 3 384 | 2,6% | 3 495 |
| Operational Revenue:General Revenue:Equitable Share | | – | 174 394 | 174 394 | – | 130 795 | 127 883 | 2 912 | 2,3% | – |
| Operational:Revenue:General Revenue:Fuel Levy | 3 | – | – | – | – | – | – | – | – | – |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | 4 789 | 1 895 | 1 895 | 568 | 1 895 | 1 422 | 473 | 33,2% | 1 895 |
| Local Government Financial Management Grant [Schedule 5B] | | 1 550 | 1 600 | 1 600 | – | 1 600 | 1 600 | – | – | 1 600 |
| Integrated Urban Development Grant | | – | – | – | – | – | – | – | – | – |
| Provincial Government: | | 16 747 | 19 664 | 15 504 | (1 030) | 12 561 | 14 316 | (1 755) | -12,3% | 18 754 |
| Human Settlement Development Grant: Operating | | 100 | 6 370 | 2 941 | – | – | 2 042 | (2 042) | -100,0% | – |
| Municipal Accreditation and Capacity Building Grant | | 491 | – | 227 | – | 497 | – | 497 | – | 1 807 |
| Informal Settlements Upgrading Partnership Grant | | – | – | – | – | – | – | – | – | 497 |
| Community Library Service Grant: Operating | | 143 | 11 504 | 11 504 | – | 11 504 | 11 504 | – | – | 200 |
| Maintenance and Construction of Transport Infrastructure (Proclaimed Roads) | | 11 224 | 200 | 210 | – | – | 210 | (210) | -100,0% | 11 504 |
| Community Development Workers (CDW) Grant | | 94 | 94 | 157 | – | 94 | 94 | – | – | 94 |
| Disaster Management Grant | | 1 103 | – | – | – | 466 | – | 466 | – | 466 |
| Thusong Services Centre Grant | | 120 | – | – | – | – | – | – | – | – |
| Regional Socio-Economic Project (RSEP) Grant | | – | 1 030 | – | (1 030) | – | – | – | – | – |
| Road Infrastructure - Maintenance | | – | – | – | – | – | – | – | – | – |
| Financial Management capacity grant | | – | – | – | – | – | – | – | – | – |
| Fire Service Capacity Building Grant | | – | 466 | 466 | – | – | 466 | (466) | -100,0% | – |
| Maintenance of Fire Equipment | | – | – | – | – | – | – | – | – | 120 |
| Disaster Management Grant | | – | – | – | – | – | – | – | – | – |
| Specify (Add grant description) | | – | – | – | – | – | – | – | – | – |
| Regional Socio-Economic Project (RSEP) Grant | | – | – | – | – | – | – | – | – | – |
| Titled deeds Resbration Grant | | – | – | – | – | – | – | – | – | 1 457 |
| Provincial Earmarked (Accelerated) Grant Funding | | 2 772 | – | – | – | – | – | – | – | 2 609 |
| Specify (Add grant description) | | – | – | – | – | – | – | – | – | – |
| Specify (Add grant description) | | 700 | – | – | – | – | – | – | – | – |
| District Municipality: | | 1 726 | 500 | 2 751 | 100 | 600 | 663 | (63) | -9,5% | 2 251 |
| CWDM Operational Projects | | – | – | – | – | – | – | – | – | – |
| Specify (Add grant description) | | – | – | – | – | – | – | – | – | – |
| CWDM Projects | | – | – | – | – | – | – | – | – | – |
| CWDM Projects | | 1 726 | 500 | 2 751 | 100 | 600 | 663 | (63) | -9,5% | 2 251 |
| Specify (Add grant description) | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | 769 | 783 | 500 | – | 366 | 500 | (134) | -26,7% | 500 |
| Departmental Agencies and Accounts | | 769 | 663 | 500 | – | 366 | 500 | (134) | -26,7% | 500 |
| Non-profit Institutions | | – | 120 | – | – | – | – | – | – | – |
| Total Operating Transfers and Grants | 5 | 25 581 | 198 836 | 196 644 | (362) | 147 817 | 146 384 | 1 433 | 1,0% | 25 000 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 54 468 | 54 410 | 54 323 | – | 32 502 | 35 400 | (2 898) | -8,2% | 54 323 |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | 20 237 | 14 620 | 14 620 | – | 2 000 | 12 719 | (10 719) | -84,3% | 14 620 |
| Municipal Infrastructure Grant [Schedule 5B] | | 35 062 | 39 790 | 39 703 | – | 30 502 | 22 680 | 7 822 | 34,5% | 39 703 |
| Municipal Disaster Recovery Grant [Schedule 4B] | | (0) | – | – | – | – | – | – | – | – |
| Water Services Infrastructure Grant [Schedule 5B] | | (832) | – | – | – | – | – | – | – | – |
| Provincial Government: | | 36 270 | – | 29 337 | 1 030 | 21 030 | 24 020 | (2 990) | -12,4% | – |
| Specify (Add grant description) | | – | – | – | – | – | – | – | – | – |
| Regional Socio-Economic Project (RSEP) Grant | | 1 100 | – | 2 092 | 1 030 | 1 030 | 1 030 | – | – | – |
| Community Library Service Grant: Operating | | 1 170 | – | 888 | – | – | 887 | (887) | -100,0% | – |
| Fire Service Capacity Building Grant | | – | – | 1 103 | – | – | 1 103 | (1 103) | -100,0% | – |
| Human Settlement Development Grant | | 34 000 | – | 25 255 | – | 20 000 | 21 000 | (1 000) | -4,8% | – |
| Emergency Municipal Load-Shedding Relief Grant | | – | – | – | – | – | – | – | – | – |
| Provincial Earmarked (Accelerated) Grant Funding | | – | – | – | – | – | – | – | – | – |
| Library Service Replacement Funding for Vulnerable Municipalities | | – | – | – | – | – | – | – | – | – |
| Specify (Add grant description) | | – | – | – | – | – | – | – | – | – |
| District Municipality: | | – | – | – | – | – | 500 | (500) | -100,0% | – |
| Specify (Add grant description) | | – | – | – | – | – | 500 | (500) | -100,0% | – |
| Specify (Add grant description) | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | – | – | – | – | – | – | – | – | – |
| Total Capital Transfers and Grants | 5 | 90 738 | 54 410 | 83 660 | 1 030 | 53 532 | 59 920 | (6 388) | -10,7% | 54 323 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 116 319 | 253 246 | 280 304 | 668 | 201 349 | 206 304 | (4 954) | -2,4% | 79 323 |

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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 - M08 February | | | | | | | | | | |
|---|-----|-----------------|---------------------|------------------|----------------|------------------|------------------|---------------|----------------|--------------------|
| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| Operational Revenue:General Revenue:Equitable Share | | - | (174 394) | (174 394) | - | (130 795) | (127 883) | (2 912) | 2,3% | - |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | 4 789 | (1 895) | (1 895) | (568) | (1 895) | (1 422) | (473) | 33,2% | (1 895) |
| Local Government Financial Management Grant [Schedule 5B] | | 1 550 | (1 600) | (1 600) | (25) | (984) | (1 600) | 616 | -38,5% | (1 600) |
| Provincial Government: | | 13 062 | (19 664) | (15 504) | (986) | (7 818) | (14 316) | 6 498 | -45,4% | (16 381) |
| Human Settlement Development Grant: Operating | | - | (6 370) | (2 941) | - | - | (2 042) | 2 042 | -100,0% | - |
| Municipal Accreditation and Capacity Building Grant | | 543 | - | (227) | - | - | - | - | - | (2 368) |
| Informal Settlements Upgrading Partnership Grant | | 415 | - | - | - | - | - | - | - | (573) |
| Community Library Service Grant: Operating | | 143 | (11 504) | (11 504) | (977) | (7 741) | (11 504) | 3 763 | -32,7% | (210) |
| Maintenance and Construction of Transport Infrastructure (Proclaimed Roads) | | 11 224 | (200) | (210) | - | - | (210) | 210 | -100,0% | (11 504) |
| Community Development Workers (CDW) Grant | | 113 | (94) | (157) | (8) | (55) | (94) | 39 | -41,5% | (157) |
| Disaster Management Grant | | 15 | - | - | - | - | - | - | - | (1 569) |
| Thusong Services Centre Grant | | 120 | - | - | - | - | - | - | - | - |
| Regional Socio-Economic Project (RSEP) Grant | | - | (1 030) | - | - | - | - | - | - | - |
| Road Infrastructure - Maintenance | | - | - | - | - | - | - | - | - | - |
| Financial Management Capacity Building Grant | | - | - | - | - | - | - | - | - | - |
| Fire Service Capacity Building Grant | | - | (466) | (466) | - | (22) | (466) | 444 | -95,4% | - |
| Provincial Earmarked (Accelerated) Grant Funding | | 15 | - | - | - | - | - | - | - | - |
| Specify (Add grant description) | | - | - | - | - | - | - | - | - | - |
| Specify (Add grant description) | | 473 | - | - | - | - | - | - | - | - |
| Specify (Add grant description) | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | 500 | (663) | (2 751) | - | - | (663) | 663 | -100,0% | (1 100) |
| CWDM Operational Projects | | - | (663) | (2 751) | - | - | (663) | 663 | -100,0% | - |
| CWDM Projects | | 500 | - | - | - | - | - | - | - | (1 100) |
| Other grant providers: | | 769 | (620) | (500) | - | (366) | (500) | 134 | -26,7% | (500) |
| Departmental Agencies and Accounts | | 769 | (500) | (500) | - | (366) | (500) | 134 | -26,7% | (500) |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - |
| Households | | - | - | - | - | - | - | - | - | - |
| Non-profit Institutions | | - | (120) | - | - | - | - | - | - | - |
| Total operating expenditure of Transfers and Grants: | | 20 670 | (198 836) | (196 644) | (1 579) | (141 858) | (146 384) | 4 526 | -3,1% | (21 476) |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 63 680 | (54 410) | (54 323) | (2 053) | (26 032) | (35 400) | 9 368 | -26,5% | (58 578) |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | 20 238 | (14 620) | (14 620) | - | - | (12 719) | 12 719 | -100,0% | (14 620) |
| Municipal Infrastructure Grant [Schedule 5B] | | 35 062 | (39 790) | (39 703) | (2 053) | (26 032) | (22 680) | (3 351) | 14,8% | (43 958) |
| Municipal Disaster Recovery Grant [Schedule 4B] | | 8 380 | - | - | - | - | - | - | - | - |
| Provincial Government: | | 30 067 | - | (29 337) | - | - | (24 020) | 24 020 | -100,0% | (2 980) |
| Specify (Add grant description) | | - | - | - | - | - | - | - | - | - |
| Regional Socio-Economic Project (RSEP) Grant | | 38 | - | (2 092) | - | - | (1 030) | 1 030 | -100,0% | (2 092) |
| Community Library Service Grant | | 283 | - | (888) | - | - | (887) | 887 | -100,0% | (888) |
| Fire Service Capacity Building Grant | | - | - | (1 103) | - | - | (1 103) | 1 103 | -100,0% | - |
| Human Settlement Development Grant | | 29 745 | - | (25 255) | - | - | (21 000) | 21 000 | -100,0% | - |
| District Municipality: | | - | - | - | - | - | (500) | 500 | -100,0% | - |
| CWDM Capital Projects | | - | - | - | - | - | (500) | 500 | -100,0% | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total capital expenditure of Transfers and Grants | | 93 746 | (54 410) | (83 660) | (2 053) | (26 032) | (59 920) | 33 888 | -56,6% | (61 557) |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 114 417 | (253 246) | (280 304) | (3 632) | (167 890) | (206 304) | 38 414 | -18,6% | (83 033) |

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SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 28 February 2025, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

| Summary Grants Received and Utilised: 2024/2025 | | | | February 2025 | | | | | |
|--|----------------------------------|---------------|--------------------------------------|-----------------|---|---|---------------|------------------------|-----------------------|
| | Unutilised Balance 01/07/2024 | Debit Balance | Received 01/07/2024 28/02/2025 | Other Income | Conditions met (TRF TO Income Statement)- Operating | Conditions met (TRF TO Income Statement)- Capital | Refunded | To Other Debtors | Balance 28/02/2025 |
| National Government:- | - | - | 166 792 000,00 | - | -133 673 695,28 | -26 031 727,86 | - | - | 7 086 576,86 |
| Operating grants:- | - | - | 134 290 000,00 | - | -133 673 695,28 | - | - | - | 616 304,72 |
| Equitable share | - | - | 130 795 000,00 | - | -130 795 000,00 | - | - | - | - |
| Financial Management Grant | - | - | 1 600 000,00 | - | -983 695,28 | - | - | - | 616 304,72 |
| EPWP: Expanded Public Works | - | - | 1 895 000,00 | - | -1 895 000,00 | - | - | - | - |
| Capital grants:- | - | - | 32 502 000,00 | - | - | -26 031 727,86 | - | - | 6 470 272,14 |
| Municipal Infrastructure Grant | - | - | 30 502 000,00 | - | - | -26 031 727,86 | - | - | 4 470 272,14 |
| Integrated National Electrification Grant | - | - | 2 000 000,00 | - | - | - | - | - | 2 000 000,00 |
| Provincial Government:- | 15 909 474,63 | - | 33 591 000,00 | - | -7 817 687,68 | - | -4 837 210,26 | - | 36 845 576,69 |
| Operating Grants plus Operating Housing:- | 9 705 290,90 | - | 13 591 000,00 | -2 133 000,00 | -7 817 687,68 | - | -4 837 210,26 | - | 8 508 392,96 |
| Operating Grants Provincial | 5 087 334,26 | - | 13 591 000,00 | -2 133 000,00 | -7 817 687,68 | - | -219 253,62 | - | 8 508 392,96 |
| Library Service Conditional Grant | - | - | 11 504 000,00 | - | -7 741 137,12 | - | - | - | 3 762 862,88 |
| Proclaimed Roads | - | - | - | - | - | - | - | - | - |
| CDW Grant Operational Support | 62 822,05 | - | 94 000,00 | - | -54 944,56 | - | - | - | 101 877,49 |
| Financial Management Capacity Building Grant | 100 000,00 | - | - | - | - | - | -100 000,00 | - | - |
| 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 | - | 497 000,00 | - | - | - | - | - | 572 680,57 |
| Provincial Earmarked (Accelerated) Grant Funding | 3 400 000,00 | - | - | - | - | - | - | - | 3 400 000,00 |
| Regional Socio-Economic Projects (RSEP) Programme | - | - | 1 030 000,00 | -1 030 000,00 | - | - | - | - | - |
| Fire Service Capacity Building Grant | 1 103 000,00 | - | 466 000,00 | -1 103 000,00 | -21 606,00 | - | - | - | 444 394,00 |
| Operating Provincial Housing | 4 617 956,64 | - | - | - | - | - | -4 617 956,64 | - | - |
| Title Deeds | 1 861 116,94 | - | - | - | - | - | -1 861 116,94 | - | - |
| Informal Settlements Upgrading Partnership Grant | 2 756 839,70 | - | - | - | - | - | -2 756 839,70 | - | - |
| Capital Grants:-Provincial | 6 204 183,73 | - | 20 000 000,00 | 2 133 000,00 | - | - | - | - | 28 337 183,73 |
| | 1 949 590,74 | - | - | 2 133 000,00 | - | - | - | - | 4 082 590,74 |
| Library Service Conditional Grant | 887 890,74 | - | - | - | - | - | - | - | 887 890,74 |
| Regional Socio-Economic Projects (RSEP) Programme | 1 061 700,00 | - | - | 1 030 000,00 | - | - | - | - | 2 091 700,00 |
| Fire Service Capacity Building Grant | - | - | - | 1 103 000,00 | - | - | - | - | 1 103 000,00 |
| Capital- Grants Housing | 4 254 592,99 | - | 20 000 000,00 | - | - | - | - | - | 24 254 592,99 |
| Housing | 4 254 592,99 | - | 20 000 000,00 | - | - | - | - | - | 24 254 592,99 |
| Cape Winelands District Municipality:- | 1 688 000,00 | - | 966 424,41 | - | -366 424,41 | - | - | - | 2 288 000,00 |
| Operating grants:- | 1 688 000,00 | - | 600 000,00 | - | - | - | - | - | 2 288 000,00 |
| Cape Winelands District Municipality | 1 688 000,00 | - | 600 000,00 | - | - | - | - | - | 2 288 000,00 |
| Capital grants:- | - | - | - | - | - | - | - | - | - |
| Cape Winelands District Municipality | - | - | - | - | - | - | - | - | - |
| Other Grants | - | - | 366 424,41 | - | -366 424,41 | - | - | - | - |
| Operating grants:- | - | - | 366 424,41 | - | -366 424,41 | - | - | - | - |
| LGWSETA | - | - | 366 424,41 | - | -366 424,41 | - | - | - | - |
| Capital grants:- | - | - | - | - | - | - | - | - | - |
| Other Municipalities | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - |
| | 17 597 474,63 | - | 201 349 424,41 | - | -141 857 807,37 | -26 031 727,86 | -4 837 210,26 | - | 46 220 153,55 |
| | | | 201 349 424,41 | | -167 889 535,23 | | | | - |
| | | | | | | | GROSS BALANCE | | 46 220 153,55 |

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 - M08 February | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Summary of Employee and Councillor remuneration | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands | | A | B | C | | | | | D | |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 16 575 | 17 750 | 17 750 | 1 373 | 11 712 | 11 823 | (110) | -1% | 17 750 |
| Pension and UIF Contributions | | 1 230 | 1 294 | 1 294 | 105 | 891 | 862 | 30 | 3% | 1 294 |
| Medical Aid Contributions | | 271 | 293 | 293 | 29 | 198 | 195 | 3 | 1% | 293 |
| Motor Vehicle Allowance | | 359 | 397 | 397 | 29 | 234 | 265 | (30) | -11% | 397 |
| Cellphone Allowance | | 1 869 | 1 860 | 1 860 | 144 | 1 177 | 1 239 | (62) | -5% | 1 860 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | 164 | 164 | 164 | 13 | 104 | 109 | (5) | -5% | 164 |
| Sub Total - Councillors | | 20 467 | 21 757 | 21 757 | 1 692 | 14 317 | 14 492 | (175) | -1% | 21 757 |
| % increase | 4 | | 6,3% | 6,3% | | | | | | 6,3% |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | | 12 144 | 9 881 | 9 881 | 831 | 6 656 | 6 582 | 74 | 1% | 9 881 |
| Pension and UIF Contributions | | 682 | 893 | 893 | 77 | 612 | 595 | 18 | 3% | 893 |
| Medical Aid Contributions | | 59 | 119 | 119 | 12 | 92 | 79 | 13 | 16% | 119 |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | 1 478 | 1 486 | 1 486 | 110 | 902 | 990 | (88) | -9% | 1 486 |
| Cellphone Allowance | | 278 | 346 | 346 | 22 | 173 | 230 | (57) | -25% | 346 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | 269 | 343 | 343 | 7 | 59 | 228 | (169) | -74% | 343 |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | | - | - | - | - | - | - | - | - | - |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | - | - | - | - | - | - | - |
| Acting and post related allowance | | - | - | - | - | - | - | - | - | - |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | 14 909 | 13 067 | 13 068 | 1 060 | 8 494 | 8 704 | (210) | -2% | 13 068 |
| % increase | 4 | | -12,4% | -12,4% | | | | | | -12,4% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 218 482 | 276 619 | 261 763 | 18 475 | 149 084 | 174 358 | (25 274) | -14% | 261 763 |
| Pension and UIF Contributions | | 40 874 | 52 370 | 52 370 | 3 484 | 28 096 | 34 883 | (6 788) | -19% | 52 370 |
| Medical Aid Contributions | | 23 506 | 31 693 | 31 693 | 2 127 | 16 126 | 21 111 | (4 985) | -24% | 31 693 |
| Overtime | | 25 032 | 26 371 | 26 371 | 2 014 | 14 900 | 17 566 | (2 666) | -15% | 26 371 |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | 9 911 | 11 930 | 11 930 | 839 | 6 798 | 7 947 | (1 148) | -14% | 11 930 |
| Cellphone Allowance | | 926 | 990 | 990 | 79 | 606 | 659 | (53) | -8% | 990 |
| Housing Allowances | | 1 712 | 2 304 | 2 304 | 145 | 1 195 | 1 535 | (339) | -22% | 2 304 |
| Other benefits and allowances | | 27 815 | 32 239 | 32 242 | 2 518 | 19 528 | 21 476 | (1 948) | -9% | 32 242 |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | 23 471 | 1 | 1 | - | - | 0 | (0) | -100% | 1 |
| Post-retirement benefit obligations | | 7 134 | 7 545 | 7 545 | 715 | 5 240 | 5 026 | 214 | 4% | 7 545 |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Scarcity | | 13 | 0 | 0 | - | - | 0 | (0) | -100% | 0 |
| Acting and post related allowance | | 2 322 | 1 699 | 1 699 | 289 | 1 531 | 1 131 | 399 | 35% | 1 699 |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | 381 197 | 443 761 | 428 908 | 30 685 | 243 104 | 285 692 | (42 588) | -15% | 428 908 |
| % increase | 4 | | 16,4% | 12,5% | | | | | | 12,5% |
| Total Parent Municipality | | 416 574 | 478 585 | 463 733 | 33 437 | 265 915 | 308 888 | (42 973) | -14% | 463 733 |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 416 574 | 478 585 | 463 733 | 33 437 | 265 915 | 308 888 | (42 973) | -14% | 463 733 |
| % increase | 4 | | 14,9% | 11,3% | | | | | | 11,3% |
| TOTAL MANAGERS AND STAFF | | 396 107 | 456 828 | 441 976 | 31 745 | 251 598 | 294 396 | (42 798) | -15% | 441 976 |

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 7 months spending been reflecting on the end of February 2025 reports. Overtime should be monitored closely.

| From 1 July 2024 till 28 February 2025 | Budget for the year | Estimate for the 7 months | Actual to Date | Variance |
|--|---------------------|---------------------------|----------------|-----------|
| Overtime | 26 371 100 | 15 383 142 | 14 217 704 | 1 165 438 |
| Temporary personnel | 22 699 940 | 13 241 632 | 10 658 866 | 2 582 766 |

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

| | <u>December 2024</u> | <u>January 2025</u> | <u>February 2025</u> |
|-------------|----------------------|---------------------|----------------------|
| EPWP | 293 | 279 | 279 |
| Temporary | 56 | 52 | 41 |
| Permanent | 880 | 874 | 872 |
| Councillors | 41 | 41 | 40 |
| | 1 270 | 1 246 | 1 232 |

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 - M08 February | | | | | | | | | |
|---|-----------------|-----------------|-----------------|---------------------|---------------|---------------|--------------|--------------|----------------------------|
| Month | 2023/24 | | | Budget Year 2024/25 | | | | | |
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | % spend of Original Budget |
| R thousands | | | | | | | | | |
| Monthly expenditure performance trend | | | | | | | | | |
| July | 5 937 | 9 623 | 12 648 | 6 780 | 6 780 | 12 648 | 5 867 | 46,4% | 4% |
| August | 22 559 | 10 423 | 17 078 | 8 407 | 15 187 | 29 726 | 14 538 | 48,9% | 8% |
| September | 17 593 | 23 346 | 23 995 | 12 102 | 27 290 | 53 720 | 26 431 | 49,2% | 15% |
| October | 22 345 | 13 409 | 19 560 | 14 810 | 42 099 | 73 280 | 31 181 | 42,6% | 22% |
| November | 13 954 | 13 744 | 20 250 | 22 564 | 64 663 | 93 530 | 28 867 | 30,9% | 34% |
| December | 15 388 | 29 610 | 24 969 | 12 006 | 76 669 | 118 499 | 41 831 | 35,3% | 41% |
| January | 7 077 | 9 323 | 12 398 | 17 401 | 94 069 | 130 897 | 36 827 | 28,1% | 50% |
| February | 8 730 | 9 323 | 12 398 | 12 865 | 106 934 | 143 294 | 36 360 | 25,4% | 57% |
| March | 37 486 | 22 546 | 24 551 | – | – | 167 845 | – | 0,0% | 0% |
| April | 20 549 | 9 323 | 12 398 | – | – | 180 242 | – | 0,0% | 0% |
| May | 21 801 | 9 323 | 12 398 | – | – | 192 640 | – | 0,0% | 0% |
| June | 41 203 | 27 443 | 24 820 | – | – | 217 460 | – | 0,0% | 0% |
| Total Capital expenditure | 234 621 | 187 437 | 217 460 | 106 934 | | | | | |

PART 2 - SUPPORTING DOCUMENTATION

SECTION 10 - CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 28 February 2025.

| February 2025 | | | | | | | | | | | | |
|--|-------------------------------|----------------------------------|----------------|---|----------------------|-----------------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------|
| Capital Budget Progress Report 2024/2025 | Total Approved Budget 2024/25 | Roll overs requests from 2023/24 | Virements | Overseas Adjustments Additional Funding | Adjustments Feb 2024 | Total Funded budget 2023/24 | Requests issued | Committed Funding | Expenditure to Date | Expenditure for Month | Unspent | Expenditure as % of Budget |
| PROJECT FUNDING | | | | | | | | | | | | |
| EXTERNAL LOAN | | | | | | | | | | | | |
| Projects New | 48 706 373 | 15 160 306 | 0 | -18 819 200 | -18 819 200 | 45 047 479 | 254 514 69 | 22 452 536 94 | 19 909 529 40 | 2 558 804 96 | 25 137 949 60 | 44.20% |
| TOTAL EXTERNAL LOAN | 48 706 373 | 15 160 306 | 0 | -18 819 200 | -18 819 200 | 45 047 479 | 254 514 69 | 22 452 536 94 | 19 909 529 40 | 2 558 804 96 | 25 137 949 60 | |
| CAPITAL REPLACEMENT RESERVE | | | | | | | | | | | | |
| Projects New | 64 862 500 | 13 865 528 | -18 339 | -7 396 000 | 0 | 71 311 689 | 1 253 428 24 | 58 600 878 97 | 48 517 793 31 | 5 013 385 78 | 22 793 895 69 | 68.04% |
| Projects (BF) | 100 000 | 0 | 0 | 0 | 0 | 100 000 | 0.00 | 100 000.00 | 100 000.00 | 0.00 | 0.00 | 100.00% |
| Projects (MIG Counter Funding) | 14 599 217 | 8 891 796 | 0 | -11 784 338 | 0 | 11 706 675 | 0.00 | 11 941 358 17 | 11 702 414 17 | 3 169 015 56 | 4 260 83 | 99.96% |
| CRR Connections (Public Contr) | 3 339 200 | 0 | 0 | 0 | 0 | 3 339 200 | 0.00 | 381 771 59 | 381 771 59 | 17 488 87 | 2 967 428 41 | 11.43% |
| Furniture and Equipment | 20 000 | 0 | 74 339 | 130 000 | 0 | 224 339 | 62 608 69 | 87 407 08 | 83 875 78 | 52 873 04 | 140 463 22 | 37.39% |
| TOTAL CRR | 82 920 917 | 22 757 324 | -56 000 | -19 182 338 | 130 000 | 86 681 903 | 1 316 036 93 | 71 111 415 81 | 60 785 654 85 | 8 257 743 25 | 25 896 048 15 | 70.13% |
| INSURANCE RESERVE | | | | | | | | | | | | |
| Insurance Reserve | 1 400 000 | 170 000 | 0 | 0 | 0 | 1 570 000 | 0.00 | 222 688 02 | 207 246 46 | 0.00 | 1 362 751 54 | 13.20% |
| TOTAL INSURANCE RESERVE | 1 400 000 | 170 000 | 0 | 0 | 0 | 1 570 000 | 0.00 | 222 688 02 | 207 246 46 | 0.00 | 1 362 751 54 | 13.20% |
| TOTAL BASIC CAPITAL | 133 027 290 | 38 087 630 | -56 000 | -38 001 538 | 130 000 | 133 299 382 | 1 570 551 62 | 93 766 640 77 | 80 902 632 71 | 10 811 548 21 | 52 396 749 29 | 60.69% |
| CAPITAL GRANT FUNDING | | | | | | | | | | | | |
| District Municipality | 0 | 0 | 0 | 500 000 | 0 | 500 000 | 0.00 | 0.00 | 0.00 | 0.00 | 500 000.00 | 0.00% |
| PAWC: Proclaimed roads | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | #DIV/0! |
| PAWC: Libraries | 0 | 0 | 0 | 887 890 | 0 | 887 890 | 0.00 | 0.00 | 0.00 | 0.00 | 887 890.00 | 0.00% |
| PAWC: RSEP | 0 | 0 | 0 | 2 091 700 | 0 | 2 091 700 | 0.00 | 0.00 | 0.00 | 0.00 | 2 091 700.00 | 0.00% |
| PAWC: HOUSING | 0 | 0 | 0 | 25 254 592 | 0 | 25 254 592 | 0.00 | 0.00 | 0.00 | 0.00 | 25 254 592.00 | 0.00% |
| PAWC: Fire Service Capacity Building | 0 | 0 | 0 | 1 103 000 | 0 | 1 103 000 | 0.00 | 0.00 | 0.00 | 0.00 | 1 103 000.00 | 0.00% |
| National Government: MIG (DORA) | 39 790 000 | 0 | 0 | -87 000 | 0 | 39 703 000 | 0.00 | 26 031 727 86 | 26 031 727 86 | 2 053 328 19 | 13 671 272 14 | 65.57% |
| National Government: INEP (DORA) | 14 620 000 | 0 | 0 | 0 | 0 | 14 620 000 | 0.00 | 0.00 | 0.00 | 0.00 | 14 620 000.00 | 0.00% |
| TOTAL : GRANT FUNDING | 54 410 000 | 0 | 0 | -87 000 | 29 837 162 | 84 160 182 | 0.00 | 26 031 727 86 | 26 031 727 86 | 2 053 328 19 | 58 128 454 14 | 30.93% |
| TOTAL FUNDING | 187 437 290 | -38 087 630 | -56 000 | 43 000 | -8 164 336 | 217 459 564 | 1 570 551 62 | 119 818 368 63 | 106 934 360 57 | 12 864 876 40 | 110 525 203 43 | 49.17% |

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 28 February 2025.

| COUNCIL'S MONTHLY REPORT | | | | | | | | | | | | | | |
|---|---------------|--|---|---|--|--|--|---|--|-------|-------|-------|-------|---------------|
| Type of Claim | Prior periods | July | Aug | Sept | October | Nov | Dec | Jan | Feb | Mrch | Apr | May | June | Year End |
| Public Liability/possible Liability | | | | | | | | | | | | | | |
| Motor Claims | | 2 | 5 | 2 | 3 | 1 | 1 | 1 | 1 | 1 | | | | |
| Property Damage/Loss | | 2 | 5 | 4 | 2 | 2 | 2 | 2 | 2 | 2 | | | | |
| Claims within excess | | 1 | 3 | 3 | 2 | 2 | 2 | 4 | 4 | | | | | |
| Public Liability/possible Liability | | | | | | | | | | | | | | |
| Motor Claims | | | | | | | | | | | | | | |
| Property Damage/Loss | | | | | | | | | | | | | | |
| Total claims submitted | | 5 | 13 | 9 | 7 | 5 | 3 | 7 | 3 | 0 | 0 | 0 | 0 | 0 |
| NOTE PLEASE: | | | | | | | | | | | | | | |
| TOTAL QUOTED EXPENSE | | R79 673,48 | R498 834,96 | R174 089,10 | R721 157,16 | R56 942,75 | R50 213,57 | R478 314,44 | R19 480,63 | R0,00 | R0,00 | R0,00 | R0,00 | R2 078 706,09 |
| VALUE OF REJECTED CLAIMS/ CLAIMS WITHIN EXCESS | | R0,00 | R16 496,00 | R19 250,00 | R34 615,99 | R0,00 | R0,00 | 14 934 | R0,00 | R0,00 | R0,00 | R0,00 | R0,00 | R85 295,91 |
| VALUE OF CLAIMS SETTLED | | | | | | | | | | | | | | R0,00 |
| TOTAL OUTSTANDING CLAIMS | | R79 673,48 | R482 338,96 | R154 839,10 | R686 541,17 | R56 942,75 | R50 213,57 | R463 380,52 | R19 480,63 | R0,00 | R0,00 | R0,00 | R0,00 | R1 993 410,18 |
| COMMENTS: | | 2 Liability claims awaiting user department reports.1 Property claim assessor appointed. 2 Claims awaiting insurer's advice. | 2 Motor Claims- Outstanding documents from the user dept. 2 Motor claims Assessor appointed. 2 Property claims awaiting feedback from the insurers on the progress. 1 Liability Claim Within excess | 2 Motor claims authorized for repairs. 2 Liability claims waiting on documents from the user department.1 Property claim within excess. | 1 Motor Claim within excess.1 Property claim waiting on assessors report. 1 Motor claim assessment in progress. 1 Property claim waiting on assessment. 1 Liability claim declined. 1 liability claim awaits insurer's advice. 1 liability claim awaiting tp's | 1 Liability claim submitted to insurer, awaiting further advice. | 1 Liability claim submitted to insurer, awaiting further advice. | 1 Property claim within excess. 1 Motor claim booked for repairs. 1 Motor claim booked for an assessment. 2 Property claims waiting on quotations/o outstanding documents | 1 Motor Claim finalized and closed. 1 Motor Claim booked for the assessment. | | | | | |
| ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR | | | | | | | | | | | | | | |

Totals will be adjusted monthly as actual expenses and payment from insurer occur.

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.2 No deviations for February 2025 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

| TENDERS AWARDED DURING FEBRUARY 2025 | | | | | |
|--------------------------------------|---------------|--|--|--------------|-------------------------|
| AWARD DATE | BID NUMBER | TENDER DESCRIPTION | AWARDED TO | AMOUNT | ANTICIPATED EXPENDITURE |
| 07/02/2025 | BV 1085/ 2024 | SUPPLY, DELIVERY AND INSTALLATION OF ALARM SYSTEMS (INCLUSIVE OF MAINTENANCE, MONITORING AND ARMED RESPONSE SERVICES) FOR THE PERIOD ENDING 30 JUNE 2027 | Fidelity ADT and Technical (Pty) Ltd (Cluster 1 only) | rates | R 10 000 000,00 |
| 07/02/2025 | BV 1106/ 2024 | PROVISION AND MAINTENANCE OF INTERNET AND RELATED SERVICES FOR A PERIOD ENDING 30 JUNE 2028 | Linux Based Systems Design (Pty) Ltd | R 450 241,00 | R 50 000 000,00 |
| 14/02/2025 | BV 1107/ 2024 | PRINTING, FOLDING AND DISTRIBUTION OF MUNICIPAL ACCOUNTS AND NEWSLETTERS FOR THE PERIOD ENDING 30 JUNE 2028 | CAB Holdings (Pty) Ltd | rates | R 10 000 000,00 |
| 28/02/2025 | BV 1099/ 2024 | SUPPLY AND DELIVERY OF PROTECTIVE CLOTHING FOR THE PERIOD ENDING 30 JUNE 2027 | Lunathi Holding Group (Pty) Ltd for Category A: Protective Clothing | rates | R 50 000 000,00 |
| | | | Elcarbo Industrial Supplies Cape (Pty) Ltd for Category B: Rain Suits and Reflector Bibs/Vests | rates | |
| | | | Pienaar Brothers for Category C: Protective (Safety) Shoes and Boots | rates | |
| | | | Mr. Farmer (Pty) Ltd for Category D: Protective Gloves | rates | |
| Tender turnaround (lead | BV 1085/ 2024 | 245 | | | |
| | BV 1106/ 2024 | 116 | | | |
| | BV 1107/ 2024 | 102 | | | |
| | BV 1099/ 2024 | 217 | | | |
| Average | | 170 | | | |

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of February 2025.

| PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF FEBRUARY 2025 | | | | | | | | | |
|--|---------------|-----------------|---|--------------------------------|--|----------------|-----------------|----------------------|--|
| Request Reference | Date of Order | Order Reference | Service Provider/ Contractor/ Supplier with lowest acceptable offer | Lowest acceptable offer amount | Awarded Service Provider/ Contractor/ Supplier | Awarded amount | Premium Payable | Premium Payable as % | National Treasury Norm >25% (Acceptable/ Not Acceptable) |
| 35003 | 11/02/2025 | 13709 | VUYANI ELECTRICAL | 19130,25 | TAKE NOTE TRADING | 20027,25 | 897,30 | 4,69% | ACCEPTABLE |
| TOTAL PREMIUMS PAID FOR THE MONTH | | | | | | | 897,30 | | |

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

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: _____



DATE: 12 March 2025