
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT MAY 2025

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2024/2025 FINANCIAL YEAR

TABLE OF CONTENTS

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

LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR’S REPORT

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for May 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 May 2025 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for May 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 May 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 – 31 May 2025 is R1 256 897 119 or 77.16% 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 3.4%. 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 6% and 5% respectively due to the annual services billed in July 2024.

Property Rates

Property Rates reflect an overperformance of 3% due to the billing of annual rate payers accounts.

Service charges - electricity revenue.

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

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

During the period 1 July 2024 and 30 April 2025, the Municipality purchased 223 254 628 kWh (units) of electricity while 205 889 011 were distributed. This resulted in electricity distribution losses of 7.81 % (17 365 618 kWh) during this period.

Service charges - water revenue.

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

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

During the period of July 2024 till April 2025 a bulk water supply from source of 14 021 771 kiloliters (kl) of water were inputted into the water distribution system, while revenue water of 12 009 431 kl was accounted for. This means that 2 012 340 kl were lost. This represents overall water losses of 14,35%. The unbilled authorized consumption represents .63% (87 849) while customer meter and data errors are 2.2% (307 937 kl) resulting in real losses of 11.53% (1 616 554 kl).

Service charges – waste management and waste-water management

Waste management and Waste-water management revenue show an overperformance of 6% and 5%, 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 in line with the budget.

Fines, penalties, and forfeits

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

Agency Services

Agency Services performed as per the projected budget.

Licenses and permits.

Licenses and permits performed as per the projected budget.

Transfers and subsidies – Operating.

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

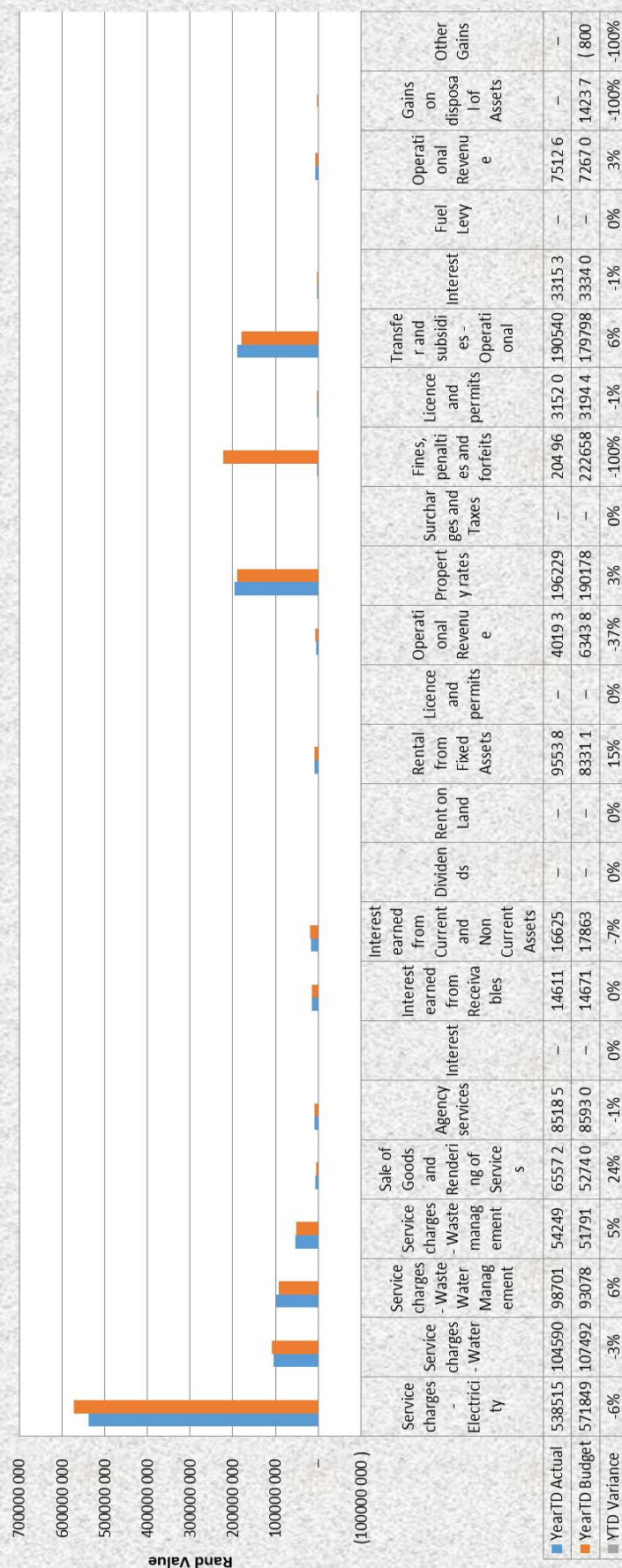
Gains

Gains from the disposal of assets are less than anticipated.

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

Operating Revenue



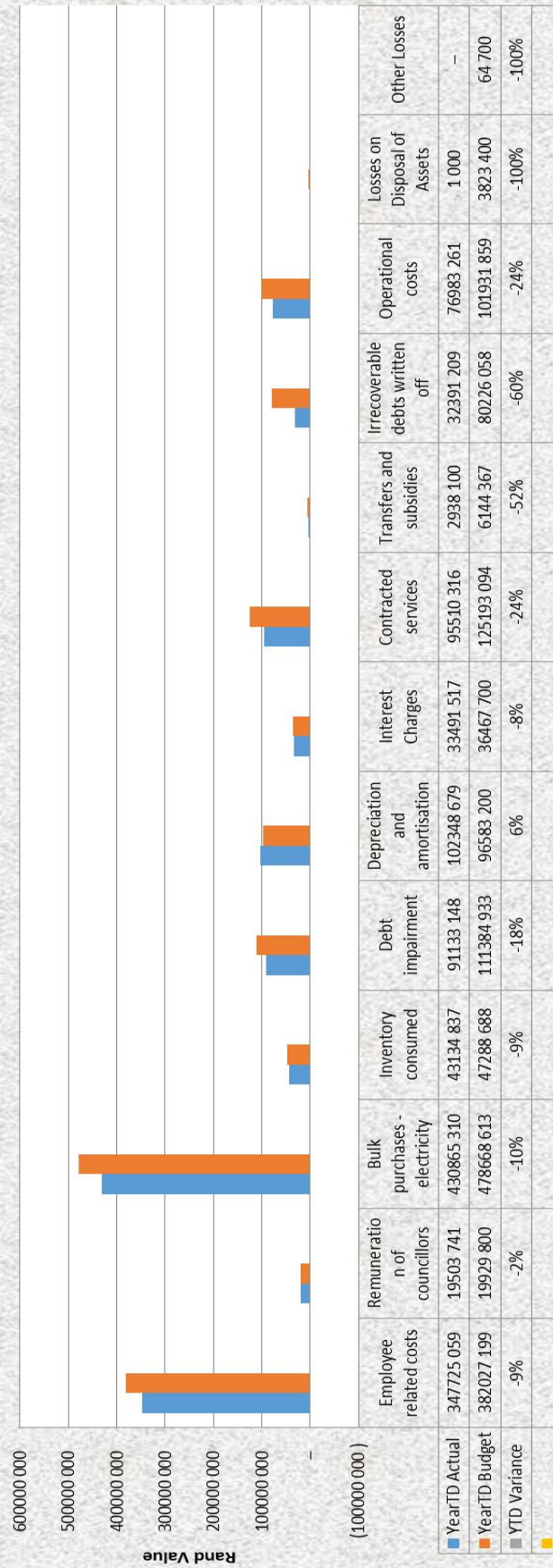
Operating Expenditure by Type

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 R1 276 026 177 or 78.54% of the total budgeted expenditure R1 624 695 787.

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

Operating Expenditure



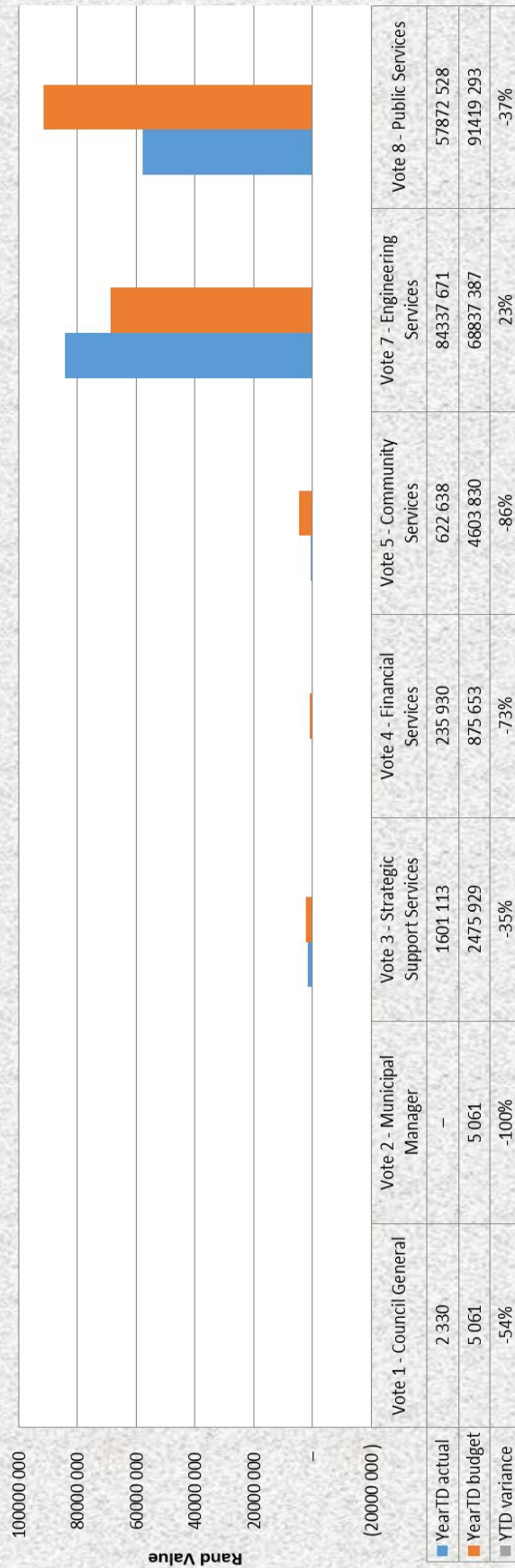
Capital Expenditure

The total capital expenditure for the period 1 July 2024 – 31 May 2025, amounts to R144 672 211 or 67.75% of the total capital budget that amounts to R213 540 564.

Capital grant funding the total capital grant funding expenditure amounts to R46 428 818 or 58.92% of the total capital grant funding budget that amounts to R78 806 182.

Refer to Section 4 – table C5 for more detail.

Capital Expenditure - Per Vote



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R185 993 502.

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 - M11 May									
Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance									
Property rates	197 548	200 977	207 468	14 155	196 229	190 179	6 051	3%	207 468
Service charges	807 823	870 634	899 127	74 414	796 056	824 212	(28 156)	-3%	899 127
Investment revenue	18 373	19 522	19 522	1 580	16 626	17 863	(1 238)	-7%	19 522
Transfers and subsidies - Operational	185 954	198 836	196 144	2 159	190 541	179 799	10 742	6%	196 144
Other own revenue	144 076	319 720	306 697	5 567	57 446	281 090	(223 644)	-80%	306 697
Total Revenue (excluding capital transfers and	1 353 773	1 609 689	1 628 958	97 874	1 256 897	1 493 143	(236 246)	-16%	1 628 958
Employee costs	396 107	456 828	416 724	31 663	347 725	382 027	(34 302)	-9%	416 724
Remuneration of Councillors	20 467	21 757	21 757	1 726	19 504	19 930	(426)	-2%	21 757
Depreciation and amortisation	101 941	105 208	105 208	9 465	102 349	96 583	5 765	6%	105 208
Interest	31 254	39 842	39 842	2 879	33 492	36 468	(2 976)	-8%	39 842
Inventory consumed and bulk purchases	504 806	534 056	573 708	42 160	474 000	525 957	(51 957)	-10%	573 708
Transfers and subsidies	3 069	7 711	6 701	108	2 938	6 144	(3 206)	-52%	6 701
Other expenditure	338 715	452 229	460 756	18 469	296 019	422 624	(126 605)	-30%	460 756
Total Expenditure	1 396 358	1 617 631	1 624 696	106 469	1 276 026	1 489 734	(213 707)	-14%	1 624 696
Surplus/(Deficit)	(42 585)	(7 942)	4 262	(8 596)	(19 129)	3 409	(22 538)		4 262
Transfers and subsidies - capital (monetary allocations)	97 746	54 410	78 806	-	-	77 147	(77 147)	-100%	78 806
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	55 162	46 468	83 069	(8 596)	(19 129)	80 556	(99 685)	-124%	83 069
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	55 162	46 468	83 069	(8 596)	(19 129)	80 556	(99 685)	-124%	83 069
Capital expenditure & funds sources									
Capital expenditure	234 621	187 437	213 541	18 700	144 672	168 222	(23 550)	-14%	213 541
Capital transfers recognised	97 746	54 410	78 806	5 086	46 429	44 054	2 374	5%	78 806
Borrowing	56 598	48 706	45 047	9 645	31 912	40 940	(9 029)	-22%	45 047
Internally generated funds	80 276	84 321	89 687	3 969	66 332	83 228	(16 896)	-20%	89 687
Total sources of capital funds	234 621	187 437	213 541	18 700	144 672	168 222	(23 550)	-14%	213 541
Financial position									
Total current assets	375 718	368 815	368 815		397 221				368 815
Total non current assets	2 840 784	2 782 113	2 782 113		2 873 547				2 782 113
Total current liabilities	251 040	197 665	197 665		194 696				197 665
Total non current liabilities	530 343	677 191	677 191		506 507				677 191
Community wealth/Equity	2 435 120	2 276 072	2 276 072		2 569 565				2 276 072
Cash flows									
Net cash from (used) operating	256 108	92 061	128 706	9 738	135 914	119 012	(16 903)	-14%	92 374
Net cash from (used) investing	(263 381)	(187 337)	(217 360)	(18 681)	(144 521)	(149 676)	(5 154)	3%	(225 338)
Net cash from (used) financing	51 760	25 346	21 260	21	(23 636)	(26 923)	(3 287)	12%	25 346
Cash/cash equivalents at the month/year end	193 241	65 082	150 843	-	185 994	160 650	(25 344)	-16%	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	48 117	13 266	12 000	8 488	6 950	6 606	40 373	209 026	344 824
Creditors Age Analysis									
Total Creditors	(113 899)	-	-	(125)	-	-	-	-	(114 024)

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) - M11 May										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional										
<i>Governance and administration</i>		291 185	295 739	300 724	18 547	280 408	275 482	4 926	2%	300 724
Executive and council		1 055	1 210	1 210	88	1 082	1 107	(25)	-2%	1 210
Finance and administration		290 130	294 530	299 514	18 459	279 326	274 375	4 951	2%	299 514
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		126 444	304 261	292 202	1 823	46 007	267 850	(221 843)	-83%	292 202
Community and social services		13 760	13 804	14 757	227	13 455	13 544	(89)	-1%	14 757
Sport and recreation		4 343	4 289	3 890	866	4 502	3 566	936	26%	3 890
Public safety		74 624	253 561	243 395	158	714	223 112	(222 398)	-100%	243 395
Housing		33 717	32 607	30 160	572	27 336	27 628	(292)	-1%	30 160
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		27 173	16 207	25 031	1 049	13 049	22 929	(9 881)	-43%	25 031
Planning and development		1 586	2 606	3 958	156	1 866	3 628	(1 762)	-49%	3 958
Road transport		25 587	13 601	21 072	893	11 183	19 301	(8 118)	-42%	21 072
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		1 006 717	1 047 892	1 088 809	76 455	917 433	1 003 112	(85 679)	-9%	1 088 809
Energy sources		610 439	640 736	640 751	51 591	551 315	598 930	(47 614)	-8%	640 751
Water management		137 401	143 377	152 212	10 063	132 347	132 989	(642)	0%	152 212
Waste water management		178 969	184 647	210 357	8 698	150 714	192 827	(42 114)	-22%	210 357
Waste management		79 909	79 133	85 489	6 102	83 057	78 365	4 692	6%	85 489
<i>Other</i>	4	—	—	1 000	—	—	917	(917)	-100%	1 000
Total Revenue - Functional	2	1 451 520	1 664 099	1 707 764	97 874	1 256 897	1 570 290	(313 393)	-20%	1 707 764
Expenditure - Functional										
<i>Governance and administration</i>		307 021	317 125	316 823	20 879	243 350	290 556	(47 206)	-16%	316 823
Executive and council		49 953	47 353	47 548	3 134	37 489	43 590	(6 101)	-14%	47 548
Finance and administration		252 883	264 445	263 948	17 372	201 776	242 079	(40 303)	-17%	263 948
Internal audit		4 185	5 327	5 327	373	4 085	4 888	(803)	-16%	5 327
<i>Community and public safety</i>		212 473	333 983	311 145	11 523	227 351	285 535	(58 184)	-20%	311 145
Community and social services		35 446	36 682	39 611	2 156	29 296	36 444	(7 148)	-20%	39 611
Sport and recreation		37 166	42 322	41 797	3 010	34 826	38 475	(3 649)	-9%	41 797
Public safety		117 324	223 756	202 140	5 676	145 739	185 291	(39 551)	-21%	202 140
Housing		22 454	31 123	27 497	674	17 414	25 231	(7 817)	-31%	27 497
Health		83	100	100	7	76	95	(18)	-20%	100
<i>Economic and environmental services</i>		88 519	96 007	96 161	7 575	83 382	88 166	(4 784)	-5%	96 161
Planning and development		22 600	26 099	22 945	1 786	21 104	21 048	56	0%	22 945
Road transport		65 707	69 573	72 864	5 783	62 110	66 792	(4 682)	-7%	72 864
Environmental protection		211	334	351	6	168	326	(158)	-49%	351
<i>Trading services</i>		787 078	869 566	898 990	65 755	720 795	824 018	(103 222)	-13%	898 990
Energy sources		536 941	591 618	623 279	48 104	510 271	571 295	(61 023)	-11%	623 279
Water management		93 915	102 938	106 574	6 581	84 093	97 686	(13 593)	-14%	106 574
Waste water management		90 891	105 481	97 998	6 552	76 686	89 841	(13 156)	-15%	97 998
Waste management		65 330	69 529	71 139	4 518	49 746	65 196	(15 450)	-24%	71 139
<i>Other</i>		1 268	950	1 577	737	1 148	1 459	(311)	-21%	1 577
Total Expenditure - Functional	3	1 396 358	1 617 631	1 624 696	106 469	1 276 026	1 489 734	(213 707)	-14%	1 624 696
Surplus/ (Deficit) for the year		55 162	46 468	83 069	(8 596)	(19 129)	80 556	(99 685)	-124%	83 069

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

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

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Council General		1 055	1 210	1 210	88	1 082	1 112	(30)	-2,7%	1 210
Vote 2 - Municipal Manager		500	500	500	–	–	460	(460)	-100,0%	500
Vote 3 - Strategic Support Services		1 051	719	1 704	484	920	1 567	(647)	-41,3%	1 704
Vote 4 - Financial Services		283 665	291 918	294 998	17 803	276 630	271 251	5 380	2,0%	294 998
Vote 5 - Community Services		138 665	317 119	300 812	1 806	52 411	276 597	(224 186)	-81,1%	300 812
Vote 6 -		–	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		613 270	640 719	648 954	51 598	551 372	596 713	(45 341)	-7,6%	648 954
Vote 8 - Planning, Development and Integrated Services		413 313	411 914	459 587	26 095	374 482	422 590	(48 108)	-11,4%	459 587
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	1 451 520	1 664 099	1 707 764	97 874	1 256 897	1 570 290	(313 393)	-20,0%	1 707 764
Expenditure by Vote	1									
Vote 1 - Council General		39 717	42 692	42 888	2 822	33 684	39 325	(5 641)	-14,3%	42 888
Vote 2 - Municipal Manager		17 096	13 522	13 614	1 088	10 680	12 483	(1 804)	-14,4%	13 614
Vote 3 - Strategic Support Services		102 053	102 538	87 359	6 286	71 867	80 102	(8 235)	-10,3%	87 359
Vote 4 - Financial Services		131 541	144 676	105 481	6 033	75 251	96 719	(21 468)	-22,2%	105 481
Vote 5 - Community Services		215 122	332 222	299 071	11 118	214 325	274 227	(59 902)	-21,8%	299 071
Vote 6 -		–	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		549 040	605 833	686 966	53 405	566 088	629 900	(63 813)	-10,1%	686 966
Vote 8 - Planning, Development and Integrated Services		341 787	376 147	389 316	25 716	304 132	356 976	(52 844)	-14,8%	389 316
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	1 624 696	106 469	1 276 026	1 489 734	(213 707)	-14,3%	1 624 696
Surplus/ (Deficit) for the year	2	55 162	46 468	83 069	(8 596)	(19 129)	80 556	(99 685)	-123,7%	83 069

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) - M11 May									
Description	Ref	2023/24	Budget Year 2024/25						
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
Revenue								%	
Exchange Revenue		871 574	938 550	965 834	80 295	855 942	885 289	(29 347)	965 834
Service charges - Electricity		543 810	612 204	623 822	51 268	538 515	571 849	(33 334)	623 822
Service charges - Water		110 405	115 599	117 264	9 941	104 590	107 492	(2 902)	117 264
Service charges - Waste Water Management		99 186	92 642	101 541	8 516	98 701	93 079	5 622	101 541
Service charges - Waste management		54 422	50 190	56 500	4 689	54 249	51 792	2 458	56 500
Sale of Goods and Rendering of Services		5 736	6 164	5 741	1 180	6 557	5 274	1 283	5 741
Agency services		8 949	9 391	9 391	711	8 519	8 593	(74)	9 391
Interest		-	-	-	-	-	-	-	-
Interest earned from Receivables		13 962	16 030	16 030	1 500	14 612	14 672	(60)	16 030
Interest earned from Current and Non Current Assets		18 373	19 522	19 522	1 580	16 626	17 863	(1 238)	19 522
Dividends		-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-
Rental from Fixed Assets		8 979	9 109	9 109	780	9 554	8 331	1 223	9 109
Licence and permits		-	-	-	-	-	-	-	-
Exchange: Operational Revenue		7 753	7 700	6 914	132	4 019	6 344	(2 324)	6 914
Non-Exchange Revenue		482 199	671 139	663 124	17 578	400 955	607 854	(206 899)	663 124
Property rates		197 548	200 977	207 468	14 155	196 229	190 179	6 051	207 468
Surcharges and Taxes		-	-	-	-	-	-	-	-
Fines, penalties and forfeits		72 714	253 897	242 897	60	205	222 658	(222 453)	242 897
Licence and permits		2 926	4 468	3 485	240	3 152	3 194	(42)	3 485
Transfer and subsidies - Operational		185 954	198 836	196 144	2 159	190 541	179 799	10 742	196 144
Interest		3 436	3 643	3 643	317	3 315	3 334	(19)	3 643
Fuel Levy		-	-	-	-	-	-	-	-
Non-Exchange: Operational Revenue		7 633	7 763	7 932	649	7 513	7 267	246	7 932
Gains on disposal of Assets		2 155	1 555	1 555	-	-	1 424	(1 424)	1 555
Other Gains		9 834	(0)	(0)	-	-	(1)	1	(0)
Discontinued Operations		-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		1 353 773	1 609 689	1 628 958	97 874	1 256 897	1 493 143	(236 246)	1 628 958
Expenditure By Type									
Employee related costs		396 107	456 828	416 724	31 663	347 725	382 027	(34 302)	416 724
Remuneration of councillors		20 467	21 757	21 757	1 726	19 504	19 930	(426)	21 757
Bulk purchases - electricity		454 652	487 184	522 184	37 560	430 865	478 669	(47 803)	522 184
Inventory consumed		50 154	46 872	51 524	4 600	43 135	47 289	(4 154)	51 524
Debt impairment		115 605	220 011	121 511	-	91 133	111 385	(20 252)	121 511
Depreciation and amortisation		101 941	105 208	105 208	9 465	102 349	96 583	5 765	105 208
Interest charges		31 254	39 842	39 842	2 879	33 492	36 468	(2 976)	39 842
Contracted services		126 490	127 393	136 544	13 423	95 510	125 193	(29 683)	136 544
Transfers and subsidies		3 069	7 711	6 701	108	2 938	6 144	(3 206)	6 701
Irrecoverable debts written off		-	19	87 519	12	32 391	80 226	(47 835)	87 519
Operational costs		94 100	100 614	110 990	5 034	76 983	101 932	(24 949)	110 990
Losses on Disposal of Assets		1 370	4 125	4 125	-	1	3 823	(3 822)	4 125
Other Losses		1 150	67	67	-	-	65	(65)	67
Total Expenditure		1 396 358	1 617 631	1 624 696	106 469	1 276 026	1 489 734	(213 707)	1 624 696
Surplus/(Deficit)		(42 585)	(7 942)	4 262	(8 596)	(19 129)	3 409	(22 538)	4 262
Transfers and subsidies - capital (monetary allocations)		97 746	54 410	78 806	-	-	77 147	(77 147)	78 806
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		55 162	46 468	83 069	(8 596)	(19 129)	80 556		83 069
Income Tax		-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		55 162	46 468	83 069	(8 596)	(19 129)	80 556		83 069
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		55 162	46 468	83 069	(8 596)	(19 129)	80 556		83 069
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		55 162	46 468	83 069	(8 596)	(19 129)	80 556		83 069

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M11 May				
Ref	Description R thousands	Variances greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Sale of Goods and Rendering of Services	24%	The Sale of Goods and Rendering of Services are higher than anticipated.	
	Rental from Fixed Assets	15%	The Rental from Fixed Assets are done on an ad-hoc basis based on the demand from clients.	
	Exchange: Operational Revenue	-37%	Exchange: Operational Revenue are pro-rata less than anticipated.	
	Fines, penalties and forfeits	-100%	Traffic fines are underperforming with 100 % of the budgeted amount. Traffic revenue will be updated during the finalization of the Annual Financial Statements.	
	Gains on disposal of Assets	-100%	No disposal of assets were done for the financial year under review.	
	Other Gains	-100%	Actuarial gains and losses are done at financial year-end.	
	allocations)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	Expenditure By Type			
	Bulk purchases - electricity	-10%	Electricity purchases till May 2025 are pro-rata less than anticipated.	
	Debt impairment	-18%	Debt impairment till May 2025 are pro-rata less than anticipated.	
	Contracted services	-24%	Expenditure on contracted and outsourced services till May 2025 are pro-rata less than anticipated.	
	Transfers and subsidies	-52%	Monetary allocations to individuals and organisations till May 2025 are pro-rata less than anticipated.	
	Irrecoverable debts written off	-60%	The accounting treatment for irrecoverable debt owned by ingedient consumers.	
	Operational costs	-24%	Expenditure on SALGA membership fees and Commision to Third Party Vendors are less than budgeted.	
	Losses on Disposal of Assets	-100%	No disposal of assets were done for the financial year under review.	
	Other Losses	-100%	Actuarial gains and losses are done at financial year-end.	
3	Capital Expenditure			
	Total Capital Expenditure	-14%	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	2%	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	-21%	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	25%	Normal credit control processes has however been implemented	
	Government - Operating	0%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	-14%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Interest	-7%	Investment process been done monthly	
	Suppliers	0%	Process implemented to handle yearly contracts agreements for the year - to ensure all contracts is funded. Procurement process updated and ensure we pay within 30 days	
	Transfer and grants	52%	Small amount paid related to expenditure on Housing projects and Grant-In Aid.	
	Capital assets	3%	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	15%	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) - M11 May										
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	2	2	5	(3)	-54%	5
Vote 2 - Municipal Manager		173	5	5	-	-	5	(5)	-100%	5
Vote 3 - Strategic Support Services		2 270	2 155	2 412	4	1 590	2 441	(851)	-35%	2 412
Vote 4 - Financial Services		85	-	-	-	-	-	-	-	-
Vote 5 - Community Services		1 103	6 005	2 564	62	152	2 595	(2 443)	-94%	2 564
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		71 627	41 797	34 277	11 329	25 780	34 692	(8 912)	-26%	34 277
Vote 8 - Planning, Development and Integrated Services		107 826	65 684	74 094	843	41 413	74 992	(33 579)	-45%	74 094
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	113 358	12 240	68 938	114 731	(45 793)	-40%	113 358
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		2 915	4 265	65	-	11	35	(24)	-68%	65
Vote 4 - Financial Services		927	1 405	1 640	-	236	876	(640)	-73%	1 640
Vote 5 - Community Services		3 935	23 673	3 762	77	470	2 008	(1 538)	-77%	3 762
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		1 241	750	63 950	6 152	58 557	34 145	24 413	71%	63 950
Vote 8 - Planning, Development and Integrated Services		42 512	41 693	30 767	231	16 459	16 427	32	0%	30 767
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	51 530	71 786	100 183	6 460	75 734	53 491	22 243	42%	100 183
Total Capital Expenditure	3	234 621	187 437	213 541	18 700	144 672	168 222	(23 550)	-14%	213 541
Capital Expenditure - Functional Classification										
Governance and administration		4 764	5 785	15 768	94	7 381	15 447	(8 066)	-52%	15 768
Executive and council		180	10	10	2	2	10	(8)	-77%	10
Finance and administration		4 584	5 775	15 758	92	7 379	15 437	(8 069)	-52%	15 758
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 374	31 460	23 745	258	11 727	20 582	(8 855)	-43%	23 745
Community and social services		1 903	888	1 770	51	173	1 676	(1 503)	-90%	1 770
Sport and recreation		2 311	14 543	16 691	206	11 271	13 914	(2 644)	-19%	16 691
Public safety		157	10 030	2 884	-	221	2 792	(2 570)	-92%	2 884
Housing		1 003	6 000	2 400	-	62	2 200	(2 138)	-97%	2 400
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		45 952	41 613	70 026	8 131	65 714	35 689	30 025	84%	70 026
Planning and development		85	5	5	-	-	5	(5)	-100%	5
Road transport		45 867	41 608	70 021	8 131	65 714	35 684	30 030	84%	70 021
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		178 531	108 579	104 002	10 217	59 850	96 504	(36 654)	-38%	104 002
Energy sources		78 411	48 245	28 049	9 349	18 428	34 141	(15 713)	-46%	28 049
Water management		23 156	14 619	21 973	454	12 185	13 014	(829)	-6%	21 973
Waste water management		75 988	44 715	53 067	413	28 462	48 435	(19 974)	-41%	53 067
Waste management		976	1 000	914	-	776	914	(138)	-15%	914
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	234 621	187 437	213 541	18 700	144 672	168 222	(23 550)	-14%	213 541
Funded by:										
National Government		67 680	54 410	48 969	4 624	36 468	16 704	19 764	118%	48 969
Provincial Government		30 067	-	29 337	228	9 727	26 892	(17 165)	-64%	29 337
District Municipality		-	-	500	234	234	458	(225)	-49%	500
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		97 746	54 410	78 806	5 086	46 429	44 054	2 374	5%	78 806
Borrowing	6	56 598	48 706	45 047	9 645	31 912	40 940	(9 029)	-22%	45 047
Internally generated funds		80 276	84 321	89 687	3 969	66 332	83 228	(16 896)	-20%	89 687
Total Capital Funding	7	234 621	187 437	213 541	18 700	144 672	168 222	(23 550)	-14%	213 541

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M11 May						
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	185 979	65 082
Trade and other receivables from exchange transactions		92 931	184 460	184 460	127 508	184 460
Receivables from non-exchange transactions		32 502	96 776	96 776	46 265	96 776
Current portion of non-current receivables		6 219	2 298	2 298	6 219	2 298
Inventory		19 273	13 684	13 684	26 063	13 684
VAT		5 997	6 084	6 084	5 064	6 084
Other current assets		122	432	432	122	432
Total current assets		375 718	368 815	368 815	397 221	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	2 727 285	2 675 771
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		36 631	–	–	36 631	–
Intangible assets		3 861	2 313	2 313	3 606	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	2 873 547	2 782 113
TOTAL ASSETS		3 216 502	3 150 927	3 150 927	3 270 768	3 150 927
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		32 822	23 011	23 011	39 362	23 011
Consumer deposits		4 657	5 083	5 083	4 829	5 083
Trade and other payables from exchange transactions		159 207	115 939	115 939	100 880	115 939
Trade and other payables from non-exchange transactions		–	–	–	–	–
Provision		54 355	53 632	53 632	49 625	53 632
VAT		–	–	–	–	–
Other current liabilities		–	–	–	–	–
Total current liabilities		251 040	197 665	197 665	194 696	197 665
Non current liabilities						
Financial liabilities		301 250	299 451	299 451	277 415	299 451
Provision		229 092	377 740	377 740	229 092	377 740
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		530 343	677 191	677 191	506 507	677 191
TOTAL LIABILITIES		781 382	874 856	874 856	701 203	874 856
NET ASSETS	2	2 435 120	2 276 072	2 276 072	2 569 565	2 276 072
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 435 120	2 222 207	2 222 207	2 569 565	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	2 569 565	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 - M11 May										
Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates		200 983	190 552	196 588	13 094	137 061	174 261	(37 201)	-21%	190 552
Service charges		809 040	843 939	870 661	81 666	815 493	799 552	15 941	2%	843 939
Other revenue		21 474	59 546	61 526	11 555	216 807	173 961	42 846	25%	57 511
Transfers and Subsidies - Operational		187 216	198 836	194 392	-	194 121	194 192	(71)	0%	201 272
Transfers and Subsidies - Capital		97 659	54 410	78 240	-	61 703	71 905	(10 202)	-14%	54 323
Interest		31 838	35 553	35 553	3 080	31 237	33 602	(2 364)	-7%	35 553
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1 060 816)	(1 244 859)	(1 264 241)	(99 550)	(1 282 160)	(1 286 104)	(3 944)	0%	(1 244 859)
Interest		(28 217)	(38 204)	(36 204)	-	(35 410)	(36 187)	(777)	2%	(38 204)
Transfers and Subsidies		(3 069)	(7 711)	(7 810)	(108)	(2 938)	(6 171)	(3 233)	52%	(7 711)
NET CASH FROM/(USED) OPERATING ACTIVITIES		256 108	92 061	128 706	9 738	135 914	119 012	(16 903)	-14%	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	18	151	159	(8)	-5%	100
Decrease (increase) in non-current investments		(14 767)	-	-	-	-	-	-		-
Payments										
Capital assets		(250 957)	(187 437)	(217 460)	(18 700)	(144 672)	(149 835)	(5 162)	3%	(225 438)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(263 381)	(187 337)	(217 360)	(18 681)	(144 521)	(149 676)	(5 154)	3%	(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	21	200	174	26	15%	150
Payments										
Repayment of borrowing		(22 208)	(23 011)	(27 097)	-	(23 835)	(27 097)	(3 261)	12%	(23 011)
NET CASH FROM/(USED) FINANCING ACTIVITIES		51 760	25 346	21 260	21	(23 636)	(26 923)	(3 287)	12%	25 346
NET INCREASE/ (DECREASE) IN CASH HELD		44 488	(69 931)	(67 394)	(8 923)	(32 243)	(57 587)			(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		185 994	160 650			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 - M11 May													
Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7 913	3 951	4 443	2 432	1 860	1 938	9 526	34 408	66 472	50 165	12 133	52 250
Trade and Other Receivables from Exchange Transactions - Electricity	1300	26 720	2 829	1 880	867	313	151	528	5 751	39 039	7 611	264	6 254
Receivables from Non-exchange Transactions - Property Rates	1400	9 733	1 614	1 164	964	871	760	7 416	21 973	44 495	31 984	1 747	32 181
Receivables from Exchange Transactions - Waste Water Management	1500	6 849	2 430	1 994	1 914	1 815	1 740	9 284	36 294	62 320	51 047	10 058	52 250
Receivables from Exchange Transactions - Waste Management	1600	4 777	1 376	1 227	1 203	1 117	1 050	5 717	21 322	37 790	30 409	6 189	32 199
Receivables from Exchange Transactions - Property Rental Debtors	1700	584	449	611	334	298	294	1 615	8 922	13 109	11 464	2 288	14 316
Interest on Arrear Debtor Accounts	1810	168	4	110	155	176	223	2 372	52 468	55 676	55 395	—	—
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	—	—	—	—	—	—	—	—	—	—	—	—
Other	1900	(8 628)	612	570	619	500	450	3 913	27 887	25 923	33 368	1 910	32 009
Total By Income Source	2000	48 117	13 266	12 000	8 488	6 950	6 606	40 373	209 026	344 824	271 443	34 590	221 460
2023/24 - totals only		55 247	10 538	9 140	7 740	5 210	5 856	35 972	177 299	307 002	232 077	38 495	196 621
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 602	1 629	1 441	231	157	122	1 182	1 390	7 754	3 081	—	—
Commercial	2300	10 401	932	350	162	145	122	704	3 248	16 064	4 381	—	—
Households	2400	30 345	9 391	9 220	7 115	6 261	6 208	36 565	191 396	296 502	247 545	34 590	221 460
Other	2500	5 769	1 312	988	980	387	154	1 922	12 992	24 504	16 435	—	—
Total By Customer Group	2600	48 117	13 266	12 000	8 488	6 950	6 606	40 373	209 026	344 824	271 443	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.

	May 2025	April 2025	March 2025
Gross consumer debtors, as per debtors age analysis	344 824 148	344 442 233	336 296 591
Total Provision for bad debts	-223 283 502	-223 283 502	-223 283 502
Provision bad debts Consumers (SC3)	-221 459 610	-221 459 610	-221 459 610
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-18 504 681	-18 447 393	-17 225 547
Net consumers debtors:	103 035 966	102 711 337	95 787 541

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 May 2025.

1. Debtors Age Analysis

The debtors' book of the municipality reflects an amount of R 344 824 148 outstanding debt which represents a 12.3% growth when compared to R307 001 916 in May 2024. Debt totalling R 34 590 130 has been written off during the period ending 31 May 2025. Total arrear debt amounts to R282 739 113 while R243 172 575 is older than 90 days. R79 286 041 or 29% of the total arrear debt is with attorneys for debt collection.

The collection rate for July to May 2025 is 90.5%. The debtor's collection days ratio is 39.9 days. A concerted effort has been made to reduce the debtor's book by implementing various credit control actions.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

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

- 7 122 SMSs were sent during the month to clients with arrear accounts to the value of R136 439 284 while 1 311 final demands with arrears to the value of R36 827 625 were emailed.
- 40 Arrangements with clients owing to the value of R 840 972 were concluded during the month.
- 15 conventional electricity disconnections were performed during the month.
- R 1 357 980 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 60% (R6) is redirected towards the payment of your arrear debt, and 30% for Indigent households.
- There were 56 phone call reminders made to clients with arrears on their accounts.
- There are currently 6 accounts owing R 49 372 with section 58. The total monthly payments amount to R 1 291.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

As at 31 May 2025 there was a total of 7 750 approved indigents in the indigent register. These indigent clients owed the municipality R15 817 505 with R12 888 464 being in arrears. Subsidies from July 2024 to May 2025 were allocated for the following services:

- | | |
|----------------------------------|--------------|
| • Refuse Removal | R 12 011 259 |
| • Property Rates | R 7 860 265 |
| • Sewerage | R 18 452 068 |
| • Electricity | R 6 256 174 |
| • Water | R 29 330 915 |
| • Rental of Municipal Properties | R 9 224 406 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.4 Debt Collection

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

Attorneys

- The outstanding handed over debt as at 31 May 2025 was R 56 124 157 made up of 566 accounts. 127 accounts with a balance of R25 087 206 have been handed over to Steyn Attorneys, while 439 accounts with a balance of R31 036 950 are still with Meyer and Botha Attorneys:
- An amount of R33 915 (Meyer and Botha Attorneys) and R111 750.00 (Steyn Attorneys) was received as payments from the handed over accounts while an amount of R2 340.14 (6% commission VAT inclusive) to Meyer and Botha while an amount of R3 855.38 to Steyn Attorneys (3% commission VAT inclusive) was paid as commission to Steyn Attorneys.
- Steyn Attorneys was paid R40.25 for Postage and Pettie fees, R1 378.29 Sheriff Fees for 3 clients, R3 250 Instruction Fees on 13 clients, R7 823.45 Summons Fees on 4 Clients, R1 186.80 Judgement Fees on 1 Client. R680.80 Section 65A (1) Fees on 2 clients, R108.10 Certificate -Sect 65A (1) Fees on 2 clients.
- Meyer and Botha was paid R7 801.60 on 65A(1) Fees for 19 clients, R5 560.94 Court appearance fees for 65A(1) for 14 clients, R2 610.50 Judgement fees for 5 clients, R1 986.05 Court appearance Judgement for 5 clients, R2 777.25 Warrant of execution on 7, R 780.39 65A(2) .Registered letters on 9 clients, R751.64 S57 fees on 3 clients and R3 910.46 Sheriff Worcester fees on 12 clients.
- All the costs listed above have been charged against the accounts of the clients concerned.

5.2.5 Arrears Councillors

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

- A total of R10 940 was deducted from the salaries of Councilors who owed total of R41 434. R1 640 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 R32 134. R9 300 was deducted from 11 Councilors, with 12 accounts, who did not pay their debt of R 9 300 by due date.

5.2.6 Arrears Employees

- A total of R46 008 was deducted from the salaries of officials who owed total of R406 106. R 14 660 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from 13 officials with an automatic arrangement with a balance of R 374 759, while R31 348 was deducted from 70 officials who did not pay their debt of R31 348 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 - M11 May											
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	(123 406)	-	-	-	-	-	-	-	(123 406)	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	9 438	-	-	(125)	-	-	-	-	9 313	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	69	-	-	-	-	-	-	-	69	-
Total By Customer Type	1000	(113 899)	-	-	(125)	-	-	-	-	(114 024)	-

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 - M11 May														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
First National Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	22 Jul 2024	-	-	-	-	-
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	23 Jul 2024	-	-	-	-	-
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	21 Aug 2024	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	20 Sep 2024	-	-	-	-	-
Nedbank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	12 Aug 2024	-	-	-	-	-
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	12 Aug 2024	-	-	-	-	-
ABSA Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
Nedbank		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	-	-	-	-	-
Nedbank		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	-	-	-	-	-
Nedbank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Feb 2025	-	-	-	-	-
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Feb 2025	-	-	-	-	-
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Mar 2025	-	-	-	-	-
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Mar 2025	-	-	-	-	-
ABSA Bank		6 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Jun 2025	5 000	37	-	-	5 037
Nedbank		8 Months	Fixed Deposit	Yes	Yes	Yes	No	No	11 Aug 2025	5 000	36	-	-	5 036
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	30 Jun 2025	5 000	36	-	-	5 036
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	30 Jun 2025	5 000	36	-	-	5 036
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	28 Jul 2025	5 000	35	-	-	5 035
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	28 Aug 2025	5 000	36	-	-	5 036
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	29 Sep 2025	5 000	36	-	-	5 036
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	29 Sep 2025	5 000	36	-	-	5 036
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	25 Apr 2025	-	-	-	-	-
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	27 Oct 2025	5 000	36	-	-	5 036
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	27 Oct 2025	5 000	35	-	-	5 035
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	25 Nov 2025	5 000	36	-	-	5 036
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	15 Sep 2025	10 000	71	-	-	10 071
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	15 Dec 2025	5 000	35	-	-	5 035
Municipality sub-total										70 000	502	-	-	70 502
TOTAL INVESTMENTS AND INTEREST	2									70 000	502	-	-	70 502

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 May 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 - 31 May 2025 at the following A1 Banks as prescribed by Council's Investment Policy:</u>							
ABSA		R	30 000 000,00				
NEDBANK		R	20 000 000,00				
FNB		R	-				
STANDARD		R	20 000 000,00				
INVESTEC		R	-				
			R 70 000 000,00				
ABSA LT		R	-				
			R 70 000 000,00				

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance as at 01/07/2024	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
23/Apr/24	FNB	76205886727	8,74%	90	22/Jul/24	0,00	5 000 000		5 000 000	0
23/Apr/24	STANDARD	288460898-107	9,150%	91	23/Jul/24	0,00	10 000 000		10 000 000	0
23/Apr/24	ABSA	2081567043	9,28%	120	21/Aug/24	0,00	5 000 000		5 000 000	0
23/Apr/24	ABSA	2081567491	9,39%	150	20/Sept/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/Sept/24	0,00		5 000 000	5 000 000	0
10/Jul/24	NEDBANK	03/7881531576/330	8,92%	62	10/Sept/24	0,00		5 000 000	5 000 000	0
10/Jul/24	FNB	76206461495	8,65%	62	10/Sept/24	0,00		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-109	9,050%	62	10/Sept/24	0,00		5 000 000	5 000 000	0
10/Jul/24	ABSA	2081675101	9,08%	92	10/Oct/24	0,00		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-110	9,125%	92	10/Oct/24	0,00		5 000 000	5 000 000	0
10/Jul/24	ABSA	2081675347	9,22%	121	8/Nov/24	0,00		5 000 000	5 000 000	0
10/Jul/24	NEDBANK	03/7881531576/331	9,05%	124	11/Nov/24	0,00		5 000 000	5 000 000	0
10/Jul/24	FNB	76206461742	8,79%	152	9/Dec/24	0,00		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-111	9,300%	153	10/Dec/24	0,00		5 000 000	5 000 000	0
10/Jul/24	ABSA	2081675436	9,40%	180	6/Jan/25	0,00		5 000 000	5 000 000	0
10/Dec/24	STANDARD	288460898-112	8,475%	31	10/Jan/25	0,00		10 000 000	10 000 000	0
10/Dec/24	NEDBANK	03/7881531576/332	8,22%	62	10/Feb/25	0,00		5 000 000	5 000 000	0
10/Dec/24	STANDARD	288460898-113	8,525%	62	10/Feb/25	0,00		5 000 000	5 000 000	0
10/Dec/24	ABSA	2081865479	8,47%	90	10/Mar/25	0,00		10 000 000	10 000 000	0
10/Dec/24	STANDARD	288460898-114	8,550%	90	10/Mar/25	0,00		10 000 000	10 000 000	0
10/Dec/24	ABSA	2081865762	8,64%	182	10/Jun/25	36 690,41		5 000 000		5 000 000
10/Dec/24	NEDBANK	03/7881531576/333	8,42%	244	11/Aug/25	35 756,16		5 000 000		5 000 000
28/Jan/25	ABSA	2081925364	8,47%	153	30/Jun/25	35 968,49		5 000 000		5 000 000
28/Jan/25	STANDARD	288460898-115	8,500%	153	30/Jun/25	36 095,89		5 000 000		5 000 000
28/Jan/25	NEDBANK	03/7881531576/334	8,300%	181	28/Jul/25	35 246,58		5 000 000		5 000 000
28/Jan/25	ABSA	2081925097	8,51%	212	28/Aug/25	36 138,36		5 000 000		5 000 000
28/Jan/25	NEDBANK	03/7881531576/335	8,400%	244	29/Sept/25	35 671,23		5 000 000		5 000 000
28/Jan/25	STANDARD	288460898-116	8,450%	244	29/Sept/25	35 883,56		5 000 000		5 000 000
25/Feb/25	NEDBANK	03/7881531576/336	8,02%	59	25/Apr/25	0,00		5 000 000	5 000 000	0
25/Feb/25	ABSA	2081964174	8,48%	244	27/Oct/25	36 010,96		5 000 000		5 000 000
25/Feb/25	NEDBANK	03/7881531576/337	8,32%	244	27/Oct/25	35 331,51		5 000 000		5 000 000
25/Feb/25	ABSA	2081963958	8,52%	273	25/Nov/25	36 180,82		5 000 000		5 000 000
15/Apr/25	STANDARD	288460898-117	8,375%	153	15/Sept/25	71 130,14		10 000 000		10 000 000
15/Apr/25	ABSA	2082032859	8,34%	244	15/Dec/25	35 416,44		5 000 000		5 000 000
Sub Total						501 520,55	25 000 000	180 000 000	135 000 000	70 000 000
						501 520,55	25 000 000,00	180 000 000	135 000 000	70 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month May 2025.

Funds Allocations

The schedule reflecting council's Investments of R 70 000 000 as at 31 May 2025. (R25 000 000 at 30 June 2024).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated to	Final Report		Monthly Report	
	30/06/2024		31/05/2025	
	Liability	Cash back	Liability	Cash back
		218 241 140		185 993 502
Unutilized grants	17 597 475	17 597 475	32 370 167	32 370 167
Consumer and Sundry deposits	5 500 670	5 500 670	5 822 332	5 822 332
External loans unspent	15 160 306	15 160 306	-16 751 243	-16 751 243
EFF Accumulated Depreciation	6 500 000	6 500 000	6 600 000	6 600 000
Self Insurance Reserve	22 420 711	22 420 711	23 500 463	23 500 463
Capital Replacement reserve	51 162 571	51 162 571	63 957 976	63 957 976
Retained surplus (unidentified dep.)	8 156 893	8 156 893	9 461 107	9 461 107
Performance Bonus Provision	1 084 317	1 084 317	1 172 866	1 172 866
Set aside for retention	10 416 530	10 416 530	9 413 926	9 413 926
Set aside for Creditor payments	30 982 000	38 150 746	35 230 000	42 719 909
Provision for Leave Payment	8 246 000	8 246 000	7 726 000	7 726 000
	-	-	-	-
	177 227 473	184 396 219	178 503 593	185 993 502
Cash Surplus (Deficit)		7 168 746		7 489 909
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2024		31/05/2025	
ABSA	10 000 000		30 000 000	
Nedbank	0		20 000 000	
First National Bank	5 000 000		0	
Standard Bank	10 000 000		20 000 000	
Investec	0		0	
Total short term	25 000 000		70 000 000	
Bank and Cash	193 226 155		115 978 517	
Cash on hand	14 985		14 985	
Loan payments - out of own funding	-		-	
	218 241 140		185 993 502	
	-		-	

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in May 2025.

Attached in annexure is the computerised bank reconciliation for May 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 31 MAY 2025				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/05/2025				124 901 754,06
Deposits for May 2025				107 780 785,18
Interest for May 2025				1 652 897,58
Payments for May 2025				(118 356 919,49)
Balance as per Cash Book at 31/05/2025				115 978 517,33
Votes Balances and Transactions:				
40101012690 Balance B/f		124 901 754,06		124 901 754,06
40101012691 Movements		107 780 785,18		
40101012692 Movements		(118 356 919,49)		
40101012693 Movements		1 652 897,58		(8 923 236,73)
Balance as per Ledger at 31/05/2025				115 978 517,33
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/05/2025				134 167 856,54
Cash on Hand	Not yet Banked			1 919 320,33
Outstanding Payments				(2 704 228,37)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(7 625 154,95)		
	May 2025	(11 177 503,79)	(18 802 658,74)	(18 802 658,74)
Deposits receipted in Duplicate				0,00
Other Items				(67 276,37)
Cash Surpluses / Shortages	Iro Payments Received			0,00
Adjustments to be Made for Apr 2025	Bank Charges	(197 647,89)		
	SARS Payment	(1 267 856,05)	(1 465 503,94)	1 465 503,94
Balance as per Cash Book at 30/04/2025				115 978 517,33

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 MAY 2025				
				TOTAL
Balance as per Bank Statement at 01/05/2025				143 724 237,27
Payments for May 2025				(124 273 640,72)
Interest for May 2025				1 652 897,58
Deposits for May 2025				107 916 460,06
Other Adjustments / Transactions				2 647,10
Other Adjustments / Transactions now cleared				(3 300,00)
Direct Deposits from previous months Receipted				(6 272 853,51)
Direct Deposits not Receipted				11 177 503,79
Cash on Hand - 01/05/2025				2 163 225,30
Cash on Hand - 31/05/2025				(1 919 320,33)
Balance as per Bank Statements at 31/05/2025				134 167 856,54

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 May 2025, Conditional grants to the value of R 255 823 863 were received. The value of the unspent conditional grants at the end of May 2025 is R 32 370 167.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants	1,2									
National Government:		6 339	177 889	177 889	–	177 889	177 889	–		3 495
Operational Revenue:General Revenue:Equitable Share		–	174 394	174 394	–	174 394	174 394	–		–
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–	–	–	–		–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	3	4 789	1 895	1 895	–	1 895	1 895	–		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	–	13 752	14 040	(288)	-2,0%	18 754
Human Settlement Development Grant: Operating		100	6 370	2 941	–	–	1 476	(1 476)	-100,0%	–
Municipal Accreditation and Capacity Building Grant		491	–	227	–	1 478	227	1 251	552,2%	1 807
Informal Settlements Upgrading Partnership Grant		–	–	–	–	–	–	–		497
Community Library Service Grant: Operating		143	11 504	11 504	–	11 504	11 504	–		200
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	200	210	–	210	210	–		11 504
Community Development Workers (CDW) Grant		94	94	157	–	94	157	(63)	-40,1%	94
Disaster Management Grant		1 103	–	–	–	466	–	466		466
Thusong Services Centre Grant		120	–	–	–	–	–	–		–
Regional Socio-Economic Project (RSEP) Grant		–	1 030	–	–	–	–	–		–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–		–
Financial Management capacity grant		–	–	–	–	–	–	–		–
Fire Service Capacity Building Grant		–	466	466	–	–	466	(466)	-100,0%	–
Maintenance of Fire Equipment		–	–	–	–	–	–	–		120
Disaster Management Grant		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Regional Socio-Economic Project (RSEP) Grant		–	–	–	–	–	–	–		–
Title Deeds Restoration Grant		–	–	–	–	–	–	–		1 457
Provincial Earmarked (Accelerated) Grant Funding		2 772	–	–	–	–	–	–		2 609
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		700	–	–	–	–	–	–		–
District Municipality:		1 726	500	2 751	–	600	2 251	(1 651)	-73,3%	2 251
CWDM Operational Projects		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
CWDM Projects		–	–	–	–	–	–	–		–
CWDM Projects		1 726	500	2 751	–	600	2 251	(1 651)	-73,3%	2 251
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other grant providers:		769	783	500	–	850	500	350	70,0%	500
Departmental Agencies and Accounts		769	663	500	–	850	500	350	70,0%	500
Non-profit Institutions		–	120	–	–	–	–	–		–
Total Operating Transfers and Grants	5	25 581	198 836	196 644	–	193 091	194 680	(1 589)	-0,8%	25 000
Capital Transfers and Grants										
National Government:		54 468	54 410	54 323	–	41 703	48 969	(7 266)	-14,8%	54 323
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 237	14 620	14 620	–	2 000	2 000	–		14 620
Municipal Infrastructure Grant [Schedule 5B]		35 062	39 790	39 703	–	39 703	39 703	–		39 703
Municipal Disaster Recovery Grant [Schedule 4B]		(0)	–	–	–	–	7 266	(7 266)	-100,0%	–
Water Services Infrastructure Grant [Schedule 5B]		(832)	–	–	–	–	–	–		–
Provincial Government:		36 270	–	29 337	–	21 030	30 724	(9 694)	-31,6%	–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Regional Socio-Economic Project (RSEP) Grant		1 100	–	2 092	–	1 030	3 195	(2 165)	-67,8%	–
Community Library Service Grant: Operating		1 170	–	888	–	–	–	–		–
Fire Service Capacity Building Grant		–	–	1 103	–	–	–	–		–
Human Settlement Development Grant		34 000	–	25 255	–	20 000	26 642	(6 642)	-24,9%	–
Emergency Municipal Load-Shedding Relief Grant		–	–	–	–	–	–	–		–
Provincial Earmarked (Accelerated) Grant Funding		–	–	–	–	–	–	–		–
Library Service Replacement Funding for Vulnerable Municipalities		–	–	–	–	–	888	(888)	-100,0%	–
Specify (Add grant description)		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	500	(500)	-100,0%	–
Specify (Add grant description)		–	–	–	–	–	500	(500)	-100,0%	–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	90 738	54 410	83 660	–	62 733	80 193	(17 460)	-21,8%	54 323
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	116 319	253 246	280 304	–	255 824	274 873	(19 049)	-6,9%	79 323

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May										
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										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
Operational Revenue/General Revenue/Equitable Share		–	(174 394)	(174 394)	–	(174 394)	(174 394)	–		–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 789	(1 895)	(1 895)	–	(1 895)	(1 895)	–		(1 895)
Local Government Financial Management Grant [Schedule 5B]		1 550	(1 600)	(1 600)	(26)	(1 315)	(1 600)	285	-17,8%	(1 600)
Provincial Government:		13 062	(19 664)	(15 504)	(1 063)	(11 222)	(14 040)	2 818	-20,1%	(16 381)
Human Settlement Development Grant: Operating		–	(6 370)	(2 941)	–	–	(1 476)	1 476	-100,0%	–
Municipal Accreditation and Capacity Building Grant		543	–	(227)	–	(239)	(227)	(13)	5,7%	(2 368)
Informal Settlements Upgrading Partnership Grant		415	–	–	–	–	–	–		(573)
Community Library Service Grant: Operating		143	(11 504)	(11 504)	(1 063)	(10 982)	(11 504)	522	-4,5%	(210)
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	(200)	(210)	–	–	(210)	210	-100,0%	(11 504)
Community Development Workers (CDW) Grant		113	(94)	(157)	–	–	(157)	157	-100,0%	(157)
Disaster Management Grant		15	–	–	–	–	–	–		(1 569)
Thusong Services Centre Grant		120	–	–	–	–	–	–		–
Regional Socio-Economic Project (RSEP) Grant		–	(1 030)	–	–	–	–	–		–
Fire Service Capacity Building Grant		–	(466)	(466)	–	–	(466)	466	-100,0%	–
Provincial Earmarked (Accelerated) Grant Funding		15	–	–	–	–	–	–		–
Specify (Add grant description)		473	–	–	–	–	–	–		–
District Municipality:		500	(663)	(2 751)	–	–	(2 251)	2 251	-100,0%	(1 100)
CWDM Operational Projects		–	(663)	(2 751)	–	–	(2 251)	2 251	-100,0%	–
CWDM Projects		500	–	–	–	–	–	–		(1 100)
Other grant providers:		769	(620)	(500)	–	(850)	(500)	(350)	70,0%	(500)
Departmental Agencies and Accounts		769	(500)	(500)	–	(850)	(500)	(350)	70,0%	(500)
Non-profit Institutions		–	(120)	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		20 670	(198 836)	(196 644)	(1 089)	(189 676)	(194 680)	5 004	-2,6%	(21 476)
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		63 680	(54 410)	(54 323)	(4 624)	(36 468)	(48 969)	12 501	-25,5%	(58 578)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 238	(14 620)	(14 620)	–	–	(2 000)	2 000	-100,0%	(14 620)
Municipal Infrastructure Grant [Schedule 5B]		35 062	(39 790)	(39 703)	(4 624)	(36 468)	(39 703)	3 235	-8,1%	(43 958)
Municipal Disaster Recovery Grant [Schedule 4B]		8 380	–	–	–	–	(7 266)	7 266	-100,0%	–
Provincial Government:		30 067	–	(29 337)	(228)	(9 727)	(30 724)	20 997	-68,3%	(2 980)
Specify (Add grant description)		–	–	–	–	–	–	–		–
Regional Socio-Economic Project (RSEP) Grant		38	–	(2 092)	–	–	(3 195)	3 195	-100,0%	(2 092)
Community Library Service Grant		283	–	(888)	–	–	–	–		(888)
Fire Service Capacity Building Grant		–	–	(1 103)	–	–	–	–		–
Human Settlement Development Grant		29 745	–	(25 255)	(228)	(9 727)	(26 642)	16 914	-63,5%	–
District Municipality:		–	–	–	(234)	(234)	(500)	266	-53,3%	–
CWDM Capital Projects		–	–	–	(234)	(234)	(500)	266	-53,3%	–
Other grant providers:		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		93 746	(54 410)	(83 660)	(5 086)	(46 429)	(80 193)	33 764	-42,1%	(61 557)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		114 417	(253 246)	(280 304)	(6 175)	(236 104)	(274 873)	38 768	-14,1%	(83 033)

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 31 May 2025, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2024/2025					May 2025				
	Unutilised Balance 01/07/2024	Debit Balance	Received 01/07/2024 31/05/2025	Other Income	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	Refunded	To Other Debtors	Balance 31/05/2025
National Government:-	-	-	219 592 000.00	-	-177 603 961.95	-36 467 838.19	-	-	5 520 199.86
Operating grants:-	-	-	177 889 000.00	-	-177 603 961.95	-	-	-	285 038.05
Equitable share	-	-	174 394 000.00	-	-174 394 000.00	-	-	-	-
Financial Management Grant	-	-	1 600 000.00	-	-1 314 961.95	-	-	-	285 038.05
EPWP: Expanded Public Works	-	-	1 895 000.00	-	-1 895 000.00	-	-	-	-
Capital grants:-	-	-	41 703 000.00	-	-	-36 467 838.19	-	-	5 235 161.81
Municipal Infrastructure Grant	-	-	39 703 000.00	-	-	-36 467 838.19	-	-	3 235 161.81
Integrated National Electrification Grant	-	-	2 000 000.00	-	-	-	-	-	2 000 000.00
Provincial Government:-	15 909 474.63	-	34 781 804.80	-	-11 564 817.38	-9 727 284.30	-4 837 210.26	-	24 561 967.49
Operating Grants plus Operating Housing:-	9 705 290.90	-	14 781 804.80	-2 133 000.00	-11 564 817.38	-	-4 837 210.26	-	5 952 068.06
Operating Grants Provincial	5 087 334.26	-	13 801 000.00	-2 133 000.00	-11 564 817.38	-	-219 253.62	-	4 971 263.26
Library Service Conditional Grant	-	-	11 504 000.00	-	-10 982 150.00	-	-	-	521 850.00
Proclaimed Roads	-	-	210 000.00	-	-	-	-	-	210 000.00
CDW Grant Operational Support	62 822.05	-	94 000.00	-	-58 844.56	-	-	-	97 977.49
Financial Management Capacity Building Grant	100 000.00	-	-	-	-	-	-100 000.00	-	-
Municipal Service Delivery and Capacity Building Grant	226 578.02	-	-	-	-154 037.55	-	-	-	72 540.47
Municipal Water Resilience Grant	119 253.62	-	-	-	-	-	-119 253.62	-	-
Municipal Accreditation and Capacity Building	75 680.57	-	497 000.00	-	-315 155.84	-	-	-	257 524.73
Provincial Earmarked (Accelerated) Grant Funding	3 400 000.00	-	-	-	-	-	-	-	3 400 000.00
Regional Socio-Economic Projects (RSEP) Programme	-	-	1 030 000.00	-1 030 000.00	-	-	-	-	-
Fire Service Capacity Building Grant	1 103 000.00	-	466 000.00	-1 103 000.00	-54 629.43	-	-	-	411 370.57
Operating Provincial Housing	4 617 956.64	-	980 804.80	-	-	-	-4 617 956.64	-	980 804.80
Title Deeds	1 861 116.94	-	-	-	-	-	-1 861 116.94	-	-
Human Settlement Development Grant (Beneficiaries): O	-	-	980 804.80	-	-	-	-	-	980 804.80
Informal Settlements Upgrading Partnership Grant	2 756 839.70	-	-	-	-	-	-2 756 839.70	-	-
Capital Grants:-Provincial	6 204 183.73	-	20 000 000.00	2 133 000.00	-	-9 727 284.30	-	-	18 609 899.43
	1 949 590.74	-	-	2 133 000.00	-	-	-	-	4 082 590.74
Library Service Conditional Grant	887 890.74	-	-	-	-	-	-	-	887 890.74
Regional Socio-Economic Projects (RSEP) Programme	1 061 700.00	-	-	1 030 000.00	-	-	-	-	2 091 700.00
Fire Service Capacity Building Grant	-	-	-	1 103 000.00	-	-	-	-	1 103 000.00
Capital- Grants Housing	4 254 592.99	-	20 000 000.00	-	-	-9 727 284.30	-	-	14 527 308.69
Housing	4 254 592.99	-	20 000 000.00	-	-	-9 727 284.30	-	-	14 527 308.69
Cape Winelands District Municipality:-	1 688 000.00	-	600 000.00	-	-	-233 695.65	-	233 695.65	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:-	-	-	-	-	-	-233 695.65	-	233 695.65	-
Cape Winelands District Municipality	-	-	-	-	-	-233 695.65	-	233 695.65	-
Other Grants	-	-	850 057.76	-	-850 057.76	-	-	-	-
Operating grants:-	-	-	850 057.76	-	-850 057.76	-	-	-	-
LGWSETA	-	-	850 057.76	-	-850 057.76	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	17 597 474.63	-	255 823 862.56	-	-190 018 837.09	-46 428 818.14	-4 837 210.26	233 695.65	32 370 167.35
			255 823 862.56		-236 447 655.23				-

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 - M11 May										
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)	1									
Basic Salaries and Wages		16 575	17 750	17 750	1 401	15 924	16 271	(347)	-2%	17 750
Pension and UIF Contributions		1 230	1 294	1 294	107	1 212	1 186	26	2%	1 294
Medical Aid Contributions		271	293	293	29	283	268	15	6%	293
Motor Vehicle Allowance		359	397	397	29	321	364	(43)	-12%	397
Cellphone Allowance		1 869	1 860	1 860	148	1 621	1 705	(84)	-5%	1 860
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		164	164	164	13	143	150	(7)	-5%	164
Sub Total - Councillors		20 467	21 757	21 757	1 726	19 504	19 945	(441)	-2%	21 757
% increase	4		6,3%	6,3%						6,3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		12 144	9 881	9 881	836	9 163	9 058	105	1%	9 881
Pension and UIF Contributions		682	893	893	78	845	818	26	3%	893
Medical Aid Contributions		59	119	119	12	129	109	20	18%	119
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		1 478	1 486	1 486	121	1 266	1 363	(97)	-7%	1 486
Cellphone Allowance		278	346	346	22	238	317	(79)	-25%	346
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		269	343	343	7	82	314	(232)	-74%	343
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		14 909	13 067	13 068	1 076	11 722	11 979	(257)	-2%	13 068
% increase	4		-12,4%	-12,4%						-12,4%
Other Municipal Staff										
Basic Salaries and Wages		218 482	276 619	236 411	18 717	205 473	216 719	(11 246)	-5%	236 411
Pension and UIF Contributions		40 874	52 370	52 370	3 524	38 718	48 008	(9 291)	-19%	52 370
Medical Aid Contributions		23 506	31 693	31 693	2 105	22 500	29 053	(6 554)	-23%	31 693
Overtime		25 032	26 371	22 471	2 469	21 578	20 599	978	5%	22 471
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		9 911	11 930	11 930	838	9 314	10 936	(1 622)	-15%	11 930
Cellphone Allowance		926	990	990	79	845	908	(63)	-7%	990
Housing Allowances		1 712	2 304	2 304	145	1 630	2 112	(482)	-23%	2 304
Other benefits and allowances		27 815	32 239	35 242	1 828	26 522	32 306	(5 784)	-18%	35 242
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	697	7 341	6 917	424	6%	7 545
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		13	0	0	–	–	0	(0)	-100%	0
Acting and post related allowance		2 322	1 699	2 699	184	2 083	2 474	(391)	-16%	2 699
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		381 197	443 761	403 656	30 587	336 003	370 033	(34 030)	-9%	403 656
% increase	4		16,4%	5,9%						5,9%
Total Parent Municipality		416 574	478 585	438 480	33 389	367 229	401 957	(34 728)	-9%	438 480
TOTAL SALARY, ALLOWANCES & BENEFITS		416 574	478 585	438 480	33 389	367 229	401 957	(34 728)	-9%	438 480
% increase	4		14,9%	5,3%						5,3%
TOTAL MANAGERS AND STAFF		396 107	456 828	416 724	31 663	347 725	382 012	(34 287)	-9%	416 724

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 **R22 471 100**.

Overtime and temporary personnel payments are one month in arrears, this being the reason for the 10 months spending being reflected on the end of May 2025 reports. Overtime should be monitored closely.

From 1 July 2024 till 31 May 2025	Budget for the year	Estimate for the 10 months	Actual to Date	Variance
Overtime	22 471 100	18 725 917	20 599 376	-1 873 459
Temporary personnel	23 217 120	19 347 600	14 532 586	4 815 014

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

	<u>March 2025</u>	<u>April 2025</u>	<u>May 2025</u>
EPWP	282	259	268
Temporary	41	40	8
Permanent	870	868	861
Councillors	41	41	41
	1 234	1 207	1 178

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 - M11 May									
Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	5 937	9 623	8 462	6 780	6 780	8 462	1 682	19,9%	4%
August	22 559	10 423	8 712	8 407	15 187	17 174	1 987	11,6%	8%
September	17 593	23 346	20 172	12 102	27 290	37 346	10 057	26,9%	15%
October	22 345	13 409	9 670	14 810	42 099	47 016	4 917	10,5%	22%
November	13 954	13 744	12 025	22 564	64 663	59 041	(5 622)	-9,5%	34%
December	15 388	29 610	18 146	12 006	76 669	77 187	519	0,7%	41%
January	7 077	9 323	8 212	17 401	94 069	85 400	(8 670)	-10,2%	50%
February	8 730	9 323	8 212	12 865	106 934	93 612	(13 323)	-14,2%	57%
March	37 486	22 546	18 022	7 035	113 969	111 633	(2 336)	-2,1%	61%
April	20 549	9 323	24 488	12 003	125 972	136 121	10 149	7,5%	67%
May	21 801	9 323	32 101	18 700	144 672	168 222	23 550	14,0%	77%
June	41 203	27 443	45 318	–	–	213 541	–	0,0%	0%
Total Capital expenditure	234 621	187 437	213 541	144 672					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 31 May 2025.

Capital Budget Progress Report 2024/2025													
May 2025													
PROJECT FUNDING	Original Capital Budget 2024/2025	Veriments	Adjustment Budget 20 August 2024: Roll overs from 2023/2024	Adjustment Budget 22 October 2024	Adjustment Budget 27 February 2025	Adjustment Budget 17 April 2025	Adjusted Capital Budget 31/05/2025	Requests issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN													
Projects New	48 706 373	0	15 160 306		-18 819 200	0	45 047 479	486 392,01	33 801 106 96	31 911 548,97	9 645 162,62	13 135 930,03	70,84%
TOTAL EXTERNAL LOAN	48 706 373	0	15 160 306		-18 819 200	0	45 047 479	486 392,01	33 801 106 96	31 911 548,97	9 645 162,62	13 135 930,03	
CAPITAL REPLACEMENT RESERVE													
Projects New	64 862 500	753 128	13 865 528	0	-7 398 000	0	72 083 156	2 425 318 58	65 736 267 69	54 845 276,14	2 433 847,05	17 237 879 86	76,09%
Projects (B/F)	100 000	0	0	0	0	0	100 000	0,00	100 000 0,00	100 000 0,00	0,00	0,00	100,00%
Projects (MIG Counter Funding)	14 599 217	618 533	8 891 796	0	-11 784 338	0	12 325 208	0,00	11 325 130 77	10 013 630,77	1 153 992,18	2 311 577 23	81,25%
CRR Connections (Public Contr)	3 339 200	0	0	0	0	0	3 339 200	0,00	1 019 552 03	1 019 552 03	318 431 68	2 319 647 97	30,53%
Furniture and Equipment	20 000	249 339	0	0	0	0	269 339	2 346 95	241 702 48	146 136 58	62 260 80	123 202 42	54,26%
TOTAL CRR	82 920 917	1 621 000	22 757 324	0	-19 182 338	0	88 116 903	2 427 665 53	78 422 652 97	66 124 595 52	3 968 531 71	21 992 307 48	75,04%
INSURANCE RESERVE													
Insurance Reserve	1 400 000	0	170 000	0	0	0	1 570 000	0,00	222 688 02	207 248 46	0,00	1 362 751 54	13,20%
TOTAL INSURANCE RESERVE	1 400 000	0	170 000	0	0	0	1 570 000	0,00	222 688 02	207 248 46	0,00	1 362 751 54	13,20%
TOTAL BASIC CAPITAL	133 027 290	1 621 000	38 087 630	0	-38 001 538	0	134 734 382	2 914 057 54	112 446 447 95	98 243 392 95	13 613 694 33	36 490 989 05	72,92%
CAPITAL: GRANT FUNDING													
District Municipality	0	0	0	0	500 000	0	500 000	0,00	418 695 65	233 695 65	233 695 65	266 304 35	46,74%
PAWIC: Proclaimed roads	0	0	0	0	0	0	0	0,00	0,00	0,00	0,00	0,00	#DIV/0!
PAWIC: Libraries	0	0	0	0	887 880	0	887 880	0,00	0,00	0,00	0,00	887 880 00	0,00%
PAWIC: RSEP	0	0	0	0	2 091 700	0	2 091 700	0,00	0,00	0,00	0,00	2 091 700 00	0,00%
PAWIC: HOUSING	0	0	0	0	25 254 592	0	25 254 592	0,00	10 312 700 00	9 727 284 30	228 367 53	15 527 307 70	38,52%
PAWIC: Fire Service Capacity Building	0	0	0	0	1 103 000	0	1 103 000	365 254 00	737 745 36	0,00	0,00	1 103 000 00	0,00%
National Government: MIG (DORA)	38 790 000	0	0	-87 000	0	0	39 703 000	0,00	36 467 838 19	36 467 838 19	4 624 140 72	3 235 161 81	91,85%
National Government: INEP (DORA)	14 620 000	0	0	0	0	-12 620 000	2 000 000	0,00	0,00	0,00	0,00	2 000 000 00	0,00%
National Government: MDRG	0	0	0	0	0	7 266 000	7 266 000	0,00	0,00	0,00	0,00	7 266 000 00	0,00%
TOTAL : GRANT FUNDING	54 410 000	0	0	-87 000	29 837 182	-5 354 000	78 806 182	365 254 00	47 936 979 20	46 428 818 14	5 086 203 90	32 377 363 86	58,92%
TOTAL FUNDING	187 437 290	1 621 000	38 087 630	-87 000	-8 164 356	-5 354 000	213 540 564	3 279 311 54	160 383 427 15	144 672 211 09	18 699 898 23	68 868 352 91	67,75%

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 May 2025.

BVM_ Insurance Claims Register 2024/2025														
Type of Claim	Prior periods	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	Total
Claims not Within Excess Public Liability/possible Liability Motor Claims Property Damage/Loss		5	14	8	6	4	3	7	3	11	9	4	0	74
		2	6	2	3	2	1	1	1	4	0	0		22
		2	5	4	1	1	2	2	2	5	7	4		35
		1	3	2	2	1	0	4	0	2	2	0		17
Claims Within Excess Public Liability/possible Liability Motor Claims Property Damage/Loss		0	0	1	1	0	0	0	0	0	1	1	0	4
		0	0	0	0	0	0	0	0	0	1	1		2
		0	0	0	1	0	0	0	0	0	0	0		1
		0	0	1	0	0	0	0	0	0	0	0		1
Total Claims Submitted		5	14	9	7	4	3	7	3	11	10	5	0	78
TOTAL VALUE OF CLAIMS		79 673,48	498 884,96	174 089,10	721 157,16	60 657,22	59 934,88	478 314,44	19 480,63	4 276 225,59	66 014,35	45 897,12		6 480 278,93
TOTAL VALUE OF REJECTED CLAIMS/ CLAIMS WITHIN EXCESS		5 000,00	16 866,00	19 750,00	34 615,99	-	-	14 933,92	-	-	-	-		90 295,91
TOTAL OUTSTANDING CLAIMS		74 673,48	482 338,96	154 839,10	686 541,17	60 657,22	59 934,88	463 380,52	19 480,63	4 276 225,59	66 014,35	45 897,12	-	6 389 983,02
NOTE PLEASE:	Totals will be adjusted monthly as actual expenses and payment from insurer occur.													
COMMENTS: ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR	2 Liability claims awaiting user department reports.1 Property claim assessor appointed. 2 Claims awaiting insurer's advises.	2 Motor Claims- Outstanding documents from the user dept. 2 Motor claims Assessor appointed. 2 Property claims awaiting feedback from the insurers on the progress.1 Liability Claim Within excess	2 Motor Claims- authorized for repairs. 2 Liability claims waiting on outstanding documents from the user department.1 Property claim within excess.	1 Motor Claim within excess. 1 Property claim waiting on the assessors report. 1 Motor claim assessment in progress. 1 Property claim waiting on assessment. 1 Liability claim declined. 1 liability claim awaits insurer's advises. 1 liability claim awaiting assessor's reports. up's approach.	1 Liability claim submitted to insurer, awaiting user dept report. 1 Motor claim finalized and 1 Motor claim waiting on outstanding quotes from the user dept. 2 Property claims waiting on the assessors reports.	1 Liability claim submitted to the insurer awaiting further advises.	1 Property Claim within excess. 1 Motor claim booked for repairs. 1 Motor claim booked for an assessment. 2 Property claims waiting on quotations/outstanding documents	1 Motor Claim finalized and closed. 1 Motor claim booked for the assessment.	2 Liability claims within excess to be referred to legal. 2 outstanding user dept reports, requested, 2 motor claims authorised, 2 awaiting feedback.1 within excess. 1 Property assessor appointed, 1 awaiting quote from user department.	1 Liability Claim within excess. 3 Motor Claims authorized for repairs. 2 Motor claim waiting on the user department. 2 Motor claims quotations from the liability claim outstanding documents.	1 Motor claim authorized for repairs at PG glass. 2 Motor claims, waiting on outstanding documents. 1 Claim registered and waiting on insurers claim number. 1 liability claim awaits to approach			

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

DEVIATIONS MAY 2025										
No	Deviation Reference	Directorate	Department	Reason For Deviation (Deviation Category)	Short Summary of Deviation	Amount Approved	Period Approved	Maximum Anticipated Expenditure Approved	Approved Service Provider/ Contractor/ Supplier	CSD Number
1	BVD 713	SSS	ICT	Exceptional case where it is impractical or impossible to follow a normal procurement process	Renewal of potca's maintenance and support subscription.	Rates	Once Off	R236 695,76	Blue Turtle Technologies	MAAA0019678
2	BVD 715	Planning, Development and Integrated Services	Municipal Facilities	Exceptional case where it is impractical or impossible to follow a normal procurement process	Appointment of engineering consultant for the construction of Fanie Otto and Rawsonville sport facilities.	Rates	9/05/2025-6/02/2026	R1 403 000,00	Kanley & Templer	MAAA0029283
3	BVD 716	SSS	ICT	Exceptional case where it is impractical or impossible to follow a normal procurement process	Telkom satellite usage for telephone and internet services at Stettynskloof dam.	Rates	1/07/2025-30/06/2026	R50 000,00	Telkom	MAAA0016750
								R1 689 695,76		

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.3 No Irregular and/or unauthorized Expenditure for the period May 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 May 2025.

TENDERS AWARDED DURING MAY 2025					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE
09/05/2025	BV 1028/ 2024	UPGRADE OF MINIATURE SUBSTATIONS AND LOW VOLTAGE NETWORK OF ROUXPARK, WORCESTER	JT Maritz Electrical cc	R4 151 959,23	
16/05/2025	BV 1134/ 2025	SUPPLY AND DELIVERY OF METER READING EQUIPMENT AND SOFTWARE SOLUTION (INCLUSIVE OF SUPPORT SERVICES) FOR A PERIOD ENDING 30 JUNE 2028	Londoloza Utility Solutions (Pty) Ltd	Rates	R3 101 754,55
19/05/2025	BV 1119/ 2024	FACILITATION OF THIRD-PARTY PAYMENTS FOR A PERIOD ENDING 30 JUNE 2028	Easy Pay (Pty) Ltd	Rates	R1 280 521,42
19/05/2025	BV 1120/ 2025	DE NOVA PUBLIC SPACE UPGRADE	Lwazi Construction cc	R2 595 112,15	
26/05/2025	BV 1122/ 2025	MAINTENANCE AND REPAIR SERVICES FOR TRAFFIC SIGNAL EQUIPMENT WITHIN THE BREEDE VALLEY MUNICIPAL AREA FOR A PERIOD ENDING 30 JUNE 2028	Lawula Systems (Pty) Ltd	Rates	
26/05/2025	BV 1127/ 2025	SUPPLY OF SERVICES FOR JOINTING AND TERMINATION OF ELECTRICAL CABLE WITHIN THE BREEDE VALLEY MUNICIPALITY FOR A PERIOD ENDING 30 JUNE 2028	Memotheka Trade 1011 cc	Rates	
30/05/2025	BV 1117/ 2024	PROVISION OF A GROUP LIFE INSURANCE FOR THE PERIOD ENDING 30 JUNE 2028	Verso Benefits Administrator (Pty) Ltd	Rates	R13 500 000,00
				R24 629 347,35	
Tender turnaround (lead time) in days	BV 1028/ 2024	112			
	BV 1134/ 2025	77			
	BV 1119/ 2024	101			
	BV 1120/ 2025	91			
	BV 1122/ 2025	108			
	BV 1127/ 2025	87			
	BV 1117/ 2024	119			
Average		99,29			

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of May 2025.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OFMAY 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)
37254	15/05/2025	14864	MADIMBO TRADING ENTERPRISE	117770,00	BOLAND ELECRTICAL CONTRACTORS	128706,00	10936,00	9,28%	Acceptable
37119	30/05/2025	15045	IAN DICKIE AND COMPANY	74465,95	RUSTIC LIVING TRADING	82800,00	8334,05	11,19%	Acceptable
37488	7/05/2025	14606	OFFICETECH	20504,00	LEADERS FURNITURES	22984,04	2480,04	12,10%	Acceptable
37697	18/05/2025	14887	BUILDERS	18075,50	UNIVERSAL TRADING	18575,50	500,00	2,77%	Acceptable
37817	14847	15/05/2025	CAPRICHEM	20843,75	UNIVERSAL TRADING	22770,00	1926,25	9,24%	Acceptable
37589	15008	23/05/2025	GIFTEDJACK	214112,75	KUSASA LENTSHA	239740,00	25627,25	11,97%	Acceptable
37980	14842	14/05/2025	CURTIAN AND LINEN	2400,00	RIKA BURGER	2550,00	150,00	6,25%	Acceptable
TOTAL PREMIUMS PAID FOR THE MONTH							49953,59		

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, May 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: 11 June 2025