
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT OCTOBER 2024

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2024/2025 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 - IN-YEAR REPORT

SECTION 1 - MAYOR'S REPORT

1.1 In-Year Report - Monthly Budget Statement

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

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

2. Recommended resolution to Council with regards to October 2024 In-year report is:

RESOLVED

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

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 – EXECUTIVE SUMMARY

3.1 INTRODUCTION

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

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2024 –31 October 2024 is R 475 872 472 or 29.53% of the total budgeted revenue R1 611 276 750.

The total revenue is underperforming by 11% in comparison to the approved budget due to mainly traffic fine revenue which is recorded at year end. Property Rates reflects an overperformance of 46 % due to the annual rates that have been billed in July 2024. Service charges reflect an overall underperformance of 6%. This is mainly because water and electricity include an accrual journal which was processed in July 2024 to transfer revenue accrued before June 2024 but billed in July 2024 to move it to the 2023/2024 financial year. A journal will be processed in July 2025 to ensure that revenue billed for the period of June is accrued to the 2024/2025 financial year. Waste Management and Waste-Water Management have performed better than budgeted with overperformances of 22% and 23% respectively due to the annual services billed in July 2024.

Property Rates

Property Rates reflects an overperformance of 46% due to the billing of annual rate payers accounts.

Service charges - electricity revenue.

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

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

During the period 1 July 2024 and 31 October 2024, the municipality purchased 91 323 076 kWh (units) of electricity while 83 855 163 were distributed. This resulted in electricity distribution losses of 8.20% (7 467 912 kWh) during this period.

Service charges - water revenue.

Water revenue shows an underperformance of 38% due to the accrual journal as well as the fact the first quarter falls in winter.

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 October 2024 a bulk water supply from source of 4 977 171 kiloliters (kl) of water was inputted into the water distribution system, while revenue water of 4 322 422 kl was accounted for. This means that 654 749 kl were lost. This represents overall water losses of 13.16%. The unbilled authorized consumption represents .70% (34 610) while customer meter and data errors are 2.23% (110 834 kl) resulting in real losses of 10.23% (509 305 kl).

Service charges – waste management and waste-water management

Waste management and Waste-water management revenue show an overperformance of 23% and 22%, respectively against the budgeted revenue. This is due to the billing of annual payers for these services.

Interest earned – external investments

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

Interest earned – outstanding debtors

Interest from overdue debtors shows an overperformance of 7% against the budgeted revenue. This is due to an over-estimation for the period under review based on past trends.

Fines, penalties, and forfeits

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

Agency Services

Agency Services revenue shows an overperformance of 17% against the budgeted revenue. Agency Services are done on an ad-hoc basis based on the demand from clients.

Licenses and permits.

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

Transfers and subsidies – Operating.

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

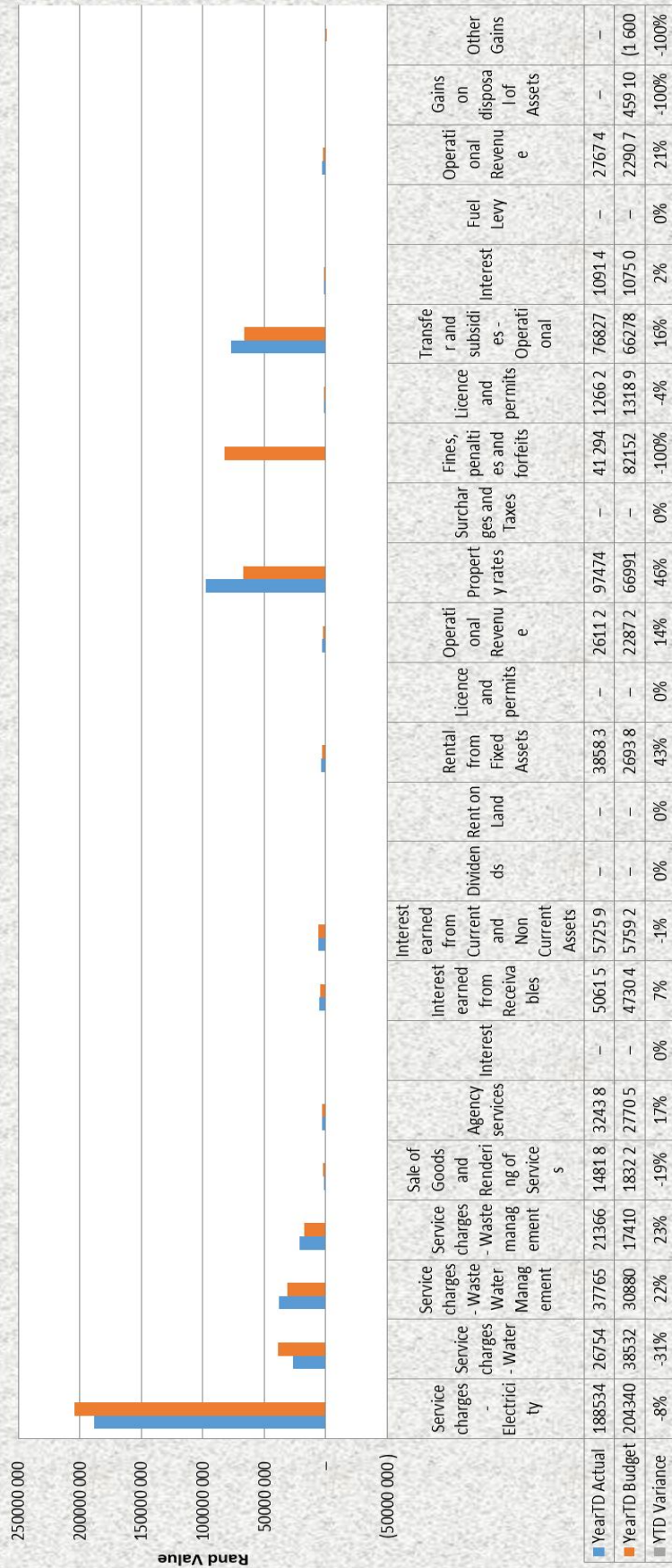
Gains

Gains from the disposal of assets are less than anticipated.

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

Operating Revenue



Operating Expenditure by Type

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

The total expenditure amounts to R 407 710 458 or 25.22% of the total budgeted expenditure R1 616 596 707.

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

Operating Expenditure



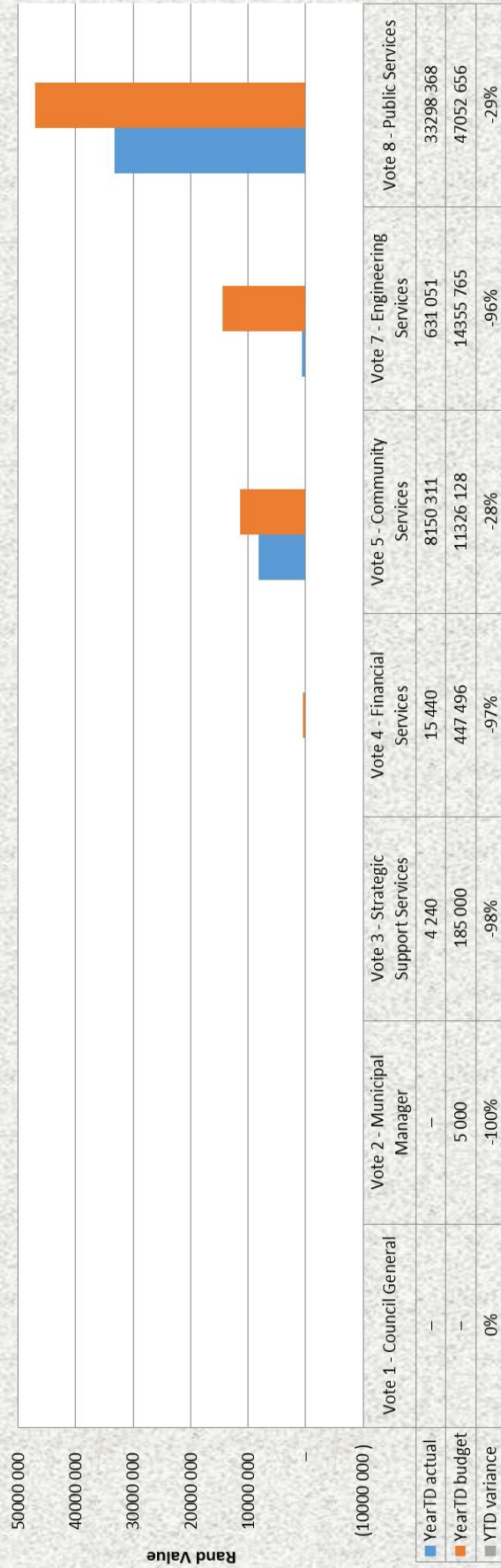
Capital Expenditure

The total capital expenditure for the period 1 July 2024 – 31 October 2024, amounts to R42 099 409 or 18.67% of the total capital budget that amounts to R225 437 920.

Capital grant funding the total capital grant funding expenditure amounts to R14 203 485 or 26.15% of the total capital grant funding budget that amounts to R54 323 000.

Refer to Section 4 – table C5 for more detail.

Capital Expenditure - Per Vote



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R175 643 904.

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 - M04 October									
Description	2023/24				Budget Year 2024/25				
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	197 548	200 977	200 977	14 019	97 475	66 991	30 483	46%	200 977
Service charges	807 823	870 634	870 634	73 072	274 421	291 164	(16 743)	-6%	870 634
Investment revenue	18 373	19 522	19 522	1 614	5 726	5 759	(33)	-1%	19 522
Transfers and subsidies - Operational	185 954	198 836	200 424	-	76 828	66 279	10 549	16%	200 424
Other own revenue	144 076	319 720	319 720	5 621	21 423	101 609	(80 186)	-79%	319 720
Total Revenue (excluding capital transfers and	1 353 773	1 609 689	1 611 277	94 326	475 872	531 803	(55 930)	-11%	1 611 277
Employee costs	396 107	456 828	455 778	31 241	122 738	135 787	(13 049)	-10%	455 778
Remuneration of Councillors	20 467	21 757	21 757	1 643	6 574	6 427	148	2%	21 757
Depreciation and amortisation	101 941	105 208	105 208	-	-	31 154	(31 154)	-100%	105 208
Interest	31 254	39 842	39 842	-	9 840	11 758	(1 918)	-16%	39 842
Inventory consumed and bulk purchases	504 806	534 056	534 463	40 976	183 678	158 090	25 588	16%	534 463
Transfers and subsidies	3 069	7 711	8 548	332	1 495	2 373	(878)	-37%	8 548
Other expenditure	338 715	452 229	451 001	26 257	83 385	142 614	(59 230)	-42%	451 001
Total Expenditure	1 396 358	1 617 631	1 616 597	100 449	407 710	488 202	(80 492)	-16%	1 616 597
Surplus/(Deficit)	(42 585)	(7 942)	(5 320)	(6 123)	68 162	43 600	24 562		(5 320)
Transfers and subsidies - capital (monetary allocations)	97 746	54 410	54 323	-	-	18 137	(18 137)	-100%	54 323
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	55 162	46 468	49 003	(6 123)	68 162	61 737	6 425	10%	49 003
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	55 162	46 468	49 003	(6 123)	68 162	61 737	6 425	10%	49 003
Capital expenditure & funds sources									
Capital expenditure	234 621	187 437	225 438	14 810	42 099	73 372	(31 273)	-43%	225 438
Capital transfers recognised	97 746	54 410	54 323	5 216	14 203	24 595	(10 391)	-42%	54 323
Borrowing	56 598	48 706	63 867	1 960	7 799	19 436	(11 637)	-60%	63 867
Internally generated funds	80 276	84 321	107 248	7 634	20 097	29 342	(9 244)	-32%	107 248
Total sources of capital funds	234 621	187 437	225 438	14 810	42 099	73 372	(31 273)	-43%	225 438
Financial position									
Total current assets	386 539	368 815	368 815	-	313 619	-	-	-	368 815
Total non current assets	2 734 985	2 782 113	2 782 113	-	2 857 463	-	-	-	2 782 113
Total current liabilities	151 897	197 665	197 665	-	149 083	-	-	-	197 665
Total non current liabilities	516 280	677 191	677 191	-	517 211	-	-	-	677 191
Community wealth/Equity	2 453 346	2 276 072	2 276 072		2 504 788				2 276 072
Cash flows									
Net cash from (used) operating	256 108	92 061	95 033	31 242	12 366	(17 695)	(30 061)	170%	92 061
Net cash from (used) investing	(263 381)	(187 337)	(225 425)	(14 761)	(41 991)	(62 733)	(20 742)	33%	(225 425)
Net cash from (used) financing	51 760	25 346	23 346	0	(12 967)	(13 042)	(75)	1%	25 346
Cash/cash equivalents at the month/year end	193 241	65 082	111 191	-	175 644	124 766	(50 878)	-41%	110 218
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	44 547	20 939	9 435	7 458	4 903	5 410	26 554	184 308	303 555
Creditors Age Analysis									
Total Creditors	560	526	-	-	-	-	-	-	1 086

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) - M04 October										
Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands									%	
Revenue - Functional										
Government and administration		291 185	295 739	295 865	18 210	155 116	96 703	58 413	60%	295 865
Executive and council		1 055	1 210	1 210	197	509	357	152	43%	1 210
Finance and administration		290 130	294 530	294 656	18 013	154 607	96 346	58 261	60%	294 656
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		126 444	304 261	304 261	1 081	8 626	98 508	(89 882)	-91%	304 261
Community and social services		13 760	13 804	13 804	184	4 532	4 522	10	0%	13 804
Sport and recreation		4 343	4 289	4 289	269	970	1 270	(300)	-24%	4 289
Public safety		74 624	253 561	253 561	64	230	82 074	(81 844)	-100%	253 561
Housing		33 717	32 607	32 607	564	2 893	10 642	(7 749)	-73%	32 607
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		27 173	16 207	16 669	1 250	4 833	4 837	(4)	0%	16 669
Planning and development		1 586	2 606	2 606	111	493	813	(321)	-39%	2 606
Road transport		25 587	13 601	14 063	1 139	4 341	4 024	317	8%	14 063
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		1 006 717	1 047 892	1 047 805	73 785	307 298	349 892	(42 594)	-12%	1 047 805
Energy sources		610 439	640 736	640 736	50 858	189 664	213 682	(24 018)	-11%	640 736
Water management		137 401	143 377	143 377	8 843	27 255	47 740	(20 485)	-43%	143 377
Waste water management		178 969	184 647	184 560	9 275	42 750	61 457	(18 706)	-30%	184 560
Waste management		79 909	79 133	79 133	4 808	47 629	27 013	20 615	76%	79 133
Other	4	-	-	1 000	-	-	-	-	-	1 000
Total Revenue - Functional	2	1 451 520	1 664 099	1 665 600	94 326	475 872	549 939	(74 067)	-13%	1 665 600
Expenditure - Functional										
Government and administration		307 021	317 125	319 005	22 675	86 897	96 294	(9 397)	-10%	319 005
Executive and council		49 953	47 353	47 368	3 240	13 739	14 058	(319)	-2%	47 368
Finance and administration		252 883	264 445	266 310	19 114	71 707	80 653	(8 946)	-11%	266 310
Internal audit		4 185	5 327	5 327	322	1 450	1 583	(132)	-8%	5 327
Community and public safety		212 473	333 983	333 902	11 648	44 028	104 933	(60 905)	-58%	333 902
Community and social services		35 446	36 682	36 682	3 086	10 069	10 950	(880)	-8%	36 682
Sport and recreation		37 166	42 322	42 316	2 580	9 405	12 583	(3 178)	-25%	42 316
Public safety		117 324	223 756	223 877	4 592	18 647	71 720	(53 072)	-74%	223 877
Housing		22 454	31 123	30 927	1 389	5 907	9 651	(3 744)	-39%	30 927
Health		83	100	100	-	-	31	(31)	-100%	100
Economic and environmental services		88 519	96 007	96 362	5 765	19 363	28 704	(9 340)	-33%	96 362
Planning and development		22 600	26 099	24 631	2 563	7 852	7 423	429	6%	24 631
Road transport		65 707	69 573	71 397	3 200	11 506	21 180	(9 675)	-46%	71 397
Environmental protection		211	334	334	2	5	100	(95)	-95%	334
Trading services		787 078	869 566	865 390	60 353	257 399	257 969	(570)	0%	865 390
Energy sources		536 941	591 618	591 369	41 525	187 045	175 432	11 613	7%	591 369
Water management		93 915	102 938	103 138	5 144	28 332	30 702	(2 371)	-8%	103 138
Waste water management		90 891	105 481	101 461	7 281	24 059	31 104	(7 045)	-23%	101 461
Waste management		65 330	69 529	69 422	6 404	17 963	20 732	(2 768)	-13%	69 422
Other		1 268	950	1 937	7	24	303	(279)	-92%	1 937
Total Expenditure - Functional	3	1 396 358	1 617 631	1 616 597	100 449	407 710	488 202	(80 492)	-16%	1 616 597
Surplus/ (Deficit) for the year		55 162	46 468	49 003	(6 123)	68 162	61 737	6 425	10%	49 003

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

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

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October										
Vote Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	1 055	1 210	1 210	197	509	399	109	27,4%	1 210
Vote 2 - Municipal Manager		500	500	500	-	-	165	(165)	-100,0%	500
Vote 3 - Strategic Support Services		1 051	719	1 719	6	239	568	(329)	-57,9%	1 719
Vote 4 - Financial Services		283 665	291 918	291 918	17 896	153 882	96 384	57 498	59,7%	291 918
Vote 5 - Community Services		138 665	317 119	317 707	2 089	12 632	104 899	(92 267)	-88,0%	317 707
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		613 270	640 719	640 719	50 858	189 663	211 549	(21 886)	-10,3%	640 719
Vote 8 - Public Services		413 313	411 914	411 827	23 279	118 949	135 975	(17 026)	-12,5%	411 827
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	1 665 600	94 326	475 872	549 939	(74 067)	-13,5%	1 665 600
Expenditure by Vote										
Vote 1 - Council General	1	39 717	42 692	42 707	2 935	12 505	12 897	(392)	-3,0%	42 707
Vote 2 - Municipal Manager		17 096	13 522	13 620	843	3 672	4 113	(441)	-10,7%	13 620
Vote 3 - Strategic Support Services		102 053	102 538	103 548	6 386	31 210	31 271	(61)	-0,2%	103 548
Vote 4 - Financial Services		131 541	144 676	144 547	12 299	36 846	43 652	(6 807)	-15,6%	144 547
Vote 5 - Community Services		215 122	332 222	333 028	11 084	44 245	100 573	(56 328)	-56,0%	333 028
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		549 040	605 833	605 584	42 138	189 586	182 883	6 703	3,7%	605 584
Vote 8 - Public Services		341 787	376 147	373 562	24 764	89 647	112 813	(23 166)	-20,5%	373 562
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	1 616 597	100 449	407 710	488 202	(80 492)	-16,5%	1 616 597
Surplus/ (Deficit) for the year	2	55 162	46 468	49 003	(6 123)	68 162	61 737	6 425	10,4%	49 003

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) - M04 October										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue										
Exchange Revenue		871 574	938 550	938 550	78 944	296 404	311 238	(14 834)	-5%	938 550
Service charges - Electricity		543 810	612 204	612 204	50 571	188 534	204 341	(15 807)	-8%	612 204
Service charges - Water		110 405	115 599	115 599	8 717	26 755	38 533	(11 778)	-31%	115 599
Service charges - Waste Water Management		99 186	92 642	92 642	9 071	37 765	30 880	6 885	22%	92 642
Service charges - Waste management		54 422	50 190	50 190	4 713	21 367	17 410	3 957	23%	50 190
Sale of Goods and Rendering of Services		5 736	6 164	6 164	431	1 482	1 832	(350)	-19%	6 164
Agency services		8 949	9 391	9 391	814	3 244	2 771	473	17%	9 391
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 962	16 030	16 030	1 204	5 062	4 730	331	7%	16 030
Interest earned from Current and Non Current Assets		18 373	19 522	19 522	1 614	5 726	5 759	(33)	-1%	19 522
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		8 979	9 109	9 109	768	3 858	2 694	1 165	43%	9 109
Licence and permits		-	-	-	-	-	-	-	-	-
Exchange: Operational Revenue		7 753	7 700	7 700	1 041	2 611	2 287	324	14%	7 700
Non-Exchange Revenue		482 199	671 139	672 727	15 382	179 469	220 565	(41 096)	-19%	672 727
Property rates		197 548	200 977	200 977	14 019	97 475	66 991	30 483	46%	200 977
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		72 714	253 897	253 897	16	41	82 153	(82 111)	-100%	253 897
Licence and permits		2 926	4 468	4 468	388	1 266	1 319	(53)	-4%	4 468
Transfer and subsidies - Operational		185 954	198 836	200 424	-	76 828	66 279	10 549	16%	200 424
Interest		3 436	3 643	3 643	266	1 091	1 075	16	2%	3 643
Fuel Levy		-	-	-	-	-	-	-	-	-
Non-Exchange: Operational Revenue		7 633	7 763	7 763	693	2 767	2 291	477	21%	7 763
Gains on disposal of Assets		2 155	1 555	1 555	-	-	459	(459)	-100%	1 555
Other Gains		9 834	(0)	(0)	-	-	(2)	2	-100%	(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		1 353 773	1 609 689	1 611 277	94 326	475 872	531 803	(55 930)	-11%	1 611 277
Expenditure By Type										
Employee related costs		396 107	456 828	455 778	31 241	122 738	135 787	(13 049)	-10%	455 778
Remuneration of councillors		20 467	21 757	21 757	1 643	6 574	6 427	148	2%	21 757
Bulk purchases - electricity		454 652	487 184	487 184	36 643	169 201	143 720	25 481	18%	487 184
Inventory consumed		50 154	46 872	47 278	4 333	14 478	14 370	107	1%	47 278
Debt impairment		115 605	220 011	220 011	-	6 213	70 527	(64 315)	-91%	220 011
Depreciation and amortisation		101 941	105 208	105 208	-	-	31 154	(31 154)	-100%	105 208
Interest charges		31 254	39 842	39 842	-	9 840	11 758	(1 918)	-16%	39 842
Contracted services		126 490	127 393	125 821	9 844	22 762	39 551	(16 788)	-42%	125 821
Transfers and subsidies		3 069	7 711	8 548	332	1 495	2 373	(878)	-37%	8 548
Irrecoverable debts written off		-	19	19	6 790	20 588	6	20 581	100%	19
Operational costs		94 100	100 614	100 958	9 624	33 822	31 274	2 548	8%	100 958
Losses on Disposal of Assets		1 370	4 125	4 125	-	-	1 235	(1 235)	-100%	4 125
Other Losses		1 150	67	67	-	-	21	(21)	-100%	67
Total Expenditure		1 396 358	1 617 631	1 616 597	100 449	407 710	488 202	(80 492)	-16%	1 616 597
Surplus/(Deficit)		(42 585)	(7 942)	(5 320)	(6 123)	68 162	43 600	24 562	0	(5 320)
Transfers and subsidies - capital (monetary allocations)		97 746	54 410	54 323	-	-	18 137	(18 137)	(0)	54 323
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		55 162	46 468	49 003	(6 123)	68 162	61 737			49 003
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		55 162	46 468	49 003	(6 123)	68 162	61 737			49 003
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		55 162	46 468	49 003	(6 123)	68 162	61 737			49 003
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		55 162	46 468	49 003	(6 123)	68 162	61 737			49 003

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M04 October				
Ref	Description R thousands	Variances greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Service charges - Water	-31%	Water revenue shows an underperformance of 31% due to the accrual journal.	
	Service charges - Waste Water Management	22%	Waste management and Waste-water management revenue show an overperformance of 22%, respectively against the budgeted revenue. This is due to the billing of annual payers for these services.	
	Service charges - Waste management	23%	Waste management and Waste-water management revenue show an overperformance of 23%, respectively against the budgeted revenue. This is due to the billing of annual payers for these services.	
	Sale of Goods and Rendering of Services	-19%	Sale of Goods and Rendering of Services for October 2024 are pro-rata less than anticipated.	
	Agency services	17%	Agency Services revenue shows an overperformance of 17% against the budgeted revenue. Agency Services are done on an ad-hoc basis based on the demand from clients.	
	Rental from Fixed Assets	43%	The Rental from Fixed Assets are done on an ad-hoc basis based on the demand from clients.	
	Exchange: Operational Revenue	14%	Exchange: Operational Revenue for October 2024 are pro-rata more than anticipated.	
	Property rates	46%	Property Rates reflects an overperformance of 46% due to the billing of annual rate payers accounts	
	Fines, penalties and forfeits	-100%	Traffic fines are underperforming with 100 % of the budgeted amount. Traffic revenue will be updated during the finalization of the Annual Financial Statements.	
	Transfer and subsidies - Operational	16%	The first transfer of the equitable share has been fully recognized for the year under review.	
	Non-Exchange: Operational Revenue	21%	Non-Exchange: Operational Revenue for October 2024 are pro-rata more than anticipated.	
	Gains on disposal of Assets	-100%	No disposal of assets were done for the financial year under review.	
	Other Gains	-100%	Actuarial gains and losses are done at financial year-end.	
	Transfers and subsidies - capital (monetary allocations)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	Expenditure By Type			
	Employee related costs	-10%	Positions are budgeted for 12 months of the financial year. Vacant positions results in savings which are reprioritised with the Mid-year Adjustment Budget.	
	Bulk purchases - electricity	18%	Electricity purchases till October 2024 are pro-rata higher than anticipated.	
	Debt impairment	-91%	Debt impairment till October 2024 are pro-rata less than anticipated.	
	Depreciation and amortisation	-100%	processes.	
	Interest charges	-16%	Finance charges till October 2024 are pro-rata less than anticipated.	
	Contracted services	-42%	Expenditure on contracted and outsourced services till October 2024 are pro-rata less than anticipated.	
	Transfers and subsidies	-37%	Monetary allocations to individuals and organisations till October 2024 are pro-rata less than anticipated.	
	Irrecoverable debts written off	100%	The accounting treatment for irrecoverable debt owned by ingredient consumers.	
	Losses on Disposal of Assets	-100%	No disposal of assets were done for the financial year under review.	
	Other Losses	-100%	Actuarial gains and losses are done at financial year-end.	
3	Capital Expenditure			
	Total Capital Expenditure	-43%	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	9%	The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance and the revenue was review during the adjustment budget.	
	Receipts	-11%	Credit processes in place to follow up.	
	Other revenue	89%	Normal credit control processes has however been implemented	
	Government - Operating	3%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital		Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Interest	-1%	Investment process been done monthly	
	Suppliers	-9%	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	10%	Small amount paid related to expenditure on Housing projects and Grant-In Aid.	
	Capital assets	33%	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	84%	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) - M04 October										
Vote Description	Ref	2023/24			Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		7	5	5	-	-	-	-	-	5
Vote 2 - Municipal Manager		173	5	5	-	-	5	(5)	-100%	5
Vote 3 - Strategic Support Services		2 270	2 155	2 155	-	-	125	(125)	-100%	2 155
Vote 4 - Financial Services		85	-	-	-	-	-	-	-	-
Vote 5 - Community Services		1 103	6 005	6 004	-	-	2 000	(2 000)	-100%	6 004
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		71 627	41 797	45 471	371	572	13 951	(13 379)	-96%	45 471
Vote 8 - Public Services		107 826	65 684	74 241	5 048	13 892	23 627	(9 735)	-41%	74 241
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	127 881	5 419	14 464	39 707	(25 243)	-64%	127 881
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		2 915	4 265	65	-	4	60	(56)	-93%	65
Vote 4 - Financial Services		927	1 405	1 575	15	15	447	(432)	-97%	1 575
Vote 5 - Community Services		3 935	23 673	28 217	1 609	8 150	9 326	(1 176)	-13%	28 217
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		1 241	750	1 740	9	59	405	(346)	-85%	1 740
Vote 8 - Public Services		42 512	41 693	65 960	7 758	19 406	23 426	(4 020)	-17%	65 960
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	97 557	9 391	27 635	33 665	(6 029)	-18%	97 557
Total Capital Expenditure	3	234 621	187 437	225 438	14 810	42 099	73 372	(31 273)	-43%	225 438
Capital Expenditure - Functional Classification										
Governance and administration		4 764	5 785	10 154	15	31	721	(690)	-96%	10 154
Executive and council		180	10	10	-	-	5	(5)	-100%	10
Finance and administration		4 584	5 775	10 144	15	31	716	(685)	-96%	10 144
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 374	31 460	36 641	1 609	8 774	11 944	(3 170)	-27%	36 641
Community and social services		1 903	888	888	-	3	579	(576)	-100%	888
Sport and recreation		2 311	14 543	19 723	1 609	8 771	9 224	(453)	-5%	19 723
Public safety		157	10 030	10 031	-	-	141	(141)	-100%	10 031
Housing		1 003	6 000	6 000	-	-	2 000	(2 000)	-100%	6 000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		45 952	41 613	63 950	7 323	18 779	25 501	(6 721)	-26%	63 950
Planning and development		85	5	5	-	-	-	-	-	5
Road transport		45 867	41 608	63 945	7 323	18 779	25 501	(6 721)	-26%	63 945
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		178 531	108 579	114 693	5 863	14 515	35 206	(20 691)	-59%	114 693
Energy sources		78 411	48 245	48 709	754	1 005	14 589	(13 584)	-93%	48 709
Water management		23 156	14 619	14 806	2 186	6 511	4 669	1 842	39%	14 806
Waste water management		75 988	44 715	50 178	2 922	6 999	15 615	(8 616)	-55%	50 178
Waste management		976	1 000	1 000	-	-	334	(334)	-100%	1 000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	234 621	187 437	225 438	14 810	42 099	73 372	(31 273)	-43%	225 438
Funded by:										
National Government		67 680	54 410	54 323	5 216	14 203	24 595	(10 391)	-42%	54 323
Provincial Government		30 067	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		97 746	54 410	54 323	5 216	14 203	24 595	(10 391)	-42%	54 323
Borrowing	6	56 598	48 706	63 867	1 960	7 799	19 436	(11 637)	-60%	63 867
Internally generated funds		80 276	84 321	107 248	7 634	20 097	29 342	(9 244)	-32%	107 248
Total Capital Funding	7	234 621	187 437	225 438	14 810	42 099	73 372	(31 273)	-43%	225 438

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M04 October						
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		196 660	65 082	65 082	175 663	65 082
Trade and other receivables from exchange transactions		91 073	184 460	184 460	65 673	184 460
Receivables from non-exchange transactions		54 853	96 776	96 776	37 957	96 776
Current portion of non-current receivables		4 663	2 298	2 298	6 219	2 298
Inventory		38 948	13 684	13 684	27 984	13 684
VAT		-	6 084	6 084	-	6 084
Other current assets		341	432	432	122	432
Total current assets		386 539	368 815	368 815	313 619	368 815
Non current assets						
Investments		-	-	-	-	-
Investment property		96 157	64 495	64 495	99 934	64 495
Property, plant and equipment		2 593 745	2 675 771	2 675 771	2 710 946	2 675 771
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		36 631	-	-	36 631	-
Intangible assets		3 861	2 313	2 313	3 861	2 313
Trade and other receivables from exchange transactions		-	2 903	2 903	-	2 903
Non-current receivables from non-exchange transactions		4 591	-	-	6 091	-
Other non-current assets		-	36 631	36 631	-	36 631
Total non current assets		2 734 985	2 782 113	2 782 113	2 857 463	2 782 113
TOTAL ASSETS		3 121 523	3 150 927	3 150 927	3 171 081	3 150 927
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		22 141	23 011	23 011	25 145	23 011
Consumer deposits		4 622	5 083	5 083	4 817	5 083
Trade and other payables from exchange transactions		69 580	115 939	115 939	60 289	115 939
Trade and other payables from non-exchange transactions		-	-	-	-	-
Provision		45 542	53 632	53 632	52 335	53 632
VAT		10 011	-	-	6 497	-
Other current liabilities		-	-	-	-	-
Total current liabilities		151 897	197 665	197 665	149 083	197 665
Non current liabilities						
Financial liabilities		304 254	299 451	299 451	288 119	299 451
Provision		212 026	377 740	377 740	229 092	377 740
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		516 280	677 191	677 191	517 211	677 191
TOTAL LIABILITIES		668 177	874 856	874 856	666 293	874 856
NET ASSETS	2	2 453 346	2 276 072	2 276 072	2 504 788	2 276 072
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 453 346	2 222 207	2 222 207	2 504 788	2 222 207
Reserves and funds		-	53 865	53 865	-	53 865
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 453 346	2 276 072	2 276 072	2 504 788	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 - M04 October										
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	190 552	13 431	48 742	54 804	(6 062)	-11%	190 552
Service charges		809 040	843 939	843 939	90 387	295 839	271 432	24 407	9%	843 939
Other revenue		21 474	59 546	59 546	25 657	109 216	57 766	51 450	89%	59 546
Transfers and Subsidies - Operational		187 216	198 836	198 836	4 470	82 868	80 691	2 178	3%	198 836
Transfers and Subsidies - Capital		97 659	54 410	54 323	-	13 250	13 250	-	-	54 410
Interest		31 838	35 553	35 553	2 818	10 787	10 892	(105)	-1%	35 553
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1 060 816)	(1 244 859)	(1 242 963)	(105 190)	(529 324)	(484 666)	44 659	-9%	(1 244 859)
Interest		(28 217)	(38 204)	(36 204)	-	(17 517)	(19 534)	(2 017)	10%	(38 204)
Transfers and Subsidies		(3 069)	(7 711)	(8 546)	(332)	(1 495)	(2 331)	(836)	36%	(7 711)
NET CASH FROM/(USED) OPERATING ACTIVITIES		256 108	92 061	95 033	31 242	12 366	(17 695)	(30 061)	170%	92 061
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 490	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(1 146)	100	100	49	109	71	38	53%	100
Decrease (increase) in non-current investments		(14 767)	-	-	-	-	-	-	-	-
Payments										
Capital assets		(250 957)	(187 437)	(225 525)	(14 810)	(42 099)	(62 804)	(20 704)	33%	(225 525)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(263 381)	(187 337)	(225 425)	(14 761)	(41 991)	(62 733)	(20 742)	33%	(225 425)
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	0	164	90	75	84%	150
Payments										
Repayment of borrowing		(22 208)	(23 011)	(25 011)	-	(13 132)	(13 132)	(0)	0%	(23 011)
NET CASH FROM/(USED) FINANCING ACTIVITIES		51 760	25 346	23 346	0	(12 967)	(13 042)	(75)	1%	25 346
NET INCREASE/ (DECREASE) IN CASH HELD		44 488	(69 931)	(107 046)	16 481	(42 593)	(93 470)			(108 019)
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	111 191		175 644	124 766			110 218

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 - M04 October													
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	6 271	2 753	2 324	1 951	1 224	1 220	6 971	29 011	51 726	40 378	10 258	52 250
Trade and Other Receivables from Exchange Transactions - Electricity	1300	23 707	3 681	1 097	255	142	210	1 606	4 630	35 329	6 844	264	6 254
Receivables from Non-exchange Transactions - Property Rates	1400	9 523	7 898	1 204	1 008	643	680	3 152	20 550	44 658	26 034	1 560	32 181
Receivables from Exchange Transactions - Waste Water Management	1500	6 003	2 612	2 228	2 005	1 139	1 211	5 487	32 131	53 420	41 977	9 221	52 250
Receivables from Exchange Transactions - Waste Management	1600	4 889	1 954	1 314	1 109	728	771	3 336	18 677	32 778	24 621	5 092	32 199
Receivables from Exchange Transactions - Property Rental Debtors	1700	573	372	419	355	266	237	1 025	8 260	11 507	10 143	1 505	14 316
Interest on Arrear Debtor Accounts	1810	186	3	86	128	133	216	1 576	45 238	47 566	47 291	3 049	—
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	—	—	—	—	—	—	—	—	—	—	—	—
Other	1900	(7 205)	1 666	764	642	628	865	3 400	25 811	26 570	31 345	1 666	32 009
Total By Income Source	2000	44 547	20 939	9 435	7 458	4 903	5 410	26 554	184 308	303 555	228 632	31 616	221 460
2023/24 - totals only		56 327	13 882	9 642	5 826	3 960	3 700	20 821	165 732	280 000	200 140	28 408	196 621
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 677	3 400	691	155	21	15	78	768	7 805	1 036	—	—
Commercial	2300	8 074	1 212	259	129	144	150	918	2 592	13 479	3 934	—	—
Households	2400	27 628	12 262	7 972	6 881	4 578	5 058	24 520	170 330	259 229	211 368	31 616	221 460
Other	2500	6 168	4 065	513	292	160	188	1 038	10 617	23 041	12 284	—	—
Total By Customer Group	2600	44 547	20 939	9 435	7 458	4 903	5 410	26 554	184 308	303 554	228 632	31 616	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.

	October 2024	September 2024	August 2024
Gross consumer debtors, as per debtors age analysis	303 554 610	327 598 076	353 265 474
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)	-12 314 250	-15 920 770	-19 770 880
Net consumers debtors:	67 956 858	88 393 804	110 211 092

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 October 2024.

1. Debtors Age Analysis

The outstanding debtors of the municipality reflects an amount of R 303 554 610 outstanding debt which represents a 9.26% growth when compared to R275 436 957 in October 2023. Debt totalling R 31 616 217 has been written off during the period ending 31 October 2024. Total arrear debt amounts to R242 308 799,70 while R204 339 594 is older than 90 days. R69 995 271 or 29% of the total arrear debt is with attorneys for debt collection.

The collection rate for July to October 2024 is 86%. The debtor's collection days ratio is 36.6 days. A concerted effort has been made to reduce the debtor's book by implementing various credit control actions.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

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

- 26 508 SMSs were sent during the month to clients with arrear accounts to the value of R 346 871 291 while 5 326 final demands with arrears to the value of R103 796 189 were emailed.
- 18 984 SMSs were sent during the month to clients after the billing for new account balances to the value of R 191 401 755.
- 78 Arrangements with clients owing arrears to the value of R 511 124 were concluded during the month.
- R1 364 461.39 was recovered through pre-paid electricity restrictions on non-indigent clients where for each R10 used to buy prepaid electricity 60% /R6 or each R10 used to buy pre-paid electricity 90% (R9) is redirected towards the payment of your arrear debt, and 30% for Indigent households.
- There were 22 conventional electricity disconnections performed during the month.
- There were 241 phone call reminders made to clients with arrears on their accounts.
- There are currently 6 accounts owing R441 580 with section 58 Magistrate Courts Act Garnishee Orders which were entered into. The total monthly payments amount to R 1 290.73.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

As at 31 October 2024 there was a total of 7 328 approved indigents in the indigent register. These indigent clients owed the municipality R 7 728 541 with R 5 799 279 being in arrears. In October 2024 Indigent debtors have benefited from the following rebates:

- Refuse Removal R 3 848 302
- Property Rates R 2 538 670
- Sewerage R 5 882 112
- Electricity R 2 081 828
- Water R10 084 346
- Rental of Municipal Properties R 2 939 661

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.4 Debt Collection

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

Attorneys

As 31 October 2024 there were 672 accounts with a balance of R32 641 673 handed over to Meyer and Botha attorneys while a further handover of debt worth R37 108 708 was handed over to Steyn Attorneys during August 2024. During October 2024 the following took place:

- An amount of R29 685 was received as payments from the handed over accounts, while an amount of R 2 048.27 (vat incl.) was paid as commission on (6%),
- 6 Section 65A1 notices were issued informing the clients that they need appear in court, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R4 209.
- 10 Court appearance judgments were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R3 972.
- 3 Registered Posts for a total fee of R255.
- 3 Summonses were issued, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R4 235.
- 3 Warrant of Execution were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R330.
- 8 Judgements were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R3 133.

- 2 Garnishee were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R490.
- 8 Court appearance judgements were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R1 842.
- 4 Sheriff fees in various towns for the value of R 1 625 were paid to the sheriff of court for the serving of all court documents including summonses, notices, warrants, orders and execution of judgements and orders.
- All the costs listed above have been charged against the accounts of the clients.

5.2.5 Arrears Councillors

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

- A total of R13 871.76 was deducted from the salaries of Councilors who owed total of R45 875. R0 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 R45 875. There was no deduction because the Councilor had a net salary below the threshold for deduction. R11 883 was deducted from 12 Councilors, with 12 accounts, who did not pay their debt of R11 883 by due date.

5.2.6 Arrears Employees

- A total of R71 015 was deducted from the salaries of officials who owed total of R509 333. R 19 020 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 R474 635, while R34 698 was deducted from 66 officials who did not pay their debt of R34 698 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 - M04 October												
Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	532	526	-	-	-	-	-	-	-	1 058	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	28	-	-	-	-	-	-	-	-	28	-
Total By Customer Type	1000	560	526	-	-	-	-	-	-	-	1 086	-

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 - M04 October														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
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	5 000	11	(5 000)	-	11
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Oct 2024	5 000	11	(5 000)	-	11
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	8 Nov 2024	5 000	39	-	-	5 039
Nedbank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	11 Nov 2024	5 000	38	-	-	5 038
First National Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	9 Dec 2024	5 000	37	-	-	5 037
Standard Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Dec 2024	5 000	39	-	-	5 039
ABSA Bank		6 Months	Fixed Deposit	Yes	Yes	Yes	No	No	6 Jan 2025	5 000	40	-	-	5 040
Municipality sub-total										35 000	217	(10 000)	-	25 217
TOTAL INVESTMENTS AND INTEREST	2									35 000	217	(10 000)	-	25 217

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 October 2024.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
<u>Investments - 31 October 2024 at the following A1 Banks as prescribed by Council's Investment Policy:</u>							
ABSA	R	10 000 000,00					
NEDBANK	R	5 000 000,00					
FNB	R	5 000 000,00					
STANDARD	R	5 000 000,00					
INVESTEC	R	-					
		R 25 000 000,00					
ABSA LT	R	-					
		R 25 000 000,00					

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance as at 01/07/2024	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
23/Apr/24	FNB	76205886727	8,74%	90	22/Jul/24	0,00	5 000 000		5 000 000	0
23/Apr/24	STANDARD	288460898-107	9,150%	91	23/Jul/24	0,00	10 000 000		10 000 000	0
23/Apr/24	ABSA	2081567043	9,28%	120	21/Aug/24	0,00	5 000 000		5 000 000	0
23/Apr/24	ABSA	2081567491	9,39%	150	20/Sep/24	0,00	5 000 000		5 000 000	0
10/Jul/24	NEDBANK	03/7881531576/329	8,87%	33	12/Aug/24	0,00		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-108	9,000%	33	12/Aug/24	0,00		5 000 000	5 000 000	0
10/Jul/24	ABSA	20891675062	8,71%	62	10/Sep/24	0,00		5 000 000	5 000 000	0
10/Jul/24	NEDBANK	03/7881531576/330	8,92%	62	10/Sep/24	0,00		5 000 000	5 000 000	0
10/Jul/24	FNB	76206461495	8,65%	62	10/Sep/24	0,00		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-109	9,050%	62	10/Sep/24	0,00		5 000 000	5 000 000	0
10/Jul/24	ABSA	2081675101	9,08%	92	10/Oct/24	11 194,52		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-110	9,125%	92	10/Oct/24	11 250,00		5 000 000	5 000 000	0
10/Jul/24	ABSA	2081675347	9,22%	121	8/Nov/24	39 153,42		5 000 000		5 000 000
10/Jul/24	NEDBANK	03/7881531576/331	9,05%	124	11/Nov/24	38 431,51		5 000 000		5 000 000
10/Jul/24	FNB	76206461742	8,79%	152	9/Dec/24	37 327,40		5 000 000		5 000 000
10/Jul/24	STANDARD	288460898-111	9,300%	153	10/Dec/24	39 493,15		5 000 000		5 000 000
10/Jul/24	ABSA	2081675436	9,40%	180	6/Jan/25	39 917,81		5 000 000		5 000 000
Sub Total						216 767,81	25 000 000	65 000 000	65 000 000	25 000 000
						216 767,81	25 000 000,00	65 000 000	65 000 000	25 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month October 2024.

Funds Allocations

The schedule reflecting council's Investments of R 25 000 000 as at 31 October 2024. (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	30/06/2024		31/10/2024	
	Liability	Cash back	Liability	Cash back
			218 241 140	
Unutilized grants	17 597 475	17 597 475	25 047 201	25 047 201
Consumer and Sundry deposits	5 500 670	5 500 670	5 744 919	5 744 919
External loans unspent	15 160 306	15 160 306	7 361 628	7 361 628
EFF Accumulated Depreciation	6 500 000	6 500 000	4 400 000	4 400 000
Self Insurance Reserve	22 420 711	22 420 711	22 873 272	22 873 272
Capital Replacement reserve	51 162 571	51 162 571	52 000 764	52 000 764
Retained surplus (unidentified dep.)	8 156 893	8 156 893	9 685 064	9 685 064
Performance Bonus Provison	1 084 317	1 084 317	1 172 866	1 172 866
Set aside for retention	10 416 530	10 416 530	11 782 737	11 782 737
Set aside for Creditor payments	30 982 000	38 150 746	19 750 000	28 223 375
Provision for leave Payment	8 246 000	8 246 000	7 726 000	7 726 000
	-		-	
	177 227 473	184 396 219	167 544 450	176 017 825
Cash Surplus (Deficit)		7 168 746		8 473 375
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2024		31/10/2024	
ABSA	10 000 000		10 000 000	
Nedbank	0		5 000 000	
First National Bank	5 000 000		5 000 000	
Standard Bank	10 000 000		5 000 000	
Investec	0		0	
Total short term	25 000 000		25 000 000	
Bank and Cash	193 226 155		150 628 919	
Cash on hand	14 985		14 985	
Loan payments - out of own funding	-		-	
	218 241 140		175 643 904	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in October 2024.

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 31 OCTOBER 2024				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/10/2024				124 148 284,43
Deposits for October 2024				145 074 839,01
Interest for October 2024				1 737 276,64
Payments for October 2024				(120 331 480,71)
Balance as per Cash Book at 31/10/2024				<u>150 628 919,37</u>
Votes Balances and Transactions:				
40101012690 Balance B/f			124 148 284,43	124 148 284,43
40101012691 Movements			145 074 839,01	
40101012692 Movements			(120 331 480,71)	
40101012693 Movements			1 737 276,64	26 480 634,94
Balance as per Ledger at 31/10/2024				<u>150 628 919,37</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/10/2024				176 903 786,63
Cash on Hand	Not yet Banked			2 089 298,04
Outstanding Payments				(6 840 965,87)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(10 331 284,20)		
	October 2024	(11 792 541,98)	(22 123 826,18)	(22 123 826,18)
Deposits receipted in Duplicate				400,00
Other Items				375 262,87
Cash Surpluses / Shortages	Iro Payments Received			1 290,00
Adjustments to be Made for Oct 2024	Bank Charges	(223 673,88)	(223 673,88)	223 673,88
Balance as per Cash Book at 31/10/2024				<u>150 628 919,37</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 OCTOBER 2024				
				TOTAL
Balance as per Bank Statement at 01/10/2024				156 072 993,64
Payments for October 2024				(117 138 629,15)
Interest for October 2024				1 737 276,64
Deposits for October 2024				145 073 149,01
Other Adjustments / Transactions				(344 106,17)
Other Adjustments / Transactions now cleared				(5 365 963,73)
Direct Deposits from previous months Received				(15 050 598,71)
Direct Deposits not Received				11 792 541,98
Cash on Hand - 01/10/2024				2 216 421,16
Cash on Hand - 31/10/2024				(2 089 298,04)
Balance as per Bank Statements at 31/10/2024				176 903 786,63

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 October 2024, Conditional grants to the value of R 96 118 424 were received. The value of the unspent conditional grants at the end of October 2024 is R 25 047 201.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October										
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										
National Government:		6 339	177 889	177 889	474	74 738	71 832	2 906	4,0%	3 495
Operational Revenue:General Revenue:Equitable Share		–	174 394	174 394	–	72 664	69 758	2 906	4,2%	–
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	3	4 789	1 895	1 895	474	474	474	(0)	0,0%	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	19 664	3 835	7 764	10 624	(2 860)	-26,9%	18 754
Human Settlement Development Grant: Operating		100	6 370	6 370	–	–	2 074	(2 074)	-100,0%	–
Municipal Accrediation and Capacity Building Grant		491	–	–	–	–	–	–	–	1 807
Informal Settlements Upgrading Partnership Grant		–	–	–	–	–	–	–	–	497
Community Library Service Grant: Operating		143	11 504	11 504	3 835	7 670	7 708	(38)	-0,5%	200
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	200	200	–	–	–	–	–	11 504
Community Development Workers (CDW) Grant		94	94	94	–	94	94	–	–	94
Disaster Management Grant		1 103	–	–	–	–	–	–	–	466
Thusong Services Centre Grant		120	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		–	1 030	1 030	–	–	515	(515)	-100,0%	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Financial Management capacity grant		–	–	–	–	–	–	–	–	–
Fire Service Capacity Building Grant		–	466	466	–	–	233	(233)	-100,0%	–
Provincial Earmarked (Accelerated) Grant Funding		2 772	–	–	–	–	–	–	–	2 609
Specify (Add grant description)		700	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
District Municipality:		1 726	500	500	–	–	663	(663)	-100,0%	600
CWDM Operational Projects		–	500	500	–	–	663	(663)	-100,0%	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
CWDM Projects		–	–	–	–	–	–	–	–	–
CWDM Projects		1 726	–	–	–	–	–	–	–	600
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Other grant providers:		769	783	783	161	366	180	186	103,6%	500
Departmental Agencies and Accounts		769	663	663	161	366	180	186	103,6%	500
Non-profit Institutions		–	120	120	–	–	–	–	–	–
Total Operating Transfers and Grants	5	25 581	198 836	198 836	4 470	82 868	83 298	(430)	-0,5%	23 349
Capital Transfers and Grants										
National Government:		54 468	54 410	54 410	–	13 250	10 419	2 831	27,2%	54 410
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 237	14 620	14 620	–	2 000	3 655	(1 655)	-45,3%	14 620
Municipal Infrastructure Grant [Schedule 5B]		35 062	39 790	39 790	–	11 250	6 764	4 486	66,3%	39 790
Municipal Disaster Recovery Grant [Schedule 4B]		(0)	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		(832)	–	–	–	–	–	–	–	–
Provincial Government:		36 270	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		1 100	–	–	–	–	–	–	–	–
Community Library Service Grant: Operating		1 170	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Human Settlement Development Grant		34 000	–	–	–	–	–	–	–	–
Emergency Municipal Load-Shedding Relief Grant		–	–	–	–	–	–	–	–	–
Provincial Earmarked (Accelerated) Grant Funding		–	–	–	–	–	–	–	–	–
Library Service Replacement Funding for Vulnerable Municipalities		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	90 738	54 410	54 410	–	13 250	10 419	2 831	27,2%	54 410
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	116 319	253 246	253 246	4 470	96 118	93 718	2 401	2,6%	77 759

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 - M04 October										
Description	Ref	2023/24			Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		6 339	(177 889)	(177 889)	(32)	(73 282)	(71 832)	(1 450)	2,0%	(3 495)
Operational Revenue:General Revenue:Equitable Share		–	(174 394)	(174 394)	–	(72 664)	(69 758)	(2 906)	4,2%	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 789	(1 895)	(1 895)	–	(474)	(474)	0	0,0%	(1 895)
Local Government Financial Management Grant [Schedule 5B]		1 550	(1 600)	(1 600)	(32)	(144)	(1 600)	1 456	-91,0%	(1 600)
Provincial Government:		13 062	(19 664)	(19 664)	(914)	(3 770)	(10 624)	6 854	-64,5%	(18 754)
Human Settlement Development Grant: Operating		–	(6 370)	(6 370)	–	–	(2 074)	2 074	-100,0%	–
Municipal Accreditation and Capacity Building Grant		543	–	–	–	–	–	–	–	(3 264)
Informal Settlements Upgrading Partnership Grant		415	–	–	–	–	–	–	–	(497)
Community Library Service Grant: Operating		143	(11 504)	(11 504)	(913)	(3 758)	(7 708)	3 949	-51,2%	(200)
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	(200)	(200)	–	–	–	–	–	(11 504)
Community Development Workers (CDW) Grant		113	(94)	(94)	(1)	(12)	(94)	82	-87,5%	(94)
Disaster Management Grant		15	–	–	–	–	–	–	–	(466)
Thusong Services Centre Grant		120	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		–	(1 030)	(1 030)	–	–	(515)	515	-100,0%	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Financial Management capacity grant		–	–	–	–	–	–	–	–	–
Fire Service Capacity Building Grant		–	(466)	(466)	–	–	(233)	233	-100,0%	–
Maintenance of Fire Equipment		–	–	–	–	–	–	–	–	(120)
Provincial Earmarked (Accelerated) Grant Funding		15	–	–	–	–	–	–	–	(2 609)
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		473	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
District Municipality:		500	(663)	(663)	–	–	(663)	663	-100,0%	(600)
CWDM Operational Projects		–	(663)	(663)	–	–	(663)	663	-100,0%	–
CWDM Projects		500	–	–	–	–	–	–	–	(600)
Other grant providers:		769	(620)	(620)	(161)	(366)	(180)	(186)	103,6%	(500)
Departmental Agencies and Accounts		769	(500)	(500)	(161)	(366)	(180)	(186)	103,6%	(500)
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	(120)	(120)	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		20 670	(198 836)	(198 836)	(1 107)	(77 419)	(83 298)	5 880	-7,1%	(23 349)
Capital expenditure of Transfers and Grants										
National Government:		63 680	(54 410)	(54 410)	(5 216)	(14 203)	(10 420)	(3 784)	36,3%	(54 410)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 238	(14 620)	(14 620)	–	–	(3 655)	3 655	-100,0%	(14 620)
Municipal Infrastructure Grant [Schedule 5B]		35 062	(39 790)	(39 790)	(5 216)	(14 203)	(6 765)	(7 439)	110,0%	(39 790)
Municipal Disaster Recovery Grant [Schedule 4B]		8 380	–	–	–	–	–	–	–	–
Provincial Government:		30 067	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		38	–	–	–	–	–	–	–	–
Community Library Service Grant		283	–	–	–	–	–	–	–	–
Human Settlement Development Grant		29 745	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		93 746	(54 410)	(54 410)	(5 216)	(14 203)	(10 420)	(3 784)	36,3%	(54 410)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		114 417	(253 246)	(253 246)	(6 322)	(91 622)	(93 718)	2 096	-2,2%	(77 759)

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

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

Summary Grants Received and Utilised: 2024/2025			October 2024					
	Unutilised Balance 01/07/2024	Debit Balance	Received 01/07/2024 31/10/2024	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)- Capital	Refunded	To Other Debtors	Balance 31/10/2024
National Government:-	-	-	87 988 000,00	-73 282 227,31	-14 203 484,56	-	2 953 484,56	3 455 772,69
Operating grants:-	-	-	74 738 000,00	-73 282 227,31	-	-	-	1 455 772,69
Equitable share	-	-	72 664 000,00	-72 664 000,00	-	-	-	-
Financial Management Grant	-	-	1 600 000,00	-144 227,31	-	-	-	1 455 772,69
EPWP: Expanded Public Works	-	-	474 000,00	-474 000,00	-	-	-	-
Capital grants:-	-	-	13 250 000,00	-	-14 203 484,56	-	2 953 484,56	2 000 000,00
Municipal Infrastructure Grant	-	-	11 250 000,00	-	-14 203 484,56	-	2 953 484,56	-
Integrated National Electrification Grant	-	-	2 000 000,00	-	-	-	-	2 000 000,00
Energy Efficiency and Demand-Side Management Grant	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	-	-	-	-	-	-	-	-
Provincial Government:-	15 909 474,63	-	7 764 000,00	-3 770 046,41	-	-	-	19 903 428,22
Operating Grants plus Operating Housing:-	9 705 290,90	-	7 764 000,00	-3 770 046,41	-	-	-	13 699 244,49
Operating Provincial	5 087 334,26	-	7 764 000,00	-3 770 046,41	-	-	-	9 081 287,85
Library Service Conditional Grant	-	-	7 670 000,00	-3 758 296,62	-	-	-	3 911 703,38
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	62 822,05	-	94 000,00	-11 749,79	-	-	-	145 072,26
Financial Management Capacity Building Grant	100 000,00	-	-	-	-	-	-	100 000,00
Thusong Centre	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building Grant	226 578,02	-	-	-	-	-	-	226 578,02
Municipal Water Resilience Grant	119 253,62	-	-	-	-	-	-	119 253,62
Municipal Accreditation and Capacity Building	75 680,57	-	-	-	-	-	-	75 680,57
Provincial Earmarked (Accelerated) Grant Funding	3 400 000,00	-	-	-	-	-	-	3 400 000,00
Disaster Management Grant	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant	1 103 000,00	-	-	-	-	-	-	1 103 000,00
Operating Provincial Housing	4 617 956,64	-	-	-	-	-	-	4 617 956,64
Housing from Capital to Operating Top structure	-	-	-	-	-	-	-	-
Title Deeds	1 861 116,94	-	-	-	-	-	-	1 861 116,94
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	2 756 839,70	-	-	-	-	-	-	2 756 839,70
Capital Grants:-	6 204 183,73	-	-	-	-	-	-	6 204 183,73
Other	6 204 183,73	-	-	-	-	-	-	6 204 183,73
Library Service Conditional Grant	887 890,74	-	-	-	-	-	-	887 890,74
RSEP	1 061 700,00	-	-	-	-	-	-	1 061 700,00
Provincial Contribution Towards The Acceleration of Hou	4 254 592,99	-	-	-	-	-	-	4 254 592,99
Capital- Grants Housing	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	1 688 000,00	-	-	-	-	-	-	1 688 000,00
Operating grants:-	1 688 000,00	-	-	-	-	-	-	1 688 000,00
Cape Winelands District Municipality	1 688 000,00	-	-	-	-	-	-	1 688 000,00
Capital grants:-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
Housing Grants	-	-	-	-	-	-	-	-
Other Grants	-	-	366 424,41	-366 424,41	-	-	-	-
Operating grants:-	-	-	366 424,41	-366 424,41	-	-	-	-
LGWSETA	-	-	366 424,41	-366 424,41	-	-	-	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	17 597 474,63	-	96 118 424,41	-77 418 698,13	-14 203 484,56	-	2 953 484,56	25 047 200,91
			96 118 424,41	-91 622 182,69				-
						GROSS BALANCE		25 047 200,91

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 - M04 October										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		16 575	17 750	17 750	1 328	5 316	5 286	30	1%	17 750
Pension and UIF Contributions		1 230	1 294	1 294	101	404	385	19	5%	1 294
Medical Aid Contributions		271	293	293	23	93	87	6	7%	293
Motor Vehicle Allowance		359	397	397	29	118	118	(0)	0%	397
Cellphone Allowance		1 869	1 860	1 860	148	590	554	37	7%	1 860
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		164	164	164	13	52	49	3	7%	164
Sub Total - Councillors		20 467	21 757	21 757	1 643	6 574	6 479	95	1%	21 757
% increase	4		6,3%	6,3%						6,3%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	12 144	9 881	9 881	998	3 329	2 943	386	13%	9 881
Pension and UIF Contributions		682	893	893	77	304	266	38	14%	893
Medical Aid Contributions		59	119	119	11	45	35	10	27%	119
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		1 478	1 486	1 486	111	459	443	16	4%	1 486
Cellphone Allowance		278	346	346	18	86	103	(17)	-16%	346
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		269	343	343	(2)	30	102	(72)	-71%	343
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment	2	–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		14 909	13 067	13 068	1 214	4 252	3 892	361	9%	13 068
% increase	4		-12,4%	-12,4%						-12,4%
Other Municipal Staff										
Basic Salaries and Wages		218 482	276 619	275 569	18 619	74 776	82 066	(7 291)	-9%	275 569
Pension and UIF Contributions		40 874	52 370	52 370	3 502	14 049	15 596	(1 547)	-10%	52 370
Medical Aid Contributions		23 506	31 693	31 693	1 984	7 970	9 438	(1 468)	-16%	31 693
Overtime		25 032	26 371	26 371	2 300	6 424	7 854	(1 430)	-18%	26 371
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		9 911	11 930	11 930	879	3 438	3 553	(115)	-3%	11 930
Cellphone Allowance		926	990	990	76	301	295	6	2%	990
Housing Allowances		1 712	2 304	2 304	150	609	686	(77)	-11%	2 304
Other benefits and allowances		27 815	32 239	32 239	1 670	7 795	9 601	(1 806)	-19%	32 239
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		23 471	1	1	–	–	0	(0)	-100%	1
Post-retirement benefit obligations		7 134	7 545	7 545	645	2 512	2 247	265	12%	7 545
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		13	0	0	–	–	0	(0)	-100%	0
Acting and post related allowance		2 322	1 699	1 699	203	611	506	105	21%	1 699
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		381 197	443 761	442 710	30 028	118 486	131 843	(13 356)	-10%	442 710
% increase	4		16,4%	16,1%						16,1%
Total Parent Municipality		416 574	478 585	477 535	32 884	129 312	142 214	(12 901)	-9%	477 535
TOTAL SALARY, ALLOWANCES & BENEFITS		416 574	478 585	477 535	32 884	129 312	142 214	(12 901)	-9%	477 535
% increase	4		14,9%	14,6%						14,6%
TOTAL MANAGERS AND STAFF		396 107	456 828	455 778	31 241	122 738	135 734	(12 996)	-10%	455 778

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

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

Overtime and temporary personnel payments are one month in arrear, this being the reason for 3 months spending been reflecting on the end of October 2024 reports. Overtime should be monitored closely.

From 1 July 2024 till 31 October 2024	Budget for the year	Estimate for the 3 months	Actual to Date	Variance
Overtime	26 371 100	6 592 775	6 129 051	463 724
Temporary personnel	22 438 699	5 609 675	3 853 813	1 755 862

Summary of number of employees and councillors paid during October 2024.

	<u>August 2024</u>	<u>September 2024</u>	<u>October 2024</u>
EPWP	297	303	293
Temporary	39	39	38
Permanent	866	869	869
Councillors	41	41	41
	1 243	1 252	1 241

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 - M04 October									
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	8 613	6 780	6 780	8 613	1 832	21,3%	4%
August	22 559	10 423	13 044	8 407	15 187	21 656	6 469	29,9%	8%
September	17 593	23 346	36 805	12 102	27 290	58 461	31 171	53,3%	15%
October	22 345	13 409	14 911	14 810	42 099	73 372	31 273	42,6%	22%
November	13 954	13 744	12 808	-	-	86 180	-	0,0%	0%
December	15 388	29 610	40 985	-	-	127 165	-	0,0%	0%
January	7 077	9 323	10 363	-	-	137 528	-	0,0%	0%
February	8 730	9 323	8 363	-	-	145 890	-	0,0%	0%
March	37 486	22 546	28 011	-	-	173 901	-	0,0%	0%
April	20 549	9 323	8 363	-	-	182 264	-	0,0%	0%
May	21 801	9 323	9 093	-	-	191 356	-	0,0%	0%
June	41 203	27 443	34 082	-	-	225 438	-	0,0%	0%
Total Capital expenditure	234 621	187 437	225 438	42 099					

PART 2 - SUPPORTING DOCUMENTATION

SECTION 10 - CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 31 October 2024.

Capital Progress Report 2024/25		October 2024								
PROJECT FUNDING	Total Approved Budget 2024/25	Roll overs requests from 2023/24	Other Adjustments/ Additional funding	Total Funded budget 2023/24	Requests Approved	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN										
Projects New	48 706 373	15 160 306		63 866 679	529 616,00	8 526 328,00	7 798 678,00	1 939 945,60	56 068 001,00	12,21%
TOTAL EXTERNAL LOAN	48 706 373	15 160 306		63 866 679	529 616,00	8 526 328,00	7 798 678,00	1 939 945,60	56 068 001,00	
CAPITAL REPLACEMENT RESERVE										
Projects New	64 862 500	13 865 528	0	78 703 889	522 446,25	23 167 233,86	15 537 425,33	7 488 674,71	63 168 263,67	19,74%
Projects (BIF)	100 000	0	0	100 000,00	0,00	100 000,00	100 000,00	0,00	0,00	100,00%
Projects (MIG Counter Funding)	14 589 217	8 891 796	0	23 491 013	120 000,00	4 485 216,34	4 337 772,34	123 473,32	19 153 240,66	18,47%
CRR Connectors (Public Contr)	3 339 200	0	0	3 339 200	0,00	106 609,67	106 609,67	5 703,20	3 232 590,33	3,19%
Furniture and Equipment	20 000	0	0	44 339	21 915,00	6 447,74	0,00	0,00	44 339,00	0,00%
TOTAL CRR	82 920 917	22 757 324	0	105 678 241	664 361,25	27 865 507,61	20 081 807,34	7 618 851,23	85 598 433,66	19,00%
INSURANCE RESERVE										
Insurance Reserve	1 400 000	170 000	0	1 570 000	0,00	202 553,02	15 439,55	15 439,55	1 554 560,45	0,98%
TOTAL INSURANCE RESERVE	1 400 000	170 000	0	1 570 000	0,00	202 553,02	15 439,55	15 439,55	1 554 560,45	0,98%
TOTAL BASIC CAPITAL	133 027 290	38 087 630	0	171 114 920	1 193 977,25	36 594 398,63	27 895 924,89	9 594 236,38	143 219 995,11	16,30%
CAPITAL GRANT FUNDING										
National Government: MIG (DCRA)	39 790 000	0	-87 000	39 703 000	0,00	14 203 484,56	14 203 484,56	5 215 643,16	25 498 515,44	35,77%
National Government: INEP (DORA)	14 620 000	0	0	14 620 000	0,00	0,00	0,00	0,00	14 620 000,00	0,00%
TOTAL : GRANT FUNDING	54 410 000	0	-87 000	54 323 000	0,00	14 203 484,56	14 203 484,56	5 215 643,16	40 119 515,44	26,15%
TOTAL FUNDING	187 437 290	38 087 630	-87 000	225 437 920	1 193 977,25	50 797 873,19	42 099 409,45	14 809 879,54	183 338 510,55	18,67%

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SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

DEVIATIONS OCTOBER 2024										
No	Deviation Reference	Directorate	Department	Reason for Deviation (Deviation Category)	Short Summary of Deviation	Amount Approved	Period Approved	Maximum Anticipated Expenditure Approved	Approved Service Provider/ Contractor/ Supplier	CSD Number
1	BVD 688	SSS	Human Resources	Emergency	Urgent trauma counselling for group of 7 employees at Solid Waste	R2 100,00	Once Off	R2 100,00	Lynette Minnaar	MAAAA1185747
2	BVD 693	Community Services	Fire Department	Emergency	Deliver potable water to de Doorns with 35 000 litres tanker and supply to residence	R82 800,00	14- 21 June 2024	R82 800,00	Legacy Bulk	MAAA1529660
3	BVD 694	SSS	Admin and Support	Exceptional case where it is impractical or impossible to follow a normal procurement process	Maintenance of franking machine	Rates	1/09/2024- 30/06/2025	R50 000,00	PBSA	MAAA0200543
4	BVD 695	Public Services	Solid Waste and area cleaning	Emergency	Hire of refuse compactors	R351 000,00	Once Off	R351 000,00	Transtech	MAAA0332693
5	BVD 696	Engineering Services	Electrical Services	Exceptional case where it is impractical or impossible to follow a normal procurement process	Supply, installation and management of an STS compliant prepayment electrical vending	Rates	1/10/2024- 30/11/2024	R1 300 000,00	Onlec Systems	MAAA0217374
6	BVD 698	Engineering Services	Engineering Services	Emergency	Upgrade of gravel roads Avian park- Worcester	R30 166 470,01	21/10/2024- 30/06/2025	R30 166 470,01	EXEO Khokela Civil Engineering Construction	MAAA0090336
7	BVD 700	SSS	Human Resources	Exceptional case where it is impractical or impossible to follow a normal procurement process	Attending IMPSA conference 6-8 November 2024	R13 400,00	Once Off	R13 400,00	IMPSA	MAAA0157099
						R30 615 770,01		R31 965 770,01		

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SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

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SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

TENDERS AWARDED DURING OCTOBER 2024					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE (CAPPED)
11/10/2024	BV 1098/ 2024	SUPPLY AND DELIVERY OF IT EQUIPMENT	Infinetix Connect (Pty) Ltd	R1 494 435,84	
21/10/2024	BV 1092/ 2024	RESURFACING OF MUNICIPAL ROADS FOR THE PERIOD ENDING 30 JUNE 2027 (RAWSONVILLE, WORCESTER, DE DOORNS, TOUWS RIVER)	Actomphambili Roads (Pty) Ltd	RATES	R50 000 000,00
				R51 494 435,84	
Tender turnaround (lead time) in days	BV 1098/ 2024	60			
	BV 1092/ 2024	112			
Average		86			

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SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of October 2024.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF OCTOBER 2024									
Request Reference	Date of Order	Order Reference	Service Provider/ Constructor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Constructor/ Supplier	Awarded amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)
32307	3/10/2024	12244	UHAMBO	206172	PIENAAR BROERS	225687,50	19151,50	9,46	ACCEPTABLE
33419	17/10/2024	12445	HENDRIKA BURGER	11310,00	TSHATSHAS CATERING AND PROJECTS	12760,00	1450,00	13%	ACCEPTABLE
33345	18/10/2024	12452	WORCESTER BUILD IT	999,75	KAAP AGRI	1 006,25	6,50	1%	ACCEPTABLE
33779	31/10/2024	12653	BOLAND SKRYFBEHOEFTES	2000,10	WALTONS	2271,38	271,28	14%	ACCEPTABLE
33778	31/10/2024	12660	HENDRIKA BURGER	3380,00	TSHATSHAS CATERING AND PROJECTS	4160,00	780,00	23%	ACCEPTABLE
TOTAL PREMIUMS PAID FOR THE MONTH							21659,28		

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

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: _____



DATE: 13 November 2024