
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT JANUARY 2025

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2024/2025 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR’S REPORT

1.1 In-Year Report - Monthly Budget Statement

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

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

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

RESOLVED

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

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 - EXECUTIVE SUMMARY

3.1 INTRODUCTION

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

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2024 – 31 January 2025 is R 820 222 399 or 50.91% of the total budgeted revenue R1 611 276 750.

The total revenue is underperforming by 13% in comparison to the approved budget due to mainly traffic fine revenue which is recorded at year end. Property Rates reflects an overperformance of 19 % due to the annual rates that have been billed in July 2024. Service charges reflect an overall underperformance of 3.5%. This is mainly because water and electricity include an accrual journal which was processed in July 2024 to transfer revenue accrued before June 2024 but billed in July 2024 to move it to the 2023/2024 financial year. A journal will be processed in July 2025 to ensure that revenue billed for the period of June is accrued to the 2024/2025 financial year. Waste Management and Waste-Water Management have performed better than budgeted with overperformances of 21 % and 19 % respectively due to the annual services billed in July 2024.

Property Rates

Property Rates reflects an overperformance of 19% due to the billing of annual rate payers accounts.

Service charges - electricity revenue.

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

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

During the period 1 July 2024 and 31 December 2024, the Municipality purchased 133 535 253 kWh (units) of electricity while 123 932 765 were distributed. This resulted in electricity distribution losses of 7.51% (10 027 559 kWh) during this period.

Service charges - water revenue.

Water revenue shows an underperformance of 17% due to the accrual journal.

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

During the period of July 2024 till December 2024 a bulk water supply from source of 8 157 586 kiloliters (kl) of water was inputted into the water distribution system, while revenue water of 6 751 077 kl was accounted for. This means that 1 406 509 kl were lost. This represents overall water losses of 17,24%. The unbilled authorized consumption represents .61% (49 540) while customer meter and data errors are 2.12% (173 107 kl) resulting in real losses of 14.51% (1 183 862 kl).

Service charges – waste management and waste-water management

Waste management and Waste-water management revenue both show an overperformance of 21% against the budgeted revenue. This is due to the billing of annual payers for these services.

Interest earned – external investments

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

Interest earned – outstanding debtors

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

Fines, penalties, and forfeits

Fines are underperforming with 100 % of the budgeted amount. Traffic revenue will be updated when reporting for the 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 underperformance of 3% against the budgeted revenue. Agency Services are done on an ad-hoc basis based on the demand from clients.

Licenses and permits.

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

Transfers and subsidies – Operating.

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

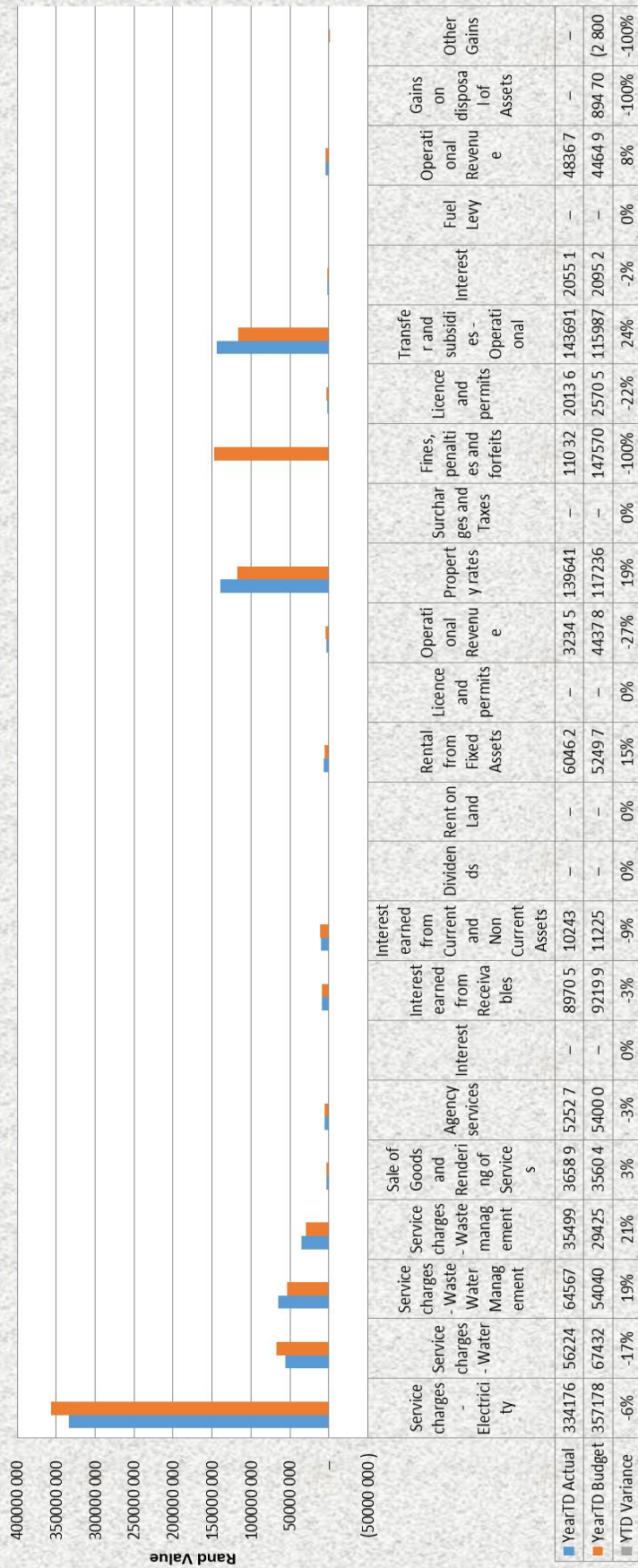
Gains

Gains from the disposal of assets are less than anticipated.

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

Operating Revenue



Operating Expenditure by Type

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

The total expenditure amounts to R 711 095 090 or 43.99% of the total budgeted expenditure R1 616 410 707.

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

Operating Expenditure



YearTD Actual	219853 411	12624 882	279497 710	26608 870	6212 778	9479 227	23059 644	51753 953	2100 000	23536 381	56368 234	-	-
YearTD Budget	261014 232	12524 000	280131 800	27364 257	127730 491	60696 400	22916 900	73391 083	4405 752	11 291	59873 055	2403 000	40 700
YTD Variance	-16%	1%	0%	-3%	-95%	-84%	1%	-29%	-52%	208353%	-6%	-100%	-100%

Capital Expenditure

The total capital expenditure for the period 1 July 2024 – 31 January 2025, amounts to R94 069 484 or 41.69% of the total capital budget that amounts to R225 623 920.

Capital grant funding the total capital grant funding expenditure amounts to R23 978 400 or 44.14% 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 173 232.

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 - M07 January										
Description	2023/24		Budget Year 2024/25							
	R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance										
Property rates		197 548	200 977	200 977	13 744	139 641	117 237	22 405	19%	200 977
Service charges		807 823	870 634	870 634	72 439	490 467	508 077	(17 610)	-3%	870 634
Investment revenue		18 373	19 522	19 522	1 496	10 243	11 226	(982)	-9%	19 522
Transfers and subsidies - Operational		185 954	198 836	200 424	4 628	143 692	115 988	27 704	24%	200 424
Other own revenue		144 076	319 720	319 720	5 535	36 179	185 461	(149 282)	-80%	319 720
Total Revenue (excluding capital transfers and		1 353 773	1 609 689	1 611 277	97 842	820 222	937 988	(117 765)	-13%	1 611 277
Employee costs		396 107	456 828	452 085	31 747	219 853	261 014	(41 161)	-16%	452 085
Remuneration of Councillors		20 467	21 757	21 757	1 730	12 625	12 524	101	1%	21 757
Depreciation and amortisation		101 941	105 208	105 208	9 479	9 479	60 696	(51 217)	-84%	105 208
Interest		31 254	39 842	39 842	3 995	23 060	22 917	143	1%	39 842
Inventory consumed and bulk purchases		504 806	534 056	534 493	39 200	306 107	307 496	(1 389)	-0%	534 493
Transfers and subsidies		3 069	7 711	8 706	380	2 100	4 406	(2 306)	-52%	8 706
Other expenditure		338 715	452 229	454 320	11 061	137 871	263 450	(125 578)	-48%	454 320
Total Expenditure		1 396 358	1 617 631	1 616 411	97 592	711 095	932 503	(221 408)	-24%	1 616 411
Surplus/(Deficit)		(42 585)	(7 942)	(5 134)	250	109 127	5 485	103 642		(5 134)
Transfers and subsidies - capital (monetary allocations)		97 746	54 410	54 323	5	5	31 739	(31 734)	-100%	54 323
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		55 162	46 468	49 189	255	109 132	37 224	71 908	193%	49 189
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		55 162	46 468	49 189	255	109 132	37 224	71 908	193%	49 189
Capital expenditure & funds sources										
Capital expenditure		234 621	187 437	225 624	17 401	94 069	132 187	(38 117)	-29%	225 624
Capital transfers recognised		97 746	54 410	54 323	2 295	23 978	29 997	(6 018)	-20%	54 323
Borrowing		56 598	48 706	63 867	3 398	17 351	35 095	(17 744)	-51%	63 867
Internally generated funds		80 276	84 321	107 434	11 708	52 740	67 095	(14 355)	-21%	107 434
Total sources of capital funds		234 621	187 437	225 624	17 401	94 069	132 187	(38 117)	-29%	225 624
Financial position										
Total current assets		375 718	368 815	368 815		348 206				368 815
Total non current assets		2 840 784	2 782 113	2 782 113		2 891 229				2 782 113
Total current liabilities		251 040	197 665	197 665		176 043				197 665
Total non current liabilities		530 343	677 191	677 191		517 211				677 191
Community wealth/Equity		2 435 120	2 276 072	2 276 072		2 546 181				2 276 072
Cash flows										
Net cash from (used) operating		256 108	92 061	95 033	30 114	98 104	45 914	(52 190)	-114%	92 061
Net cash from (used) investing		(263 381)	(187 337)	(225 425)	(17 426)	(94 077)	(124 179)	(30 102)	24%	(225 425)
Net cash from (used) financing		51 760	25 346	23 346	(3)	(12 982)	35 202	48 183	137%	25 346
Cash/cash equivalents at the month/year end		193 241	65 082	111 191	-	209 281	175 173	(34 108)	-19%	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		43 895	12 845	8 955	7 987	13 399	7 258	33 461	188 483	316 282
Creditors Age Analysis										
Total Creditors		(79 040)	-	-	-	-	-	-	-	(79 040)

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) - M07 January										
Description	Ref	2023/24			Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		291 185	295 739	295 865	17 907	208 282	172 113	36 169	21%	295 865
Executive and council		1 055	1 210	1 210	77	739	696	43	6%	1 210
Finance and administration		290 130	294 530	294 656	17 830	207 543	171 417	36 126	21%	294 656
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		126 444	304 261	304 261	5 644	32 700	176 878	(144 178)	-82%	304 261
Community and social services		13 760	13 804	13 804	3 988	12 674	8 048	4 626	57%	13 804
Sport and recreation		4 343	4 289	4 289	1 015	2 540	2 473	67	3%	4 289
Public safety		74 624	253 561	253 561	54	371	147 380	(147 009)	-100%	253 561
Housing		33 717	32 607	32 607	587	17 114	18 976	(1 862)	-10%	32 607
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		27 173	16 207	16 669	1 168	7 952	9 334	(1 382)	-15%	16 669
Planning and development		1 586	2 606	2 606	113	951	1 510	(559)	-37%	2 606
Road transport		25 587	13 601	14 063	1 054	7 001	7 824	(823)	-11%	14 063
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		1 006 717	1 047 892	1 047 805	73 128	571 293	611 402	(40 109)	-7%	1 047 805
Energy sources		610 439	640 736	640 736	49 003	336 349	373 786	(37 438)	-10%	640 736
Water management		137 401	143 377	143 377	10 388	57 100	83 626	(26 526)	-32%	143 377
Waste water management		178 969	184 647	184 560	8 939	115 799	107 691	8 109	8%	184 560
Waste management		79 909	79 133	79 133	4 798	62 045	46 300	15 746	34%	79 133
Other	4	-	-	1 000	-	-	-	-	-	1 000
Total Revenue - Functional	2	1 451 520	1 664 099	1 665 600	97 847	820 227	969 727	(149 500)	-15%	1 665 600
Expenditure - Functional										
Governance and administration		307 021	317 125	319 493	20 025	155 710	184 484	(28 774)	-16%	319 493
Executive and council		49 953	47 353	47 468	3 389	24 730	27 359	(2 629)	-10%	47 468
Finance and administration		252 883	264 445	266 699	16 309	128 310	154 054	(25 744)	-17%	266 699
Internal audit		4 185	5 327	5 327	327	2 670	3 071	(401)	-13%	5 327
Community and public safety		212 473	333 983	333 302	11 354	81 415	193 687	(112 272)	-58%	333 302
Community and social services		35 446	36 682	36 682	2 354	17 531	21 220	(3 689)	-17%	36 682
Sport and recreation		37 166	42 322	42 316	3 142	20 150	24 498	(4 348)	-18%	42 316
Public safety		117 324	223 756	223 277	4 904	33 816	129 984	(96 168)	-74%	223 277
Housing		22 454	31 123	30 927	948	9 910	17 925	(8 015)	-45%	30 927
Health		83	100	100	7	7	59	(52)	-88%	100
Economic and environmental services		88 519	96 007	96 295	7 224	37 307	55 282	(17 975)	-33%	96 295
Planning and development		22 600	26 099	24 631	1 825	13 189	14 226	(1 037)	-7%	24 631
Road transport		65 707	69 573	71 330	5 362	24 044	40 860	(16 816)	-41%	71 330
Environmental protection		211	334	334	37	73	196	(122)	-63%	334
Trading services		787 078	869 566	865 388	58 989	436 358	498 500	(62 142)	-12%	865 388
Energy sources		536 941	591 618	589 339	41 887	314 886	339 119	(24 233)	-7%	589 339
Water management		93 915	102 938	103 113	6 861	48 290	59 418	(11 128)	-19%	103 113
Waste water management		90 891	105 481	101 486	6 443	42 897	58 675	(15 778)	-27%	101 486
Waste management		65 330	69 529	71 450	3 798	30 285	41 288	(11 003)	-27%	71 450
Other		1 268	950	1 932	0	305	550	(245)	-45%	1 932
Total Expenditure - Functional	3	1 396 358	1 617 631	1 616 411	97 592	711 095	932 503	(221 408)	-24%	1 616 411
Surplus/ (Deficit) for the year		55 162	46 468	49 189	255	109 132	37 224	71 908	193%	49 189

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

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

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January										
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	77	739	704	35	4,9%	1 210
Vote 2 - Municipal Manager		500	500	500	-	-	291	(291)	-100,0%	500
Vote 3 - Strategic Support Services		1 051	719	1 704	7	412	992	(580)	-58,5%	1 704
Vote 4 - Financial Services		283 665	291 918	290 362	17 705	206 282	169 051	37 231	22,0%	290 362
Vote 5 - Community Services		138 665	317 119	313 404	5 653	36 712	182 467	(145 755)	-79,9%	313 404
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		613 270	640 719	640 919	49 003	336 391	373 149	(36 758)	-9,9%	640 919
Vote 8 - Planning, Development and Integrated Services		413 313	411 914	417 502	25 401	239 692	243 073	(3 381)	-1,4%	417 502
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	97 847	820 227	969 727	(149 500)	-15,4%	1 665 600
Expenditure by Vote										
Vote 1 - Council General	1	39 717	42 692	42 807	3 080	22 200	24 695	(2 496)	-10,1%	42 807
Vote 2 - Municipal Manager		17 096	13 522	13 614	851	6 885	7 854	(970)	-12,3%	13 614
Vote 3 - Strategic Support Services		102 053	102 538	87 527	4 136	44 801	50 494	(5 693)	-11,3%	87 527
Vote 4 - Financial Services		131 541	144 676	110 353	7 876	50 075	63 663	(13 587)	-21,3%	110 353
Vote 5 - Community Services		215 122	332 222	321 503	10 258	75 328	185 474	(110 146)	-59,4%	321 503
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		549 040	605 833	654 516	46 714	333 916	377 589	(43 673)	-11,6%	654 516
Vote 8 - Planning, Development and Integrated Services		341 787	376 147	386 090	24 678	177 891	222 734	(44 843)	-20,1%	386 090
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	1 616 411	97 592	711 095	932 503	(221 408)	-23,7%	1 616 411
Surplus/ (Deficit) for the year	2	55 162	46 468	49 189	255	109 132	37 224	71 908	193,2%	49 189

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) - M07 January										
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	78 031	527 873	547 171	(19 297)	-4%	938 550
Service charges - Electricity		543 810	612 204	612 204	48 737	334 177	357 179	(23 002)	-6%	612 204
Service charges - Water		110 405	115 599	115 599	10 262	56 224	67 433	(11 208)	-17%	115 599
Service charges - Waste Water Management		99 186	92 642	92 642	8 737	64 567	54 041	10 526	19%	92 642
Service charges - Waste management		54 422	50 190	50 190	4 704	35 499	29 425	6 074	21%	50 190
Sale of Goods and Rendering of Services		5 736	6 164	6 164	1 137	3 659	3 560	98	3%	6 164
Agency services		8 949	9 391	9 391	670	5 253	5 400	(147)	-3%	9 391
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 962	16 030	16 030	1 358	8 971	9 220	(249)	-3%	16 030
Interest earned from Current and Non Current Assets		18 373	19 522	19 522	1 496	10 243	11 226	(982)	-9%	19 522
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		8 979	9 109	9 109	759	6 046	5 250	797	15%	9 109
Licence and permits		-	-	-	-	-	-	-	-	-
Exchange: Operational Revenue		7 753	7 700	7 700	172	3 235	4 438	(1 203)	-27%	7 700
Non-Exchange Revenue		482 199	671 139	672 727	19 811	292 349	390 817	(98 468)	-25%	672 727
Property rates		197 548	200 977	200 977	13 744	139 641	117 237	22 405	19%	200 977
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		72 714	253 897	253 897	2	110	147 571	(147 460)	-100%	253 897
Licence and permits		2 926	4 468	4 468	433	2 014	2 571	(557)	-22%	4 468
Transfer and subsidies - Operational		185 954	198 836	200 424	4 628	143 692	115 988	27 704	24%	200 424
Interest		3 436	3 643	3 643	320	2 055	2 095	(40)	-2%	3 643
Fuel Levy		-	-	-	-	-	-	-	-	-
Non-Exchange: Operational Revenue		7 633	7 763	7 763	684	4 837	4 465	372	8%	7 763
Gains on disposal of Assets		2 155	1 555	1 555	-	-	895	(895)	-100%	1 555
Other Gains		9 834	(0)	(0)	-	-	(3)	3	-100%	(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		1 353 773	1 609 689	1 611 277	97 842	820 222	937 988	(117 765)	-13%	1 611 277
Expenditure By Type										
Employee related costs		396 107	456 828	452 085	31 747	219 853	261 014	(41 161)	-16%	452 085
Remuneration of councillors		20 467	21 757	21 757	1 730	12 625	12 524	101	1%	21 757
Bulk purchases - electricity		454 652	487 184	487 184	35 551	279 498	280 132	(634)	0%	487 184
Inventory consumed		50 154	46 872	47 309	3 649	26 609	27 364	(755)	-3%	47 309
Debt impairment		115 605	220 011	220 011	-	6 213	127 730	(121 518)	-95%	220 011
Depreciation and amortisation		101 941	105 208	105 208	9 479	9 479	60 696	(51 217)	-84%	105 208
Interest charges		31 254	39 842	39 842	3 995	23 060	22 917	143	1%	39 842
Contracted services		126 490	127 393	126 951	5 827	51 754	73 391	(21 637)	-29%	126 951
Transfers and subsidies		3 069	7 711	8 706	380	2 100	4 406	(2 306)	-52%	8 706
Irrecoverable debts written off		-	19	19	518	23 536	11	23 525	100%	19
Operational costs		94 100	100 614	103 147	4 716	56 368	59 873	(3 505)	-6%	103 147
Losses on Disposal of Assets		1 370	4 125	4 125	-	-	2 403	(2 403)	-100%	4 125
Other Losses		1 150	67	67	-	-	41	(41)	-100%	67
Total Expenditure		1 396 358	1 617 631	1 616 411	97 592	711 095	932 503	(221 408)	-24%	1 616 411
Surplus/(Deficit)		(42 585)	(7 942)	(5 134)	250	109 127	5 485	103 642	0	(5 134)
Transfers and subsidies - capital (monetary allocations)		97 746	54 410	54 323	5	5	31 739	(31 734)	(0)	54 323
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		55 162	46 468	49 189	255	109 132	37 224			49 189
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		55 162	46 468	49 189	255	109 132	37 224			49 189
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		55 162	46 468	49 189	255	109 132	37 224			49 189
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		55 162	46 468	49 189	255	109 132	37 224			49 189

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M07 January				
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	-17%	Water revenue shows an underperformance of 17% due to the accrual journal.	
	Service charges - Waste Water Management	19%	Waste management and Waste-water management revenue show an overperformance of 19%, respectively against the budgeted revenue. This is due to the billing of annual payers for these services.	
	Service charges - Waste management	21%	Waste management and Waste-water management revenue show an overperformance of 21%, respectively against the budgeted revenue. This is due to the billing of annual payers for these services.	
	Rental from Fixed Assets	15%	The Rental from Fixed Assets are done on an ad-hoc basis based on the demand from clients.	
	Exchange: Operational Revenue	-27%	Exchange: Operational Revenue for December 2024 are pro-rata less than anticipated.	
	Property rates	19%	Property Rates reflects an overperformance of 19% 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.	
	Licence and permits	-22%	Licence and permits for December 2024 are pro-rata less than anticipated.	
	Transfer and subsidies - Operational	24%	The first two transfers of the equitable share has been fully recognised for the year under review.	
	Gains on disposal of Assets	-100%	No disposal of assets were done for the financial year under review.	
	Other Gains	-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	-16%	Positions are budgeted for 12 months of the financial year. Vacant positions results in savings which are reprioritised with the Mid-year Adjustment Budget	
	Debt impairment	-95%	Debt impairment till January 2025 are pro-rata less than anticipated.	
	Depreciation and amortisation	-84%	Depreciation till January 2025 are pro-rata less than anticipated.	
	Contracted services	-29%	Expenditure on contracted and outsourced services till January 2025 are pro-rata less than anticipated.	
	Transfers and subsidies	-52%	Monetary allocations to individuals and organisations till January 2025 are pro-rata less than anticipated.	
	Irrecoverable debts written off	100%	The accounting treatment for irrecoverable debt owned by ingedient consumers.	
	Losses on Disposal of Assets	-100%	No disposal of assets were done for the financial year under review.	
	Other Losses	-100%	Actuarial gains and losses are done at financial year-end.	
3	Capital Expenditure			
	Total Capital Expenditure	-29%	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	5%	The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance and the revenue was review during the adjustment budget	
	Property rates	-18%	an indicatino on the % received.	
	Other revenue	120%	Normal credit control processes has however been implemented	
	Government - Operating	4%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	52%	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	56%	Small amount paid related to expenditure on Housing projects and Grant-In Aid.	
	Capital assets	24%	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	18%	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) - M07 January										
Vote Description	Ref	2023/24			Budget Year 2024/25					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		7	5	5	-	-	5	(5)	-100%	5
Vote 2 - Municipal Manager		173	5	5	-	-	5	(5)	-100%	5
Vote 3 - Strategic Support Services		2 270	2 155	2 193	25	27	1 187	(1 160)	-98%	2 193
Vote 4 - Financial Services		85	-	-	-	-	-	-	-	-
Vote 5 - Community Services		1 103	6 005	6 134	-	4	3 578	(3 575)	-100%	6 134
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		71 627	41 797	64 668	6 989	13 053	40 796	(27 744)	-68%	64 668
Vote 8 - Planning, Development and Integrated Services		107 826	65 684	54 615	4 163	25 882	30 842	(4 961)	-16%	54 615
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	127 620	11 177	38 965	76 414	(37 449)	-49%	127 620
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		2 915	4 265	65	-	65	(65)	(65)	-100%	65
Vote 4 - Financial Services		927	1 405	1 625	-	207	890	(683)	-77%	1 625
Vote 5 - Community Services		3 935	23 673	6 449	51	151	2 157	(2 006)	-93%	6 449
Vote 6 -		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		1 241	750	62 662	5 000	40 848	32 956	7 892	24%	62 662
Vote 8 - Planning, Development and Integrated Services		42 512	41 693	27 203	1 173	13 898	19 705	(5 807)	-29%	27 203
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	98 004	6 224	55 104	55 773	(669)	-1%	98 004
Total Capital Expenditure	3	234 621	187 437	225 624	17 401	94 069	132 187	(38 117)	-29%	225 624
Capital Expenditure - Functional Classification										
Governance and administration		4 764	5 785	13 872	3 629	5 022	11 534	(6 511)	-56%	13 872
Executive and council		180	10	10	-	10	(10)	(10)	-100%	10
Finance and administration		4 584	5 775	13 862	3 629	5 022	11 524	(6 501)	-56%	13 862
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 374	31 460	33 109	56	10 923	19 569	(8 646)	-44%	33 109
Community and social services		1 903	888	888	14	102	789	(687)	-87%	888
Sport and recreation		2 311	14 543	19 723	42	10 821	13 881	(3 061)	-22%	19 723
Public safety		157	10 030	6 499	-	-	1 399	(1 399)	-100%	6 499
Housing		1 003	6 000	6 000	-	-	3 500	(3 500)	-100%	6 000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		45 952	41 613	67 879	8 422	43 055	37 848	5 207	14%	67 879
Planning and development		85	5	5	-	5	(5)	(5)	-100%	5
Road transport		45 867	41 608	67 874	8 422	43 055	37 843	5 212	14%	67 874
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		178 531	108 579	110 764	5 294	35 069	63 236	(28 167)	-45%	110 764
Energy sources		78 411	48 245	48 709	-	5 924	26 573	(20 649)	-78%	48 709
Water management		23 156	14 619	14 806	1 776	11 380	8 408	2 973	35%	14 806
Waste water management		75 988	44 715	46 249	3 518	17 201	27 671	(10 471)	-38%	46 249
Waste management		976	1 000	1 000	-	565	584	(19)	-3%	1 000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	234 621	187 437	225 624	17 401	94 069	132 187	(38 117)	-29%	225 624
Funded by:										
National Government		67 680	54 410	54 323	2 295	23 978	29 997	(6 018)	-20%	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		-	-	-	-	-	-	-	-	-
Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		97 746	54 410	54 323	2 295	23 978	29 997	(6 018)	-20%	54 323
Borrowing	6	56 598	48 706	63 867	3 398	17 351	35 095	(17 744)	-51%	63 867
Internally generated funds		80 276	84 321	107 434	11 708	52 740	67 095	(14 355)	-21%	107 434
Total Capital Funding	7	234 621	187 437	225 624	17 401	94 069	132 187	(38 117)	-29%	225 624

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M07 January						
Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		218 673	65 082	65 082	209 297	65 082
Trade and other receivables from exchange transactions		92 931	184 460	184 460	76 056	184 460
Receivables from non-exchange transactions		32 502	96 776	96 776	19 923	96 776
Current portion of non-current receivables		6 219	2 298	2 298	6 219	2 298
Inventory		19 273	13 684	13 684	28 271	13 684
VAT		5 997	6 084	6 084	8 317	6 084
Other current assets		122	432	432	122	432
Total current assets		375 718	368 815	368 815	348 206	368 815
Non current assets						
Investments		–	–	–	–	–
Investment property		99 934	64 495	64 495	99 934	64 495
Property, plant and equipment		2 694 268	2 675 771	2 675 771	2 744 719	2 675 771
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		36 631	–	–	36 631	–
Intangible assets		3 861	2 313	2 313	3 854	2 313
Trade and other receivables from exchange transactions		–	2 903	2 903	–	2 903
Non-current receivables from non-exchange transactions		6 091	–	–	6 091	–
Other non-current assets		–	36 631	36 631	–	36 631
Total non current assets		2 840 784	2 782 113	2 782 113	2 891 229	2 782 113
TOTAL ASSETS		3 216 502	3 150 927	3 150 927	3 239 436	3 150 927
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		32 822	23 011	23 011	25 145	23 011
Consumer deposits		4 657	5 083	5 083	4 804	5 083
Trade and other payables from exchange transactions		159 207	115 939	115 939	95 276	115 939
Trade and other payables from non-exchange transactions		–	–	–	–	–
Provision		54 355	53 632	53 632	50 819	53 632
VAT		–	–	–	–	–
Other current liabilities		–	–	–	–	–
Total current liabilities		251 040	197 665	197 665	176 043	197 665
Non current liabilities						
Financial liabilities		301 250	299 451	299 451	288 119	299 451
Provision		229 092	377 740	377 740	229 092	377 740
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		530 343	677 191	677 191	517 211	677 191
TOTAL LIABILITIES		781 382	874 856	874 856	693 254	874 856
NET ASSETS	2	2 435 120	2 276 072	2 276 072	2 546 181	2 276 072
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 435 120	2 222 207	2 222 207	2 546 181	2 222 207
Reserves and funds		–	53 865	53 865	–	53 865
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	2 435 120	2 276 072	2 276 072	2 546 181	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 - M07 January										
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	12 327	86 487	105 880	(19 394)	-18%	190 552
Service charges		809 040	843 939	843 939	70 796	511 951	485 987	25 964	5%	843 939
Other revenue		21 474	59 546	59 546	16 022	158 283	71 930	86 353	120%	59 546
Transfers and Subsidies - Operational		187 216	198 836	198 836	3 834	148 179	141 800	6 380	4%	198 836
Transfers and Subsidies - Capital		97 659	54 410	54 423	20 000	52 502	34 575	17 927	52%	54 410
Interest		31 838	35 553	35 553	2 854	19 214	19 073	141	1%	35 553
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1 060 816)	(1 244 859)	(1 242 963)	(95 340)	(858 895)	(788 977)	69 918	-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)	(8 548)	(380)	(2 100)	(4 821)	(2 721)	56%	(7 711)
NET CASH FROM/(USED) OPERATING ACTIVITIES		256 108	92 061	95 033	30 114	98 104	45 914	(52 190)	-114%	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	(25)	106	107	(1)	-1%	100
Decrease (increase) in non-current investments		(14 767)	-	-	-	-	-	-		-
Payments										
Capital assets		(250 957)	(187 437)	(225 525)	(17 401)	(94 183)	(124 286)	(30 103)	24%	(225 525)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(263 381)	(187 337)	(225 425)	(17 426)	(94 077)	(124 179)	(30 102)	24%	(225 425)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		74 000	48 206	48 206	-	-	48 206	(48 206)	-100%	48 206
Increase (decrease) in consumer deposits		(31)	150	150	(3)	150	127	23	18%	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	(3)	(12 982)	35 202	48 183	137%	25 346
NET INCREASE/ (DECREASE) IN CASH HELD		44 488	(69 931)	(107 046)	12 685	(8 955)	(43 063)			(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		209 281	175 173			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 - M07 January													
Description	NT Code	Budget Year 2024/25								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L1.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				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7 163	2 813	2 274	1 823	1 983	2 037	8 355	30 065	56 513	44 263	12 133	52 250
Trade and Other Receivables from Exchange Transactions - Electricity	1300	22 970	2 920	870	496	417	367	1 600	4 617	34 257	7 497	264	6 254
Receivables from Non-exchange Transactions - Property Rates	1400	9 696	2 435	1 519	945	5 268	749	3 783	20 601	44 997	31 347	1 747	32 181
Receivables from Exchange Transactions - Waste Water Management	1500	6 512	2 325	2 046	1 880	2 159	1 892	7 505	32 614	56 932	46 050	10 058	52 250
Receivables from Exchange Transactions - Waste Management	1600	4 784	1 399	1 257	1 157	1 714	1 122	4 473	18 977	34 884	27 443	6 189	32 199
Receivables from Exchange Transactions - Property Rental Debtors	1700	524	354	341	324	330	330	1 397	8 278	11 878	10 659	2 288	14 316
Interest on Arrear Debtor Accounts	1810	176	3	80	134	373	248	2 080	47 688	50 781	50 522	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(7 929)	596	567	1 229	1 154	511	4 269	25 644	26 040	32 807	1 910	32 009
Total By Income Source	2000	43 895	12 845	8 955	7 987	13 399	7 258	33 461	188 483	316 282	290 587	34 590	221 460
2023/24 - totals only		48 329	11 950	8 389	7 006	13 401	5 550	22 592	172 018	289 275	220 567	34 385	196 621
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 273	2 069	1 025	342	1 273	147	268	1 193	9 588	3 222	–	–
Commercial	2300	8 614	682	220	184	579	80	916	3 709	14 983	5 467	–	–
Households	2400	26 892	8 864	7 175	7 080	9 883	6 783	30 920	171 372	268 969	226 039	34 590	221 460
Other	2500	5 116	1 231	538	381	1 664	248	1 357	12 209	22 742	15 859	–	–
Total By Customer Group	2600	43 895	12 845	8 955	7 987	13 399	7 258	33 461	188 483	316 282	290 587	34 590	221 460

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

	January 2025	December 2024	November 2024
Gross consumer debtors, as per debtors age analysis	316 282 479	309 077 898	303 554 610
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)	-14 223 430	-13 142 743	-12 314 250
Net consumers debtors:	78 775 547	72 651 653	67 956 858

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 January 2025.

1. Debtors Age Analysis

The outstanding debtors of the municipality reflects an amount of R 316 282 479 outstanding debt which represents a 9.3% growth when compared to R289 274 960 in December 2024. Debt totalling R 34 590 130 has been written off during the period ending 31 January 2025. Total arrear debt amounts to R251 135 671 while R220 892 855 is older than 90 days. R71 312 884 or 29% of the total arrear debt is with attorneys for debt collection.

The collection rate for July to January 2025 is 90.20%. The debtor's collection days ratio is 42 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 January 2025.

- 9 997 SMSs were sent during the month to clients with arrear accounts to the value of R173 151 718 while 2344 final demands with arrears to the value of R58 101 980 were emailed.
- 53 Arrangements with clients owing arrears to the value of R271 995 were concluded during the month.
- R1 026 081 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 26 phone call reminders made to clients with arrears on their accounts.
- There are currently 6 accounts owing R52 189 with section 58 Magistrate Courts Act Garnishee Orders which were entered into before the Stellenbosch Garnishee Order Court ruling which requires someone to now appear before the court. The total monthly payments amount to R 1 291.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

As at 31 January 2025 there was a total of 7 600 approved indigents in the indigent register. These indigent clients owed the municipality R 10 814 735 with R 6 992 009 being in arrears. Subsidies from July 2024 to January 2025 were allocated for the following services:

- Refuse Removal R 7 292 097
- Property Rates R 4 793 249
- Sewerage R 11 181 714
- Electricity R 3 248 569
- Water R 18 233 426
- Rental of Municipal Properties R 5 592 666

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 January 2025.

Attorneys

The outstanding handed over debt as of 31 January 2025 was R 72 065 259 made up of 841 accounts. 92 accounts with a balance of R21 712 353 have been handed over to Steyn Attorneys, while 749 accounts with a balance of R50 352 906 are still with Meyer and Botha Attorneys:

- An amount of R 65 363.99 (Meyer and Botha Attorneys) and R418 266.78 (Steyn Attorneys) was received as payments from the handed over accounts while an amount of R4 510.12 (6% commission VAT inclusive) to Meyer and Botha while an amount of R14 430 to Steyn Attorneys (3% commission VAT inclusive) was paid as commission to Steyn Attorneys.
- 12 Court appearance 65A1 were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R4 766.52.
- 22 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 R8 728.50.
- 3 Final Demands were issued via Registered Post for a total fee of R255.30
- 4 Judgments were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R2 088.40.

- 4 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 R1 228.20
- 6 Sheriff fees in various towns for the value of R2 527.24 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.
- Steyn Attorneys was paid R11 595.45 for 5 summonses, R250 for instructions on one client and R2 811.06 for 3 Judgments.
- All the costs listed above have been charged against the accounts of the clients concerned.

5.2.5 Arrears Councillors

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

- A total of R12 845 was deducted from the salaries of Councilors who owed total of R51 861. R2 260 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from 1 councilor with an automatic arrangement with a balance of R41 276. R10 585 was deducted from 11 Councilors, with 12 accounts, who did not pay their debt of R 10 585 by due date.

2.6 Arrears Employees

- A total of R58 984 was deducted from the salaries of officials who owed total of R543 635. R 20 120 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from 13 officials with an automatic arrangement with a balance of R 504 770, while R38 864 was deducted from 70 officials who did not pay their debt of R38 864 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 - M07 January												
Description	NT Code	Budget Year 2024/25									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	(79 480)	-	-	-	-	-	-	-	-	(79 480)	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	440	-	-	-	-	-	-	-	-	440	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	(79 040)	-	-	-	-	-	-	-	-	(79 040)	-

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 - M07 January														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial/ Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
Yrs/Months														
First National Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	22 Jul 2024	-	-	-	-	-
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	23 Jul 2024	-	-	-	-	-
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	21 Aug 2024	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	20 Sep 2024	-	-	-	-	-
Neobank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	12 Aug 2024	-	-	-	-	-
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	12 Aug 2024	-	-	-	-	-
ABSA Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
Neobank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
First National Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Oct 2024	-	-	-	-	-
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Oct 2024	-	-	-	-	-
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	8 Nov 2024	-	-	-	-	-
Neobank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	11 Nov 2024	-	-	-	-	-
First National Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	9 Dec 2024	-	-	-	-	-
Standard Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Dec 2024	-	-	-	-	-
ABSA Bank		6 Months	Fixed Deposit	Yes	Yes	Yes	No	No	6 Jan 2025	5 000	6	(5 000)	-	6
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	10 Jan 2025	10 000	21	(10 000)	-	21
Neobank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Feb 2025	5 000	35	-	-	5 035
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Feb 2025	5 000	36	-	-	5 036
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Mar 2025	10 000	72	-	-	10 072
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Mar 2025	10 000	73	-	-	10 073
ABSA Bank		6 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Jun 2025	5 000	37	-	-	5 037
Neobank		8 Months	Fixed Deposit	Yes	Yes	Yes	No	No	11 Aug 2025	5 000	36	-	-	5 036
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	30 Jun 2025	-	5	5 000	-	5 005
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	30 Jun 2025	-	5	5 000	-	5 005
Neobank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	28 Jul 2025	-	5	5 000	-	5 005
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	28 Aug 2025	-	5	5 000	-	5 005
Neobank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	29 Sep 2025	-	5	5 000	-	5 005
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	29 Sep 2025	-	5	5 000	-	5 005
Municipality sub-total										55 000	343	15 000	-	70 343
TOTAL INVESTMENTS AND INTEREST	2									55 000	343	15 000	-	70 343

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 January 2025.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)	
Investments - 31 January 2025 at the following A1 Banks as prescribed by Council's Investment Policy:	
ABSA	R 25 000 000,00
NEDBANK	R 20 000 000,00
FNB	R -
STANDARD	R 25 000 000,00
INVESTEC	R -
	R 70 000 000,00
ABSA LT	R -
	R 70 000 000,00

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance as at 01/07/2024	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
23/Apr/24	FNB	76205886727	8,74%	90	22/Jul/24	0,00	5 000 000		5 000 000	0
23/Apr/24	STANDARD	288460898-107	9,150%	91	23/Jul/24	0,00	10 000 000		10 000 000	0
23/Apr/24	ABSA	2081567043	9,28%	120	21/Aug/24	0,00	5 000 000		5 000 000	0
23/Apr/24	ABSA	2081567491	9,39%	150	20/Sep/24	0,00	5 000 000		5 000 000	0
10/Jul/24	NEDBANK	03/7881531576/329	8,87%	33	12/Aug/24	0,00		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-108	9,000%	33	12/Aug/24	0,00		5 000 000	5 000 000	0
10/Jul/24	ABSA	20891675062	8,71%	62	10/Sep/24	0,00		5 000 000	5 000 000	0
10/Jul/24	NEDBANK	03/7881531576/330	8,92%	62	10/Sep/24	0,00		5 000 000	5 000 000	0
10/Jul/24	FNB	76206461495	8,65%	62	10/Sep/24	0,00		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-109	9,050%	62	10/Sep/24	0,00		5 000 000	5 000 000	0
10/Jul/24	ABSA	2081675101	9,08%	92	10/Oct/24	0,00		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-110	9,125%	92	10/Oct/24	0,00		5 000 000	5 000 000	0
10/Jul/24	ABSA	2081675347	9,22%	121	8/Nov/24	0,00		5 000 000	5 000 000	0
10/Jul/24	NEDBANK	03/7881531576/331	9,05%	124	11/Nov/24	0,00		5 000 000	5 000 000	0
10/Jul/24	FNB	76206461742	8,79%	152	9/Dec/24	0,00		5 000 000	5 000 000	0
10/Jul/24	STANDARD	288460898-111	9,300%	153	10/Dec/24	0,00		5 000 000	5 000 000	0
10/Jul/24	ABSA	2081675436	9,40%	180	6/Jan/25	6 438,36		5 000 000	5 000 000	0
10/Dec/24	STANDARD	288460898-112	8,475%	31	10/Jan/25	20 897,26		10 000 000	10 000 000	0
10/Dec/24	NEDBANK	03/7881531576/332	8,22%	62	10/Feb/25	34 906,85		5 000 000		5 000 000
10/Dec/24	STANDARD	288460898-113	8,525%	62	10/Feb/25	36 202,05		5 000 000		5 000 000
10/Dec/24	ABSA	2081865479	8,47%	90	10/Mar/25	71 936,99		10 000 000		10 000 000
10/Dec/24	STANDARD	288460898-114	8,550%	90	10/Mar/25	72 616,44		10 000 000		10 000 000
10/Dec/24	ABSA	2081865762	8,64%	182	10/Jun/25	36 690,41		5 000 000		5 000 000
10/Dec/24	NEDBANK	03/7881531576/333	8,42%	244	11/Aug/25	35 756,16		5 000 000		5 000 000
28/Jan/25	ABSA	2081925364	8,47%	153	30/Jun/25	4 641,10		5 000 000		5 000 000
28/Jan/25	STANDARD	288460898-115	8,500%	153	30/Jun/25	4 657,53		5 000 000		5 000 000
28/Jan/25	NEDBANK	03/7881531576/334	8,300%	181	28/Jul/25	4 547,95		5 000 000		5 000 000
28/Jan/25	ABSA	2081925097	8,51%	212	28/Aug/25	4 663,01		5 000 000		5 000 000
28/Jan/25	NEDBANK	03/7881531576/335	8,400%	244	29/Sep/25	4 602,74		5 000 000		5 000 000
28/Jan/25	STANDARD	288460898-116	8,450%	244	29/Sep/25	4 630,14		5 000 000		5 000 000
Sub Total						343 186,99	25 000 000	145 000 000	100 000 000	70 000 000
						343 186,99	25 000 000,00	145 000 000	100 000 000	70 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month January 2025.

Funds Allocations

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

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated to:	30/06/2024		31/01/2025	
	Liability	Cash back	Liability	Cash back
		218 241 140		209 281 447
Unutilized grants	17 597 475	17 597 475	49 184 411	49 184 411
Consumer and Sundry deposits	5 500 670	5 500 670	5 728 099	5 728 099
External loans unspent	15 160 306	15 160 306	-2 190 418	-2 190 418
EFF Accumulated Depreciation	6 500 000	6 500 000	11 000 000	11 000 000
Self Insurance Reserve	22 420 711	22 420 711	23 032 463	23 032 463
Capital Replacement reserve	51 162 571	51 162 571	45 435 615	45 435 615
Retained surplus (unidentified dep.)	8 156 893	8 156 893	10 108 294	10 108 294
Performance Bonus Provison	1 084 317	1 084 317	1 172 866	1 172 866
Set aside for retention	10 416 530	10 416 530	10 406 378	10 406 378
Set aside for Creditor payments	30 982 000	38 150 746	32 850 000	47 677 741
Provision for leave Payment	8 246 000	8 246 000	7 726 000	7 726 000
	-		-	
	177 227 473	184 396 219	194 453 706	209 281 447
Cash Surplus (Deficit)		7 168 746		14 827 741
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2024		31/01/2025	
ABSA	10 000 000		25 000 000	
Nedbank	0		20 000 000	
First National Bank	5 000 000		0	
Standard Bank	10 000 000		25 000 000	
Investec	0		0	
Total short term	25 000 000		70 000 000	
Bank and Cash	193 226 155		139 266 462	
Cash on hand	14 985		14 985	
Loan payments - out of own funding	-		-	
	218 241 140		209 281 447	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in January 2025.

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 31 JANUARY 2025				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/01/2025				141 581 035,35
Deposits for January 2025				139 239 467,29
Interest for January 2025				1 566 520,99
Payments for January 2025				(143 120 561,88)
Balance as per Cash Book at 31/01/2025				<u>139 266 461,75</u>
Votes Balances and Transactions:				
40101012690 Balance B/f			141 581 035,35	141 581 035,35
40101012691 Movements			139 239 467,29	
40101012692 Movements			(143 120 561,88)	
40101012693 Movements			1 566 520,99	(2 314 573,60)
Balance as per Ledger at 31/01/2025				<u>139 266 461,75</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/01/2025				159 985 719,61
Cash on Hand	Not yet Banked			1 939 613,75
Outstanding Payments				(11 525 332,85)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(2 143 825,52)		
	January 2025	(9 206 512,68)	(11 350 338,20)	(11 350 338,20)
Deposits receipted in Duplicate				110,00
Other Items				40 549,94
Cash Surpluses / Shortages	Iro Payments Received			193,80
Adjustments to be Made for Jan 2025	Bank Charges	(175 945,70)	(175 945,70)	175 945,70
Balance as per Cash Book at 31/01/2025				<u>139 266 461,75</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 JANUARY 2025			
			TOTAL
Balance as per Bank Statement at 01/01/2025			157 332 615,68
Payments for January 2025			(136 551 220,76)
Interest for January 2025			1 566 520,99
Deposits for January 2025			139 804 274,85
Other Adjustments / Transactions			69 038,61
Other Adjustments / Transactions now cleared			(3 300,00)
Direct Deposits from previous months Received			(12 778 946,03)
Direct Deposits not Received			9 206 512,68
Cash on Hand - 01/01/2025			3 279 837,34
Cash on Hand - 31/01/2025			(1 939 613,75)
Balance as per Bank Statements at 31/01/2025			159 985 719,61

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 January 2025, Conditional grants to the value of R 200 681 424 were received. The value of the unspent conditional grants at the end of January 2025 is R 49 184 411.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants	1,2									
National Government:		6 339	177 889	177 889	–	133 722	130 431	3 291	2,5%	3 495
Operational Revenue:General Revenue:Equitable Share		–	174 394	174 394	–	130 795	127 883	2 912	2,3%	–
Operational:Revenue:General Revenue:Fuel Levy	3	–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 789	1 895	1 895	–	1 327	948	379	39,9%	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	3 834	13 591	12 803	788	6,2%	18 754
Human Settlement Development Grant: Operating		100	6 370	6 370	–	–	3 763	(3 763)	-100,0%	–
Municipal Accreditation and Capacity Building Grant		491	–	–	–	497	–	497	–	1 807
Informal Settlements Upgrading Partnership Grant		–	–	–	–	–	–	–	–	497
Community Library Service Grant: Operating		143	11 504	11 504	3 834	11 504	7 708	3 796	49,3%	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	–	466	–	466
Thusong Services Centre Grant		120	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		–	1 030	1 030	–	1 030	773	258	33,3%	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Financial Management capacity grant		–	–	–	–	–	–	–	–	–
Fire Service Capacity Building Grant		–	466	466	–	–	466	(466)	-100,0%	–
Maintenance of Fire Equipment		–	–	–	–	–	–	–	–	120
Disaster Management Grant		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		–	–	–	–	–	–	–	–	–
Title Deeds Restoration Grant		–	–	–	–	–	–	–	–	1 457
Provincial Earmarked (Accelerated) Grant Funding		2 772	–	–	–	–	–	–	–	2 609
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		700	–	–	–	–	–	–	–	–
District Municipality:		1 726	500	500	–	500	663	(163)	-24,6%	600
CWDM Operational Projects		–	500	500	–	–	663	(663)	-100,0%	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
CWDM Projects		–	–	–	–	–	–	–	–	–
CWDM Projects		1 726	–	–	–	500	–	500	–	600
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Other grant providers:		769	783	783	–	366	510	(144)	-28,2%	500
Departmental Agencies and Accounts		769	663	663	–	366	510	(144)	-28,2%	500
Non-profit Institutions		–	120	120	–	–	–	–	–	–
Total Operating Transfers and Grants	5	25 581	198 836	198 836	3 834	148 179	144 407	3 772	2,6%	23 349
Capital Transfers and Grants										
National Government:		54 468	54 410	54 410	–	32 502	31 745	757	2,4%	54 410
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 237	14 620	14 620	–	2 000	9 064	(7 064)	-77,9%	14 620
Municipal Infrastructure Grant [Schedule 5B]		35 062	39 790	39 790	–	30 502	22 680	7 822	34,5%	39 790
Municipal Disaster Recovery Grant [Schedule 4B]		(0)	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		(832)	–	–	–	–	–	–	–	–
Provincial Government:		36 270	–	–	20 000	20 000	–	20 000	–	–
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	–	–	20 000	20 000	–	20 000	–	–
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	20 000	52 502	31 745	20 757	65,4%	54 410
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	116 319	253 246	253 246	23 834	200 681	176 152	24 529	13,9%	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 - M07 January										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
Operational Revenue:General Revenue:Equitable Share		–	(174 394)	(174 394)	–	(130 795)	(127 883)	(2 912)	2,3%	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 789	(1 895)	(1 895)	–	(1 327)	(948)	(379)	39,9%	(1 895)
Local Government Financial Management Grant [Schedule 5B]		1 550	(1 600)	(1 600)	(125)	(958)	(1 600)	642	-40,1%	(1 600)
Provincial Government:		13 062	(19 664)	(19 664)	(925)	(6 832)	(12 803)	5 971	-46,6%	(18 754)
Human Settlement Development Grant: Operating		–	(6 370)	(6 370)	–	–	(3 763)	3 763	-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)	(918)	(6 764)	(7 708)	944	-12,2%	(200)
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	(200)	(200)	–	–	–	–	–	(11 504)
Community Development Workers (CDW) Grant		113	(94)	(94)	(7)	(47)	(94)	47	-50,4%	(94)
Disaster Management Grant		15	–	–	–	–	–	–	–	(466)
Thusong Services Centre Grant		120	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		–	(1 030)	(1 030)	–	–	(773)	773	-100,0%	–
Fire Service Capacity Building Grant		–	(466)	(466)	–	(22)	(466)	444	-95,4%	–
Provincial Earmarked (Accelerated) Grant Funding		15	–	–	–	–	–	–	–	(2 609)
Specify (Add grant description)		473	–	–	–	–	–	–	–	–
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)	–	(366)	(510)	144	-28,2%	(500)
Departmental Agencies and Accounts		769	(500)	(500)	–	(366)	(510)	144	-28,2%	(500)
Non-profit Institutions		–	(120)	(120)	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		20 670	(198 836)	(198 836)	(1 049)	(140 279)	(144 407)	4 129	-2,9%	(23 349)
Capital expenditure of Transfers and Grants										
National Government:		63 680	(54 410)	(54 410)	(2 295)	(23 978)	(31 745)	7 766	-24,5%	(54 410)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		20 238	(14 620)	(14 620)	–	–	(9 064)	9 064	-100,0%	(14 620)
Municipal Infrastructure Grant [Schedule 5B]		35 062	(39 790)	(39 790)	(2 295)	(23 978)	(22 680)	(1 298)	5,7%	(39 790)
Provincial Government:		30 067	–	–	–	–	–	–	–	–
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)	(2 295)	(23 978)	(31 745)	7 766	-24,5%	(54 410)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		114 417	(253 246)	(253 246)	(3 345)	(164 257)	(176 152)	11 895	-6,8%	(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 January 2025, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

	Summary Grants Received and Utilised: 2024/2025			January 2025				
	Unutilised Balance 01/07/2024	Debit Balance	Received 01/07/2024 31/01/2025	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)- Capital	Refunded	To Other Debtors	Balance 31/01/2025
National Government:-	-	-	166 224 000,00	-133 080 425,24	-23 978 399,67	-	-	9 165 175,09
Operating grants:-	-	-	133 722 000,00	-133 080 425,24	-	-	-	641 574,76
Equitable share	-	-	130 795 000,00	-130 795 000,00	-	-	-	-
Financial Management Grant	-	-	1 600 000,00	-958 425,24	-	-	-	641 574,76
EPWP: Expanded Public Works	-	-	1 327 000,00	-1 327 000,00	-	-	-	-
Capital grants:-	-	-	32 502 000,00	-	-23 978 399,67	-	-	8 523 600,33
Municipal Infrastructure Grant	-	-	30 502 000,00	-	-23 978 399,67	-	-	6 523 600,33
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	-	33 591 000,00	-6 832 028,95	-	-4 837 210,26	-	37 831 235,42
Operating Grants plus Operating Housing:-	9 705 290,90	-	13 591 000,00	-6 832 028,95	-	-4 837 210,26	-	11 627 051,69
Operating Provincial	5 087 334,26	-	13 591 000,00	-6 832 028,95	-	-219 253,62	-	11 627 051,69
Library Service Conditional Grant	-	-	11 504 000,00	-6 763 786,21	-	-	-	4 740 213,79
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	62 822,05	-	94 000,00	-46 636,74	-	-	-	110 185,31
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	-	497 000,00	-	-	-	-	572 680,57
Provincial Earmarked (Accelerated) Grant Funding	3 400 000,00	-	-	-	-	-	-	3 400 000,00
Regional Socio-Economic Projects (RSEP) Programme - M	-	-	1 030 000,00	-	-	-	-	1 030 000,00
Fire Service Capacity Building Grant	1 103 000,00	-	466 000,00	-21 606,00	-	-	-	1 547 394,00
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	-	20 000 000,00	-	-	-	-	26 204 183,73
Other	6 204 183,73	-	20 000 000,00	-	-	-	-	26 204 183,73
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	-	20 000 000,00	-	-	-	-	24 254 592,99
Capital- Grants Housing								
Housing: Transhex	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	1 688 000,00	-	500 000,00	-	-	-	-	2 188 000,00
Operating grants:-	1 688 000,00	-	500 000,00	-	-	-	-	2 188 000,00
Cape Winelands District Municipality	1 688 000,00	-	500 000,00	-	-	-	-	2 188 000,00
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	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	17 597 474,63	-	200 681 424,41	-140 278 878,60	-23 978 399,67	-4 837 210,26	-	49 184 410,51
			200 681 424,41	-164 257 278,27				-
						GROSS BALANCE		49 184 410,51

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 - M07 January										
Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		16 575	17 750	17 750	1 405	10 340	10 247	93	1%	17 750
Pension and UIF Contributions		1 230	1 294	1 294	107	787	747	40	5%	1 294
Medical Aid Contributions		271	293	293	29	169	169	(0)	0%	293
Motor Vehicle Allowance		359	397	397	29	206	229	(24)	-10%	397
Cellphone Allowance		1 869	1 860	1 860	148	1 033	1 074	(40)	-4%	1 860
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		164	164	164	13	91	95	(4)	-4%	164
Sub Total - Councillors		20 467	21 757	21 757	1 730	12 625	12 560	65	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	831	5 824	5 704	120	2%	9 881
Pension and UIF Contributions		682	893	893	77	535	515	20	4%	893
Medical Aid Contributions		59	119	119	12	80	69	11	16%	119
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 478	1 486	1 486	110	791	858	(67)	-8%	1 486
Cellphone Allowance		278	346	346	22	151	200	(48)	-24%	346
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		269	343	343	7	52	198	(146)	-74%	343
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		14 909	13 067	13 068	1 060	7 434	7 544	(110)	-1%	13 068
% increase	4		-12,4%	-12,4%						-12,4%
Other Municipal Staff										
Basic Salaries and Wages		218 482	276 619	271 872	18 389	130 609	156 946	(26 337)	-17%	271 872
Pension and UIF Contributions		40 874	52 370	52 370	3 493	24 611	30 232	(5 621)	-19%	52 370
Medical Aid Contributions		23 506	31 693	31 693	2 059	13 999	18 296	(4 297)	-23%	31 693
Overtime		25 032	26 371	26 371	2 414	12 886	15 223	(2 337)	-15%	26 371
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 911	11 930	11 930	839	5 959	6 887	(928)	-13%	11 930
Cellphone Allowance		926	990	990	74	528	572	(44)	-8%	990
Housing Allowances		1 712	2 304	2 304	147	1 050	1 330	(280)	-21%	2 304
Other benefits and allowances		27 815	32 239	32 242	2 343	17 010	18 612	(1 602)	-9%	32 242
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		23 471	1	1	-	-	0	(0)	-100%	1
Post-retirement benefit obligations	2	7 134	7 545	7 545	713	4 525	4 356	169	4%	7 545
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		13	0	0	-	-	0	(0)	-100%	0
Acting and post related allowance		2 322	1 699	1 699	215	1 242	981	261	27%	1 699
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		381 197	443 761	439 017	30 686	212 420	253 435	(41 015)	-16%	439 017
% increase	4		16,4%	15,2%						15,2%
Total Parent Municipality		416 574	478 585	473 842	33 476	232 478	273 538	(41 060)	-15%	473 842
TOTAL SALARY, ALLOWANCES & BENEFITS		416 574	478 585	473 842	33 476	232 478	273 538	(41 060)	-15%	473 842
% increase	4		14,9%	13,7%						13,7%
TOTAL MANAGERS AND STAFF		396 107	456 828	452 085	31 747	219 853	260 978	(41 125)	-16%	452 085

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

From 1 July 2024 till 31 January 2025	Budget for the year	Estimate for the 6 months	Actual to Date	Variance
Overtime	26 371 100	13 185 550	12 306 396	879 154
Temporary personnel	22 473 699	11 236 850	9 437 881	1 798 969

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

	<u>November 2024</u>	<u>December 2024</u>	<u>January 2025</u>
EPWP	291	293	279
Temporary	72	56	52
Permanent	874	880	874
Councillors	41	41	41
	1 278	1 270	1 246

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 - M07 January									
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	7 486	6 780	6 780	7 486	706	9,4%	4%
August	22 559	10 423	11 917	8 407	15 187	19 403	4 216	21,7%	8%
September	17 593	23 346	33 006	12 102	27 290	52 409	25 120	47,9%	15%
October	22 345	13 409	13 353	14 810	42 099	65 762	23 662	36,0%	22%
November	13 954	13 744	11 577	22 564	64 663	77 338	12 675	16,4%	34%
December	15 388	29 610	45 612	12 006	76 669	122 951	46 282	37,6%	41%
January	7 077	9 323	9 236	17 401	94 069	132 187	38 117	28,8%	50%
February	8 730	9 323	7 236	–	–	139 423	–	0,0%	0%
March	37 486	22 546	32 572	–	–	171 995	–	0,0%	0%
April	20 549	9 323	7 236	–	–	179 231	–	0,0%	0%
May	21 801	9 323	7 966	–	–	187 197	–	0,0%	0%
June	41 203	27 443	38 427	–	–	225 624	–	0,0%	0%
Total Capital expenditure	234 621	187 437	225 624	94 069					

PART 2 - SUPPORTING DOCUMENTATION

SECTION 10 - CAPITAL PERFORMANCE PROGRAMME

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

January 2025											
Capital Budget Progress Report 2024/2025	Total Approved Budget 2024/25	Roll overs requests from 2023/24	Virements	Other Adjustments/ Additional Funding	Total Funded budget 2023/24	Requests Approved	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
PROJECT FUNDING											
EXTERNAL LOAN											
Projects New	48 706 373	15 160 306	0		63 866 679	0,00	20 416 893,96	17 350 724,44	3 397 862,25	46 515 954,56	27,17%
TOTAL EXTERNAL LOAN	48 706 373	15 160 306	0		63 866 679	0,00	20 416 893,96	17 350 724,44	3 397 862,25	46 515 954,56	
CAPITAL REPLACEMENT RESERVE											
Projects New	64 862 500	13 865 528	-18 339		78 709 689	1 148 998,25	52 267 324,52	43 504 407,53	10 054 393,06	35 205 281,47	55,27%
Projects (BF)	100 000	0	0		100 000	0,00	100 000,00	100 000,00	0,00	0,00	100,00%
Projects (MIG Counter Funding)	14 599 217	8 891 796	0		23 491 013	0,00	8 772 342,61	8 533 398,61	1 628 590,98	14 957 614,39	36,33%
CRR Connections (Public Court)	3 339 200	0	0		3 339 200	0,00	364 302,72	364 302,72	0,00	2 974 897,28	10,91%
Furniture and Equipment	20 000	0	74 339	130 000	224 339	66 956,52	83 875,78	31 002,74	24 555,00	183 336,26	13,82%
TOTAL CRR	82 920 917	22 757 324	56 000	130 000	105 864 241	1 215 954,77	61 587 845,63	52 533 111,60	11 707 539,04	53 331 129,40	49,62%
INSURANCE RESERVE											
Insurance Reserve	1 400 000	170 000	0		1 570 000	0,00	222 688,02	207 248,46	0,00	1 362 751,54	13,20%
TOTAL INSURANCE RESERVE	1 400 000	170 000	0		1 570 000	0,00	222 688,02	207 248,46	0,00	1 362 751,54	13,20%
TOTAL BASIC CAPITAL	133 027 290	38 087 630	56 000	130 000	171 300 920	1 215 954,77	82 227 427,61	70 091 084,50	15 105 401,29	101 209 835,50	40,92%
CAPITAL - GRANT FUNDING											
National Government: MIG (DORA)	39 790 000	0	0	-87 000	39 703 000	0,00	23 978 399,67	23 978 399,67	2 295 308,02	15 724 600,33	60,39%
National Government: NEP (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	0	-87 000	54 323 000	0,00	23 978 399,67	23 978 399,67	2 295 308,02	30 344 600,33	44,14%
TOTAL FUNDING	187 437 290	38 087 630	56 000	43 000	225 623 920	1 215 954,77	106 205 827,28	94 069 484,17	17 400 709,31	131 594 435,83	41,69%

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.2 The list of deviations from, and January 2025 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

DEVIATIONS JANUARY 2025										
No	Deviation Reference	Directorate	Department	Reason For Deviation (Deviation Category)	Short Summary of Deviation	Amount Approved	Period Approved	Maximum Anticipated Expenditure Approved	Approved Service Provider/ Contractor/ Supplier	CSD Number
1	BVD 706	Community Services	Water and Wastewater treatment	Emergency	Deliver potable water to De Doorns with 35 000-liter tanker and supply to residence	R68 985,40	Once Off	R68 985,40	Legacy Bulk	MAAA1529660
						<u>R68 985,40</u>				

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

TENDERS AWARDED DURING JANUARY 2025					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE
31/01/2025	BV 1091/ 2024	SUPPLY AND DELIVERY OF LED LUMINAIRES AND ASSOCIATED AUXILIARY EQUIPMENT FOR THE PERIOD ENDING 30 JUNE 2027	Siyphambili Electrical and Industrial Supplies cc (Category A: LED Street Light Luminaires)	rates	R50 000 000.00
			Ohbejane Trading (Pty) Ltd (Categories B, C and D)	rates	
31/01/2025	BV 1100/ 2024	SUPPLY, DELIVERY AND INSTALLATION OF AIR CONDITIONERS AT VARIOUS LIBRARIES WITHIN THE MUNICIPAL AREA	Bronny's Air Conditioning Refrigeration (Pty) Ltd	R450 241.00	
				R50 450 241.00	
Tender turnaround (lead time) in days	BV 1091/ 2024	196			
	BV 1100/ 2024	126			
Average		161			

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of January 2025.

PREMIUMS IN RESPECT OF PROCUREMENT (TENDERS) FOR THE MONTH OF JANUARY 2025										
Request / Tender Reference	Date of Award/ Order	Order Reference	Service Provider/ Contractor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Contractor/ Supplier	Tender amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)	
BV 1100/ 2024	31/01/2025		Philtech Projects (Pty) Ltd	R387 232,34	Bronny's Air Conditioning Refrigeration (Pty) Ltd	R399 641,00	R12 408,66	3%	Acceptable	
TOTAL PREMIUMS PAYABLE							R12 408,66			

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

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: _____



DATE: 12 February 2025