
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT JULY 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
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BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2025/2026 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 July 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 July 2025 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for July 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 2024/2025 reflected in this report are preliminary as the regulatory audit is still in process for the 2024/2025 financial year. The final audit- and management report will only be issued on 30 November 2025. The municipality has achieved a clean audit opinion (Unqualified with no matters of emphasis) for the prior year.

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2025 – 31 July 2025 is R235 702 219 or 12.86% of the total budgeted revenue R1 833 296 428.

Property Rates

Property Rates reflect an overperformance of 302% due to the billing of annual rate payers accounts which are due in September 2025.

Service charges - electricity revenue.

The Electricity revenue is overperforming by 68% of budgeted revenue to date.

During the period 1 July 2024 and 31 July 2025, the Municipality purchased 24 106 572 kWh (units) of electricity while 21 652 704 were distributed. This resulted in electricity distribution losses of 10.24 % (2 453 868 kWh) during this period.

Service charges - water revenue.

Water revenue shows an overperformance of 3%, which was more than anticipated. During the period of July 2025, a bulk water supply from source of 1 293 497 kiloliters (kl) of water was entered into the water distribution system, while revenue water of 1 086 373 kl was accounted for. This means that 207 124 kl were lost. This represents overall water losses of 16,01%. The unbilled authorized consumption represents

0.43% (5 579) while customer meter and data errors are 2.15% (27 859 kl) resulting in real losses of 13,43 % (173 672 kl).

Service charges – waste management and waste-water management

Waste-water management and Waste management revenue show an overperformance of 86% and 92%, respectively against the budgeted revenue. This is due to annual rate payers whose accounts are due in September 2025

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 earned from outstanding debtors over-performed with 37%. This is due to more interest charged on overdue accounts than anticipated.

Fines, penalties, and forfeits

Fines underperform 100% of the budgeted amount. Traffic revenue under-performed due to less fines being issued than anticipated. This was due to delays with the finalization of the awarding of the traffic fines tender camera speed fines.

Agency Services

Agency Services Over-performed with 9% of budgeted revenue due to more revenue than anticipated.

Licenses and permits.

Licenses and permits under-performed as per the projected budget with a variance of -22%.

Transfers and subsidies – Operating.

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

Gains

Gains from the disposal of assets are less than anticipated.

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

Operating Revenue



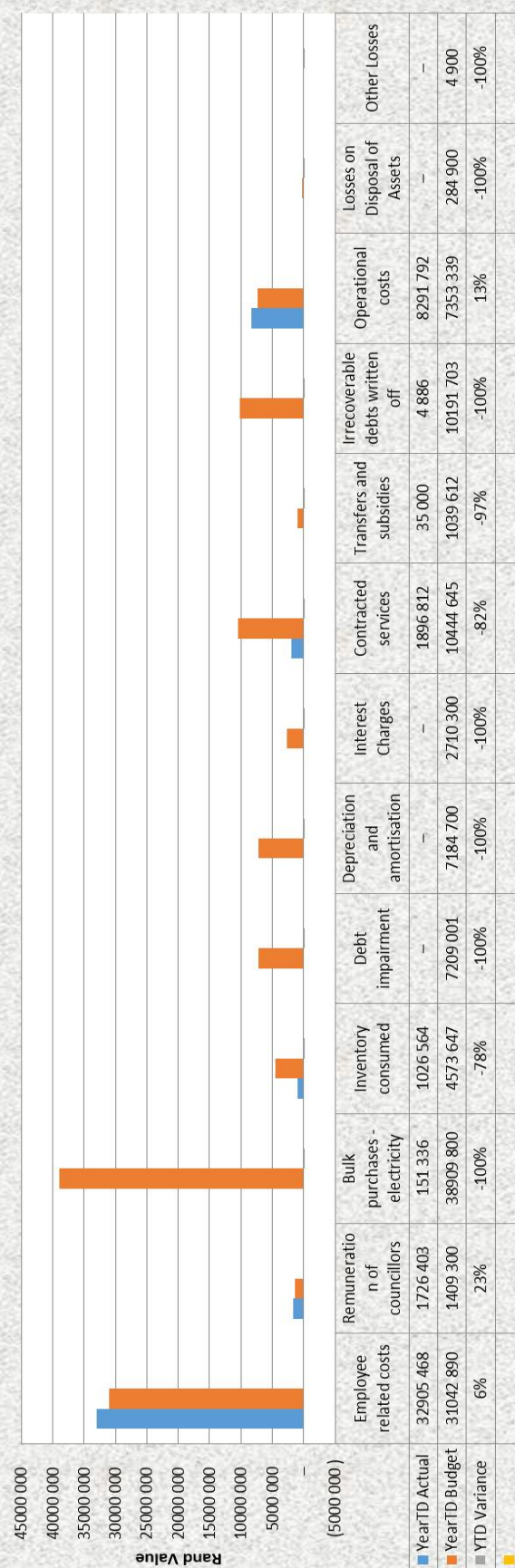
Operating Expenditure by Type

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

The total expenditure amounts to R46 038 262 or 2.56% of the total budgeted expenditure R1 797 127 157.

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

Operating Expenditure



Capital Expenditure

The total capital expenditure for the period 1 July 2025 – 31 July 2025, amounts to R4 528 304 or 2.43% of the total capital budget that amounts to R186 355 310.

Capital grant funding the total capital grant funding expenditure amounts to R3 628 014 or 4.70% of the total capital grant funding budget that amounts to R77 246 000.

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 R266 472 485.

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 - M01 July									
Description	2024/25	Budget Year 2025/26							
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	209 520	226 949	226 949	59 309	59 309	14 752	44 557	302%	226 949
Service charges	925 072	1 046 396	1 046 396	117 948	117 948	71 840	46 108	64%	1 046 396
Investment revenue	18 942	20 420	20 420	388	388	1 327	(939)	-71%	20 420
Transfers and subsidies - Operational	190 989	217 912	217 912	52 833	52 833	14 718	38 115	259%	217 912
Other own revenue	108 351	321 620	321 620	5 224	5 224	20 912	(15 688)	-75%	321 620
Total Revenue (excluding capital transfers and	1 452 874	1 833 296	1 833 296	235 702	235 702	123 550	112 152	91%	1 833 296
Employee costs	383 013	469 245	468 845	32 905	32 905	31 043	1 863	6%	468 845
Remuneration of Councillors	21 230	21 653	21 653	1 726	1 726	1 409	317	23%	21 653
Depreciation and amortisation	111 471	110 079	110 079	–	–	7 185	(7 185)	-100%	110 079
Interest	36 993	41 676	41 676	–	–	2 710	(2 710)	-100%	41 676
Inventory consumed and bulk purchases	583 643	667 619	667 567	1 178	1 178	43 483	(42 306)	-97%	667 567
Transfers and subsidies	3 154	13 606	13 459	35	35	1 040	(1 005)	-97%	13 459
Other expenditure	245 026	473 258	473 847	10 193	10 193	35 488	(25 295)	-71%	473 847
Total Expenditure	1 384 529	1 797 137	1 797 127	46 038	46 038	122 359	(76 320)	-62%	1 797 127
Surplus/(Deficit)	68 345	36 159	36 169	189 664	189 664	1 191	188 473		36 169
Transfers and subsidies - capital (monetary allocations)	–	77 246	77 246	–	–	–	–		77 246
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	68 345	113 405	113 415	189 664	189 664	1 191	188 473		113 415
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	68 345	113 405	113 415	189 664	189 664	1 191	188 473		113 415
Capital expenditure & funds sources									
Capital expenditure	180 760	186 345	186 355	4 528	4 528	7 132	(2 603)	-37%	186 355
Capital transfers recognised	64 871	77 246	77 246	3 628	3 628	482	3 146	652%	77 246
Borrowing	34 940	25 400	25 400	–	–	2 117	(2 117)	-100%	25 400
Internally generated funds	80 948	83 699	83 709	900	900	4 533	(3 632)	-80%	83 709
Total sources of capital funds	180 760	186 345	186 355	4 528	4 528	7 132	(2 603)	-37%	186 355
Financial position									
Total current assets	707 808	404 416	404 399		626 898				404 399
Total non current assets	2 832 418	2 889 691	2 889 701		2 900 462				2 889 701
Total current liabilities	582 141	225 639	225 622		131 884				225 622
Total non current liabilities	546 429	614 407	614 407		551 557				614 407
Community wealth/Equity	2 499 731	2 454 061	2 454 061		2 843 919				2 454 061
Cash flows									
Net cash from (used) operating	555 494	135 739	135 739	34 017	34 017	48 301	14 285	30%	1 413 026
Net cash from (used) investing	(197 239)	(186 245)	(186 245)	(4 550)	(4 550)	(7 120)	(2 570)	36%	186 345
Net cash from (used) financing	(274)	43 507	43 507	10	10	27	17	64%	70 924
Cash/cash equivalents at the month/year end	827 079	128 014	128 014	–	266 472	176 222	(90 250)	-51%	1 907 291
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	114 359	20 758	8 546	9 106	65	13 384	40 583	197 186	403 986
Creditors Age Analysis									
Total Creditors	(12 901)	–	–	–	–	–	–	0	(12 901)

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) - M01 July										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional									%	
<i>Governance and administration</i>		300 954	332 210	332 210	82 092	82 092	21 646	60 446	279%	332 210
Executive and council		—	1 265	1 265	84	84	82	1	1%	1 265
Finance and administration		300 954	330 945	330 945	82 009	82 009	21 564	60 445	280%	330 945
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		90 022	315 491	315 491	1 316	1 316	20 289	(18 972)	-94%	315 491
Community and social services		13 760	14 293	14 293	249	249	1 149	(901)	-78%	14 293
Sport and recreation		4 917	14 545	14 545	127	127	293	(165)	-56%	14 545
Public safety		37 896	242 134	242 134	42	42	15 741	(15 699)	-100%	242 134
Housing		33 449	44 519	44 519	898	898	3 106	(2 208)	-71%	44 519
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		14 549	38 349	38 349	1 106	1 106	1 034	72	7%	38 349
Planning and development		1 987	1 692	1 692	209	209	110	99	90%	1 692
Road transport		12 562	36 658	36 658	896	896	924	(27)	-3%	36 658
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		1 047 349	1 224 492	1 224 492	151 188	151 188	80 581	70 607	88%	1 224 492
Energy sources		650 003	752 938	752 938	85 766	85 766	51 764	34 002	66%	752 938
Water management		151 027	177 698	177 698	8 732	8 732	10 251	(1 519)	-15%	177 698
Waste water management		158 606	185 468	185 468	19 216	19 216	11 466	7 750	68%	185 468
Waste management		87 713	108 388	108 388	37 474	37 474	7 101	30 373	428%	108 388
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	1 452 874	1 910 542	1 910 542	235 702	235 702	123 550	112 152	91%	1 910 542
Expenditure - Functional										
<i>Governance and administration</i>		274 024	336 308	336 598	21 170	21 170	22 452	(1 281)	-6%	336 598
Executive and council		45 476	47 925	47 925	7 846	7 846	3 188	4 658	146%	47 925
Finance and administration		224 017	282 930	283 220	12 891	12 891	18 908	(6 018)	-32%	283 220
Internal audit		4 531	5 453	5 453	434	434	356	79	22%	5 453
<i>Community and public safety</i>		154 854	347 541	347 541	9 988	9 988	25 507	(15 519)	-61%	347 541
Community and social services		32 411	36 861	36 861	1 824	1 824	2 418	(594)	-25%	36 861
Sport and recreation		38 653	49 839	49 839	2 557	2 557	3 261	(704)	-22%	49 839
Public safety		62 143	216 252	216 252	4 973	4 973	16 551	(11 579)	-70%	216 252
Housing		21 565	44 485	44 485	635	635	3 270	(2 635)	-81%	44 485
Health		83	105	105	—	—	7	(7)	-100%	105
<i>Economic and environmental services</i>		93 051	100 214	100 361	4 474	4 474	6 560	(2 085)	-32%	100 361
Planning and development		22 943	25 458	25 605	1 884	1 884	1 686	198	12%	25 605
Road transport		69 920	74 405	74 405	2 591	2 591	4 850	(2 259)	-47%	74 405
Environmental protection		189	351	351	—	—	23	(23)	-100%	351
<i>Trading services</i>		861 448	1 012 078	1 011 778	10 393	10 393	67 782	(57 390)	-85%	1 011 778
Energy sources		624 350	717 164	717 014	2 490	2 490	47 150	(44 660)	-95%	717 014
Water management		93 694	111 714	111 714	3 297	3 297	7 811	(4 514)	-58%	111 714
Waste water management		87 792	103 125	102 975	2 121	2 121	7 212	(5 092)	-71%	102 975
Waste management		55 612	80 075	80 075	2 485	2 485	5 609	(3 124)	-56%	80 075
<i>Other</i>		1 151	996	849	13	13	58	(45)	-78%	849
Total Expenditure - Functional	3	1 384 529	1 797 137	1 797 127	46 038	46 038	122 359	(76 320)	-62%	1 797 127
Surplus/ (Deficit) for the year		68 345	113 405	113 415	189 664	189 664	1 191	188 473	15822%	113 415

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) - M01 July										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Council General		–	1 265	1 265	84	84	82	2	2,1%	1 265
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 3 - Strategic Support Services		3 462	1 259	1 259	173	173	81	91	112,2%	1 259
Vote 4 - Financial Services		294 183	326 576	326 576	81 639	81 639	21 119	60 520	286,6%	326 576
Vote 5 - Community Services		91 887	314 370	314 370	2 035	2 035	20 330	(18 294)	-90,0%	314 370
Vote 6 -		–	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		656 867	775 644	775 644	85 766	85 766	50 159	35 607	71,0%	775 644
Vote 8 - Planning, Development and Integrated Services		406 475	491 428	491 428	66 005	66 005	31 779	34 226	107,7%	491 428
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	1 452 874	1 910 542	1 910 542	235 702	235 702	123 550	112 152	90,8%	1 910 542
Expenditure by Vote	1									
Vote 1 - Council General		41 323	43 735	43 735	7 521	7 521	2 978	4 543	152,6%	43 735
Vote 2 - Municipal Manager		11 709	12 920	12 910	995	995	879	116	13,2%	12 910
Vote 3 - Strategic Support Services		78 807	94 232	94 532	5 637	5 637	6 436	(800)	-12,4%	94 532
Vote 4 - Financial Services		82 660	115 228	115 228	5 258	5 258	7 845	(2 587)	-33,0%	115 228
Vote 5 - Community Services		140 789	333 467	333 467	9 124	9 124	22 704	(13 581)	-59,8%	333 467
Vote 6 -		–	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		686 556	786 755	786 605	4 488	4 488	53 557	(49 069)	-91,6%	786 605
Vote 8 - Planning, Development and Integrated Services		342 685	410 801	410 651	13 017	13 017	27 959	(14 943)	-53,4%	410 651
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	1 384 529	1 797 137	1 797 127	46 038	46 038	122 359	(76 320)	-62,4%	1 797 127
Surplus/ (Deficit) for the year	2	68 345	113 405	113 415	189 664	189 664	1 191	188 473	15821,6%	113 415

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) - M01 July										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue										
Exchange Revenue										
Service charges - Electricity		636 710	721 887	721 887	85 278	85 278	50 746	34 532	68%	721 887
Service charges - Water		123 148	127 877	127 877	8 598	8 598	8 312	286	3%	127 877
Service charges - Waste Water Management		106 401	120 306	120 306	14 530	14 530	7 820	6 709	86%	120 306
Service charges - Waste management		58 813	76 326	76 326	9 542	9 542	4 961	4 581	92%	76 326
Sale of Goods and Rendering of Services		8 544	6 315	6 315	488	488	413	76	18%	6 315
Agency services		9 425	9 823	9 823	697	697	639	59	9%	9 823
Interest		—	—	—	—	—	—	—	—	—
Interest earned from Receivables		16 229	16 768	16 768	1 492	1 492	1 090	402	37%	16 768
Interest earned from Current and Non Current Assets		18 942	20 420	20 420	388	388	1 327	(939)	-71%	20 420
Dividends		—	—	—	—	—	—	—	—	—
Rent on Land		—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		11 722	9 529	9 529	1 146	1 146	621	524	84%	9 529
Licence and permits		—	—	—	—	—	—	—	—	—
Special rating levies		—	—	—	—	—	—	—	—	—
Exchange: Operational Revenue		3 436	8 056	8 056	89	89	525	(436)	-83%	8 056
Non-Exchange Revenue										
Property rates		209 520	226 949	226 949	59 309	59 309	14 752	44 557	302%	226 949
Surcharges and Taxes		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		37 306	242 897	242 897	23	23	15 789	(15 766)	-100%	242 897
Licence and permits		3 143	4 674	4 674	236	236	304	(68)	-22%	4 674
Transfer and subsidies - Operational		190 989	217 912	217 912	52 833	52 833	14 718	38 115	259%	217 912
Interest		3 561	3 811	3 811	308	308	248	60	24%	3 811
Fuel Levy		—	—	—	—	—	—	—	—	—
Non-Exchange: Operational Revenue		8 180	8 120	8 120	745	745	528	217	41%	8 120
Gains on disposal of Assets		1 315	1 627	1 627	—	—	106	(106)	-100%	1 627
Other Gains		5 491	10 000	10 000	—	—	650	(650)	-100%	10 000
Discontinued Operations		—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and expenditure by type)		1 452 874	1 833 296	1 833 296	235 702	235 702	123 550	112 152	91%	1 833 296
Expenditure By Type										
Employee related costs		383 013	469 245	468 845	32 905	32 905	31 043	1 863	6%	468 845
Remuneration of councillors		21 230	21 653	21 653	1 726	1 726	1 409	317	23%	21 653
Bulk purchases - electricity		533 538	598 611	598 611	151	151	38 910	(38 758)	-100%	598 611
Inventory consumed		50 105	69 008	68 956	1 027	1 027	4 574	(3 547)	-78%	68 956
Debt impairment		—	86 508	86 508	—	—	7 209	(7 209)	-100%	86 508
Depreciation and amortisation		111 471	110 079	110 079	—	—	7 185	(7 185)	-100%	110 079
Interest charges		36 993	41 676	41 676	—	—	2 710	(2 710)	-100%	41 676
Contracted services		117 803	148 230	148 479	1 897	1 897	10 445	(8 548)	-82%	148 479
Transfers and subsidies		3 154	13 606	13 459	35	35	1 040	(1 005)	-97%	13 459
Irrecoverable debts written off		33 461	122 522	122 522	5	5	10 192	(10 187)	-100%	122 522
Operational costs		93 551	111 609	111 949	8 292	8 292	7 353	938	13%	111 949
Losses on Disposal of Assets		58	4 320	4 320	—	—	285	(285)	-100%	4 320
Other Losses		153	70	70	—	—	5	(5)	-100%	70
Total Expenditure		1 384 529	1 797 137	1 797 127	46 038	46 038	122 359	(76 320)	-62%	1 797 127
Surplus/(Deficit)		68 345	36 159	36 169	189 664	189 664	1 191	188 473	0	36 169
Transfers and subsidies - capital (monetary allocations)		—	77 246	77 246	—	—	—	—	—	77 246
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		68 345	113 405	113 415	189 664	189 664	1 191			113 415
Income Tax		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax		68 345	113 405	113 415	189 664	189 664	1 191			113 415
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		68 345	113 405	113 415	189 664	189 664	1 191			113 415
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year		68 345	113 405	113 415	189 664	189 664	1 191			113 415

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M01 July				
Ref	Description R thousands	Variances greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remark s
1	Revenue By Source			
	Service charges - Electricity	68%	The Electricity revenue is overperforming by 68% of budgeted revenue to date,	
	Service charges - Waste Water Management	86%	Waste-water management revenue show an overperformance of 86%.	
	Service charges - Waste management	92%	Waste management revenue show an overperformance of 92%.	
	Sale of Goods and Rendering of Services	18%	Sale of Goods and Rendering of Services for July 2025 are pro-rata more than anticipated.	
	Interest earned from Receivables	37%	Interest earned from outstanding debtors over-performed with 37%. This is due to more interest charged on overdue accounts than anticipated.	
	Interest earned from Current and Non Current Assets	-71%	policies.	
	Rental from Fixed Assets	84%	The Rental from Fixed Assets are done on an ad-hoc basis based on the demand from clients.	
	Exchange: Operational Revenue	-83%	Exchange: Operational Revenue for July 2025 are pro-rata less than anticipated.	
	Property rates	302%	Property Rates reflect an overperformance of 302% due to the billing of annual rate payers accounts which are due in September 2025.	
	Fines, penalties and forfeits	-100%	Fines are underperforming with 100% of the budgeted amount. Traffic revenue under-performed due to less fines being issued than anticipated. This was due to delays with the finalization of the awarding of the traffic fines tender camera speed fines.	
	Licence and permits	-22%	Licenses and permits under-performed as per the projected budget with a variance of -22%.	
	Transfer and subsidies - Operational	259%	The first transfer of the equitable share have been fully recognized for the year under review.	
	Interest	24%	Provisional calculation of interest. Actual payment are done in September.	
	Non-Exchange: Operational Revenue	41%	Non-Exchange: Operational Revenue for July 2025 are pro-rata more than anticipated.	
	Gains on disposal of Assets	-100%	No disposal of assets were done for the financial year under review.	
	Other Gains	-100%	Actuarial gains and losses are done at financial year-end.	
2	Expenditure By Type			
	Remuneration of councillors	23%	Councillor's remuneration for July 2025 are pro-rata higher than anticipated.	
	Bulk purchases - electricity	-100%	Electricity purchases for July 2025 are pro-rata underspend.	
	Inventory consumed	-78%	Expenditure on materials and supplies for July 2025 are pro-rata less than anticipated.	
	Debt impairment	-100%	No write-offs were done for the financial year under review.	
	Depreciation and amortisation	-100%	Depreciation for July 2025 will be calculated after the finalisation of the 2024/2025 year-end procedures.	
	Interest charges	-100%	Interest charges for July 2025 will be calculated after the finalisation of the 2024/2025 year-end procedures.	
	Contracted services	-82%	Expenditure on contracted and outsourced services for July 2025 are pro-rata less than anticipated.	
	Transfers and subsidies	-97%	Monetary allocations to individuals and organisations for July 2025 are pro-rata underspend.	
	Irrecoverable debts written off	-100%	The accounting treatment for irrecoverable debts will be finalised after the financial year-end.	
	Operational costs	13%	Expenditure on general expenses for July 2025 are pro-rata higher than anticipated.	
	Losses on Disposal of Assets	-100%	No disposal of assets were done for the financial year under review.	
	Other Losses	-100%	The accounting treatment for other losses will be finalised after the financial year-end.	
3	Capital Expenditure			
	Total Capital Expenditure	-37%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital project implementation are done.	
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	31%	related to our long outstanding debtors balance and the revenue will be reviewed during the adjustment budget.	
	Property rates	-15%	Credit control processes in place to follow up.	
	Other revenue	10%	Normal credit control processes has however been implemented,	
	Government - Operating	3%	Difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	0%	Difference between the budget and actual - portions paid over can differ in different months.	
	Interest	-34%	policies.	
	Suppliers	-45%	Process implemented to handle contract agreements for the year - to ensure all contracts is funded. Procurement process updated to ensure creditors are paid within 30 days	
	Transfer and grants	71%	The first transfer of the equitable share have been fully recognized for the year under review.	
	Capital assets	36%	Demand Management Plan in progress/ lenders advertise etc. Possible roll over for projects that will be ongoing in the new financial year in progress .	
	Consumer deposits	-64%	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) - M01 July									
Vote Description	Ref	2024/25	Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 1 - Council General		2	10	10	-	-	0	(0)	-100%
Vote 2 - Municipal Manager		-	10	10	-	-	0	(0)	-100%
Vote 3 - Strategic Support Services		1 683	2 160	2 170	-	-	87	(87)	-100%
Vote 4 - Financial Services		-	-	-	-	-	-	-	-
Vote 5 - Community Services		829	9 610	9 610	-	-	384	(384)	-100%
Vote 6 -		-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		30 393	44 599	44 599	-	-	1 784	(1 784)	-100%
Vote 8 - Planning, Development and Integrated Services		56 508	60 835	60 835	489	489	2 433	(1 944)	-80%
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	89 414	117 224	117 234	489	489	4 688	(4 200)	-90%
Single Year expenditure appropriation	2								
Vote 1 - Council General		-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		38	65	65	-	-	2	(2)	-100%
Vote 4 - Financial Services		259	2 660	2 660	-	-	94	(94)	-100%
Vote 5 - Community Services		3 272	14 950	14 950	-	-	528	(528)	-100%
Vote 6 -		-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		67 142	36 764	36 764	4 040	4 040	1 300	2 740	211%
Vote 8 - Planning, Development and Integrated Services		20 635	14 683	14 683	-	-	519	(519)	-100%
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	91 345	69 122	69 122	4 040	4 040	2 444	1 596	65%
Total Capital Expenditure	3	180 760	186 345	186 355	4 528	4 528	7 132	(2 603)	-37%
Capital Expenditure - Functional Classification									
Governance and administration		13 584	12 460	12 470	-	-	331	(331)	-100%
Executive and council	2	-	20	20	-	-	-	-	-
Finance and administration		13 582	12 440	12 450	-	-	331	(331)	-100%
Internal audit		-	-	-	-	-	-	-	-
Community and public safety		17 843	36 443	36 443	-	-	1 476	(1 476)	-100%
Community and social services		1 562	1 825	1 825	-	-	152	(152)	-100%
Sport and recreation		13 404	11 818	11 818	-	-	282	(282)	-100%
Public safety		2 349	9 800	9 800	-	-	758	(758)	-100%
Housing		528	13 000	13 000	-	-	283	(283)	-100%
Health		-	-	-	-	-	-	-	-
Economic and environmental services		74 494	36 819	36 819	4 040	4 040	1 222	2 818	231%
Planning and development	4	-	505	505	-	-	42	(42)	-100%
Road transport		74 490	36 314	36 314	4 040	4 040	1 180	2 859	242%
Environmental protection		-	-	-	-	-	-	-	-
Trading services		74 838	100 624	100 624	489	489	4 103	(3 615)	-88%
Energy sources		22 867	45 199	45 199	-	-	1 908	(1 908)	-100%
Water management		13 559	20 219	20 219	-	-	1 685	(1 685)	-100%
Waste water management		37 637	34 206	34 206	489	489	427	62	15%
Waste management		776	1 000	1 000	-	-	83	(83)	-100%
Other		-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	180 760	186 345	186 355	4 528	4 528	7 132	(2 603)	-37%
Funded by:									
National Government		41 480	77 246	77 246	3 628	3 628	482	3 146	652%
Provincial Government		22 900	-	-	-	-	-	-	-
District Municipality		491	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-
Transfers recognised - capital		64 871	77 246	77 246	3 628	3 628	482	3 146	652%
Borrowing	6	34 940	25 400	25 400	-	-	2 117	(2 117)	-100%
Internally generated funds		80 948	83 699	83 709	900	900	4 533	(3 632)	-80%
Total Capital Funding	7	180 760	186 345	186 355	4 528	4 528	7 132	(2 603)	-37%

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M01 July						
Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		238 655	128 014	127 914	266 472	127 914
Trade and other receivables from exchange transactions		143 644	144 671	144 671	154 466	144 671
Receivables from non-exchange transactions		65 122	100 784	100 784	159 891	100 784
Current portion of non-current receivables		5 545	4 083	4 083	6 219	4 083
Inventory		20 441	20 236	20 320	29 608	20 320
VAT		237 716	6 175	6 175	10 241	6 175
Other current assets		(3 314)	451	451	–	451
Total current assets		707 808	404 416	404 399	626 898	404 399
Non current assets						
Investments		–	–	–	–	–
Investment property		110 499	64 495	64 495	99 934	64 495
Property, plant and equipment		2 671 298	2 782 756	2 782 766	2 754 022	2 782 766
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		36 631	–	–	36 631	–
Intangible assets		3 784	1 616	1 616	3 784	1 616
Trade and other receivables from exchange transactions		–	4 193	4 193	–	4 193
Non-current receivables from non-exchange transactions		10 205	–	–	6 091	–
Other non-current assets		–	36 631	36 631	–	36 631
Total non current assets		2 832 418	2 889 691	2 889 701	2 900 462	2 889 701
TOTAL ASSETS		3 540 226	3 294 107	3 294 100	3 527 360	3 294 100
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		39 532	30 070	30 070	25 145	30 070
Consumer deposits		5 823	5 317	5 317	4 917	5 317
Trade and other payables from exchange transactions		164 503	127 058	127 188	53 485	127 188
Trade and other payables from non-exchange transactions		84 924	–	(147)	–	(147)
Provision		54 390	63 194	63 194	48 337	63 194
VAT		232 970	–	–	–	–
Other current liabilities		–	–	–	–	–
Total current liabilities		582 141	225 639	225 622	131 884	225 622
Non current liabilities						
Financial liabilities		317 337	365 320	365 320	322 465	365 320
Provision		88 550	249 087	249 087	229 092	249 087
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		140 542	–	–	–	–
Total non current liabilities		546 429	614 407	614 407	551 557	614 407
TOTAL LIABILITIES		1 128 571	840 045	840 029	683 441	840 029
NET ASSETS	2	2 411 655	2 454 061	2 454 071	2 843 919	2 454 071
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 494 711	2 400 197	2 400 197	2 843 919	2 400 197
Reserves and funds		5 019	53 865	53 865	–	53 865
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	2 499 731	2 454 061	2 454 061	2 843 919	2 454 061

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 - M01 July									
Description	Ref	2024/25	Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %
CASH FLOW FROM OPERATING ACTIVITIES	1								
Receipts									
Property rates		63 420	212 604	212 604	11 617	11 617	13 602	(1 985)	-15%
Service charges		1 038 057	989 911	989 911	91 153	91 153	69 655	21 499	31%
Other revenue		40 231	75 065	75 065	5 771	5 771	5 252	519	10%
Transfers and Subsidies - Operational		194 050	217 912	217 912	78 258	78 258	76 279	1 980	3%
Transfers and Subsidies - Capital		68 974	77 246	77 246	18 097	18 097	—	18 097	0%
Interest		41 032	37 188	37 188	1 881	1 881	2 847	(967)	-34%
Dividends		—	—	—	—	—	—	—	—
Payments									
Suppliers and employees		(853 265)	(1 422 746)	(1 422 746)	(172 726)	(172 726)	(119 214)	53 512	-45%
Interest		(37 004)	(37 837)	(37 837)	—	—	—	—	—
Transfers and Subsidies		—	(13 606)	(13 606)	(35)	(35)	(119)	(84)	71%
NET CASH FROM/(USED) OPERATING ACTIVITIES		555 494	135 739	135 739	34 017	34 017	48 301	14 285	30%
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		—	—	—	—	—	—	—	—
Decrease (increase) in non-current receivables		—	100	100	(22)	(22)	2	(24)	-1348%
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—
Payments									
Capital assets		(197 239)	(186 345)	(186 345)	(4 528)	(4 528)	(7 122)	(2 593)	36%
NET CASH FROM/(USED) INVESTING ACTIVITIES		(197 239)	(186 245)	(186 245)	(4 550)	(4 550)	(7 120)	(2 570)	36%
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans		—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	70 950	70 950	—	—	—	—	—
Increase (decrease) in consumer deposits		(274)	150	150	10	10	27	(17)	-64%
Payments									
Repayment of borrowing		—	(27 593)	(27 593)	—	—	—	—	—
NET CASH FROM/(USED) FINANCING ACTIVITIES		(274)	43 507	43 507	10	10	27	17	64%
NET INCREASE/ (DECREASE) IN CASH HELD		357 982	(7 000)	(7 000)	29 476	29 476	41 208		
Cash/cash equivalents at beginning:		469 097	135 014	135 014		236 996	135 014		236 996
Cash/cash equivalents at month/year end:		827 079	128 014	128 014		266 472	176 222		1 907 291

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 - M01 July												
Description	NT Code	Budget Year 2025/26								Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr			
R thousands												
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	12 013	5 633	2 851	3 736	16	3 917	9 785	31 932	69 882	49 385	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	33 637	3 446	435	219	3	294	444	3 196	41 674	4 156	-
Receivables from Non-exchange Transactions - Property Rates	1400	52 103	2 610	962	858	0	1 454	7 100	21 217	86 305	30 629	-
Receivables from Exchange Transactions - Waste Water Management	1500	12 378	4 232	2 002	1 827	15	3 438	9 467	33 719	67 076	48 465	-
Receivables from Exchange Transactions - Waste Management	1600	10 341	2 551	1 161	1 107	9	2 140	5 820	20 553	43 721	29 668	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 409	887	424	590	6	615	1 582	8 424	13 937	11 218	-
Interest on Arrear Debtor Accounts	1810	1 304	93	161	239	6	517	2 788	52 918	58 027	56 469	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(8 826)	1 308	550	530	9	1 008	3 597	25 167	23 364	30 332	-
Total By Income Source	2000	114 359	20 758	8 546	9 106	65	13 384	40 583	197 186	403 986	260 323	-
2024/25 - totals only												
Debtors Age Analysis By Customer Group												
Organs of State	2200	20 763	1 374	353	316	-	198	1 147	1 401	25 552	3 062	-
Commercial	2300	18 669	1 006	329	87	-	157	675	2 325	23 247	3 244	-
Households	2400	57 992	17 278	7 531	8 405	63	12 566	36 911	182 044	322 791	239 990	-
Other	2500	16 934	1 099	334	298	1	464	1 850	11 416	32 396	14 028	-
Total By Customer Group	2600	114 359	20 758	8 546	9 106	65	13 384	40 583	197 186	403 986	260 323	-

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.

	July 2025	June 2025	May 2025
Gross consumer debtors, as per debtors age analysis	402 408 026	329 293 841	344 824 148
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)	-27 142 262	-16 175 135	-18 504 681
Net consumers debtors:	151 982 262	89 835 204	103 035 966

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 July 2025.

1. Debtors Age Analysis

The debtors' book of the municipality reflects an amount of R 402 408 026 outstanding debt which represents a 15 % growth when compared to R349 997 956 in July 2024. Total arrear debt amounts to R289 925 337 while R260 251 058 is older than 90 days. R55 918 492 or 24 % of the total arrear debt is with attorneys for debt collection.

The collection rate for July 2025 is 39%, due to annual services which are payable in September 2025. The debtor's collection days ratio is 28 days. A concerted effort has been made to reduce the debtor's book by implementing various credit control actions.

Suburb	Description	Future/Credits	Current	30 Days	60 Days	90 Days	>90 Days	Total	Arrears
DSTOF	De Doorns Stoffland	R 73 244,71	R 2 678 530,69	R 1 800 186,19	R 1 754 418,74	R 1 871 507,92	R 59 362 210,15	R 67 540 098,40	R 64 788 323,00
WZWL	Worcester Zweletemba	R 2 136 556,96	R 3 673 110,75	R 1 056 759,02	R 953 090,57	R 857 843,81	R 29 110 687,31	R 37 788 046,42	R 31 978 380,71
WAVIA	Worcester Avianpark	R 938 660,20	R 2 810 621,74	R 940 132,39	R 822 660,46	R 751 227,24	R 29 098 248,71	R 35 361 550,74	R 31 612 268,80
WPLSE	Worcester Plase	-R 4 025 699,87	R 19 495 575,25	R 222 979,16	R 177 086,90	R 143 692,99	R 18 207 259,11	R 34 220 893,54	R 18 751 018,16
DWVES	De doorns Wes	-R 243 032,03	R 3 688 244,24	R 583 628,44	R 456 465,42	R 466 744,27	R 16 674 648,88	R 21 626 699,22	R 18 181 487,01
WHPRK	Worcester Hospitaalpark	-R 282 059,62	R 5 985 464,39	R 249 421,72	R 215 574,85	R 213 269,46	R 8 697 705,45	R 15 079 376,25	R 9 375 971,48
WROOD	Worcester Roodewal	R 391 659,35	R 1 878 028,73	R 433 742,55	R 385 560,61	R 328 359,41	R 8 028 083,06	R 11 445 433,71	R 9 175 745,63
RDENO	Rawsonville De Nova	R 76 199,72	R 562 764,50	R 171 683,39	R 173 696,57	R 166 258,09	R 8 245 825,28	R 9 396 427,55	R 8 757 463,33
WOUD1	Worcester Ou-Dorp1	-R 843 279,49	R 16 440 665,95	R 1572 021,42	R 552 823,05	R 535 021,48	R 5 919 943,01	R 24 177 195,42	R 8 579 808,96
WRIVR	Worcester Riverview	R 92 312,74	R 1 712 963,80	R 334 792,05	R 314 524,78	R 312 159,47	R 6 703 332,59	R 9 470 085,43	R 7 664 808,89
TSTEE	Touwsrivier Steenvliet	R 218 624,86	R 808 218,74	R 192 083,16	R 182 874,89	R 171 237,09	R 6 037 843,93	R 7 610 882,67	R 5 684 039,07
WPARK	Worcester Parkersdam	R 1 013 112,67	R 2 125 601,44	R 390 171,34	R 192 774,24	R 152 027,37	R 5 734 051,24	R 9 607 738,30	R 4 669 024,19
DDOOS	De Doorns Oos	R 486 476,95	R 1 263 799,17	R 253 564,97	R 243 289,61	R 212 967,49	R 5 550 444,84	R 8 010 543,03	R 6 260 266,91
WASLA	Worcester ZwiL 384 Units	R 513 413,91	R 315 436,21	R 176 184,89	R 172 509,52	R 178 895,60	R 5 730 561,91	R 7 087 002,04	R 6 258 151,92
WSQUA	Worcester Mandela Square	R 532 824,12	R 519 774,63	R 213 931,14	R 205 240,69	R 217 037,35	R 5 052 289,65	R 6 741 097,58	R 5 688 498,83
Unattached		-R 981 340,69	R 112 558,28	R 23 817,24	R 23 013,45	R 32 159,11	R 4 202 947,08	R 3 413 154,47	R 4 281 936,88
TSCHO	Touwsrivier Schoemansville	R 186 190,16	R 390 730,19	R 97 744,57	R 88 419,28	R 82 208,24	R 3 668 416,52	R 4 513 708,96	R 3 936 788,61
TLOGA	Touwsrivier Loganda	R 137 847,08	R 566 255,87	R 123 740,58	R 95 302,29	R 95 822,57	R 3 484 015,78	R 4 504 984,17	R 3 798 881,22
RVILL	Rawsonville Dorp	-R 120 022,81	R 1 370 850,57	R 548 344,07	R 118 992,19	R 248 449,06	R 2 601 612,24	R 4 768 225,32	R 3 517 397,56
WESSE	Worcester Esselenpark	R 58 042,75	R 856 438,22	R 164 701,05	R 99 462,49	R 90 293,85	R 3 020 269,81	R 4 291 208,17	R 3 374 727,20
TGRES	Touwsrivier Crescent	R 16 411,99	R 183 500,89	R 75 470,15	R 77 929,51	R 60 859,21	R 3 015 803,07	R 3 429 974,82	R 3 230 061,94
TUITS	Touwsrivier Uitsig	R 188 289,78	R 177 906,30	R 104 120,38	R 103 681,15	R 95 781,67	R 2 738 778,55	R 3 408 587,53	R 3 042 361,75
WALTO	Altona Worcester Wes	-R 80 404,12	R 507 913,66	R 106 479,50	R 92 017,90	R 81 046,44	R 2 034 858,21	R 2 741 911,59	R 2 314 402,05
WHEXP	Worcester Hexpark	R 287 203,59	R 960 736,20	R 185 303,35	R 138 440,65	R 122 464,70	R 1 706 146,31	R 3 400 294,80	R 2 152 355,01
WINDU	Worcester Industrial	R 979 193,12	R 12 911 627,64	R 1 091 909,53	R 20 123,53	R 16 957,59	R 919 668,70	R 15 939 480,11	R 2 048 659,35
WOUD2	Worcester Ou-Dorp2	R 177 077,34	R 5 397 173,37	R 175 727,15	R 85 559,77	R 59 597,39	R 1 482 646,89	R 7 377 781,91	R 1 803 531,20
WTHEX	Worcester Transhex	R 24 047,82	R 156 769,41	R 127 889,24	R 74 420,87	R 66 780,23	R 1 464 678,50	R 1 914 586,07	R 1 733 768,84
WLANG	Worcester Langerug	-R 277 422,58	R 1 796 240,55	R 118 350,04	R 62 134,22	R 54 088,60	R 1 259 299,19	R 3 011 690,02	R 1 492 872,05
PLASE	WORCESTER RD PLASE	-R 9 284,00	R 40 376,58	R 11 886,31	R 10 947,56	R 11 053,73	R 1 432 346,94	R 1 496 627,12	R 1 465 534,54
WVICT	Worcester Victoriapark	R 156 350,63	R 739 548,45	R 102 959,63	R 96 933,21	R 100 836,88	R 1 138 091,09	R 2 334 719,89	R 1 438 820,81
WHEXI	Worcester Hex-Industrial	R 2 302 846,86	R 2 431 382,09	R 115 066,33	R 85 575,60	R 72 265,49	R 1 136 597,86	R 6 143 724,23	R 1 409 495,28
WRWES	Worcester Wes	-R 115 921,96	R 861 963,38	R 93 062,71	R 47 087,82	R 32 754,66	R 1 004 846,23	R 1 923 792,84	R 1 177 751,42
WROUX	Worcester Rouxpark	-R 147 797,92	R 1 282 223,18	R 148 758,87	R 148 896,66	R 132 368,05	R 620 590,61	R 2 185 039,45	R 1 050 614,19
WPAGL	Worcester Paglande	-R 219 733,80	R 1 130 110,00	R 80 004,01	R 22 740,57	R 16 990,10	R 712 578,65	R 1 742 689,53	R 832 313,33
WMEIR	Worcester Meiringspark	-R 49 724,59	R 660 506,97	R 73 294,89	R 63 558,40	R 37 144,82	R 525 948,42	R 1 310 728,91	R 699 946,53
WSOMR	Worcester Somersetpark	-R 96 140,48	R 347 591,58	R 41 279,01	R 19 389,98	R 11 055,31	R 623 079,54	R 946 254,94	R 694 803,84
WREUN	Worcester Re-Uniepark	-R 497 815,08	R 902 596,00	R 30 421,12	R 28 340,45	R 27 335,54	R 480 816,99	R 971 695,02	R 566 914,10
WVANR	Worcester Van Riebeckpark	-R 177 205,06	R 559 459,13	R 70 630,25	R 25 569,07	R 20 293,90	R 421 400,21	R 920 147,50	R 537 893,43
WBERG	Worcester Bergsig	-R 71 225,43	R 411 741,71	R 51 811,88	R 64 505,24	R 18 249,67	R 342 166,27	R 817 249,34	R 476 733,06
WPANO	Worcester Panorama	-R 362 434,68	R 6 637 207,67	R 71 424,45	R 37 789,74	R 25 527,45	R 246 375,69	R 6 655 890,32	R 381 117,33
WFLOR	Worcester Floriapark	R 39 875,47	R 679 810,60	R 26 388,72	R 35 049,50	R 44 960,21	R 273 065,62	R 1 099 150,12	R 379 464,05
WJOHN	Worcester Johnsonspark	R 199 992,60	R 545 676,59	R 46 373,25	R 26 195,09	R 18 385,84	R 278 252,97	R 1 114 876,34	R 369 207,15
WFARY	Worcester Fairy Glen	-R 24 195,82	R 894 460,15	R 25 845,03	R 16 838,17	R 11 607,50	R 293 443,97	R 1 217 999,00	R 347 734,67
WHHEU	Worcester Hospitaalheuwel	-R 24 844,55	R 286 090,01	R 23 656,51	R 17 446,88	R 14 868,40	R 253 497,13	R 570 714,38	R 309 468,92
TBUIT	Touwsrivier Buite die Dorp	-R 137 046,44	R 166 625,47	R 10 315,62	R 4 985,85	R 3 823,32	R 250 338,37	R 298 042,19	R 269 463,16
WLEIG	Worcester Leightonpark	-R 75 656,04	R 201 816,00	R 16 872,92	R 8 871,97	R 10 064,69	R 222 644,87	R 384 614,41	R 258 454,45
WFAWR	Worcester Fairway Heights	-R 127 546,81	R 520 701,94	R 29 207,00	R 21 226,85	R 17 700,86	R 105 013,05	R 566 302,89	R 173 147,76
WNOBL	Worcester Noblepark	R 891 138,09	R 513 631,71	R 35 033,11	R 11 854,35	R 9 850,91	R 90 147,91	R 1 551 656,08	R 146 886,92
RBREE	Rawsonville Brededzich Estate	-R 234,72	R 24 737,62	R 8 611,59	R 4 042,34	R 3 216,26	R 40 984,70	R 81 357,79	R 56 554,89
WBLQE	Worcester Bloekombos	-R 87 426,48	R 238 929,64	R 8 835,23	R 7 617,56	R 5 709,57	R 22 457,34	R 196 122,86	R 44 619,70
Total		R 3 040 098,40	R 109 427 687,85	R 12 655 907,12	R 8 687 551,06	R 8 330 820,86	R 260 265 960,40	R 402 408 025,69	R 289 940 239,44

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

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

- 8 684 SMSs were sent during the month to clients with arrear accounts to the value of R164 224 632 while 2 187 final demands with arrears to the value of R44 808 873 were emailed.
- 25 Arrangements with clients owing to the value of R922 639 were concluded during the month.
- 9 conventional electricity disconnections were performed during the month.
- R 1 247 037 was recovered through pre-paid electricity restrictions on non-indigent clients where for each R10 used to buy prepaid electricity 60% /R6 or each R10 used to buy pre-paid electricity 60% (R6) is redirected towards the payment of your arrear debt, and 30% for Indigent households.
- There were 56 phone call reminders made to clients with arrears on their accounts.
- There are currently 7 accounts owing R 50 675 with section 58 Magistrate Courts Act Garnishee Orders which were entered.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

As at 31 July 2025 there was a total of 5 328 approved indigents in the indigent register. These indigent clients owed the municipality R21 694 079 with R11 762 363 being in arrears. Subsidies from July 2025 to June 2026 were allocated for the following services:

• Refuse Removal	R 1 101 154
• Property Rates	R 855 871
• Sewerage	R 1 437 115
• Electricity	R 716 819
• Water	R 2 662 921
• Rental of Municipal Properties	R 676 231

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.4 Debt Collection

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

Attorneys

- The outstanding handed over debt as at 30 June 2025 was R 55 918 492 made up of 557 accounts. 124 accounts with a balance of R25 174 531 have been handed over to Steyn Attorneys, while 433 accounts with a balance of R30 743 961 are still with Meyer and Botha Attorneys:
- An amount of R65 095 (Meyer and Botha Attorneys) and R83 550 (Steyn Attorneys) was received as payments from the handed over accounts while an amount of R2 276.66 (6 % commission VAT inclusive) to Meyer and Botha while an amount of R2 882.48 to Steyn Attorneys (3 % commission VAT inclusive) was paid as commission to Steyn Attorneys.
- Steyn Attorneys was paid R40.22 for Postage and Pettie fees, R1 765.50 Sheriff fees for 4 clients, R750 Instruction fees for 3 clients, R9 113.75 Summons fees for 5 Clients, R4 217.05 Judgement fees for 4 clients, R192.10 Section 65A (2) fees for 2 clients, R272.55 Garnish fees on 1 client and R96.60 Certificate Garnish fees for 1 client
- Meyer and Botha was paid R10 404.05 on 65A (1) fees for 20 clients, R7 944.20 Court appearance fees for 65A (1) for 20 clients, R2 610.50 Judgement fees for 5 clients, R1 986.05 Court appearance Judgement for 5 clients, R2 380.50 Warrant of execution for 6 clients, R 606.97 65A (2) Registered letters for 7 clients and R12 831.93 Sheriff Worcester fees for 40 clients.
- All the costs listed above have been charged against the accounts of the clients concerned.

5.2.5 Arrears Councillors

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

- A total of R13 409 was deducted from the salaries of Councilors who owed a total of R40 267. R1 820 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 R28 674. R11 589 was deducted from 11 Councilors with 13 accounts, who did not pay their debt of R 11 589 by due date.

5.2.6 Arrears Employees

- A total of R41 739 was deducted from the salaries of officials who owed total of R380 288. R 16 900 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from 14 officials with an automatic arrangement with a balance of R 369 866, while R24 839 was deducted from 57 officials who did not pay their debt of R27 323 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 - M01 July											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	(13 741)	–	–	–	–	–	–	–	(13 741)	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	0	0	–
Trade Creditors	0700	839	–	–	–	–	–	–	–	839	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	(12 901)	–	–	–	–	–	–	0	(12 901)	–

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 - M01 July														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Nedbank		8 Months	Fixed Deposit	Yes	Yes	Yes	No	No	11 Aug 2025	5 000	36	0	–	5 036
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	28 Jul 2025	5 000	31	-5000000	–	31
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	28 Aug 2025	5 000	36	0	–	5 036
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	29 Sep 2025	5 000	36	0	–	5 036
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	29 Sep 2025	5 000	36	0	–	5 036
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	27 Oct 2025	5 000	36	0	–	5 036
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	27 Oct 2025	5 000	35	0	–	5 035
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	25 Nov 2025	5 000	36	0	–	5 036
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	15 Sep 2025	10 000	71	0	–	10 071
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	15 Dec 2025	5 000	35	0	–	5 035
Municipality sub-total										55 000	388		–	50 388
Entities														
-		–	–	–	–	–	–	–	–	–	–	–	–	–
-		–	–	–	–	–	–	–	–	–	–	–	–	–
-		–	–	–	–	–	–	–	–	–	–	–	–	–
-		–	–	–	–	–	–	–	–	–	–	–	–	–
-		–	–	–	–	–	–	–	–	–	–	–	–	–
-		–	–	–	–	–	–	–	–	–	–	–	–	–
-		–	–	–	–	–	–	–	–	–	–	–	–	–
-		–	–	–	–	–	–	–	–	–	–	–	–	–
-		–	–	–	–	–	–	–	–	–	–	–	–	–
-		–	–	–	–	–	–	–	–	–	–	–	–	–
Entities sub-total										–	–		–	–
TOTAL INVESTMENTS AND INTEREST	2									55 000	388		–	50 388

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 July 2025.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
<u>Investments - 31 July 2025 at the following A1 Banks as prescribed by Council's Investment Policy:</u>							
ABSA		R	20 000 000,00				
NEDBANK		R	15 000 000,00				
FNB		R	-				
STANDARD		R	15 000 000,00				
INVESTEC		R	-				
			R 50 000 000,00				
ABSA LT		R	-				
			R 50 000 000,00				

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 01/07/2025	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
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	NEDBANK	03/7881531576/334	8,300%	181	28/Jul/25	30 698,63	5 000 000		5 000 000	0
28/Jan/25	ABSA	2081925097	8,51%	212	28/Aug/25	36 138,36	5 000 000			5 000 000
28/Jan/25	NEDBANK	03/7881531576/335	8,400%	244	29/Sept/25	35 671,23	5 000 000			5 000 000
28/Jan/25	STANDARD	288460898-116	8,450%	244	29/Sept/25	35 883,56	5 000 000			5 000 000
25/Feb/25	ABSA	2081964174	8,48%	244	27/Oct/25	36 010,96	5 000 000			5 000 000
25/Feb/25	NEDBANK	03/7881531576/337	8,32%	244	27/Oct/25	35 331,51	5 000 000			5 000 000
25/Feb/25	ABSA	2081963958	8,52%	273	25/Nov/25	36 180,82	5 000 000			5 000 000
15/Apr/25	STANDARD	288460898-117	8,375%	153	15/Sept/25	71 130,14	10 000 000			10 000 000
15/Apr/25	ABSA	2082032859	8,34%	244	15/Dec/25	35 416,44	5 000 000			5 000 000
Sub Total						388 217,81	55 000 000	0	5 000 000	50 000 000
						388 217,81	55 000 000,00	0	5 000 000	50 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month July 2025.

Funds Allocations

The schedule reflecting council's Investments of R 50 000 000 as at 31 July 2025. (R55 000 000 at 30 June 2025).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated to	Monthly Report		Monthly Report	
	30/06/2025		31/07/2025	
	Liability	Cash back	Liability	Cash back
		230 410 958		266 472 485
Unutilized grants	20 181 101	20 181 101	14 665 029	14 665 029
Consumer and Sundry deposits	5 851 415	5 851 415	5 839 360	5 839 360
External loans unspent	26 325 430	26 325 430	26 325 430	26 325 430
EFF Accumulated Depreciation	8 800 000	8 800 000	10 800 000	10 800 000
Self Insurance Reserve	23 617 463	23 617 463	23 734 463	23 734 463
Capital Replacement reserve	67 795 142	67 795 142	73 754 851	73 754 851
Retained surplus (unidentified dep.)	8 742 941	8 742 941	9 331 996	9 331 996
Performance Bonus Provison	1 172 866	1 172 866	1 800 000	1 800 000
Set aside for retention	10 924 792	10 924 792	7 945 173	7 945 173
Set aside for Creditor payments	31 850 000	42 800 000	48 500 000	84 550 183
Provision for leave Payment	7 726 000	7 726 000	7 726 000	7 726 000
	-		-	
	212 987 150	223 937 150	230 422 302	266 472 485
Cash Surplus (Deficit)		10 950 000		36 050 183
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2025		31/07/2025	
ABSA	20 000 000		20 000 000	
Nedbank	20 000 000		15 000 000	
First National Bank	0		0	
Standard Bank	15 000 000		15 000 000	
Investec	0		0	
Total short term	55 000 000		50 000 000	
Bank and Cash	175 395 973		216 457 500	
Cash on hand	14 985		14 985	
Loan payments - out of own funding	-		-	
	230 410 958		266 472 485	
	-		-	

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in July 2025.

Attached in annexure is the computerised bank reconciliation for July 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 JULY 2025				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/07/2025				181 981 096,99
Deposits for July 2025				211 765 228,31
Interest for July 2025				0,00
Payments for July 2025				(177 288 824,94)
Balance as per Cash Book at 31/07/2025				216 457 500,36
Votes Balances and Transactions:				
40101012690 Balance B/f			181 981 096,99	181 981 096,99
40101012691 Movements			211 765 228,31	
40101012692 Movements			(177 288 824,94)	
40101012693 Movements			0,00	34 476 403,37
Balance as per Ledger at 31/07/2025				216 457 500,36
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/07/2025				231 900 149,68
Cash on Hand	Not yet Banked			2 384 276,20
Outstanding Payments				(909 589,98)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	0,00		
	July 2025	(17 554 077,69)	(17 554 077,69)	(17 554 077,69)
Deposits receipted in Duplicate				137 484,20
Other Items				15 327,78
Cash Surpluses / Shortages	Iro Payments Received			281 632,77
Adjustments to be Made for July 2025				202 297,40
Balance as per Cash Book at 31/07/2025				216 457 500,36

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 JULY 2025				
				TOTAL
Balance as per Bank Statement at 01/07/2025				180 039 924,15
Payments for July 2025				(176 788 856,17)
Interest for July 2025				0,00
Deposits for July 2025				211 346 111,34
Other Adjustments / Transactions				(12 027,37)
Other Adjustments / Transactions now cleared				(3 300,00)
Direct Deposits from previous months Receipted				0,00
Direct Deposits not Receipted				17 554 077,69
Cash on Hand - 01/07/2025				2 148 496,24
Cash on Hand - 31/07/2025				(2 384 276,20)
Balance as per Bank Statements at 31/07/2025				231 900 149,68

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with no unspent conditional grants, for the period July 2025, Conditional grants to the value of R 96 355 484 were received. The value of the unspent conditional grants at the end of July 2025 is R 14 665 029.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July										
Description	Ref	2024/25	Budget Year 2025/26							
		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:		177 889	192 208	192 208	78 121	78 121	12 581	65 540	521,0%	192 208
Operational Revenue: General Revenue: Equitable Share		174 394	187 489	187 489	78 121	78 121	12 187	65 934	541,0%	187 489
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 895	3 019	3 019	–	–	252	(252)	-100,0%	3 019
Local Government Financial Management Grant [Schedule 5B]		1 600	1 700	1 700	–	–	142	(142)	-100,0%	1 700
Provincial Government:		13 752	24 479	24 479	–	–	2 040	(2 040)	-100,0%	24 479
Human Settlement Development		1 478	6 514	6 514	–	–	543	(543)	-100,0%	6 514
Proclaimed Roads		210	200	200	–	–	17	(17)	-100,0%	200
Provincial Library Services Grant		11 504	11 749	11 749	–	–	979	(979)	-100,0%	11 749
Community Development Workers Grant		94	79	79	–	–	7	(7)	-100,0%	79
Fire Services Capacity Building Grant		466	118	118	–	–	10	(10)	-100,0%	118
Thusong Centre		–	146	146	–	–	12	(12)	-100,0%	146
Municipal Energy Resilience grant		–	700	700	–	–	58	(58)	-100,0%	700
Title deeds Restoration Grant		–	2 364	2 364	–	–	197	(197)	-100,0%	2 364
Integrated Settlement Upgrading Partnership Grant		–	2 609	2 609	–	–	217	(217)	-100,0%	2 609
District Municipality:		163	225	225	–	–	19	(19)	-100,0%	225
CWDM Operational Projects		163	225	225	–	–	19	(19)	-100,0%	225
Other grant providers:		850	1 000	1 000	137	137	83	54	65,0%	1 000
Departmental Agencies and Accounts		850	1 000	1 000	137	137	83	54	65,0%	1 000
Total Operating Transfers and Grants	5	192 654	217 912	217 912	78 258	78 258	14 723	63 536	431,6%	217 912
Capital Transfers and Grants										
National Government:		48 969	77 246	77 246	18 097	18 097	5 137	12 960	252,3%	77 246
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		2 000	15 596	15 596	–	–	–	–	–	15 596
Municipal Infrastructure Grant [Schedule 5B]		39 703	41 650	41 650	13 597	13 597	3 471	10 126	291,8%	41 650
Municipal Disaster Recovery Grant [Schedule 4B]		7 266	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	20 000	20 000	4 500	4 500	1 667	2 833	170,0%	20 000
Provincial Government:		21 030	–	–	–	–	–	–	–	–
Specify (Add grant description)		1 030	–	–	–	–	–	–	–	–
Specify (Add grant description)		20 000	–	–	–	–	–	–	–	–
District Municipality:		500	–	–	–	–	–	–	–	–
Specify (Add grant description)		500	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	70 499	77 246	77 246	18 097	18 097	5 137	12 960	252,3%	77 246
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	263 153	295 158	295 158	96 355	96 355	19 860	76 495	385,2%	295 158

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 - M01 July										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		(171 184)	(192 208)	(192 208)	(78 138)	(78 138)	(12 581)	(65 557)	521.1%	(192 208)
Operational Revenue:General Revenue:Equitable Share		(174 394)	(187 489)	(187 489)	(78 121)	(78 121)	(12 187)	(65 934)	541.0%	(187 489)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 895	(3 019)	(3 019)	–	–	(252)	252	-100.0%	(3 019)
Local Government Financial Management Grant [Schedule 5B]		1 315	(1 700)	(1 700)	(17)	(17)	(142)	125	-88.1%	(1 700)
Provincial Government:		12 535	(24 479)	(24 479)	(990)	(990)	(1 982)	991	-50.0%	(23 779)
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Human settlement Development		–	(6 514)	(6 514)	–	–	(543)	543	-100.0%	(6 514)
		442	–	–	–	–	–	–	–	–
Proclaimed roads		210	(200)	(200)	–	–	(17)	17	-100.0%	(200)
Provincial Library services		11 504	(11 749)	(11 749)	(990)	(990)	(979)	(11)	1.2%	(11 749)
CDWgrant		75	(79)	(79)	–	–	(7)	7	-100.0%	(79)
Fire Dept capacity grant		89	(118)	(118)	–	–	(10)	10	-100.0%	(118)
Thusong centre		–	(146)	(146)	–	–	(12)	12	-100.0%	(146)
Mun Engery Resilience grant		–	(700)	(700)	–	–	–	–	–	–
Title deeds		–	(2 364)	(2 364)	–	–	(197)	197	-100.0%	(2 364)
Integrated Settlement upgrading partnership		–	(2 609)	(2 609)	–	–	(217)	217	-100.0%	(2 609)
Specify (Add grant description)		216	–	–	–	–	–	–	–	–
District Municipality:		–	(225)	(225)	–	–	(15)	15	-100.0%	(225)
CDW operational projects		–	(225)	(225)	–	–	(15)	15	-100.0%	(225)
Other grant providers:		850	(1 000)	(1 000)	(137)	(137)	(83)	(54)	65.0%	(1 000)
Departmental Agencies and Accounts		850	(1 000)	(1 000)	(137)	(137)	(83)	(54)	65.0%	(1 000)
Total operating expenditure of Transfers and Grants:		(157 799)	(217 912)	(217 912)	(79 266)	(79 266)	(14 660)	(64 606)	440.7%	(217 212)
Capital expenditure of Transfers and Grants										
National Government:		–	(77 246)	(77 246)	(3 432)	(3 432)	–	(3 432)	–	(77 246)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	(15 596)	(15 596)	–	–	–	–	–	(15 596)
Municipal Infrastructure Grant [Schedule 5B]		–	(41 650)	(41 650)	(3 432)	(3 432)	–	(3 432)	–	(41 650)
Water Services Infrastructure Grant [Schedule 5B]		–	(20 000)	(20 000)	–	–	–	–	–	(20 000)
Provincial Government:		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		–	(77 246)	(77 246)	(3 432)	(3 432)	–	(3 432)	–	(77 246)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		(157 799)	(295 158)	(295 158)	(82 698)	(82 698)	(14 660)	(68 037)	464.1%	(294 458)

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

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

Summary Grants Received and Utilised: 2025/2026				July 2025				
	Unutilised Balance 01/07/2025	Debit Balance	Received 01/07/2025 30/06/2026	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)- Capital	Refunded	To Other Debtors	Balance 30/06/2026
National Government:-	-	-	96 218 000,00	-78 137 833,36	-3 431 970,88	-	16 833,36	14 665 029,12
Operating grants:-	-	-	78 121 000,00	-78 137 833,36	-	-	16 833,36	-
Equitable share	-	-	78 121 000,00	-78 121 000,00	-	-	-	-
Financial Management Grant	-	-	-	-16 833,36	-	-	16 833,36	-
EPWP: Expanded Public Works	-	-	-	-	-	-	-	-
Capital grants:-	-	-	18 097 000,00	-	-3 431 970,88	-	-	14 665 029,12
Municipal Infrastructure Grant	-	-	13 597 000,00	-	-3 431 970,88	-	-	10 165 029,12
Integrated National Electrification Grant	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	-	-	4 500 000,00	-	-	-	-	4 500 000,00
Municipal Disaster Recovery Grant	-	-	-	-	-	-	-	-
Provincial Government:-	-	-	-	-990 367,81	-	-	990 367,81	-
Operating Grants plus Operating Housing:-	-	-	-	-990 367,81	-	-	990 367,81	-
Operating Grants Provincial	-	-	-	-990 367,81	-	-	990 367,81	-
Library Service Conditional Grant	-	-	-	-990 367,81	-	-	990 367,81	-
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	-	-	-	-	-	-	-	-
Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-
Thusong Services Centre Grant	-	-	-	-	-	-	-	-
Municipal Energy Resilience Grant	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building	-	-	-	-	-	-	-	-
Provincial Earmarked (Accelerated) Grant Funding	-	-	-	-	-	-	-	-
Regional Socio-Economic Projects (RSEP) Programme	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant	-	-	-	-	-	-	-	-
Operating Provincial Housing	-	-	-	-	-	-	-	-
Title Deeds	-	-	-	-	-	-	-	-
Human Settlement Development Grant (Beneficiaries): O	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-
Capital Grants:-Provincial	-	-	-	-	-	-	-	-
Library Service Conditional Grant	-	-	-	-	-	-	-	-
Regional Socio-Economic Projects (RSEP) Programme	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant	-	-	-	-	-	-	-	-
Capital- Grants Housing	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	-	-	-	-	-	-	-	-
Operating grants:-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Other Grants	-	-	137 484,20	-137 484,20	-	-	-	-
Operating grants:-	-	-	137 484,20	-137 484,20	-	-	-	-
LGWSETA	-	-	137 484,20	-137 484,20	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	96 355 484,20	-79 265 685,37	-3 431 970,88	-	1 007 201,17	14 665 029,12
			96 355 484,20	-82 697 656,25				-
						GROSS BALANCE		14 665 029,12

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 - M01 July										
Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		17 325	17 655	17 655	1 403	1 403	1 168	235	20%	17 655
Pension and UIF Contributions		1 318	1 347	1 347	105	105	89	16	18%	1 347
Medical Aid Contributions		312	361	361	29	29	24	5	21%	361
Motor Vehicle Allowance		350	363	363	29	29	24	5	20%	363
Cellphone Allowance		1 769	1 771	1 771	148	148	117	30	26%	1 771
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		156	156	156	13	13	10	3	26%	156
Sub Total - Councillors		21 230	21 653	21 653	1 726	1 726	1 433	294	21%	21 653
% increase	4		2,0%	2,0%						2,0%
Senior Managers of the Municipality										
Basic Salaries and Wages		9 999	10 475	10 475	857	857	693	164	24%	10 475
Pension and UIF Contributions		922	902	902	79	79	60	19	32%	902
Medical Aid Contributions		141	221	221	12	12	15	(2)	-16%	221
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		1 387	1 392	1 392	149	149	92	56	61%	1 392
Cellphone Allowance		259	259	259	22	22	17	4	26%	259
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		89	91	91	10	10	6	4	72%	91
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		12 798	13 341	13 341	1 129	1 129	883	246	28%	13 341
% increase	4		4,2%	4,2%						4,2%
Other Municipal Staff										
Basic Salaries and Wages		227 057	281 288	280 888	19 524	19 524	18 584	940	5%	280 888
Pension and UIF Contributions		42 231	53 204	53 204	3 662	3 662	3 520	142	4%	53 204
Medical Aid Contributions		24 600	32 437	32 437	2 100	2 100	2 146	(46)	-2%	32 437
Overtime		23 515	27 061	27 061	2 141	2 141	1 790	351	20%	27 061
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		10 133	11 986	11 986	865	865	793	71	9%	11 986
Cellphone Allowance		923	945	945	79	79	63	16	26%	945
Housing Allowances		1 773	2 401	2 401	147	147	159	(11)	-7%	2 401
Other benefits and allowances		29 654	35 890	35 890	2 335	2 335	2 375	(40)	-2%	35 890
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		8 043	8 115	8 115	714	714	537	178	33%	8 115
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		2 285	2 576	2 576	209	209	170	38	23%	2 576
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		370 214	455 905	455 505	31 776	31 776	30 137	1 640	5%	455 505
% increase	4		23,1%	23,0%						23,0%
Total Parent Municipality		404 243	490 898	490 498	34 632	34 632	32 452	2 180	7%	490 498
TOTAL SALARY, ALLOWANCES & BENEFITS		404 243	490 898	490 498	34 632	34 632	32 452	2 180	7%	490 498
% increase	4		21,4%	21,3%						21,3%
TOTAL MANAGERS AND STAFF		383 013	469 245	468 845	32 905	32 905	31 020	1 886	6%	468 845

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 **R25 843 461**.

Overtime and temporary personnel payments are one month in arrears, this being the reason for the no spending being reflected on the end of July 2025 reports. Overtime should be monitored closely.

From 1 July 2025 till 31 July 2025	Budget for the year	Estimate for the 1 month	Actual to Date	Variance
Overtime	25 843 461	2 153 622	0	2 153 622
Temporary personnel	24 061 590	2 005 133	1 021 234	983 899

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

	<u>May 2025</u>	<u>June 2025</u>	<u>July 2025</u>
EPWP	268	255	339
Temporary	8	7	8
Permanent	861	861	855
Councillors	41	41	41
	1 178	1 164	1 243

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 - M01 July									
Month	2024/25	Budget Year 2025/26							
	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	6 780	7 122	7 132	4 528	4 528	7 132	2 603	36,5%	2%
August	8 407	7 072	7 072	–		14 204	–	0,0%	0%
September	12 102	30 657	30 657	–		44 861	–	0,0%	0%
October	14 810	9 233	9 233	–		54 094	–	0,0%	0%
November	22 564	7 537	7 537	–		61 631	–	0,0%	0%
December	12 006	33 896	33 896	–		95 527	–	0,0%	0%
January	17 401	7 022	7 022	–		102 548	–	0,0%	0%
February	12 865	7 022	7 022	–		109 570	–	0,0%	0%
March	7 035	29 646	29 646	–		139 216	–	0,0%	0%
April	12 003	7 022	7 022	–		146 238	–	0,0%	0%
May	18 700	7 022	7 022	–		153 259	–	0,0%	0%
June	36 087	33 096	33 096	–		186 355	–	0,0%	0%
Total Capital expenditure	180 760	186 345	186 355	4 528					

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SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

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

Capital Budget Progress Report 2025/2026										July 2025		
PROJECT FUNDING	Original Capital Budget 2025/2026	Veriments	Adjusted Capital Budget 31/07/2025	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget			
EXTERNAL LOAN	25 400 000	0	25 400 000	0,00	18 030,00	0,00	0,00	25 400 000,00	0,00%			
Projects New	25 400 000	0	25 400 000	0,00	18 030,00	0,00	0,00	25 400 000,00	0,00%			
TOTAL EXTERNAL LOAN												
CAPITAL REPLACEMENT RESERVE												
Projects New	71 072 860	10 000	71 082 860	1 895 037,92	8 288 560,52	0,00	0,00	71 082 860,00	0,00%			
Projects (BF)	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%			
Projects (MIG Counter Funding)	6 352 250	0	6 352 250	0,00	900 290,73	900 290,73	900 290,73	5 451 959,27	14,17%			
CRR Connections (Public Contr)	4 839 200	0	4 839 200	0,00	0,00	0,00	0,00	4 839 200,00	0,00%			
Furniture and Equipment	35 000	0	35 000	0,00	0,00	0,00	0,00	35 000,00	0,00%			
TOTAL CRR	82 299 310	10 000	82 309 310	1 895 037,92	9 188 561,25	900 290,73	900 290,73	81 409 019,27	1,09%			
INSURANCE RESERVE												
Insurance Reserve	1 400 000	0	1 400 000	0,00	0,00	0,00	0,00	1 400 000,00	0,00%			
TOTAL INSURANCE RESERVE	1 400 000	0	1 400 000	0,00	0,00	0,00	0,00	1 400 000,00	0,00%			
TOTAL BASIC CAPITAL	109 099 310	10 000	109 109 310	1 895 037,92	9 188 561,25	900 290,73	900 290,73	108 209 019,27	0,83%			
CAPITAL: GRANT FUNDING												
District Municipality	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%			
PAWC: Libraries	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%			
PAWC: RSEP	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%			
PAWC: HOUSING	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%			
PAWC: Fire Service Capacity Building	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%			
PAWC: Municipal Disaster Relief Grant Funds	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%			
National Government: MIG (DORA)	41 650 000	0	41 650 000	0,00	3 431 970,88	3 431 970,88	3 431 970,88	38 218 029,12	8,24%			
National Government: INEP (DORA)	15 596 000	0	15 596 000	0,00	0,00	0,00	0,00	15 596 000,00	0,00%			
National Government: MDRG	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%			
National Government: FMG (DORA)	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%			
National Government: EEDSMG	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%			
National Government: WSIG	20 000 000	0	20 000 000	0,00	196 042,80	196 042,80	196 042,80	19 803 957,20	0,98%			
TOTAL : GRANT FUNDING	77 246 000	0	77 246 000	0,00	3 628 013,68	3 628 013,68	3 628 013,68	73 617 986,32	4,70%			
TOTAL FUNDING	186 345 310	10 000	186 355 310	1 895 037,92	12 814 894,93	4 528 304,41	4 528 304,41	181 827 005,59	2,43%			

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SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 July 2025.

BVM_Insurance Claims Register 2024/2025														
Type of Claim	Prior periods	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	June 2026	Total
Claims not Within Excess		8												8
	Public Liability/possible Liability	2												2
	Motor Claims	5												5
	Property Damage/Loss	1												1
Claims Within Excess		6												6
	Public Liability/possible Liability	4												4
	Motor Claims	2												2
	Property Damage/Loss													0
Total Claims Submitted		8	0	0	0	0	0	0	0	0	0	0	0	14
TOTAL VALUE OF CLAIMS		7	-	-	9	7	4	3	7	3	11	10	5	67
TOTAL VALUE OF REJECTED CLAIMS/CLAIMS WITHIN EXCESS		50 458,39	-	-	-	-	-	-	-	-	-	-	-	50 458,39
TOTAL OUTSTANDING CLAIMS	3 771,09	-	-	-	-	34 615,99	-	-	14 933,92	-	-	-	-	49 549,91
NOTE PLEASE:		50 458,39	-	-	-	34 615,99	-	-	14 933,92	-	-	-	-	908,48
COMMENTS: ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR	2. Liability claims awaiting insurer feedback, 4 vehicles awaiting insurer's feedback, 3. Liability claims within excess awaiting legal feedback, 2 Property claim awaits feedback, 2 vehicles orders issued, 1 vehicle awaiting user department feedback.													

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

DEVIATIONS - JULY 2025										
No	Deviation Reference	Directorate	Department	Reason For Deviation (Deviation Category)	Short Summary of Deviation	Approved Amount	Period Approved	Approved Service Provider/ Contractor/ Supplier	Maximum Anticipated Expenditure approved	CSD NUMBER
1	BVD 720	Community Services	Human Settlements	Exceptional case where it is impractical or impossible to follow a normal procurement process	Professional service provider for Hexpark- upgrade/ refurbishment of the existing residential facilities	R998 976,25	28 Weeks	IX Engineers	R998 976,25	MAAA0375346
2	BVD 721	Community Services	Traffic, Law Enforcement and Security Services	Emergency	Guarding/ security at the landfill site	Rates	1/07/2025-31/12/2025	Capital Security Boland	R1 000 000,00	MAAA0582126
3	BVD 722	Community Services	Traffic, Law Enforcement and Security Services	Emergency	The monitoring of alarms systems and armed response	Rates	1/07/2025-31/12/2025	Capital Security Boland	R85 000,00	MAAA0582126
4	BVD 724	SSS	ICT	Exceptional case where it is impractical or impossible to follow a normal procurement process	Renewal of VMware and Veeam licences	Rates	1/08/2025-31/07/2026	Sithabile Technology Services	R800 000,00	MAAA0006049
5	BVD 725	Planning Development and Integrated Services	Water Services Networks	Emergency	Emergency- collapsed sewer midblock Quin Street	R20 734,50	Once Off	Turboseal Services Pty Ltd	R20 734,50	MAAA018308
						R1 019 710,75			R2 904 710,75	

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SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

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SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.4 No awards made at Supply Chain for the month of July 2025.

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SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of July 2025.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF JULY 2025									
Request Reference	Date of Order	Order Reference	Service Provider/ Contractor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Contractor/ Supplier	Awarded amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)
39848	15/07/2025	15440	CURTAIN AND LINEN	3905,00	HUABICAN BEAUTY	4400,00	495,00	12,67%	Acceptable
39888	17/07/2025	15465	ZAIOEN MARAIS	2700,00	HUABICAN BEAUTY	3000,00	300,00	11,11%	Acceptable
39890	25/07/2025	15526	ZAIOEN MARAIS	5000,00	HENDRIKA BURGER	5500,00	500,00	10%	Acceptable
40062	29/07/2025	15581	WM SPILHAUS	15887,25	UNIVERSAL TRADING	19035,50	3145,25	20%	Acceptable
39842 - (4.3)	31/07/2025	CALL OFF	AYESHA DOMINGO TRAVEL	19375,00	KENINGS CAR VAN AND TRUCK RENTAL	21762,00	2387,00	12%	Acceptable
TOTAL PREMIUMS PAID FOR THE MONTH							6827,25		

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, July 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 August 2025