
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT NOVEMBER 2024

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2024/2025 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 - IN-YEAR REPORT

SECTION 1 - MAYOR'S REPORT

1.1 In-Year Report - Monthly Budget Statement

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

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

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

RESOLVED

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

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 – EXECUTIVE SUMMARY

3.1 INTRODUCTION

The audited outcome for 2023/2024 reflected in this report are final as the Annual Financial Statements were completed and audited by the Auditor General. The in-year report for November 2024 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 – 30 November 2024 is R 571 204 927 or 35.45% of the total budgeted revenue R1 611 276 750.

The total revenue is underperforming by 14% in comparison to the approved budget due to mainly traffic fine revenue which is recorded at year end. Property Rates reflects an overperformance of 33% due to the annual rates that have been billed in July 2024. Service charges reflect an overall underperformance of 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 21% respectively due to the annual services billed in July 2024.

Property Rates

Property Rates reflects an overperformance of 33% due to the billing of annual rate payers accounts.

Service charges - electricity revenue.

The electricity revenue shows an 7% underperformance which is mainly due to the accrual journal.

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

During the period 1 July 2024 and 30 November 2024, the Municipality purchased 112 664 591 kWh (units) of electricity while 103 703 945 were distributed. This resulted in electricity distribution losses of 7.98 % (8 960 646 kWh) during this period.

Service charges - water revenue.

Water revenue shows an underperformance of 36% 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 November 2024 a bulk water supply from source of 6 497 361 kiloliters (kl) of water was inputted into the water distribution system, while revenue water of 5 488 156 kl was accounted for. This means that 1 009 205 kl were lost. This represents overall water losses of 15.53%. The unbilled authorized consumption represents .75% (48 845) while customer meter and data errors are 2.17% (140 724 kl) resulting in real losses of 12.61% (819 636 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 shows an overperformance of 2% against the budgeted revenue. This is due to an over-estimation for the period under review based on past trends.

Fines, penalties, and forfeits

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

Agency Services

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

Licenses and permits.

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

Transfers and subsidies – Operating.

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

Gains

Gains from the disposal of assets are less than anticipated.

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

Operating Revenue



Operating Expenditure by Type

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

The total expenditure amounts to R 506 629 241 or 31.34% of the total budgeted expenditure R1 616 546 707.

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

Operating Expenditure



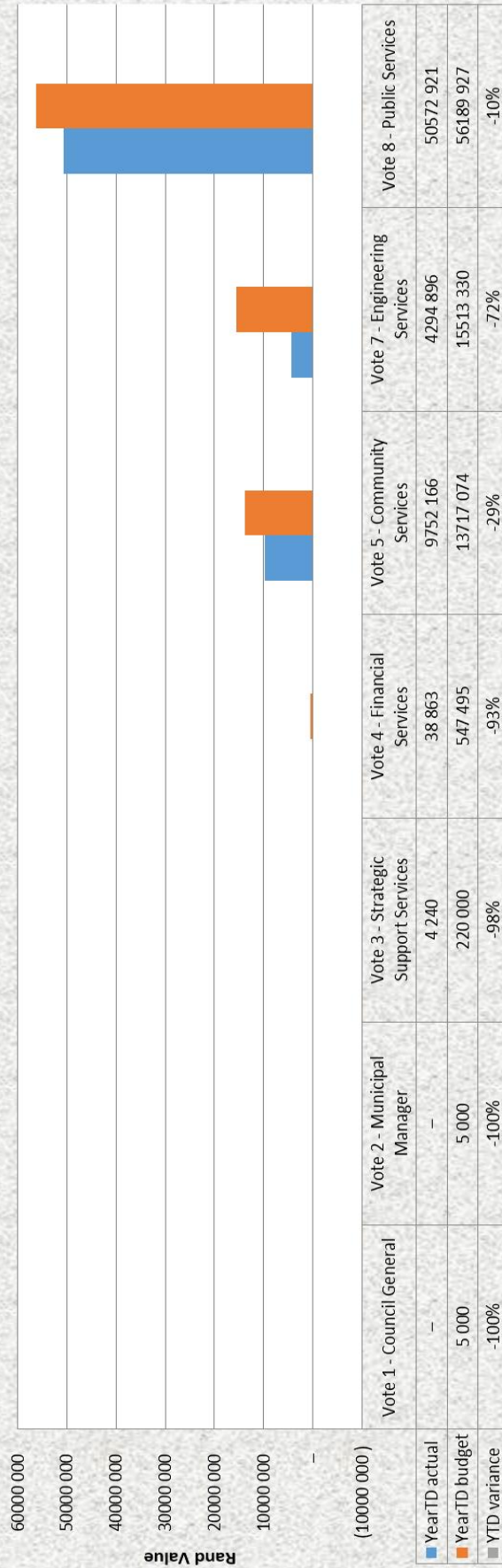
Capital Expenditure

The total capital expenditure for the period 1 July 2024 – 30 November 2024, amounts to R64 663 086 or 28.68% of the total capital budget that amounts to R225 487 920.

Capital grant funding the total capital grant funding expenditure amounts to R19 255 732 or 35.45% 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 R158 615 815.

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 - M05 November									
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	197 548	200 977	200 977	14 260	111 735	83 740	27 995	33%	200 977
Service charges	807 823	870 634	870 634	70 659	345 080	363 552	(18 472)	-5%	870 634
Investment revenue	18 373	19 522	19 522	1 455	7 181	7 516	(336)	-4%	19 522
Transfers and subsidies - Operational	185 954	198 836	200 424	4 106	80 933	82 848	(1 915)	-2%	200 424
Other own revenue	144 076	319 720	319 720	4 853	26 277	129 126	(102 849)	-80%	319 720
Total Revenue (excluding capital transfers and	1 353 773	1 609 689	1 611 277	95 332	571 205	666 782	(95 577)	-14%	1 611 277
Employee costs	396 107	456 828	455 778	32 353	155 091	176 661	(21 570)	-12%	455 778
Remuneration of Councillors	20 467	21 757	21 757	2 595	9 169	8 387	782	9%	21 757
Depreciation and amortisation	101 941	105 208	105 208	–	–	40 652	(40 652)	-100%	105 208
Interest	31 254	39 842	39 842	6 149	15 990	15 345	645	4%	39 842
Inventory consumed and bulk purchases	504 806	534 056	534 483	41 239	224 918	206 145	18 772	9%	534 483
Transfers and subsidies	3 069	7 711	8 706	130	1 625	3 087	(1 462)	-47%	8 706
Other expenditure	338 715	452 229	450 773	16 453	99 837	181 695	(81 858)	-45%	450 773
Total Expenditure	1 396 358	1 617 631	1 616 547	98 919	506 629	631 972	(125 343)	-20%	1 616 547
Surplus/(Deficit)	(42 585)	(7 942)	(5 270)	(3 586)	64 576	34 810	29 766		(5 270)
Transfers and subsidies - capital (monetary allocations)	97 746	54 410	54 323	–	–	22 671	(22 671)	-100%	54 323
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	55 162	46 468	49 053	(3 586)	64 576	57 480	7 095	12%	49 053
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	55 162	46 468	49 053	(3 586)	64 576	57 480	7 095	12%	49 053
Capital expenditure & funds sources									
Capital expenditure	234 621	187 437	225 488	22 564	64 663	86 198	(21 535)	-25%	225 488
Capital transfers recognised	97 746	54 410	54 323	5 052	19 256	26 197	(6 941)	-26%	54 323
Borrowing	56 598	48 706	63 867	5 247	13 046	23 212	(10 166)	-44%	63 867
Internally generated funds	80 276	84 321	107 298	12 264	32 361	36 789	(4 428)	-12%	107 298
Total sources of capital funds	234 621	187 437	225 488	22 564	64 663	86 198	(21 535)	-25%	225 488
Financial position									
Total current assets	386 539	368 815	368 815	–	287 264	–	–	–	368 815
Total non current assets	2 734 985	2 782 113	2 782 113	–	2 875 196	–	–	–	2 782 113
Total current liabilities	151 897	197 665	197 665	–	145 189	–	–	–	197 665
Total non current liabilities	516 280	677 191	677 191	–	517 211	–	–	–	677 191
Community wealth/Equity	2 453 346	2 276 072	2 276 072		2 500 061				2 276 072
Cash flows									
Net cash from (used) operating	256 108	92 061	95 033	5 648	18 014	(18 473)	(36 486)	198%	92 061
Net cash from (used) investing	(263 381)	(187 337)	(225 425)	(22 662)	(64 653)	(76 920)	(12 267)	16%	(225 425)
Net cash from (used) financing	51 760	25 346	23 346	(14)	(12 982)	35 190	48 171	137%	25 346
Cash/cash equivalents at the month/year end	193 241	65 082	111 191	–	158 616	158 034	(582)	-0%	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	43 428	10 342	14 737	8 084	6 882	4 680	27 467	186 221	301 841
Creditors Age Analysis									
Total Creditors	123	–	–	–	–	–	–	–	123

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) - M05 November										
Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional										
Government and administration		291 185	295 739	295 865	17 757	172 873	121 676	51 197	42%	295 865
Executive and council		1 055	1 210	1 210	76	585	466	119	26%	1 210
Finance and administration		290 130	294 530	294 656	17 681	172 288	121 210	51 078	42%	294 656
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		126 444	304 261	304 261	4 731	13 357	124 376	(111 020)	-89%	304 261
Community and social services		13 760	13 804	13 804	4 018	8 551	5 690	2 861	50%	13 804
Sport and recreation		4 343	4 289	4 289	147	1 117	1 656	(540)	-33%	4 289
Public safety		74 624	253 561	253 561	60	290	103 630	(103 340)	-100%	253 561
Housing		33 717	32 607	32 607	506	3 399	13 400	(10 001)	-75%	32 607
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		27 173	16 207	16 669	1 448	6 281	6 286	(6)	0%	16 669
Planning and development		1 586	2 606	2 606	185	677	1 040	(363)	-35%	2 606
Road transport		25 587	13 601	14 063	1 263	5 604	5 246	358	7%	14 063
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		1 006 717	1 047 892	1 047 805	71 396	378 694	437 114	(58 420)	-13%	1 047 805
Energy sources		610 439	640 736	640 736	48 474	238 138	267 059	(28 921)	-11%	640 736
Water management		137 401	143 377	143 377	9 097	36 352	59 697	(23 346)	-39%	143 377
Waste water management		178 969	184 647	184 560	9 011	51 761	76 860	(25 099)	-33%	184 560
Waste management		79 909	79 133	79 133	4 814	52 443	33 497	18 946	57%	79 133
Other	4	-	-	1 000	-	-	-	-	-	1 000
Total Revenue - Functional	2	1 451 520	1 664 099	1 665 600	95 332	571 205	689 453	(118 248)	-17%	1 665 600
Expenditure - Functional										
Government and administration		307 021	317 125	319 027	20 364	107 261	124 854	(17 593)	-14%	319 027
Executive and council		49 953	47 353	47 468	4 209	17 948	18 371	(423)	-2%	47 468
Finance and administration		252 883	264 445	266 233	15 800	87 507	104 421	(16 914)	-16%	266 233
Internal audit		4 185	5 327	5 327	355	1 806	2 062	(256)	-12%	5 327
Community and public safety		212 473	333 983	333 902	12 641	56 669	133 948	(77 279)	-58%	333 902
Community and social services		35 446	36 682	36 682	2 113	12 182	14 259	(2 076)	-15%	36 682
Sport and recreation		37 166	42 322	42 316	3 453	12 858	16 408	(3 551)	-22%	42 316
Public safety		117 324	223 756	223 877	4 785	23 433	90 891	(67 458)	-74%	223 877
Housing		22 454	31 123	30 927	2 289	8 196	12 350	(4 154)	-34%	30 927
Health		83	100	100	-	-	40	(40)	-100%	100
Economic and environmental services		88 519	96 007	96 295	5 045	24 408	37 265	(12 857)	-35%	96 295
Planning and development		22 600	26 099	24 631	1 728	9 580	9 621	(41)	0%	24 631
Road transport		65 707	69 573	71 330	3 317	14 823	27 513	(12 691)	-46%	71 330
Environmental protection		211	334	334	0	6	131	(125)	-96%	334
Trading services		787 078	869 566	865 390	60 591	317 990	335 522	(17 532)	-5%	865 390
Energy sources		536 941	591 618	591 369	43 035	230 080	228 571	1 509	1%	591 369
Water management		93 915	102 938	103 138	6 911	35 242	39 953	(4 710)	-12%	103 138
Waste water management		90 891	105 481	101 461	6 603	30 662	40 050	(9 387)	-23%	101 461
Waste management		65 330	69 529	69 422	4 042	22 005	26 949	(4 944)	-18%	69 422
Other		1 268	950	1 932	278	302	383	(81)	-21%	1 932
Total Expenditure - Functional	3	1 396 358	1 617 631	1 616 547	98 919	506 629	631 972	(125 343)	-20%	1 616 547
Surplus/ (Deficit) for the year		55 162	46 468	49 053	(3 586)	64 576	57 480	7 095	12%	49 053

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) - M05 November										
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	76	585	501	85	16,9%	1 210
Vote 2 - Municipal Manager		500	500	500	-	-	207	(207)	-100,0%	500
Vote 3 - Strategic Support Services		1 051	719	1 719	164	403	712	(308)	-43,3%	1 719
Vote 4 - Financial Services		283 665	291 918	291 918	17 381	171 263	120 835	50 427	41,7%	291 918
Vote 5 - Community Services		138 665	317 119	317 707	5 933	18 565	131 510	(112 946)	-85,9%	317 707
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		613 270	640 719	640 719	48 474	238 137	265 217	(27 080)	-10,2%	640 719
Vote 8 - Public Services		413 313	411 914	411 827	23 303	142 252	170 470	(28 218)	-16,6%	411 827
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 451 520	1 664 099	1 665 600	95 332	571 205	689 453	(118 248)	-17,2%	1 665 600
Expenditure by Vote										
Vote 1 - Council General	1	39 717	42 692	42 807	3 862	16 367	16 735	(368)	-2,2%	42 807
Vote 2 - Municipal Manager		17 096	13 522	13 620	962	4 634	5 325	(691)	-13,0%	13 620
Vote 3 - Strategic Support Services		102 053	102 538	103 641	6 155	37 365	40 517	(3 153)	-7,8%	103 641
Vote 4 - Financial Services		131 541	144 676	144 307	8 719	45 565	56 415	(10 851)	-19,2%	144 307
Vote 5 - Community Services		215 122	332 222	333 028	12 767	57 012	130 194	(73 182)	-56,2%	333 028
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		549 040	605 833	605 586	43 655	233 241	236 747	(3 507)	-1,5%	605 586
Vote 8 - Public Services		341 787	376 147	373 557	22 800	112 447	146 038	(33 592)	-23,0%	373 557
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	1 616 547	98 919	506 629	631 972	(125 343)	-19,8%	1 616 547
Surplus/ (Deficit) for the year	2	55 162	46 468	49 053	(3 586)	64 576	57 480	7 095	12,3%	49 053

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) - M05 November										
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	75 639	372 043	389 740	(17 697)	-5%	938 550
Service charges - Electricity		543 810	612 204	612 204	48 160	236 694	255 311	(18 616)	-7%	612 204
Service charges - Water		110 405	115 599	115 599	8 972	35 727	48 166	(12 439)	-26%	115 599
Service charges - Waste Water Management		99 186	92 642	92 642	8 807	46 573	38 601	7 972	21%	92 642
Service charges - Waste management		54 422	50 190	50 190	4 719	26 086	21 474	4 612	21%	50 190
Sale of Goods and Rendering of Services		5 736	6 164	6 164	520	2 002	2 388	(387)	-16%	6 164
Agency services		8 949	9 391	9 391	1 000	4 244	3 616	628	17%	9 391
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 962	16 030	16 030	1 249	6 310	6 174	137	2%	16 030
Interest earned from Current and Non Current Assets		18 373	19 522	19 522	1 455	7 181	7 516	(336)	-4%	19 522
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		8 979	9 109	9 109	594	4 452	3 516	937	27%	9 109
Licence and permits		-	-	-	-	-	-	-	-	-
Exchange: Operational Revenue		7 753	7 700	7 700	163	2 774	2 979	(205)	-7%	7 700
Non-Exchange Revenue		482 199	671 139	672 727	19 693	199 162	277 041	(77 880)	-28%	672 727
Property rates		197 548	200 977	200 977	14 260	111 735	83 740	27 995	33%	200 977
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		72 714	253 897	253 897	31	72	103 743	(103 670)	-100%	253 897
Licence and permits		2 926	4 468	4 468	282	1 549	1 721	(173)	-10%	4 468
Transfer and subsidies - Operational		185 954	198 836	200 424	4 106	80 933	82 848	(1 915)	-2%	200 424
Interest		3 436	3 643	3 643	322	1 414	1 403	11	1%	3 643
Fuel Levy		-	-	-	-	-	-	-	-	-
Non-Exchange: Operational Revenue		7 633	7 763	7 763	692	3 460	2 990	470	16%	7 763
Gains on disposal of Assets		2 155	1 555	1 555	-	-	599	(599)	-100%	1 555
Other Gains		9 834	(0)	(0)	-	-	(2)	2	-100%	(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		1 353 773	1 609 689	1 611 277	95 332	571 205	666 782	(95 577)	-14%	1 611 277
Expenditure By Type										
Employee related costs		396 107	456 828	455 778	32 353	155 091	176 661	(21 570)	-12%	455 778
Remuneration of councillors		20 467	21 757	21 757	2 595	9 169	8 387	782	9%	21 757
Bulk purchases - electricity		454 652	487 184	487 184	37 969	207 170	187 567	19 603	10%	487 184
Inventory consumed		50 154	46 872	47 298	3 270	17 748	18 579	(831)	-4%	47 298
Debt impairment		115 605	220 011	220 011	-	6 213	89 351	(83 138)	-93%	220 011
Depreciation and amortisation		101 941	105 208	105 208	-	-	40 652	(40 652)	-100%	105 208
Interest charges		31 254	39 842	39 842	6 149	15 990	15 345	645	4%	39 842
Contracted services		126 490	127 393	125 589	7 638	30 401	50 393	(19 992)	-40%	125 589
Transfers and subsidies		3 069	7 711	8 706	130	1 625	3 087	(1 462)	-47%	8 706
Irrecoverable debts written off		-	19	19	1 710	22 298	8	22 290	100%	19
Operational costs		94 100	100 614	100 962	7 104	40 926	40 305	621	2%	100 962
Losses on Disposal of Assets		1 370	4 125	4 125	-	-	1 611	(1 611)	-100%	4 125
Other Losses		1 150	67	67	-	-	27	(27)	-100%	67
Total Expenditure		1 396 358	1 617 631	1 616 547	98 919	506 629	631 972	(125 343)	-20%	1 616 547
Surplus/(Deficit)		(42 585)	(7 942)	(5 270)	(3 586)	64 576	34 810	29 766	0	(5 270)
Transfers and subsidies - capital (monetary allocations)		97 746	54 410	54 323	-	-	22 671	(22 671)	(0)	54 323
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		55 162	46 468	49 053	(3 586)	64 576	57 480			49 053
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		55 162	46 468	49 053	(3 586)	64 576	57 480			49 053
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		55 162	46 468	49 053	(3 586)	64 576	57 480			49 053
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		55 162	46 468	49 053	(3 586)	64 576	57 480			49 053

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M05 November				
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	-26%	Water revenue shows an underperformance of 26% due to the accrual journal.	
	Service charges - Waste Water 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.	
	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.	
	Sale of Goods and Rendering of Services	-16%	Sale of Goods and Rendering of Services for November 2024 are pro-rata less than anticipated.	
	Agency services	17%	Agency Services revenue shows an overperformance of 17% against the budgeted revenue. Agency Services are done on an ad-hoc basis based on the demand from clients.	
	Rental from Fixed Assets	27%	The Rental from Fixed Assets are done on an ad-hoc basis based on the demand from clients.	
	Property rates	33%	Property Rates reflects an overperformance of 33% 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	-10%	Licence and permits for November 2024 are pro-rata less than anticipated.	
	Non-Exchange: Operational Revenue	16%	Non-Exchange: Operational Revenue for November 2024 are pro-rata more than anticipated.	
	Gains on disposal of Assets	-100%	No disposal of assets were done for the financial year under review.	
	Other Gains	-100%	Actuarial gains and losses are done at financial year-end.	
	Transfers and subsidies - capital (monetary allocations)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	Expenditure By Type			
	Employee related costs	-12%	Positions are budgeted for 12 months of the financial year. Vacant positions results in savings which are reprioritised with the Mid-year Adjustment Budget.	
	Bulk purchases - electricity	10%	Electricity purchases till November 2024 are pro-rata higher than anticipated.	
	Debt impairment	-93%	Debt impairment till November 2024 are pro-rata less than anticipated.	
	Depreciation and amortisation	-100%	processes.	
	Contracted services	-40%	Expenditure on contracted and outsourced services till November 2024 are pro-rata less than anticipated.	
	Transfers and subsidies	-47%	Monetary allocations to individuals and organisations till November 2024 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	-25%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	8%	The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance and the revenue was review during the adjustment budget.	
	Receipts	-15%	Credit processes in place to follow up.	
	Other revenue	106%	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	25%	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	-10%	Process implemented to handle yearly contracts agreements for the year - to ensure all contracts is funded. Procurement process updated and ensure we pay within 30 days	
	Transfer and grants	10%	Small amount paid related to expenditure on Housing projects and Grant-In Aid.	
	Capital assets	16%	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	30%	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) - M05 November										
Vote Description	Ref	2023/24	Budget Year 2024/25						Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance		YTD Variance %
R thousands										
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	2 187	-	-	155	(155)	-100%	2 187
Vote 4 - Financial Services		85	-	-	-	-	-	-	-	-
Vote 5 - Community Services		1 103	6 005	6 004	4	4	2 504	(2 501)	-100%	6 004
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		71 627	41 797	45 471	3 626	4 198	14 976	(10 778)	-72%	45 471
Vote 8 - Public Services		107 826	65 684	77 741	6 041	19 933	30 221	(10 287)	-34%	77 741
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	131 413	9 671	24 135	47 866	(23 731)	-50%	131 413
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		2 915	4 265	65	-	4	65	(61)	-93%	65
Vote 4 - Financial Services		927	1 405	1 625	23	39	547	(509)	-93%	1 625
Vote 5 - Community Services		3 935	23 673	24 685	1 598	9 748	11 213	(1 464)	-13%	24 685
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		1 241	750	1 740	38	97	538	(440)	-82%	1 740
Vote 8 - Public Services		42 512	41 693	65 960	11 233	30 639	25 969	4 670	18%	65 960
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	51 530	71 786	94 075	12 893	40 528	38 332	2 196	6%	94 075
Total Capital Expenditure	3	234 621	187 437	225 488	22 564	64 663	86 198	(21 535)	-25%	225 488
Capital Expenditure - Functional Classification										
Governance and administration		4 764	5 785	13 736	1 195	1 226	868	358	41%	13 736
Executive and council		180	10	10	-	-	10	(10)	-100%	10
Finance and administration		4 584	5 775	13 726	1 195	1 226	858	368	43%	13 726
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 374	31 460	33 109	1 598	10 372	14 435	(4 063)	-28%	33 109
Community and social services		1 903	888	888	-	3	749	(746)	-100%	888
Sport and recreation		2 311	14 543	19 723	1 598	10 370	10 778	(408)	-4%	19 723
Public safety		157	10 030	6 499	-	-	409	(409)	-100%	6 499
Housing		1 003	6 000	6 000	-	-	2 500	(2 500)	-100%	6 000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		45 952	41 613	63 950	10 284	29 064	28 912	151	1%	63 950
Planning and development		85	5	5	-	-	5	(5)	-100%	5
Road transport		45 867	41 608	63 945	10 284	29 064	28 907	156	1%	63 945
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		178 531	108 579	114 693	9 486	24 001	41 982	(17 981)	-43%	114 693
Energy sources		78 411	48 245	48 709	4 574	5 580	16 603	(11 023)	-66%	48 709
Water management		23 156	14 619	14 806	2 350	8 860	5 698	3 162	55%	14 806
Waste water management		75 988	44 715	50 178	2 562	9 561	19 263	(9 702)	-50%	50 178
Waste management		976	1 000	1 000	-	-	417	(417)	-100%	1 000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	234 621	187 437	225 488	22 564	64 663	86 198	(21 535)	-25%	225 488
Funded by:										
National Government		67 680	54 410	54 323	5 052	19 256	26 197	(6 941)	-26%	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	5 052	19 256	26 197	(6 941)	-26%	54 323
Borrowing	6	56 598	48 706	63 867	5 247	13 046	23 212	(10 166)	-44%	63 867
Internally generated funds		80 276	84 321	107 298	12 264	32 361	36 789	(4 428)	-12%	107 298
Total Capital Funding	7	234 621	187 437	225 488	22 564	64 663	86 198	(21 535)	-25%	225 488

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M05 November							
R thousands	Description	Ref	2023/24	Budget Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
	ASSETS	1					
	Current assets						
	Cash and cash equivalents		196 660	65 082	65 082	158 631	65 082
	Trade and other receivables from exchange transactions		91 073	184 460	184 460	62 895	184 460
	Receivables from non-exchange transactions		54 853	96 776	96 776	16 042	96 776
	Current portion of non-current receivables		4 663	2 298	2 298	6 219	2 298
	Inventory		38 948	13 684	13 684	28 616	13 684
	VAT		-	6 084	6 084	14 739	6 084
	Other current assets		341	432	432	122	432
	Total current assets		386 539	368 815	368 815	287 264	368 815
	Non current assets						
	Investments		-	-	-	-	-
	Investment property		96 157	64 495	64 495	99 934	64 495
	Property, plant and equipment		2 593 745	2 675 771	2 675 771	2 728 680	2 675 771
	Biological assets		-	-	-	-	-
	Living and non-living resources		-	-	-	-	-
	Heritage assets		36 631	-	-	36 631	-
	Intangible assets		3 861	2 313	2 313	3 861	2 313
	Trade and other receivables from exchange transactions		-	2 903	2 903	-	2 903
	Non-current receivables from non-exchange transactions		4 591	-	-	6 091	-
	Other non-current assets		-	36 631	36 631	-	36 631
	Total non current assets		2 734 985	2 782 113	2 782 113	2 875 196	2 782 113
	TOTAL ASSETS		3 121 523	3 150 927	3 150 927	3 162 461	3 150 927
	LIABILITIES						
	Current liabilities						
	Bank overdraft		-	-	-	-	-
	Financial liabilities		22 141	23 011	23 011	25 145	23 011
	Consumer deposits		4 622	5 083	5 083	4 804	5 083
	Trade and other payables from exchange transactions		69 580	115 939	115 939	63 311	115 939
	Trade and other payables from non-exchange transactions		-	-	-	-	-
	Provision		45 542	53 632	53 632	51 930	53 632
	VAT		10 011	-	-	-	-
	Other current liabilities		-	-	-	-	-
	Total current liabilities		151 897	197 665	197 665	145 189	197 665
	Non current liabilities						
	Financial liabilities		304 254	299 451	299 451	288 119	299 451
	Provision		212 026	377 740	377 740	229 092	377 740
	Long term portion of trade payables		-	-	-	-	-
	Other non-current liabilities		-	-	-	-	-
	Total non current liabilities		516 280	677 191	677 191	517 211	677 191
	TOTAL LIABILITIES		668 177	874 856	874 856	662 400	874 856
	NET ASSETS	2	2 453 346	2 276 072	2 276 072	2 500 061	2 276 072
	COMMUNITY WEALTH/EQUITY						
	Accumulated Surplus/(Deficit)		2 453 346	2 222 207	2 222 207	2 500 061	2 222 207
	Reserves and funds		-	53 865	53 865	-	53 865
	Other		-	-	-	-	-
	TOTAL COMMUNITY WEALTH/EQUITY	2	2 453 346	2 276 072	2 276 072	2 500 061	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 - M05 November										
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
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates		200 983	190 552	190 552	12 383	61 125	71 899	(10 773)	-15%	190 552
Service charges		809 040	843 939	843 939	74 482	370 321	342 435	27 887	8%	843 939
Other revenue		21 474	59 546	59 546	20 502	129 718	63 081	66 637	106%	59 546
Transfers and Subsidies - Operational		187 216	198 836	198 836	2 846	85 714	82 400	3 314	4%	198 836
Transfers and Subsidies - Capital		97 659	54 410	54 323	10 102	23 352	18 659	4 693	25%	54 410
Interest		31 838	35 553	35 553	2 704	13 491	13 342	149	1%	35 553
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1 060 816)	(1 244 859)	(1 242 963)	(117 242)	(646 566)	(587 525)	59 041	-10%	(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)	(130)	(1 625)	(3 231)	(1 606)	50%	(7 711)
NET CASH FROM/(USED) OPERATING ACTIVITIES		256 108	92 061	95 033	5 648	18 014	(18 473)	(36 486)	198%	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	16	124	99	26	26%	100
Decrease (increase) in non-current investments		(14 767)	-	-	-	-	-	-	-	-
Payments										
Capital assets		(250 957)	(187 437)	(225 525)	(22 678)	(64 777)	(77 018)	(12 241)	16%	(225 525)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(263 381)	(187 337)	(225 425)	(22 662)	(64 653)	(76 920)	(12 267)	16%	(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	(14)	150	115	35	30%	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	(14)	(12 982)	35 190	48 171	137%	25 346
NET INCREASE/ (DECREASE) IN CASH HELD		44 488	(69 931)	(107 046)	(17 028)	(59 621)	(60 203)			(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		158 616	158 034			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 - M05 November													
Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6 396	2 108	2 178	2 185	1 843	1 162	6 877	29 506	52 255	41 574	11 888	52 250
Trade and Other Receivables from Exchange Transactions - Electricity	1300	23 525	1 037	542	529	234	100	1 640	4 618	32 225	7 120	274	6 254
Receivables from Non-exchange Transactions - Property Rates	1400	10 182	1 970	6 047	894	830	593	3 264	20 808	44 589	26 390	1 772	32 181
Receivables from Exchange Transactions - Waste Water Management	1500	6 699	2 125	2 321	2 059	1 873	1 092	5 751	32 434	54 355	43 209	9 635	52 250
Receivables from Exchange Transactions - Waste Management	1600	4 915	1 277	1 807	1 248	996	696	3 535	18 787	33 260	25 262	5 935	32 199
Receivables from Exchange Transactions - Property Rental Debtors	1700	472	365	350	377	326	257	1 072	8 278	11 498	10 310	2 175	14 316
Interest on Arrear Debtor Accounts	1810	190	4	146	147	173	165	1 645	45 996	48 466	48 126	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(8 951)	1 456	1 345	647	607	616	3 681	25 794	25 194	31 344	1 830	32 009
Total By Income Source	2000	43 428	10 342	14 737	8 084	6 882	4 680	27 467	186 221	301 841	233 334	33 509	221 460
2023/24 - totals only		56 327	13 892	9 642	5 926	3 960	3 700	20 821	165 732	280 000	200 140	26 408	196 621
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 378	391	1 372	164	69	12	78	784	4 248	1 106	-	-
Commercial	2300	8 647	452	751	165	120	141	935	2 677	13 886	4 037	-	-
Households	2400	27 620	8 973	10 545	7 472	6 441	4 385	25 416	172 913	263 765	216 627	33 509	221 460
Other	2500	5 784	526	2 069	284	253	142	1 038	9 848	19 942	11 564	-	-
Total By Customer Group	2600	43 428	10 342	14 737	8 084	6 882	4 680	27 467	186 221	301 841	233 334	33 509	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.

	November 2024	October 2024	September 2024
Gross consumer debtors, as per debtors age analysis	301 841 325	303 554 610	327 598 076
Total Provision for bad debts	-223 283 502	-223 283 502	-223 283 502
Provision bad debts Consumers (SC3)	-221 459 610	-221 459 610	-221 459 610
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-12 057 257	-12 314 250	-15 920 770
Net consumers debtors:	66 500 565	67 956 858	88 393 804

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.1 Outstanding Debtors

This report serves to inform Council on the status of outstanding debtors for October 2024.

1. Debtors Age Analysis

The outstanding debtors of the municipality reflects an amount of R 301 841 325 outstanding debt which represents an 8,3% growth when compared to R278 820 131 in November 2023. Debt totalling R 33 508 934 has been written off during the period ending 30 November 2024. Total arrear debt amounts to R242 805 078 while R215 465 636 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 November 2024 is 88%. The debtor's collection days ratio is 30 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 November 2024.

- 9 145 SMSs were sent during the month to clients with arrear accounts to the value of R 101 533 010 while 3 725 final demands with arrears to the value of R60 094 471 were emailed.
- 157 Arrangements with clients owing arrears to the value of R 872 741 were concluded during the month.
- R1 463 037.40 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 67 conventional electricity disconnections performed during the month.
- There were 230 phone call reminders made to clients with arrears on their accounts.
- There are currently 7 accounts owing R 246 225 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 30 November 2024 there was a total of 7 443 approved indigents in the indigent register. These indigent clients owed the municipality R 8 866 224 with R 6 687 570 being in arrears. In November 2024 Indigent debtors have benefited from the following rebates:

- Refuse Removal R 4 985 684
- Property Rates R 3 286 697
- Sewerage R 7 631 863
- Electricity R 2 664 826
- Water R 12 763 365
- Rental of Municipal Properties R 3 812 668

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 November 2024.

Attorneys

The outstanding handed over debt as of 30 November 2024 was R 71 312 884 made up of 850 accounts. 93 accounts with a balance of R21 420 990 have been handed over to Steyn Attorneys, while 758 accounts with a balance of R49 891 894 are still with Meyer and Botha Attorneys:

- An amount of R 18 390 was received as payments and there were two files of staff members with balance of R 64 198.25 were recalled from the accounts handed over to Meyer and Botha Attorneys, while an amount of R5 698.59 (vat incl.) was paid as commission on (6%),
- 1 Section 65A1 notices were issued informing the clients that they need appear in court, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R701.50.
- 5 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 986.
- 43 Search Worx Estate Trace was conducted by the appointed service provider, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R2 581.29
- 1 Summonses were issued, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R1 411.51

- 10 Judgements were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R5 221.
- There were 2 Section 57 of the Magistrates Court Act Acknowledgement of Debt, where clients admit that they owe us the money (the amount will be stated) and signed a document where they promised to pay deferred monthly instalment each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R450.34
- 10 Court appearance judgements were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R3 070.50
- 4 Sheriff fees in various towns for the value of R2 302.76 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.
- A total of R138 051.18 has been received from Steyn Attorneys for collections that happened between 15/09/2024 and 15/10/2024. A total of R80.50 was paid for postage fees while an amount of R4 763 was paid as collection commission of 3% Including VAT.
- All the costs listed above have been charged against the accounts of the clients

5.2.5 Arrears Councillors

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

- A total of R10 376 was deducted from the salaries of Councilors who owed total of R53 991. 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 R45 875. R8 116 was deducted from 10 Councilors, with 12 accounts, who did not pay their debt of R 8 116 by due date.

2.6 Arrears Employees

- A total of R59 753 was deducted from the salaries of officials who owed total of R535 949. R 23 558 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 R499 411, while R36 195 was deducted from 57 officials who did not pay their debt of R36 438 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 - M05 November												
Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	117	-	-	-	-	-	-	-	-	117	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	6	-	-	-	-	-	-	-	-	6	-
Total By Customer Type	1000	123	-	-	-	-	-	-	-	-	123	-

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 - M05 November														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
First National Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	22 Jul 2024	-	-	-	-	-
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	23 Jul 2024	-	-	-	-	-
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	21 Aug 2024	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	20 Sep 2024	-	-	-	-	-
Nedbank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	12 Aug 2024	-	-	-	-	-
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	12 Aug 2024	-	-	-	-	-
ABSA Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
Nedbank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
First National Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	-	-	-	-
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Oct 2024	-	-	-	-	-
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	5 000	9	(5 000)	-	9
Nedbank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	11 Nov 2024	5 000	12	(5 000)	-	12
First National Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	9 Dec 2024	5 000	36	-	-	5 036
Standard Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Dec 2024	5 000	38	-	-	5 038
ABSA Bank		6 Months	Fixed Deposit	Yes	Yes	Yes	No	No	6 Jan 2025	5 000	39	-	-	5 039
Municipality sub-total										25 000	134	(10 000)	-	15 134
TOTAL INVESTMENTS AND INTEREST	2									25 000	134	(10 000)	-	15 134

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 30 November 2024.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)	
<u>Investments - 30 November 2024 at the following A1 Banks as prescribed by Council's Investment Policy:</u>	
ABSA	R 5 000 000,00
NEDBANK	R -
FNB	R 5 000 000,00
STANDARD	R 5 000 000,00
INVESTEC	R -
	R 15 000 000,00
ABSA LT	R -
	R 15 000 000,00

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	8 841,10		5 000 000	5 000 000	0
10/Jul/24	NEDBANK	03/7881531576/331	9,05%	124	11/Nov/24	12 397,26		5 000 000	5 000 000	0
10/Jul/24	FNB	76206461742	8,79%	152	9/Dec/24	36 123,29		5 000 000		5 000 000
10/Jul/24	STANDARD	288460898-111	9,300%	153	10/Dec/24	38 219,18		5 000 000		5 000 000
10/Jul/24	ABSA	2081675436	9,40%	180	6/Jan/25	38 630,14		5 000 000		5 000 000
Sub Total						134 210,97	25 000 000	65 000 000	75 000 000	15 000 000
						134 210,97	25 000 000,00	65 000 000	75 000 000	15 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month November 2024.

Funds Allocations

The schedule reflecting council's Investments of R 15 000 000 as at 30 November 2024. (R25 000 000 at 30 June 2024).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated				
	30/06/2024		30/11/2024	
	Liability	Cash back	Liability	Cash back
		218 241 140		158 615 815
Unutilized grants	17 597 475	17 597 475	24 222 347	24 222 347
Consumer and Sundry deposits	5 500 670	5 500 670	5 746 290	5 746 290
External loans unspent	15 160 306	15 160 306	2 114 159	2 114 159
EFF Accumulated Depreciation	6 500 000	6 500 000	6 600 000	6 600 000
Self Insurance Reserve	22 420 711	22 420 711	22 966 848	22 966 848
Capital Replacement reserve	51 162 571	51 162 571	46 646 382	46 646 382
Retained surplus (unidentified dep.)	8 156 893	8 156 893	8 543 301	8 543 301
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	10 924 792	10 924 792
Set aside for Creditor payments	30 982 000	38 150 746	14 000 000	21 952 831
Provision for leave Payment	8 246 000	8 246 000	7 726 000	7 726 000
	-		-	
	177 227 473	184 396 219	150 662 984	158 615 815
Cash Surplus (Deficit)		7 168 746		7 952 831
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2024		30/11/2024	
ABSA	10 000 000		5 000 000	
Nedbank	0		0	
First National Bank	5 000 000		5 000 000	
Standard Bank	10 000 000		5 000 000	
Investec	0		0	
Total short term	25 000 000		15 000 000	
Bank and Cash	193 226 155		143 600 830	
Cash on hand	14 985		14 985	
Loan payments - out of own funding	-		-	
	218 241 140		158 615 815	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in November 2024.

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 30 NOVEMBER 2024				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/11/2024				150 628 919,37
Deposits for November 2024				131 407 060,39
Interest for November 2024				1 613 932,44
Payments for November 2024				(140 049 082,61)
Balance as per Cash Book at 30/11/2024				<u>143 600 829,59</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		150 628 919,37	150 628 919,37
40101012691	Movements		131 407 060,39	
40101012692	Movements		(140 049 082,61)	
40101012693	Movements		1 613 932,44	(7 028 089,78)
Balance as per Ledger at 30/11/2024				<u>143 600 829,59</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 30/11/2024				159 573 951,69
Cash on Hand	Not yet Banked			1 961 574,00
Outstanding Payments				(10 073 403,76)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(421 553,11)		
	November 2024	(7 717 787,22)	(8 139 340,33)	(8 139 340,33)
Deposits receipted in Duplicate				4 720,00
Other Items				83 253,74
Cash Surpluses / Shortages	Iro Payments Received			300,00
Adjustments to be Made for Nov 2024	Bank Charges	(189 774,25)	(189 774,25)	189 774,25
Balance as per Cash Book at 30/11/2024				<u>143 600 829,59</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 30 NOVEMBER 2024			
			TOTAL
Balance as per Bank Statement at 01/11/2024			176 903 786,63
Payments for November 2024			(136 782 745,09)
Interest for November 2024			1 613 932,44
Deposits for November 2024			131 403 665,39
Other Adjustments / Transactions			(8 347,66)
Other Adjustments / Transactions now cleared			300 356,79
Direct Deposits from previous months Received			(21 702 208,07)
Direct Deposits not Received			7 717 787,22
Cash on Hand - 01/11/2024			2 089 298,04
Cash on Hand - 30/11/2024			(1 961 574,00)
Balance as per Bank Statements at 30/11/2024			<u>159 573 951,69</u>

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

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		6 339	177 889	177 889	853	75 591	72 306	3 285	4,5%	3 495
Operational Revenue:General Revenue:Equitable Share		–	174 394	174 394	–	72 664	69 758	2 906	4,2%	–
Operational:Revenue:General Revenue:Fuel Levy	3	–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 789	1 895	1 895	853	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	1 993	9 757	11 649	(1 892)	-16,2%	18 754
Human Settlement Development Grant Operating		100	6 370	6 370	–	–	3 100	(3 100)	-100,0%	–
Municipal Accrediation and Capacity Building Grant		491	–	–	497	497	–	497	–	1 807
Informal Settlements Upgrading Partnership Grant		–	–	–	–	–	–	–	–	497
Community Library Service Grant Operating		143	11 504	11 504	–	7 670	7 708	(38)	-0,5%	200
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	200	200	–	–	–	–	–	11 504
Community Development Workers (CDW) Grant		94	–	–	–	94	94	–	–	94
Disaster Management Grant		1 103	–	–	466	466	–	466	–	466
Thusong Services Centre Grant		120	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		–	1 030	1 030	1 030	1 030	515	515	100,0%	–
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Financial Management capacity grant		–	–	–	–	–	–	–	–	–
Fire Service Capacity Building Grant		–	466	466	–	–	233	(233)	-100,0%	–
MAINTENANCE OF FIRE EQUIPMENT		–	–	–	–	–	–	–	–	120
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	–	–	663	(663)	-100,0%	600
CWDM Operational Projects		–	500	500	–	–	663	(663)	-100,0%	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
CWDM Projects		–	–	–	–	–	–	–	–	–
CWDM Projects		1 726	–	–	–	–	–	–	–	600
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Other grant providers:		769	783	783	–	366	390	(24)	-6,0%	500
Departmental Agencies and Accounts		769	663	663	–	366	390	(24)	-6,0%	500
Non-profit Institutions		–	120	120	–	–	–	–	–	–
Total Operating Transfers and Grants	5	25 581	198 836	198 836	2 846	85 714	85 008	706	0,8%	23 349
Capital Transfers and Grants										
National Government:		54 468	54 410	54 410	10 102	23 352	15 829	7 523	47,5%	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	10 102	21 352	6 764	14 588	215,7%	39 790
Municipal Disaster Recovery Grant [Schedule 4B]		(0)	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		(832)	–	–	–	–	–	–	–	–
Provincial Government:		36 270	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		1 100	–	–	–	–	–	–	–	–
Community Library Service Grant Operating		1 170	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Human Settlement Development Grant		34 000	–	–	–	–	–	–	–	–
Emergency Municipal Load-Shedding Relief Grant		–	–	–	–	–	–	–	–	–
Provincial Earmarked (Accelerated) Grant Funding		–	–	–	–	–	–	–	–	–
Library Service Replacement Funding for Vulnerable Municipalities		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	90 738	54 410	54 410	10 102	23 352	15 829	7 523	47,5%	54 410
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	116 319	253 246	253 246	12 948	109 066	100 837	8 229	8,2%	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 - M05 November										
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)	-	(72 664)	(69 758)	(2 906)	4.2%	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 789	(1 895)	(1 895)	(853)	(1 327)	(948)	(379)	39.9%	(1 895)
Local Government Financial Management Grant [Schedule 5B]		1 550	(1 600)	(1 600)	(33)	(177)	(1 600)	1 423	-89.0%	(1 600)
Provincial Government:		13 062	(19 664)	(19 664)	(44)	(3 814)	(11 649)	7 835	-67.3%	(18 754)
Human Settlement Development Grant: Operating		-	(6 370)	(6 370)	-	-	(3 100)	3 100	-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)	-	(3 758)	(7 708)	3 949	-51.2%	(200)
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	(200)	(200)	-	-	-	-	-	(11 504)
Community Development Workers (CDW) Grant		113	(94)	(94)	(26)	(38)	(94)	56	-60.0%	(94)
Disaster Management Grant		15	-	-	(18)	(18)	-	(18)	-	(466)
Thusing Services Centre Grant		120	-	-	-	-	-	-	-	-
Regional Socio-Economic Project (RSEP) Grant		-	(1 030)	(1 030)	-	-	(515)	515	-100.0%	-
Fire Service Capacity Building Grant		-	(466)	(466)	-	-	(233)	233	-100.0%	-
Maintenance of Fire Equipment		-	-	-	-	-	-	-	-	(120)
Provincial Earmarked (Accelerated) Grant Funding		15	-	-	-	-	-	-	-	(2 609)
Specify (Add grant description)		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)	(390)	24	-6.0%	(500)
Departmental Agencies and Accounts		769	(500)	(500)	-	(366)	(390)	24	-6.0%	(500)
Non-profit Institutions		-	(120)	(120)	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		20 670	(198 836)	(198 836)	(930)	(78 349)	(85 008)	6 660	-7.8%	(23 349)
Capital expenditure of Transfers and Grants										
National Government:		63 680	(54 410)	(54 410)	(5 052)	(19 256)	(15 829)	(3 427)	21.6%	(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)	(5 052)	(19 256)	(6 765)	(12 491)	184.7%	(39 790)
Municipal Disaster Recovery Grant [Schedule 4B]		8 380	-	-	-	-	-	-	-	-
Provincial Government:		30 067	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Regional Socio-Economic Project (RSEP) Grant		38	-	-	-	-	-	-	-	-
Community Library Service Grant		283	-	-	-	-	-	-	-	-
Human Settlement Development Grant		29 745	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		93 746	(54 410)	(54 410)	(5 052)	(19 256)	(15 829)	(3 427)	21.6%	(54 410)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		114 417	(253 246)	(253 246)	(5 982)	(97 604)	(100 837)	3 233	-3.2%	(77 759)

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 30 November 2024, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2024/2025			November 2024					
	Unutilised Balance 01/07/2024	Debit Balance	Received 01/07/2024 30/11/2024	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)- Capital	Refunded	To Other Debtors	Balance 30/11/2024
National Government:-	-	-	98 943 000,00	-74 167 757,78	-19 255 731,61	-	-	5 519 510,61
Operating grants:-	-	-	75 591 000,00	-74 167 757,78	-	-	-	1 423 242,22
Equitable share	-	-	72 664 000,00	-72 664 000,00	-	-	-	-
Financial Management Grant	-	-	1 600 000,00	-176 757,78	-	-	-	1 423 242,22
EPWP: Expanded Public Works	-	-	1 327 000,00	-1 327 000,00	-	-	-	-
Capital grants:-	-	-	23 352 000,00	-	-19 255 731,61	-	-	4 096 268,39
Municipal Infrastructure Grant	-	-	21 352 000,00	-	-19 255 731,61	-	-	2 096 268,39
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	-	9 757 000,00	-3 814 428,36	-	-4 837 210,26	-	17 014 836,01
Operating Grants plus Operating Housing:-	9 705 290,90	-	9 757 000,00	-3 814 428,36	-	-4 837 210,26	-	10 810 652,28
Operating Provincial	5 087 334,26	-	9 757 000,00	-3 814 428,36	-	-219 253,62	-	10 810 652,28
Library Service Conditional Grant	-	-	7 670 000,00	-3 758 296,62	-	-	-	3 911 703,38
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	62 822,05	-	94 000,00	-37 636,74	-	-	-	119 185,31
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	-18 495,00	-	-	-	1 550 505,00
Operating Provincial Housing	4 617 956,64	-	-	-	-	-4 617 956,64	-	-
Housing from Capital to Operating Top structure	1 861 116,94	-	-	-	-	-1 861 116,94	-	-
Title Deeds	1 861 116,94	-	-	-	-	-1 861 116,94	-	-
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	2 756 839,70	-	-	-	-	-2 756 839,70	-	-
Capital Grants:-	6 204 183,73	-	-	-	-	-	-	6 204 183,73
Other	6 204 183,73	-	-	-	-	-	-	6 204 183,73
Library Service Conditional Grant	887 890,74	-	-	-	-	-	-	887 890,74
RSEP	1 061 700,00	-	-	-	-	-	-	1 061 700,00
Provincial Contribution Towards The Acceleration of Hou	4 254 592,99	-	-	-	-	-	-	4 254 592,99
Capital- Grants Housing	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	1 688 000,00	-	-	-	-	-	-	1 688 000,00
Operating grants:-	1 688 000,00	-	-	-	-	-	-	1 688 000,00
Cape Winelands District Municipality	1 688 000,00	-	-	-	-	-	-	1 688 000,00
Capital grants:-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
Housing Grants	-	-	-	-	-	-	-	-
Other Grants	-	-	366 424,41	-366 424,41	-	-	-	-
Operating grants:-	-	-	366 424,41	-366 424,41	-	-	-	-
LGWSETA	-	-	366 424,41	-366 424,41	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	17 597 474,63	-	109 066 424,41	-78 348 610,55	-19 255 731,61	-4 837 210,26	-	24 222 346,62
			109 066 424,41	-97 604 342,16				-
						GROSS BALANCE		24 222 346,62

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 - M05 November										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		16 575	17 750	17 750	2 213	7 529	6 878	651	9%	17 750
Pension and UIF Contributions		1 230	1 294	1 294	168	573	501	71	14%	1 294
Medical Aid Contributions		271	293	293	23	117	113	3	3%	293
Motor Vehicle Allowance		359	397	397	29	147	154	(7)	-4%	397
Cellphone Allowance		1 869	1 860	1 860	148	738	721	17	2%	1 860
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		164	164	164	13	65	63	2	2%	164
Sub Total - Councillors		20 467	21 757	21 757	2 595	9 169	8 431	738	9%	21 757
% increase	4		6,3%	6,3%						6,3%
Senior Managers of the Municipality										
Basic Salaries and Wages		12 144	9 881	9 881	832	4 161	3 829	332	9%	9 881
Pension and UIF Contributions		682	893	893	77	381	346	35	10%	893
Medical Aid Contributions		59	119	119	11	56	46	10	22%	119
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		1 478	1 486	1 486	111	570	576	(6)	-1%	1 486
Cellphone Allowance		278	346	346	22	108	134	(26)	-19%	346
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		269	343	343	7	37	133	(96)	-72%	343
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		14 909	13 067	13 068	1 060	5 313	5 064	249	5%	13 068
% increase	4		-12,4%	-12,4%						-12,4%
Other Municipal Staff										
Basic Salaries and Wages		218 482	276 619	275 569	18 803	93 579	106 785	(13 206)	-12%	275 569
Pension and UIF Contributions		40 874	52 370	52 370	3 544	17 594	20 294	(2 700)	-13%	52 370
Medical Aid Contributions		23 506	31 693	31 693	2 016	9 986	12 281	(2 295)	-19%	31 693
Overtime		25 032	26 371	26 371	2 017	8 441	10 219	(1 778)	-17%	26 371
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		9 911	11 930	11 930	849	4 287	4 623	(336)	-7%	11 930
Cellphone Allowance		926	990	990	75	377	384	(7)	-2%	990
Housing Allowances		1 712	2 304	2 304	147	756	893	(137)	-15%	2 304
Other benefits and allowances		27 815	32 239	32 239	2 974	10 769	12 493	(1 724)	-14%	32 239
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		23 471	1	1	–	–	0	(0)	-100%	1
Post-retirement benefit obligations		7 134	7 545	7 545	650	3 162	2 924	238	8%	7 545
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		13	0	0	–	–	0	(0)	-100%	0
Acting and post related allowance		2 322	1 699	1 699	217	828	658	170	26%	1 699
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		381 197	443 761	442 710	31 292	149 778	171 553	(21 775)	-13%	442 710
% increase	4		16,4%	16,1%						16,1%
Total Parent Municipality		416 574	478 585	477 535	34 947	164 260	185 048	(20 788)	-11%	477 535
TOTAL SALARY, ALLOWANCES & BENEFITS		416 574	478 585	477 535	34 947	164 260	185 048	(20 788)	-11%	477 535
% increase	4		14,9%	14,6%						14,6%
TOTAL MANAGERS AND STAFF		396 107	456 828	455 778	32 353	155 091	176 617	(21 526)	-12%	455 778

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

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

Overtime and temporary personnel payments are one month in arrear, this being the reason for 4 months spending been reflecting on the end of November 2024 reports. Overtime should be monitored closely.

From 1 July 2024 till 30 November 2024	Budget for the year	Estimate for the 4 months	Actual to Date	Variance
Overtime	26 371 100	8 790 367	8 408 961	741 406
Temporary personnel	22 438 699	7 479 566	5 939 542	1 540 024

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

	<u>September 2024</u>	<u>October 2024</u>	<u>November 2024</u>
EPWP	303	293	291
Temporary	39	38	72
Permanent	869	869	874
Councillors	41	41	41
	1 252	1 241	1 278

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 - M05 November									
Month	2023/24			Budget Year 2024/25					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
								%	
July	5 937	9 623	8 613	6 780	6 780	8 613	1 832	21,3%	4%
August	22 559	10 423	13 044	8 407	15 187	21 656	6 469	29,9%	8%
September	17 593	23 346	36 805	12 102	27 290	58 461	31 171	53,3%	15%
October	22 345	13 409	14 879	14 810	42 099	73 340	31 241	42,6%	22%
November	13 954	13 744	12 858	22 564	64 663	86 198	21 535	25,0%	34%
December	15 388	29 610	41 017	–	–	127 215	–	0,0%	0%
January	7 077	9 323	10 363	–	–	137 578	–	0,0%	0%
February	8 730	9 323	8 363	–	–	145 940	–	0,0%	0%
March	37 486	22 546	28 011	–	–	173 951	–	0,0%	0%
April	20 549	9 323	8 363	–	–	182 314	–	0,0%	0%
May	21 801	9 323	9 093	–	–	191 406	–	0,0%	0%
June	41 203	27 443	34 082	–	–	225 488	–	0,0%	0%
Total Capital expenditure	234 621	187 437	225 488	64 663					

PART 2 - SUPPORTING DOCUMENTATION

SECTION 10 - CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 30 November 2024.

Capital Progress Report 2024/25											
November 2024											
<u>PROJECT FUNDING</u>	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
EXTERNAL LOAN											
Projects New	48 706 373	15 160 306	0		63 866 679	839 552,95	13 931 206,25	13 046 147,05	5 247 469,05	50 820 531,95	20,45%
TOTAL EXTERNAL LOAN	48 706 373	15 160 306	0		63 866 679	839 552,95	13 931 206,25	13 046 147,05	5 247 469,05	50 820 531,95	
CAPITAL REPLACEMENT RESERVE											
Projects New	64 862 500	13 865 528	-24 339	0	78 703 689	5 649 900,73	35 686 289,59	27 574 673,46	12 037 248,15	51 129 015,52	35,04%
Projects (B/F)	100 000	0	0	0	100 000	0,00	100 000,00	100 000,00	0,00	0,00	100,00%
Projects (M/G Counter Funding)	14 599 217	8 891 796	0	0	23 491 013	0,00	4 691 828,36	4 447 384,36	109 612,02	19 048 628,64	18,93%
CRR Corrections (Public Contr)	3 339 200	0	0	0	3 339 200	47 222,52	310 448,67	310 448,67	203 839,00	3 028 751,33	9,30%
Furniture and Equipment	20 000	0	74 339	0	94 339	21 182,61	40 701,86	3 682,52	3 682,52	90 656,48	3,90%
TOTAL CRR	82 920 917	22 757 324	50 000	0	105 728 241	5 717 385,86	40 839 278,47	32 436 189,03	12 354 381,69	73 292 061,97	30,88%
INSURANCE RESERVE											
Insurance Reserve	1 400 000	170 000	0	0	1 570 000	0,00	222 688,02	38 863,46	23 423,91	1 531 136,54	2,48%
TOTAL INSURANCE RESERVE	1 400 000	170 000	0	0	1 570 000	0,00	222 688,02	38 863,46	23 423,91	1 531 136,54	2,48%
TOTAL BASIC CAPITAL	133 027 290	38 087 630	50 000	0	171 164 920	6 559 988,81	54 993 172,74	45 521 193,54	17 625 274,65	125 643 720,46	26,59%
CAPITAL GRANT FUNDING											
National Government: MIG (DORA)	39 790 000	0	0	-87 000	39 703 000	0,00	19 255 731,61	19 255 731,61	5 052 247,05	20 447 268,39	48,50%
National Government: IHEP (DORA)	14 620 000	0	0	0	14 620 000	0,00	0,00	0,00	0,00	14 620 000,00	0,00%
TOTAL : GRANT FUNDING	54 410 000	0	0	-87 000	54 323 000	0,00	19 255 731,61	19 255 731,61	5 052 247,05	35 067 268,39	35,45%
TOTAL FUNDING	187 437 290	38 087 630	50 000	-87 000	225 487 920	6 559 988,81	74 248 904,35	64 776 931,15	22 677 521,70	160 710 988,65	28,73%

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SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

DEVIATIONS NOVEMBER 2024									
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
BVD 697	Community Services	Traffic, Law Enforcement and security services	Exceptional case where it is impractical or impossible to follow a normal procurement process	The monitoring of alarm systems and armed response	Rates	1/10/2024- 31/03/2025	R400 000,00	Capital Security Boland	MAAA0582126
					RATES		<u>R400 000,00</u>		

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11.3 No Irregular and/or unauthorized Expenditure for the period November 2024 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 November 2024.

TENDERS AWARDED DURING NOVEMBER 2024					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE
08/11/2024	BV 1090/ 2024	SUPPLY AND DELIVERY OF A MODULAR LIBRARY, FULLY EQUIPPED WITH ALL THE NECESSARY FURNITURE, ACCESSORIES AND ELECTRICAL FITTINGS, AT OVERHEX, WORCESTER	Container Conversions (Pty) Ltd	R 889 266,25	
11/11/2024	BV1086/ 2024	PROVISION OF MUNICIPAL BRANDING, MARKETING AND EVENT MANAGEMENT SERVICES FOR A PERIOD ENDING 30 JUNE 2027	Swey Design cc	rates	R 50 000 000,00
11/11/2024	BV 1087/ 2024	RENDERING OF THE STREET CLEANING SERVICES (INCLUSIVE OF OPEN SPACES, TOWN ENTRANCES AS WELL AS OPERATION/ MANAGEMENT OF PUBLIC TOILET FACILITIES) WITHIN THE WORCESTER CBD AND SURROUNDING AREAS FOR THE PERIOD ENDING 30 JUNE 2027	EGS Engoineering and Maintenance (Pty) Ltd	rates	R 50 000 000,00
19/11/2024	BV 1095/ 2024	SUPPLY INSTALLATION AND MANAGEMENT OF A STS COMPLIANT PREPAYMENT ELECTRICAL VENDING SYSTEM FOR A PERIOD ENDING 30 JUNE 2027	Ontec Systems (Pty) Ltd	rates	R 50 000 000,00
Tender turnaround (lead time) in days	BV 1090/ 2024	182			
	BV1086/ 2024	80			
	BV 1087/ 2024	143			
	BV 1095/ 2024	105			
Average		127,5			

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of November 2024.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF NOVEMBER 2024									
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)
33918	05/11/2024	12681	CURTAIN AND LINEN	8080	TSHATSHA'S CATERING	10000,00	1920,00	23,76	ACCEPTABLE
33947	06/11/2024	12703	HENDRIKA BURGER	2040,00	TSHATSHAS CATERING AND PROJECTS	2125,00	85,00	4%	ACCEPTABLE
32578	13/11/2024	12794	UGANMBO SAFTERY WEAR EQUI	48 210,07	PIENAAR BROERS	49 036,00	825,93	2%	ACCEPTABLE
33966	11/11/2024	12765	CURTAIN AND LINEN	1425,00	TSHATSHA'S CATERING	1500,00	75,00	5%	ACCEPTABLE
33968	12/11/2024	12275	HENDRIKA BURGER	3360,00	TSHATSHA'S CATERING	3500,00	140,00	4%	ACCEPTABLE
33971	12/11/2024	12779	HENDRIKA BURGER	2040,00	TSHATSHA'S CATERING	2125,00	85,00	4%	ACCEPTABLE
33969	12/11/2024	12773	CURTAIN AND LINEN	1425,00	TSHATSHA'S CATERING	1500,00	75,00	5%	ACCEPTABLE
33479	22/11/2024	12960	NOLADA	60720,00	VACUUM INDUSTRIAL	69607,20	8887,20	15%	ACCEPTABLE
33504	26/11/2024	12973	HJ HARDWARE	25898,10	BOLAND RUBBERISING	26014,10	116,00	0,45%	ACCEPTABLE
34196	28/11/2024	13609	AGRICO	24327,10	TAKE NOTE TRADING	24955,00	627,90	10%	ACCEPTABLE
TOTAL PREMIUMS PAID FOR THE MONTH							12837,03		

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

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: _____



DATE: 12 December 2024