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# **IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT OCTOBER 2025**

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## **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

**2025/2026 FINANCIAL YEAR**

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## LEGISLATIVE FRAMEWORK

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### 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.

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## GLOSSARY

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**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

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## **PART 1 – IN-YEAR REPORT**

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### **SECTION 1 – MAYOR’S REPORT**

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#### **1.1 In-Year Report - Monthly Budget Statement**

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

#### **1.2 Other Information**

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

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## PART 1 – IN-YEAR REPORT

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### SECTION 2 – RESOLUTIONS

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#### **2. Recommended resolution to Council with regards to October 2025 In-year report is:**

##### **RESOLVED**

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

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

(b) Any other resolutions required by the Council.



## PART 1 –IN-YEAR REPORT

### SECTION 3 – EXECUTIVE SUMMARY

#### 3.1 INTRODUCTION

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

#### 3.2 CONSOLIDATED PERFORMANCE

##### 3.2.1 Against annual budget (Original approved and latest adjustments)

##### Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2025 – 31 October 2025 is R586 326 860 or 31.96% of the total budgeted revenue R1 834 619 805.

##### Property Rates

Property Rates reflect an overperformance of 57% due to the billing of annual rate payers accounts which were due in September 2025.

##### Service charges - electricity revenue.

The Electricity revenue is overperforming by 15% of budgeted revenue to date.

During the period 1 July 2025 and 30 September 2025, the Municipality purchased 67 811 601 kWh (units) of electricity while 63 863 043 were distributed. This resulted in electricity distribution losses of 5,82 % (3 948 559 kWh) during this period.

##### Service charges - water revenue.

Water revenue shows an overperformance of 2%, which is within the acceptable range. This is due to this being within the winter months resulting in less water being used.

During the period of July 2025 till September 2025 a bulk water supply from source of 3 967 345 kiloliters (kl) of water was inputted into the water distribution system, while revenue water of 3 303 510 kl was accounted for. This means that 663 835 kl were lost. This represents overall water losses of 16.73%. The unbilled authorized

consumption represents 0.38% (15 271) while customer meter and data errors are 2.14% (84 708kl) resulting in real losses of 14,21 % (563 835 kl).

#### **Service charges – waste management and waste-water management**

Waste-water management and Waste management revenue show an overperformance of 19 % and 23 %, respectively against the budgeted revenue. This is due to annual rate payers whose accounts were due in September 2025.

#### **Rental from fixed assets**

Rental from fixed assets over-performed with 81%. This is due to more revenue than anticipated being billed.

#### **Interest earned – external investments**

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

#### **Interest earned – outstanding debtors**

Interest earned from outstanding debtors over-performed with 17%. This is due to more interest charged on overdue accounts than anticipated.

#### **Fines, penalties, and forfeits**

Fines are underperforming with 93% of the budgeted amount. Traffic revenue under-performed due to less fines being issued than anticipated. The traffic revenue is being updated monthly, and the current revenue represents fines issued by Breede Valley and Provincial Traffic Authority. Traffic fine revenue will be extensively revised downwards during the mid-year budget adjustment process to consider the effect of absence of a camera monitoring service provider (Previously TMT fines) on traffic fine revenue.

#### **Agency Services**

Agency Services overperformed with 26% of budgeted revenue due to more revenue than anticipated.

#### **Licenses and permits.**

Licenses and permits under-performed as per the projected budget with a variance of -17%.

#### **Transfers and subsidies – Operating.**

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

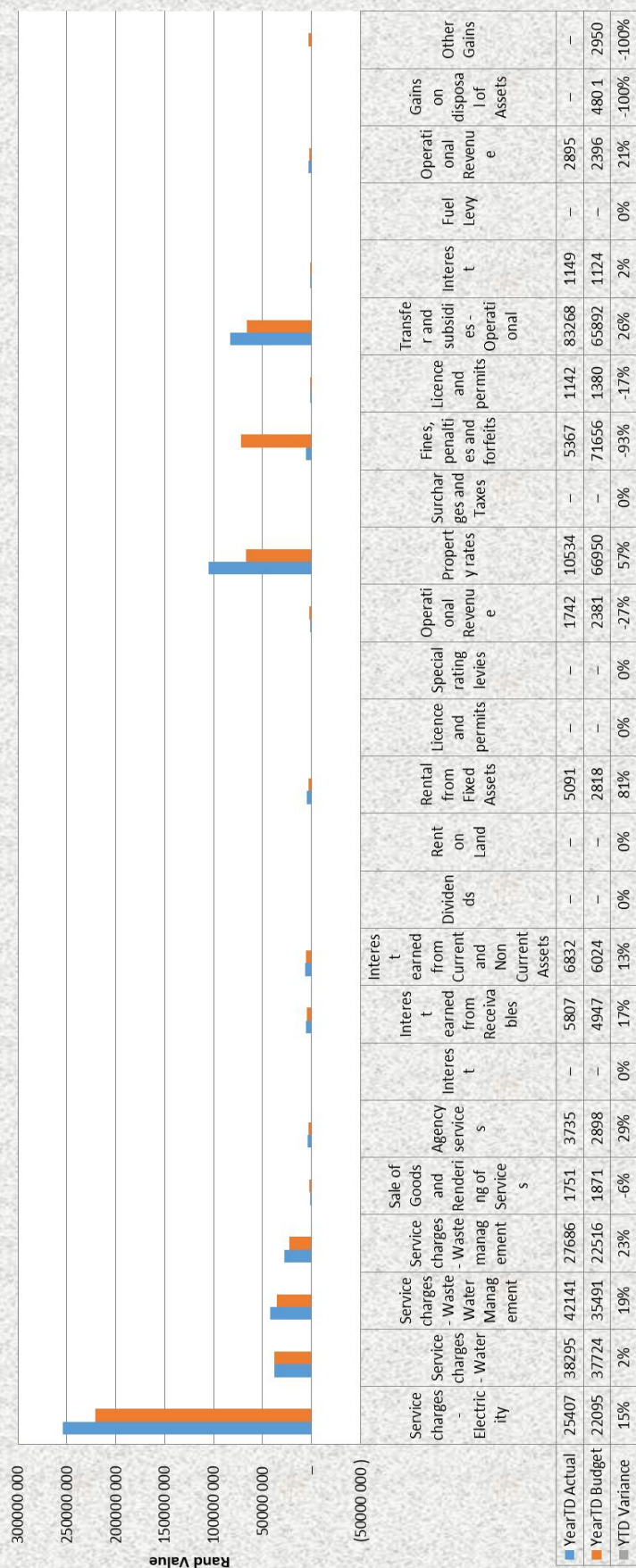
#### **Gains**

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 R408 997 439 or 22.76% of the total budgeted expenditure R1 796 635 534

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

## Operating Expenditure





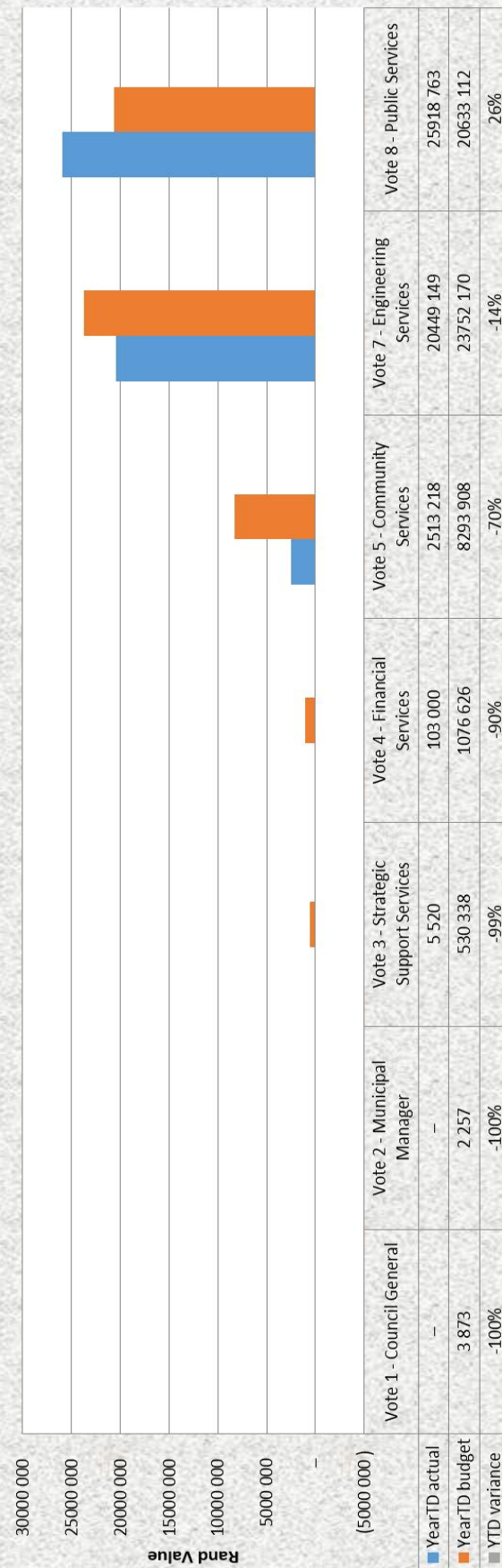
## **Capital Expenditure**

The total capital expenditure for the period 1 July 2025 – 31 October 2025, amounts to R48 989 650 or 25.25% of the total capital budget that amounts to R193 980 298.

**Capital grant funding** the total capital grant funding expenditure amounts to R33 389 412 or 42.09% of the total capital grant funding budget that amounts to R79 337 700.

*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 R243 250 176.

*Refer to Section 4*

*– Supporting Table C7 and Section 7 for more detail on the cash position.*

## **3.3 MATERIAL VARIANCES FROM SDBIP**

*Refer to Section 4 – Table SC1*

## **3.4 REMEDIAL OR CORRECTIVE STEPS**

No remedial or corrective steps are required at this time.



## PART 1 – IN-YEAR REPORT

### SECTION 4 – IN-YEAR BUDGET TABLES

#### 4.1 Monthly budget statements

##### 4.1.1 Table C1: Monthly Budget Statement Summary

This table provide a summary of the most important information by pulling its information from the other tables to follow.

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M04 October									
Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>Financial Performance</b>									
Property rates	210 182	226 949	226 949	15 452	105 341	66 951	38 390	57%	226 949
Service charges	925 659	1 046 396	1 046 396	81 914	362 203	316 685	45 518	14%	1 046 396
Investment revenue	18 942	20 420	20 420	2 342	6 832	6 024	808	13%	20 420
Transfers and subsidies - Operational	197 152	217 912	219 235	248	83 268	65 893	17 375	26%	219 235
Other own revenue	116 956	321 620	321 620	5 786	28 683	94 905	(66 222)	-70%	321 620
<b>Total Revenue (excluding capital transfers and</b>	<b>1 468 893</b>	<b>1 833 296</b>	<b>1 834 620</b>	<b>105 742</b>	<b>586 327</b>	<b>550 457</b>	<b>35 870</b>	<b>7%</b>	<b>1 834 620</b>
Employee costs	407 001	469 245	465 656	32 328	128 900	138 480	(9 581)	-7%	465 656
Remuneration of Councillors	21 229	21 653	21 653	1 726	6 905	6 396	509	8%	21 653
Depreciation and amortisation	107 385	110 079	110 079	–	(1)	32 589	(32 589)	-100%	110 079
Interest	36 993	41 676	41 676	–	9 524	12 300	(2 776)	-23%	41 676
Inventory consumed and bulk purchases	583 555	667 619	656 543	46 993	183 914	196 568	(12 655)	-6%	656 543
Transfers and subsidies	3 154	13 606	14 367	210	1 265	4 665	(3 400)	-73%	14 367
Other expenditure	330 924	473 258	486 661	17 273	78 492	156 889	(78 398)	-50%	486 661
<b>Total Expenditure</b>	<b>1 490 240</b>	<b>1 797 137</b>	<b>1 796 636</b>	<b>98 530</b>	<b>408 997</b>	<b>547 888</b>	<b>(138 890)</b>	<b>-25%</b>	<b>1 796 636</b>
<b>Surplus/(Deficit)</b>	<b>(21 347)</b>	<b>36 159</b>	<b>37 984</b>	<b>7 213</b>	<b>177 329</b>	<b>2 570</b>	<b>174 760</b>		<b>37 984</b>
Transfers and subsidies - capital (monetary allocations)	65 896	77 246	79 338	(2)	(2)	523	(525)	-100%	79 338
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>44 548</b>	<b>113 405</b>	<b>117 322</b>	<b>7 210</b>	<b>177 327</b>	<b>3 092</b>	<b>174 234</b>		<b>117 322</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>44 548</b>	<b>113 405</b>	<b>117 322</b>	<b>7 210</b>	<b>177 327</b>	<b>3 092</b>	<b>174 234</b>		<b>117 322</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>180 888</b>	<b>186 345</b>	<b>193 980</b>	<b>17 589</b>	<b>48 990</b>	<b>54 292</b>	<b>(5 303)</b>	<b>-10%</b>	<b>193 980</b>
Capital transfers recognised	65 896	77 246	79 338	11 995	33 389	20 317	13 072	64%	79 338
Borrowing	34 938	25 400	29 118	730	4 007	9 396	(5 389)	-57%	29 118
Internally generated funds	80 054	83 699	85 524	4 864	11 593	24 579	(12 986)	-53%	85 524
<b>Total sources of capital funds</b>	<b>180 888</b>	<b>186 345</b>	<b>193 980</b>	<b>17 589</b>	<b>48 990</b>	<b>54 292</b>	<b>(5 303)</b>	<b>-10%</b>	<b>193 980</b>
<b>Financial position</b>									
Total current assets	640 672	404 416	408 876		451 230				408 876
Total non current assets	2 829 687	2 889 691	2 897 326		2 969 459				2 897 326
Total current liabilities	510 707	225 639	233 629		111 136				233 629
Total non current liabilities	577 077	614 407	614 407		562 487				614 407
Community wealth/Equity	2 471 856	2 454 061	2 454 061		2 747 066				2 454 061
<b>Cash flows</b>									
Net cash from (used) operating	561 321	135 739	135 739	14 157	69 705	15 442	(54 264)	-351%	135 739
Net cash from (used) investing	(199 435)	(186 245)	(186 245)	(17 565)	(48 896)	(56 560)	(7 664)	14%	(186 245)
Net cash from (used) financing	(274)	43 507	43 507	(1)	(14 555)	(13 351)	1 204	-9%	43 507
<b>Cash/cash equivalents at the month/year end</b>	<b>830 709</b>	<b>128 014</b>	<b>229 996</b>	<b>–</b>	<b>243 250</b>	<b>182 527</b>	<b>(60 723)</b>	<b>-33%</b>	<b>229 996</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	72 489	18 576	10 081	64	6 951	11 888	31 339	201 455	352 841
<b>Creditors Age Analysis</b>									
Total Creditors	(50 675)	233	–	–	–	–	–	0	(50 442)

### 4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications, which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

WC025 Breede Valley - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
<b>Revenue - Functional</b>									%	
<b>Governance and administration</b>		304 761	332 210	332 836	20 169	167 989	98 326	69 662	71%	332 836
Executive and council		—	1 265	1 265	—	84	(290)	(290)	-78%	1 265
Finance and administration		304 761	330 945	331 571	20 169	167 905	97 953	69 952	71%	331 571
Internal audit		—	—	—	—	—	—	—	—	—
<b>Community and public safety</b>		101 887	315 491	315 491	1 398	14 354	91 022	(76 668)	-84%	315 491
Community and social services		14 650	14 293	14 293	201	4 792	4 681	111	2%	14 293
Sport and recreation		4 917	14 545	14 545	390	996	1 328	(332)	-25%	14 545
Public safety		43 730	242 134	242 134	118	5 506	71 435	(65 929)	-92%	242 134
Housing		38 590	44 519	44 519	688	3 060	13 577	(10 517)	-77%	44 519
Health		—	—	—	—	—	—	—	—	—
<b>Economic and environmental services</b>		54 050	38 349	41 000	1 509	5 428	5 399	30	1%	41 000
Planning and development		2 037	1 692	3 942	142	668	1 081	(414)	-38%	3 942
Road transport		51 557	36 658	37 058	1 366	4 760	4 317	443	10%	37 058
Environmental protection		455	—	—	—	—	—	—	—	—
<b>Trading services</b>		1 073 228	1 224 492	1 224 492	82 665	398 553	356 187	42 366	12%	1 224 492
Energy sources		652 515	752 938	752 938	56 181	255 590	225 540	30 050	13%	752 938
Water management		151 374	177 698	177 698	11 917	38 822	46 522	(7 700)	-17%	177 698
Waste water management		181 626	185 468	185 468	8 437	47 433	52 034	(4 602)	-9%	185 468
Waste management		87 713	108 388	108 388	6 129	56 709	32 091	24 618	77%	108 388
<b>Other</b>	4	862	—	138	—	—	46	(46)	-100%	138
<b>Total Revenue - Functional</b>	2	1 534 788	1 910 542	1 913 958	105 740	586 324	550 980	35 344	6%	1 913 958
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		306 714	336 308	335 264	22 008	92 217	101 247	(9 030)	-9%	335 264
Executive and council		49 037	47 925	48 425	3 305	18 582	14 489	4 093	28%	48 425
Finance and administration		253 126	282 930	281 385	18 301	71 885	85 137	(13 252)	-16%	281 385
Internal audit		4 552	5 453	5 453	402	1 750	1 621	129	8%	5 453
<b>Community and public safety</b>		194 359	347 541	349 525	11 323	44 196	109 977	(65 781)	-60%	349 525
Community and social services		32 415	36 861	37 061	2 450	8 303	11 210	(2 906)	-26%	37 061
Sport and recreation		39 374	49 839	49 959	2 851	10 714	14 837	(4 123)	-28%	49 959
Public safety		96 566	216 252	215 911	5 322	20 263	68 922	(48 659)	-71%	215 911
Housing		25 922	44 485	46 489	699	4 916	14 977	(10 061)	-67%	46 489
Health		83	105	105	—	—	32	(32)	-100%	105
<b>Economic and environmental services</b>		90 986	100 214	99 977	4 808	17 757	30 016	(12 259)	-41%	99 977
Planning and development		23 116	25 458	23 767	1 666	6 537	7 135	(598)	-8%	23 767
Road transport		67 660	74 405	75 749	3 142	11 220	22 740	(11 520)	-51%	75 749
Environmental protection		211	351	461	—	1	142	(141)	-99%	461
<b>Trading services</b>		897 017	1 012 078	1 009 684	60 386	254 702	305 928	(51 226)	-17%	1 009 684
Energy sources		623 583	717 164	716 514	46 445	186 472	213 390	(26 918)	-13%	716 514
Water management		104 999	111 714	111 134	4 881	28 506	36 379	(7 873)	-22%	111 134
Waste water management		97 982	103 125	101 061	4 711	21 966	31 077	(9 112)	-29%	101 061
Waste management		70 453	80 075	80 975	4 349	17 758	25 081	(7 324)	-29%	80 975
<b>Other</b>		1 163	996	2 186	4	125	719	(594)	-83%	2 186
<b>Total Expenditure - Functional</b>	3	1 490 240	1 797 137	1 796 636	98 530	408 997	547 888	(138 890)	-25%	1 796 636
<b>Surplus/ (Deficit) for the year</b>		44 548	113 405	117 322	7 210	177 327	3 092	174 234	5634%	117 322

### 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) - M04 October										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Council General		–	1 265	1 265	–	84	364	(281)	-77,1%	1 265
Vote 2 - Municipal Manager		–	–	500	–	–	144	(144)	-100,0%	500
Vote 3 - Strategic Support Services		4 365	1 259	1 555	507	1 185	448	737	164,7%	1 555
Vote 4 - Financial Services		297 860	326 576	326 576	19 537	166 080	94 013	72 067	76,7%	326 576
Vote 5 - Community Services		109 191	314 370	314 897	2 297	17 908	90 651	(72 743)	-80,2%	314 897
Vote 6 -		–	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		691 652	775 644	775 644	56 185	255 594	223 288	32 305	14,5%	775 644
Vote 8 - Planning, Development and Integrated Services		431 721	491 428	493 520	27 214	145 474	142 072	3 402	2,4%	493 520
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	1 534 788	1 910 542	1 913 958	105 740	586 324	550 980	35 344	6,4%	1 913 958
Expenditure by Vote	1									
Vote 1 - Council General		40 443	43 735	43 735	2 971	17 278	13 337	3 940	29,5%	43 735
Vote 2 - Municipal Manager		16 189	12 920	13 410	992	4 150	4 089	61	1,5%	13 410
Vote 3 - Strategic Support Services		83 950	94 232	95 611	4 653	28 023	29 157	(1 134)	-3,9%	95 611
Vote 4 - Financial Services		97 147	115 228	114 938	8 272	26 205	35 050	(8 845)	-25,2%	114 938
Vote 5 - Community Services		185 528	333 467	333 130	11 158	43 838	101 589	(57 751)	-56,8%	333 130
Vote 6 -		–	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		688 371	786 755	785 221	48 858	195 182	239 455	(44 273)	-18,5%	785 221
Vote 8 - Planning, Development and Integrated Services		378 612	410 801	410 591	21 625	94 322	125 211	(30 888)	-24,7%	410 591
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	1 490 240	1 797 137	1 796 636	98 530	408 997	547 888	(138 890)	-25,4%	1 796 636
Surplus/ (Deficit) for the year	2	44 548	113 405	117 322	7 210	177 327	3 092	174 234	5634,2%	117 322

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

This table reflects the operating budget and actual figures of the financial performance. The revenue is specifically set out by source due to the fact that Council approves the revenue budget by source and the expenditure budget by vote.

WC025 Breede Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October										
Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		637 297	721 887	721 887	55 885	254 080	220 953	33 126	15%	721 887
Service charges - Water		123 148	127 877	127 877	11 783	38 296	37 724	572	2%	127 877
Service charges - Waste Water Management		106 401	120 306	120 306	8 231	42 142	35 491	6 650	19%	120 306
Service charges - Waste management		58 813	76 326	76 326	6 015	27 686	22 516	5 170	23%	76 326
Sale of Goods and Rendering of Services		8 544	6 315	6 315	505	1 751	1 871	(120)	-6%	6 315
Agency services		9 425	9 823	9 823	1 079	3 735	2 898	837	29%	9 823
Interest		636	—	—	—	—	—	—	—	—
Interest earned from Receivables		16 288	16 768	16 768	1 432	5 807	4 948	859	17%	16 768
Interest earned from Current and Non Current Assets		18 942	20 420	20 420	2 342	6 832	6 024	808	13%	20 420
Dividends		—	—	—	—	—	—	—	—	—
Rent on Land		—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		11 722	9 529	9 529	1 329	5 092	2 819	2 273	81%	9 529
Licence and permits		—	—	—	—	—	—	—	—	—
Special rating levies		—	—	—	—	—	—	—	—	—
Exchange: Operational Revenue		3 575	8 056	8 056	125	1 742	2 382	(639)	-27%	8 056
<b>Non-Exchange Revenue</b>										
Property rates		210 182	226 949	226 949	15 452	105 341	66 951	38 390	57%	226 949
Surcharges and Taxes		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		41 918	242 897	242 897	44	5 368	71 657	(66 289)	-93%	242 897
Licence and permits		3 143	4 674	4 674	283	1 143	1 380	(237)	-17%	4 674
Transfer and subsidies - Operational		197 152	217 912	219 235	248	83 268	65 893	17 375	26%	219 235
Interest		3 561	3 811	3 811	295	1 149	1 124	25	2%	3 811
Fuel Levy		—	—	—	—	—	—	—	—	—
Non-Exchange: Operational Revenue		8 180	8 120	8 120	694	2 895	2 396	499	21%	8 120
Gains on disposal of Assets		3 609	1 627	1 627	—	—	480	(480)	-100%	1 627
Other Gains		6 355	10 000	10 000	—	—	2 950	(2 950)	-100%	10 000
Discontinued Operations		—	—	—	—	—	—	—	—	—
<b>Total Revenue (excluding capital transfers and</b>		<b>1 468 893</b>	<b>1 833 296</b>	<b>1 834 620</b>	<b>105 742</b>	<b>586 327</b>	<b>550 457</b>	<b>35 870</b>	<b>7%</b>	<b>1 834 620</b>
<b>Expenditure By Type</b>										
Employee related costs		407 001	469 245	465 656	32 328	128 900	138 480	(9 581)	-7%	465 656
Remuneration of councillors		21 229	21 653	21 653	1 726	6 905	6 396	509	8%	21 653
Bulk purchases - electricity		533 538	598 611	598 611	41 745	170 171	176 591	(6 420)	-4%	598 611
Inventory consumed		50 017	69 008	57 932	5 249	13 743	19 978	(6 235)	-31%	57 932
Debt impairment		29 175	86 508	86 508	—	—	28 836	(28 836)	-100%	86 508
Depreciation and amortisation		107 385	110 079	110 079	—	(1)	32 589	(32 589)	-100%	110 079
Interest charges		36 993	41 676	41 676	—	9 524	12 300	(2 776)	-23%	41 676
Contracted services		118 715	148 230	156 325	9 992	22 070	49 404	(27 334)	-55%	156 325
Transfers and subsidies		3 154	13 606	14 367	210	1 265	4 665	(3 400)	-73%	14 367
Irrecoverable debts written off		78 735	122 522	122 522	1 933	25 871	40 802	(14 932)	-37%	122 522
Operational costs		102 035	111 609	116 916	5 348	30 550	36 534	(5 984)	-16%	116 916
Losses on Disposal of Assets		2 111	4 320	4 320	—	—	1 291	(1 291)	-100%	4 320
Other Losses		153	70	70	—	—	22	(22)	-100%	70
<b>Total Expenditure</b>		<b>1 490 240</b>	<b>1 797 137</b>	<b>1 796 636</b>	<b>98 530</b>	<b>408 997</b>	<b>547 888</b>	<b>(138 890)</b>	<b>-25%</b>	<b>1 796 636</b>
<b>Surplus/(Deficit)</b>		<b>(21 347)</b>	<b>36 159</b>	<b>37 984</b>	<b>7 213</b>	<b>177 329</b>	<b>2 570</b>	<b>174 760</b>	<b>0</b>	<b>37 984</b>
Transfers and subsidies - capital (monetary allocations)		65 896	77 246	79 338	(2)	(2)	523	(525)	(0)	79 338
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>44 548</b>	<b>113 405</b>	<b>117 322</b>	<b>7 210</b>	<b>177 327</b>	<b>3 092</b>			<b>117 322</b>
Income Tax		—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after income tax</b>		<b>44 548</b>	<b>113 405</b>	<b>117 322</b>	<b>7 210</b>	<b>177 327</b>	<b>3 092</b>			<b>117 322</b>
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) attributable to municipality</b>		<b>44 548</b>	<b>113 405</b>	<b>117 322</b>	<b>7 210</b>	<b>177 327</b>	<b>3 092</b>			<b>117 322</b>
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—
<b>Surplus/ (Deficit) for the year</b>		<b>44 548</b>	<b>113 405</b>	<b>117 322</b>	<b>7 210</b>	<b>177 327</b>	<b>3 092</b>			<b>117 322</b>

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

### Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M04 October				
Ref	Description R thousands	Variances greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remark s
1	<b>Revenue By Source</b>			
	Service charges - Electricity	15%	The Electricity revenue is overperforming by 15% of budgeted revenue to date	
	Service charges - Waste Water Management	19%	Waste-water management revenue show an overperformance of 19%.	
	Service charges - Waste management	23%	Waste management revenue show an overperformance of 23%.	
	Agency services	29%	Agency Services Over-performed with 29% of budgeted revenue due to more revenue than anticipated.	
	Interest earned from Receivables	17%	Interest earned from outstanding debtors over-performed with 17%. This is due to more interest charged on overdue accounts than anticipated.	
	Interest earned from Current and Non Current Assets	13%	Interest earned from Current and Non Current Assets show an overperformance of 13%.	
	Rental from Fixed Assets	81%	Rental from fixed assets over-performed with 81%. This is due to more revenue than anticipated being billed.	
	Exchange: Operational Revenue	-27%	Exchange: Operational Revenue under-performed as per the projected budget with a variance of -27%.	
	Property rates	57%	Property Rates reflect an overperformance of 57% due to the billing of annual rate payers accounts which are due in September 2025.	
	Fines, penalties and forfeits	-93%	Fines are underperforming with 93% of the budgeted amount. Traffic revenue under-performed due to less fines being issued than anticipated. The traffic revenue is being updated on a monthly basis, and the current revenue represents fines issued by Breede Valley and Provincial Traffic Authority. Traffic fine revenue will be extensively revised downwards during the mid-year budget adjustment process to consider the effect of absence of a camera monitoring service provider (Previously TMT fines) on traffic fine revenue.	
	Licence and permits	-17%	Licenses and permits under-performed as per the projected budget with a variance of -17%.	
	Transfer and subsidies - Operational	26%	The first transfer of the equitable share have been fully recognized for the year under review.	
	Non-Exchange: Operational Revenue	21%	Non-Exchange: Operational Revenue for October 2025 are pro-rata more than anticipated.	
	Gains on disposal of Assets	-100%	No disposal of assets were done for the financial year under review.	
	Other Gains	-100%	Actuarial gains and losses are done at financial year-end.	
2	<b>Expenditure By Type</b>			
	Inventory consumed	-31%	Expenditure on materials and supplies till October 2025 are pro-rata less than anticipated.	
	Debt impairment	-100%	No write-offs were done for the financial year under review.	
	Depreciation and amortisation	-100%	No depreciation was calculated for the financial year under review.	
	Interest charges	-23%	Interest on external loans are paid bi-annually in September 2025 and March 2026.	
	Contracted services	-55%	Expenditure on contracted and outsourced services till October 2025 are pro-rata less than anticipated.	
	Transfers and subsidies	-73%	Monetary allocations to individuals and organisations till October 2025 are pro-rata underspend.	
	Irrecoverable debts written off	-37%	measures.	
	Operational costs	-16%	Expenditure on general expenses till October 2025 are pro-rata less than anticipated.	
	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	<b>Capital Expenditure</b>			
	Total Capital Expenditure	-10%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital project implementation are done.	
4	<b>Financial Position</b>			
	None			
5	<b>Cash Flow</b>			
	Service Charges	7%	The budget and actual cash received is very close - credit control processes has been implemented related to our long outstanding debtors balance and the revenue will be reviewed during the adjustment budget.	
	Property rates	-12%	Credit control processes in place to follow up.	
	Other revenue	49%	Normal credit control processes has however been implemented,	
	Government - Operating	-2%	Difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	52%	Difference between the budget and actual - portions paid over can differ in different months.	
	Interest	14%	Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies.	
	Suppliers	-1%	Process implemented to handle contract agreements for the year - to ensure all contracts is funded. Procurement process updated to ensure creditors are paid within 30 days	
	Transfer and grants	54%	The first transfer of the equitable share have been fully recognized for the year under review.	
	Capital assets	13%	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	-26%	The movement in debtors will have an influence on the deposits %.	

### 4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification, and funding)

WC025 Breede Valley - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04 October									
Vote Description	Ref	2024/25	Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %
<b>R thousands</b>	<b>1</b>								
<b>Multi-Year expenditure appropriation</b>	<b>2</b>								
Vote 1 - Council General		-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	10	10	-	-	2	(2)	-100%
Vote 3 - Strategic Support Services		1 713	2 150	2 135	6	6	482	(476)	-99%
Vote 4 - Financial Services		-	-	-	-	-	-	-	-
Vote 5 - Community Services		585	13 010	16 862	742	1 549	3 806	(2 257)	-59%
Vote 6 -		-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		30 393	44 297	48 016	6 305	7 504	10 838	(3 335)	-31%
Vote 8 - Planning, Development and Integrated Services		56 122	59 835	61 927	2 081	15 082	13 979	1 103	8%
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]		-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	<b>88 813</b>	<b>119 302</b>	<b>128 950</b>	<b>9 133</b>	<b>24 140</b>	<b>29 108</b>	<b>(4 968)</b>	<b>-17%</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>								
Vote 1 - Council General		-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		31	75	125	-	-	48	(48)	-100%
Vote 4 - Financial Services		283	2 660	2 780	-	103	1 077	(974)	-90%
Vote 5 - Community Services		3 224	11 550	11 588	251	964	4 488	(3 524)	-79%
Vote 6 -		-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		67 158	37 065	33 345	3 334	12 946	12 914	32	0%
Vote 8 - Planning, Development and Integrated Services		21 377	15 683	17 183	4 871	10 837	6 655	4 183	63%
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]		-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>92 075</b>	<b>67 043</b>	<b>65 031</b>	<b>8 457</b>	<b>24 850</b>	<b>25 185</b>	<b>(335)</b>	<b>-1%</b>
<b>Total Capital Expenditure</b>	<b>3</b>	<b>180 888</b>	<b>186 345</b>	<b>193 980</b>	<b>17 589</b>	<b>48 990</b>	<b>54 292</b>	<b>(5 303)</b>	<b>-10%</b>
<b>Capital Expenditure - Functional Classification</b>									
<b>Governance and administration</b>		<b>13 616</b>	<b>12 460</b>	<b>12 667</b>	<b>435</b>	<b>4 078</b>	<b>(3 282)</b>	<b>7 360</b>	<b>-224%</b>
Executive and council	2	-	20	20	-	-	3	(3)	-100%
Finance and administration		13 614	12 440	12 647	435	4 078	(3 284)	7 362	-224%
Internal audit		-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>17 578</b>	<b>36 443</b>	<b>42 372</b>	<b>5 975</b>	<b>10 880</b>	<b>15 657</b>	<b>(4 777)</b>	<b>-31%</b>
Community and social services		1 533	1 825	1 863	42	42	506	(464)	-92%
Sport and recreation		13 413	11 818	13 910	5 191	9 290	3 684	5 605	152%
Public safety		2 341	9 800	9 800	-	-	4 133	(4 133)	-100%
Housing		291	13 000	16 800	742	1 549	7 333	(5 784)	-79%
Health		-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>74 492</b>	<b>36 819</b>	<b>36 899</b>	<b>3 310</b>	<b>13 701</b>	<b>11 368</b>	<b>2 333</b>	<b>21%</b>
Planning and development	4	-	505	505	-	-	167	(167)	-100%
Road transport		74 488	36 314	36 394	3 310	13 701	11 201	2 500	22%
Environmental protection		-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>75 202</b>	<b>100 624</b>	<b>102 042</b>	<b>7 870</b>	<b>20 331</b>	<b>30 549</b>	<b>(10 219)</b>	<b>-33%</b>
Energy sources		22 883	45 199	45 117	6 538	7 671	12 998	(5 328)	-41%
Water management		13 906	20 219	20 219	249	318	6 740	(6 421)	-95%
Waste water management		37 637	34 206	35 706	1 083	12 342	10 478	1 864	18%
Waste management		776	1 000	1 000	-	-	333	(333)	-100%
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>180 888</b>	<b>186 345</b>	<b>193 980</b>	<b>17 589</b>	<b>48 990</b>	<b>54 292</b>	<b>(5 303)</b>	<b>-10%</b>
<b>Funded by:</b>									
National Government		41 975	77 246	77 246	11 995	33 389	19 794	13 595	69%
Provincial Government		23 421	-	2 092	-	-	523	(523)	-100%
District Municipality		500	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>65 896</b>	<b>77 246</b>	<b>79 338</b>	<b>11 995</b>	<b>33 389</b>	<b>20 317</b>	<b>13 072</b>	<b>64%</b>
<b>Borrowing</b>	<b>6</b>	<b>34 938</b>	<b>25 400</b>	<b>29 118</b>	<b>730</b>	<b>4 007</b>	<b>9 396</b>	<b>(5 389)</b>	<b>-57%</b>
<b>Internally generated funds</b>		<b>80 054</b>	<b>83 699</b>	<b>85 524</b>	<b>4 864</b>	<b>11 593</b>	<b>24 579</b>	<b>(12 986)</b>	<b>-53%</b>
<b>Total Capital Funding</b>	<b>7</b>	<b>180 888</b>	<b>186 345</b>	<b>193 980</b>	<b>17 589</b>	<b>48 990</b>	<b>54 292</b>	<b>(5 303)</b>	<b>-10%</b>

### 4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M04 October						
Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>						
<b>ASSETS</b>	1					
<b>Current assets</b>						
Cash and cash equivalents		238 655	128 014	128 303	243 264	128 303
Trade and other receivables from exchange transactions		107 710	144 671	144 671	126 870	144 671
Receivables from non-exchange transactions		33 795	100 784	100 784	44 735	100 784
Current portion of non-current receivables		4 848	4 083	(492)	6 219	(492)
Inventory		20 610	20 236	30 984	30 141	30 984
VAT		237 716	6 175	6 175	–	6 175
Other current assets		(2 663)	451	(1 549)	–	(1 549)
<b>Total current assets</b>		<b>640 672</b>	<b>404 416</b>	<b>408 876</b>	<b>451 230</b>	<b>408 876</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		99 890	64 495	64 495	99 934	64 495
Property, plant and equipment		2 681 373	2 782 756	2 790 391	2 823 019	2 790 391
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		36 631	–	–	36 631	–
Intangible assets		3 784	1 616	1 616	3 784	1 616
Trade and other receivables from exchange transactions		–	4 193	4 193	–	4 193
Non-current receivables from non-exchange transactions		8 009	–	–	6 091	–
Other non-current assets		–	36 631	36 631	–	36 631
<b>Total non current assets</b>		<b>2 829 687</b>	<b>2 889 691</b>	<b>2 897 326</b>	<b>2 969 459</b>	<b>2 897 326</b>
<b>TOTAL ASSETS</b>		<b>3 470 359</b>	<b>3 294 107</b>	<b>3 306 202</b>	<b>3 420 689</b>	<b>3 306 202</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		39 532	30 070	30 070	30 272	30 070
Consumer deposits		5 826	5 317	5 317	4 948	5 317
Trade and other payables from exchange transactions		169 588	127 058	137 765	9 223	137 765
Trade and other payables from non-exchange transactions		12 865	–	(2 717)	–	(2 717)
Provision		53 853	63 194	63 194	51 965	63 194
VAT		229 042	–	–	14 728	–
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>510 707</b>	<b>225 639</b>	<b>233 629</b>	<b>111 136</b>	<b>233 629</b>
<b>Non current liabilities</b>						
Financial liabilities		317 337	365 320	365 320	302 747	365 320
Provision		102 031	249 087	249 087	259 740	249 087
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		157 709	–	–	–	–
<b>Total non current liabilities</b>		<b>577 077</b>	<b>614 407</b>	<b>614 407</b>	<b>562 487</b>	<b>614 407</b>
<b>TOTAL LIABILITIES</b>		<b>1 087 784</b>	<b>840 045</b>	<b>848 036</b>	<b>673 623</b>	<b>848 036</b>
<b>NET ASSETS</b>	2	<b>2 382 575</b>	<b>2 454 061</b>	<b>2 458 167</b>	<b>2 747 066</b>	<b>2 458 167</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		2 465 732	2 400 197	2 400 197	2 747 066	2 400 197
Reserves and funds		6 124	53 865	53 865	–	53 865
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>2 471 856</b>	<b>2 454 061</b>	<b>2 454 061</b>	<b>2 747 066</b>	<b>2 454 061</b>



### 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

Table C7 includes the balance of the Cashbook and Current Investment Deposits. Refer to section 7 for a more comprehensive view of the cash position of the municipality, which includes non-current investments and commitments against available cash resources.

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M04 October										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	1									
<b>Receipts</b>										
Property rates		63 420	212 604	212 604	14 397	52 612	59 470	(6 858)	-12%	212 604
Service charges		1 038 057	989 911	989 911	94 810	372 286	349 326	22 959	7%	989 911
Other revenue		40 231	75 065	75 065	19 122	95 656	64 134	31 522	49%	75 065
Transfers and Subsidies - Operational		194 050	217 912	217 912	206	84 986	86 767	(1 781)	-2%	217 912
Transfers and Subsidies - Capital		68 974	77 246	77 246	—	38 098	25 115	12 983	52%	77 246
Interest		41 032	37 188	37 188	3 774	12 639	11 041	1 599	14%	37 188
Dividends		—	—	—	—	—	—	—	—	—
<b>Payments</b>										
Suppliers and employees		(847 439)	(1 422 746)	(1 422 746)	(117 942)	(566 524)	(558 332)	8 192	-1%	(1 422 746)
Interest		(37 004)	(37 837)	(37 837)	—	(18 784)	(19 316)	(532)	3%	(37 837)
Transfers and Subsidies		—	(13 606)	(13 606)	(210)	(1 265)	(2 765)	(1 500)	54%	(13 606)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>561 321</b>	<b>135 739</b>	<b>135 739</b>	<b>14 157</b>	<b>69 705</b>	<b>15 442</b>	<b>(54 264)</b>	<b>-351%</b>	<b>135 739</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current receivables		(2 196)	100	100	24	93	19	74	390%	100
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—
<b>Payments</b>										
Capital assets		(197 239)	(186 345)	(186 345)	(17 589)	(48 990)	(56 579)	(7 589)	13%	(186 345)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(199 435)</b>	<b>(186 245)</b>	<b>(186 245)</b>	<b>(17 565)</b>	<b>(48 896)</b>	<b>(56 560)</b>	<b>(7 664)</b>	<b>14%</b>	<b>(186 245)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	70 950	70 950	—	—	—	—	—	70 950
Increase (decrease) in consumer deposits		(274)	150	150	(1)	36	48	(12)	-26%	150
<b>Payments</b>										
Repayment of borrowing		—	(27 593)	(27 593)	—	(14 590)	(13 399)	1 191	-9%	(27 593)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(274)</b>	<b>43 507</b>	<b>43 507</b>	<b>(1)</b>	<b>(14 555)</b>	<b>(13 351)</b>	<b>1 204</b>	<b>-9%</b>	<b>43 507</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>361 612</b>	<b>(7 000)</b>	<b>(7 000)</b>	<b>(3 410)</b>	<b>6 254</b>	<b>(54 469)</b>			<b>(7 000)</b>
Cash/cash equivalents at beginning:		469 097	135 014	236 996		236 996	236 996			236 996
Cash/cash equivalents at month/year end:		830 709	128 014	229 996		243 250	182 527			229 996



## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS ANALYSIS

#### 5.1 Supporting Table SC3

Table SC3 is the only debtors report required by the MBRR.

The age analysis includes all debtor accounts from the billing module. This only includes debtor amounts that originated from a billing perspective.

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October													
Description	NT Code	Budget Year 2025/26									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	13 430	3 069	2 807	16	1 992	3 640	8 633	31 172	64 759	45 452	11 490	65 988
Trade and Other Receivables from Exchange Transactions - Electricity	1300	28 811	1 073	568	0	347	358	666	3 243	35 066	4 615	41	27 555
Receivables from Non-exchange Transactions - Property Rates	1400	12 202	6 799	1 365	0	790	1 369	3 274	23 787	49 586	29 220	1 178	37 703
Receivables from Exchange Transactions - Waste Water Management	1500	12 348	3 064	2 415	16	1 582	2 846	7 536	34 191	63 997	46 170	7 199	64 058
Receivables from Exchange Transactions - Waste Management	1600	8 398	3 211	1 556	9	956	1 680	4 661	21 012	41 484	28 318	4 394	39 300
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 732	594	552	7	355	691	1 639	8 342	13 911	11 033	1 494	17 155
Interest on Arrear Debtor Accounts	1810	1 241	111	193	7	186	452	2 079	53 912	58 179	56 634	—	—
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	—	—	—	—	—	—	—	—	—	—	—	—
Other	1900	(5 672)	655	624	9	744	852	2 852	25 796	25 860	30 252	846	13 620
Total By Income Source	2000	72 489	18 576	10 081	64	6 951	11 888	31 339	201 455	352 841	251 695	26 641	265 376
2024/25 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 390	2 990	838	—	277	391	520	1 746	11 152	2 934	—	—
Commercial	2300	9 825	747	106	—	80	201	323	2 582	13 863	3 185	—	—
Households	2400	51 209	11 969	8 842	62	6 116	10 967	29 636	185 203	304 004	231 984	26 641	265 376
Other	2500	7 065	2 871	294	2	477	330	860	11 924	23 822	13 592	—	—
Total By Customer Group	2600	72 489	18 576	10 081	64	6 951	11 888	31 339	201 455	352 841	251 695	26 641	265 376

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

	October 2025	September 2025	August 2025
<b>Gross consumer debtors, as per debtors age analysis</b>	352 841 500	362 685 513	367 153 252
Total Provision for bad debts	<b>-267 199 967</b>	<b>-223 283 502</b>	<b>-223 283 502</b>
Provision bad debts Consumers (SC3)	-265 376 075	-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)	<b>-13 119 814</b>	<b>-21 183 885</b>	<b>-21 854 046</b>
<b>Net consumers debtors:</b>	<b>72 521 719</b>	<b>118 218 125</b>	<b>122 015 704</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS ANALYSIS

#### 5.2.1 Outstanding Debtors

This report serves to inform the Council on the status of outstanding debtors for October 2025.

##### 1. Debtors Age Analysis

The debtors' book of the municipality reflects an amount of R 352 841 500 outstanding debt which represents a 16.21% growth when compared to R 303 554 610 in October 2024. Total arrear debt amounts to R294 807 270 while R 251 677 160 is older than 90 days. R78 904 095 or 27% of the total arrear debt is with attorneys for debt collection.

The collection rate for the period ending 31 October 2025 is 90.21%, while the debtor's collection days ratio is 27 days. A concerted effort has been made to reduce the debtor's book by implementing various credit control actions.

Suburb	Description	Future/Credits	Current	30 Days	60 Days	90 Days	>90 Days	Total	Arrears								
DSTOF	De Doorns Stofland	R	60 646,98	R	2 131 501,89	R	1 993 866,34	R	2 173 591,40	R	56 680 540,98	R	64 965 831,39	R	62 773 682,52		
WAVIA	Worcester Avianpark	R	924 947,17	R	1 839 085,38	R	1 395 264,36	R	1 137 560,62	R	1 096 418,58	R	28 451 689,05	R	34 844 965,16	R	32 080 932,61
WZWEL	Worcester Zweetemba	R	1 804 697,70	R	2 117 788,62	R	1 567 072,95	R	1 257 540,03	R	1 148 637,48	R	26 933 003,65	R	34 828 740,43	R	30 906 254,11
WPLSE	Worcester Plase	-R	421 195,51	R	1 069 283,98	R	443 833,86	R	364 850,13	R	5 757 927,01	R	17 431 053,64	R	24 645 753,11	R	23 997 664,64
DDWES	De doorns Wes	-R	181 779,09	R	2 074 876,63	R	702 901,14	R	583 042,21	R	605 269,98	R	14 713 312,71	R	18 497 623,58	R	16 604 526,04
WHPRK	Worcester Hospitaalpark	-R	333 681,82	R	4 890 683,50	R	237 191,43	R	273 970,72	R	227 030,58	R	9 168 542,35	R	14 463 736,76	R	9 906 735,08
WOUD1	Worcester Ou-Dorp1	-R	1 909 874,11	R	11 520 481,75	R	1 729 248,03	R	1 012 096,29	R	1 038 389,14	R	6 049 543,33	R	19 439 884,43	R	9 829 276,79
WROOD	Worcester Roodeval	R	328 528,09	R	1 043 959,72	R	647 854,19	R	471 744,76	R	507 716,22	R	7 651 444,63	R	10 651 247,61	R	9 278 759,80
RDENO	Rawsonville De Nova	R	152 443,97	R	222 041,47	R	200 841,02	R	185 402,63	R	326 030,82	R	8 000 736,95	R	9 087 496,86	R	8 713 011,42
WRIVR	Worcester Rivervlei	R	76 752,44	R	1 050 847,39	R	558 883,29	R	409 385,04	R	342 637,30	R	6 581 544,80	R	9 020 050,26	R	7 892 540,43
TSTEE	Touwsrivier Steenvliet	R	159 048,45	R	385 888,77	R	300 449,27	R	237 783,26	R	214 924,01	R	5 996 253,63	R	7 294 347,39	R	6 749 410,17
WPARK	Worcester Parkersdam	R	1 347 983,80	R	1 747 304,01	R	232 105,15	R	182 629,65	R	322 556,25	R	5 688 235,75	R	9 520 814,61	R	6 425 526,80
DDOOS	De Doorns Oos	R	423 800,81	R	702 181,13	R	358 939,13	R	291 707,40	R	373 474,47	R	5 382 021,65	R	7 532 124,59	R	6 406 142,65
WASLA	Worcester Zwi.384 Units	R	395 867,17	R	289 415,33	R	305 991,19	R	217 444,18	R	209 601,71	R	5 123 052,59	R	6 541 372,17	R	5 856 089,67
WSQUA	Worcester Mandela Square	R	467 211,93	R	322 762,49	R	340 889,59	R	295 707,82	R	412 595,22	R	4 697 608,26	R	6 536 775,31	R	5 746 800,89
Unattached		-R	939 908,25	R	315 077,68	R	148 861,12	R	19 732,98	R	94 341,14	R	4 091 250,69	R	3 728 855,36	R	4 353 685,93
TSCHO	Touwsrivier Schoemansville	R	116 077,47	R	248 058,95	R	135 884,44	R	120 487,32	R	118 340,26	R	3 631 797,27	R	4 570 645,71	R	4 206 509,29
TLOGA	Touwsrivier Loganda	R	71 458,36	R	404 903,15	R	156 310,66	R	105 769,35	R	114 736,49	R	3 629 167,19	R	4 482 345,20	R	4 005 983,69
RVILL	Rawsonville Dorp	-R	56 710,13	R	658 820,71	R	166 162,40	R	135 483,19	R	210 002,20	R	3 214 330,89	R	4 328 089,26	R	3 725 978,68
WESSE	Worcester Esselenpark	R	103 504,27	R	665 561,27	R	199 696,80	R	119 066,42	R	200 314,48	R	3 099 600,83	R	4 387 744,07	R	3 618 878,53
TCRES	Touwsrivier Crescent	R	39 549,88	R	146 617,62	R	109 783,44	R	73 305,27	R	63 890,32	R	3 012 258,51	R	3 545 405,04	R	3 259 237,54
TUITS	Touwsrivier Uitsig	R	296 961,42	R	160 514,27	R	154 437,02	R	132 548,86	R	116 902,88	R	2 359 354,53	R	3 220 718,98	R	2 763 243,29
WALTO	Altona Worcester Wes	-R	107 982,90	R	345 014,31	R	111 372,43	R	93 605,68	R	86 670,90	R	2 257 706,18	R	2 786 386,60	R	2 549 555,19
WHEXP	Worcester Hexpark	R	278 366,68	R	709 824,55	R	282 611,32	R	186 481,24	R	192 863,52	R	1 650 411,89	R	3 300 559,20	R	2 312 367,97
WTHEX	Worcester Transhex	R	18 664,55	R	105 304,39	R	127 729,15	R	103 233,43	R	132 636,15	R	1 489 244,39	R	1 976 812,06	R	1 852 843,12
WHEXI	Worcester Hex-Industrial	R	1 547 593,33	R	2 124 630,01	R	106 396,76	R	101 748,84	R	64 435,52	R	1 423 033,09	R	5 367 837,55	R	1 695 614,21
WOUD2	Worcester Ou-Dorp2	R	56 175,97	R	699 584,07	R	169 911,21	R	75 908,13	R	244 237,00	R	1 199 375,00	R	2 445 191,38	R	1 689 431,34
WLANG	Worcester Langerug	-R	304 929,49	R	1 178 439,59	R	120 113,86	R	55 687,64	R	181 376,13	R	1 229 267,60	R	2 459 955,33	R	1 596 445,23
WVICI	Worcester Vrioukpark	R	80 009,81	R	548 548,04	R	217 729,38	R	109 558,62	R	85 539,17	R	1 064 921,95	R	2 166 306,97	R	1 477 749,12
WROUX	Worcester Rouxpark	-R	162 690,51	R	891 448,19	R	176 332,84	R	137 447,94	R	160 227,24	R	956 015,14	R	2 158 780,84	R	1 430 023,16
PLASE	WORCESTER RD PLASE	-R	11 956,37	R	15 251,09	R	10 474,51	R	10 098,25	R	27 430,23	R	1 328 799,79	R	1 380 097,50	R	1 376 802,78
WRWES	Worcester Wes	-R	121 562,74	R	764 477,48	R	95 097,08	R	68 010,33	R	54 500,10	R	1 103 509,89	R	1 964 032,14	R	1 321 117,40
WINDU	Worcester Industrial	-R	1 095 963,18	R	6 981 323,04	R	73 397,41	R	94 233,92	R	90 224,31	R	975 009,53	R	7 118 225,03	R	1 232 865,17
WPAGL	Worcester Paglande	-R	106 972,48	R	535 220,65	R	33 430,38	R	25 356,22	R	67 413,05	R	722 153,69	R	1 276 601,51	R	848 353,34
WSOMR	Worcester Somersetpark	-R	53 737,46	R	282 139,42	R	41 240,99	R	38 594,06	R	33 476,70	R	652 593,16	R	994 306,87	R	765 904,91
WFLOR	Worcester Florianpark	R	44 461,53	R	313 107,42	R	175 715,70	R	115 574,24	R	24 137,14	R	353 661,66	R	1 026 657,69	R	669 088,74
WREUN	Worcester Re-Uniepark	-R	89 742,63	R	665 466,38	R	42 354,72	R	36 269,70	R	30 443,55	R	552 685,23	R	1 237 476,95	R	661 753,20
WMEIR	Worcester Meiringspark	-R	65 592,89	R	633 963,10	R	75 653,13	R	55 212,18	R	44 407,06	R	479 541,92	R	1 223 184,50	R	654 814,29
WVANR	Worcester Van Riebeckpark	-R	258 583,06	R	509 637,38	R	46 961,60	R	34 570,06	R	37 265,75	R	437 844,44	R	807 696,17	R	556 641,85
WBERG	Worcester Bergsig	-R	31 525,94	R	340 145,08	R	42 165,61	R	30 855,33	R	24 521,05	R	376 866,25	R	783 027,38	R	474 408,24
WJOHN	Worcester Johnonspark	R	188 107,30	R	485 379,30	R	63 431,04	R	47 252,22	R	34 066,44	R	281 863,50	R	1 100 099,80	R	426 613,20
TBUII	Touwsrivier Buite die Dorp	-R	36 858,36	R	168 855,77	R	147 238,43	R	4 602,51	R	5 985,49	R	238 475,52	R	528 299,36	R	396 301,95
WPANO	Worcester Panorama	R	343 475,48	R	1 366 613,79	R	95 612,38	R	54 664,06	R	41 020,14	R	176 094,32	R	1 390 529,21	R	367 390,90
WHHEU	Worcester Hospitaalheuwel	-R	6 523,43	R	216 290,19	R	44 057,57	R	26 676,99	R	16 979,69	R	250 672,83	R	548 153,84	R	338 387,08
WFAYR	Worcester Fairy Glen	R	5 457,27	R	302 598,28	R	23 172,56	R	12 123,28	R	49 548,40	R	209 290,04	R	602 189,83	R	294 134,28
WLEIG	Worcester Leightonpark	-R	71 686,53	R	151 381,86	R	21 534,02	R	15 454,58	R	9 482,22	R	235 234,62	R	361 400,77	R	281 705,44
WNOBL	Worcester Noblepark	R	837 090,43	R	157 659,85	R	47 591,63	R	13 391,18	R	20 485,26	R	101 231,24	R	1 177 449,59	R	182 699,31
WFAIR	Worcester Fairway Heights	-R	140 045,06	R	387 693,95	R	48 399,63	R	20 758,74	R	11 841,06	R	86 549,10	R	415 197,42	R	167 548,53
WBLOE	Worcester Bloekomboos	-R	55 791,55	R	195 428,36	R	11 498,26	R	6 385,74	R	5 795,81	R	34 333,02	R	197 649,64	R	58 012,83
RBREE	Rawsonville Breedezicht Estate	-R	1 484,46	R	26 400,52	R	5 995,92	R	3 873,27	R	4 016,77	R	38 541,96	R	77 343,98	R	52 427,92
Total		R	2 915 153,35	R	55 109 481,77	R	14 475 003,80	R	11 198 752,85	R	17 456 353,79	R	251 691 270,83	R	352 846 016,39	R	294 821 381,27

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## **PART 2 – SUPPORTING DOCUMENTATION**

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### **SECTION 5 – DEBTORS ANALYSIS**

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#### **5.2.2 Credit Control**

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

- 9 378 SMSs were sent during the month to clients with arrear accounts to the value of R153 505 011 while 2 477 final demands with arrears to the value of R49 155 974 were emailed.
- 94 Arrangements with clients owing to the value of R832 518 were concluded during the month.
- 19 conventional electricity disconnections were performed during the month.
- R1 170 325 was recovered through pre-paid electricity restrictions on non-indigent clients where for each R10 used to buy prepaid electricity 60% /R6 or each R10 used to buy pre-paid electricity 60% (R6) is redirected towards the payment of your arrear debt, and 30% for Indigent households.
- There were 45 phone call reminders made to clients with arrears on their accounts.
- There are currently 4 accounts owing R 49 518.85 with section 58 Magistrate Courts Act Garnishee Orders which were entered. The total monthly payments amount to R579.

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## PART 2 – SUPPORTING DOCUMENTATION

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### SECTION 5 – DEBTORS ANALYSIS

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#### 5.2.3 Indigent Consumers

As at 31 October 2025 there was a total of 6810 approved indigents in the indigent register. These indigent clients owed the municipality R6 217 485 with R7 844 263 being in arrears. Subsidies from July 2025 to October 2025 were allocated for the following services:

- |                                  |              |
|----------------------------------|--------------|
| • Refuse Removal                 | R 4 958 369  |
| • Property Rates                 | R 3 455 758  |
| • Sewerage                       | R 6 536 312  |
| • Electricity                    | R 2 505 704  |
| • Water                          | R 14 173 268 |
| • Rental of Municipal Properties | R 3 184 606  |

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS ANALYSIS

#### 5.2.4 Debt Collection

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

#### Attorneys

- The outstanding handed over debt as at 31 October 2025 was R 78 904 095 made up of 609 accounts, 198 accounts with a balance of R49 047 738 have been handed over to Steyn Attorneys, while 411 accounts with a balance of R29 856 357 are still with Meyer and Botha Attorneys:
- An amount of R68 184.00 (Meyer and Botha Attorneys) and R207 844.47 (Steyn Attorneys) was received as payments from the handed over accounts while an amount of R2 593.99 (6% commission VAT inclusive) to Meyer and Botha while an amount of R7 170.62 to Steyn Attorneys (3% commission VAT inclusive) was paid as commission to Steyn Attorneys.
- Steyn Attorneys was paid R40.25 for Postage and Pettie fees, R850.38 Sheriff fees for 2 clients, R11 000.00 Instruction fees of 44 clients, R3029.10 Summon fees for 1 client, R862.50 Software Research & Ownership Tracings for 1 client, R862.50 Search works & Tel Att for 1 client.
- Meyer and Botha was paid R1 986.05 on 65A1 fees for 5 clients, R3 076.25 Court appearance fees for 65A1 for 5 clients, R7 309.40 Judgement fees for 14 clients, R5 560.94 Court appearance Judgement for 14 clients, R3 174.00 Warrant of execution for 8 clients, R 693.68 65A2 Registered letters for 8 clients, R2 630.74 for S57 Fees for 14 clients and R5 289.77 Sheriff Worcester fees for 16 clients, R528.31 sheriff Robertson fees for 1 client.
- All the costs listed above have been charged against the accounts of the clients concerned.

### **5.2.5 Arrears Councillors**

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

- A total of R11 963 was deducted from the salaries of Councilors who owed a total of R28 160. R2 020 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 R18 217. R9 943 was deducted from 11 Councilors with 13 accounts, who did not pay their debt of R9 943 by due date.

### **5.2.6 Arrears Employees**

- A total of R47 429 was deducted from the salaries of officials who owed total of R289 940. R8 440 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from 8 officials with an automatic arrangement with a balance of R250 950, while R38 989 was deducted from 75 officials who did not pay their debt of R38 989 by due date.

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 6 – CREDITORS ANALYSIS

#### 6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	(50 856)	–	–	–	–	–	–	–	(50 856)	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	0	0	–
Trade Creditors	0700	180	233	–	–	–	–	–	–	413	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	1	–	–	–	–	–	–	–	1	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	(50 675)	233	–	–	–	–	–	0	(50 442)	–

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

#### 7.1 Supporting Table SC5

WC025 Breede Valley - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Deposits	Partial / Premature Withdrawal (4)	Closing Balance
R thousands		Yrs/Months												
Municipality														
Nedbank		8 Months	Fixed Deposit	Yes	Yes	Yes	No	No	11 Aug 2025	–	–	–	–	–
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	28 Jul 2025	–	–	–	–	–
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	28 Aug 2025	–	–	–	–	–
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	29 Sep 2025	–	–	–	–	–
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	29 Sep 2025	–	–	–	–	–
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	27 Oct 2025	5 000	31	–	(5 000)	31
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	27 Oct 2025	5 000	30	–	(5 000)	30
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	25 Nov 2025	5 000	36	–	–	5 036
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	15 Sep 2025	–	–	–	–	–
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	15 Dec 2025	5 000	35	–	–	5 035
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	18 Nov 2025	5 000	33	–	–	5 033
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	19 Nov 2025	5 000	31	–	–	5 031
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	20 Nov 2025	5 000	32	–	–	5 032
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	18 Dec 2025	10 000	66	–	–	10 066
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	22 Dec 2025	5 000	33	–	–	5 033
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	20 Jan 2026	5 000	32	–	–	5 032
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	16 Feb 2026	5 000	33	–	–	5 033
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	20 Mar 2026	10 000	66	–	–	10 066
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	20 Mar 2026	10 000	64	–	–	10 064
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	17 Oct 2025	10 000	33	–	(10 000)	33
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	17 Nov 2025	5 000	31	–	–	5 031
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	19 Jan 2026	10 000	65	–	–	10 065
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	17 Mar 2026	10 000	63	–	–	10 063
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	17 Apr 2026	10 000	61	–	–	10 061
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	18 May 2026	10 000	67	–	–	10 067
Investec Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	25 Nov 2025	5 000	31	–	–	5 031
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	21 Oct 2025	–	43	30 000	(30 000)	43
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	28 Oct 2025	–	27	10 000	(10 000)	27
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	28 Oct 2025	–	13	5 000	(5 000)	13
Standard Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	28 Oct 2025	–	115	40 000	(40 000)	115
African Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	14 Nov 2025	–	19	5 000	–	5 019
Nedbank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	14 Apr 2026	–	19	5 000	–	5 019
ABSA Bank		Fixed Deposit	Fixed Deposit	Yes	Yes	Yes	No	No	12 May 2026	–	19	5 000	–	5 019
Municipality sub-total										140 000	1 129	100 000	(105 000)	136 129
TOTAL INVESTMENTS AND INTEREST	2									140 000	1 129	100 000	(105 000)	136 129



## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

#### 7.2 Summary of Investment Portfolio as at 31 October 2025.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
<b>Investments - 31 October 2025 at the following A1 Banks as prescribed by Council's Investment Policy:</b>							
ABSA BANK	R	55 000 000,00					
FIRST NATIONAL BANK	R	-					
NEDBANK	R	40 000 000,00					
INVESTEC BANK	R	5 000 000,00					
STANDARD BANK	R	30 000 000,00					
AFRICAN BANK	R	5 000 000,00					
		<b>R 135 000 000,00</b>					

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance as at 01/07/2025	Investment Made for	Investment Withdrawn	Balance end of month
<b>SHORT TERM INVESTMENTS</b>										
10/Dec/24	NEDBANK	03/7881531576/333	8,42%	244	11/Aug/25	0,00	5 000 000		5 000 000	0
28/Jan/25	NEDBANK	03/7881531576/334	8,300%	181	28/Jul/25	0,00	5 000 000		5 000 000	0
28/Jan/25	ABSA	2081925097	8,51%	212	28/Aug/25	0,00	5 000 000		5 000 000	0
28/Jan/25	NEDBANK	03/7881531576/335	8,400%	244	29/Sept/25	0,00	5 000 000		5 000 000	0
28/Jan/25	STANDARD	288460898-116	8,450%	244	29/Sept/25	0,00	5 000 000		5 000 000	0
25/Feb/25	ABSA	2081964174	8,48%	244	27/Oct/25	30 202,74	5 000 000		5 000 000	0
25/Feb/25	ABSA	2081964174	8,48%	1	28/Oct/25	1 161,64				0
25/Feb/25	NEDBANK	03/7881531576/337	8,32%	244	27/Oct/25	29 632,88	5 000 000		5 000 000	0
25/Feb/25	ABSA	2081963958	8,52%	273	25/Nov/25	36 180,82	5 000 000			5 000 000
15/Apr/25	STANDARD	288460898-117	8,375%	153	15/Sept/25	0,00	10 000 000		10 000 000	0
15/Apr/25	ABSA	2082032859	8,34%	244	15/Dec/25	35 416,44	5 000 000			5 000 000
20/Aug/25	STANDARD	288460898-118	7,750%	90	18/Nov/25	32 910,96		5 000 000		5 000 000
20/Aug/25	NEDBANK	03/7881531576/338	7,375%	91	19/Nov/25	31 318,49		5 000 000		5 000 000
20/Aug/25	ABSA	2082188242	7,55%	92	20/Nov/25	32 061,64		5 000 000		5 000 000
20/Aug/25	STANDARD	288460898-119	7,800%	120	18/Dec/25	66 246,58		10 000 000		10 000 000
20/Aug/25	ABSA	2082188234	7,67%	124	22/Dec/25	32 571,23		5 000 000		5 000 000
20/Aug/25	NEDBANK	03/78815341576/339	7,475%	153	20/Jan/26	31 743,15		5 000 000		5 000 000
20/Aug/25	STANDARD	288460898-121	7,850%	180	16/Feb/26	33 335,62		5 000 000		5 000 000
20/Aug/25	ABSA	2082188284	7,81%	212	20/Mar/26	66 331,51		10 000 000		10 000 000
20/Aug/25	NEDBANK	03/7881531576/340	7,550%	212	20/Mar/26	64 123,29		10 000 000		10 000 000
17/Sept/25	STANDARD	288460898-122	7,525%	30	17/Oct/25	32 986,30		10 000 000	10 000 000	0
17/Sept/25	NEDBANK	03/7881531576/341	7,300%	61	17/Nov/25	31 000,00		5 000 000		5 000 000
17/Sept/25	ABSA	2082224860	7,68%	124	19/Jan/26	65 227,40		10 000 000		10 000 000
17/Sept/25	NEDBANK	03/7881531576/342	7,475%	181	17/Mar/26	63 486,30		10 000 000		10 000 000
17/Sept/25	STANDARD	288460898-123	7,225%	212	17/Apr/26	61 363,01		10 000 000		10 000 000
17/Sept/25	ABSA	2082224886	7,83%	243	18/May/26	66 501,37		10 000 000		10 000 000
25/Sept/25	INVESTEC	1400195976500	7,250%	61	25/Nov/25	30 787,67		5 000 000		5 000 000
14/Oct/25	STANDARD	288460898-124	7,450%	7	21/Oct/25	42 863,01		30 000 000	30 000 000	0
14/Oct/25	ABSA	2082253839	6,94%	14	28/Oct/25	26 619,18		10 000 000	10 000 000	0
14/Oct/25	NEDBANK	03/7881531576/343	6,90%	14	28/Oct/25	13 232,88		5 000 000	5 000 000	0
14/Oct/25	STANDARD	288460898-125	7,475%	14	28/Oct/25	114 684,93		40 000 000	40 000 000	0
14/Oct/25	AFRICAN	215972	7,80%	31	14/Nov/25	19 232,88		5 000 000		5 000 000
14/Oct/25	NEDBANK	03/7881531576/344	7,515%	182	14/Apr/26	18 530,14		5 000 000		5 000 000
14/Oct/25	ABSA	2082253871	7,80%	210	12/May/26	19 232,88		5 000 000		5 000 000
<b>Sub Total</b>						<b>1 128 984,94</b>	<b>55 000 000</b>	<b>220 000 000</b>	<b>140 000 000</b>	<b>135 000 000</b>
						<b>1 128 984,94</b>	<b>55 000 000,00</b>	<b>220 000 000</b>	<b>140 000 000</b>	<b>135 000 000,00</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – CASH AND CASH EQUIVALENTS

#### 7.3 Cash and cash equivalents for the month October 2025.

##### Funds Allocations

The schedule reflecting council's Investments of R 135 000 000 as at 31 October 2025. (R55 000 000 at 30 June 2025).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated to	Monthly Report		Monthly Report	
	30/06/2025		31/10/2025	
	Liability	Cash back	Liability	Cash back
		230 410 958		243 250 176
Unutilized grants	20 181 101	20 181 101	21 876 966	21 876 966
Consumer and Sundry deposits	5 851 415	5 851 415	5 980 561	5 980 561
External loans unspent	26 325 430	26 325 430	22 318 153	22 318 153
EFF Accumulated Depreciation	8 800 000	8 800 000	5 340 000	5 340 000
Self Insurance Reserve	23 623 287	23 623 287	24 091 287	24 091 287
Capital Replacement reserve	58 230 044	58 230 044	74 077 084	74 077 084
Retained surplus (unidentified dep.)	8 742 941	8 742 941	9 074 101	9 074 101
Performance Bonus Provision	1 172 866	1 172 866	1 800 000	1 800 000
Set aside for retention	10 924 792	10 924 792	7 788 564	7 788 564
Set aside for Creditor payments	31 850 000	42 800 000	40 100 000	62 177 461
Provision for leave Payment	7 726 000	7 726 000	8 726 000	8 726 000
	-	-	-	-
	203 427 876	214 377 876	221 172 715	243 250 176
Cash Surplus (Deficit)		10 950 000		22 077 461
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2025		31/10/2025	
Absa Bank	20 000 000		55 000 000	
First National Bank	20 000 000		0	
Nedbank	0		40 000 000	
Investec Bank	15 000 000		5 000 000	
Standard Bank	0		30 000 000	
African Bank			5 000 000	
Total short term	55 000 000		135 000 000	
Bank and Cash	175 395 973		108 235 191	
Cash on hand	14 985		14 985	
Loan payments - out of own funding	-		0	
	230 410 958		243 250 176	
	-		-	

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## **PART 2 – SUPPORTING DOCUMENTATION**

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### **SECTION 7 – BANK RECONCILIATION**

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#### **7.4 Bank Reconciliation and Payments made in October 2025.**

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

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

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

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREEDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 31 OCTOBER 2025				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/10/2025				106 644 696,36
Deposits for October 2025				235 088 966,71
Interest for October 2025				2 242 668,72
Payments for October 2025				(235 741 141,20)
Balance as per Cash Book at 31/10/2025				108 235 190,59
Votes Balances and Transactions:				
40101012690 Balance B/f			106 644 696,36	106 644 696,36
40101012691 Movements			235 088 966,71	
40101012692 Movements			(235 741 141,20)	
40101012693 Movements			2 242 668,72	1 590 494,23
Balance as per Ledger at 31/10/2025				108 235 190,59
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/10/2025				115 543 436,28
Cash on Hand	Not yet Banked			2 402 847,35
Outstanding Payments				(226 291,80)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(294,00)		
	October 2025	(9 803 648,84)	(9 803 942,84)	(9 803 942,84)
Deposits receipted in Duplicate				45 104,10
Other Items				54 773,07
Cash Surpluses / Shortages	Iro Payments Received			0,00
Adjustments to be Made for Oct 2025	Bank Charges	(219 264,43)	(219 264,43)	219 264,43
Balance as per Cash Book at 31/10/2025				108 235 190,59

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 OCTOBER 2025				
				<b>TOTAL</b>
Balance as per Bank Statement at 01/10/2025				114 871 770,30
Payments for October 2025				(235 726 166,68)
Interest for October 2025				2 242 668,72
Deposits for October 2025				235 045 447,61
Other Adjustments / Transactions				(15 985,06)
Other Adjustments / Transactions now cleared				(3 300,00)
Direct Deposits from previous months Receipted				(10 890 550,11)
Direct Deposits not Receipted				9 803 648,84
Cash on Hand - 01/10/2025				2 618 750,01
Cash on Hand - 31/10/2025				(2 402 847,35)
Balance as per Bank Statements at 31/10/2025				<b>115 543 436,28</b>

## 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 R12 865 148 unspent conditional grants, for the period October 2025, Conditional grants to the value of R 123 084 365 were received. The value of the unspent conditional grants at the end of October 2025 is R 21 876 966.39.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October										
Description	Ref	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		177 889	192 208	192 208	–	80 576	78 205	2 371	3,0%	192 208
Operational Revenue/General Revenue/Equitable Share		174 394	187 489	187 489	–	78 121	74 996	3 125	4,2%	187 489
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 895	3 019	3 019	–	755	1 510	(755)	-50,0%	3 019
Local Government Financial Management Grant [Schedule 5B]		1 600	1 700	1 700	–	1 700	1 700	–	–	1 700
Provincial Government:		13 752	24 479	24 479	–	3 917	10 096	(6 179)	-61,2%	24 479
Human Settlement Development Grant		1 478	6 514	6 514	–	–	3 868	(3 868)	-100,0%	6 514
Proclaimed Roads		210	200	200	–	–	–	–	–	200
Provincial Library Services Grant		11 504	11 749	11 749	–	3 917	4 700	(783)	-16,7%	11 749
Community Development Workers Grant		94	79	79	–	–	79	(79)	-100,0%	79
Fire Services Capacity Building Grant		466	118	118	–	–	118	(118)	-100,0%	118
Thusong Centre		–	146	146	–	–	146	(146)	-100,0%	146
Municipal Energy Resilience grant		–	700	700	–	–	400	(400)	-100,0%	700
Title deeds Restoration Grant		–	2 364	2 364	–	–	786	(786)	-100,0%	2 364
Integrated Settlement Upgrading Partnership Grant		–	2 609	2 609	–	–	–	–	–	2 609
District Municipality:		163	225	225	–	150	225	(75)	-33,3%	225
CWDM Operational Projects		163	225	225	–	150	225	(75)	-33,3%	225
Other grant providers:		850	1 000	1 000	206	343	178	165	92,9%	1 000
Departmental Agencies and Accounts		850	1 000	1 000	206	343	178	165	92,9%	1 000
<b>Total Operating Transfers and Grants</b>	5	192 654	217 912	217 912	206	84 986	88 704	(3 718)	-4,2%	217 912
<b>Capital Transfers and Grants</b>										
National Government:		48 969	77 246	77 246	–	38 098	18 147	19 952	109,9%	77 246
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		2 000	15 596	15 596	–	7 018	3 899	3 119	80,0%	15 596
Municipal Infrastructure Grant [Schedule 5B]		39 703	41 650	41 650	–	26 580	6 248	20 333	325,5%	41 650
Municipal Disaster Recovery Grant [Schedule 4B]		7 266	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		–	20 000	20 000	–	4 500	8 000	(3 500)	-43,8%	20 000
Provincial Government:		21 288	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP)		1 030	–	–	–	–	–	–	–	–
Human Settlement Development Grant		20 000	–	–	–	–	–	–	–	–
District Municipality:		500	–	–	–	–	–	–	–	–
Specify (Add grant description)		500	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	70 757	77 246	77 246	–	38 098	18 147	19 952	109,9%	77 246
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	263 411	295 158	295 158	206	123 084	106 851	16 233	15,2%	295 158

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

#### 8.2 Supporting Table SC7 (1) – Grant expenditure

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		(170 899)	(192 208)	(192 208)	(42)	(79 008)	(78 205)	(803)	1,0%	(192 208)
Operational Revenue:General Revenue:Equitable Share		(174 394)	(187 489)	(187 489)	–	(78 121)	(74 996)	(3 125)	4,2%	(187 489)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 895	(3 019)	(3 019)	–	(755)	(1 510)	755	-50,0%	(3 019)
Local Government Financial Management Grant [Schedule 5B]		1 600	(1 700)	(1 700)	(42)	(132)	(1 700)	1 568	-92,2%	(1 700)
Provincial Government:		18 489	(24 479)	(24 479)	(1 045)	(4 215)	(10 096)	5 881	-58,2%	(23 779)
Financial Management Capacity Building Grant		–	–	–	–	–	(3 868)	3 868	-100,0%	–
Human Settlement Development Grant		4 381	(6 514)	(6 514)	–	–	–	–	–	(6 514)
		492	–	–	–	–	–	–	–	–
Proclaimed roads		210	(200)	(200)	–	–	–	–	–	(200)
Provincial Library Services Grant		11 504	(11 749)	(11 749)	(990)	(4 148)	(4 700)	552	-11,7%	(11 749)
CDW Grant		106	(79)	(79)	(25)	(38)	(79)	41	-51,8%	(79)
Fire Services Capacity Grant		1 569	(118)	(118)	–	–	(118)	118	-100,0%	(118)
Thusong Centre		–	(146)	(146)	(30)	(30)	(146)	117	-79,8%	(146)
Municipal Engery Resilience grant		–	(700)	(700)	–	–	(400)	400	-100,0%	–
Title Deeds Restoration Grant		–	(2 364)	(2 364)	–	–	(786)	786	-100,0%	(2 364)
Integrated Settlement Upgrading Partnership		–	(2 609)	(2 609)	–	–	–	–	–	(2 609)
Specify (Add grant description)		227	–	–	–	–	–	–	–	–
District Municipality:		1 028	(225)	(1 548)	–	–	(225)	225	-100,0%	(1 548)
CDW Operational Projects		1 028	(225)	(1 548)	–	–	(225)	225	-100,0%	(1 548)
Other grant providers:		850	(1 000)	(1 000)	(206)	(343)	(178)	(165)	92,9%	(1 000)
Departmental Agencies and Accounts		850	(1 000)	(1 000)	(206)	(343)	(178)	(165)	92,9%	(1 000)
Total operating expenditure of Transfers and Grants:		(150 533)	(217 912)	(219 235)	(1 293)	(83 567)	(88 704)	5 138	-5,8%	(218 535)
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		41 975	(77 246)	(77 246)	(11 995)	(33 389)	(18 147)	(15 243)	84,0%	(77 246)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		1 925	(15 596)	(15 596)	(3 151)	(3 151)	(3 899)	748	-19,2%	(15 596)
Municipal Infrastructure Grant [Schedule 5B]		39 703	(41 650)	(41 650)	(8 461)	(29 203)	(6 248)	(22 956)	367,4%	(41 650)
Water Services Infrastructure Grant [Schedule 5B]		–	(20 000)	(20 000)	(384)	(1 035)	(8 000)	6 965	-87,1%	(20 000)
Provincial Government:		22 576	–	(2 092)	–	–	–	–	–	(2 092)
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP)		–	–	(2 092)	–	–	–	–	–	(2 092)
Provincial Library Services Grant		888	–	–	–	–	–	–	–	–
Human Settlement Development Grant		21 688	–	–	–	–	–	–	–	–
District Municipality:		500	–	–	–	–	–	–	–	–
Specify (Add grant description)		500	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		65 051	(77 246)	(79 338)	(11 995)	(33 389)	(18 147)	(15 243)	84,0%	(79 338)
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>										
		(85 482)	(295 158)	(298 573)	(13 288)	(116 956)	(106 851)	(10 105)	9,5%	(297 873)



## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

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

Summary Grants Received and Utilised: 2025/2026				October 2025				
	Unutilised Balance 01/07/2025	Debit Balance	Received 01/07/2025 31/10/2025	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)- Capital	Refunded	To Other Debtors	Balance 31/10/2025
<b>National Government:-</b>	<b>6 994 268,37</b>	-	<b>118 674 000,00</b>	<b>-79 007 802,47</b>	<b>-33 389 412,00</b>	-	<b>2 623 108,06</b>	<b>15 894 161,96</b>
<b>Operating grants:-</b>	-	-	80 576 000,00	-79 007 802,47	-	-	-	1 568 197,53
Equitable share	-	-	78 121 000,00	-78 121 000,00	-	-	-	-
Financial Management Grant	-	-	1 700 000,00	-131 802,47	-	-	-	1 568 197,53
EPWP: Expanded Public Works	-	-	755 000,00	-755 000,00	-	-	-	-
<b>Capital grants:-</b>	<b>6 994 268,37</b>	-	<b>38 098 000,00</b>	-	<b>-33 389 412,00</b>	-	<b>2 623 108,06</b>	<b>14 325 964,43</b>
Municipal Infrastructure Grant	-	-	26 580 000,00	-	-29 203 108,06	-	2 623 108,06	-
Integrated National Electrification Grant	75 208,48	-	7 018 000,00	-	-3 151 300,00	-	-	3 941 908,48
Water Services Infrastructure Grant	-	-	4 500 000,00	-	-1 035 003,94	-	-	3 464 996,06
Municipal Disaster Recovery Grant	6 919 059,89	-	-	-	-	-	-	6 919 059,89
<b>Provincial Government:-</b>	<b>5 047 503,64</b>	-	<b>3 917 000,00</b>	<b>-4 215 463,66</b>	-	-	<b>260 388,66</b>	<b>5 009 428,64</b>
<b>Operating Grants plus Operating Housing:-</b>	<b>389 535,26</b>	-	<b>3 917 000,00</b>	<b>-4 215 463,66</b>	-	-	<b>260 388,66</b>	<b>351 460,26</b>
<b>Operating Grants Provincial</b>	<b>389 535,26</b>	-	<b>3 917 000,00</b>	<b>-4 215 463,66</b>	-	-	<b>260 388,66</b>	<b>351 460,26</b>
Library Service Conditional Grant	-	-	3 917 000,00	-4 147 888,66	-	-	230 888,66	-
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	50 682,34	-	-	-38 075,00	-	-	-	12 607,34
Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-
Thusong Services Centre Grant	-	-	-	-29 500,00	-	-	29 500,00	-
Municipal Energy Resilience Grant	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building	80 546,51	-	-	-	-	-	-	80 546,51
Provincial Earmarked (Accelerated) Grant Funding	-	-	-	-	-	-	-	-
Regional Socio-Economic Projects (RSEP) Programme	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant	258 306,41	-	-	-	-	-	-	258 306,41
<b>Operating Provincial Housing</b>	-	-	-	-	-	-	-	-
Title Deeds	-	-	-	-	-	-	-	-
Human Settlement Development Grant (Beneficiaries): O	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-
<b>Capital Grants:-Provincial</b>	<b>4 657 968,38</b>	-	-	-	-	-	-	<b>4 657 968,38</b>
	2 091 700,00	-	-	-	-	-	-	2 091 700,00
Library Service Conditional Grant	-	-	-	-	-	-	-	-
Regional Socio-Economic Projects (RSEP) Programme	2 091 700,00	-	-	-	-	-	-	2 091 700,00
Fire Service Capacity Building Grant	-	-	-	-	-	-	-	-
<b>Capital- Grants Housing</b>	<b>2 566 268,38</b>	-	-	-	-	-	-	<b>2 566 268,38</b>
Housing	2 566 268,38	-	-	-	-	-	-	2 566 268,38
<b>Cape Winelands District Municipality:-</b>	<b>823 375,79</b>	-	<b>150 000,00</b>	-	-	-	-	<b>973 375,79</b>
<b>Operating grants:-</b>	<b>823 375,79</b>	-	<b>150 000,00</b>	-	-	-	-	<b>973 375,79</b>
Cape Winelands District Municipality	823 375,79	-	150 000,00	-	-	-	-	973 375,79
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
<b>Other Grants</b>	-	-	<b>343 364,69</b>	<b>-343 364,69</b>	-	-	-	-
<b>Operating grants:-</b>	-	-	<b>343 364,69</b>	<b>-343 364,69</b>	-	-	-	-
LGWSETA	-	-	343 364,69	-343 364,69	-	-	-	-
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-
<b>Other Municipalities</b>	-	-	-	-	-	-	-	-
	<b>12 865 147,80</b>	-	<b>123 084 364,69</b>	<b>-83 566 630,82</b>	<b>-33 389 412,00</b>	-	<b>2 883 496,72</b>	<b>21 876 966,39</b>
			<b>123 084 364,69</b>	<b>-116 956 042,82</b>				-
						<b>GROSS BALANCE</b>		<b>21 876 966,39</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

#### 9.1 Supporting Table SC8

WC025 Breede Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October										
Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		17 324	17 655	17 655	1 403	5 612	5 215	397	8%	17 655
Pension and UIF Contributions		1 318	1 347	1 347	105	419	398	21	5%	1 347
Medical Aid Contributions		312	361	361	29	116	106	9	9%	361
Motor Vehicle Allowance		350	363	363	29	115	107	8	7%	363
Cellphone Allowance		1 769	1 771	1 771	148	590	523	67	13%	1 771
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		156	156	156	13	52	46	6	13%	156
<b>Sub Total - Councillors</b>		<b>21 229</b>	<b>21 653</b>	<b>21 653</b>	<b>1 726</b>	<b>6 905</b>	<b>6 396</b>	<b>509</b>	<b>8%</b>	<b>21 653</b>
<b>% increase</b>	4		<b>2,0%</b>	<b>2,0%</b>						<b>2,0%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		9 999	10 475	10 475	705	3 276	3 115	161	5%	10 475
Pension and UIF Contributions		922	902	902	79	315	268	47	17%	902
Medical Aid Contributions		141	221	221	12	49	66	(16)	-25%	221
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		1 387	1 392	1 392	123	569	414	155	37%	1 392
Cellphone Allowance		259	259	259	18	83	77	6	7%	259
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		89	91	91	10	41	27	14	52%	91
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>		<b>12 798</b>	<b>13 341</b>	<b>13 341</b>	<b>947</b>	<b>4 334</b>	<b>3 967</b>	<b>366</b>	<b>9%</b>	<b>13 341</b>
<b>% increase</b>	4		<b>4,2%</b>	<b>4,2%</b>						<b>4,2%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		224 251	281 288	277 668	19 599	78 620	82 575	(3 955)	-5%	277 668
Pension and UIF Contributions		42 234	53 204	53 204	3 688	14 746	15 822	(1 076)	-7%	53 204
Medical Aid Contributions		24 600	32 437	32 437	2 104	8 414	9 646	(1 232)	-13%	32 437
Overtime		25 657	27 061	27 091	1 880	5 956	8 057	(2 100)	-26%	27 091
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		10 133	11 986	11 987	886	3 508	3 565	(57)	-2%	11 987
Cellphone Allowance		923	945	946	77	309	281	28	10%	946
Housing Allowances		1 773	2 401	2 401	137	565	714	(149)	-21%	2 401
Other benefits and allowances		30 213	35 890	35 890	2 034	8 878	10 673	(1 795)	-17%	35 890
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		23 882	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		8 043	8 115	8 115	711	2 819	2 413	406	17%	8 115
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		2 494	2 576	2 576	266	750	766	(16)	-2%	2 576
In kind benefits		–	–	–	–	–	–	–	–	–
<b>Sub Total - Other Municipal Staff</b>		<b>394 202</b>	<b>455 905</b>	<b>452 316</b>	<b>31 381</b>	<b>124 566</b>	<b>134 513</b>	<b>(9 947)</b>	<b>-7%</b>	<b>452 316</b>
<b>% increase</b>	4		<b>15,7%</b>	<b>14,7%</b>						<b>14,7%</b>
<b>Total Parent Municipality</b>		<b>428 229</b>	<b>490 898</b>	<b>487 309</b>	<b>34 054</b>	<b>135 804</b>	<b>144 876</b>	<b>(9 072)</b>	<b>-6%</b>	<b>487 309</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>428 229</b>	<b>490 898</b>	<b>487 309</b>	<b>34 054</b>	<b>135 804</b>	<b>144 876</b>	<b>(9 072)</b>	<b>-6%</b>	<b>487 309</b>
<b>% increase</b>	4		<b>14,6%</b>	<b>13,8%</b>						<b>13,8%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>407 001</b>	<b>469 245</b>	<b>465 656</b>	<b>32 328</b>	<b>128 900</b>	<b>138 480</b>	<b>(9 581)</b>	<b>-7%</b>	<b>465 656</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

#### 9.2 Breakdown of Overtime and cost for temporary employment

##### Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R25 873 461**.

Overtime and temporary personnel payments are one month in arrear, this being the reason for the 3-months spent being reflected on the end of October 2025 reports. Overtime should be monitored closely.

From 1 July 2025 till 31 October 2025	Budget for the year	Estimate for the 3 months	Actual to Date	Variance
Overtime	25 873 461	6 468 365	5 640 581	827 784
Temporary personnel	24 414 590	6 103 647	4 503 736	1 599 911

#### Summary of number of employees and councillors paid during October 2025.

	<u>August 2025</u>	<u>September 2025</u>	<u>October 2025</u>
EPWP	354	355	365
Temporary	6	7	3
Permanent	854	857	861
Councillors	41	41	41
	<b>1 255</b>	<b>1 260</b>	<b>1 270</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

#### 10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October									
Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	% spend of Original Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
July	6 780	7 122	7 379	4 528	4 528	7 379	2 851	38,6%	2%
August	8 407	7 072	7 459	12 160	12 160	14 838	2 677	18,0%	7%
September	12 102	30 657	28 474	14 712	14 712	43 312	28 600	66,0%	8%
October	14 810	9 233	10 980	17 589	17 589	54 292	36 703	67,6%	9%
November	22 564	7 537	7 844	–	–	62 136	–	0,0%	0%
December	12 006	33 896	36 243	–	–	98 379	–	0,0%	0%
January	17 401	7 022	7 329	–	–	105 708	–	0,0%	0%
February	12 865	7 022	7 329	–	–	113 037	–	0,0%	0%
March	7 035	29 646	29 843	–	–	142 880	–	0,0%	0%
April	12 003	7 022	7 329	–	–	150 208	–	0,0%	0%
May	18 700	7 022	7 329	–	–	157 537	–	0,0%	0%
June	36 216	33 096	36 443	–	–	193 980	–	0,0%	0%
<b>Total Capital expenditure</b>	<b>180 888</b>	<b>186 345</b>	<b>193 980</b>	<b>48 990</b>					

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

#### 10.2 Capital Expenditure Report for the period ended 31 October 2025.

Capital Budget Progress Report 2025/2026									
OCTOBER 2025									
PROJECT FUNDING	Original Capital Budget 2025/2026	Veriments	Adjustment Budget 25 August 2025: Roll-overs from 2024/2025	Adjusted Capital Budget 31/10/2025	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent
<b>EXTERNAL LOAN</b>									
Projects New	25 400 000,00	-	3 718 288,00	29 118 288,00	173 310,24	4 548 824,07	4 007 277,47	729 615,80	25 111 010,53
<b>TOTAL EXTERNAL LOAN</b>	<b>25 400 000,00</b>	<b>-</b>	<b>3 718 288,00</b>	<b>29 118 288,00</b>	<b>173 310,24</b>	<b>4 548 824,07</b>	<b>4 007 277,47</b>	<b>729 615,80</b>	<b>25 111 010,53</b>
<b>CAPITAL REPLACEMENT RESERVE</b>									
Projects New	71 072 860,00	1 602 615,00	-	72 675 475,00	1 782 018,39	19 468 798,94	10 435 172,71	4 861 561,37	62 240 302,29
Projects (B/F)	-	-	-	-	-	-	-	-	-
Projects (MIG Counter Funding)	6 352 250,00	-	-	6 352 250,00	-	1 048 442,84	1 048 442,84	-	5 303 807,16
CRR Connections (Public Contr)	4 839 200,00	-	-	4 839 200,00	-	6 344,80	6 344,80	2 770,28	4 832 855,20
Furniture and Equipment	35 000,00	222 385,00	-	257 385,00	26 305,51	130 814,78	103 000,00	-	154 385,00
<b>TOTAL CRR</b>	<b>82 299 310,00</b>	<b>1 825 000,00</b>	<b>-</b>	<b>84 124 310,00</b>	<b>1 808 323,90</b>	<b>20 654 401,36</b>	<b>11 592 960,35</b>	<b>4 864 331,65</b>	<b>72 531 349,65</b>
<b>INSURANCE RESERVE</b>									
Insurance Reserve	1 400 000,00	-	-	1 400 000,00	-	-	-	-	1 400 000,00
<b>TOTAL INSURANCE RESERVE</b>	<b>1 400 000,00</b>	<b>-</b>	<b>-</b>	<b>1 400 000,00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL BASIC CAPITAL</b>	<b>109 099 310,00</b>	<b>1 825 000,00</b>	<b>3 718 288,00</b>	<b>114 642 598,00</b>	<b>1 981 634,14</b>	<b>25 203 225,43</b>	<b>15 600 237,82</b>	<b>5 593 947,45</b>	<b>99 042 360,18</b>
<b>CAPITAL: GRANT FUNDING</b>									
District Municipality	-	-	-	-	-	-	-	-	-
PAWC: Libraries	-	-	-	-	-	-	-	-	-
PAWC: RSEP	-	-	2 091 700,00	2 091 700,00	-	-	-	-	2 091 700,00
PAWC: HOUSING	-	-	-	-	-	-	-	-	-
PAWC: Fire Service Capacity Building	-	-	-	-	-	-	-	-	-
PAWC: Municipal Disaster Relief Grant Funds	-	-	-	-	-	-	-	-	-
National Government: MIG (DORA)	41 650 000,00	-	-	41 650 000,00	-	29 301 268,06	29 203 108,06	8 460 659,57	12 446 891,94
National Government: INEP (DORA)	15 596 000,00	-	-	15 596 000,00	-	3 151 300,00	3 151 300,00	3 151 300,00	12 444 700,00
National Government: MDRG	-	-	-	-	-	-	-	-	-
National Government: FMG (DORA)	-	-	-	-	-	-	-	-	-
National Government: EEDSMG	20 000 000,00	-	-	20 000 000,00	-	1 035 003,94	1 035 003,94	383 534,53	18 964 996,06
National Government: WS/G	77 246 000,00	-	2 091 700,00	79 337 700,00	-	33 487 572,00	33 389 412,00	11 995 494,10	45 948 288,00
<b>TOTAL : GRANT FUNDING</b>									
<b>TOTAL FUNDING</b>	<b>186 345 310,00</b>	<b>1 825 000,00</b>	<b>5 809 988,00</b>	<b>193 980 298,00</b>	<b>1 981 634,14</b>	<b>58 690 797,43</b>	<b>48 989 649,82</b>	<b>17 589 441,55</b>	<b>144 990 648,18</b>
									<b>25,25</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.1 Insurance Claims for the month ended 31 October 2025.

BVM_ Insurance Claims Register 2025/2026													
Type of Claim	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	June 2026	Total
Claims not Within Excess	14	3	2	6	0	0	0	0	0	0	0	0	25
Public Liability/possible Liability	6	0	0	2									8
Motor Claims	6	2	1	4									13
Property Damage/Loss	2	1	1	0									4
Claims Within Excess	0	1	0	0	0	0	0	0	0	0	0	0	1
Public Liability/possible Liability	0	1	0	0									1
Motor Claims	0	0	0	0									0
Property Damage/Loss	0	0	0	0									0
Total Claims Submitted	14	4	2	6	0	0	0	0	0	0	0	0	26
Total Value of Claims Submitted	95 487.38	64 573.50	40 435.25	97 002.33	-	-	-	-	-	-	-	-	297 498.46
Less: Total Value of Claims Within Excess	8 500.00	3 500.00	-	-	-	-	-	-	-	-	-	-	12 000.00
Less: Total Value of Claims Settled	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Value of Outstanding Claims	86 987.38	61 073.50	40 435.25	97 002.33	-	-	-	-	-	-	-	-	285 498.46
NOTE PLEASE:													
COMMENTS: ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR	2 Liability claims awaiting insurer feedback. 4 vehicles awaiting insurer's feedback. 3 liability claims within excess awaiting legal feedback. 2 Property claim awaits feedback. 2 vehicles orders issued. 1 vehicle awaiting user department feedback.	1 liability claim sent to legal within excess. 2 vehicles sent for repairs awaiting repairs confirmation/invoice. 1 claim awaits insurers advises	1 Property claim awaits further advises. 1 motor claim awaits further advises	2 Motor claims authorised for repairs at GP Glass andGlassfit. 1 Motor claim repairs done. 1 Motor claim waiting on AOL. Vehicle a write off. 2 Liability claims awaiting further advises from insurer.									

## PART 2 – SUPPORTING DOCUMENTATION

## SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

DEVIATIONS OCTOBER 2025										
No	Deviation Reference	Directorate	Department	Reason For Deviation (Deviation Category)	Short Summary of Deviation	Approved Amount	Approved Service Provider/ Contractor/ Supplier	CSD NUMBER	Period Approved	Maximum Anticipated expenditure approved
24	BVD 742	COMMUNITY SERVICES	TRAFFIC, LAW ENFORCEMENT AND SECURITY SERVICES	SOLE SUPPLIER	THE CALIBRATION OF ALCOTEST BREATHALYSER EQUIPMENT	RATES	DRAGER SOUTH AFRICA (PTY) LTD	MAAA000557	15/10/2025 - 30/06/2028	R30 000,00
25	BVD 743	SSS	HUMAN RESOURCES	SOLE SUPPLIER	PROFESSIONAL BODIES-MEMBERSHIP SUSCRPTION, REGISTRATION AND ATTENDANCE OF SEMINAR, CONFERENCE AND WORKSHOP	R19 880,00	THE INSTITUTE OF MUNICIPAL PEOPLE PRACTITIONERS OF SOUTH AFRICA (IMPSA)	MAAA0157099	5-7 NOVEMBER 2025	R19 880,00
						<b>R19 880,00</b>				<b>R49 880,00</b>

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## **PART 2 – SUPPORTING DOCUMENTATION**

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### **SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES**

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



## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

TENDERS AWARDED DURING OCTOBER 2025										
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	DIRECTORATE	DEPARTMENT	DOES THE SCOPE INCLUDE MATERIAL/ LABOUR OR THE A COMBINATION THEREOF	AWARDED TO	LOCAL SERVICE PROVIDER/ SUPPLIER/ CONTRACTOR (YES/ NO)	AMOUNT	ANTICIPATED EXPENDITURE	PREMIUM PAYABLE
03/10/2025	BV 1118/ 2024	PROVISION OF MUNICIPAL MINIMUM COMPETENCY LEVEL TRAINING PROGRAMME FOR THE PERIOD ENDING 30 JUNE 2028	STRATEGIC SUPPORT SERVICES	HUMAN RESOURCES	LABOUR	Fachs Business Consulting and Training	NO	rates		N/A
13/10/2025	BV 1147/ 2025	REPLACEMENT OF EXISTING PIPE SYSTEMS THROUGH TRENCHLESS TECHNOLOGY FOR A PERIOD ENDING 30 JUNE 2028	PUBLIC DEVELOPMENT INTERGRATED SERVICES	WATER SERVICES	MATERIAL AND LABOUR	Tuboseal Services (Pty)	NO	rates	Capped to R50, 000, 000.00	N/A
Tender turnaround (lead time) in days	BV 1118/ 2024	162								
	BV 1147/ 2025	80								
Average		121								

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.5 Procurement premiums paid for the month of October 2025.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF OCTOBER 2025									
Request Reference	Date of Order	Order Reference	Service Provider/ Contractor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Contractor/ Supplier	Awarded amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)
41666	3/10/2025	16510	HJ HARDWARE	R 17 249,50	BOLAND RUBBERISING AND TYRE FITMENT CENTRE	R 19 630,00	R2 380,50	13,80%	ACCEPTABLE
42140	10/10/2025	16588	BLUELINE INDUSTRIES	R 12 644,25	GIFTED JACK	R 12 937,50	R293,25	2,32%	ACCEPTABLE
42122	13/10/2025	16602	ZAUTOEN MARAIS	R 11 700,00	JUST B ENTERPRISES	R 14 300,00	R2 600,00	22,22%	ACCEPTABLE
42136	16/10/2025	16655	PLUMBLINK	R 18 961,20	TAKE NOTE TRADING 245CC T/A UNIVERSAL TRADING	R 22 252,50	R3 291,30	17,36%	ACCEPTABLE
42394	23/10/2025	16748	DEON LUVATSHA	R 1 395,00	JUST B ENTERPRISE	R 1 404,00	R79,48	5,70%	ACCEPTABLE
42503	27/10/2025	16791	NOBLE TRADERS	R 10 800,00	JUST B ENTERPRISES	R 11 000,00	R200,00	1,85%	ACCEPTABLE
42014	17/10/2025	16670	HJ HARDWARE	R 17 400,00	BOLAND RUBBERISING AND TYRE FITMENT CENTRE	R 19 305,00	R1 905,00	10,95%	ACCEPTABLE
42121	14/10/2025	16625	CURTAIN AND LINEN	R 10 500,00	AZIZA ESAU	R 10 850,00	R350,00	3,33%	ACCEPTABLE
40858	31/10/2025	FORMAL CON	HENRY PIETERSEN	R 79 990,00	EL-CHANNUN TRADING	R 85 080,00	R5 090,00	6,36%	ACCEPTABLE
42067	17/10/2025	16885	WM SPILHAUS	R 2 812,59	UNIVERSL TRADING	R 2 978,50	R165,39	5,88%	ACCEPTABLE
41043	31/10/2025	16850	TAKE NOTE TRADING 245CC T/A UNIVERSAL TRADING	R 129 605,00	BOLAND RUBBERISING AND TYRE FITMENT CENTRE	R 140 270,00	R12 850,00	9,91%	ACCEPTABLE
41614	28/10/2025	16796	D EMPIRE TRANSPORTATION AND LOGISTICS	R 52 500,00	ALZA TRADING CC	R 56 545,50	R4 045,50	7,71%	ACCEPTABLE
42503	27/10/2025	16791	NOBLE TRADERS	R 10 800,00	JUST B ENTERPRISES	R11 000,00	R400,00	3,70%	ACCEPTABLE
TOTAL PREMIUMS PAID FOR THE MONTH							R33 650,42		

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

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE:



DATE: 12 November 2025