



BREEDDE VALLEY
MUNICIPALITY · MUNISIPALITEIT · UMASIPALA

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In your reply, please quote: Section 72 – Mid-year Budget & Performance Assessment

Reference:

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RESOLVED

That in respect of

SUBMISSION OF MID-YEAR PERFORMANCE ASSESSMENT AND IN-YEAR FINANCIAL MANAGEMENT REPORT 2023/2024

discussed by council at the council meeting held on the 23 January 2024 **resolution number C3/2024:**

1. That council takes note of the mid-year performance assessment and in-year financial management report for the 2023/2024 financial year.

IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71, 52(d) & 72 REPORT DECEMBER 2023

In-Year Report of the Municipality

Prepared in terms of Section 71, 52(d) & 72 of the Local Government: Municipal Finance Management Act (56/2003) and Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.



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2023/2024 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71 & 52(d)

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;
 - (i) any material variances from the service delivery and budget implementation plan; and
 - (ii) 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.

52. The mayor of a municipality—

(d) must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

72. Mid-year budget and performance assessment

(1) The accounting officer of a municipality must by 25 January of each year—

(a) assess the performance of the municipality during the first half of the financial year, taking into account—

(i) the monthly statements referred to in section 71 for the first half of the financial year;

(ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;

(iii) the past year's annual report, and progress on resolving problems identified in the annual report; and

(iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and

(b) submit a report on such assessment to—

(i) the mayor of the municipality;

(ii) the National Treasury; and

(iii) the relevant provincial treasury.

(2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.

(3) The accounting officer must, as part of the review—

(a) make recommendations as to whether an adjustments budget is necessary; and

(b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR’S REPORT

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for December 2023 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Other Information

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

PART 1 - IN-YEAR REPORT

SECTION 2 - RESOLUTIONS

2. Recommended resolution to Council with regards to December 2023 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for December 2023 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 2022/2023 reflected in this report are final as the Annual Financial Statements were completed and audited by the Auditor General. The in-year report for December 2023 contains the final outcomes for the 2022/2023 audit. The municipality has achieved a clean audit opinion (Unqualified with no matters of emphasis).

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2023 –31 December 2023 is R638 514 918 or 43.31% of the total budgeted revenue R1 474 184 115.

Service charges - electricity revenue

In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2023 the municipality processed a journal to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2024 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.

Service charges - water revenue

In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2023 the municipality processed a journal to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2024 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.

Service charges – waste management

The actual amount includes annual billing that will phase out throughout the year. At year end it will be aligned to the budget.

Sale of Goods and Rendering of Services

Income for other revenue were less than anticipated.

Agency services

Agency fees are on an as and when need basis. More licenses and registration was done.

Interest earned from Current and Non Current Assets

More investments were made than anticipated.

Rent on Land

Revenue for rent on land included under rental of fixed assets therefore the over performance on rental of fixed assets,The parameters within the system will be aligned.

Rental from Fixed Assets

Revenue for rent on land included under rental of fixed assets therefore the over performance on rental of fixed assets,The parameters within the system will be aligned.

Operational Revenue

Income for other revenue were more than anticipated.

Fines, penalties and forfeits

The budgeted revenue is based on actual collections in the previous year. Less fines were issued than anticipated. Management will consider this as part of the mid-year budget assessment.

Licence and permits

Income from licences and permits are less than anticipated.

Transfer and subsidies – Operational

The first two transfers of the equitable share has been fully recognised for the year under review.

Interest

Interest for penalties on rates were more than anticipated.

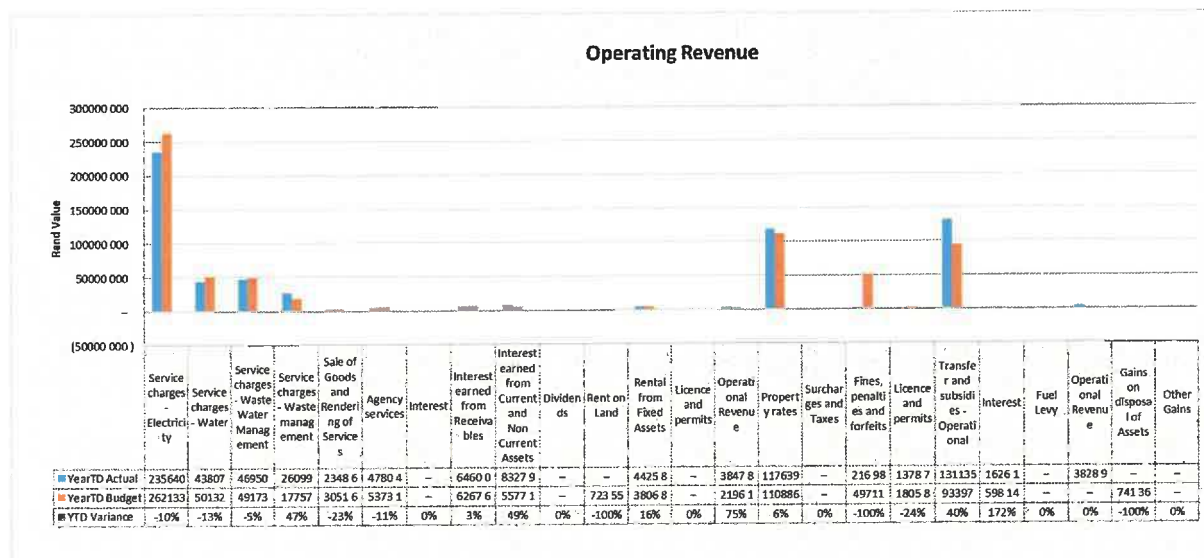
Gains on disposal of Assets

Gains from the disposal of assets are less than anticipated.

Transfers and subsidies - capital (monetary allocations)

Gains from the disposal of assets are less than anticipated.

Refer to Section 4 – table C4 – Total revenue by source (excluding capital transfers and contributions)



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 R523 912 124 or 35.32% of the total budgeted expenditure R1 483 452.505.

Employee related costs

Expenditure on salaries and allowances till December 2023 are pro-rata less than anticipated.

Remuneration of councillors

Councillor's salary increases and backpay for 2022/2023 were paid in September 2023.

Inventory consumed

Expenditure on materials and supplies till December 2023 are pro-rata higher than anticipated.

Debt impairment

No write offs done for the year under review.

Depreciation and amortisation

Depreciation till December 2023 are pro-rata higher than anticipated.

Transfers and subsidies

Monetary allocations to individuals and organisations till December 2023 are pro-rata less than anticipated.

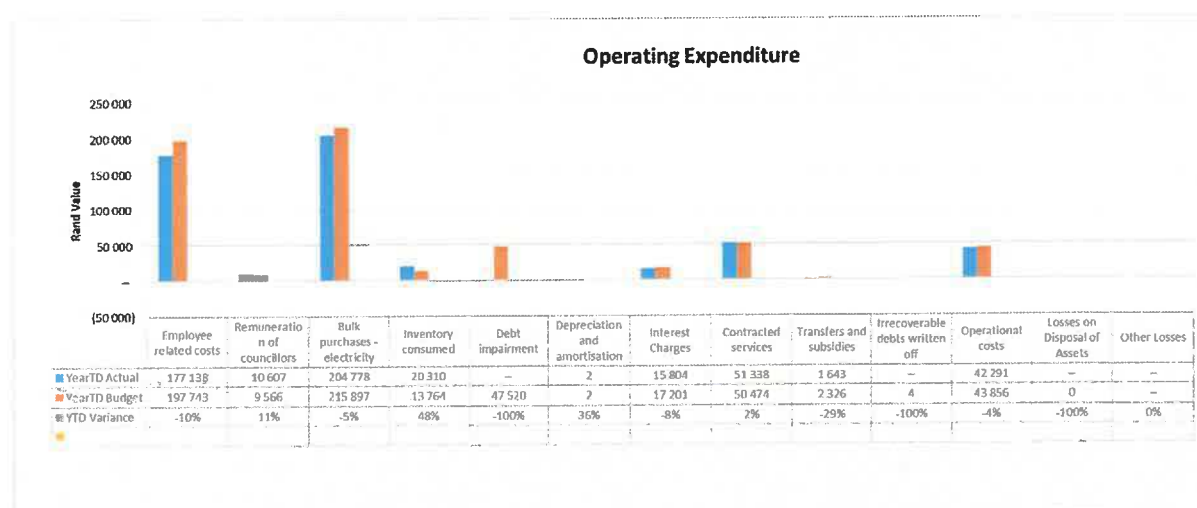
Irrecoverable debts written off

No write offs done for the year under review.

Losses on Disposal of Assets

Losses from the disposal of assets are less than anticipated.

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

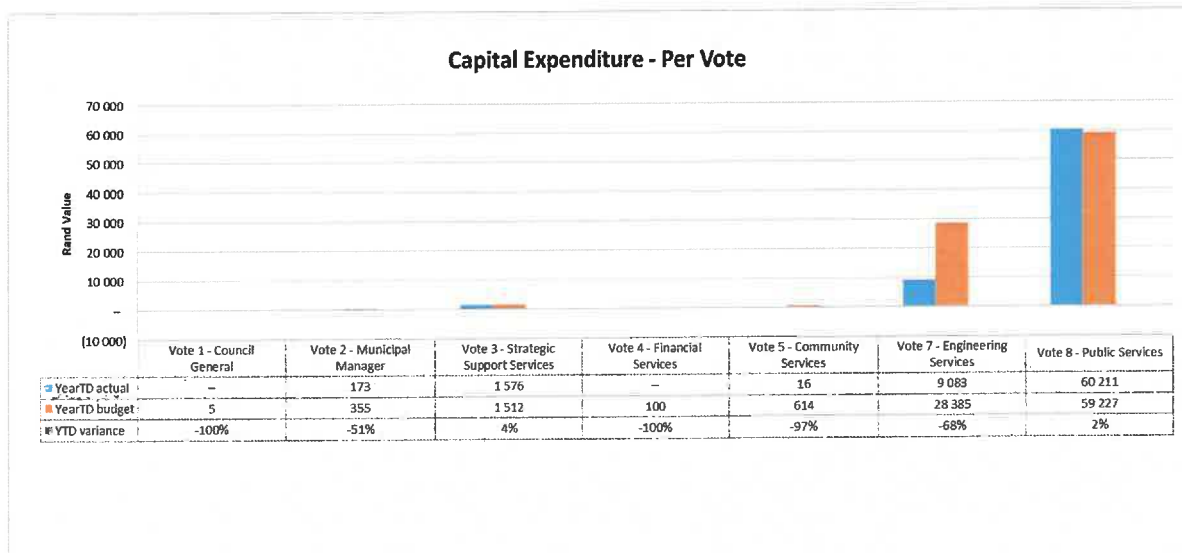
**Capital Expenditure**

The total capital expenditure for the period 1 July 2023 – 31 December 2023, amounts to R97 774 863 or 37% of the total capital budget that amounts to R264 268 161.

Capital grant funding

The total capital grant funding expenditure amounts to R19 322 605 or 30.15% of the total capital grant funding budget that amounts to R64 081 000.

Refer to Section 4 – table C5 for more detail.



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R158 753 064.

Service Charges

The budget and actual cash received is very close. The credit control processes were strengthened to ensure collection of our outstanding debtors and the revenue was reviewed during the adjustment budget.

Property rates

Debtors change from yearly billing and payments to monthly. Credit processes are in place.

Other revenue

Normal credit control processes have however been implemented. Our collection % is higher than anticipated.

Government – Operating

There will be a difference between the budget and actual. Portions paid over can differ in different months.

Government Capital

There will be a difference between the budget and actual. Portions paid over can differ in different months.

Interest

Investments are done monthly, and interest are calculated in accordance with different interest rates received from the various bank institutions.

Suppliers

Process implemented to handle yearly contracts agreements for the year - to ensure all contracts is funded. Procurement process updated and ensured we pay within 30 days

Transfer and grants

No expenditure on Housing projects and Grant-In Aid.

Capital assets

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

The movement in debtors will have an influence on the deposits %.

Refer to Section 4

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

3.3 MATERIAL VARIANCES FROM SDBIP

Comments for December 2023.

Refer to Section 4 – Supporting 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 - M06 December

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	180 018	187 406	187 406	12 883	117 640	110 886	6 753	6%	187 406
Service charges	717 458	793 998	793 998	53 741	352 498	379 198	(26 700)	-7%	793 998
Investment revenue	14 384	12 823	12 823	1 285	8 328	5 577	2 751	49%	12 823
Transfers and subsidies - Operational	171 643	186 796	187 139	51 315	131 138	93 398	37 738	40%	187 139
Other own revenue	188 579	292 818	292 818	4 428	28 914	74 276	(45 362)	-81%	292 818
Total Revenue (excluding capital transfers and contributions)	1 272 082	1 473 841	1 474 184	123 653	638 515	663 335	(24 820)	-4%	1 474 184
Employee costs	386 251	413 148	411 739	30 566	177 138	197 743	(20 605)	-10%	411 739
Remuneration of Councillors	19 066	20 720	20 720	1 643	10 607	9 566	1 041	11%	20 720
Depreciation and amortisation	94 571	100 265	100 265	-	2	2	1	36%	100 265
Interest	19 437	37 980	37 980	5 130	15 804	17 201	(1 396)	-8%	37 980
Inventory consumed and bulk purchases	424 166	478 033	478 296	33 539	225 088	229 681	(4 572)	-2%	478 296
Transfers and subsidies	3 419	6 138	6 110	80	1 643	2 328	(683)	-29%	6 110
Other expenditure	309 700	427 676	428 343	23 887	93 628	141 854	(48 226)	-34%	428 343
Total Expenditure	1 236 610	1 483 960	1 483 453	94 845	523 912	598 353	(74 441)	-12%	1 483 453
Surplus/(Deficit)	35 472	(10 119)	(9 268)	28 808	114 603	64 982	49 620	76%	(9 268)
Transfers and subsidies - capital (monetary allocations)	67 525	66 797	64 081	-	6	33 398	(33 392)	-100%	64 081
Transfers and subsidies - capital (in-kind)	17 917	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	120 914	56 678	54 813	28 808	114 609	98 381	16 228	16%	54 813
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	120 914	56 678	54 813	28 808	114 609	98 381	16 228	16%	54 813
Capital expenditure & funds sources									
Capital expenditure	253 469	190 531	264 268	15 388	97 775	138 944	(41 169)	-30%	264 268
Capital transfers recognised	68 092	66 797	64 081	6 888	19 323	31 531	(12 208)	-39%	64 081
Borrowing	104 458	28 069	81 454	2 258	37 401	44 712	(7 310)	-16%	81 454
Internally generated funds	80 918	95 665	118 733	6 261	41 051	62 702	(21 651)	-35%	118 733
Total sources of capital funds	253 469	190 531	264 268	15 388	97 775	138 944	(41 169)	-30%	264 268
Financial position									
Total current assets	325 228	315 160	315 160	-	314 654	-	-	-	315 160
Total non current assets	2 623 222	2 905 151	2 905 151	-	2 780 722	-	-	-	2 905 151
Total current liabilities	172 286	212 142	212 142	-	173 947	-	-	-	212 142
Total non current liabilities	473 827	555 521	555 521	-	452 021	-	-	-	555 521
Community wealth/Equity	2 302 338	2 452 648	2 452 648	2 469 408	2 469 408	2 469 408	2 469 408	2 469 408	2 452 648
Cash flows									
Net cash from (used) operating	129 875	83 211	81 352	44 139	109 937	108 497	(1 440)	-1%	83 211
Net cash from (used) investing	(248 121)	(190 481)	(264 148)	(15 390)	(97 232)	(120 178)	(22 946)	19%	(190 481)
Net cash from (used) financing	95 454	7 476	80 882	8	(12 705)	68 711	81 416	118%	7 476
Cash/cash equivalents at the month/year end	156 297	68 137	36 819	-	158 753	215 783	57 030	26%	58 960
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dye	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	49 110	10 995	7 712	14 199	5 909	4 964	21 313	170 792	284 993
Creditors Age Analysis									
Total Creditors	85	482	0	-	10	-	-	-	577

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) - M06 December

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Government and administration</i>		288 573	266 407	266 533	16 064	179 178	148 783	30 395	20%	266 533
Executive and council		1 239	105	105	108	602	46	556	1205%	105
Finance and administration		287 334	266 302	266 428	15 955	178 576	148 737	29 839	20%	266 428
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		171 044	296 225	296 725	9 749	23 942	77 204	(53 262)	-69%	296 725
Community and social services		13 290	14 101	14 601	128	9 022	6 902	2 121	31%	14 601
Sport and recreation		3 818	10 367	10 367	377	1 637	5 181	(3 543)	-68%	10 367
Public safety		97 329	244 210	244 210	23	1 616	51 245	(49 629)	-97%	244 210
Housing		56 606	27 547	27 547	9 222	11 666	13 877	(2 211)	-16%	27 547
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 225	22 519	22 519	929	7 812	11 284	(3 472)	-31%	22 519
Planning and development		2 515	2 959	2 959	104	836	1 369	(534)	-39%	2 959
Road transport		19 710	19 560	19 560	824	6 976	9 915	(2 939)	-30%	19 560
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		875 669	955 487	952 488	96 911	427 589	459 462	(31 873)	-7%	952 488
Energy sources		536 727	579 425	579 425	38 383	237 416	279 157	(41 740)	-15%	579 425
Water management		131 118	145 023	142 307	4 299	44 513	67 596	(23 083)	-34%	142 307
Waste water management		138 551	156 997	156 997	50 154	94 501	82 407	12 093	15%	156 997
Waste management		69 274	74 042	73 759	4 075	51 159	30 302	20 857	69%	73 759
<i>Other</i>	4	13	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 357 524	1 540 638	1 538 265	123 653	638 521	696 733	(58 212)	-8%	1 538 265
Expenditure - Functional										
<i>Government and administration</i>		256 049	231 591	230 608	22 630	123 791	99 969	23 822	24%	230 608
Executive and council		43 452	16 482	16 578	3 012	18 785	6 273	12 512	199%	16 578
Finance and administration		208 824	212 428	211 347	19 309	102 976	92 491	10 485	11%	211 347
Internal audit		3 774	2 681	2 683	310	2 031	1 205	825	68%	2 683
<i>Community and public safety</i>		219 372	356 817	357 482	12 799	62 534	112 946	(50 412)	-45%	357 482
Community and social services		33 560	35 218	35 972	2 552	13 782	14 820	(1 038)	-7%	35 972
Sport and recreation		33 633	35 172	36 338	3 032	14 718	15 910	(1 192)	-7%	36 338
Public safety		132 647	255 468	255 307	5 157	27 599	70 164	(42 565)	-61%	255 307
Housing		19 450	30 863	29 769	2 057	6 434	12 051	(5 618)	-47%	29 769
Health		83	95	95	-	-	-	-	-	95
<i>Economic and environmental services</i>		82 816	94 437	95 243	4 786	26 874	32 952	(6 078)	-18%	95 243
Planning and development		19 236	23 295	23 858	1 608	9 525	10 710	(1 184)	-11%	23 858
Road transport		63 129	70 699	71 052	3 176	17 292	22 132	(4 840)	-22%	71 052
Environmental protection		450	443	333	2	56	110	(54)	-49%	333
<i>Trading services</i>		677 920	799 970	799 109	54 618	310 536	352 037	(41 500)	-12%	799 109
Energy sources		460 792	550 176	549 744	39 323	239 894	264 538	(24 644)	-9%	549 744
Water management		78 532	89 591	89 724	5 049	24 947	30 501	(5 555)	-18%	89 724
Waste water management		81 625	94 606	94 370	6 425	26 356	32 854	(6 499)	-20%	94 370
Waste management		56 970	65 597	65 271	3 821	19 340	24 143	(4 803)	-20%	65 271
<i>Other</i>		454	1 144	1 011	11	177	449	(272)	-61%	1 011
Total Expenditure - Functional	3	1 236 610	1 483 960	1 483 453	94 845	523 912	598 353	(74 441)	-12%	1 483 453
Surplus/ (Deficit) for the year		120 914	56 678	54 813	28 808	114 609	98 381	16 228	16%	54 813

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

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

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	Budget Year 2023/24								
		2022/23 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		739	105	105	108	602	48	555	1167.4%	105
Vote 2 - Municipal Manager		500	500	500	-	-	226	(226)	-100.0%	500
Vote 3 - Strategic Support Services		1 024	2 225	2 225	1	263	1 008	(744)	-73.9%	2 225
Vote 4 - Financial Services		280 419	260 475	260 475	15 835	177 109	117 978	59 131	50.1%	260 475
Vote 5 - Community Services		184 098	310 090	310 716	10 569	30 352	140 734	(110 382)	-78.4%	310 716
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		506 514	579 410	579 410	38 383	237 416	262 435	(25 019)	-9.5%	579 410
Vote 8 - Public Services		384 231	387 833	384 834	58 756	192 779	174 304	18 474	10.6%	384 834
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	1 357 524	1 540 638	1 538 265	123 653	638 521	696 733	(58 212)	-8.4%	1 538 265
Expenditure by Vote	1									
Vote 1 - Council General		36 061	37 280	37 380	2 486	16 806	15 077	1 729	11.5%	37 380
Vote 2 - Municipal Manager		13 225	12 146	12 138	1 017	5 153	4 896	258	5.3%	12 138
Vote 3 - Strategic Support Services		87 601	88 931	90 400	9 184	45 022	36 463	8 559	23.5%	90 400
Vote 4 - Financial Services		111 927	149 015	146 152	8 774	52 680	58 951	(6 271)	-10.6%	146 152
Vote 5 - Community Services		220 679	349 537	349 851	13 074	64 873	141 113	(76 240)	-54.0%	349 851
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 925	540 318	539 903	39 915	242 640	217 770	24 870	11.4%	539 903
Vote 8 - Public Services		301 192	306 733	307 629	20 395	96 737	124 082	(27 345)	-22.0%	307 629
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	1 236 610	1 483 960	1 483 453	94 845	523 912	598 353	(74 441)	-12.4%	1 483 453
Surplus/ (Deficit) for the year	2	120 914	56 678	54 813	28 808	114 609	98 381	16 228	16.5%	54 813

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

Vote Description	Ref	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote										
Vote 1 - Council General		739	105	105	108	602	48	555	1167%	105
1.1 - Admin		739	105	105	108	602	48	555	1167%	105
1.2 - Mayoral Office		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		500	500	500	-	-	226	(226)	-100%	500
2.1 - Office Support		500	500	500	-	-	226	(226)	-100%	500
2.2 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		1 024	2 225	2 225	1	263	1 008	(744)	-74%	2 225
3.1 - Administration & Support Services		35	1 315	1 315	0	6	596	(590)	-99%	1 315
3.2 - Human Resources		763	633	633	0	80	267	(206)	-72%	633
3.3 - Information Communication Technology		6	2	2	0	5	1	4	353%	2
3.4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-
3.5 - Communications & Media Relations		-	-	-	-	-	-	-	-	-
3.6 - Local Economic Development		150	210	210	-	147	95	52	55%	210
3.7 - Legal Services		70	65	65	-	25	29	(4)	-14%	65
3.8 -		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		280 419	260 475	260 475	15 835	177 109	117 978	59 131	50%	260 475
4.1 - Administration		79 464	50 164	50 164	2 962	40 026	22 721	17 305	76%	50 164
4.2 - Revenue		199 130	207 284	207 284	12 841	136 105	93 886	42 219	45%	207 284
4.3 - Financial Planning		1 825	1 417	1 417	32	978	642	336	52%	1 417
4.4 - Supply Chain Management		-	1 610	1 610	-	-	729	(729)	-100%	1 610
4.5 -		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		184 098	310 090	310 716	10 569	30 352	140 734	(110 382)	-78%	310 716
5.1 - Administration & Support Services		230	94	220	19	50	100	(50)	-50%	220
5.2 - Human Settlements & Housing		57 411	28 204	28 204	9 312	12 323	12 775	(452)	-4%	28 204
5.3 - Libraries		11 382	12 447	12 447	5	8 115	5 638	2 477	44%	12 447
5.4 - Fire Brigade & Disaster Risk Management		2 531	3 635	3 635	13	1 526	1 647	(120)	-7%	3 635
5.5 - Traffic Services		108 484	255 101	255 101	834	6 653	115 544	(108 892)	-94%	255 101
5.6 - Municipal Halls and Resorts		3 446	3 790	4 290	239	1 319	1 943	(624)	-32%	4 290
5.7 - Customer Care Services		-	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		614	6 820	6 820	147	366	3 089	(2 723)	-88%	6 820
5.9 - Health		-	-	-	-	-	-	-	-	-
5.10 -		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
6.1 - Public Works		-	-	-	-	-	-	-	-	-
6.2 - Cemeteries		-	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		-	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		-	-	-	-	-	-	-	-	-
6.5 - Sewerages		-	-	-	-	-	-	-	-	-
6.6 - Electricity Management		-	-	-	-	-	-	-	-	-
6.7 - Water Management		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		506 514	579 410	579 410	38 383	237 416	262 435	(25 019)	-10%	579 410
7.1 - Administration & Support Services		4 487	-	-	-	-	-	-	-	-
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		502 027	579 410	579 410	38 383	237 416	262 435	(25 019)	-10%	579 410
7.4 -		-	-	-	-	-	-	-	-	-
Vote 8 - Public Services		384 231	387 833	384 834	58 756	192 779	174 304	18 474	11%	384 834
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		800	1 100	1 100	-	-	498	(498)	-100%	1 100
8.3 - Community Liason		512	787	787	-	551	356	194	55%	787
8.4 - Municipal Planning and Building Control		1 578	1 649	1 649	104	689	747	(58)	-8%	1 649
8.5 - Public Works		8 105	11 036	11 036	10	511	4 999	(4 488)	-90%	11 036
8.6 - Cemeteries		1 496	1 356	1 356	113	848	614	234	38%	1 356
8.7 - Parks and Open Spaces		28	39	39	1	8	18	(10)	-56%	39
8.8 - Solid Waste and Area Cleaning		69 274	74 042	73 759	4 075	51 159	33 408	17 751	53%	73 759
8.9 - Waste Water Treatment and Networks		136 620	152 807	152 807	50 154	94 501	69 212	25 289	37%	152 807
8.10 - Water Treatment and Networks		165 818	145 018	142 302	4 299	44 513	64 453	(19 940)	-31%	142 302
8.11 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 357 524	1 540 638	1 538 265	123 653	638 521	696 733	(58 212)	-8%	1 538 265

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December										
Vote Description	Ref	Budget Year 2022/23								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Expenditure by Vote	1									
Vote 1 - Council General		36 061	37 280	37 380	2 486	16 806	15 077	1 729	11%	37 380
1.1 - Admin		22 143	22 098	22 123	1 426	9 351	8 923	428	5%	22 123
1.2 - Mayoral Office		13 918	15 182	15 257	1 059	7 455	6 154	1 301	21%	15 257
1.3 -		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		13 225	12 146	12 138	1 017	5 153	4 896	258	5%	12 138
2.1 - Office Support		7 102	4 396	4 392	507	1 829	1 772	58	3%	4 392
2.2 - Internal Audit		3 757	4 616	4 618	310	2 026	1 863	163	9%	4 618
2.3 - Project Management		-	-	-	-	-	-	-	-	-
2.4 - Ombudsman		0	3	-	-	-	-	-	-	-
2.5 - Enterprise Risk Management		2 365	3 108	3 104	200	1 298	1 252	46	4%	3 104
2.6 - Jobs4U		1	23	23	-	-	9	(9)	-100%	23
2.7 -		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		87 601	88 931	90 400	9 184	45 022	36 463	8 559	23%	90 400
3.1 - Administration & Support Services		35 336	29 084	28 651	2 619	13 273	11 557	1 716	15%	28 651
3.2 - Human Resources		15 884	15 975	15 922	1 235	6 914	6 422	492	8%	15 922
3.3 - Information Communication Technology		21 175	24 359	26 459	3 440	16 407	10 672	5 735	54%	26 459
3.4 - IDP/ PMS/ SDBIP		2 817	2 488	2 492	279	1 293	1 005	288	29%	2 492
3.5 - Communications & Media Relations		1 259	2 085	2 073	58	350	836	(486)	-58%	2 073
3.6 - Local Economic Development		4 954	8 017	7 879	293	2 595	3 178	(583)	-18%	7 879
3.7 - Legal Services		6 176	6 923	6 923	1 260	4 190	2 792	1 397	50%	6 923
3.8 -		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		111 927	149 015	146 152	8 774	52 680	58 951	(6 271)	-11%	146 152
4.1 - Administration		16 433	23 274	23 022	808	6 452	9 286	(2 834)	-31%	23 022
4.2 - Revenue		30 468	58 162	55 757	2 176	13 397	22 490	(9 092)	-40%	55 757
4.3 - Financial Planning		20 566	23 873	23 847	1 861	10 994	9 619	1 375	14%	23 847
4.4 - Supply Chain Management		44 460	43 706	43 526	3 929	21 837	17 556	4 280	24%	43 526
4.5 -		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		220 679	349 537	349 851	13 074	64 873	141 113	(76 240)	-54%	349 851
5.1 - Administration & Support Services		8 628	8 105	8 339	769	3 444	3 354	80	2%	8 339
5.2 - Human Settlements & Housing		19 413	28 505	27 411	2 055	6 463	11 056	(4 594)	-42%	27 411
5.3 - Libraries		17 105	18 645	18 700	1 501	8 429	7 543	886	12%	18 700
5.4 - Fire Brigade & Disaster Risk Management		40 164	42 514	42 425	3 307	17 860	17 112	748	4%	42 425
5.5 - Traffic Services		111 366	229 719	229 767	3 440	18 657	92 677	(74 020)	-80%	229 767
5.6 - Municipal Halls and Resorts		10 171	10 202	10 975	925	4 834	4 427	407	9%	10 975
5.7 - Customer Care Services		-	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		13 749	11 751	12 138	1 077	5 186	4 896	291	6%	12 138
5.9 - Health		83	95	95	-	-	38	(38)	-100%	95
5.10 -		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
6.1 - Public Works		-	-	-	-	-	-	-	-	6.01 EXP
6.2 - Cemeteries		-	-	-	-	-	-	-	-	6.02 EXP
6.3 - Recreational Facilities		-	-	-	-	-	-	-	-	6.03 EXP
6.4 - Refuse Removal		-	-	-	-	-	-	-	-	6.04 EXP
6.5 - Sewerages		-	-	-	-	-	-	-	-	6.05 EXP
6.6 - Electricity Management		-	-	-	-	-	-	-	-	6.06 EXP
6.7 - Water Management		-	-	-	-	-	-	-	-	6.07 EXP
6.8 -		-	-	-	-	-	-	-	-	6.08 EXP
Vote 7 - Engineering Services		465 925	540 318	539 903	39 915	242 640	217 770	24 870	11%	539 903
7.1 - Administration & Support Services		5 328	12 811	12 827	598	2 783	5 174	(2 391)	-46%	12 827
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	7.02 EXP
7.3 - Electro-Technical Services		460 597	527 507	527 075	39 317	239 857	212 597	27 260	13%	527 075
7.4 -		-	-	-	-	-	-	-	-	7.04 EXP
Vote 8 - Public Services		301 192	306 733	307 629	20 395	96 737	124 082	(27 345)	-22%	307 629
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	8.01 EXP
8.2 - Project Management		2 454	2 613	2 612	115	652	1 054	(402)	-38%	2 612
8.3 - Community Liason		2 864	3 568	3 568	263	1 474	1 439	35	2%	3 568
8.4 - Municipal Planning and Building Control		9 405	11 706	12 271	931	5 144	4 949	194	4%	12 271
8.5 - Public Works		55 328	57 947	57 817	2 292	12 491	23 320	(10 829)	-46%	57 817
8.6 - Cemeteries		8 054	8 432	8 582	748	2 620	3 462	(841)	-24%	8 582
8.7 - Parks and Open Spaces		10 177	11 208	11 701	953	4 617	4 720	(103)	-2%	11 701
8.8 - Solid Waste and Area Cleaning		60 199	55 891	55 565	4 048	20 777	22 412	(1 635)	-7%	55 565
8.9 - Waste Water Treatment and Networks		74 244	78 524	78 538	5 999	24 041	31 678	(7 637)	-24%	78 538
8.10 - Water Treatment and Networks		78 466	76 843	76 976	5 046	24 921	31 048	(6 127)	-20%	76 976
		-	-	-	-	-	-	-	-	15.10 EXP
Total Expenditure by Vote	2	1 236 610	1 483 960	1 483 453	94 845	523 912	598 353	(74 441)	(0)	1 483 453
Surplus/ (Deficit) for the year	2	120 914	56 678	54 813	28 808	114 609	98 381	16 228	0	54 813

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) - M06 December

Description	Ref	Budget Year 2023/24								
		2022/23	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		777 768	850 663	850 663	58 382	382 669	406 194	(23 505)	-6%	850 663
Service charges - Electricity		474 632	544 474	544 474	38 121	235 641	262 134	(26 493)	-10%	544 474
Service charges - Water		105 610	110 094	110 094	4 182	43 807	50 133	(6 326)	-13%	110 094
Service charges - Waste Water Management		90 274	90 530	90 530	7 452	46 950	49 174	(2 224)	-5%	90 530
Service charges - Waste management		46 941	48 900	48 900	3 986	26 100	17 758	8 342	47%	48 900
Sale of Goods and Rendering of Services		5 521	6 939	6 939	447	2 349	3 052	(703)	-23%	6 939
Agency services		9 463	9 908	9 908	742	4 780	5 373	(593)	-11%	9 908
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 266	13 376	13 376	1 150	6 460	6 268	192	3%	13 376
Interest earned from Current and Non Current Assets		14 384	12 823	12 823	1 285	8 328	5 577	2 751	49%	12 823
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	1 645	1 645	-	-	724	(724)	-100%	1 645
Rental from Fixed Assets		7 478	6 981	6 981	682	4 426	3 807	619	16%	6 981
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		10 197	4 994	4 994	335	3 848	2 196	1 652	75%	4 994
Non-Exchange Revenue		494 314	623 178	623 521	65 271	255 826	257 141	(1 315)	-1%	623 521
Property rates		180 018	187 406	187 406	12 883	117 640	110 886	6 753	6%	187 406
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		94 924	242 038	242 038	21	217	49 711	(49 494)	-100%	242 038
Licence and permits		3 123	4 259	4 259	100	1 379	1 806	(427)	-24%	4 259
Transfer and subsidies - Operational		171 643	186 796	187 139	51 315	131 136	93 398	37 738	40%	187 139
Interest		2 785	1 196	1 196	315	1 626	598	1 028	172%	1 196
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	636	3 829	-	3 829	-	-
Gains on disposal of Assets		118	1 483	1 483	-	-	741	(741)	-100%	1 483
Other Gains		41 703	-	(0)	-	-	-	-	-	(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 272 082	1 473 841	1 474 184	123 653	638 515	663 335	(24 820)	-4%	1 474 184
Expenditure By Type										
Employee related costs		366 251	413 148	411 739	30 566	177 138	197 743	(20 605)	-10%	411 739
Remuneration of councillors		19 066	20 720	20 720	1 643	10 607	9 566	1 041	11%	20 720
Bulk purchases - electricity		372 993	432 321	432 321	30 559	204 778	215 897	(11 119)	-5%	432 321
Inventory consumed		51 173	45 712	45 975	2 979	20 310	13 764	6 547	48%	45 975
Debt Impairment		116 518	209 734	209 734	-	-	47 520	(47 520)	-100%	209 734
Depreciation and amortisation		94 571	100 265	100 265	-	2	2	1	36%	100 265
Interest Charges		19 437	37 980	37 980	5 130	15 804	17 201	(1 396)	-8%	37 980
Contracted services		112 150	118 676	119 994	14 391	51 338	50 474	864	2%	119 994
Transfers and subsidies		3 419	6 138	6 110	80	1 643	2 326	(683)	-29%	6 110
Irrecoverable debts written off		-	18	18	-	-	4	(4)	-100%	18
Operational costs		78 857	95 257	94 806	9 496	42 291	43 856	(1 565)	-4%	94 806
Losses on Disposal of Assets		741	3 928	3 928	-	-	0	(0)	-100%	3 928
Other Losses		1 434	63	63	-	-	-	-	-	63
Total Expenditure		1 236 610	1 483 960	1 483 453	94 845	523 912	598 353	(74 441)	-12%	1 483 453
Surplus/(Deficit)		35 472	(10 119)	(9 268)	28 808	114 603	64 982	49 620	0	(9 268)
Transfers and subsidies - capital (monetary allocations)		67 525	66 797	64 081	-	6	33 398	(33 392)	(0)	64 081
Transfers and subsidies - capital (in-kind)		17 917	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		120 914	56 678	54 813	28 808	114 609	98 381			54 813
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		120 914	56 678	54 813	28 808	114 609	98 381			54 813
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		120 914	56 678	54 813	28 808	114 609	98 381			54 813
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		120 914	56 678	54 813	28 808	114 609	98 381			54 813

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M06 December				
Ref	Description	Variances greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Service charges - Electricity	-10%	In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2023 the municipality processed a journal to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2024 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.	
	Service charges - Water	-13%	In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2023 the municipality processed a journal to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2024 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.	
	Service charges - Waste management	47%	The actual amount includes annual billing that will phase out throughout the year. At year end it will be aligned to the budget.	
	Sale of Goods and Rendering of Services	-23%	Income for other revenue were less than anticipated.	
	Agency services	-11%	Agency fees are on a as and when need basis. More licenses and registration was done.	
	Interest earned from Current and Non Current Assets	49%	More investments were made than anticipated.	
	Rent on Land	-100%	Revenue for rent on land included under rental of fixed assets therefore the over performance on rental of fixed assets. The parameters within the system will be aligned.	
	Rental from Fixed Assets	16%	Revenue for rent on land included under rental of fixed assets therefore the over performance on rental of fixed assets. The parameters within the system will be aligned.	
	Operational Revenue	75%	Income for other revenue were more than anticipated.	
	Fines, penalties and forfeits	-100%	The budgeted revenue is based on actual collections in the previous year. Less fines were issued than anticipated. Management will consider this as part of the mid-year budget assessment.	
	Licence and permits	-24%	Income from licences and permits are less than anticipated.	
	Transfer and subsidies - Operational	40%	The first two transfers of the equitable share has been fully recognised for the year under review.	
	Interest	172%	Interest for penalties on rates were more than anticipated.	
	Gains on disposal of Assets	-100%	Gains from the disposal of assets are less than anticipated.	
	allocations)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	Expenditure By Type			
	Employee related costs	-10%	Expenditure on salaries and allowances till December 2023 are pro-rata less than anticipated.	
	Remuneration of councillors	11%	Councillor's salary increases and backpay for 2022/2023 were paid in September 2023.	
	Inventory consumed	48%	Expenditure on materials and supplies till December 2023 are pro-rata higher than anticipated.	
	Debt impairment	-100%	No write offs done for the year under review.	
	Depreciation and amortisation	36%	Depreciation till December 2023 are pro-rata higher than anticipated.	
	Transfers and subsidies	-29%	Monetary allocations to individuals and organisations till December 2023 are pro-rata less than anticipated.	
	Irrecoverable debts written off	-100%	No write offs done for the year under review.	
	Losses on Disposal of Assets	-100%	Losses from the disposal of assets are less than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-30%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	-2%	The budget and actual cash received is very close. The credit control processes were strengthened to ensure collection of our outstanding debtors and the revenue was reviewed during the adjustment budget.	
	Property rates	-5%	Debtors change from yearly billing and payments to monthly. Credit processes in place	
	Other revenue	49%	Normal credit control processes has however been implemented. Our Collection % is higher than anticipated.	
	Government - Operating	-2%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	-5%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Interest	3%	from the various bank institutions.	
	Suppliers	-6%	Process implemented to handle yearly contracts agreements for the year - to ensure all contracts is funded. Procurement process updated and ensure we pay within 30 days	
	Transfer and grants	46%	No expenditure on Housing projects and Grant-In Aid.	
	Capital assets	19%	Demand Management Plan in progress/ lenders advertise etc. Possible roll over for projects that will be ongoing in the new financial year in progress .	
	Consumer deposits	628%	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) - M06 December

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		35	5	5	-	-	5	(5)	-100%	5
Vote 2 - Municipal Manager		-	155	355	165	173	355	(182)	-51%	355
Vote 3 - Strategic Support Services		16 990	655	2 868	35	1 576	1 512	64	4%	2 868
Vote 4 - Financial Services		-	50	100	-	-	100	(100)	-100%	100
Vote 5 - Community Services		10	1 005	1 114	16	16	614	(597)	-97%	1 114
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		26 708	34 138	57 040	4 581	9 083	28 385	(19 302)	-68%	57 040
Vote 8 - Public Services		142 677	70 644	109 197	7 798	60 211	59 227	984	2%	109 197
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	186 421	106 652	170 679	12 595	71 058	90 197	(19 139)	-21%	170 679
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		19	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		4 655	13 199	13 599	175	175	7 124	(6 948)	-98%	13 599
Vote 4 - Financial Services		1 568	1 655	1 605	60	90	905	(815)	-90%	1 605
Vote 5 - Community Services		2 734	17 946	18 373	2	58	6 959	(6 901)	-99%	18 373
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		17 433	3 280	2 290	-	269	2 290	(2 021)	-88%	2 290
Vote 8 - Public Services		40 638	47 799	57 722	2 557	26 124	31 470	(5 345)	-17%	57 722
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	67 047	83 878	93 589	2 793	26 716	48 747	(22 031)	-45%	93 589
Total Capital Expenditure	3	253 469	190 531	264 268	15 388	97 775	138 944	(41 169)	-30%	264 268
Capital Expenditure - Functional Classification										
Governance and administration		19 083	17 219	18 172	416	628	10 624	(9 996)	-94%	18 172
Executive and council		35	160	360	165	173	360	(187)	-52%	360
Finance and administration		19 048	17 059	17 812	251	455	10 264	(9 809)	-96%	17 812
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 844	19 253	21 924	214	1 693	7 724	(6 031)	-78%	21 924
Community and social services		3 597	957	3 101	204	1 571	1 410	161	11%	3 101
Sport and recreation		973	11 296	11 748	9	115	5 814	(5 699)	-98%	11 748
Public safety		1 274	6 000	6 075	2	7	-	7	#DIV/0!	6 075
Housing		-	1 000	1 000	-	-	500	(500)	-100%	1 000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		49 489	49 630	48 887	5 368	26 507	19 227	7 280	38%	48 887
Planning and development		1 357	5	5	-	-	5	(5)	-100%	5
Road transport		48 133	49 625	48 882	5 368	26 507	19 222	7 285	38%	48 882
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		179 052	104 429	175 285	9 390	68 947	101 369	(32 422)	-32%	175 285
Energy sources		48 544	41 418	53 551	4 784	9 620	33 440	(23 820)	-71%	63 661
Water management		38 497	13 225	25 338	40	16 433	10 760	5 672	53%	25 338
Waste water management		91 252	48 786	85 286	4 565	42 372	56 569	(14 196)	-25%	85 286
Waste management		760	1 000	1 000	-	522	600	(78)	-13%	1 000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	253 469	190 531	264 268	15 388	97 775	138 944	(41 169)	-30%	264 268
Funded by:										
National Government		65 458	64 847	62 131	6 860	19 314	30 556	(11 242)	-37%	62 131
Provincial Government		2 068	1 950	1 950	9	9	975	(966)	-99%	1 950
District Municipality		548	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		19	-	-	-	-	-	-	-	-
Transfers recognised - capital		68 092	66 797	64 081	6 888	19 323	31 531	(12 208)	-39%	64 081
Borrowing	6	104 458	28 069	81 454	2 258	37 401	44 712	(7 310)	-16%	81 454
Internally generated funds		80 918	85 665	118 733	6 261	41 051	62 702	(21 651)	-35%	118 733
Total Capital Funding	7	253 469	190 531	264 268	15 388	97 775	138 944	(41 169)	-30%	264 268

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		156 284	68 137	68 137	158 787	68 137
Trade and other receivables from exchange transactions		106 532	158 757	158 757	97 948	158 757
Receivables from non-exchange transactions		32 082	71 350	71 350	22 631	71 350
Current portion of non-current receivables		2 148	2 089	2 089	4 663	2 089
Inventory		26 035	9 122	9 122	30 625	9 122
VAT		2 149	5 290	5 290		5 290
Other current assets		-	413	413		413
Total current assets		325 228	315 160	315 160	314 654	315 160
Non current assets						
Investments		-	-	-	-	-
Investment property		81 437	64 495	64 495	96 157	64 495
Property, plant and equipment		2 498 626	2 799 042	2 799 042	2 638 728	2 799 042
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		36 631	36 631	36 631	36 631	36 631
Intangible assets		3 937	2 345	2 345	3 937	2 345
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		2 591	2 639	2 639	5 269	2 639
Other non-current assets		-	-	-	-	-
Total non current assets		2 623 222	2 905 151	2 905 151	2 780 722	2 905 151
TOTAL ASSETS		2 948 451	3 220 311	3 220 311	3 095 376	3 220 311
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		14 536	23 916	23 916	22 141	23 916
Consumer deposits		4 589	4 864	4 864	4 651	4 864
Trade and other payables from exchange transactions		106 397	132 205	132 205	87 340	132 205
Trade and other payables from non-exchange transactions		-	-	-	-	-
Provision		46 764	51 156	51 156	48 966	51 156
VAT		-	-	-	10 848	-
Other current liabilities		-	-	-	-	-
Total current liabilities		172 286	212 142	212 142	173 947	212 142
Non current liabilities						
Financial liabilities		260 068	328 391	328 391	239 994	328 391
Provision		213 759	227 130	227 130	212 026	227 130
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		473 827	555 521	555 521	452 021	555 521
TOTAL LIABILITIES		646 112	767 663	767 663	625 968	767 663
NET ASSETS	2	2 302 338	2 452 648	2 452 648	2 469 408	2 452 648
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 302 338	2 398 784	2 398 784	2 469 408	2 398 784
Reserves and funds		-	53 865	53 865	-	53 865
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 302 338	2 452 648	2 452 648	2 469 408	2 452 648

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 - M06 December

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		157 204	168 666	168 666	11 723	71 262	75 214	(3 952)	-5%	168 666
Service charges		706 860	760 946	760 946	57 724	382 760	390 365	(7 604)	-2%	760 946
Other revenue		196 543	49 152	49 152	17 107	155 078	103 946	51 132	49%	49 152
Transfers and Subsidies - Operational		172 605	186 796	187 139	51 271	132 764	135 647	(2 883)	-2%	186 796
Transfers and Subsidies - Capital		81 388	66 797	64 081	14 350	35 350	37 379	(2 029)	-5%	66 797
Interest		29 466	27 396	27 396	2 435	14 788	14 392	396	3%	27 396
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1 192 745)	(1 129 843)	(1 129 406)	(110 390)	(667 954)	(632 923)	35 032	-6%	(1 129 843)
Interest		(19 841)	(40 560)	(40 560)	-	(12 468)	(12 468)	-	-	(40 560)
Transfers and Subsidies		(1 605)	(6 138)	(6 061)	(80)	(1 643)	(3 055)	(1 412)	46%	(6 138)
NET CASH FROM/(USED) OPERATING ACTIVITIES		129 875	83 211	81 352	44 139	109 937	108 497	(1 440)	-1%	83 211
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(17)	50	50	(2)	543	520	23	4%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(248 103)	(190 531)	(264 188)	(15 388)	(97 775)	(120 699)	(22 924)	19%	(190 531)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(248 121)	(190 481)	(264 148)	(15 390)	(97 232)	(120 178)	(22 946)	19%	(190 481)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		110 000	28 069	81 454	-	-	81 454	(81 454)	-100%	28 069
Increase (decrease) in consumer deposits		(11)	100	100	8	44	6	38	628%	100
Payments										
Repayment of borrowing		(14 538)	(20 693)	(20 693)	-	(12 749)	(12 749)	-	-	(20 693)
NET CASH FROM/(USED) FINANCING ACTIVITIES		95 454	7 476	60 862	8	(12 705)	68 711	81 416	118%	7 476
NET INCREASE/ (DECREASE) IN CASH HELD		(22 792)	(99 793)	(121 934)	28 756	(0)	57 029			(99 793)
Cash/cash equivalents at beginning:		179 089	167 931	158 753		158 753	158 753			158 753
Cash/cash equivalents at month/year end:		156 297	68 137	36 819		158 753	215 783			58 960

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 - Budget

Description	NT Code	Budget Year 2023/24									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.O Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	10 222	2 484	2 488	2 188	1 751	1 323	5 212	26 848	52 483	37 301	14 383	47 738
Trade and Other Receivables from Exchange Transactions - Electricity	1300	28 350	2 043	884	499	227	186	587	4 709	37 474	6 187	201	8 259
Receivables from Non-exchange Transactions - Property Rates	1400	9 737	1 947	942	6 461	881	658	2 824	18 861	42 309	29 684	2 142	27 656
Receivables from Exchange Transactions - Waste Water Management	1500	6 409	1 875	1 503	1 963	1 382	1 254	4 352	30 815	49 553	39 766	6 288	44 880
Receivables from Exchange Transactions - Waste Management	1600	4 933	1 084	947	1 170	825	726	2 511	17 987	30 163	23 199	5 121	27 825
Receivables from Exchange Transactions - Property Rental Debtors	1700	487	293	248	269	229	217	965	8 035	10 743	9 715	2 109	13 131
Interest on Arrear Debtor Accounts	1810	168	4	75	257	114	170	1 254	38 716	40 755	40 511	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(11 194)	1 265	618	1 412	900	430	3 629	24 842	21 503	30 813	1 327	27 132
Total By Income Source	2000	49 110	10 995	7 712	14 199	5 909	4 964	21 313	170 792	284 993	217 176	33 547	196 621
2022/23 - totals only		39 456	10 441	9 863	11 800	5 564	11 654	25 471	161 242	272 460	215 740	3 486	177 183
Debtors Age Analysis By Customer Group													
Organs of State	2200	368	1 547	663	2 280	131	114	726	1 216	7 054	4 476	-	-
Commercial	2300	15 478	622	315	514	98	83	457	4 367	21 932	5 517	-	-
Households	2400	27 723	8 329	6 067	9 149	5 512	4 635	19 293	149 535	230 233	188 125	33 547	196 621
Other	2500	5 541	497	677	2 245	170	132	837	15 675	25 773	19 059	-	-
Total By Customer Group	2600	49 110	10 995	7 712	14 199	5 909	4 964	21 313	170 792	284 993	217 176	33 547	196 621

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.

	Dec-23	Nov-23	Oct-23
Gross consumer debtors, as per debtors age analysis	284 993 031	278 820 131	275 436 957
Total Provision for bad debts	-198 445 124	-198 445 124	-198 445 124
Provision bad debts Consumers (SC3)	-196 621 232	-196 621 232	-196 621 232
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)	-13 255 770	-12 329 835	-11 822 359
Net consumers debtors:	73 292 137	68 045 172	65 169 474

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

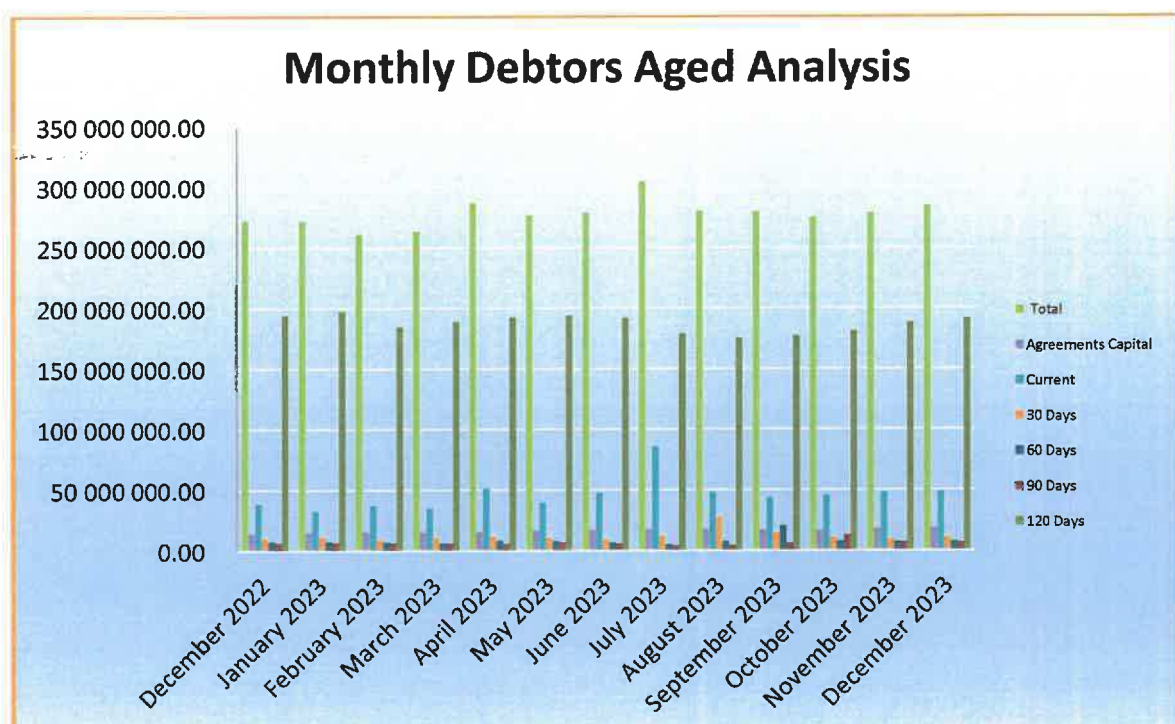
5.2.1 Outstanding Debtors

This report serves to inform Council on the status of outstanding debtors for December 2023.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R284 993 031 as at 31 December 2023 compared to R278 820 131 as at 30 November 2023. Current debt represents 17.07 % of the total outstanding debt, while the total debt in arrears represents 76.38 % of the debt and 6.55 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 68 % of the total debt. It should be noted that that 25 % of arrear debt representing R53 208 348 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 12 533 083 when compared to the outstanding amount of R 272 459 948 on 31 December 2023, representing a 4.6 % annual increase



2. Additional Information:

The increase of outstanding debt for service levies is 2.6 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 26 % and the average days outstanding are 45 days, which is around 1 and half month.

The Debt collection rate for the period of July 2023 till December 2023 was 92.69 %.

The electricity distribution losses for July to November 2023 were 5.05 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July- Nov 23	107 592 957 kWh	102 154 292 kWh	5 438 665 kWh	5.05 %

The water distribution losses for July 2023 to November 2023 were 19.88 % of which real losses were 15.55 %.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
July 23 – Nov 23	5 907 017 kl	4 732 868 kl	1 174 149 kl	19.88 %
Less:			-	
	Unbilled Authorized Consumption		134 057 kl	
	Customer Meter and Data Errors		121 358 kl	
Real Losses			918 734 kl	15.55 %

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

This report serves to inform Council on the processes of Credit Control for the month of December 2023.

1. 18 421 SMS's were sent during the month to clients with arrear accounts to the value of R287 051 725 while 5 624 final demands with arrears to the value of R121 417 599 were emailed.
2. 19 241 SMS's were sent during the month to clients after the billing for new account balances to the value of R171 854 698.
3. 94 Arrangements with clients owing arrears to the value of R 727 504 were concluded during the month.
4. R2 185 269 was recovered through pre-paid electricity restrictions on Non-Indigent clients where for each R10 used to buy prepaid electricity 60% /R6 or each R10 used to buy pre paid electricity 90% (R9) is redirected towards the payment of your arrear debt, and 30% for Indigent households.
5. There were 9 conventional electricity disconnections were performed during the month.
6. There were 141 phone call reminders made to clients with arrears on their accounts.
7. There are currently 9 accounts owing R420 785 with section 58 Magistrate Courts Act Garnishee Orders which were entered into before the Stellenbosch Garnishee Order Court ruling which requires someone to now appear before the court. The total monthly payments amount to R2 874.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

This report serves to inform Council on the status of Indigent consumers at the end of December 2023.

1. The total applications approved for all services by the end of December 2023 were 8 739.
2. The outstanding amount for Indigent consumers is R 13 866 094 of which R 10 851 690 in arrears.
3. Subsidies from July to December 2023 were allocated for the following services:

• Refuse	R	7 398 749
• Rates	R	3 072 013
• Sewerage	R	11 420 808
• Electricity	R	2 062 974
• Water	R	9 544 641
• Rent	R	5 341 775

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.4 Debt Collection

This report serves to inform council on the progress made by the attorneys on debt collection, for December 2023.

Attorneys

The outstanding handed over debt as at 30 December 2023 was R 53 377 030 made up of 1 179 accounts,

1. An amount of R29 186 was received as payments from the handed over accounts, while an amount of R2 034 (vat incl.) was paid as commission on (6%),
2. 60 Final Demands were issued via Registered Post for a total fee of R5 060.
3. 43 Section 65A1 notices were issued informing the clients that they need appear in court, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R28 479.
4. 1 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R577.
5. 9 Judgements were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R5 087.
6. 43 Hard tracing was conducted by the appointed sheriff, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R10 396.
7. 22 Sheriff fees in various towns for the value of R9 329 were paid to the sheriff of court for the serving of all court documents including summonses, notices, warrants, orders and execution of judgements and orders.
8. 2 Warrant of Executions were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R253.
9. There were 12 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they us owe the money (the amount will be stated), and signed a document where they promised to pay deferred monthly

instalment each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R2 318

10. 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 December 2023:

1. The total outstanding debt of Councillors after the December 2023 due date was R 21 804.
2. An amount of R6 503 was deducted from the December 2023 salaries of 11 councillors who did not pay their accounts in full on the due date. (The arrear amount was R6 503)
3. An amount of R1 600 was automatically deducted from the December 2023 salary of 1 councillor who had arrangements with a balance of R15 300 as per the provisions of the Credit Control and Debt Collection Policy

5.2.6 Arrears Employees

1. The outstanding debt of employees after the December 2023 due date was R507 899.
2. An amount of R 12 500 was automatically deducted from the December 2023 salaries of 15 officials who had arrangements with a balance of R462 174 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R33 225 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the December 2023 salaries of 59 officials who did not pay their account in full on the due date. (The arrear amount was R33 225)

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - Budget

Description R thousands	NT Code	Budget Year 2023/24								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	75	-	-	-	-	-	-	-	-	75	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	492	-	-	-	-	-	-	-	492	-
Total By Customer Type	1000	75	492	-	-	-	-	-	-	-	567	-

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 - Budget									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands									
		Yrs/Months							
Municipality									
ABSA Bank		4 Months	Fixed Deposit	21 Jul 2023	-	-	-	-	-
Standard Bank		4 Months	Fixed Deposit	24 Jul 2023	-	-	-	-	-
Nedbank		1 Month	Fixed Deposit	18 Sep 2023	-	-	-	-	-
First National Bank		1 Month	Fixed Deposit	18 Sep 2023	-	-	-	-	-
Standard Bank		1 Month	Fixed Deposit	19 Sep 2023	-	-	-	-	-
ABSA Bank		2 Months	Fixed Deposit	16 Oct 2023	-	-	-	-	-
Standard Bank		2 Months	Fixed Deposit	17 Oct 2023	-	-	-	-	-
First National Bank		3 Months	Fixed Deposit	17 Nov 2023	-	-	-	-	-
Standard Bank		3 Months	Fixed Deposit	17 Nov 2023	-	-	-	-	-
Nedbank		4 Months	Fixed Deposit	18 Dec 2023	10 000	42	(10 000)	-	42
ABSA Bank		5 Months	Fixed Deposit	17 Jan 2024	10 000	79	-	-	10 079
Standard Bank		1 Month	Fixed Deposit	20 Nov 2023	-	-	-	-	-
Nedbank		2 Months	Fixed Deposit	18 Dec 2023	5 000	20	(5 000)	-	20
ABSA Bank		3 Months	Fixed Deposit	16 Jan 2024	5 000	38	-	-	5 038
Nedbank		2 Months	Fixed Deposit	19 Feb 2024	-	16	5 000	-	5 016
Standard Bank		2 Months	Fixed Deposit	19 Feb 2024	-	16	5 000	-	5 016
ABSA Bank		3 Months	Fixed Deposit	18 Mar 2024	-	33	10 000	-	10 033
Standard Bank		3 Months	Fixed Deposit	19 Mar 2024	-	33	10 000	-	10 033
ABSA Bank		4 Months	Fixed Deposit	17 Apr 2024	-	17	5 000	-	5 017
Nedbank		4 Months	Fixed Deposit	19 Apr 2024	-	16	5 000	-	5 016
					-	-	-	-	-
Municipality sub-total					30 000	310	25 000	-	55 310
TOTAL INVESTMENTS AND INTEREST	2				30 000	310	25 000	-	55 310

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 December 2023.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF
THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)

Investments - 31 December 2023 at the following A1 Banks as prescribed by Council's Investment Policy:

ABSA	R	30 000 000.00	
NEDBANK	R	10 000 000.00	
FNB	R	-	
STANDARD	R	15 000 000.00	
INVESTEC	R	-	
	R	55 000 000.00	
ABSA LT	R	-	
	R	55 000 000.00	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance as at 01/07/2023	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
23/Mar/23	ABSA	2080984323	8.50%	120	21/Jul/23	0.00	5 000 000		5 000 000	0
23/Mar/23	STANDARD	588460898-098	8.475%	123	24/Jul/23	0.00	5 000 000		5 000 000	0
17/Aug/23	NEDBANK	03/7881531576/322	8.50%	32	18/Sep/23	0.00		10 000 000	10 000 000	0
17/Aug/23	FNB	76203808070	8.61%	32	18/Sep/23	0.00		10 000 000	10 000 000	0
17/Aug/23	STANDARD	288460898-099	8.850%	33	19/Sep/23	0.00		10 000 000	10 000 000	0
17/Aug/23	ABSA	2081207756	8.71%	60	16/Oct/23	0.00		10 000 000	10 000 000	0
17/Aug/23	STANDARD	288460898-100	8.925%	61	17/Oct/23	0.00		10 000 000	10 000 000	0
17/Aug/23	FNB	76203808096	8.87%	92	17/Nov/23	0.00		10 000 000	10 000 000	0
17/Aug/23	STANDARD	288460898-101	9.025%	92	17/Nov/23	0.00		10 000 000	10 000 000	0
17/Aug/23	NEDBANK	03/7881531576/323	8.98%	123	18/Dec/23	41 824.66		10 000 000	10 000 000	0
17/Aug/23	ABSA	2081207853	9.29%	153	17/Jan/24	78 901.37		10 000 000		10 000 000
18/Oct/23	STANDARD	288460898-102	8.875%	33	20/Nov/23	0.00		10 000 000	10 000 000	0
18/Oct/23	NEDBANK	03/7881531576/324	8.79%	61	18/Dec/23	20 469.86		5 000 000	5 000 000	0
18/Oct/23	ABSA	2081275535	8.94%	90	16/Jan/24	37 964.38		5 000 000		5 000 000
19/Dec/23	NEDBANK	03/7881531576/327	8.95%	62	19/Feb/24	15 938.36		5 000 000		5 000 000
19/Dec/23	STANDARD	288460898-104	9.175%	62	19/Feb/24	16 339.04		5 000 000		5 000 000
19/Dec/23	ABSA	2081358953	9.24%	90	18/Mar/24	32 909.59		10 000 000		10 000 000
19/Dec/23	STANDARD	288460898-103	9.250%	91	19/Mar/24	32 945.21		10 000 000		10 000 000
19/Dec/23	ABSA	2081360160	9.33%	120	17/Apr/24	16 615.07		5 000 000		5 000 000
19/Dec/23	NEDBANK	03/7881531576/328	9.10%	122	19/Apr/24	16 205.48		5 000 000		5 000 000
Sub Total						310 113.02	10 000 000	150 000 000	105 000 000	55 000 000
						310 113.02	10 000 000.00	150 000 000	105 000 000	55 000 000.00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month December 2023.

Funds Allocations

The schedule reflecting council's Investments of R 55 000 000 as at 31 December 2023. (R10 000 000 at 30 June 2023).

More information with regard to Investments is as follows:

Allocation of Investments, cash and cash equivalents

Cash and cash equivalents are allocated	Prelim Report		Actual Report	
	30/06/2023		31/12/2023	
	Liability	Cash back	Liability	Cash back
		156 297 031		158 753 064
Unutilized grants	16 786 436	16 786 436	35 834 230	35 834 230
Consumer and Sundry deposits	5 369 408	5 369 408	5 956 431	5 956 431
External loans unspent	5 434 511	5 434 511	-31 966 685	-31 966 685
EFF Accumulated Depreciation	7 250 000	7 250 000	8 800 000	8 800 000
Self Insurance Reserve	21 311 838	21 311 838	21 924 327	21 924 327
Capital Replacement reserve	28 739 763	28 739 763	34 938 212	34 938 212
Retained surplus (unidentified dep.)	4 993 653	4 993 653	7 348 711	7 348 711
Performance Bonus Provison	1 052 735	1 052 735	1 084 317	1 084 317
Set aside for retention	14 289 406	14 289 406	12 764 102	12 764 102
Set aside for Creditor payments	30 400 000	40 855 161	43 250 102	55 823 420
Provision for leave Payment	6 246 000	6 246 000	6 246 000	6 246 000
	-	-	-	-
	141 873 750	152 328 911	146 179 746	158 753 064
Cash Surplus (Deficit)		10 455 161		12 573 318

Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA

	30/06/2023	31/12/2023
ABSA	5 000 000	30 000 000
Nedbank	0	10 000 000
First National Bank	0	0
Standard Bank	5 000 000	15 000 000
Investec	0	0
Total short term	10 000 000	55 000 000
Bank and Cash	146 283 922	103 739 959
Cash on hand 3 9020 127 404 00	13 109	13 105
Loan payments - out of own funding	-	-
	156 297 031	158 753 064

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in December 2023.

Attached in annexure is the computerised bank reconciliation for December 2023.

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK
BREDE VALLEY MUNICIPALITY
BANK RECONCILIATION AS AT 31 DECEMBER 2023

CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/12/2023				99 983 590.48
Deposits for December 2023				168 228 354.22
Interest for December 2023				1 386 492.45
Payments for December 2023				(165 858 477.80)
Balance as per Cash Book at 31/12/2023				<u>103 739 959.35</u>
Votes Balances and Transactions:				
	40101012690	Balance B/f	99 983 590.48	99 983 590.48
	40101012691	Movements	168 228 354.22	
	40101012692	Movements	(165 858 477.80)	
	40101012693	Movements	1 386 492.45	3 756 368.87
Balance as per Ledger at 31/12/2023				<u>103 739 959.35</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/12/2023				120 278 398.80
Cash on Hand		Not yet Banked		1 817 808.25
Outstanding Payments				0.00
Outstanding Interest Journal				0.00
Deposits not Receipted		Previous months	(4 191 012.67)	
		December 2023	(14 459 502.31)	(18 650 514.98)
Deposits received in Duplicate				50 613.32
Other Items				87 251.07
Cash Surpluses / Shortages		Iro Payments Received		266.30
Adjustments to be Made for Dec 2023		Bank Charges	(156 136.59)	(156 136.59)
Balance as per Cash Book at 31/12/2023				<u>103 739 959.35</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 DECEMBER 2023

	TOTAL
Balance as per Bank Statement at 01/12/2023	124 367 497.40
Payments for December 2023	(173 350 066.57)
Interest for December 2023	1 386 492.45
Deposits for December 2023	168 187 089.82
Other Adjustments / Transactions	(15 010.62)
Other Adjustments / Transactions now cleared	0.00
Direct Deposits from previous months Received	(14 784 158.71)
Direct Deposits not Received	14 459 502.31
Cash on Hand - 01/12/2023	1 844 860.97
Cash on Hand - 31/12/2023	(1 817 808.25)
Balance as per Bank Statements at 31/12/2023	<u>120 278 398.80</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with no unspent conditional grants for the period December 2023, Conditional grants to the value of R 168 113 713 were received. The value of the unspent conditional grants at the end of December 2023 is R 35 834 230.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Budget

Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		152 673	169 075	168 792	51 271	124 060	111 259	12 801	11.5%	6 622
Operational Revenue: General Revenue: Equitable Share		147 822	162 453	162 453	51 271	118 960	107 313	11 647	10.9%	—
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 301	5 072	4 789	—	3 550	2 396	1 154	48.1%	5 072
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	—	1 550	1 550	—	—	1 550
Provincial Government:		18 565	16 721	17 101	—	8 634	10 720	(2 086)	-19.5%	16 721
Human Settlement Development Grant: Operating		2 505	3 380	3 380	—	—	2 064	(2 064)	-100.0%	—
Municipal Accreditation and Capacity Building Grant		200	—	500	—	491	552	(61)	-11.0%	1 680
Mun Accreditation and Capacity Building		513	491	491	—	—	491	(491)	-100.0%	491
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		96	190	190	—	—	—	—	—	190
Community Library Service Grant: Operating		10 789	11 223	11 223	—	8 049	7 519	530	7.0%	11 223
Community Development Workers (CDW) Grant		94	94	94	—	94	94	—	—	94
Disaster Management Grant		118	1 103	1 103	—	—	—	—	—	1 103
Thusong Services Centre Grant		150	120	120	—	—	—	—	—	120
Water Resilience Grant		700	—	—	—	—	—	—	—	—
Water Supply Infrastructure - Maintenance		—	120	—	—	—	—	—	—	120
Prov Eemarked Grant		3 400	—	—	—	—	—	—	—	—
Specify (Add grant description)		—	—	—	—	—	—	—	—	1 700
District Municipality:		605	500	500	0	0	0	—	—	500
Cape Winelands District		605	500	500	—	—	—	—	—	—
Specify (Add grant description)		0	0	0	0	0	0	—	—	500
Other grant providers:		763	500	746	—	70	1 016	(946)	-93.1%	500
Departmental Agencies and Accounts		763	500	746	—	70	890	(820)	-92.2%	500
Non-profit Institutions		—	—	—	—	—	126	(126)	-100.0%	—
Total Operating Transfers and Grants	5	172 605	186 796	187 139	51 271	132 764	122 995	9 769	7.9%	24 343
Capital Transfers and Grants										
National Government:		74 917	64 847	62 131	13 250	34 250	37 147	(2 897)	-7.8%	60 847
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		15 000	20 238	20 238	—	4 500	12 548	(8 048)	-64.1%	20 238
Municipal Infrastructure Grant [Schedule 5B]		40 500	40 609	37 893	10 250	26 750	21 599	5 151	23.8%	40 609
Municipal Disaster Recovery Grant [Schedule 4B]		10 310	—	—	—	—	—	—	—	—
Energy Efficiency and Demand Side Management Grant		4 000	4 000	4 000	3 000	3 000	3 000	—	—	—
Water Services Infrastructure Grant [Schedule 5B]		5 107	—	—	—	—	—	—	—	—
Provincial Government:		1 994	1 950	1 950	1 100	1 100	1 400	(300)	-21.4%	1 950
Community Library Service Grant: Operating		244	—	—	—	—	850	(850)	-100.0%	—
RSEP		800	1 100	1 100	1 100	1 100	550	550	100.0%	1 100
Emergency Municipal Load-Shedding Relief Grant		950	850	850	—	—	—	—	—	850
District Municipality:		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Total Capital Transfers and Grants	5	76 911	66 797	64 081	14 350	35 350	38 547	(3 197)	-8.3%	62 797
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	249 516	253 593	251 220	65 621	168 114	161 542	6 572	4.1%	87 140

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 - Budget

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		152 673	169 075	168 792	51 296	122 803	111 259	11 544	10.4%	(6 622)
Operational Revenue:General Revenue:Equitable Share		147 822	162 453	162 453	51 271	118 960	107 313	11 647	10.9%	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 301	5 072	4 789	-	3 550	2 396	1 154	48.1%	(5 072)
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	25	293	1 550	(1 257)	-81.1%	(1 550)
Provincial Government:		12 552	16 721	17 101	1 053	6 027	10 720	(4 693)	-43.8%	(16 721)
Human Settlement Development Grant: Operating		950	3 380	3 380	-	-	2 064	(2 064)	-100.0%	-
Municipal Accreditation and Capacity Building Grant		-	-	500	-	-	552	(552)	-100.0%	(1 680)
Mun Accreditation and Capacity Building		513	491	491	-	164	491	(327)	-86.7%	(491)
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		96	190	190	-	-	-	-	-	(190)
Community Library Service Grant: Operating		10 937	11 223	11 223	1 034	5 813	7 519	(1 706)	-22.7%	(11 223)
Community Development Workers (CDW) Grant		106	94	94	19	50	94	(44)	-46.9%	(94)
Disaster Management Grant		200	1 103	1 103	-	-	-	-	-	(1 103)
Thusong Services Centre Grant		150	120	120	-	-	-	-	-	(120)
Water Resilience Grant		190	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance		-	120	-	-	-	-	-	-	(120)
Specify (Add grant description)		-	-	-	-	-	-	-	-	(1 700)
District Municipality:		1 038	500	500	-	-	-	-	-	(500)
Cape Winelands District		1 038	500	500	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	(500)
Other grant providers:		763	500	746	-	70	1 016	(946)	-93.1%	(500)
Departmental Agencies and Accounts		763	500	746	-	70	890	(820)	-92.2%	(500)
Non-profit Institutions		-	-	-	-	-	126	(126)	-100.0%	-
Total operating expenditure of Transfers and Grants:		167 025	186 796	187 139	52 350	128 900	122 995	5 905	4.8%	(24 343)
Capital expenditure of Transfers and Grants										
National Government:		68 948	64 847	62 131	6 880	19 314	37 147	(17 832)	-48.0%	(60 847)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		15 000	20 238	20 238	2 351	3 458	12 548	(9 090)	-72.4%	(20 238)
Municipal Infrastructure Grant [Schedule 5B]		44 987	40 609	37 893	4 509	15 856	21 599	(5 743)	-26.6%	(40 609)
Municipal Disaster Recovery Grant [Schedule 4B]		1 930	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		3 752	4 000	4 000	-	-	3 000	(3 000)	-100.0%	-
Water Services Infrastructure Grant [Schedule 5B]		3 279	-	-	-	-	-	-	-	-
Provincial Government:		1 962	1 950	1 950	9	9	1 400	(1 392)	-99.4%	(1 950)
Community Library Service Grant: Operating		319	-	-	-	-	850	(850)	-100.0%	-
RSEP		800	1 100	1 100	9	9	550	(542)	-98.5%	(1 100)
Emergency Municipal Load-Shedding Relief Grant		843	850	850	-	-	-	-	-	(850)
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		70 910	66 797	64 081	6 888	19 323	38 547	(19 224)	-49.9%	(62 797)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		237 935	253 593	251 220	59 238	148 223	161 542	(13 319)	-8.2%	(87 140)

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 - Budget

Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		15 345	16 963	16 963	1 333	8 585	8 132	463	6%	16 963
Pension and UIF Contributions		1 168	1 277	1 277	98	630	612	18	3%	1 277
Medical Aid Contributions		228	234	234	22	131	112	19	17%	234
Motor Vehicle Allowance		389	426	426	30	182	204	(22)	-11%	426
Cellphone Allowance		1 670	1 673	1 673	148	983	802	181	23%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		267	148	148	13	86	71	15	22%	148
Sub Total - Councillors		19 066	20 720	20 720	1 643	10 607	9 933	674	7%	20 720
% Increase	4		8.7%	8.7%						8.7%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 822	9 331	9 331	480	2 877	4 481	(1 604)	-36%	9 331
Pension and UIF Contributions		659	844	844	57	341	405	(65)	-16%	844
Medical Aid Contributions		45	109	109	4	23	52	(29)	-55%	109
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 507	1 404	1 404	102	612	674	(62)	-9%	1 404
Cellphone Allowance		288	346	346	24	144	166	(22)	-13%	346
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		243	337	337	21	126	162	(36)	-22%	337
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 564	12 370	12 370	687	4 124	5 941	(1 817)	-31%	12 370
% Increase	4		44.4%	44.4%						44.4%
Other Municipal Staff										
Basic Salaries and Wages		204 717	255 868	254 520	17 883	107 483	122 236	(14 754)	-12%	254 520
Pension and UIF Contributions		38 540	47 534	47 534	3 375	20 200	22 828	(2 629)	-12%	47 534
Medical Aid Contributions		22 005	28 279	28 279	1 908	11 443	13 582	(2 139)	-16%	28 279
Overtime		24 355	16 637	16 637	2 070	10 534	7 990	2 544	32%	16 637
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 789	11 443	11 383	831	4 914	5 467	(553)	-10%	11 383
Cellphone Allowance		1 362	1 405	1 405	77	462	675	(213)	-32%	1 405
Housing Allowances		1 680	2 201	2 201	143	848	1 057	(209)	-20%	2 201
Other benefits and allowances		25 604	28 765	28 766	2 842	12 680	13 815	(1 135)	-8%	28 766
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		20 251	-	0	-	-	0	(0)	-100%	0
Post-retirement benefit obligations	2	6 818	7 028	7 028	564	3 472	3 375	96	3%	7 028
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	0	-	13	0	13	279796%	0
Acting and post related allowance		2 567	1 617	1 617	186	966	776	190	24%	1 617
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		357 687	400 778	399 369	29 879	173 014	191 802	(18 788)	-10%	399 369
% Increase	4		12.0%	11.7%						11.7%
Total Parent Municipality		385 318	433 868	432 460	32 209	187 746	207 676	(19 930)	-10%	432 460
TOTAL SALARY, ALLOWANCES & BENEFITS		385 318	433 868	432 460	32 209	187 746	207 676	(19 930)	-10%	432 460
% Increase	4		12.6%	12.2%						12.2%
TOTAL MANAGERS AND STAFF		366 251	413 148	411 739	30 568	177 138	197 743	(20 605)	-10%	411 739

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 **R16 636 573**.

Overtime and temporary personnel payments are one month in arrear, this being the reason 5 months spending been reflecting on the end of December 2023 reports. Overtime should be monitored closely.

From 1 July 2023 till 30 December 2023	Budget for the year	Estimate for the 5 months	Actual to Date	Variance
Overtime	16 636 573	6 931 905	10 077 497	-3 145 592
Temporary personnel	16 582 077	6 909 199	13 858 705	-5 567 667

Summary of number of employees and councillors paid during December 2023.

	<u>October 2023</u>	<u>November 2023</u>	<u>December 2023</u>
EPWP	389	389	384
Temporary	103	115	134
Permanent	861	861	856
Councillors	41	41	41
	1 394	1 406	1 406

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 - Budget									
Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	4 130	2 011	6 587	5 937	5 937	6 587	650	9.9%	3%
August	10 528	2 261	5 873	22 559	28 495	12 460	(16 036)	-128.7%	15%
September	9 026	28 923	40 454	17 593	46 088	52 914	6 826	12.9%	24%
October	13 482	10 776	19 544	22 345	68 433	72 458	4 025	5.6%	36%
November	19 536	17 205	25 847	13 954	82 387	98 305	15 918	16.2%	43%
December	24 141	31 573	40 639	15 388	97 775	138 944	41 169	29.6%	51%
January	28 187	14 091	15 665	–		154 609	–	0.0%	0%
February	5 402	10 131	11 606	–		166 215	–	0.0%	0%
March	23 412	29 473	40 574	–		206 789	–	0.0%	0%
April	27 279	6 511	7 838	–		214 627	–	0.0%	0%
May	35 037	6 641	8 968	–		223 595	–	0.0%	0%
June	53 310	30 933	40 673	–		264 268	–	0.0%	0%
Total Capital expenditure	253 469	190 531	264 268	97 775					

PART 2 - SUPPORTING DOCUMENTATION

SECTION 10 - CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 31 December 2023.

Capital Progress Report 2023/24

December 2023

PROJECT FUNDING	Total Approved Budget 2023/24	Roll overs requests from 2022/23	Other Adjustments/ Additional funding	Total Funded budget 2023/24	Requests issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN										
Projects New	27 988 976	53 385 235		81 354 211	0.00	39 064 705.68	37 401 196.13	2 258 414.14	43 953 014.87	45.97%
Projects (B/F) (R51m)	100 000	0		100 000		0.00	0.00	0.00	100 000.00	0.00%
TOTAL EXTERNAL LOAN	28 088 976	53 385 235		81 454 211	0.00	39 064 705.68	37 401 196.13	2 258 414.14	44 053 014.87	
CAPITAL REPLACEMENT RESERVE										
Projects New	87 977 471	22 217 974	741 500	111 926 945	505 535.61	43 824 803.84	40 470 828.12	8 183 908.20	71 458 318.88	36.16%
Projects (B/F)	1 428 005	0	0	438 005	0.00	438 005.00	438 005.00	0.00	0.00	100.00%
CRR Connectors (Public Cont)	4 839 200	0	0	4 839 200	0.00	35 847.75	35 847.75	21 225.58	4 803 352.25	0.74%
Furniture and Equipment	20 000	0	108 800	128 800	0.00	103 583.00	17 071.74	16 421.74	111 728.26	13.25%
TOTAL CRR	94 284 676	22 217 974	850 300	117 332 950	505 535.61	44 402 309.59	40 981 550.61	6 204 555.52	76 371 399.39	34.81%
INSURANCE RESERVE										
Insurance Reserve	1 400 000	0	0	1 400 000	75 970.65	707 482.71	80 511.47	59 749.77	1 310 488.53	6.39%
TOTAL INSURANCE RESERVE	1 400 000	0	0	1 400 000	75 970.65	707 482.71	80 511.47	59 749.77	1 310 488.53	6.39%
TOTAL BASIC CAPITAL	123 733 652	75 603 209	850 300	200 187 161	581 506.26	83 674 477.98	78 452 258.21	8 519 719.43	121 734 802.79	39.19%
CAPITAL GRANT FUNDING										
PAWC Libraries	850 000	0	0	850 000	80 000.00	0.00	0.00	0.00	850 000.00	0.00%
PAWC RSEP	1 100 000	0	0	1 100 000	0.00	8 500.00	8 500.00	8 500.00	1 091 500.00	0.77%
National Government MIG (DORA)	40 609 000	0	0	40 609 000	0.00	15 850 119.65	15 850 119.65	4 508 595.43	24 752 880.35	39.05%
National Government NEP (DORA)	20 238 000	0	0	20 238 000	0.00	3 457 985.56	3 457 985.56	2 351 257.20	16 780 014.44	17.09%
National Government EEDSMG	4 000 000	0	0	4 000 000	0.00	0.00	0.00	0.00	4 000 000.00	0.00%
TOTAL : GRANT FUNDING	88 787 000	0	0	86 787 000	80 000.00	19 322 605.21	19 322 605.21	6 888 352.63	47 474 394.79	28.93%
TOTAL FUNDING	190 530 652	75 603 209	850 300	286 984 161	661 506.26	102 997 083.19	87 774 863.42	15 388 072.06	169 206 297.58	36.62%

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.2 Municipal Cost Containment Measures for the period 31 December 2023.

Measures	Cost Containment In-Year Report										
	Budget	M01	M02	M03	Q1	M04	M05	M06	Q2	Savings Q1	Savings Q2
	R	R	R	R	R	R	R	R	R	R	R
Use of consultants	6 382 656.32	-	535 167.41	245 374.31	780 541.72	767 464.05	179 450.66	1 017 866.28	1 964 780.99	815 122.36	446 005.45
Vehicles used for political office -bearers	-	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 040 870.00	17 303.84	84 016.13	77 694.77	179 014.74	113 329.78	113 750.83	165 864.86	392 945.47	81 202.76	-51 525.21
Domestic accommodation	225 988.00	-	13 469.57	8 139.13	21 608.70	20 079.13	60 754.79	26 686.97	107 520.89	34 888.30	-16 135.59
Sponsorships, events and catering	613 243.00	-	38 424.11	17 633.73	56 057.84	32 745.66	99 828.26	110 353.40	242 927.32	97 252.91	7 636.34
Communication	4 108 863.00	75 361.49	287 450.76	200 662.21	563 474.46	150 079.37	195 592.70	208 629.97	554 302.04	463 741.29	936 655.00
Other related expenditure items	-	-	-	-	-	-	-	-	-	-	-
Total	12 371 620.32	92 665.33	958 527.98	548 504.15	1 600 697.46	1 083 697.99	649 377.24	1 529 401.48	3 262 476.71	1 492 207.62	1 322 635.99

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.3 No Irregular and/or unauthorized Expenditure for the period December 2023 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 December 2023.

TENDERS AWARDED DURING DECEMBER 2023

<u>AWARD DATE</u>	<u>BID NUMBER</u>	<u>TENDER DESCRIPTION</u>	<u>AWARDED TO</u>	<u>AMOUNT</u>	<u>ANTICIPATED EXPENDITURE (CAPPED)</u>
12/12/2023	BV1039/ 2023	SUPPLY, DELIVERY AND INSTALLATION OF SECURITY FENCING AT VARIOUS SUBSTATIONS FOR PERIOD ENDING 30 JUNE 2026	Amabamba Fencing (Pty) Ltd	rates	R 3 000 000.00
13/12/2023	BV1040/ 2023	UPGRADING OF GRAVEL ROADS AT AVAN PARK, WORCESTER	Triple C Maintenance and Services cc	R 37 726 069.30	
12/12/2023	BV1048/ 2023	PROFESSIONAL SERVICES FOR ENVIRONMENTAL IMPACT ASSESSMENTS (EIAs)	JG Afrika (Pty) Ltd	R 1 535 874.45	
12/12/2023	BV1050/ 2023	UPGRADING OF HIGH MAST AND STREET LIGHTS	VE Reticulation (Pty) Ltd	R 5 277 425.13	

Tender turnaround (lead time) in days	BV1039/ 2023	88
	BV1040/ 2023	110
	BV1048/ 2023	88
	BV1050/ 2023	88

Average	93.50
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PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 No Procurement premiums paid for the month of December 2023.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.6 Approved Budget Virements: 2nd QUARTER of 2023/2024.

APPROVED BUDGET VIREMENTS: 2nd QUARTER OF 2023/2024									
U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 October 2023	Increase	Decrease	Amended Budget 31 December 2023
1. OPERATING BUDGET: The following Operating Budget Virements were processed in the above mentioned period.									
COUNCIL GENERAL									
20180927001341	10303222750000	Council General Admin	Own Transport	0.121	23/10/2023	10 000	10 000	-	20 000
20180927001341	10303222750000	Council General Admin	Own Transport	0.141	10/11/2023	20 000	5 000	-	25 000
20200629056231	10303277250000	Council General Admin	Grant In Aid	0.121	23/10/2023	140 730	30 000	-	170 730
20200629056231	10303277250000	Council General Admin	Grant In Aid	0.141	21/11/2023	170 730	-	-15 730	155 000
20180704065056	10303278030000	Council General Admin	Old Age Homes	0.141	23/11/2023	45 300	-	-25 300	20 000
20231123060511	10306220180000	Mayoral Offices	Standard Rated	0.141	23/11/2023	-	25 300	-	25 300
20231123060511	10306220180000	Mayoral Offices	Standard Rated	0.141	23/11/2023	25 300	14 000	-	39 300
20231123060511	10306220180000	Mayoral Offices	Standard Rated	0.141	23/11/2023	39 300	34 300	-	73 600
20220413993259	10306220180000	Mayoral Offices	Standard Rated	0.141	10/11/2023	-	8 000	-	8 000
20220920112916	10306220180000	Mayoral Offices	Standard Rated	0.141	10/11/2023	-	2 000	-	2 000
20231121062224	10306220210000	Mayoral Offices	Materials and Supplies	0.141	21/11/2023	-	15 730	-	15 730
20231121062224	10306220210000	Mayoral Offices	Materials and Supplies	0.141	24/11/2023	15 730	11 800	-	27 530
20180704063976	10306220210000	Mayoral Offices	Materials and Supplies	0.141	10/11/2023	42 600	-	-20 000	22 600
20220920111935	10306220210000	Mayoral Offices	Materials and Supplies	0.141	10/11/2023	-	500	-	500
20210702017821	10306222690000	Mayoral Offices	Accommodation	0.141	10/11/2023	16 000	7 000	-	23 000
20210702017922	10306222700000	Mayoral Offices	Daily Allowance	0.141	10/11/2023	3 000	2 000	-	5 000
20200828065134	10306222720000	Mayoral Offices	Incidental Cost	0.141	10/11/2023	1 100	1 000	-	2 100
20200828065198	10306222750000	Mayoral Offices	Own Transport	0.121	23/10/2023	4 200	5 000	-	9 200
20200828065198	10306222750000	Mayoral Offices	Own Transport	0.141	10/11/2023	9 200	5 000	-	14 200
2018081062508	10306277210000	Mayoral Offices	Disability Grant	0.141	23/11/2023	84 000	-	-14 000	70 000
20180704065051	10306277250000	Mayoral Offices	Grant In Aid	0.167	08/12/2023	315 000	150 000	-	465 000
20180801991218	10306277810000	Mayoral Offices	School Support	0.141	10/11/2023	288 500	-	-10 500	278 000
20180801991943	10306277910000	Mayoral Offices	Sport Councils	0.121	23/10/2023	237 800	-	-30 000	207 800
20180801991943	10306277910000	Mayoral Offices	Sport Councils	0.141	23/11/2023	207 800	-	-34 800	173 000
20180801993736	10306277950000	Mayoral Offices	Animal Care	0.121	23/10/2023	36 800	-	-15 000	21 800
20180801993736	10306277950000	Mayoral Offices	Animal Care	0.141	24/11/2023	21 800	-	-11 800	10 000
TOTAL: COUNCIL GENERAL -						1 734 890	324 630	-176 630	1 884 890
MUNICIPAL MANAGER									
20170418058071	10603209960000	Municipal Manager Admin	Basic Salary and Wages	0.152	23/11/2023	829 304	-	-10	829 294
20210702014123	10603200320000	Municipal Manager Admin	Catering Services	0.170	12/12/2023	20 000	3 000	-	23 000
20231123010536	10603210170000	Municipal Manager Admin	Acting and Post Related Allowances	0.152	23/11/2023	-	10	-	10
20180704064476	10603220200000	Municipal Manager Admin	Senior Management	0.170	12/12/2023	5 300	-	-3 000	2 300
20210702016341	10606220180000	Internal Audit	Standard Rated	0.158	05/12/2023	1 400	914	-	2 314
20180704062210	10606200700000	Internal Audit	Audit Committee	0.144	16/11/2023	116 600	-	-4 600	112 000
20180704062210	10606200700000	Internal Audit	Audit Committee	0.158	05/12/2023	112 000	-	-2 001	109 999
20180704063979	10606220210000	Internal Audit	Materials and Supplies	0.158	05/12/2023	700	187	-	887
20210702017621	10606222420000	Internal Audit	National	0.144	16/11/2023	-	4 000	-	4 000
20210702017621	10606222420000	Internal Audit	National	0.158	05/12/2023	4 000	600	-	4 600
20180704064776	10606222480000	Internal Audit	Subscription	0.090	03/10/2023	16 100	-	-1 200	14 900
20210702017921	10606222700000	Internal Audit	Daily Allowance	0.090	03/10/2023	-	1 100	-	1 100
20210702018033	10606222720000	Internal Audit	Incidental Cost	0.144	16/11/2023	-	100	-	100
20210702018135	10606222750000	Internal Audit	Own Transport	0.090	03/10/2023	3 000	100	-	3 100
20210702018135	10606222750000	Internal Audit	Own Transport	0.144	16/11/2023	3 100	500	-	3 600
20210702018135	10606222750000	Internal Audit	Own Transport	0.158	05/12/2023	3 600	300	-	3 900
20231101035025	10625200320000	Risk Management	Catering Services	0.127	01/11/2023	-	13 100	-	13 100
202311213994524	10625200460000	Risk Management	Personnel and Labour	0.173	14/12/2023	-	35 000	-	35 000
20201222062922	10625201140000	Risk Management	Legal Advice and Litigation	0.107	12/10/2023	63 000	-	-36 000	27 000
20201222062922	10625201140000	Risk Management	Legal Advice and Litigation	0.127	01/11/2023	27 000	-	-22 000	5 000
20210702016222	10625220180000	Risk Management	Standard Rated	0.125	25/10/2023	-	2 500	-	2 500
20210702016491	10625220210000	Risk Management	Materials and Supplies	0.125	25/10/2023	5 600	-	-2 500	3 100
20170418058014	10625222120000	Risk Management	Software Licences	0.107	12/10/2023	211 800	36 000	-	247 800
20170418058014	10625222120000	Risk Management	Software Licences	0.107	12/10/2023	247 800	10 000	-	257 800
20210702017304	10625222270000	Risk Management	Risk Management Programs	0.107	12/10/2023	17 600	-	-10 000	7 600
20210702017304	10625222270000	Risk Management	Risk Management Programs	0.127	01/11/2023	7 600	-	-7 600	-
20220318054035	10625222710000	Risk Management	Food and Beverage (Served)	0.127	01/11/2023	10 000	-	-8 000	2 000
TOTAL: MUNICIPAL MANAGER						1 705 504	107 411	-96 911	1 716 004

APPROVED BUDGET VIREMENTS: 2nd QUARTER OF 2023/2024

U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 October 2023	Increase	Decrease	Amended Budget 31 December 2023
STRATEGIC SUPPORT SERVICES									
20210702016258	10612220180000	I.D.P.	Standard Rated	0.160	05/12/2023	-	2 100	-	2 100
20210702016258	10612220180000	I.D.P.	Standard Rated	0.160	05/12/2023	2 100	3 200	-	5 300
20180704063978	10612220210000	I.D.P.	Materials and Supplies	0.160	05/12/2023	2 100	-	-2 100	-
20180419001750	10612200620000	I.D.P.	Transport Services	0.122	24/10/2023	19 200	-	-	21 700
20180704062123	11545220370000	Tourism	Hygiene Services	0.152	24/11/2023	1 500	-	-1 500	-
20210702014399	11545201340000	Tourism	Event Promoters	0.123	25/10/2023	500	-	-300	200
20210702016292	11545220180000	Tourism	Standard Rated	0.149	21/11/2023	10 500	10 000	-	20 500
20210702017215	11545222020000	Tourism	Senior Management	0.123	25/10/2023	-	300	-	300
20190222035046	11545222360000	Tourism	Management Fee	0.149	21/11/2023	460 000	-	-10 000	450 000
20190222035046	11545222360000	Tourism	Management Fee	0.153	27/11/2023	450 000	-	-42 700	407 300
20190222035046	11545222360000	Tourism	Management Fee	0.175	14/12/2023	407 300	-	-25 000	382 300
20231115995203	11548200620000	Local Economic Development	Transport Services	0.146	16/11/2023	-	1 500	-	1 500
20231115995203	11548200620000	Local Economic Development	Transport Services	0.149	21/11/2023	1 500	5 300	-	6 800
20210702014383	11548201270000	Local Economic Development	Catering Services	0.099	10/10/2023	-	5 000	-	5 000
20180704064640	11548222360000	Local Economic Development	Management Fee	0.099	10/10/2023	1 620 714	-	-5 000	1 615 714
20180704064640	11548222360000	Local Economic Development	Management Fee	0.146	16/11/2023	1 615 714	-	-1 500	1 614 214
20180704064640	11548222360000	Local Economic Development	Management Fee	0.149	21/11/2023	1 614 214	-	-8 500	1 605 714
20210702016338	12103220180000	Corporate Services Admin	Standard Rated	0.089	03/10/2023	-	5 000	-	5 000
20200723040456	12103221670000	Corporate Services Admin	Bursaries (Employees)	0.089	03/10/2023	29 400	-	-3 000	24 400
20200828061899	12106200320000	Publicity	Catering Services	0.094	05/10/2023	2 100	10 000	-	12 100
20200828061899	12106200320000	Publicity	Catering Services	0.113	18/10/2023	12 100	4 000	-	16 100
20180704063936	12106220210000	Publicity	Materials and Supplies	0.160	05/12/2023	3 200	-	-3 200	-
20180704064115	12106221470000	Publicity	Corporate and Municipal Activities	0.094	05/10/2023	42 000	-	-10 000	32 000
20180704064123	12106221500000	Publicity	Municipal Newsletters	0.113	18/10/2023	42 000	-	-4 000	38 000
20210702017833	12106222690000	Publicity	Accommodation	0.142	16/11/2023	-	10 000	-	10 000
20210702017942	12106222700000	Publicity	Daily Allowance	0.142	16/11/2023	-	2 500	-	2 500
20221201020113	12106222720000	Publicity	Incidental Cost	0.142	16/11/2023	-	2 500	-	2 500
20221201020112	12106222750000	Publicity	Own Transport	0.142	16/11/2023	-	5 000	-	5 000
20190227063572	12106222980000	Publicity	Uniform and Protective Clothing	0.122	24/10/2023	31 000	-	-2 500	28 500
20190227063572	12106222980000	Publicity	Uniform and Protective Clothing	0.142	16/11/2023	28 500	-	-20 000	8 500
20210702014112	12112200320000	Human Resources	Catering Services	0.169	11/12/2023	-	1 243	-	1 243
20170418057805	12112200750000	Human Resources	Human Resources	0.130	01/11/2023	164 900	-	-3 000	161 900
20170418057805	12112200750000	Human Resources	Human Resources	0.162	07/12/2023	161 900	-	-26 232	135 668
20210702016349	12112220180000	Human Resources	Standard Rated	0.130	01/11/2023	18 000	3 000	-	21 000
20170418057798	12112221520000	Human Resources	Staff Recruitment	0.162	07/12/2023	244 800	-	-20 500	224 300
20170418057798	12112221520000	Human Resources	Staff Recruitment	0.169	11/12/2023	224 300	-	-1 243	223 057
20170418057798	12112221520000	Human Resources	Staff Recruitment	0.179	21/12/2023	223 057	-	-19 000	204 057
20231207054510	12112222180000	Human Resources	Freight Services	0.162	07/12/2023	-	20 500	-	20 500
20231207054510	12112222180000	Human Resources	Freight Services	0.162	07/12/2023	20 500	26 232	-	46 732
20231207054510	12112222180000	Human Resources	Freight Services	0.179	21/12/2023	46 732	19 000	-	65 732
20210702017865	12112222690000	Human Resources	Accommodation	0.168	11/12/2023	29 000	-	-3 000	26 000
20180521983129	12112222720000	Human Resources	Incidental Cost	0.168	11/12/2023	-	3 000	-	3 000
20180704062457	12114201460000	Information Technology	Maintenance of Equipment	0.178	19/12/2023	869 000	360 000	-	1 229 000
20180704062457	12114201460000	Information Technology	Maintenance of Equipment	0.178	19/12/2023	1 229 000	20 000	-	1 249 000
20180704063970	12114220210000	Information Technology	Materials and Supplies	0.114	18/10/2023	9 800	-	-1 500	8 300
20180704064521	12114222120000	Information Technology	Software Licences	0.172	14/12/2023	11 000 000	137 000	-	11 137 000
20210702017994	12114222720000	Information Technology	Incidental Cost	0.114	18/10/2023	-	1 500	-	1 500
20231116010705	12118200460000	Legal Services	Personnel and Labour	0.153	27/11/2023	42 700	42 700	-	85 400
20231116010705	12118200460000	Legal Services	Personnel and Labour	0.153	27/11/2023	42 700	7 300	-	50 000
20231116010705	12118200460000	Legal Services	Personnel and Labour	0.175	14/12/2023	50 000	25 000	-	75 000
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	24/11/2023	87 800	1 500	-	89 300
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	89 300	17 700	-	107 000
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	107 000	10 500	-	117 500
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	117 500	9 500	-	127 000
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	127 000	6 300	-	133 300
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	133 300	9 600	-	142 900
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	142 900	4 700	-	147 600
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	147 600	4 500	-	152 100
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	152 100	5 700	-	157 800
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	157 800	2 700	-	160 500
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	160 500	3 300	-	163 800
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	163 800	3 300	-	167 100
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	167 100	1 800	-	168 900
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	168 900	3 600	-	172 500
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	172 500	2 700	-	175 200
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	175 200	3 600	-	178 800
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	178 800	5 000	-	183 800
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	183 800	2 300	-	186 100
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	186 100	900	-	187 000
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	187 000	10 900	-	197 900
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	197 900	5 300	-	203 200
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.152	27/11/2023	203 200	7 100	-	210 300
20180704062528	13903201460000	Civic Centre Worcester	Maintenance of Equipment	0.147	16/11/2023	129 200	-	-50 000	79 200
20210702016275	13915220180000	Other Buildings	Standard Rated	0.147	16/11/2023	11 174	50 000	-	61 174
20180704062096	13924200370000	Mun. Offices De Doorns	Hygiene Services	0.152	27/11/2023	17 700	-	-17 700	-
20180917041221	13927200370000	Mun. Offices Rawsonville	Hygiene Services	0.152	27/11/2023	10 500	-	-10 500	-
20180704062095	13930200370000	Mun. Offices Touws River	Hygiene Services	0.152	27/11/2023	9 500	-	-9 500	-
20180823055503	13935222800000	Klempotse	Uniform and Protective Clothing	0.153	27/11/2023	7 300	-	-7 300	-
TOTAL: STRATEGIC SUPPORT SERVICES						24 321 805	907 875	-310 775	24 918 905

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U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 October 2023	Increase	Decrease	Amended Budget 31 December 2023
FINANCIAL SERVICES									
20210702017610	12403222420000	Financial Services Admin	National	0.098	10/10/2023	-	34 000	-	34 000
20180704062119	12404200370000	Revenue Section	Hygiene Services	0.152	27/11/2023	6 300	-	-6 300	-
20180704062124	12404200420000	Revenue Section	Meter Management	0.143	16/11/2023	114 000	-	-10 000	104 000
20180704062611	12404201570000	Revenue Section	Tracing Agents and Debt Collectors	0.118	20/10/2023	435 900	-	-10 000	425 900
20180704062611	12404201570000	Revenue Section	Tracing Agents and Debt Collectors	0.139	10/11/2023	425 900	-	-30 000	395 900
20170418057566	12404209960000	Revenue Section	Basic Salary and Wages	0.098	10/10/2023	16 208 724	-	-34 000	16 174 724
20210702016221	12404220180000	Revenue Section	Standard Rated	0.136	10/11/2023	50 000	15 000	-	65 000
20180704063962	12404220210000	Revenue Section	Materials and Supplies	0.136	10/11/2023	53 400	-	-15 000	38 400
20231110025021	12404221550000	Revenue Section	Assets less than the Capitalisation Threshold	0.139	10/11/2023	-	30 000	-	30 000
20200828065069	12404222690000	Revenue Section	Accommodation	0.118	20/10/2023	2 000	10 000	-	12 000
20181009053018	12404222700000	Revenue Section	Daily Allowance	0.143	16/11/2023	2 000	10 000	-	12 000
20180704062122	12406200370000	Financial Planning Section	Hygiene Services	0.152	27/11/2023	9 600	-	-9 600	-
20180704062118	12408200370000	Supply Chain Management	Hygiene Services	0.152	27/11/2023	4 700	-	-4 700	-
20210702016220	12408220180000	Supply Chain Management	Standard Rated	0.105	12/10/2023	13 200	40 000	-	53 200
20180704063967	12408220210000	Supply Chain Management	Materials and Supplies	0.105	12/10/2023	15 200	50 000	-	65 200
20180816982824	12408221530000	Supply Chain Management	Tenders	0.105	12/10/2023	189 000	-	-92 000	97 000
20180816982824	12408221530000	Supply Chain Management	Tenders	0.120	23/10/2023	97 000	-	-1 000	96 000
20180816982824	12408221530000	Supply Chain Management	Tenders	0.151	21/11/2023	96 000	-	-3 000	93 000
20210702017968	12408222700000	Supply Chain Management	Daily Allowance	0.105	12/10/2023	-	1 000	-	1 000
20210702017968	12408222700000	Supply Chain Management	Daily Allowance	0.134	06/11/2023	1 000	1 600	-	2 600
20210702018017	12408222720000	Supply Chain Management	Incidental Cost	0.120	23/10/2023	-	1 000	-	1 000
20210702017968	12408222700000	Supply Chain Management	Daily Allowance	0.151	21/11/2023	2 600	2 000	-	4 600
20210702018017	12408222720000	Supply Chain Management	Incidental Cost	0.151	21/11/2023	1 000	1 000	-	2 000
20210702018113	12408222750000	Supply Chain Management	Own Transport	0.105	12/10/2023	-	1 000	-	1 000
20210702018113	12408222750000	Supply Chain Management	Own Transport	0.134	06/11/2023	1 000	3 000	-	4 000
20170612992218	12412200310000	Assessment Rates/Valuations	Valuer	0.134	06/11/2023	4 758 800	-	-4 600	4 754 200
20170612992218	12412200310000	Assessment Rates/Valuations	Valuer	0.167	08/12/2023	4 754 200	-	-150 000	4 604 200
20170612992218	12412200310000	Assessment Rates/Valuations	Valuer	0.172	14/12/2023	4 604 200	-	-137 000	4 467 200
20170612992218	12412200310000	Assessment Rates/Valuations	Valuer	0.173	14/12/2023	4 467 200	-	-105 000	4 362 200
20170612992218	12412200310000	Assessment Rates/Valuations	Valuer	0.176	14/12/2023	4 362 200	-	-550 000	3 812 200
TOTAL: FINANCIAL SERVICES -						40 675 124	199 600	-1 162 200	39 712 524
COMMUNITY SERVICES									
20200629054901	10906221410000	Community Development	Other Assets	0.156	30/11/2023	13 500	-	-6 000	7 500
20200629055896	10906222690000	Community Development	Accommodation	0.156	30/11/2023	20 100	6 000	-	26 100
20210702014104	10906200270000	Community Development	Project Management	0.138	10/11/2023	10 100	-	-10 000	100
20180524043958	10906200620000	Community Development	Transport Services	0.149	21/11/2023	111 500	3 200	-	114 700
20210702014400	10906201340000	Community Development	Event Promoters	0.128	01/11/2023	-	60 000	-	60 000
20200629054901	10906221410000	Community Development	Operating Leases/Other Assets	0.156	30/11/2023	13 500	-	-6 000	7 500
20200629055896	10906222690000	Community Development	Accommodation	0.138	10/11/2023	10 100	10 000	-	20 100
20200629055896	10906222690000	Community Development	Accommodation	0.156	30/11/2023	20 100	6 000	-	26 100
20210702017920	10906222700000	Community Development	Daily Allowance	0.111	16/10/2023	-	3 000	-	3 000
20210702017920	10906222700000	Community Development	Daily Allowance	0.166	08/12/2023	3 000	10 000	-	13 000
20190813001935	10906222720000	Community Development	Incidental Cost	0.111	16/10/2023	-	500	-	500
20200629056054	10906222750000	Community Development	Own Transport	0.088	13/10/2023	12 600	-	-10 000	2 600
20231013005024	10906222750000	Community Development	Own Transport	0.088	13/10/2023	-	10 000	-	10 000
20231013005024	10906222750000	Community Development	Own Transport	0.111	16/10/2023	10 000	-	-3 500	6 500
20231013005024	10906222750000	Community Development	Own Transport	0.166	08/12/2023	6 500	13 000	-	19 500
20170914122802	12104200370000	Housing Development	Hygiene Services	0.152	27/11/2023	4 500	-	-4 500	-
20190507062409	12104220210000	Housing Development	Materials and Supplies	0.101	10/10/2023	220 500	96 600	-	317 100
20190507062409	12104220210000	Housing Development	Materials and Supplies	0.103	10/10/2023	317 100	218 600	-	535 700
20190507062409	12104220210000	Housing Development	Materials and Supplies	0.103	10/10/2023	535 700	52 000	-	587 700
20190507062409	12104220210000	Housing Development	Materials and Supplies	0.103	11/10/2023	587 700	10 200	-	597 900
20190507062409	12104220210000	Housing Development	Materials and Supplies	0.103	11/10/2023	597 900	21 300	-	619 200
20190507062409	12104220210000	Housing Development	Materials and Supplies	0.103	11/10/2023	619 200	16 100	-	635 300
20180704062613	12115201640000	Security Services	Safeguard and Security	0.129	01/11/2023	14 581 000	-	-320 000	14 261 000
20180704062613	12115201640000	Security Services	Safeguard and Security	0.166	08/12/2023	14 261 000	-	-23 000	14 238 000
20180704062127	12703200460000	Traffic Admin	Personnel and Labour	0.129	01/11/2023	-	320 000	-	320 000
20210702016231	12703220180000	Traffic Admin	Standard Rated	0.102	10/10/2023	33 000	20 000	-	53 000
20190630031968	12703220210000	Traffic Admin	Materials and Supplies	0.102	10/10/2023	145 000	-	-20 000	125 000
20190630031994	12703222470000	Traffic Admin	Printing, Publications and Books	0.137	10/11/2023	21 800	-	-6 900	15 500
20200828065025	12703222690000	Traffic Admin	Accommodation	0.137	10/11/2023	-	6 300	-	6 300
20190630031973	12712221350000	Traffic Control	Machinery and Equipment	0.128	01/11/2023	890 000	-	-60 000	830 000
20170418056323	13912209960000	Zwellethamba Thusong Centre	Basic Salary and Wages	0.174	14/12/2023	959 436	-	-10	959 426
20231214005009	13912210230000	Zwellethamba Thusong Centre	Standby Allowance	0.174	14/12/2023	-	10	-	10
20180704062097	13918200370000	Hex Valley Peoples Centre	Hygiene Services	0.152	27/11/2023	5 700	-	-5 700	-
20181024024614	14203200350000	Fire Admin	Clearing and Grass Cutting Services	0.148	20/11/2023	210 000	-	-31 620	178 380
20180704062089	14203200370000	Fire Admin	Hygiene Services	0.152	27/11/2023	2 700	-	-2 700	-
20210702016328	14203220180000	Fire Admin	Standard Rated	0.135	07/11/2023	10 000	10 000	-	20 000
20210702016350	14203220180000	Fire Admin	Standard Rated	0.124	25/10/2023	-	3 000	-	3 000
20180704063878	14203220210000	Fire Admin	Materials and Supplies	0.135	07/11/2023	68 800	-	-10 000	58 800
20180903993001	14203220210000	Fire Admin	Materials and Supplies	0.124	25/10/2023	21 000	-	-3 000	18 000
20231025060404	14203222420000	Fire Admin	National	0.124	25/10/2023	-	7 000	-	7 000
20180823055546	14203222980000	Fire Admin	Uniform and Protective Clothing	0.124	25/10/2023	391 300	-	-7 000	384 300
20180704062116	14503200370000	Esselen Park Library	Hygiene Services	0.152	27/11/2023	3 300	-	-3 300	-
20180704063988	14503220210000	Esselen Park Library	Materials and Supplies	0.133	01/11/2023	4 200	-	-4 000	200

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U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 October 2023	Increase	Decrease	Amended Budget 31 December 2023
20180704062109	14506200370000	Waterloo Street Library	Hygiene Services	0.152	27/11/2023	3 300	-	-3 300	-
20180621000038	14506201380000	Waterloo Street Library	Gardening Services	0.150	21/11/2023	18 100	40 000	-	58 100
20170418056688	14506201450000	Waterloo Street Library	Maintenance of Buildings and Facilities	0.109	12/10/2023	12 000	150 000	-	162 000
20170418056688	14506201450000	Waterloo Street Library	Maintenance of Buildings and Facilities	0.150	21/11/2023	162 000	-	-40 000	122 000
20170418056688	14506201450000	Waterloo Street Library	Maintenance of Buildings and Facilities	0.150	21/11/2023	122 000	-	-22 000	100 000
20210702016322	14506220180000	Waterloo Street Library	Standard Rated	0.133	01/11/2023	16 000	4 000	-	20 000
20210702016322	14506220180000	Waterloo Street Library	Standard Rated	0.133	01/11/2023	20 000	3 000	-	23 000
20210702016322	14506220180000	Waterloo Street Library	Standard Rated	0.133	01/11/2023	23 000	1 500	-	24 500
20210702016322	14506220180000	Waterloo Street Library	Standard Rated	0.133	01/11/2023	24 500	2 000	-	26 500
20210702016322	14506220180000	Waterloo Street Library	Standard Rated	0.133	01/11/2023	26 500	1 500	-	28 000
20210702016322	14506220180000	Waterloo Street Library	Standard Rated	0.133	01/11/2023	28 000	1 500	-	29 500
20210702016322	14506220180000	Waterloo Street Library	Standard Rated	0.133	01/11/2023	29 500	1 500	-	31 000
20210702016322	14506220180000	Waterloo Street Library	Standard Rated	0.133	01/11/2023	31 000	15 000	-	46 000
20180704063972	14506220210000	Waterloo Street Library	Materials and Supplies	0.133	01/11/2023	21 000	-	-15 000	6 000
20210702018008	14506222720000	Waterloo Street Library	Incidental Cost	0.110	16/10/2023	-	300	-	300
20220705000389	14506222750000	Waterloo Street Library	Own Transport	0.110	16/10/2023	3 100	-	-300	2 800
20180704062115	14509200370000	Zweletemba Library	Hygiene Services	0.152	27/11/2023	1 800	-	-1 800	-
20180621000115	14509201380000	Zweletemba Library	Gardening Services	0.150	21/11/2023	10 700	22 000	-	32 700
20180704063985	14509220210000	Zweletemba Library	Materials and Supplies	0.133	01/11/2023	3 700	-	-3 000	700
20210702014139	14512200370000	Touwsrivier Library	Hygiene Services	0.152	27/11/2023	3 600	-	-3 600	-
20180704063958	14512220210000	Touwsrivier Library	Materials and Supplies	0.133	01/11/2023	2 100	-	-1 500	600
20180704062113	14515200370000	Rawsonville Library	Hygiene Services	0.152	27/11/2023	2 700	-	-2 700	-
20180704063959	14515220210000	Rawsonville Library	Materials and Supplies	0.133	01/11/2023	2 700	-	-2 000	700
20180704063954	14518220210000	De Doorns Library	Materials and Supplies	0.133	01/11/2023	3 200	-	-1 500	1 700
20170418056486	14518222470000	De Doorns Library	Printing, Publications and Books	0.163	08/12/2023	12 000	-	-1 500	10 500
20181119010023	14518222810000	De Doorns Library	Road Transport	0.163	08/12/2023	500	1 500	-	2 000
20210702014159	14521200370000	Steenvliet Library	Hygiene Services	0.152	27/11/2023	3 600	-	-3 600	-
20180704063957	14521220210000	Steenvliet Library	Materials and Supplies	0.133	01/11/2023	2 700	-	-1 500	1 200
20180704062110	14524200370000	Avianpark Library	Hygiene Services	0.152	27/11/2023	5 000	-	-5 000	-
20180704063975	14524220210000	Avianpark Library	Materials and Supplies	0.133	01/11/2023	3 200	-	-1 500	1 700
20180704062107	15118200370000	Swimming Bath: De La Bat	Hygiene Services	0.152	27/11/2023	2 300	-	-2 300	-
20170418056171	15121201450000	Swimming Bath: Grey Street	Maintenance of Buildings and Facilities	0.096	06/10/2023	24 200	200 000	-	224 200
20180704062106	15124200370000	Swimming Bath: Touwsrivier	Hygiene Services	0.152	27/11/2023	900	-	-900	-
20170418056044	15130201450000	Boland Park Sportsground	Maintenance of Buildings and Facilities	0.104	11/10/2023	2 100	200 000	-	202 100
20180704062099	16315200370000	Nekkies: Meerchalets	Hygiene Services	0.152	27/11/2023	10 900	-	-10 900	-
20180704063904	16315220210000	Nekkies: Meerchalets	Materials and Supplies	0.112	18/10/2023	93 500	-	-45 900	47 600
20180704064234	16315221700000	Nekkies: Meerchalets	Laundry Services	0.177	19/12/2023	49 300	-	-49 000	300
20180704065038	16315223080000	Nekkies: Meerchalets	Hire Charges	0.177	19/12/2023	69 400	49 000	-	118 400
20190117050927	16318200350000	Nekkies: Resort	Cleaning and Grass Cutting Services	0.108	12/10/2023	26 300	250 000	-	276 300
20180704063898	16318220210000	Nekkies: Resort	Materials and Supplies	0.112	16/10/2023	97 700	-	-62 900	34 800
20200828062282	17503201450000	Housing Admin	Maintenance of Buildings and Facilities	0.096	06/10/2023	5 861 300	-	-200 000	5 661 300
20200828062282	17503201450000	Housing Admin	Maintenance of Buildings and Facilities	0.104	11/10/2023	5 661 300	-	-200 000	5 461 300
20200828062282	17503201450000	Housing Admin	Maintenance of Buildings and Facilities	0.108	12/10/2023	5 461 300	-	-250 000	5 211 300
20200828062282	17503201450000	Housing Admin	Maintenance of Buildings and Facilities	0.109	12/10/2023	5 211 300	-	-150 000	5 061 300
20200828062282	17503201450000	Housing Admin	Maintenance of Buildings and Facilities	0.157	05/12/2023	5 061 300	-	-60 000	5 001 300
20231204991813	17503223080000	Housing Admin	Hire Charges	0.157	05/12/2023	-	60 000	-	60 000
20170418057172	17533201450000	Scheme B 34 35 42	Maintenance of Buildings and Facilities	0.103	11/10/2023	16 100	-	-16 100	-
20170418057159	17536201450000	Scheme 11 Tuindorp	Maintenance of Buildings and Facilities	0.103	11/10/2023	21 300	-	-21 300	-
20170418057073	17539201450000	Scheme 22 Russell	Maintenance of Buildings and Facilities	0.103	10/10/2023	227 600	-	-218 600	9 000
20170418057149	17551201450000	Scheme 36 Roodewal	Maintenance of Buildings and Facilities	0.103	10/10/2023	52 000	-	-52 000	-
20170418057134	17560201450000	Scheme 39 Riverview	Maintenance of Buildings and Facilities	0.101	10/10/2023	96 600	-	-96 600	-
20170418057070	17566201450000	Scheme 41 Hospital	Maintenance of Buildings and Facilities	0.103	11/10/2023	10 200	-	-10 200	-
TOTAL: COMMUNITY SERVICES						63 376 236	1 905 610	-2 093 130	63 188 716

APPROVED BUDGET VIREMENTS: 2nd QUARTER OF 2023/2024

U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 October 2023	Increase	Decrease	Amended Budget 31 December 2023
ENGINEERING SERVICES									
20190131041318	11503221470000	Operational Services Admin	Corporate and Municipal Activities	0.100	10/10/2023	4 200	-	-3 850	350
20180704064517	11503222120000	Operational Services Admin	Software Licences	0.100	10/10/2023	82 412	3 850	-	86 262
20210702017605	11503222420000	Operational Services Admin	National	0.127	01/11/2023	6 700	8 600	-	15 300
20210702017867	11503222690000	Operational Services Admin	Accommodation	0.127	01/11/2023	4 218	3 000	-	7 218
20210702017867	11503222690000	Operational Services Admin	Accommodation	0.127	01/11/2023	7 218	1 000	-	8 218
20210702017959	11503222700000	Operational Services Admin	Daily Allowance	0.127	01/11/2023	-	2 100	-	2 100
20210702018025	11503222720000	Operational Services Admin	Incidental Cost	0.127	01/11/2023	495	2 500	-	2 995
20210702018144	11503222750000	Operational Services Admin	Own Transport	0.127	01/11/2023	1 782	300	-	2 082
20210702018144	11503222750000	Operational Services Admin	Own Transport	0.127	01/11/2023	2 082	2 000	-	4 082
20210702018174	11503222790000	Operational Services Admin	Air Transport	0.127	01/11/2023	3 505	5 000	-	8 505
20231018014949	11536202100000	Street Lighting	Electrical	0.116	18/10/2023	-	434 900	-	434 900
20180405042701	11536220210000	Street Lighting	Materials and Supplies	0.116	18/10/2023	1 000 000	250 000	-	1 250 000
20180405042701	11536220210000	Street Lighting	Materials and Supplies	0.180	21/12/2023	1 250 000	100 000	-	1 350 000
20230726013503	18103200680000	Electricity Admin	Accounting and Auditing	0.178	19/12/2023	460 900	-	-460 900	-
20231219024802	18103201470000	Electricity Admin	Maintenance of Unspecified Assets	0.178	19/12/2023	-	100 900	-	100 900
20190813002119	18103201450000	Electricity Admin	Maintenance of Buildings and Facilities	0.145	16/11/2023	78 800	140 000	-	218 800
20170612991484	18103209960000	Electricity Admin	Basic Salary and Wages	0.126	26/10/2023	3 589 239	-	-10	3 589 229
20231026052852	18103210220000	Electricity Admin	Scarcity Allowance	0.126	26/10/2023	-	10	-	10
20220920204005	18112200560000	Electricity Network & Substations	Security Services	0.180	21/12/2023	580 500	22 500	-	603 000
20220705002903	18112201320000	Electricity Network & Substations	Electrical	0.116	18/10/2023	434 900	-	-434 900	-
20170418054821	18112201450000	Electricity Network & Substations	Maintenance of Buildings and Facilities	0.145	16/11/2023	378 800	-	-150 000	228 800
20170418054821	18112201450000	Electricity Network & Substations	Maintenance of Buildings and Facilities	0.161	06/12/2023	228 800	-	-50 000	178 800
20180704062494	18112201460000	Electricity Network & Substations	Maintenance of Equipment	0.145	16/11/2023	174 000	10 000	-	184 000
20170418054845	18112201460000	Electricity Network & Substations	Maintenance of Equipment	0.161	06/12/2023	2 875 600	350 000	-	3 225 600
20170418054845	18112201460000	Electricity Network & Substations	Maintenance of Equipment	0.161	06/12/2023	3 225 600	50 000	-	3 275 600
20170418054845	18112201460000	Electricity Network & Substations	Maintenance of Equipment	0.180	21/12/2023	3 275 600	-	-340 000	2 935 600
20170418054845	18112201460000	Electricity Network & Substations	Maintenance of Equipment	0.181	21/12/2023	2 935 600	77 000	-	3 012 600
20220920203922	18112201460000	Electricity Network & Substations	Maintenance of Equipment	0.180	21/12/2023	560 000	275 000	-	835 000
20180405042934	18112220210000	Electricity Network & Substations	Materials and Supplies	0.116	18/10/2023	3 285 800	-	-750 000	2 535 800
20180405042934	18112220210000	Electricity Network & Substations	Materials and Supplies	0.180	21/12/2023	2 535 800	-	-297 500	2 238 300
20180405042804	18112220210000	Electricity Network & Substations	Materials and Supplies	0.116	18/10/2023	1 050 000	500 000	-	1 550 000
20180405042804	18112220210000	Electricity Network & Substations	Materials and Supplies	0.180	21/12/2023	1 550 000	130 000	-	1 680 000
20180405043256	18112220210000	Electricity Network & Substations	Materials and Supplies	0.161	06/12/2023	813 200	-	-350 000	463 200
20180405043256	18112220210000	Electricity Network & Substations	Materials and Supplies	0.180	21/12/2023	463 200	100 000	-	563 200
20180726014253	18112220210000	Electricity Network & Substations	Materials and Supplies	0.180	21/12/2023	10 400	10 000	-	20 400
20180704064131	18112220210000	Electricity Network & Substations	Assets less than the Capitalisation Threshold	0.145	16/11/2023	196 100	50 000	-	246 100
20190710040749	18112222980000	Electricity Network & Substations	Uniform and Protective Clothing	0.178	19/12/2023	425 600	-	-20 000	405 600
20190710040749	18112222980000	Electricity Network & Substations	Uniform and Protective Clothing	0.181	21/12/2023	405 600	-	-77 000	328 600
20180704065036	18112223080000	Electricity Network & Substations	Hire Charges	0.145	16/11/2023	101 700	-	-50 000	51 700
TOTAL: ENGINEERING SERVICES -						31 998 351	2 628 640	-2 984 160	31 642 831
PUBLIC SERVICES									
20180704064759	11509222480000	Building Control	Subscription	0.131	01/11/2023	1 900	4 840	-	6 740
20180820020954	11509222980000	Building Control	Uniform and Protective Clothing	0.131	01/11/2023	13 600	-	-4 840	8 760
20210702016250	11512220180000	Building Maintenance	Standard Rated	0.093	05/10/2023	-	3 034	-	3 034
20180704063981	11512220210000	Building Maintenance	Materials and Supplies	0.093	05/10/2023	5 300	-	-3 034	2 266
20180730050451	11518200350000	Environment Management	Clearing and Grass Cutting Services	0.140	10/11/2023	99 900	-	-10 000	89 900
20210423041710	11527201470000	Proclaimed Roads	Maintenance of Unspecified Assets	0.095	05/10/2023	-	10 000	-	10 000
20210423041710	11527201470000	Proclaimed Roads	Maintenance of Unspecified Assets	0.106	12/10/2023	10 000	10 000	-	20 000
20170418055937	11534201470000	Stormwater Drainage: De Doorns	Maintenance of Unspecified Assets	0.132	01/11/2023	343 200	-	-100 000	243 200
20190123000622	11539200370000	Streets: Worcester	Hygiene Services	0.152	27/11/2023	5 300	-	-5 300	-
20170418055727	11539201450000	Streets: Worcester	Maintenance of Buildings and Facilities	0.095	06/10/2023	324 400	-	-10 000	314 400
20170418055727	11539201450000	Streets: Worcester	Maintenance of Buildings and Facilities	0.106	12/10/2023	314 400	-	-10 000	304 400
20210702016212	11541220180000	Streets: De Doorns	Standard Rated	0.115	18/10/2023	32 400	-	-28 000	4 400
20180614052449	11541220210000	Streets: De Doorns	Materials and Supplies	0.115	18/10/2023	97 000	28 000	-	125 000
20231101054306	11541223080000	Streets: De Doorns	Hire Charges	0.132	01/11/2023	-	100 000	-	100 000
20230704002334	13603200350000	Aan De Doorns Cemetery	Clearing and Grass Cutting Services	0.155	27/11/2023	120 000	80 000	-	200 000
20231208001611	13609200350000	Zwelelemba Cemetery	Clearing and Grass Cutting Services	0.164	08/12/2023	261 500	-	-	261 500
20170418055492	13609201450000	Zwelelemba Cemetery	Maintenance of Buildings and Facilities	0.155	27/11/2023	141 500	120 000	-	261 500
20170418055492	13609201450000	Zwelelemba Cemetery	Maintenance of Buildings and Facilities	0.164	08/12/2023	261 500	-	-261 500	-
20170418055446	13627201450000	New Cemetery	Maintenance of Buildings and Facilities	0.154	27/11/2023	97 700	-	-50 000	47 700
20180704062094	15103200370000	Recreational Facilities Admin	Hygiene Services	0.152	27/11/2023	7 100	-	-7 100	-
20180820023758	15151200350000	Parks(Other)	Clearing and Grass Cutting Services	0.155	27/11/2023	817 100	-	-200 000	617 100
20210702014747	15151201460000	Parks(Other)	Maintenance of Equipment	0.154	27/11/2023	-	50 000	-	50 000
20190822010360	15151220210000	Parks(Other)	Materials and Supplies	0.140	10/11/2023	40 000	10 000	-	50 000
20180822061256	15151223080000	Parks(Other)	Hire Charges	0.148	20/11/2023	36 800	31 620	-	68 420
20180822061256	15151223080000	Parks(Other)	Hire Charges	0.176	14/12/2023	68 420	550 000	-	618 420
20180704062512	16604201460000	Refuse Removal: De Doorns	Maintenance of Equipment	0.165	08/12/2023	217 900	-	-150 000	67 900
20170418055286	16604201470000	Refuse Removal: De Doorns	Maintenance of Unspecified Assets	0.165	08/12/2023	76 200	-	-50 000	26 200
20210702016283	16905220180000	Disposal Works - Touws River	Standard Rated	0.159	05/12/2023	10 000	10 000	-	20 000

APPROVED BUDGET VIREMENTS: 2nd QUARTER OF 2023/2024

U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 October 2023	Increase	Decrease	Amended Budget 31 December 2023
20180730983021	16906200350000	Disposal Works - Worcester	Clearing and Grass Cutting Services	0,091	06/10/2023	108 900	200 000	-	308 900
20180730983021	16906200350000	Disposal Works - Worcester	Clearing and Grass Cutting Services	0,091	06/10/2023	308 900	150 000	-	458 900
20180730054353	16906200570000	Disposal Works - Worcester	Sewerage Services	0,159	05/12/2023	4 130 000	-	-800 000	3 330 000
20220826044385	16906200770000	Disposal Works - Worcester	Occupational Health and Safety	0,159	05/12/2023	400	800 000	-	800 400
20221006043230	16906201120000	Disposal Works - Worcester	Water	0,091	06/10/2023	40 000	100 000	-	140 000
20170418055122	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0,091	06/10/2023	1 789 900	-	-100 000	1 789 900
20170418055122	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0,091	06/10/2023	1 789 900	-	-150 000	1 639 900
20170418055144	16906201470000	Disposal Works - Worcester	Maintenance of Unspecified Assets	0,091	06/10/2023	396 100	-	-200 000	196 100
20170418055202	16906209960000	Disposal Works - Worcester	Basic Salary and Wages	0,171	13/12/2023	8 473 602	-	-10	8 473 592
20210702016295	16906220180000	Disposal Works - Worcester	Standard Rated	0,159	05/12/2023	20 000	50 000	-	70 000
20231212994849	16906223000000	Disposal Works - Worcester	Learnerships and Internships	0,171	13/12/2023	-	10	-	10
20210702017839	16906222690000	Disposal Works - Worcester	Accommodation	0,091	04/10/2023	-	30 000	-	30 000
20210702018121	16906222750000	Disposal Works - Worcester	Own Transport	0,091	04/10/2023	-	10 000	-	10 000
20180704063946	16907220210000	Disposal Works - Rawsonville	Materials and Supplies	0,091	04/10/2023	208 900	-	-30 000	178 900
20180704063946	16907220210000	Disposal Works - Rawsonville	Materials and Supplies	0,159	05/12/2023	178 900	-	-50 000	128 900
20180704063946	16907220210000	Disposal Works - Rawsonville	Materials and Supplies	0,159	05/12/2023	128 900	-	-10 000	118 900
20180704063890	16908220210000	Disposal Works - De Doorns	Materials and Supplies	0,091	04/10/2023	130 700	-	-10 000	120 700
20180704064653	16908222370000	Disposal Works - De Doorns	Municipal Services	0,097	06/10/2023	78 400	40 000	-	118 400
20231208021821	16606220180000	Dumping Site	Standard Rated	0,165	08/12/2023	-	150 000	-	150 000
20231208021821	16606220180000	Dumping Site	Standard Rated	0,165	08/12/2023	150 000	50 000	-	200 000
20180704064637	18403223100000	Water Admin	Charges	0,097	06/10/2023	1 611 100	-	-40 000	1 571 100
20180704064637	18403223100000	Water Admin	Charges	0,119	23/10/2023	1 571 100	-	-37 000	1 534 100
20220826044384	18415200350000	Fairy Glen Dam & Pumpstations	Clearing and Grass Cutting Services	0,117	19/10/2023	-	250 000	-	250 000
20220826044383	18417200350000	Bulk Water: Rawsonville	Clearing and Grass Cutting Services	0,117	19/10/2023	-	250 000	-	250 000
20170418054518	18418201450000	Stethynskloof Dam	Maintenance of Buildings and Facilities	0,117	19/10/2023	803 900	-	-500 000	303 900
20180704064642	18418222370000	Stethynskloof Dam	Municipal Services	0,119	23/10/2023	169 900	37 000	-	206 900
TOTAL: PUBLIC SERVICES						25 331 122	3 386 004	-2 816 784	25 900 342
GRAND TOTAL: OPERATING BUDGET						189 143 032	9 461 790	-9 640 590	188 964 232
2. CAPITAL BUDGET: The following									
STRATEGIC SUPPORT SERVICES									
20170612991701	50102150011	Information Technology	Computer Equipment	0,173	14/12/2023	674 000	70 000	-	744 000
TOTAL: STRATEGIC SUPPORT SERVICES						674 000	70 000	-	744 000
FINANCIAL SERVICES									
20220705002109	50101003761	Revenue Section	Revenue - Machinery and Equipment	23/12/01	07/12/2023	150 000	-	-50 000	100 000
20230704002226	50101003311	Financial Planning Section	Financial Planning - Furniture and Equipment	23/12/01	07/12/2023	50 000	50 000	-	100 000
TOTAL: FINANCIAL SERVICES						200 000	50 000	-50 000	200 000
COMMUNITY SERVICES									
20170612991862	50102150501	Community Services Admin	Furniture & Equipment	0,112	16/10/2023	5 000	62 900	-	67 900
20170612991862	50102150501	Community Services Admin	Furniture & Equipment	0,112	18/10/2023	67 900	45 900	-	113 800
TOTAL: COMMUNITY SERVICES -						72 900	108 800	-	181 700
ENGINEERING SERVICES									
20190630031726	50101002511	Electricity Network & Substations	Land Infill Developments - Electricity	MV	16/11/2023	990 000	-	-350 000	640 000
20190630031726	50101002511	Electricity Network & Substations	Land Infill Developments - Electricity	23/11/05	30/11/2023	640 000	-	-400 000	240 000
20190630031726	50101002511	Electricity Network & Substations	Land Infill Developments - Electricity	23/11/05	30/11/2023	240 000	-	-240 000	-
TOTAL: ENGINEERING SERVICES -						1 870 000	-	-990 000	880 000


APPROVED BUDGET VIREMENTS: 2nd QUARTER OF 2023/2024

U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 October 2023	Increase	Decrease	Amended Budget 31 December 2023
PUBLIC SERVICES									
20220705001998	50101003371	Disposal Works - Worcester	Pump station upgrading and refurbishment	MV	16/11/2023	3 487 000	3 100 000	-	6 587 000
20200629052045	50101000521	Stormwater Drainage: Worcester	Erosion Protection of Hex River	23/10/01	16/10/2023	6 620 406	3 000 000	-	9 620 406
20200629052045	50101000521	Stormwater Drainage: Worcester	Erosion Protection of Hex River	23/10/01	31/10/2023	9 620 406	4 900 000	-	14 520 406
20200629052045	50101000521	Stormwater Drainage: Worcester	Erosion Protection of Hex River	23/11/05	30/11/2023	14 520 406	560 000	-	15 080 406
20200629052045	50101000521	Stormwater Drainage: Worcester	Erosion Protection of Hex River	23/11/05	30/11/2023	15 080 406	240 000	-	15 320 406
20220705002001	50101003381	Sewerage Networks: Worcester	Upgrading of Sewer Network	MV	16/11/2023	9 930 332	-	-3 100 000	6 830 332
20220705002001	50101003381	Sewerage Networks: Worcester	Upgrading of Sewer Network	23/11/03	22/11/2023	6 830 332	-	-24 000	6 806 332
20220705002004	50101003391	Sewerage Networks: Worcester	Upgrading of Sewer Network	23/11/04	22/11/2023	10 000 000	-	-2 200 000	7 800 000
20231121980652	50102150101	Sewerage Networks: Worcester	Upgrading of various sewer pumpstations	23/11/04	22/11/2023	-	2 200 000	-	2 200 000
20230303041181	50101007141	Sewerage Networks: Worcester	Construction of Kwinana Street Bypass sewer	23/11/03	22/11/2023	2 800 000	24 000	-	2 824 000
20210702013945	50101001171	Streets: Worcester	Traffic Circles: (High and Louis Lange)	MV	16/11/2023	6 976 970	350 000	-	7 326 970
20210702013945	50101001171	Streets: Worcester	Traffic Circles: (High and Louis Lange)	23/11/05	30/11/2023	7 326 970	1 000 000	-	8 326 970
20210702013945	50101001171	Streets: Worcester	Traffic Circles: (High and Louis Lange)	23/11/05	30/11/2023	8 326 970	400 000	-	8 726 970
20220705002400	50101004981	Streets: Worcester	Upgrading of Routes (Visually Impaired)	23/11/05	30/11/2023	1 000 000	-	-1 000 000	-
20220705002406	50101005001	Streets: Worcester	Reseal of Municipal Roads (Queenie Rd, Hazlem and others)	23/11/05	30/11/2023	3 000 000	-	-560 000	2 440 000
20220705002340	50101004781	Streets: Worcester	Municipal Roads (Ward 1, 2, 3, 4, 16, 17 and 18)	23/10/01	31/10/2023	5 000 000	-	-4 900 000	100 000
20230704002245	50101003961	Streets: Worcester	Upgrading of Gravel Roads - Industrial Area	23/10/01	16/10/2023	6 500 000	-	-3 000 000	3 500 000
TOTAL: PUBLIC SERVICES						117 020 198	15 774 000	-14 784 000	118 010 198
GRAND TOTAL: CAPITAL BUDGET VIREMENTS -						119 837 098	16 002 800	-15 824 000	120 015 898

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.7 Summary of all Withdrawals during the 2nd QUARTER of 2023/2024. MFMA Section 11 (4a)

PROVINCIAL TREASURY		
Withdrawals from Municipal Bank Accounts		
In accordance with Section 11, Sub-section 1 (b) to (j)		
NAME OF MUNICIPALITY:	Breede Valley Municipality	
MUNICIPAL DEMARCATION CODE:	WC025	
QUARTER ENDED:	October 2023 till December 2023	
MFMA section 11. (1) Only the accounting officer or the chief financial officer of a municipality, or any other senior financial official of the municipality acting on the written authority of the accounting officer may withdraw money or authorise the withdrawal of money from any of the municipality's bank accounts, and may do so only -	Amount	Reason for withdrawal
	R 430 609 400.36	Normal Operating and Capital Expenses
(b) to defray expenditure authorised in terms of section 26(4);	R 0.00	
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	R 0.00	
(d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section;	R 0.00	
(e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including -	R 12 704 456.72	Traffic payments to Department
(i) money collected by the municipality on behalf of that person or organ of state by agreement; or	R 0.00	
(ii) any insurance or other payments received by the municipality for that person or organ of state;	R 0.00	
(f) to refund money incorrectly paid into a bank account;	R 0.00	
(g) to refund guarantees, sureties and security deposits;	R 0.00	
(h) for cash management and investment purposes in accordance with section 13;	R 60 000 000.00	Investments made over different periods
(i) to defray increased expenditure in terms of section 31; or	R 0.00	
(j) for such other purposes as may be prescribed.		
(4) The accounting officer must within 30 days after the end of each quarter -	Name and Surname: R Ontong	
(a) table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that quarter; and	Rank/Position: Chief Financial Officer	
(b) submit a copy of the report to the relevant provincial treasury and the Auditor-General.	Signature: 	
Tel number	Fax number	Email Address
023-3484994	023-3484997	rontong@bvm.gov.za

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, December of 2023 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: 11.01.2024

MID-YEAR BUDGET & PERFORMANCE ASSESSMENT REPORT

1 July 2023 - 31 December 2023

Prepared in terms of the Local Government:
Municipal Finance Management Act (56/2
–3): Municipal Finance Management Act
(56/2003): Municipal Budget & Reporting
Regulations, Government Gazette 32141, 17
December 2009



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA



023-348-2600



www.bvm.gov.za



ssc@bvm.gov.za



PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

1. SERVICE DELIVERY PERFORMANCE PLANNING

1.1 LEGISLATIVE OVERVIEW

In terms of Section 72(1)(a) and 52(d) of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA) the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such assessment must in terms of Section 72(1)(b) of the MFMA be submitted to the Mayor, Provincial Treasury and National Treasury.

Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

The Mayor approved the Top Layer SDBIP for 2023/24 in terms of Section 53(1)(c)(ii) of the MFMA, MFMA Circular No. 13 and the Budget and Reporting Regulation on 23 June 2023 which include the municipality's key performance indicators for the 2023/24 financial period.

1.2 CREATING A CULTURE OF PERFORMANCE

a) PERFORMANCE FRAMEWORK

Regulation 7(1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that "A Municipality's Performance Management System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players." This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance. The Municipality drafted an Organisational Performance Management Policy Framework that was approved by Council on the 30th of May 2023.

b) MONITORING PERFORMANCE

The Municipality utilizes an electronic web-based system on which KPI owners update actual performance on a monthly basis. KPI owners report on the results of the KPI by documenting the following information on the performance system:

- ⇒ The actual result in terms of the target set.
- ⇒ The output/outcome of achieving the KPI.
- ⇒ The calculation of the actual performance reported. (If %)
- ⇒ A performance comment.
- ⇒ Actions to improve the performance against the target set, if the target was not achieved.
- ⇒ It is the responsibility of every KPI owner to maintain a portfolio of evidence to support actual performance results updated

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

1.3 LINK TO THE IDP AND THE BUDGET

The municipality identified the following strategic objectives based on the inputs from the community in the 5 year Integrated Development Plan (IDP):

- SO1: To provide and maintain basic services and ensure social upliftment of the Breede Valley community
- SO2: To create an enabling environment for employment and poverty and poverty eradication through proactive economic development and tourism
- SO3: To ensure a safe, healthy, clean and sustainable external environment for all Breede Valley's people
- SO4: Provide democratic, accountable government for local communities and encourage involvement of communities and community organizations in the matters of local government
- SO5: Ensure a healthy and productive workforce and an effective and efficient work environment
- SO6: Assure a sustainable future through sound financial management, continuous revenue growth corporate governance and risk management practices

PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2023/24 PER STRATEGIC OBJECTIVE

SO1: To provide and maintain basic services and ensure social upliftment of the Breede Valley community

Ref	KPI Name	Description of Unit of Measurement	Region	Previous Year Target (2022/23)	Previous Year Actual Performance (2022/23)	2023/24 Targets				Annual Target
						Q1	Q2	Q3	Q4	
TL2	Develop an Implementation Plan for the upgrade of the municipal rental units and submit to Council by 31 May 2024	Implementation Plan developed and submitted to Council for approval	All	1	0	0	0	0	1	1
TL3	Spend 90% of the budget allocated for the maintenance of the municipal rental units by 30 June 2024	% of the budget spent	All	90%	88.02%	10%	20%	50%	90%	90%
TL4	Spend 90% of the budget allocated for the relocation of outside toilets of all properties that were previously owned by government by 30 June 2024	% of the budget spent	All	90%	34.50%	0%	20%	50%	90%	90%
TL6	Implement 12 community development programs at youth centres by 30 June 2024	Number of community development programs implemented	All	8	22	3	3	3	3	12
TL7	Implement 90% of the approved projects linked to the Sustainable Social Development Plan by 30 June 2024	% of approved projects implemented	All	90%	100%	0%	0%	0%	90%	90%

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

Ref	KPI Name	Description of Unit of Measurement	Region	Previous Year Target (2022/23)	Previous Year Actual Performance (2022/23)	2023/24 Targets				Annual Target
						Q1	Q2	Q3	Q4	
TL9	Spend 95% of the Library Grant in accordance with the transfer payment agreement by 30 June 2024	% of grant funding spent	All	95%	100%	20%	50%	75%	95%	95%
TL10	Review the Human Settlement Plan and submit to Council for approval by 31 May 2024	Human Settlement Plan submitted to Council for approval	All	N/A (New KPI)	N/A (New KPI)	0	0	0	1	1
TL12	Purchase and installation of a modular library at Overhex by 30 June 2024	Project completed	All	N/A (New KPI)	N/A (New KPI)	0	0	0	1	1
TL14	Review the Sport Facilities Infrastructure Master Plan and submit to Council for approval by 31 May 2024	Final reviewed Sport Facilities Infrastructure Master Plan submitted to Council for approval	All	1	1	0	0	0	1	1
TL15	Develop a Maintenance Plan for Resorts and Sport Facilities and submit to Council for approval by 31 May 2024	Maintenance Plan developed and submitted for approval	All	N/A (New KPI)	N/A (New KPI)	0	0	0	1	1
TL16	Spend 90% of the capital budget linked to the upgrade of the De Wet and Rawsonville Sport Fields by 30 June 2024	% of the budget spent	9	N/A (New KPI)	N/A (New KPI)	0%	20%	60%	90%	90%
TL17	Spend 90% of the electricity capital budget by 30 June 2024	% of the budget spent	All	90%	64.60%	0%	20%	60%	90%	90%
TL18	Spend 90% of the electricity maintenance budget by 30 June 2024	% of the budget spent	All	90%	89.56%	0%	20%	60%	90%	90%
TL19	Spend 90% of the capital budget allocated for the resurfacing of roads by 30 June 2024	% of the budget spent	All	90%	99.10%	0%	20%	60%	90%	90%
TL21	Spend 90% of the budget allocated for the upgrade of gravel roads by 30 June 2024	% of the budget spent	All	90%	99.90%	0%	20%	60%	90%	90%
TL22	Complete the construction of the 20ML service reservoir by 31 December 2023	Project completed	All	N/A (New KPI)	N/A (New KPI)	0	1	0	0	1
TL23	Complete the upgrade of the Waste Water Treatment Works	Project completed	19; 20	N/A (New KPI)	N/A (New KPI)	0	1	0	0	1

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

Ref	KPI Name	Description of Unit of Measurement	Region	Previous Year Target (2022/23)	Previous Year Actual Performance (2022/23)	2023/24 Targets				Annual Target
						Q1	Q2	Q3	Q4	
	in Rawsonville by 31 December 2023									
TL24	Complete the traffic circle in High and Louis Lange by 31 December 2023	Project completed	7	N/A (New KPI)	N/A (New KPI)	0	1	0	0	1
TL25	Complete Phase 2 erosion protection at the Hexriver by 31 March 2024	Project completed	8; 16; 17; 18	N/A (New KPI)	N/A (New KPI)	0	0	1	0	1
TL26	Appoint a contractor for the extension of the Waste Water Treatment Works in Touwsrivier by 31 March 2024	Contractor appointed	All	N/A (New KPI)	N/A (New KPI)	0	0	1	0	1
TL27	Number of formal residential properties that are billed for water as at 30 June 2024	Number of residential properties that are billed for residential consumption water meters charged residential domestic tariffs or residential flat rate tariffs using an erf as a household except municipal rental flats which will be measured by using the number of rental units.	All	21 480	21 483	21 480	21 480	21 480	21 480	21 480
TL28	Number of residential properties which are billed for electricity or have pre-paid meters (excluding Eskom Electricity supplied properties) as at 30 June 2024	Number of residential properties that are billed for electricity or have pre-paid meters, charged on the residential tariffs for consumption and residential prepaid tariffs	All	22 885	23 045	22 885	22 885	22 885	22 885	22 885
TL29	Number of formal residential properties that are billed for sanitation/sewerage services as at 30 June 2024	Number of residential properties that are billed for residential sewerage tariffs using the erf as property	All	19 245	19 461	19 245	19 245	19 245	19 245	19 245
TL30	Number of formal residential properties that are billed for refuse removal as at 30 June 2024	Number of residential properties that are billed for refuse removal residential tariffs using the erf as a property	All	19 281	19 495	19 281	19 281	19 281	19 281	19 281

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

Ref	KPI Name	Description of Unit of Measurement	Region	Previous Year Target (2022/23)	Previous Year Actual Performance (2022/23)	2023/24 Targets				Annual Target
						Q1	Q2	Q3	Q4	
TL31	Provide free basic water to indigent households earning less than R4500 as at 30 June 2024	Number of indigent households receiving free basic water	All	6 500	7 999	6 500	7 000	7 500	7 500	7 500
TL32	Provide free basic electricity to indigent households earning less than R4500 as at 30 June 2024	Number of indigent households receiving free basic electricity	All	6 500	7 999	6 500	7 000	7 500	7 500	7 500
TL33	Provide free basic sanitation to indigent households earning less than R4500 as at 30 June 2024	Number of indigent households receiving free basic sanitation	All	6 500	7 999	6 500	7 000	7 500	7 500	7 500
TL34	Provide free basic refuse removal to indigent households earning less than R4500 as at 30 June 2024	Number of indigent households receiving free basic refuse removal	All	6 500	7 999	6 500	7 000	7 500	7 500	7 500
TL38	Limit unaccounted electricity losses to less than 10% by 30 June 2024	% unaccounted for electricity	All	10%	6.10%	0%	0%	0%	10%	10%
TL39	Limit unaccounted water losses to less than 25% by 30 June 2024	% unaccounted for water	All	25%	14.29%	0%	0%	0%	25%	25%
TL48	Spend 90% of the capital budget allocated towards the fencing of the De Wet cemetery by 30 June 2024	% of the budget spent	7	N/A (New KPI)	N/A (New KPI)	0%	20%	60%	90%	90%
TL49	Achieve 95% average water quality level as measured per SANS 241 criteria during the 2023/24 financial year	% water quality level per quarter	All	95%	95.33%	95%	95%	95%	95%	95%
TL50	Review the 5 year Water Service Development Plan IDP Water Sector Input Report and submit to Council for consideration by 31 March 2024	Water Service Development Plan IDP Water Sector Input Report submitted to Council for consideration	All	1	1	0	0	1	0	1
TL51	Spend 90% of the budget allocated towards the pipe cracking projects/works by 30 June 2024	% of budget spent	All	90%	39.90%	0%	0%	60%	90%	90%

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

Ref	KPI Name	Description of Unit of Measurement	Region	Previous Year Target (2022/23)	Previous Year Actual Performance (2022/23)	2023/24 Targets				Annual Target
						Q1	Q2	Q3	Q4	
TL52	80% of sewage samples comply with effluent standard during the 2023/24 financial year	% of sewage samples compliant	All	80%	86.95%	80%	80%	80%	80%	80%
TL53	Spend 90% of the budget allocated towards the improvement of the sewerage system by 30 June 2024	% of budget spent	All	90%	51.96%	0%	0%	30%	90%	90%
TL56	Spend 90% of the budget allocated for the Regional Socio Economic Programme by 30 June 2024	% of budget spent	All	90%	100%	0%	0%	60%	90%	90%

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

SO2: To create an enabling environment for employment and poverty and poverty eradication through proactive economic development and tourism

Ref	KPI Name	Description of Unit of Measurement	Region	Previous Year Target (2022/23)	Previous Year Actual Performance (2022/23)	2023/24 Targets				Annual Target
						Q1	Q2	Q3	Q4	
TL57	The number of FTE's created through the EPWP programme by 30 June 2024	Number of FTE's created through the EPWP programme	All	332	339.54	0	169.50	0	169.50	339
TL61	Sign service level agreements (SLA's) with 4 Local Tourism Associations (LTA's) for their annual tourism operational expenditure by 30 September 2023	Number of SLA's signed	All	4	4	4	0	0	0	4
TL64	Develop a Precinct Plan for informal trade and submit to Council for approval by 28 February 2024	Precinct Plan developed and submitted to Council for approval	All	1	0	0	0	1	0	1

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

SO3: To ensure a safe, healthy, clean and sustainable external environment for all Breede Valley's people

Ref	KPI Name	Description of Unit of Measurement	Region	Previous Year Target (2022/23)	Previous Year Actual Performance (2022/23)	2023/24 Targets				Annual Target
						Q1	Q2	Q3	Q4	
TL1	Plan & conduct 32 roadblocks by 30 June 2024	Number of roadblocks conducted	All	24	27	8	8	8	8	32
TL5	Spend 90% of the budget allocated to purchase a fire engine and equipment by 30 June 2024	% of the budget spent	All	N/A (New KPI)	N/A (New KPI)	0%	0%	0%	90%	90%
TL8	Conduct 1000 planned inspections in accordance with the Fire Protection Regulations and Fire Safety Bylaw during the 2023/24 financial year	Number of planned inspections conducted	All	950	1 465	250	250	250	250	1 000
TL13	Spend 90% of the capital budget linked to the construction of the fence of Esslen Park Sport Facility by 30 June 2024	% of the budget spent	9	N/A (New KPI)	N/A (New KPI)	0%	20%	60%	90%	90%
TL20	Spend 90% of the capital budget allocated for the construction of speedhumps in the municipal area by 30 June 2024	% of the budget spent	All	90%	99.99%	0%	0%	60%	90%	90%
TL54	Recycle 80 tonnage of waste by 30 June 2024	Tonnage of waste recycled	All	80	0	20	20	20	20	80
TL55	Plan and host a Waste Minimisation Summit by 30 June 2024	Waste Minimisation Summit planned and hosted	All	1	0	0	0	0	1	1

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

SO4: Provide democratic, accountable government for local communities and encourage involvement of communities and community organizations in the matters of local government

Ref	KPI Name	Description of Unit of Measurement	Region	Previous Year Target (2022/23)	Previous Year Actual Performance (2022/23)	2023/24 Targets				Annual Target
						Q1	Q2	Q3	Q4	
TL63	Review the 5th Generation IDP and submit to Council for approval by 31 May 2024	5th Generation IDP reviewed and submitted to Council for approval	All	1	1	0	0	0	1	1

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

SO5: Ensure a healthy and productive workforce and an effective and efficient work environment

Ref	KPI Name	Description of Unit of Measurement	Region	Previous Year Target (2022/23)	Previous Year Actual Performance (2022/23)	2023/24 Targets				Annual Target
						Q1	Q2	Q3	Q4	
TL11	Spend 90% of the budget allocated to purchase traffic vehicles	% of the budget spent	All	N/A (New KPI)	N/A (New KPI)	0%	0%	0%	90%	90%
TL58	Number of people from employment equity target groups employed in the three highest levels of management in compliance with the municipality's approved employment equity plan and organisational structure during the 2023/24 financial year	Number of people employed in the three highest levels of management	All	2	2	0	0	0	2	2
TL59	Spend 1% of the municipality's personnel budget on implementing its workplace skills plan by 30 June 2024	% of the budget spent	All	1%	0.88%	0%	0%	0%	1%	1%
TL60	Limit vacancy rate to 15% of budgeted posts by 30 June 2024	% vacancy rate	All	15%	9.45%	0%	15%	0%	15%	15%
TL62	Submit a request for approval, to dispose official documents, to the Provincial Archive Services by no later than 30 June 2024	Request for approval submitted to the Provincial Archive Services	All	1	1	0	0	0	1	1
TL65	Spend 90% of the budget allocated for the replacement of ICT equipment by 30 June 2024 {(Total expenditure / total budget approved) X 100}	% of the budget spent	All	90%	95.38%	0%	10%	60%	90%	90%

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

SO6: Assure a sustainable future through sound financial management, continuous revenue growth corporate governance and risk management practices

Ref	KPI Name	Description of Unit of Measurement	Region	Previous Year Target (2022/23)	Previous Year Actual Performance (2022/23)	2023/24 Targets				Annual Target
						Q1	Q2	Q3	Q4	
TL35	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2024	% of debt coverage	All	45%	22%	0%	0%	0%	45%	45%
TL36	Financial viability measured in terms of the outstanding service debtors as at 30 June 2024	% of outstanding service debtors	All	16.50%	14%	0%	0%	0%	16.50%	16.50%
TL37	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2024	Number of months it takes to cover fix operating expenditure with available cash	All	1.5	2	0	0	0	1.50	1.50
TL40	Submit the approved financial statements for 2022/23 to the Auditor-General by 31 August 2023	Approved financial statements for 2022/23 submitted to the AG	All	1	1	1	0	0	0	1
TL41	Achieve a payment percentage of above 95% as at 30 June 2024	% Payment achieved	All	95%	93.81%	75%	90%	95%	95%	95%
TL42	Review the MGRO Clean Audit Plan and submit to the Municipal Manager by 31 January 2024	MGRO Clean Audit Plan submitted	All	1	1	0	0	1	0	1
TL43	Achieve an unqualified audit for the 2022/23 financial year by 31 January 2024	Audit report signed by the Auditor-General for 2022/23	All	1	1	0	0	1	0	1
TL44	Review the Revenue Enhancement Plan and submit to Council for approval by 31 May 2024	Reviewed Revenue Enhancement Plan submitted to Council	All	1	1	0	0	0	1	1
TL45	Compile a Risk Based Audit Plan and submit to the Audit Committee by 30 June 2024	RBAP submitted to the Audit Committee	All	1	1	0	0	0	1	1
TL46	Compile a strategic risk report and submit to Council by 31 May 2024	Strategic risk report submitted to Council	All	1	1	0	0	0	1	1

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

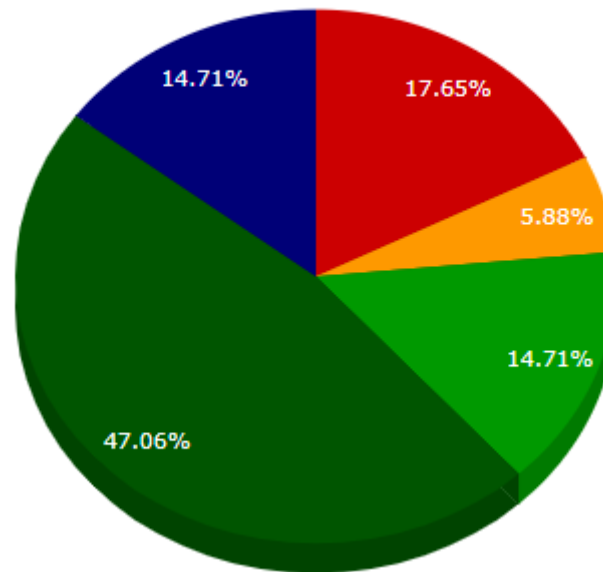
Ref	KPI Name	Description of Unit of Measurement	Region	Previous Year Target (2022/23)	Previous Year Actual Performance (2022/23)	2023/24 Targets				Annual Target
						Q1	Q2	Q3	Q4	
TL47	The percentage of the municipal capital budget spent on capital projects as at 30 June 2024	% of the municipal capital budget spent	All	90%	67.18%	0%	30%	60%	90%	90%

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

2. MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2023/24

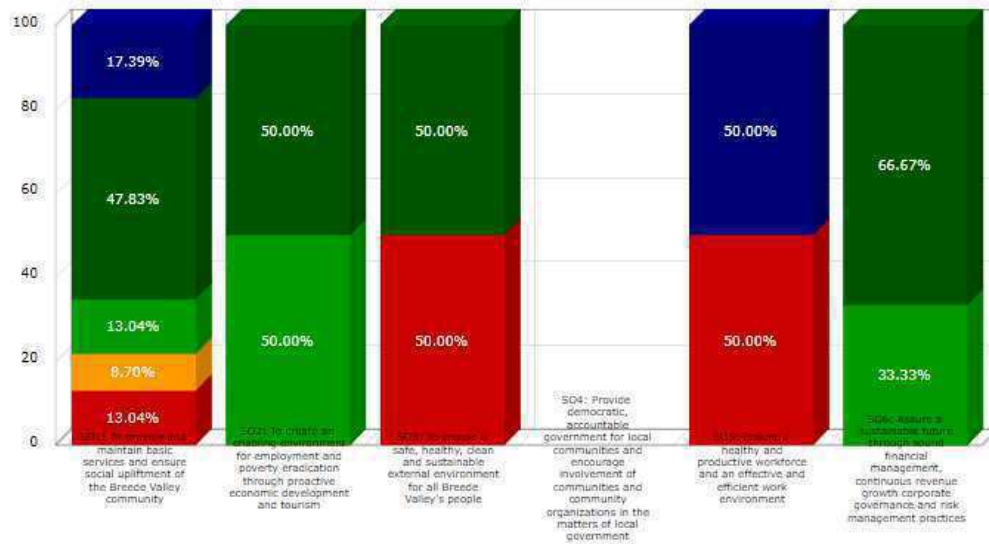
2.1 OVERALL ACTUAL PERFORMANCE OF INDICATORS FOR THE MID-YEAR ENDING 31 DECEMBER 2023

Breede Valley Municipality

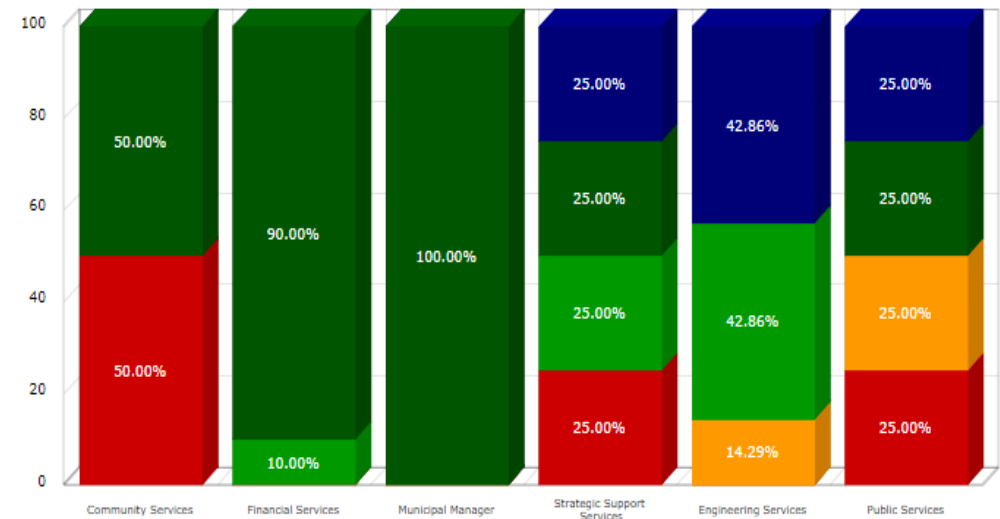


PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

Strategic Objective



Responsible Directorate



PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

	Breede Valley Municipality	Strategic Objective					
		SO1: To provide and maintain basic services and ensure social upliftment of the Breede Valley community	SO2: To create an enabling environment for employment and poverty eradication through proactive economic development and tourism	SO3: To ensure a safe, healthy, clean and sustainable external environment for all Breede Valley's people	SO4: Provide democratic, accountable government for local communities and encourage involvement of communities and community organizations in the matters of local government	SO5: Ensure a healthy and productive workforce and an effective and efficient work environment	SO6: Assure a sustainable future through sound financial management, continuous revenue growth, corporate governance and risk management practices
Not Met	6 (17.65%)	3 (13.04%)	-	2 (50.00%)	-	1 (50.00%)	-
Almost Met	2 (5.88%)	2 (8.70%)	-	-	-	-	-
Met	5 (14.71%)	3 (13.04%)	1 (50.00%)	-	-	-	1 (33.33%)
Well Met	16 (47.06%)	11 (47.83%)	1 (50.00%)	2 (50.00%)	-	-	2 (66.67%)
Extremely Well Met	5 (14.71%)	4 (17.39%)	-	-	-	1 (50.00%)	-
Total:	34*	23	2	4	0	2	3
	100%	67.65%	5.88%	11.76%	0.00%	5.88%	8.82%

* Excludes 31 KPIs which had no targets/actuals for the period selected.

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

	Breede Valley Municipality	Responsible Directorate					
		Community Services	Financial Services	Municipal Manager	Strategic Support Services	Engineering Services	Public Services
Not Met	6 (17.65%)	4 (50.00%)	-	-	1 (25.00%)	-	1 (25.00%)
Almost Met	2 (5.88%)	-	-	-	-	1 (14.29%)	1 (25.00%)
Met	5 (14.71%)	-	1 (10.00%)	-	1 (25.00%)	3 (42.86%)	-
Well Met	16 (47.06%)	4 (50.00%)	9 (90.00%)	1 (100.00%)	1 (25.00%)	-	1 (25.00%)
Extremely Well Met	5 (14.71%)	-	-	-	1 (25.00%)	3 (42.86%)	1 (25.00%)
Total:	34*	8	10	1	4	7	4
	100%	23.53%	29.41%	2.94%	11.76%	20.59%	11.76%

* Excludes 31 KPIs which had no targets/actuals for the period selected.

Category	Colour	Explanation
KPI's Not Yet Applicable		No Performance Targets Assigned within the Period Under Review
KPI's Not Met		0% >= Actual/Target < 75%
KPI's Almost Met		75% >= Actual/Target < 100%
KPI's Met		Actual/Target = 100%
KPI's Well Met		100% > Actual/Target < 150%
KPI's Extremely Well Met		Actual/Target >= 150%

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

2.2 ACTUAL PERFORMANCE PER STRATEGIC OBJECTIVE OF INDICATORS FOR THE MID-YEAR ENDING 31 DECEMBER 2023

Detailed below is the unaudited Top Layer SDBIP for the first half of the financial year ending 31 December 2021 which measures the municipality's overall performance per strategic objective. The tables, furthermore, includes the corrective measures indicated for targets not achieved.

The municipality met **76.48%** (i.e. 26 of the applicable 34 TL KPI's measured) for the period **1 July 2023 - 31 December 2023**. The remainder of the TL KPI's (31) on the Top Layer SDBIP, out of the total number of 65 KPI's, do not have targets for this period and will be reported on in future quarters when they are due. **23.53%** (i.e. 8 of 34) TL KPI targets were not achieved for the period **1 July 2023 - 31 December 2023**. Details of these KPI's and the corrective measures that will be implemented are included in the tables below. In addition, Council should note that the table below depicts the entire portfolio of TL KPI's applicable in the current financial period (i.e. including those KPI's not applicable as at December 2023).

Kindly note the following abbreviations applicable to the table headings and "Responsible Directorate (RD)" column below:

Abbreviation	Definition
IC	Indicator Code
RD	Responsible Directorate
KPI	Key Performance Indicator
UoM	Unit of Measurement
OAT	Original Annual Target
T	Target
A	Actual
PC	Performance Comment
CM	Corrective Measures

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

RD-column Abbreviation	Definition
MM	Municipal Manager
CS	Community Services
ES	Engineering Services
FS	Financial Services
PS	Public Services
SSS	Strategic Support Services

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

SO1: TO PROVIDE AND MAINTAIN BASIC SERVICES AND ENSURE SOCIAL UPLIFTMENT OF THE BREEDE VALLEY COMMUNITY

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
					TL2	CS	Develop an Implementation Plan for the upgrade of the municipal rental units and submit to Council by 31 May 2024	Implementation Plan developed and submitted to Council for approval	1	0	0	N/A			0	0	N/A

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL3	CS	Spend 90% of the budget allocated for the maintenance of the municipal rental units by 30 June 2024	% of the budget spent	90%	10%	1.18%	R	[317] Director: Community Services: Currently there are 2 votes that are utilized for maintenance of rental stock i.e. the materials and stores vote and the maintenance of rental units vote. Please note the current expenditure is on the materials and stores vote. There were no contracts awarded for maintenance in the past quarter, we project an increase in expenditure in the next two quarters based on the scheduled work. Please note most of the work is performed by internal teams. Therefore, the current reflection does not indicate the reality. (September 2023)	[317] Director: Community Services: We propose that the targets for this KPI be amended during the adjustment budget. (September 2023)	20%	1.17%	R	[317] Director: Community Services: According to Dec Financial Report the department spent R58 500 of the total budget which amounts to 1.17% spending. The same financial report however shows amounts of R940 553.10 and R9 000.00 in the shadow and provincial columns indicating that the work was done by officials within the department but the payments to service providers just was not finalized before end Dec 2023. (December 2023)	[317] Director: Community Services: According to Dec Financial Report the department spent R58 500 of the total budget which amounts to 1.17%. The same financial report however shows amounts of R940 553.10 and R9 000.00 in the shadow and provincial columns indicating that the work was done by officials within the department but the payments to service providers just was not finalized before end Dec 2023. (December 2023)	20%	1.17%	R

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL4	CS	Spend 90% of the budget allocated for the relocation of outside toilets of all properties that were previously owned by government by 30 June 2024	% of the budget spent	90%	0%	0%	N/A			20%	0%	R	[318] Director: Community Services: Bids received in relation to Bid BV921/2023 exceeded the available project budget. As a result, the works could not commence resulting in no expenditure recorded to date. (December 2023)	[318] Director: Community Services: The department revised its strategy and is in process of registering an EPWP project linked to the relocation of outside toilets as per the initial scope of works. The department anticipates that the works will commence in Q3 of the current financial period, after budget transfers and project funding has been finalised. Expenditure is thus anticipated to flow in Q3 and Q4. (December 2023)	20%	0%	R

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL6	CS	Implement 12 community development programs at youth centres by 30 June 2024	Number of community development programs implemented	12	3	2	R	[320] Director: Community Services: Programs implemented successfully. Please note only 1 youth café is currently operational in De Doorns. The current programs that were scheduled for the youth centre in Worcester, are delivered in an alternative facility. The performance may be revised and reflect the 1 program delivered in De Doorns. We concur with the last statement referring to the amendment of the KPA. We propose that this KPI be amended and that only the sustainable development program be measured. (September 2023)	[320] Director: Community Services: Only one youth cafe is operational in De Doorns. Programs that were scheduled for the Youth Centre in Worcester, are delivered in an alternative facility. (September 2023)	3	6	B	[320] Director: Community Services: 6 Community Development programs were held at different venues. (December 2023)		6	8	G2

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL7	CS	Implement 90% of the approved projects linked to the Sustainable Social Development Plan by 30 June 2024	% of approved projects implemented	90%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL9	CS	Spend 95% of the Library Grant in accordance with the transfer payment agreement by 30 June 2024	% of grant funding spent	95%	20%	33.37%	B	[323] Director: Community Services: Salaries paid. (September 2023)		50%	68.79%	G2	[323] Director: Community Services: Conditional grant spending must be over 50% by 31 December 2023. It was at 56.55% by 30 November 2023. (November 2023) [323] Director: Community Services: Salaries paid. (December 2023)		50%	68.79%	G2
TL10	CS	Review the Human Settlement Plan and submit to Council for approval by 31 May 2024	Human Settlement Plan submitted to Council for approval	1	0	0	N/A			0	0	N/A			0	0	N/A
TL12	CS	Purchase and installation of a modular library at	Project completed	1	0	0	N/A			0	0	N/A			0	0	N/A

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
		Overhex by 30 June 2024															
TL14	CS	Review the Sport Facilities Infrastructure Master Plan and submit to Council for approval by 31 May 2024	Final reviewed Sport Facilities Infrastructure Master Plan submitted to Council for approval	1	0	0	N/A			0	0	N/A			0	0	N/A
TL15	CS	Develop a Maintenance Plan for Resorts and Sport Facilities and submit to Council for approval by 31 May 2024	Maintenance Plan developed and submitted for approval	1	0	0	N/A			0	0	N/A			0	0	N/A

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

TL16	CS	Spend 90% of the capital budget linked to the upgrade of the De Wet and Rawsonville Sport Fields by 30 June 2024	% of the budget spent	90%	0%	0%	N/A	[330] Director: Community Services: Consultant has been contacted (July 2023) [330] Director: Community Services: Capital spending for facilities ongoing, at procurement stage (August 2023) [330] Director: Community Services: Capital budget spending will commence in due course (September 2023)	20%	0%	R	[330] Director: Community Services: project still in planning fase (October 2023) [330] Director: Community Services: Rawsonville: Consulting engineers were appointed to draft the design, layout and construction specifications of the intended scope of works (phase 1 - 3). Upon investigation, the consultants found that the space was not adequate to accommodate the planned scope of works earmarked for the facility. Alternative proposals were recommended which subsequently requires reconsulting the community, followed by the submission of a revised business plan/scope of works to Council and the Provincial Department of Cultural Affairs & Sport (DCAS)	[330] Director: Community Services: Rawsonville: A revised business plan/scope of works will be drafted and submitted to Council and the Provincial DCAS, coupled with a grant roll-over application for the 2024/25 financial period. Subject to approval, the project will reconvene in the 2024/25 financial period, per the revised scope of works. De Wet: Following the community engagement (tentatively scheduled in January 2024), MIG approval and registration by the Provincial DCAS, and successful appointment of a service provider to execute the construction works, expenditure will flow and be expedited to reach the target by 30 June 2024.	20%	0%	R
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PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL17	ES	Spend 90% of the electricity capital budget by 30 June 2024	% of the budget spent	90%	0%	0%	N/A			20%	15%	○	[524] Director: Engineering Services: % of the electricity capital budget spent by 30 November 2023 [TL18] (November 2023) [524] Director: Engineering Services: % of the electricity capital budget spent by 31 December 2023 [TL18] (December 2023)	[524] Director: Engineering Services: Improve payment procedure and implementation of tender procurement. (December 2023)	20%	15%	○
TL18	ES	Spend 90% of the electricity maintenance budget by 30 June 2024	% of the budget spent	90%	0%	15.88%	B	[525] Director: Engineering Services: Spend 7.93% of the electricity maintenance budget by 31 August 2024 [TL18] (August 2023) [525] Director: Engineering Services: 15.88% of the electricity maintenance budget spent by 30 September 2023 [TL18] (September 2023)		20%	65.06%	B	[525] Director: Engineering Services: % of the electricity maintenance budget spent by 30 November 2023 [TL18] (November 2023) [525] Director: Engineering Services: % of the electricity maintenance budget spent		20%	65.06%	B

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023			
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R	
TL19	ES	Spend 90% of the capital budget allocated for the resurfacing of roads by 30 June 2024	% of the budget spent	90%	0%	0%	N/A			20%	54.68%	B	by 20 December 2023 [TL18] (December 2023) [526] Director: Engineering Services: 54.68% (R5 708 169 / R10 440 000) of the capital budget allocated for the resurfacing of roads spent by 31 December 2023 [TL19] (December 2023)		20%	54.68%	B	
TL21	ES	Spend 90% of the budget allocated for the upgrade of gravel roads by 30 June 2024	% of the budget spent	90%	0%	0%	N/A			20%	47%	B	[528] Director: Engineering Services: 48.03% (R12 202 186 / R26 154 749,00) of the capital budget allocated for the upgrade of gravel roads spent by 31 December 2023 [TL21] (December 2023)		20%	47%	B	

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL22	ES	Complete the construction of the 20ML service reservoir by 31 December 2023	Project completed	1	0	0	N/A			1	1	G	[529] Director: Engineering Services: Complete the construction of the 20ML service reservoir by 31 December 2023 (December 2023)		1	1	G
TL23	ES	Complete the upgrade of the Waste Water Treatment Works in Rawsonville by 31 December 2023	Project completed	1	0	0	N/A			1	1	G	[530] Director: Engineering Services: Complete the upgrade of the Waste Water Treatment Works in Rawsonville by 31 December 2023 [TL23] (December 2023)		1	1	G
TL24	ES	Complete the traffic circle in High and Louis Lange by 31 December 2023	Project completed	1	0	0	N/A			1	1	G	[531] Director: Engineering Services: Complete the traffic circle in High and Louis Lange by 31 December 2023 [TL24] (December 2023)		1	1	G

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023			
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R	
TL25	ES	Complete Phase 2 erosion protection at the Hexriver by 31 March 2024	Project completed	1	0	0	N/A			0	0	N/A	[532] Director: Engineering Services: Complete Phase 2 erosion protection at the Hexriver by 30 November 2023 [TL25] (December 2023)			0	0	N/A
TL26	ES	Appoint a contractor for the extension of the Waste Water Treatment Works in Touwsrivier by 31 March 2024	Contractor appointed	1	0	0	N/A			0	0	N/A			0	0	N/A	
TL27	FS	Number of formal residential properties that are billed for water as at 30 June 2024	Number of residential properties that are billed for residential consumption water meters charged residential domestic tariffs or residential flat rate tariffs using an erf as a household except municipal rental flats which will be measured by using the number of rental units.	21 480	21 480	21 512	G2	[141] CFO: As at 30 September 2023 there were 21 512 households billed for water. (September 2023)		21 480	21 648	G2	[141] CFO: As at 31 December 2023 there were 21648 Residential Clients billed for water. (December 2023)			21 480	21 648	G2

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL28	FS	Number of residential properties which are billed for electricity or have pre-paid meters (excluding Eskom Electricity supplied properties) as at 30 June 2024	Number of residential properties that are billed for electricity or have pre-paid meters, charged on the residential tariffs for consumption and residential prepaid tariffs	22 885	22 885	23 222	G2	[142] CFO: As at 30 September 2023 There were 23 222 Households with Access to electricity. (September 2023)		22 885	23 031	G2	[142] CFO: There were 23031 Residential clients billed for electricity. (December 2023)		22 885	23 031	G2
TL29	FS	Number of formal residential properties that are billed for sanitation/sewerage services as at 30 June 2024	Number of residential properties that are billed for residential sewerage tariffs using the erf as property	19 245	19 245	19 461	G2	[143] CFO: There were 19 461 Household Billed for sewerage services both Annually and Monthly for the month of July 2023. (September 2023)		19 245	19 515	G2	[143] CFO: Number of formal residential properties billed uploaded. (December 2023)		19 245	19 515	G2
TL30	FS	Number of formal residential properties that are billed for refuse removal as at 30 June 2024	Number of residential properties that are billed for refuse removal residential tariffs using the erf as a property	19 281	19 281	19 495	G2	[144] CFO: There were 19 495 Household Billed for refuse services both Annually and Monthly for the month of July 2023. (September 2023)		19 281	19 548	G2	[144] CFO: Number of formal residential properties billed uploaded (December 2023)		19 281	19 548	G2
TL31	FS	Provide free basic water to indigent households earning less than R4500 as at 30 June 2024	Number of indigent households receiving free basic water	7 500	6 500	8 525	G2	[145] CFO: As at 30 September there were 8525 Indigent Clients Benefiting from Free Basic Services. (September 2023)		7 000	8 713	G2	[145] CFO: There were 8713 indigent clients that have access to free basic services in December 2023.		7 000	8 713	G2

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
													(December 2023)				
TL32	FS	Provide free basic electricity to indigent households earning less than R4500 as at 30 June 2024	Number of indigent households receiving free basic electricity	7 500	6 500	8 525	G2	[146] CFO: As at 30 September there were 8525 Indigent Clients Benefiting from Free Basic Services. (September 2023)		7 000	8 713	G2	[146] CFO: There were 8713 indigent clients that have access to free basic services in December 2023. (December 2023)		7 000	8 713	G2
TL33	FS	Provide free basic sanitation to indigent households earning less than R4500 as at 30 June 2024	Number of indigent households receiving free basic sanitation	7 500	6 500	8 525	G2	[147] CFO: As at 30 September there were 8525 Indigent Clients Benefiting from Free Basic Services. (September 2023)		7 000	8 713	G2	[147] CFO: There were 8713 indigent clients that have access to free basic services in December 2023. (December 2023)		7 000	8 713	G2
TL34	FS	Provide free basic refuse removal to indigent households earning less than R4500 as at 30 June 2024	Number of indigent households receiving free basic refuse removal	7 500	6 500	8 525	G2	[148] CFO: As at 30 September there were 8525 Indigent Clients Benefiting from Free Basic Services. (September 2023)		7 000	8 713	G2	[148] CFO: There were 8713 indigent clients that have access to free basic services in December		7 000	8 713	G2

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
													2023. (December 2023)				
TL38	FS	Limit unaccounted electricity losses to less than 10% by 30 June 2024	% unaccounted for electricity	10%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL39	FS	Limit unaccounted water losses to less than 25% by 30 June 2024	% unaccounted for water	25%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL48	PS	Spend 90% of the capital budget allocated towards the fencing of the De Wet cemetery by 30 June 2024	% of the budget spent	90%	0%	0%	N/A			20%	81.67%	B	[694] Director: Public Services: 81.67% (R169 050 / R207 000) of the capital budget, for the upgrading of the cemetery fence in De Wet, spent at 31 December 2023. (December 2023)		20%	81.67%	B

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023				
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R		
TL49	PS	Achieve 95% average water quality level as measured per SANS 241 criteria during the 2023/24 financial year	% water quality level per quarter	95%	95%	95.60%	G2	[695] Director: Public Services: Achieve 95% average water quality level as measured per SANS 241 criteria during the 2023/24 financial year (July 2023) [695] Director: Public Services: High turbidity and colour due to heavy rain fall and suspended solids in water. BVM has NO process to remove colour or turbidity. (August 2023) [695] Director: Public Services: Achieve the target of 95% water comply to SANS 241 criteria (September 2023)	[695] Director: Public Services: None (July 2023) [695] Director: Public Services: Scour early mornings to get rid of suspended solids that settled overnight in reservoirs and network dead ends. Increased chlorine dosage and monitoring program. (August 2023)	95%	95.30%	G2	[695] Director: Public Services: comply to SANS 241 (December 2023)				95%	95.45%	G2
TL50	PS	Review the 5 year Water Service Development Plan IDP Water Sector Input Report and submit to Council for consideration by 31 March 2024	Water Service Development Plan IDP Water Sector Input Report submitted to Council for consideration	1	0	0	N/A			0	0	N/A				0	0	N/A	
TL51	PS	Spend 90% of the budget allocated towards the pipe cracking	% of budget spent	90%	0%	0%	N/A			0%	0%	N/A				0%	0%	N/A	

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
		projects/works by 30 June 2024															
TL52	PS	80% of sewage samples comply with effluent standard during the 2023/24 financial year	% of sewage samples compliant	80%	80%	73.80%	O	[698] Director: Public Services: sewage samples did not comply to the 80% target due to load-shedding and breakages on mechanical components (September 2023)	[698] Director: Public Services: Try to shorten the Repair periods of mechanical components / breakdowns on Plant(s). The treatment Works is to large, with very high energy demand to run all processes on generators. (September 2023)	80%	78.70%	O	[698] Director: Public Services: lot of mechanical break down of pumps etc, (December 2023)	[698] Director: Public Services: maintenance tender in place (December 2023)	80%	76.25%	O
TL53	PS	Spend 90% of the budget allocated towards the improvement of the sewerage system by 30 June 2024	% of budget spent	90%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL56	PS	Spend 90% of the budget allocated for the Regional Socio Economic Programme by 30 June 2024	% of budget spent	90%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

SO2: TO CREATE AN ENABLING ENVIRONMENT FOR EMPLOYMENT AND POVERTY AND POVERTY ERADICATION THROUGH PROACTIVE ECONOMIC DEVELOPMENT AND TOURISM

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL57	SSS	The number of FTE's created through the EPWP programme by 30 June 2024	Number of FTE's created through the EPWP programme	339	0	0	N/A			169.50	186.40	G2	[469] Director: Strategic Support Services: Performance achieved (December 2023)		169.50	186.40	G2
TL61	SSS	Sign service level agreements (SLA's) with 4 Local Tourism Associations (LTA's) for their annual tourism operational expenditure by 30 September 2023	Number of SLA's signed	4	4	4	G	[473] Director: Strategic Support Services: Performance achieved (September 2023)		0	0	N/A			4	4	G

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL64	SSS	Develop a Precinct Plan for informal trade and submit to Council for approval by 28 February 2024	Precinct Plan developed and submitted to Council for approval	1	0	0	N/A			0	0	N/A	[476] Director: Strategic Support Services: LED foresee that we will not achieve this performance by the end of February 2024, as our tender could not start with the SCM process. LED were informed by SCM that capital projects must receive priority and other tender processes must wait. We have already completed the draft tender specification. I have informed the Director SSS and the performance office. The due date of KPI D2462 (TL64) must be shifted out to June 2024 to allow time for the SCM process. (November 2023)		0	0	N/A

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

SO3: TO ENSURE A SAFE, HEALTHY, CLEAN AND SUSTAINABLE EXTERNAL ENVIRONMENT FOR ALL BREEDE VALLEY'S PEOPLE

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL1	CS	Plan & conduct 32 roadblocks by 30 June 2024	Number of roadblocks conducted	32	8	10	G2	[315] Director: Community Services: Target met (July 2023) [315] Director: Community Services: Target met (August 2023) [315] Director: Community Services: Target met (September 2023)	[315] Director: Community Services: Target was met for the month (September 2023)	8	11	G2	[315] Director: Community Services: Target met (October 2023) [315] Director: Community Services: Target met (November 2023) [315] Director: Community Services: Target met (December 2023)	[315] Director: Community Services: Two roadblock per shift was done for December that equals 4 for the month (December 2023)	16	21	G2
TL5	CS	Spend 90% of the budget allocated to purchase a fire engine and equipment by 30 June 2024	% of the budget spent	90%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL8	CS	Conduct 1000 planned inspections in accordance with the Fire Protection Regulations and Fire Safety Bylaw during the 2023/24 financial year	Number of planned inspections conducted	1 000	250	292	G2	[322] Director: Community Services: Inspections held in the 1st quarter (September 2023)		250	244	O	[322] Director: Community Services: 244 Fire inspections conducted in Q2. Marginal under-performance achieved in Q2 due to the holiday period in December 2023. However, we remain on par in terms of the year to date performance (target: 500 inspections; actual: 536 inspections conducted at 31 December 2023) (December 2023)	[322] Director: Community Services: The department will continuously strive to schedule, attend and action fire inspections in accordance with the quarterly targets. We anticipate to exceed the annual target of 1000 inspections by 30 June 2024. (December 2023)	500	536	G2
TL13	CS	Spend 90% of the capital budget linked to the construction of the fence of Esslen Park Sport Facility by 30 June 2024	% of the budget spent	90%	0%	0%	N/A	[327] Director: Community Services: budget spending for construction ongoing (July 2023) [327] Director: Community Services:		20%	1.54%	R	[327] Director: Community Services: construction still ongoing (October 2023) [327] Director: Community Services: Project on hold (November	[327] Director: Community Services: Bid BV987/2023 is currently in an adjudication process, which is anticipated to be concluded before the 31st of January 2024.	20%	1.54%	R

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
								budget spending on Fence ongoing (August 2023)					2023) [327] Director: Community Services: The appointment of a service provider (Bid BV987/2023) to action the construction of the perimeter fence is still ongoing, therefore, limited expenditure has been recorded to date. The current expenditure recorded, relates to the payment of consulting engineers for the design, layout and specifications of the scope of works. (December 2023)	Subject to successful adjudication, conclusion of the appeal period and appointment of a suitably qualified and experienced service provider, commencement of the works are anticipated in April 2023. Expenditure will thus only flow and be recorded in Q4. (December 2023)			

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL20	ES	Spend 90% of the capital budget allocated for the construction of speedhumps in the municipal area by 30 June 2024	% of the budget spent	90%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL54	PS	Recycle 80 tonnage of waste by 30 June 2024	Tonnage of waste recycled	80	20	0	R	[700] Director: Public Services: Recycle 80 tonnage of waste by 30 June 2024 (September 2023)	[700] Director: Public Services: Weigh bridge still out of order. Software to be updated so that material can be weighed. (September 2023)	20	0	R			40	0	R
TL55	PS	Plan and host a Waste Minimisation Summit by 30 June 2024	Waste Minimisation Summit planned and hosted	1	0	0	N/A			0	0	N/A			0	0	N/A

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

SO4: PROVIDE DEMOCRATIC, ACCOUNTABLE GOVERNMENT FOR LOCAL COMMUNITIES AND ENCOURAGE INVOLVEMENT OF COMMUNITIES AND COMMUNITY ORGANIZATIONS IN THE MATTERS OF LOCAL GOVERNMENT

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL63	SSS	Review the 5th Generation IDP and submit to Council for approval by 31 May 2024	5th Generation IDP reviewed and submitted to Council for approval	1	0	0	N/A			0	0	N/A			0	0	N/A

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

SO5: ENSURE A HEALTHY AND PRODUCTIVE WORKFORCE AND AN EFFECTIVE AND EFFICIENT WORK ENVIRONMENT

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
					TL11	CS	Spend 90% of the budget allocated to purchase traffic vehicles	% of the budget spent	90%	0%	0%	N/A			0%	0%	N/A
TL58	SSS	Number of people from employment equity target groups employed in the three highest levels of management in compliance with the municipality's approved employment equity plan and organisational structure during the 2023/24 financial year	Number of people employed in the three highest levels of management	2	0	0	N/A			0	0	N/A			0	0	N/A
TL59	SSS	Spend 1% of the municipality's personnel budget on implementing its workplace skills plan by 30 June 2024	% of the budget spent	1%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

TL60	SSS	Limit vacancy rate to 15% of budgeted posts by 30 June 2024	% vacancy rate	15%	0%	0%	N/A		15%	16.60%	R	<p>[472] Director: Strategic Support Services: Not Achieved (November 2023)</p> <p>[472] Director: Strategic Support Services: The target was not met, since our vacancy rate by end of December 2023 was 16.6% (based on the budget report), which is an improvement from the year-on-year comparative figure of 17% at December 2022. Part of key contribution of our vacancy rate, is the review of the organisational structure since some of the funded vacancies, included on the vacancy rate calculation, are planned to be abolished hence the Human Resources Department cannot initiate a recruitment & selection process. In addition, a large number of General Assistant vacancies could not be filled due to the need to execute a health examination which must be done by a suitably qualified and experienced service provider. (December 2023)</p>	<p>[472] Director: Strategic Support Services: The finalisation of the organogram (micro structure) will by implication exclude abolished positions, which will affect the calculation. In addition, the appointment of a service provider to execute the initial health examination of general assistants has been initiated and anticipated to be finalised in January 2024. Therefore, we anticipate that the performance against the Vacancy Rate target will show a significant improvement at 30 June 2024. (December 2023)</p>	15%	16.60%	R
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PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL62	SSS	Submit a request for approval, to dispose official documents, to the Provincial Archive Services by no later than 30 June 2024	Request for approval submitted to the Provincial Archive Services	1	0	0	N/A			0	0	N/A			0	0	N/A
TL65	SSS	Spend 90% of the budget allocated for the replacement of ICT equipment by 30 June 2024 {(Total expenditure / total budget approved) X 100}	% of the budget spent	90%	0%	0%	N/A			10%	15.72%	B	[477] Director: Strategic Support Services: 15.72% (R173 577 / R1 104 000) of the ICT Capital Budget spent at 31 December 2023. (December 2023)		10%	15.72%	B

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

SO6: ASSURE A SUSTAINABLE FUTURE THROUGH SOUND FINANCIAL MANAGEMENT, CONTINUOUS REVENUE GROWTH CORPORATE GOVERNANCE AND RISK MANAGEMENT PRACTICES

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL35	FS	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2024	% of debt coverage	45%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL36	FS	Financial viability measured in terms of the outstanding service debtors as at 30 June 2024	% of outstanding service debtors	16.50%	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL37	FS	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2024	Number of months it takes to cover fix operating expenditure with available cash	1.50	0	0	N/A			0	0	N/A			0	0	N/A
TL40	FS	Submit the approved financial statements for 2022/23 to the Auditor-General	Approved financial statements for 2022/23 submitted to the AG	1	1	1	G	[154] CFO: AFS has been submitted (August 2023)	[154] CFO: AFS has been submitted (August 2023)	0	0	N/A			1	1	G

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
		by 31 August 2023															
TL41	FS	Achieve a payment percentage of above 95% as at 30 June 2024	% Payment achieved	95%	75%	90.48%	G2	[155] CFO: As at 30 September 2023 the collection rate was 90.48 (September 2023)		90%	92.69%	G2	[155] CFO: The payment rate as at 31 December 2023 was 92.69%. (December 2023)		90%	92.69%	G2
TL42	FS	Review the MGRO Clean Audit Plan and submit to the Municipal Manager by 31 January 2024	MGRO Clean Audit Plan submitted	1	0	0	N/A			0	0	N/A			0	0	N/A
TL43	FS	Achieve an unqualified audit for the 2022/23 financial year by 31 January 2024	Audit report signed by the Auditor-General for 2022/23	1	0	0	N/A			0	0	N/A			0	0	N/A
TL44	FS	Review the Revenue Enhancement Plan and submit to Council for approval by 31 May 2024	Reviewed Revenue Enhancement Plan submitted to Council	1	0	0	N/A			0	0	N/A			0	0	N/A

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

IC	RD	KPI	UoM	OAT	Quarter ending September 2023					Quarter ending December 2023					Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
					T	A	R	PC	CM	T	A	R	PC	CM	T	A	R
TL45	MM	Compile a Risk Based Audit Plan and submit to the Audit Committee by 30 June 2024	RBAP submitted to the Audit Committee	1	0	0	N/A			0	0	N/A			0	0	N/A
TL46	MM	Compile a strategic risk report and submit to Council by 31 May 2024	Strategic risk report submitted to Council	1	0	0	N/A			0	0	N/A			0	0	N/A
TL47	MM	The percentage of the municipal capital budget spent on capital projects as at 30 June 2024	% of the municipal capital budget spent	90%	0%	0%	N/A			30%	36.62%	G2	[41] Municipal Manager: 36.62% (R97 774 863.42 / R266 984 161) of the capital budget spent at 31 December 2023. (December 2023)		30%	36.62%	G2

The Top Layer SDBIP will be revised and submitted with the Adjustments Budget to Council by the end of February 2024, coupled with the necessary motivation in instances where key performance indicator targets require amendment as a result of the Adjustments Budget and audit outcomes realised during the 2022/23 financial period (amongst others).

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

3. ANNUAL REPORT

As prescribed in section 72(1)(a)(iii) of the MFMA, the Accounting Officer must assess the performance of the municipality in the first 6 months taking into account the past year's Annual Report, and progress on resolving the problems identified in the Annual Report. On 17 November 2021, Council resolved (in terms of resolution C101/2021) on the composition and purpose of the Oversight Committee (MPAC). The purpose of the MPAC includes (amongst others) the consideration and evaluation of the content of the Annual Report and the submission of recommendations to Council when adopting an Oversight Report on the Annual Report. This report will include a summary of comments and conclusions on the Annual Report of the municipality and will include one or more of the following:

- Misstatements in the Financial Statements;
- Material under spending of the budget;
- Planned key performance indicators not achieved;
- Non-compliance with laws and regulations;
- Assessment by Internal Audit on predetermined objectives (PMS);
- Financial management; and
- Governance.

Accuracy and reliability of the Annual Report is continuously monitored by the administration. In addition, the report will also be submitted to the Auditor-General for verification and confirmation that it does not include any inconsistency with the annual financial statements and the performance report audited by the Auditor-General.

The final 2022/23 Annual Report and corresponding Oversight Report served before Council on the 14th of December 2023. Council subsequently resolved, as per resolution C114/2023, to adopt the 2022/23 Oversight Report and approve the 2022/23 Annual Report without reservations. In addition, Council and Management must consider the operational recommendations made by MPAC, as it may add value to the implementation of service-related operational activities and enhance performance monitoring and reporting.