
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT APRIL 2023

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2022/2023 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR’S REPORT

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for April 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 April 2023 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for April 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 2021/2022 reflected in this report are final as the Annual Financial Statements were completed and audited by the Auditor General. The in-year report for April 2023 contains the final outcomes for the 2021/2022 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 2022 – 30 April 2023 is R995 827 685 or 70.73% of the total budgeted revenue R1 408 012 136.

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 2022, the municipality processed a journal of R31 507 636 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 2023 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.

Interest earned – outstanding debtors

Growth in debtors due to non-payment has resulted in more interest being charged on outstanding debtors than anticipated.

Fines, penalties and forfeits

Final traffic fine provisions and accounting treatment are done at financial year end.

Licenses and permits

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

Transfers and subsidies

Transfers and subsidy revenue are recognised when conditions of the grant are met.

Other revenue

Income for other revenue from resorts and swimming pools were more than anticipated.

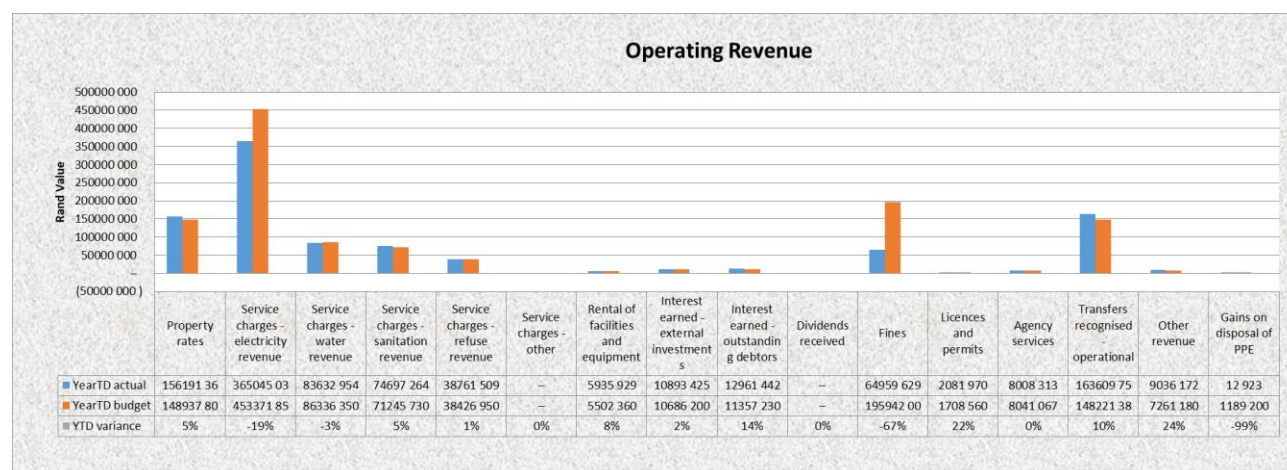
Gains

Gains from the disposal of assets are less than anticipated.

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

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

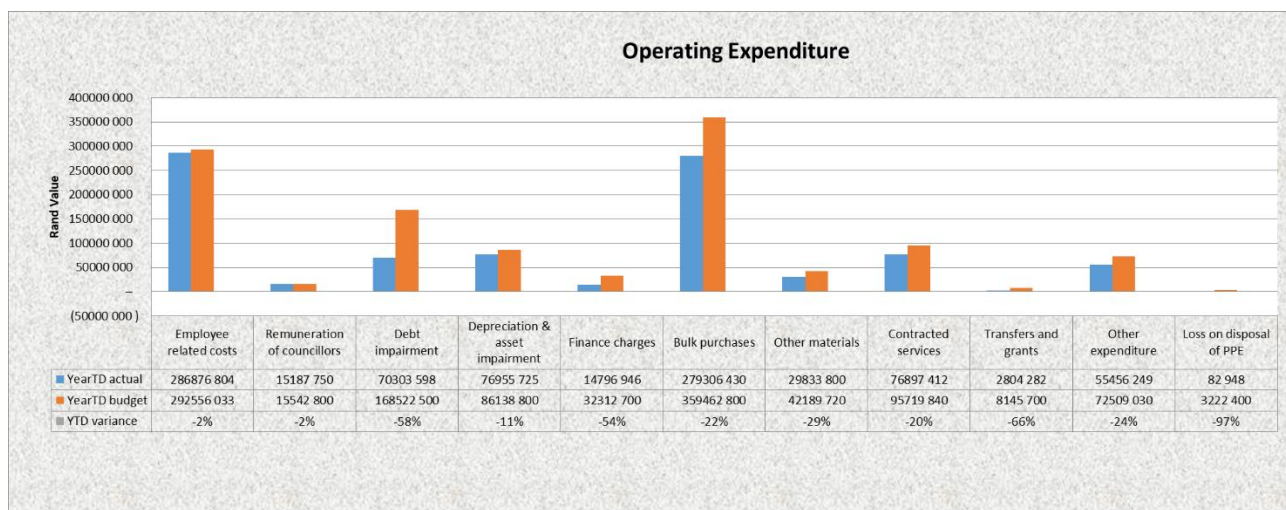


Operating Expenditure by Type

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 R908 501 943 or 64.95% of the total budgeted expenditure R1 398 761 719.

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

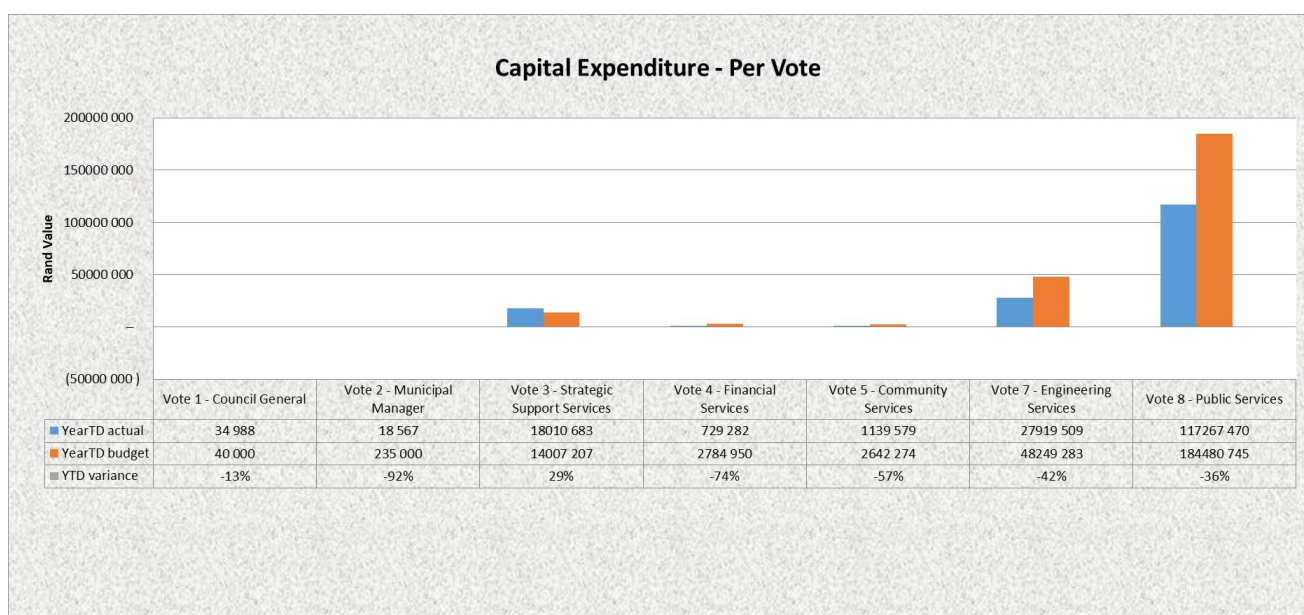


Capital Expenditure

The total capital expenditure for the period 1 July 2022 – 30 April 2023, amounts to R165 120 079 or 40.34% of the total capital budget that amounts to R409 346 058.

Capital grant funding the total capital grant funding expenditure amounts to R37 879 230 or 38.11% of the total capital grant funding budget that amounts to R99 390 479.

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 R144 457 623.

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 April 2023.

Refer to Section 10 – 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 - M10 April									
Description	2021/22	Budget Year 2022/23							
	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	173 037	175 223	175 223	11 955	156 191	148 938	7 254	5%	175 223
Service charges	725 043	761 566	772 334	59 559	562 137	649 381	(87 244)	-13%	772 334
Investment revenue	10 969	10 686	12 823	1 236	10 893	10 686	207	2%	12 823
Transfers and subsidies	152 932	171 058	175 605	375	163 610	148 221	15 388	10%	175 605
Other own revenue	70 271	271 940	272 027	3 393	102 996	231 002	(128 005)	-55%	272 027
Total Revenue (excluding capital transfers and contributions)	1 132 251	1 390 473	1 408 012	76 518	995 828	1 188 228	(192 400)	-16%	1 408 012
Employee costs	335 127	350 795	353 583	28 642	286 877	292 556	(5 679)	-2%	353 583
Remuneration of Councillors	18 315	19 549	19 673	1 501	15 188	15 543	(355)	-2%	19 673
Depreciation & asset impairment	88 566	100 988	100 988	7 584	76 956	86 139	(9 183)	-11%	100 988
Finance charges	20 974	38 001	38 001	-	14 797	32 313	(17 516)	-54%	38 001
Materials and bulk purchases	424 259	462 319	473 428	29 128	309 140	401 653	(92 512)	-23%	473 428
Transfers and subsidies	3 767	6 872	9 864	91	2 804	8 146	(5 341)	-66%	9 864
Other expenditure	244 981	377 227	403 224	10 407	202 740	339 974	(137 234)	-40%	403 224
Total Expenditure	1 135 989	1 355 751	1 398 762	77 353	908 502	1 176 322	(267 820)	-23%	1 398 762
Surplus/(Deficit)	(3 738)	34 722	9 250	(835)	87 326	11 906	75 420	633%	9 250
Transfers and subsidies - capital (monetary allocations)	55 756	70 138	81 473	-	-	60 468	(60 468)	-100%	81 473
Contributions & Contributed assets	-	-	17 918	-	-	-	-	-	17 918
Surplus/(Deficit) after capital transfers & contributions	52 017	104 860	108 641	(835)	87 326	72 374	14 952	21%	108 641
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52 017	104 860	108 641	(835)	87 326	72 374	14 952	21%	108 641
Capital expenditure & funds sources									
Capital expenditure	143 097	318 550	409 346	27 277	165 120	252 439	(87 319)	-35%	409 346
Capital transfers recognised	55 635	70 138	99 390	11 333	37 879	37 934	(55)	-0%	99 390
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	146 238	180 328	6 471	71 769	138 567	(66 799)	-48%	180 328
Internally generated funds	87 462	102 174	129 628	9 473	55 472	75 938	(20 466)	-27%	129 628
Total sources of capital funds	143 097	318 550	409 346	27 277	165 120	252 439	(87 319)	-35%	409 346
Financial position									
Total current assets	329 698	267 426	267 426	-	300 299	-	-	-	267 426
Total non current assets	2 506 601	2 682 117	2 682 117	-	2 558 529	-	-	-	2 682 117
Total current liabilities	204 556	154 220	154 220	-	145 040	-	-	-	154 220
Total non current liabilities	378 362	581 169	581 169	-	363 827	-	-	-	581 169
Community wealth/Equity	2 253 381	2 214 154	2 214 154	-	2 349 962	-	-	-	2 214 154
Cash flows									
Net cash from (used) operating	(237 017)	142 598	115 508	(15 112)	144 891	145 819	928	1%	141 580
Net cash from (used) investing	(16 158)	(318 450)	(398 886)	(27 831)	(165 086)	(188 597)	(23 511)	12%	(318 450)
Net cash from (used) financing	329	127 653	161 743	(8)	(14 436)	46 477	60 913	131%	127 653
Cash/cash equivalents at the month/year end	(62 084)	101 815	57 454	-	144 458	182 788	38 330	21%	129 873
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	52 069	12 769	8 048	5 691	6 483	6 157	35 579	160 437	287 234
Creditors Age Analysis									
Total Creditors	232	755	128	9 469	7	0	129	0	10 722

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) - M10 April										
Description	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		242 602	241 045	247 002	15 086	222 078	209 441	12 636	6%	247 002
Executive and council		510	118	118	112	642	102	540	529%	118
Finance and administration		242 093	240 927	246 884	14 974	221 436	209 339	12 097	6%	246 884
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		68 634	281 225	300 274	1 056	103 744	239 803	(136 059)	-57%	300 274
Community and social services		12 676	12 459	12 619	145	12 370	10 679	1 692	16%	12 619
Sport and recreation		3 911	9 249	9 249	42	3 268	7 834	(4 566)	-58%	9 249
Public safety		30 467	230 822	231 299	368	66 488	196 129	(129 641)	-66%	231 299
Housing		21 579	28 695	47 107	502	21 618	25 162	(3 544)	-14%	47 107
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27 188	16 395	15 440	747	12 436	12 372	64	1%	15 440
Planning and development		2 119	2 226	2 226	79	1 491	1 896	(405)	-21%	2 226
Road transport		25 069	14 169	13 214	668	10 945	10 476	469	4%	13 214
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		849 495	921 945	944 673	59 628	657 570	787 080	(129 510)	-16%	944 673
Energy sources		521 762	565 318	565 318	38 137	373 489	477 830	(104 341)	-22%	565 318
Water management		139 458	126 788	132 678	9 705	106 073	110 795	(4 722)	-4%	132 678
Waste water management		123 706	160 679	177 516	7 938	116 916	140 686	(23 770)	-17%	177 516
Waste management		64 568	69 161	69 161	3 848	61 093	57 769	3 324	6%	69 161
<i>Other</i>	4	87	-	13	-	-	-	-	-	13
Total Revenue - Functional	2	1 188 006	1 460 611	1 507 403	76 518	995 828	1 248 696	(252 869)	-20%	1 507 403
Expenditure - Functional										
<i>Governance and administration</i>		222 607	258 889	285 368	15 017	205 423	236 966	(31 543)	-13%	285 368
Executive and council		38 533	35 936	42 804	2 816	35 292	34 770	522	2%	42 804
Finance and administration		180 574	218 570	238 680	11 952	167 162	198 967	(31 805)	-16%	238 680
Internal audit		3 500	4 382	3 884	249	2 969	3 229	(260)	-8%	3 884
<i>Community and public safety</i>		152 860	314 193	319 303	10 343	158 887	268 736	(109 849)	-41%	319 303
Community and social services		27 723	31 659	33 885	2 057	25 662	28 120	(2 458)	-9%	33 885
Sport and recreation		28 150	27 733	28 435	2 461	26 691	23 619	3 072	13%	28 435
Public safety		77 314	226 116	226 638	4 477	92 238	191 639	(99 401)	-52%	226 638
Housing		19 591	28 595	30 253	1 341	14 226	25 278	(11 052)	-44%	30 253
Health		83	91	91	7	69	79	(10)	-13%	91
<i>Economic and environmental services</i>		76 154	85 887	84 741	6 194	65 346	69 970	(4 625)	-7%	84 741
Planning and development		18 338	20 016	19 857	1 469	15 736	16 392	(656)	-4%	19 857
Road transport		56 933	65 482	64 492	4 723	49 448	53 241	(3 793)	-7%	64 492
Environmental protection		883	389	392	2	162	337	(176)	-52%	392
<i>Trading services</i>		683 976	695 887	708 578	45 781	478 681	600 007	(121 327)	-20%	708 578
Energy sources		460 880	506 388	506 908	32 840	341 273	429 910	(88 637)	-21%	506 908
Water management		82 276	70 157	70 854	4 639	45 545	59 315	(13 770)	-23%	70 854
Waste water management		80 994	73 986	81 192	4 732	56 140	69 283	(13 143)	-19%	81 192
Waste management		59 826	45 356	49 624	3 570	35 723	41 499	(5 776)	-14%	49 624
<i>Other</i>		392	895	772	18	165	642	(477)	-74%	772
Total Expenditure - Functional	3	1 135 989	1 355 751	1 398 762	77 353	908 502	1 176 322	(267 820)	-23%	1 398 762
Surplus/ (Deficit) for the year		52 017	104 860	108 641	(835)	87 326	72 374	14 952	21%	108 641

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) - M10 April										
Vote Description	Ref	2021/22	Budget Year 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										
Vote 1 - Council General	1	510	118	118	112	642	98	544	555,5%	118
Vote 2 - Municipal Manager		500	500	500	-	-	414	(414)	-100,0%	500
Vote 3 - Strategic Support Services		1 276	1 244	1 257	205	1 868	1 041	827	79,4%	1 257
Vote 4 - Financial Services		231 226	236 559	243 884	14 682	218 422	202 027	16 395	8,1%	243 884
Vote 5 - Community Services		79 632	294 602	312 895	1 602	113 683	259 195	(145 512)	-56,1%	312 895
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		523 655	565 252	565 252	38 137	373 479	468 242	(94 763)	-20,2%	565 252
Vote 8 - Public Services		351 208	362 335	383 496	21 780	287 734	317 679	(29 945)	-9,4%	383 496
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	1 188 006	1 460 611	1 507 403	76 518	995 828	1 248 696	(252 869)	-20,3%	1 507 403
Expenditure by Vote										
Vote 1 - Council General	1	34 874	28 540	35 357	2 567	29 312	29 734	(422)	-1,4%	35 357
Vote 2 - Municipal Manager		8 847	14 278	13 630	672	10 864	11 462	(598)	-5,2%	13 630
Vote 3 - Strategic Support Services		70 820	70 780	81 560	3 995	61 983	68 590	(6 607)	-9,6%	81 560
Vote 4 - Financial Services		100 806	128 388	142 255	6 953	95 869	119 633	(23 764)	-19,9%	142 255
Vote 5 - Community Services		155 923	320 204	325 404	11 129	161 888	273 656	(111 769)	-40,8%	325 404
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 759	518 086	515 079	33 250	345 639	433 168	(87 528)	-20,2%	515 079
Vote 8 - Public Services		298 959	275 475	285 478	18 787	202 948	240 079	(37 132)	-15,5%	285 478
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	1 135 989	1 355 751	1 398 762	77 353	908 502	1 176 322	(267 820)	-22,8%	1 398 762
Surplus/ (Deficit) for the year	2	52 017	104 860	108 641	(835)	87 326	72 374	14 952	20,7%	108 641

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) - M10 April										
Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		173 037	175 223	175 223	11 955	156 191	148 938	7 254	5%	175 223
Service charges - electricity revenue		492 826	536 542	536 542	38 121	365 045	453 372	(88 327)	-19%	536 542
Service charges - water revenue		104 101	98 700	103 891	9 653	83 633	86 336	(2 703)	-3%	103 891
Service charges - sanitation revenue		84 271	79 917	85 495	7 938	74 697	71 246	3 452	5%	85 495
Service charges - refuse revenue		43 844	46 407	46 407	3 847	38 762	38 427	335	1%	46 407
Rental of facilities and equipment		8 178	6 489	6 489	512	5 936	5 502	434	8%	6 489
Interest earned - external investments		10 969	10 686	12 823	1 236	10 893	10 686	207	2%	12 823
Interest earned - outstanding debtors		9 814	9 970	13 629	1 479	12 961	11 357	1 604	14%	13 629
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		28 741	230 513	230 513	349	64 960	195 942	(130 982)	-67%	230 513
Licences and permits		2 620	4 056	2 050	33	2 082	1 709	373	22%	2 050
Agency services		9 061	9 436	9 436	565	8 008	8 041	(33)	0%	9 436
Transfers and subsidies		152 932	171 058	175 605	375	163 610	148 221	15 388	10%	175 605
Other revenue		11 279	10 078	8 511	455	9 036	7 261	1 775	24%	8 511
Gains		577	1 399	1 399	-	13	1 189	(1 176)	-99%	1 399
Total Revenue (excluding capital transfers and contributions)		1 132 251	1 390 473	1 408 012	76 518	995 828	1 188 228	(192 400)	-16%	1 408 012
Expenditure By Type										
Employee related costs		335 127	350 795	353 583	28 642	286 877	292 556	(5 679)	-2%	353 583
Remuneration of councillors		18 315	19 549	19 673	1 501	15 188	15 543	(355)	-2%	19 673
Debt impairment		80 796	198 257	198 257	2 078	70 304	168 523	(98 219)	-58%	198 257
Depreciation & asset impairment		88 566	100 988	100 988	7 584	76 956	86 139	(9 183)	-11%	100 988
Finance charges		20 974	38 001	38 001	-	14 797	32 313	(17 516)	-54%	38 001
Bulk purchases - electricity		383 068	422 897	422 897	27 493	279 306	359 463	(80 156)	-22%	422 897
Inventory consumed		41 191	39 422	50 531	1 635	29 834	42 190	(12 356)	-29%	50 531
Contracted services		97 001	104 978	115 023	4 939	76 897	95 720	(18 822)	-20%	115 023
Transfers and grants		3 767	6 872	9 864	91	2 804	8 146	(5 341)	-66%	9 864
Other expenditure		64 709	70 227	86 178	3 390	55 456	72 509	(17 053)	-24%	86 178
Losses		2 476	3 766	3 766	-	83	3 222	(3 139)	-97%	3 766
Total Expenditure		1 135 989	1 355 751	1 398 762	77 353	908 502	1 176 322	(267 820)	-23%	1 398 762
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(3 738)	34 722	9 250	(835)	87 326	11 906	75 420	0	9 250
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		55 756	70 138	81 473	-	-	60 468	(60 468)	(0)	81 473
Transfers and subsidies - capital (in-kind - all)		-	-	17 918	-	-	-	-	-	17 918
Surplus/(Deficit) after capital transfers & contributions		52 017	104 860	108 641	(835)	87 326	72 374			108 641
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		52 017	104 860	108 641	(835)	87 326	72 374			108 641
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52 017	104 860	108 641	(835)	87 326	72 374			108 641
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		52 017	104 860	108 641	(835)	87 326	72 374			108 641

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M10 April				
Ref	Description	Variance greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Service charges - electricity revenue	-19%	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 2022 the municipality processed a journal of R31 507 636 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 2023 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.	
	Interest earned - outstanding debtors	14%	Growth in debtors due to non-payment has resulted in more interest being charged on outstanding debtors than anticipated.	
	Fines, penalties and forfeits	-67%	Final traffic fine provisions and accounting treatment are done at financial year end.	
	Licences and permits	22%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Transfers and subsidies	10%	Transfers and subsidy revenue are recognised when conditions of the grant are met.	
	Other revenue	24%	Income for other revenue from resorts and swimming pools were more than anticipated.	
	Gains	-99%	Gains from the disposal of assets are less than anticipated.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	Expenditure By Type			
	Debt impairment	-58%	Year-to-date write offs for the year under review are less than budgeted.	
	Depreciation & asset impairment	-11%	Depreciation projections till April 2023 are pro-rata less than anticipated.	
	Finance charges	-54%	Finance charges till April 2023 are pro-rata less than anticipated.	
	Bulk purchases - electricity	-22%	Electricity purchases till April 2023 are pro-rata underspend.	
	Inventory consumed	-29%	Expenditure on materials and supplies till April 2023 are pro-rata less than anticipated.	
	Contracted services	-20%	Expenditure on contracted and outsourced services till April 2023 are pro-rata less than anticipated.	
	Transfers and grants	-66%	Monetary allocations to individuals and organisations till April 2023 are pro-rata underspend.	
	Other expenditure	-24%	Expenditure on general expenses till April 2023 are pro-rata underspend.	
	Losses	-97%	Losses from the disposal of assets are less than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-35%	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	-3%	The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance and the revenue was review during the adjustment budget.	
	Other revenue	4%	Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Government - Operating	-1%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	-2%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Interest	2%	Investment process been done monthly.	
	Suppliers	1%	During the adjustment Budget the performance and actual figures was aligned.	
	Transfer and grants	58%	No expenditure on Housing projects and Grant-In Aid.	
	Capital assets	12%	Demand Management Plan in progress/ tenders advertise etc.	
	Consumer deposits	-11%	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) - M10 April

Vote Description	Ref	Budget Year 2022/23								
		2021/22 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		20	5	40	-	35	40	(5)	-13%	40
Vote 2 - Municipal Manager		1 859	5	205	-	-	205	(205)	-100%	205
Vote 3 - Strategic Support Services		3 147	15 575	19 652	1 431	15 236	9 432	5 804	62%	19 652
Vote 4 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		15 771	5	14	-	10	14	(4)	-27%	14
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		36 392	58 400	50 390	2 859	13 465	41 536	(28 071)	-68%	50 390
Vote 8 - Public Services		42 781	178 476	218 293	18 988	98 780	131 438	(32 658)	-25%	218 293
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	99 969	252 466	288 594	23 278	127 525	182 664	(55 139)	-30%	288 594
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	30	30	-	19	30	(11)	-38%	30
Vote 3 - Strategic Support Services		400	16 940	4 885	204	2 775	4 576	(1 801)	-39%	4 885
Vote 4 - Financial Services		1 667	1 975	3 168	191	729	2 785	(2 056)	-74%	3 168
Vote 5 - Community Services		2 411	5 379	20 572	131	1 129	2 628	(1 499)	-57%	20 572
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		6 847	3 330	19 692	1 302	14 455	6 714	7 741	115%	19 692
Vote 8 - Public Services		31 803	38 430	72 405	2 171	18 488	53 043	(34 555)	-65%	72 405
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	43 128	66 083	120 752	3 999	37 595	69 775	(32 180)	-46%	120 752
Total Capital Expenditure	3	143 097	318 550	409 346	27 277	165 120	252 439	(87 319)	-35%	409 346
Capital Expenditure - Functional Classification										
Governance and administration		5 399	32 645	25 104	507	17 244	16 046	1 198	7%	25 104
Executive and council		62	10	245	-	35	245	(210)	-86%	245
Finance and administration		5 338	32 635	24 859	507	17 209	15 801	1 408	9%	24 859
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		17 363	9 291	26 005	1 359	2 609	2 831	(221)	-8%	26 005
Community and social services		481	4 832	5 918	1 315	1 732	768	964	126%	5 918
Sport and recreation		16 451	3 820	1 050	33	558	950	(392)	-41%	1 050
Public safety		432	639	1 688	12	319	1 113	(794)	-71%	1 688
Housing		-	-	17 350	-	-	-	-	-	17 350
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		34 954	56 246	63 965	5 530	29 756	42 658	(12 902)	-30%	63 965
Planning and development		659	1 820	1 620	204	220	1 620	(1 400)	-86%	1 620
Road transport		34 295	54 426	62 345	5 325	29 536	41 038	(11 502)	-28%	62 345
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		85 382	220 368	294 272	19 881	115 511	190 904	(75 394)	-39%	294 272
Energy sources		46 229	66 230	75 228	4 160	29 908	50 831	(20 923)	-41%	75 228
Water management		15 555	94 688	67 492	3 863	26 448	54 116	(27 668)	-51%	67 492
Waste water management		23 251	58 250	150 268	11 841	58 600	84 674	(26 074)	-31%	150 268
Waste management		346	1 200	1 284	16	555	1 284	(729)	-57%	1 284
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	143 097	318 550	409 346	27 277	165 120	252 439	(87 319)	-35%	409 346
Funded by:										
National Government		55 182	69 094	79 404	11 100	37 529	36 024	1 506	4%	79 404
Provincial Government		25	1 044	19 419	233	350	1 911	(1 560)	-82%	19 419
District Municipality		429	-	549	-	-	-	-	-	549
Other transfers and grants		-	-	19	-	-	-	-	-	19
Transfers recognised - capital		55 635	70 138	99 390	11 333	37 879	37 934	(55)	0%	99 390
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	146 238	180 328	6 471	71 769	138 567	(66 799)	-48%	180 328
Internally generated funds		87 462	102 174	129 628	9 473	55 472	75 938	(20 466)	-27%	129 628
Total Capital Funding		143 097	318 550	409 346	27 277	165 120	252 439	(87 319)	-35%	409 346

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M10 April						
Description	Ref	2021/22	Budget Year 2022/23			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
ASSETS						
Current assets						
Cash		89 089	56 765	56 765	114 476	56 765
Call investment deposits		91 794	45 000	45 000	30 000	45 000
Consumer debtors		113 314	135 752	135 752	108 460	135 752
Other debtors		21 532	18 566	18 566	19 808	18 566
Current portion of long-term receivables		2 148	2 068	2 068	2 148	2 068
Inventory		11 821	9 274	9 274	25 407	9 274
Total current assets		329 698	267 426	267 426	300 299	267 426
Non current assets						
Long-term receivables		2 613	3 266	3 266	2 594	3 266
Investments		–	(50)	(50)	–	(50)
Investment property		63 637	47 145	47 145	63 637	47 145
Investments in Associate		–	–	–	–	–
Property, plant and equipment		2 399 707	2 592 148	2 592 148	2 451 718	2 592 148
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		4 014	2 978	2 978	3 950	2 978
Other non-current assets		36 631	36 631	36 631	36 631	36 631
Total non current assets		2 506 601	2 682 117	2 682 117	2 558 529	2 682 117
TOTAL ASSETS		2 836 299	2 949 543	2 949 543	2 858 828	2 949 543
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		19 580	20 809	20 809	14 536	20 809
Consumer deposits		4 587	4 633	4 633	4 687	4 633
Trade and other payables		129 164	80 518	80 518	78 599	80 518
Provisions		51 225	48 261	48 261	47 219	48 261
Total current liabilities		204 556	154 220	154 220	145 040	154 220
Non current liabilities						
Borrowing		164 603	285 883	285 883	150 068	285 883
Provisions		213 759	295 286	295 286	213 759	295 286
Total non current liabilities		378 362	581 169	581 169	363 827	581 169
TOTAL LIABILITIES		582 919	735 389	735 389	508 866	735 389
NET ASSETS	2	2 253 381	2 214 154	2 214 154	2 349 962	2 214 154
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 253 381	2 160 289	2 160 289	2 349 962	2 160 289
Reserves		–	53 865	53 865	–	53 865
TOTAL COMMUNITY WEALTH/EQUITY	2	2 253 381	2 214 154	2 214 154	2 349 962	2 214 154

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 - M10 April										
Description	Ref	2021/22	Budget Year 2022/23							
		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		128 756	157 700	157 700	9 197	134 652	136 327	(1 675)	-1%	158 512
Service charges		306 991	729 917	739 609	42 993	586 134	604 896	(18 762)	-3%	729 917
Other revenue		14 485	47 451	43 878	10 950	162 265	155 817	6 447	4%	43 484
Transfers and Subsidies - Operational		153 479	171 058	174 108	295	172 768	174 296	(1 528)	-1%	171 058
Transfers and Subsidies - Capital		57 360	70 138	71 088	-	70 925	72 171	(1 246)	-2%	70 138
Interest		11 884	20 656	26 452	2 715	23 855	23 390	465	2%	22 793
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(888 998)	(1 011 634)	(1 051 181)	(81 170)	(984 729)	(998 531)	(13 802)	1%	(1 011 634)
Finance charges		(20 974)	(35 817)	(35 817)	-	(19 841)	(19 841)	-	-	(35 817)
Transfers and Grants		-	(6 872)	(10 331)	(91)	(1 138)	(2 707)	(1 569)	58%	(6 872)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(237 017)	142 598	115 508	(15 112)	144 891	145 819	928	1%	141 580
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		59	50	50	(11)	34	52	(19)	-36%	50
Decrease (increase) in non-current investments		-	50	-	-	-	-	-	-	50
Payments										
Capital assets		(16 216)	(318 550)	(398 936)	(27 821)	(165 120)	(188 650)	(23 530)	12%	(318 550)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(16 158)	(318 450)	(398 886)	(27 831)	(165 086)	(188 597)	(23 511)	12%	(318 450)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	146 238	180 328	-	-	60 900	(60 900)	-100%	146 238
Increase (decrease) in consumer deposits		329	100	100	(8)	99	112	(13)	-11%	100
Payments										
Repayment of borrowing		-	(18 685)	(18 685)	-	(14 536)	(14 536)	-	-	(18 685)
NET CASH FROM/(USED) FINANCING ACTIVITIES		329	127 653	161 743	(8)	(14 436)	46 477	60 913	131%	127 653
NET INCREASE/ (DECREASE) IN CASH HELD		(252 846)	(48 198)	(121 635)	(42 951)	(34 632)	3 699			(49 216)
Cash/cash equivalents at beginning:		190 762	150 013	179 089		179 089	179 089			179 089
Cash/cash equivalents at month/year end:		(62 084)	101 815	57 454		144 458	182 788			129 873

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 - M10 April													
Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	9 744	3 378	3 320	1 848	1 607	1 981	9 393	26 707	57 981	41 536	7 236	42 042
Trade and Other Receivables from Exchange Transactions - Electricity	1300	29 240	2 434	599	344	298	206	1 044	4 619	38 784	6 511	694	5 511
Receivables from Non-exchange Transactions - Property Rates	1400	10 403	2 712	950	801	1 302	741	7 458	16 378	40 746	26 681	1 041	25 276
Receivables from Exchange Transactions - Waste Water Management	1500	6 353	1 636	1 388	1 248	1 235	1 244	6 573	30 374	50 051	40 674	5 696	40 727
Receivables from Exchange Transactions - Waste Management	1600	4 491	1 009	812	770	754	750	4 158	17 988	30 712	24 401	3 586	25 383
Receivables from Exchange Transactions - Property Rental Debtors	1700	472	232	230	189	200	196	1 079	8 266	10 864	9 931	207	11 222
Interest on Arrear Debtor Accounts	1810	99	1	70	97	156	189	1 871	33 536	36 019	35 848	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(8 733)	1 368	676	393	931	851	4 003	22 588	22 078	28 766	3 755	26 993
Total By Income Source	2000	52 069	12 769	8 048	5 691	6 483	6 157	35 579	160 437	287 234	214 348	22 215	177 163
2021/22 - totals only		44 118	9 269	6 032	5 051	5 446	5 544	30 832	134 238	240 531	181 111	27 289	136 793
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 784	1 567	126	85	157	85	2 405	894	7 104	3 626	-	-
Commercial	2300	17 689	1 010	750	108	177	144	704	3 689	24 272	4 823	-	-
Households	2400	27 778	9 713	6 825	5 311	5 918	5 748	30 127	141 530	232 951	188 634	22 215	177 163
Other	2500	4 817	480	347	187	231	179	2 344	14 324	22 908	17 264	-	-
Total By Customer Group	2600	52 069	12 769	8 048	5 691	6 483	6 157	35 579	160 437	287 234	214 348	22 215	177 163

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.

	April 2023	March 2023	February 2023
Gross consumer debtors, as per debtors age analysis	287 234 054	264 094 411	261 026 628
Total Provision for bad debts	-178 987 043	-178 987 043	-178 987 043
Provision bad debts Consumers (SC3)	-177 163 151	-177 163 151	-177 163 151
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)	-16 510 635	-13 039 689	-12 579 522
Net consumers debtors:	91 736 375	72 067 678	69 460 063

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

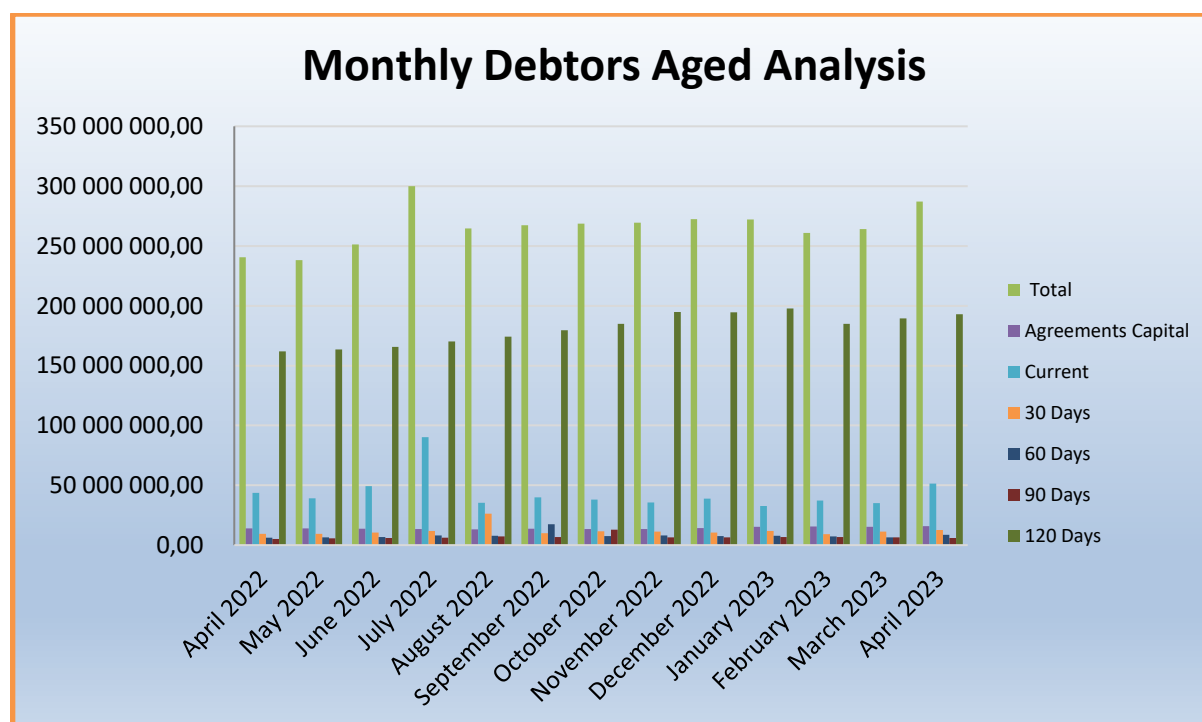
5.2.1 Outstanding Debtors

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

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 287 234 054 as of 30 April 2023 compared to R 264 094 411 as at 31 March 2023. Current debt represents 18 % of the total outstanding debt, while the total debt in arrears represents 76 % of the debt and 5.4 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 67 % of the total debt. It should be noted that that 25 % of arrear debt representing R54 549 766 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 46 702 797 when compared to the outstanding amount of R 240 531 256 on 30 April 2022, representing a 19 % annual increase.



2. Additional Information:

The increase of outstanding debt for service levies is 8.62 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 28 % and the average days outstanding are 63 days, which is 2 months.

The Debt collection rate for the period of July 2022 till April 2023 was 92.62 %.

The electricity distribution losses for the period of July 2022 to March 2023 were 5.71 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2022 to March 2023	187 022 288 kWh	176 345 095 kWh	10 677 194 kWh	5.71 %

The water distribution losses for the period of July 2022 till March 2023 were 22.27 % off which real losses were 19.81 %.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
July 2022 – March 2023	10 915 562 kl	8 484 973 kl	2 430 589 kl	22.27 %
Less:			-	
		Unbilled Authorized Consumption	50 330 kl	
		Customer Meter and Data Errors	217 566 kl	
Real Losses			2 162 693 kl	19.81 %

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 April 2023.

1. 28 217 SMSs were sent during the month to clients with arrear accounts to the value of R 331 135 325 while 4784 final demands with arrears to the value of R 102 060 214 were emailed.
2. 18 906 SMSs were sent during the month to clients after the billing for new account balances to the value of R 197 645 301.
3. 92 Arrangements with clients owing arrears to the value of R 1 319 944 were concluded during the month.
4. R 1 644 100 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,
5. There were 27 conventional electricity disconnections were performed during the month.
6. There were 112 phone call reminders made to clients with arrears on their accounts.
7. There are currently 12 accounts owing R428 641 with section 58 Magistrate Courts Act Garnishee Orders which were entered into before the Stellenbosch Garnishee Order Court ruling which requires someone to now appear before the court. The total monthly payments amount to R 2 514.

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 April 2023.

1. The total applications approved for all services by the end of April 2023 were 6 682.
2. The outstanding amount for Indigent consumers is R 22 073 938 of which R20 342 707 in arrears.
3. Subsidies for April 2023 were allocated for the following services:
 - Refuse R 12 977 282
 - Rates R 10 028 396
 - Sewerage R 20 206 014
 - Electricity R 10 026 873
 - Water R 8 991 165
 - Rent R 8 936 955

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 April 2023.

Attorneys

The outstanding handed over debt as of 30 April 2023 was R54 549 766 made up of 1 255 accounts.

1. An amount of R69 770 was received as payments from the handed over accounts, while an amount of R5 259 (vat incl.) was paid as commission on (6%),
2. 20 Final Demands were issued via Registered Post for a total fee of R1 715.
3. 44 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 R26 464.
4. 18 Hard tracing was conducted by the appointed sheriff, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R3 594.
5. 1 Sheriff fees in various towns for the value of R 285, 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.
6. There were 19 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 R3 671.

7. 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 April 2023:

1. The total outstanding debt of Councilors after the April 2023 due date was R 38 615.
2. An amount of R9 400 was deducted from the April 2023 salaries of 13 councilors who did not pay their accounts in full on the due date. (The arrear amount was R 9 400).
3. An amount of R3 650 was automatically deducted from the April 2023 salary of 2 councilor who had arrangements with a balance of R29215 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 April 2023 due date was R 226 226.
2. An amount of R10 670 was automatically deducted from the April 2023 salaries of 9 officials who had arrangements with a balance of R188 905 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R37 321 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the April 2023 salaries of 81 officials who did not pay their account in full on the due date.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April											
Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	(2)	2	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	0	0	-
Trade Creditors	0700	232	743	128	9 469	2	3	127	0	10 704	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	12	-	-	5	(0)	0	-	17	-
Total By Customer Type	1000	232	755	128	9 469	7	0	129	0	10 722	-

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 - M10 April									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality									
Nedbank		8 Months	Fixed Deposit	25 Jul 2022	-	-	-	-	-
Standard Bank		9 Months	Fixed Deposit	24 Aug 2022	-	-	-	-	-
Standard Bank		6 Months	Fixed Deposit	28 Jul 2022	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	29 Aug 2022	-	-	-	-	-
Nedbank		8 Months	Fixed Deposit	27 Sep 2022	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	26 Sep 2022	-	-	-	-	-
Nedbank		7 Months	Fixed Deposit	26 Sep 2022	-	-	-	-	-
ABSA Bank		7 Months	Fixed Deposit	27 Sep 2022	-	-	-	-	-
Nedbank		8 Months	Fixed Deposit	24 Oct 2022	-	-	-	-	-
First National Bank		5 Months	Fixed Deposit	29 Aug 2022	-	-	-	-	-
ABSA Bank		6 Months	Fixed Deposit	26 Sep 2022	-	-	-	-	-
Nedbank		6 Months	Fixed Deposit	29 Sep 2022	-	-	-	-	-
Nedbank		7 Months	Fixed Deposit	31 Oct 2022	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	31 Oct 2022	-	-	-	-	-
Standard Bank		8 Months	Fixed Deposit	29 Nov 2022	-	-	-	-	-
Nedbank		9 Months	Fixed Deposit	29 Dec 2022	-	-	-	-	-
ABSA Bank		3 Months	Fixed Deposit	22 Nov 2022	-	-	-	-	-
Nedbank		4 Months	Fixed Deposit	27 Dec 2022	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	23 Jan 2023	-	-	-	-	-
Standard Bank		5 Months	Fixed Deposit	24 Jan 2023	-	-	-	-	-
Nedbank		6 Months	Fixed Deposit	24 Feb 2023	-	-	-	-	-
Standard Bank		6 Months	Fixed Deposit	24 Feb 2023	-	-	-	-	-
Nedbank		7 Months	Fixed Deposit	24 Mar 2023	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	24 Mar 2023	-	-	-	-	-
ABSA Bank		6 Months	Fixed Deposit	27 Mar 2023	-	-	-	-	-
Standard Bank		6 Months	Fixed Deposit	27 Mar 2023	-	-	-	-	-
Standard Bank		4 Months	Fixed Deposit	22 Mar 2023	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	24 Apr 2023	25	-	5 000	(5 000)	-
Standard Bank		1 Month	Fixed Deposit	16 Jan 2023	-	-	-	-	-
Nedbank		2 Months	Fixed Deposit	14 Feb 2023	-	-	-	-	-
First National Bank		2 Months	Fixed Deposit	14 Feb 2023	-	-	-	-	-
ABSA Bank		3 Months	Fixed Deposit	14 Mar 2023	-	-	-	-	-
Standard Bank		3 Months	Fixed Deposit	14 Mar 2023	-	-	-	-	-
Nedbank		3 Months	Fixed Deposit	15 Mar 2023	-	-	-	-	-
Standard Bank		1 Month	Fixed Deposit	25 Apr 2023	27	-	5 000	(5 000)	-
ABSA Bank		2 Months	Fixed Deposit	22 May 2023	33	-	5 000	-	5 000
Nedbank		2 Months	Fixed Deposit	23 May 2023	32	-	5 000	-	5 000
ABSA Bank		3 Months	Fixed Deposit	21 Jun 2023	34	-	5 000	-	5 000
Nedbank		3 Months	Fixed Deposit	22 Jun 2023	34	-	5 000	-	5 000
ABSA Bank		4 Months	Fixed Deposit	21 Jul 2023	35	-	5 000	-	5 000
Standard Bank		4 Months	Fixed Deposit	24 Jul 2023	35	-	5 000	-	5 000
Municipality sub-total					255		40 000	(10 000)	30 000
TOTAL INVESTMENTS AND INTEREST	2				255		40 000	(10 000)	30 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 30 April 2023.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
<u>Investments - 30 April 2023 at the following A1 Banks as prescribed by Council's Investment Policy:</u>							
ABSA		R	15 000 000,00				
NEDBANK		R	10 000 000,00				
FNB		R	-				
STANDARD		R	5 000 000,00				
INVESTEC		R	-				
			R 30 000 000,00				
ABSA LT		R	-				
			R 30 000 000,00				

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 beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
25/Nov/21	NEDBANK	03/7881531576/308	5,40%	242	25/Jul/22	0,00	5 000 000		5 000 000	0
25/Nov/21	STANDARD	288460898-083	5,575%	272	24/Aug/22	0,00	5 000 000		5 000 000	0
27/Jan/22	STANDARD	288460898-084	5,400%	182	28/Jul/22	0,00	5 000 000		5 000 000	0
27/Jan/22	STANDARD	2884609898-085	5,600%	214	29/Aug/22	0,00	5 000 000		5 000 000	0
27/Jan/22	NEDBANK	03/7881531576/309	5,80%	243	27/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	STANDARD	288460898-087	5,850%	214	26/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	NEDBANK	03/7881531576/310	5,90%	214	26/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	ABSA	2080268458	5,66%	215	27/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	NEDBANK	03/7881531576/311	6,05%	242	24/Oct/22	0,00	5 000 000		5 000 000	0
29/Mar/22	FNB	74942029064	5,40%	153	29/Aug/22	0,00	5 000 000		5 000 000	0
29/Mar/22	ABSA	20803331271	5,82%	181	26/Sep/22	0,00	10 000 000		10 000 000	0
29/Mar/22	NEDBANK	03/7881531576/312	6,05%	184	29/Sep/22	0,00	10 000 000		10 000 000	0
29/Mar/22	NEDBANK	03/7881531576/313	6,25%	216	31/Oct/22	0,00	5 000 000		5 000 000	0
29/Mar/22	STANDARD	288460898-088	6,150%	216	31/Oct/22	0,00	5 000 000		5 000 000	0
29/Mar/22	STANDARD	288460898-089	6,350%	245	29/Nov/22	0,00	5 000 000		5 000 000	0
29/Mar/22	NEDBANK	03/7881531576/314	6,60%	275	29/Dec/22	0,00	5 000 000		5 000 000	0
24/Aug/22	ABSA	2080612780	6,47%	90	22/Nov/22	0,00		5 000 000	5 000 000	0
24/Aug/22	NEDBANK	03/7881531576/315	6,80%	125	27/Dec/22	0,00		5 000 000	5 000 000	0
24/Aug/22	ABSA	2080612887	6,97%	152	23/Jan/23	0,00		5 000 000	5 000 000	0
24/Aug/22	STANDARD	288460898-090	6,950%	153	24/Jan/23	0,00		5 000 000	5 000 000	0
24/Aug/22	NEDBANK	03/7881531576/316	7,30%	184	24/Feb/23	0,00		5 000 000	5 000 000	0
24/Aug/22	STANDARD	288460898-091	7,250%	184	24/Feb/23	0,00		5 000 000	5 000 000	0
24/Aug/22	NEDBANK	03/7881531576/317	7,50%	212	24/Mar/23	0,00		5 000 000	5 000 000	0
24/Aug/22	STANDARD	288460898-092	7,450%	212	24/Mar/23	0,00		5 000 000	5 000 000	0
27/Sep/22	ABSA	2080668943	7,96%	181	27/Mar/23	0,00		5 000 000	5 000 000	0
27/Sep/22	STANDARD	288460898-093	7,900%	181	27/Mar/23	0,00		5 000 000	5 000 000	0
22/Nov/22	STANDARD	288460898-094	7,650%	120	22/Mar/23	0,00		5 000 000	5 000 000	0
22/Nov/22	ABSA	2080770932	7,92%	153	24/Apr/23	24 953,42		5 000 000	5 000 000	0
14/Dec/22	STANDARD	288460898-095	8,025%	33	16/Jan/23	0,00		5 000 000	5 000 000	0
14/Dec/22	NEDBANK	03/7881531576/318	7,78%	62	14/Feb/23	0,00		5 000 000	5 000 000	0
14/Dec/22	FNB	76201870188	7,73%	61	14/Feb/23	0,00		5 000 000	5 000 000	0
14/Dec/22	ABSA	2080807927	7,93%	90	14/Mar/23	0,00		5 000 000	5 000 000	0
14/Dec/22	STANDARD	288460898-096	8,300%	90	14/Mar/23	0,00		5 000 000	5 000 000	0
14/Dec/22	NEDBANK	03/7881531576/319	7,88%	91	15/Mar/23	0,00		5 000 000	5 000 000	0
23/Mar/23	STANDARD	288460898-097	8,175%	33	25/Apr/23	26 876,71		5 000 000	5 000 000	0
23/Mar/23	ABSA	2080984438	7,97%	60	22/May/23	32 753,42		5 000 000		5 000 000
23/Mar/23	NEDBANK	03/7881531576/320	7,83%	61	23/May/23	32 178,08		5 000 000		5 000 000
23/Mar/23	ABSA	2080984250	8,39%	90	21/Jul/23	34 479,45		5 000 000		5 000 000
23/Mar/23	NEDBANK	03/7881531576/321	8,27%	91	22/Jul/23	33 986,30		5 000 000		5 000 000
23/Mar/23	ABSA	2080984323	8,50%	120	21/Jul/23	34 931,51		5 000 000		5 000 000
23/Mar/23	STANDARD	588460898-098	8,475%	123	24/Jul/23	34 828,77		5 000 000		5 000 000
Sub Total						254 987,66	90 000 000	125 000 000	185 000 000	30 000 000
						254 987,66	90 000 000,00	125 000 000	185 000 000	30 000 000,00

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month April 2023.

Funds Allocations

The schedule reflecting all council's Investments as at 30 April 2023 R30 000 000. (R90 000 000 at 30 June 2022).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated	30/06/2022		30/04/2023	
	Liability	Cash back	Liability	Cash back
			170 091 770	
Unutilized grants	7 614 037	7 614 037	45 443 365	45 443 365
Consumer and Sundry deposits	5 238 648	5 238 648	5 381 478	5 381 478
External loans unspent	102 884	102 884	102 884	102 884
EFF Accumulated Depreciation	7 250 000	7 250 000	3 625 500	3 625 500
Self Insurance Reserve	26 550 285	26 550 285	24 028 257	24 028 257
Capital Replacement reserve	69 067 070	69 067 070	95 300 779	95 300 779
Retained surplus (unidentified dep.)	5 736 441	5 736 441	9 185 214	9 185 214
Performance Bonus Provison	1 037 177	1 037 177	1 052 735	1 052 735
Set aside for retention	6 553 874	6 553 874	13 740 752	13 740 752
Set aside for Creditor payments	19 530 250	36 141 353	9 890 000	12 119 189
Provision for leave Payment	4 800 000	4 800 000	6 246 000	6 246 000
			-	
	153 480 667	170 091 770	213 996 965	216 226 154
Cash Surplus (Deficit)		16 611 103		2 229 189
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2022		30/04/2023	
ABSA	15 000 000		15 000 000	
Nedbank	40 000 000		10 000 000	
First National Bank	5 000 000		0	
Standard Bank	30 000 000		5 000 000	
Investec	0		0	
Total short term	90 000 000		30 000 000	
Bank and Cash	80 078 595		114 444 514	
Cash on hand	13 175		13 109	
Loan payments - out of own funding			71 768 530	
	170 091 770		216 226 154	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in April 2023.

Attached in annexure is the computerised bank reconciliation for April 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 30 APRIL 2023			
CASH BOOK RECONCILIATION			
Balance as per Cash Book at 01/04/2023			147 395 363,43
Deposits for April 2023			75 085 832,53
Interest for April 2023			1 045 365,59
Payments for April 2023			(109 082 047,35)
Balance as per Cash Book at 30/04/2023			<u>114 444 514,20</u>
Votes Balances and Transactions:			
40101012690	Balance B/f		147 395 363,43
			147 395 363,43
40101012691	Movements		75 085 832,53
40101012692	Movements		(109 082 047,35)
40101012693	Movements		1 045 365,59
			(32 950 849,23)
Balance as per Ledger at 30/04/2023			<u>114 444 514,20</u>
BANK RECONCILIATION			
			TOTAL
Balance as per Bank Statement at 30/04/2023			150 041 779,38
Cash on Hand	Not yet Banked		1 867 787,18
Outstanding Payments			(11 938 248,85)
Outstanding Interest Journal			0,00
Deposits not Receipted	Previous months	(15 241 943,15)	
	April 2023	(11 064 970,32)	(26 306 913,47)
			(26 306 913,47)
Deposits receipted in Duplicate			761,40
Other Items			166 408,13
Cash Surpluses / Shortages	Iro Payments Received		(10 885,30)
Adjustments to be Made for Apr 2023	BANK CHARGES	(172 519,15)	
	MICROSOFT ENTERPRISE APPLICA	(451 306,58)	(623 825,73)
			623 825,73
Balance as per Cash Book at 30/04/2023			<u>114 444 514,20</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 30 APRIL 2023			
			TOTAL
Balance as per Bank Statement at 01/04/2023			173 473 327,82
Payments for April 2023			(104 155 965,89)
Interest for April 2023			1 045 365,59
Deposits for April 2023			75 090 999,83
Other Adjustments / Transactions			(17 604,00)
Other Adjustments / Transactions now cleared			(5 950,00)
Direct Deposits from previous months Received			(6 178 727,94)
Direct Deposits not Receipted			11 064 970,32
Cash on Hand - 01/04/2023			1 593 150,83
Cash on Hand - 30/04/2023			(1 867 787,18)
Balance as per Bank Statements at 30/04/2023			<u>150 041 779,38</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 unspent conditional grants to the value of R 4 227 344 for the period April 2023 and conditional grants to the value of R 243 693 102 were received. The value of the unspent conditional grants at the end of April 2023 is R 45 443 365.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2021/22				Budget Year 2022/23				
		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:		137 767	152 673	152 673	–	152 673	151 850	823	0,5%	152 673
Operational Revenue:General Revenue:Equitable Share		131 552	147 822	147 822	–	147 822	147 822	–		147 822
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 665	3 301	3 301	–	3 301	2 478	823	33,2%	3 301
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	1 550	–		1 550
Provincial Government:		14 046	17 265	17 265	96	18 728	18 315	413	2,3%	17 265
Human Settlement Development Grant: Operating		290	2 830	2 830	–	2 505	5 480	(2 975)	-54,3%	2 830
Municipal Accreditation and Capacity Building Grant		328	513	513	–	713	713	–		513
Informal Settlements Upgrading Partnership Grant		–	2 500	2 500	–	–	–	–		2 500
Community Library Service Grant: Operating		90	10 870	10 870	–	10 952	10 870	82	0,8%	10 870
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		10 900	190	190	–	–	190	(190)	-100,0%	190
Community Development Workers (CDW) Grant		94	94	94	–	94	94	–		94
Disaster Management Grant		118	118	118	–	118	118	–		118
Thusong Services Centre Grant		150	150	150	–	150	150	–		150
Public Transport		–	–	–	–	–	–	–		–
Road Infrastructure - Maintenance		2 076	–	–	96	96	–	96	#DIV/0!	–
Water relians grant		–	–	–	–	700	700	–		–
Provincial Earmark (accelerated grant funding)		–	–	–	–	3 400	–	3 400	#DIV/0!	–
District Municipality:		962	500	500	–	605	500	105	21,0%	500
Specify (Add grant description)		962	500	500	–	605	500	105	21,0%	500
Other grant providers:		704	620	620	200	763	510	253	49,5%	620
Departmental Agencies and Accounts		704	500	500	–	–	120	(120)	-100,0%	500
Other grant providers:		–	120	120	200	763	390	373	95,5%	120
Total Operating Transfers and Grants	5	153 479	171 058	171 058	295	172 768	171 175	1 593	0,9%	171 058
Capital Transfers and Grants										
National Government:		55 302	69 094	69 094	–	69 094	67 222	1 872	2,8%	69 094
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21 000	15 000	15 000	–	15 000	13 128	1 872	14,3%	15 000
Municipal Infrastructure Grant [Schedule 5B]		34 302	44 987	44 987	–	44 987	44 987	–		44 987
Energy Efficiency and Demand Side Management Grant		–	4 000	4 000	–	4 000	4 000	–		4 000
Water Services Infrastructure Grant [Schedule 5B]		–	5 107	5 107	–	5 107	5 107	–		5 107
Provincial Government:		289	1 044	1 044	–	1 831	1 994	(163)	-8,2%	1 044
Emergency Mun Loadshedding relief grant		–	–	–	–	950	950	–		–
Regional Socio-Economic Project (RSEP) Grant		189	800	800	–	800	800	–		800
Community Library Service Grant: Capital		100	244	244	–	81	244	(163)	-66,8%	244
Water Resilience Grant		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	55 591	70 138	70 138	–	70 925	69 216	1 709	2,5%	70 138
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	209 070	241 196	241 196	295	243 693	240 391	3 302	1,4%	241 196

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 - M10 April

Description	Ref	2021/22		Budget Year 2022/23						
		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:		93 916	152 673	152 673	42	151 318	151 850	(531)	-0,3%	152 673
Operational Revenue:General Revenue:Equitable Share		87 701	147 822	147 822	-	147 822	147 822	-	-	147 822
Agriculture Research and Technology		4 665	-	-	-	-	-	-	-	-
Arts and Culture Sustainable Resource Management		1 550	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	3 301	3 301	-	3 301	2 478	823	33,2%	3 301
Local Government Financial Management Grant [Schedule 5B]		-	1 550	1 550	42	1 550	1 550	(1 355)	-87,4%	1 550
Provincial Government:		13 967	17 265	17 265	917	9 878	18 315	(8 437)	-46,1%	17 265
Human Settlement Development Grant: Operating		185	2 830	2 830	-	-	5 480	(5 480)	-100,0%	2 830
Municipal Accreditation and Capacity Building Grant		328	513	513	-	377	713	(336)	-47,2%	513
Informal Settlements Upgrading Partnership Grant		265	2 500	2 500	-	-	-	-	-	2 500
Community Library Service Grant: Operating		90	10 870	10 870	913	9 229	10 870	(1 641)	-15,1%	10 870
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		10 752	190	190	-	-	190	(190)	-100,0%	190
Community Development Workers (CDW) Grant		18	94	94	3	45	94	(49)	-52,3%	94
Disaster Management Grant		58	118	118	-	-	118	(118)	-100,0%	118
Thusong Services Centre Grant		150	150	150	24	132	150	(18)	-12,1%	150
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure - Maintenance		2 076	-	-	(24)	96	-	96	#DIV/0!	-
Specify (Add grant description)		45	-	-	-	-	-	-	-	-
District Municipality:		587	500	500	-	-	500	(500)	-100,0%	500
Specify (Add grant description)		587	500	500	-	-	500	(500)	-100,0%	500
Other grant providers:		704	620	620	200	763	510	253	49,5%	620
Departmental Agencies and Accounts		704	500	500	-	-	120	(120)	-100,0%	500
Other grant providers:		-	120	120	200	763	390	373	95,5%	120
Total operating expenditure of Transfers and Grants:		109 174	171 058	171 058	1 159	161 959	171 175	(9 216)	-5,4%	171 058
Capital expenditure of Transfers and Grants										
National Government:		55 370	69 094	69 094	10 317	37 529	67 222	(29 693)	-44,2%	69 094
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21 069	15 000	15 000	2 075	2 075	13 128	(11 053)	-84,2%	15 000
Municipal Infrastructure Grant [Schedule 5B]		34 302	44 987	44 987	7 900	30 933	44 987	(14 054)	-31,2%	44 987
Energy Efficiency and Demand Side Management Grant		-	4 000	4 000	343	2 866	4 000	(1 134)	-28,3%	4 000
Water Services Infrastructure Grant [Schedule 5B]		-	5 107	5 107	-	1 655	5 107	(3 452)	-67,6%	5 107
Provincial Government:		214	1 044	1 044	233	275	1 994	(1 719)	-86,2%	1 044
Specify (Add grant description)		-	-	-	-	-	950	(950)	-100,0%	-
Regional Socio-Economic Project (RSEP) Grant		189	800	800	204	204	800	(596)	-74,4%	800
Community Library Service Grant: Capital		25	244	244	29	71	244	(173)	-71,0%	244
Water Resilience Grant		-	-	-	-	-	-	-	-	-
District Municipality:		429	-	-	-	-	-	-	-	-
Specify (Add grant description)		429	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		56 013	70 138	70 138	10 551	37 804	69 216	(31 412)	-45,4%	70 138
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		165 188	241 196	241 196	11 709	199 763	240 391	(40 628)	-16,9%	241 196

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 30 April 2023, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2022/2023				April 2023					
	Unutilised Balance 01/07/2022	Debit Balance	Received 01/07/2022 30/04/2023	Other Income	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	Refunded	To Other Debtors	Balance 30/04/2023
National Government:-	-	-	221 767 000,00	-	-151 318 288,01	-37 529 105,24	-	-	32 919 606,75
Operating grants:-	-	-	152 673 000,00	-	-151 318 288,01	-	-	-	1 354 711,99
Equitable share	-	-	147 822 000,00	-	-147 822 000,00	-	-	-	-
Financial Management Grant	-	-	1 550 000,00	-	-195 288,01	-	-	-	1 354 711,99
EPWP: Expanded Public Works	-	-	3 301 000,00	-	-3 301 000,00	-	-	-	-
Capital grants:-	-	-	69 094 000,00	-	-	-37 529 105,24	-	-	31 564 894,76
Municipal Infrastructure Grant	-	-	44 987 000,00	-	-	-30 932 678,08	-	-	14 054 321,92
Integrated National Electrification Grant	-	-	15 000 000,00	-	-	-2 074 713,06	-	-	12 925 286,94
Energy Efficiency and Demand-Side Management Grant	-	-	4 000 000,00	-	-	-1 655 237,80	-	-	2 344 762,20
Water Services Infrastructure Grant	-	-	5 107 000,00	-	-	-2 866 476,30	-	-	2 240 523,70
Provincial Government:-	3 332 294,48	-	20 558 521,05	-	-9 877 994,24	-350 124,57	-2 638 988,38	-	11 023 708,34
Operating Grants plus Operating Housing:-	3 257 416,22	-	18 808 521,05	-81 000,00	-9 877 994,24	-	-2 638 988,38	-	9 467 954,65
Operating Provincial	752 098,11	-	16 303 521,05	-81 000,00	-9 877 994,24	-	-133 670,27	-	6 962 954,65
Library Service Conditional Grant	147 795,68	-	11 033 000,00	-81 000,00	-9 229 192,71	-	-	-	1 870 602,97
Proclaimed Roads	-	-	95 521,05	-	-95 521,05	-	-	-	-
CDW Grant Operational Support	106 938,27	-	94 000,00	-	-44 836,48	-	-12 938,27	-	143 163,52
Financial Management Capacity Building Grant	280 000,00	-	200 000,00	-	-	-	-	-	480 000,00
Thusong Centre	-	-	150 000,00	-	-131 902,00	-	-	-	18 098,00
Municipal Water Resilience Grant	-	-	700 000,00	-	-	-	-	-	700 000,00
Municipal Accreditation and Capacity Building	-	-	513 000,00	-	-376 542,00	-	-	-	136 458,00
Provincial Farmarked (Accelerated) Grant Funding	-	-	3 400 000,00	-	-	-	-	-	3 400 000,00
Disaster Management Grant	96 632,16	-	118 000,00	-	-	-	-	-	214 632,16
RSEF	120 732,00	-	-	-	-	-	-120 732,00	-	-
Operating Provincial Housing	2 505 318,11	-	2 505 000,00	-	-	-	-2 505 318,11	-	2 505 000,00
Housing from Capital to Operating Top structure	2 505 318,11	-	2 505 000,00	-	-	-	-2 505 318,11	-	2 505 000,00
Title Deeds	-	-	-	-	-	-	-	-	-
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-	-
Capital Grants:-	74 878,26	-	1 750 000,00	81 000,00	-	-350 124,57	-	-	1 555 753,69
Other	74 878,26	-	1 750 000,00	81 000,00	-	-350 124,57	-	-	1 555 753,69
Library Service Conditional Grant	74 878,26	-	-	81 000,00	-	-145 669,57	-	-	10 208,69
RSEF	-	-	800 000,00	-	-	-204 455,00	-	-	595 545,00
Emergency Municipal Load-Shedding Relief Grant	-	-	950 000,00	-	-	-	-	-	950 000,00
Capital- Grants Housing	-	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	895 049,50	-	605 000,00	-	-	-	-	-	1 500 049,50
Operating grants:-	895 049,50	-	605 000,00	-	-	-	-	-	1 500 049,50
Cape Winelands District Municipality	895 049,50	-	605 000,00	-	-	-	-	-	1 500 049,50
Capital grants:-	-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-	-
Housing Grants	-	-	-	-	-	-	-	-	-
58 Houses for staff (SAMWU)	-	-	-	-	-	-	-	-	-
350 Houses Avian Park	-	-	-	-	-	-	-	-	-
Other Grants	-	-	762 580,49	-	-762 580,49	-	-	-	-
Operating grants:-	-	-	762 580,49	-	-762 580,49	-	-	-	-
LGWSETA	-	-	762 580,49	-	-762 580,49	-	-	-	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-	-
	4 227 343,98	-	243 693 101,54	-	-161 958 862,74	-37 879 229,81	-2 638 988,38	-	45 443 364,59
			243 693 101,54		-199 838 092,55				-
							GROSS BALANCE		45 443 364,59

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 - M10 April										
Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 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		14 752	15 819	16 159	1 279	12 791	13 338	(547)	-4%	16 159
Pension and UIF Contributions		1 125	1 183	1 217	28	339	1 005	(666)	-66%	1 217
Medical Aid Contributions		237	244	212	10	99	175	(76)	-43%	212
Motor Vehicle Allowance		520	482	412	32	325	340	(15)	-4%	412
Cellphone Allowance		1 651	1 673	1 673	138	1 462	1 381	81	6%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		30	148	-	14	172	-	172	#DIV/0!	-
Sub Total - Councillors		18 315	19 549	19 673	1 501	15 188	16 239	(1 051)	-6%	19 673
% increase	4		6,7%	7,4%						7,4%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 741	8 711	8 853	467	4 773	7 325	(2 552)	-35%	8 853
Pension and UIF Contributions		601	986	801	55	547	663	(116)	-17%	801
Medical Aid Contributions		99	104	106	4	37	88	(50)	-57%	106
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 333	1 327	1 332	99	1 099	1 102	(2)	0%	1 332
Cellphone Allowance		486	245	346	24	240	286	(46)	-16%	346
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		385	176	332	20	203	275	(72)	-26%	332
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 645	11 549	11 769	669	6 900	9 738	(2 838)	-29%	11 769
% increase	4		33,6%	36,1%						36,1%
Other Municipal Staff										
Basic Salaries and Wages		200 024	232 684	213 313	16 811	171 184	176 496	(5 312)	-3%	213 313
Pension and UIF Contributions		36 514	43 973	41 968	3 260	32 807	34 725	(1 918)	-6%	41 968
Medical Aid Contributions		20 784	26 191	24 468	1 899	18 346	20 245	(1 898)	-9%	24 468
Overtime		23 888	-	16 400	1 900	18 438	13 570	4 868	36%	16 400
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 131	10 030	10 136	785	8 210	8 387	(176)	-2%	10 136
Cellphone Allowance		1 378	1 365	1 375	110	1 144	1 138	7	1%	1 375
Housing Allowances		1 613	1 846	1 852	134	1 413	1 532	(119)	-8%	1 852
Other benefits and allowances		26 452	23 158	25 574	2 480	22 792	21 160	1 633	8%	25 574
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6 697	-	6 728	594	5 642	5 567	75	1%	6 728
Sub Total - Other Municipal Staff		326 481	339 247	341 814	27 974	279 977	282 818	(2 841)	-1%	341 814
% increase	4		3,9%	4,7%						4,7%
Total Parent Municipality		353 442	370 344	373 256	30 143	302 065	308 795	(6 730)	-2%	373 256
TOTAL SALARY, ALLOWANCES & BENEFITS		353 442	370 344	373 256	30 143	302 065	308 795	(6 730)	-2%	373 256
% increase	4		4,8%	5,6%						5,6%
TOTAL MANAGERS AND STAFF		335 127	350 795	353 583	28 642	286 877	292 556	(5 679)	-2%	353 583

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 **R15 784 200**.

Overtime and temporary personnel payments are one month in arrear, this being the reason 9-month spending been reflecting on the end of April 2023 reports. Overtime should be monitored closely.

From 1 July 2022 till 30 April 2023	Budget for the year	Estimate for the 9 months	Actual to Date	Variance
Overtime	15 784 200	11 838 150	17 712 915	-5 874 765
Temporary personnel	15 065 896	11 299 422	18 101 359	-6 801 937

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

	<u>February 202</u>	<u>March 2023</u>	<u>April 2023</u>
EPWP	295	304	316
Temporary	112	107	114
Permanent	867	861	862
Councillors	41	41	41
	1 315	1 313	1 333

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 - M10 April									
Month	2021/22	Budget Year 2022/23							
	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	4 666	11 540	4 301	4 130	4 130	4 301	171	4,0%	1%
August	4 375	12 019	15 342	10 528	14 658	19 642	4 985	25,4%	5%
September	7 403	32 611	10 842	9 026	23 684	30 484	6 800	22,3%	7%
October	8 302	14 760	13 495	13 482	37 166	43 978	6 813	15,5%	12%
November	2 934	22 634	16 643	19 536	56 702	60 622	3 920	6,5%	18%
December	12 126	54 551	17 271	24 141	80 843	77 893	(2 950)	-3,8%	25%
January	4 277	34 038	32 425	28 187	109 029	110 317	1 288	1,2%	34%
February	18 678	28 490	36 171	5 402	114 432	146 489	32 057	21,9%	36%
March	7 220	49 211	54 817	23 412	137 843	201 306	63 462	31,5%	43%
April	12 436	19 210	51 134	27 277	165 120	252 439	87 319	34,6%	52%
May	30 023	13 763	62 894	–	–	315 333	–	0,0%	0%
June	30 658	25 724	94 013	–	–	409 346	–	0,0%	0%
Total Capital expenditure	143 097	318 550	409 346	165 120					

PART 2 - SUPPORTING DOCUMENTATION

SECTION 10 - CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 30 April 2023.

Capital Progress Report 2022/23												
April 2023												
PROJECT FUNDING	Total Approved Budget 2022/23	Roll overs requests from 2021/22	Veriments	Other Adjustments/ Additional funding	Adjustments Feb 2023	Total Funded budget 2022/23	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN												
Projects New	146 237 952	0	0		34 089 826	180 327 778	21 708	77 082 198.71	71 768 530.32	6 470 516.35	108 559 247.68	39.80%
TOTAL EXTERNAL LOAN	146 237 952	0	0		34 089 826	180 327 778	21 708.00	77 082 198.71	71 768 530.32	6 470 516.35	108 559 247.68	
CAPITAL REPLACEMENT RESERVE												
Projects New	95 979 600	8 716 072	35 920	783 000	9 962 389	115 476 981	3 259 678.73	54 703 291.04	50 363 688.40	8 540 596.91	65 113 282.60	43.61%
Projects (MIG Counter Funding)	500 000	0	-500 000	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00%
CRR Connections (Public Contr)	4 839 200	0	400 000	210 240	0	5 449 440	9 683.44	1 189 657.00	1 189 657.00	1 131.43	4 259 783.00	21.83%
Furniture and Equipment	55 000	0	64 080	82 300	0	201 380	-292.50	182 887.43	172 945.80	141 434.80	28 434.20	85.88%
TOTAL CRR	101 373 800	8 716 072	0	1 075 540	9 962 389	121 127 801	3 269 069.67	56 075 835.47	51 726 291.20	8 683 163.14	69 401 509.80	42.70%
INSURANCE RESERVE												
Insurance Reserve	800 000	0	0	0	7 700 000	8 500 000	72 082.00	3 949 813.54	3 746 027.79	1 333 624.93	4 753 972.21	44.07%
TOTAL INSURANCE RESERVE	800 000	0	0	0	7 700 000	8 500 000	72 082.00	3 949 813.54	3 746 027.79	1 333 624.93	4 753 972.21	44.07%
TOTAL BASIC CAPITAL	248 411 752	8 716 072	0	1 075 540	51 752 215	309 955 579	3 362 859.67	137 107 847.72	127 240 849.31	16 487 304.42	182 714 729.69	41.05%
CAPITAL - GRANT FUNDING												
PAWC- Libraries	244 000	0	0	0	74 879	318 879	7 000.00	216 104.28	145 669.57	28 678.26	173 209.43	45.68%
PAWC- RSEP	800 000	0	0	0	0	800 000	0.00	286 899.56	204 455.00	204 455.00	595 545.00	25.56%
Other	0	0	0	0	950 000	950 000	0.00	0.00	0.00	0.00	950 000.00	0.00%
National Government: MIG (DORA)	44 987 000	0	0	0	0	44 987 000	0.00	30 932 678.08	30 932 678.08	7 899 903.30	14 054 321.92	68.76%
National Government: INEP (DORA)	15 000 000	0	0	0	0	15 000 000	0.00	2 074 713.06	2 074 713.06	2 857 602.85	12 925 286.94	13.83%
National Government: MDRG	0	0	0	10 310 000	0	10 310 000	0.00	0.00	0.00	0.00	10 310 000.00	0.00%
National Government: EEDSMG	4 000 000	0	0	0	0	4 000 000	0.00	1 655 237.80	1 655 237.80	0.00	2 344 762.20	41.38%
National Government: WISIG	5 107 000	0	0	0	0	5 107 000	655 522.02	1 431 472.36	2 866 476.30	342 677.62	2 240 523.10	58.13%
TOTAL - GRANT FUNDING	70 138 000	0	0	10 310 000	1 024 879	81 472 879	662 522.02	36 597 105.14	37 879 229.81	11 333 407.03	43 593 649.19	46.49%
DONATED ASSETS												
	0	0	0	0	17 917 600	17 917 600	0.00	0.00	0.00	0.00	17 917 600.00	0.00%
TOTAL FUNDING	318 549 752	8 716 072	0	11 385 540	70 694 694	409 346 058	4 025 381.69	173 704 952.86	165 120 079.12	27 820 711.45	244 225 978.68	40.34%

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11.1 Insurance Claims for the month ended 30 April 2023.

MONTHLY COUNCIL'S REPORT														
Type of Claim	Prior periods	July	Aug	Sept	October	Nov	Dec	Jan	Feb	March	Apr	May	June	Year End
Public Liability/possible Liability				5	3	1	2	2	3	2	5	2		25
Motor Claims			5		1	1	3	1	3	1	2	4		20
Property Damage/Loss					3	2	5	1	3	1		3		18
Claims within excess														
Public Liability/possible Liability								1			4	2		7
Motor Claims									1					1
Property Damage/Loss														0
Total claims submitted			5	5	6	4	10	5	10	4	11	11	0	71
NOTE PLEASE:														
TOTAL QUOTED EXPENSE	R2 889 776.01	R229 976.88	R926 188.81	R1 172 787.74	R239 987.75	R431 230.31	R57 901.77	R677 741.26	R248 152.49	R41 854.24	R175 230.99	R0.00	R0.00	R4 700 997.24
VALUE OF REJECTED CLAIMS/ CLAIMS WITHIN EXCESS			R0.00	R0.00	R0.00	R3 800.00	R2 242.50		R16 500.00	R25 374.90	R2 982.44			R283 805.70
VALUE OF CLAIMS SETTLED														R0.00
TOTAL OUTSTANDING CLAIMS														R0.00
COMMENTS:														
ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR	<p>1 claim authorised for repairs. 5 claims submitted, waiting for insurer's further advice. 3 claims have a query on them, awaiting user dept to advise. 2 Claims awaiting quotes</p> <p>2 Claims authorised for repairs. 3 Claims submitted awaiting response. 3 dept reports outstanding. 3 claims with quotes. 1 Liability claim. 2 claims waiting on quotes to submit to insurers. 1 Property loss claim within excess and payment pending. 1 claim still outstanding.</p> <p>6 claims submitted and being processed. 3 dept reports outstanding. 3 claims with quotes. 1 Liability claim. 2 claims waiting on quotes to submit to insurers. 1 Property loss claim within excess and payment pending. 1 claim still outstanding.</p> <p>3 Property damages claims authorized by the insurers to be repaired. 1 Property loss claim within excess and payment pending. 1 authorized for repairs.</p> <p>2 Liability claims pending to be submitted. 1 Liability claim falls within excess. 1 vehicle authorized for repairs.</p> <p>3 Liability claims awaiting supporting documents. 3 claims an assessor appointed by insurer awaiting outcome. 2 claims awaiting further advice from insurer, 2 claims deemed to be within excess. 1 glass repairs authorised.</p> <p>3 Liability claims pending to be submitted. 1 Liability claim falls within excess. 1 vehicle authorized for repairs.</p> <p>3 Property damages claims authorized by the insurers to be repaired. 1 Property loss claim within excess and payment pending. 1 claim still outstanding.</p> <p>6 claims submitted and being processed. 3 dept reports outstanding. 3 claims with quotes. 1 Liability claim. 2 claims waiting on quotes to submit to insurers. 1 Property loss claim within excess and payment pending. 1 claim still outstanding.</p> <p>1 claim authorised for repairs. 5 claims submitted, waiting for insurer's further advice. 3 claims have a query on them, awaiting user dept to advise. 2 Claims awaiting quotes</p> <p>2 Claims authorised for repairs. 3 Claims submitted awaiting response. 3 dept reports outstanding. 3 claims with quotes. 1 Liability claim. 2 claims waiting on quotes to submit to insurers. 1 Property loss claim within excess and payment pending. 1 claim still outstanding.</p> <p>3 Property damages claims authorized by the insurers to be repaired. 1 Property loss claim within excess and payment pending. 1 authorized for repairs.</p> <p>2 Liability claims pending to be submitted. 1 Liability claim falls within excess. 1 vehicle authorized for repairs.</p> <p>3 Liability claims awaiting supporting documents. 3 claims an assessor appointed by insurer awaiting outcome. 2 claims awaiting further advice from insurer, 2 claims deemed to be within excess. 1 glass repairs authorised.</p> <p>3 Liability claims pending to be submitted. 1 Liability claim falls within excess. 1 vehicle authorized for repairs.</p> <p>4 Liability claims within excess and within excess. 2 Claims deemed to be awaiting legal dept to decide. 6 Claims submitted to the insurer with dept reports awaiting the claim. 1 claim insurer to advise on outstanding. 2 motor claims authorised for repairs. 1 claim. 1 claim insurer awaits assessments. 1 Claim insurer awaits quote. 1 claim awaiting for insurer to collect salvage.</p>													

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11.2 The list of deviations from, and rectification of minor breaches of the procurement process for the period April 2023 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

No	Deviation Reference	Directorate	Department	Reason for Deviation (Deviation Category)	Short Summary of Deviation	Amount Approved	Period Approved	Maximum Anticipated Expenditure Approved	Approved Service Provider/ Contractor/ Supplier	CSD Number
1	BVD 590	Community Services	Traffic Services	Exceptional Case	Provisioning of security services to sites and buildings.	R3 468 919,11	April - August 2023 (5 Months)	R3 468 919,11	Capital Security Boland	MAAA0582126
2	BVD 591	Community Services	Traffic Services	Exceptional Case	Provisioning of security services to sites and buildings.	R2 611 524,00	April - August 2023 (5 Months)	R2 611 524,00	Fidelity	MAAA0271091
3	BVD 592	Finance	Financial Planning	Exceptional Case	Procurement of caneware licenses to compile annual financial statement of Municipality.	R195 163,02	Once Off	R195 163,02	ADAPT IT	MAAA0038240
4	BVD 593	Public Services	Water And Wastewater Treatment	Emergency	Emergency hire of water tanker for De Doorns with raw water supply restrictions.	R357 190,00	Once Off	R357 190,00	Rainbow Plant hire	MAAA1107716
5	BVD 594	Public Services	Roads And Stormwater	Emergency	Flood damage repair of stormwater infrastructure, Krige Street Worcester.	R273 252,78	Once Off	R273 252,78	Eyelthu Alpha	MAAA0841015
6	BVD 595	Public Services	Solid Waste	Emergency	Rental of refuse compactors.	R605 475,00	2 Months	R605 475,00	Translech	MAAA0151738
7	BVD 596	Community Services	Library	Exceptional Case	Newspaper subscription	R4 281,88	Once Off	R4 281,88	MEDIA 24	MAAA0023907
8	BVD 597	SSS	ICT	Exceptional Case	Renewal of Red Hat Linux operating system licence.	R143 985,63	Once Off	R143 985,63	Datagra	MAAA0008560
9	BVD 598	Public Services	Water And Wastewater Treatment	Emergency	Emergency procurement of chlorine chips for chlorinate drinking water because of loadshedding.	R394 238,77	Once Off	R394 238,77	Powercomm Solutions	MAAA0234439
						R8 054 030,19		R8 054 030,19		

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11.3 No Irregular and/or unauthorized Expenditure for the period April 2023 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy

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11.4 Awards made at Supply Chain for the month of April 2023.

TENDERS AWARDED DURING APRIL 2023					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE (CAPPED)
20/04/2023	BV 993/ 2022	RENTAL OF CHEMICAL TOILETS FOR THE PERIOD ENDING 30 JUNE 2026.	Bidvest Services (Pty) Ltd	rates	R21 451 873,12
19/04/2023	BV 998/ 2022	LAWN MOWING, CLEANING SERVICES AND MAINTENANCE OF FIRE BREAKS WITHIN THE BREEDE VALLEY MUNICIPAL AREA FOR THE PERIOD ENDING 30 JUNE 2025	EGS Engineering and Maintenance Lu Civil Engineering Projects (Pty) Ltd	rates	R10 000 000,00
19/04/2023	BV 1023/ 2023	SUPPLY, DELIVERY, INSTALLATION AND COMMISSIONING OF HV SWITCHGEAR AT TRAUB SUBSTATION, WORCESTER	VE Reticulation (Pty) Ltd	R6 428 375,86	
20/04/2023	BV 1024/ 2023	SUPPLY, DELIVERY, INSTALLATION AND COMMISSIONING OF ALTERNATIVE MV SUPPLY TO ZWELETHEMBA SUBSTATION, WORCESTER	Ampcor Khanyisa (Pty) Ltd	R12 309 776,68	
				R50 190 025,66	
Tender turnaround (lead time) in days	BV993/ 2022	145			
	BV998/ 2022	180			
	BV 1023/ 2023	65			
	BV 1024/ 2023	65			
Average		114			

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11.5 Procurement premiums paid for the month of April 2023.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF APRIL 2023									
Request Reference	Date of Order	Order Reference	Service Provider/ Contractor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Contractor/ Supplier	Awarded amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)
14228	04/04/2023	4759	IRRIGATION EQUIPMENT SUPPLIES	26450,00	ITHUBA INDUSTRIES	27053,75	603,75	0,02%	YES
TOTAL PREMIUMS PAID FOR THE MONTH							603,75		

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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, April 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: 12 May 2023