
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT AUGUST 2022

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 August 2022 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 August 2022 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for August 2022 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 preliminary as the regulatory audit is still in process for the 2021/2022 financial year. The final audit- and management report will only be issued on 30 November 2022. 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 – 31 August 2022 is R222 184 239 or 15.98% of the total budgeted revenue R1 390 473 100.

Property Rates

Property Rates revenue shows an over performance due to the annual billing of R36 131 355 that was done in the month of July, but due in September 2022. It is expected that over the 12 months the over performance will be reduced.

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.

Service charges - water revenue

In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2022 the municipality processed a journal of R8 147 141 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.

Service charges – sanitation revenue

Sanitation revenue shows an over performance due to the annual billing of R7 665 800 that was done in the month of July, but due in September 2022. It is expected that over the 12 months the over performance will be reduced.

Service charges – refuse revenue

Refuse revenue shows an over performance due to the annual billing of R2 785 466 that was done in the month of July, but due in September 2022. It is expected that over the 12 months the over performance will be reduced.

Rental of facilities and equipment

Growth in Rental of facilities and equipment with the ease of lock down.

Interest earned – external investments

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

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.

Agency services

More agency fees than anticipated.

Transfers and subsidies – Operating

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

Other revenue

Other revenue shows a slight under performance, although most of the operations are no longer suspended the revenue has been affected by the lockdown.

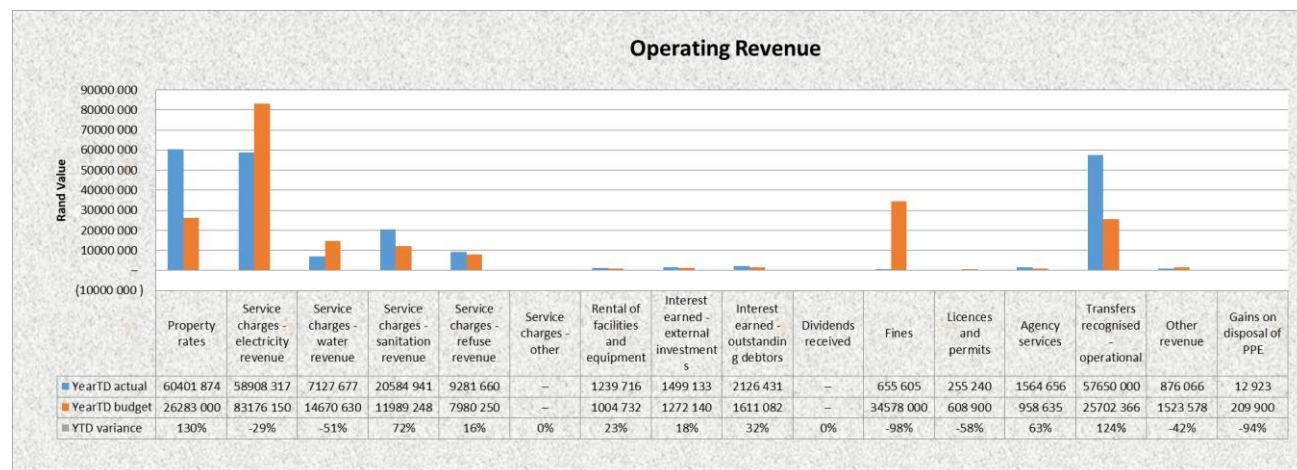
Gains

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)

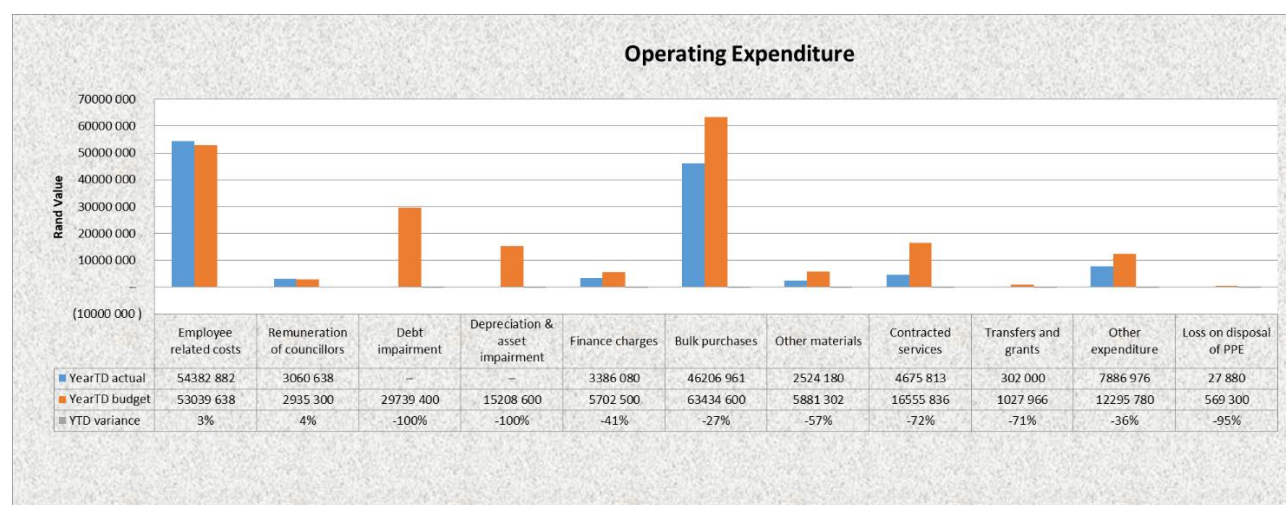


Operating Expenditure by Type

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 R122 453 411 or 9.03% of the total budgeted expenditure R1 355 551 405.

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

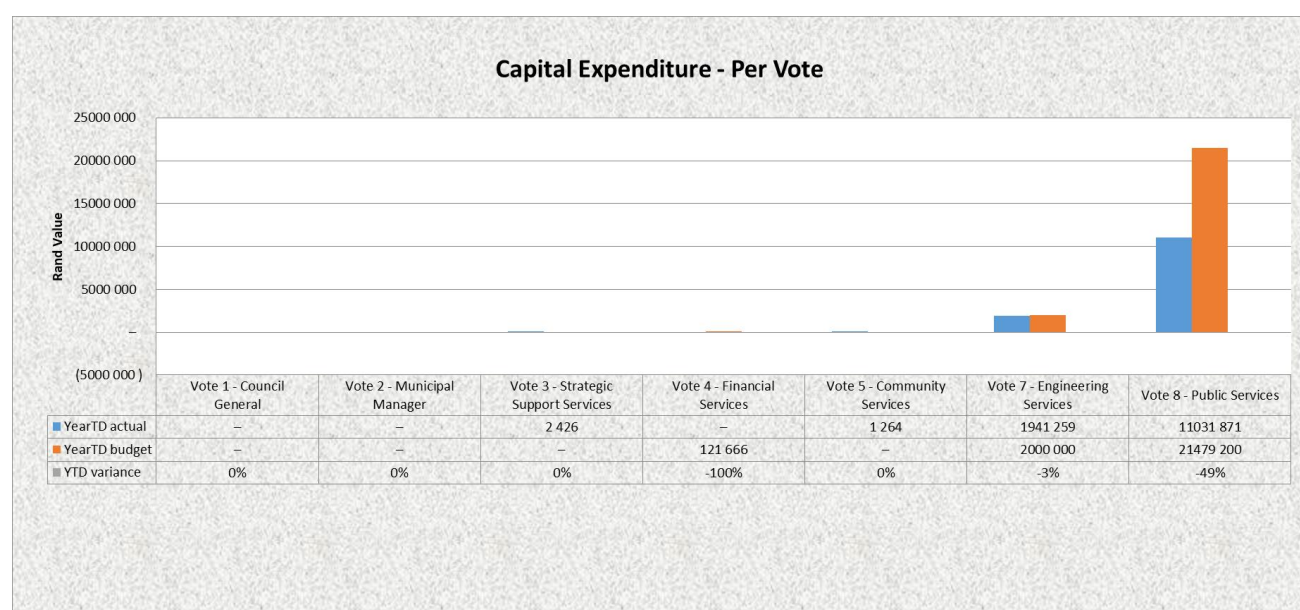


Capital Expenditure

The total capital expenditure for the period 1 July 2022 – 31 August 2022, amounts to R12 976 821 or 3.96% of the total capital budget that amounts to R327 465 824.

Capital grant funding the total capital grant funding expenditure amounts to R4 214 518 or 6.00% of the total capital grant funding budget that amounts to R70 138 000.

Refer to Section 4 – table C5 for more detail.



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R226 208 976.

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 August 2022.

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 - M02 August									
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	12 235	60 402	26 283	34 119	130%	175 223
Service charges	725 043	761 566	761 566	65 789	95 903	117 816	(21 914)	-19%	761 566
Investment revenue	10 969	10 686	10 686	542	1 499	1 272	227	18%	10 686
Transfers and subsidies	152 932	171 058	171 058	–	57 650	25 702	31 948	124%	171 058
Other own revenue	70 269	271 940	271 940	4 036	6 731	40 495	(33 764)	-83%	271 940
Total Revenue (excluding capital transfers and contributions)	1 132 249	1 390 473	1 390 473	82 602	222 184	211 569	10 616	5%	1 390 473
Employee costs	335 127	350 795	342 210	25 859	54 383	53 040	1 343	3%	342 210
Remuneration of Councillors	18 315	19 549	19 549	1 292	3 061	2 935	125	4%	19 549
Depreciation & asset impairment	88 579	100 988	100 988	–	–	15 209	(15 209)	-100%	100 988
Finance charges	20 974	38 001	38 001	3 372	3 386	5 703	(2 316)	-41%	38 001
Materials and bulk purchases	424 247	462 319	460 247	47 377	48 731	69 316	(20 585)	-30%	460 247
Transfers and subsidies	3 767	6 872	6 830	269	302	1 028	(726)	-71%	6 830
Other expenditure	244 976	377 227	387 728	2 842	12 591	59 160	(46 570)	-79%	387 728
Total Expenditure	1 135 983	1 355 751	1 355 551	81 011	122 453	206 390	(83 937)	-41%	1 355 551
Surplus/(Deficit)	(3 735)	34 722	34 922	1 591	99 731	5 178	94 552	1826%	34 922
Transfers and subsidies - capital (monetary alloc	55 756	70 138	70 138	–	–	10 521	(10 521)	-100%	70 138
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	52 021	104 860	105 060	1 591	99 731	15 699	84 031	535%	105 060
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	52 021	104 860	105 060	1 591	99 731	15 699	84 031	535%	105 060
Capital expenditure & funds sources									
Capital expenditure	143 097	318 550	327 466	10 189	12 977	23 601	(10 624)	-45%	327 466
Capital transfers recognised	55 756	70 138	70 138	1 448	4 215	9 260	(5 045)	-54%	70 138
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	146 238	146 238	7 126	7 126	14 000	(6 874)	-49%	146 238
Internally generated funds	87 342	102 174	111 090	1 616	1 636	341	1 296	380%	111 090
Total sources of capital funds	143 097	318 550	327 466	10 189	12 977	23 601	(10 624)	-45%	327 466
Financial position									
Total current assets	344 075	267 426	267 426	–	350 420	–	–	–	267 426
Total non current assets	2 439 292	2 682 117	2 682 117	–	2 511 932	–	–	–	2 682 117
Total current liabilities	103 201	154 220	154 220	–	132 112	–	–	–	154 220
Total non current liabilities	451 433	581 169	581 169	–	329 144	–	–	–	581 169
Community wealth/Equity	2 228 734	2 214 154	2 214 154	–	2 401 097	–	–	–	2 214 154
Cash flows									
Net cash from (used) operating	(238 867)	142 598	142 598	21 145	60 615	39 342	(21 273)	-54%	142 598
Net cash from (used) investing	(17 665)	(318 500)	(318 500)	(10 172)	(12 980)	(15 142)	(2 162)	14%	(318 500)
Net cash from (used) financing	5 458	127 653	127 653	5	(516)	9	525	5985%	127 653
Cash/cash equivalents at the month/year end	(60 311)	101 765	101 765	–	226 209	174 222	(51 987)	-30%	130 841
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	74 958	8 827	6 584	158	10 977	157	35 006	127 971	264 638
Creditors Age Analysis									
Total Creditors	–	170	179	44	54	23	60	–	530

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) - M02 August										
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	1									
Revenue - Functional										
<i>Governance and administration</i>		242 600	241 045	241 045	13 971	100 318	35 944	64 374	179%	241 045
Executive and council		510	118	118	29	65	18	47	260%	118
Finance and administration		242 090	240 927	240 927	13 942	100 253	35 926	64 328	179%	240 927
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		68 634	281 225	281 225	1 408	2 272	42 263	(39 992)	-95%	281 225
Community and social services		12 676	12 459	12 459	142	257	1 874	(1 617)	-86%	12 459
Sport and recreation		3 911	9 249	9 249	301	496	1 417	(921)	-65%	9 249
Public safety		30 467	230 822	230 822	560	738	34 624	(33 886)	-98%	230 822
Housing		21 579	28 695	28 695	405	780	4 348	(3 568)	-82%	28 695
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27 188	16 395	16 395	1 406	2 120	2 005	115	6%	16 395
Planning and development		2 119	2 226	2 226	191	347	335	12	4%	2 226
Road transport		25 069	14 169	14 169	1 214	1 773	1 670	103	6%	14 169
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		849 495	921 945	921 945	65 817	117 475	141 878	(24 403)	-17%	921 945
Energy sources		521 762	565 318	565 318	47 507	58 953	87 497	(28 544)	-33%	565 318
Water management		139 458	126 788	126 788	6 945	7 128	18 884	(11 756)	-62%	126 788
Waste water management		123 706	160 679	160 679	7 664	20 585	24 104	(3 519)	-15%	160 679
Waste management		64 568	69 161	69 161	3 702	30 810	11 394	19 416	170%	69 161
<i>Other</i>	4	87	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 188 004	1 460 611	1 460 611	82 602	222 184	222 090	95	0%	1 460 611
Expenditure - Functional										
<i>Governance and administration</i>		222 602	258 889	270 513	12 264	29 820	41 474	(11 654)	-28%	270 513
Executive and council		38 533	35 936	38 936	2 590	9 168	5 960	3 208	54%	38 936
Finance and administration		180 569	218 570	227 195	9 361	20 015	34 855	(14 839)	-43%	227 195
Internal audit		3 500	4 382	4 382	314	637	660	(23)	-3%	4 382
<i>Community and public safety</i>		152 860	314 193	305 963	7 617	15 980	46 794	(30 814)	-66%	305 963
Community and social services		27 723	31 659	31 629	2 104	3 884	4 778	(894)	-19%	31 629
Sport and recreation		28 150	27 733	28 133	1 420	3 301	4 296	(995)	-23%	28 133
Public safety		77 314	226 116	217 916	3 380	7 487	33 239	(25 752)	-77%	217 916
Housing		19 591	28 595	28 195	713	1 307	4 466	(3 159)	-71%	28 195
Health		83	91	91	-	-	14	(14)	-100%	91
<i>Economic and environmental services</i>		76 154	85 887	84 818	3 451	7 195	12 861	(5 666)	-44%	84 818
Planning and development		18 338	20 016	20 077	1 214	2 563	3 032	(469)	-15%	20 077
Road transport		56 933	65 482	64 352	2 236	4 629	9 769	(5 140)	-53%	64 352
Environmental protection		883	389	389	-	3	60	(57)	-95%	389
<i>Trading services</i>		683 976	695 887	693 361	57 677	69 454	105 126	(35 672)	-34%	693 361
Energy sources		460 880	506 388	505 863	49 543	52 316	76 258	(23 942)	-31%	505 863
Water management		82 276	70 157	68 987	2 816	5 798	10 729	(4 931)	-46%	68 987
Waste water management		80 994	73 986	73 156	3 967	6 540	11 113	(4 573)	-41%	73 156
Waste management		59 826	45 356	45 356	1 352	4 799	7 025	(2 226)	-32%	45 356
<i>Other</i>		392	895	895	2	5	136	(131)	-96%	895
Total Expenditure - Functional	3	1 135 983	1 355 751	1 355 551	81 011	122 453	206 390	(83 937)	-41%	1 355 551
Surplus/ (Deficit) for the year		52 021	104 860	105 060	1 591	99 731	15 699	84 031	535%	105 060

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) - M02 August										
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	29	65	18	47	260,5%	118
Vote 2 - Municipal Manager		500	500	500	-	-	76	(76)	-100,0%	500
Vote 3 - Strategic Support Services		1 276	1 244	1 244	11	18	189	(171)	-90,6%	1 244
Vote 4 - Financial Services		231 224	236 559	236 559	13 887	100 147	35 969	64 177	178,4%	236 559
Vote 5 - Community Services		79 632	294 602	294 602	2 540	3 895	44 795	(40 900)	-91,3%	294 602
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		523 655	565 252	565 252	47 502	58 945	85 948	(27 003)	-31,4%	565 252
Vote 8 - Public Services		351 208	362 335	362 335	18 633	59 115	55 094	4 021	7,3%	362 335
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	1 188 004	1 460 611	1 460 611	82 602	222 184	222 090	95	0,0%	1 460 611
Expenditure by Vote										
Vote 1 - Council General	1	34 874	28 540	31 540	2 355	8 690	4 802	3 888	81,0%	31 540
Vote 2 - Municipal Manager		8 847	14 278	14 278	736	1 521	2 174	(653)	-30,0%	14 278
Vote 3 - Strategic Support Services		70 820	70 780	80 316	3 375	7 718	12 229	(4 510)	-36,9%	80 316
Vote 4 - Financial Services		100 800	128 388	127 508	5 003	10 220	19 414	(9 194)	-47,4%	127 508
Vote 5 - Community Services		155 923	320 204	311 874	8 171	17 204	47 485	(30 280)	-63,8%	311 874
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 759	518 086	517 561	49 910	53 133	78 801	(25 669)	-32,6%	517 561
Vote 8 - Public Services		298 959	275 475	272 475	11 460	23 967	41 486	(17 519)	-42,2%	272 475
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	1 135 983	1 355 751	1 355 551	81 011	122 453	206 390	(83 937)	-40,7%	1 355 551
Surplus/ (Deficit) for the year	2	52 021	104 860	105 060	1 591	99 731	15 699	84 031	535,3%	105 060

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August										
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 thousand										
Revenue by Vote	1									
Vote 1 - Council General		510	118	118	29	65	18	47	260%	118
1.1 - Admin		510	118	118	29	65	18	47	260%	118
1.2 - Mayoral Office		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		500	500	500	-	-	76	(76)	-100%	500
2.1 - Office Support		500	500	500	-	-	76	(76)	-100%	500
2.2 - Internal Audit		-	-	-	-	-	-	-	-	-
2.3 - Project Management		-	-	-	-	-	-	-	-	-
2.4 - Ombudsman		-	-	-	-	-	-	-	-	-
2.5 - Enterprise Risk Management		-	-	-	-	-	-	-	-	-
2.6 - Jobs4U		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		1 276	1 244	1 244	11	18	189	(171)	-91%	1 244
3.1 - Administration & Support Services		301	478	478	7	12	73	(61)	-84%	478
3.2 - Human Resources		704	626	626	-	-	95	(95)	-100%	626
3.3 - Information Communication Technology		7	2	2	1	2	0	1	457%	2
3.4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-
3.5 - Communications & Media Relations		-	-	-	-	-	-	-	-	-
3.6 - Local Economic Development		210	137	137	-	-	21	(21)	-100%	137
3.7 - Legal Services		54	-	-	2	4	-	4	#DIV/0!	-
Vote 4 - Financial Services		231 224	236 559	236 559	13 887	100 147	35 969	64 177	178%	236 559
4.1 - Administration		40 656	40 556	40 556	1 600	23 566	6 167	17 399	282%	40 556
4.2 - Revenue		190 070	193 135	193 135	12 287	76 581	29 367	47 214	161%	193 135
4.3 - Financial Planning		498	1 349	1 349	-	-	205	(205)	-100%	1 349
4.4 - Supply Chain Management		-	1 520	1 520	-	-	231	(231)	-100%	1 520
Vote 5 - Community Services		79 632	294 602	294 602	2 540	3 895	44 795	(40 900)	-91%	294 602
5.1 - Administration & Support Services		18	94	94	-	-	14	(14)	-100%	94
5.2 - Human Settlements & Housing		21 985	29 102	29 102	441	849	4 425	(3 576)	-81%	29 102
5.3 - Libraries		10 854	11 512	11 512	15	23	1 750	(1 728)	-99%	11 512
5.4 - Fire Brigade & Disaster Risk Management		1 734	1 704	1 704	63	103	259	(157)	-60%	1 704
5.5 - Traffic Services		41 438	242 680	242 680	1 712	2 408	36 900	(34 492)	-93%	242 680
5.6 - Municipal Halls and Resorts		3 082	3 125	3 125	309	511	475	36	8%	3 125
5.7 - Customer Care Services		-	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		521	6 387	6 387	1	1	971	(970)	-100%	6 387
5.9 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
6.1 - Public Works		-	-	-	-	-	-	-	-	-
6.2 - Cemeteries		-	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		-	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		-	-	-	-	-	-	-	-	-
6.5 - Sewerages		-	-	-	-	-	-	-	-	-
6.6 - Electricity Management		-	-	-	-	-	-	-	-	-
6.7 - Water Management		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		523 655	565 252	565 252	47 502	58 945	85 948	(27 003)	-31%	565 252
7.1 - Administration & Support Services		1 958	-	0	-	-	0	(0)	-100%	0
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		521 697	565 252	565 252	47 502	58 945	85 948	(27 003)	-31%	565 252
Vote 8 - Public Services		351 208	362 335	362 335	18 633	59 115	55 094	4 021	7%	362 335
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		69	800	800	-	-	122	(122)	-100%	800
8.3 - Community Liason		460	512	512	-	-	78	(78)	-100%	512
8.4 - Municipal Planning and Building Control		1 927	1 289	1 289	191	347	196	151	77%	1 289
8.5 - Public Works		14 129	2 360	2 360	14	27	359	(331)	-92%	2 360
8.6 - Cemeteries		1 568	670	670	113	207	102	105	104%	670
8.7 - Parks and Open Spaces		558	11	11	0	4	2	3	157%	11
8.8 - Solid Waste and Area Cleaning		64 568	69 161	69 161	3 702	30 810	10 516	20 293	193%	69 161
8.9 - Waste Water Treatment and Networks		128 405	160 679	160 679	7 664	20 585	24 432	(3 847)	-16%	160 679
8.10 - Water Treatment and Networks		139 524	126 853	126 853	6 949	7 135	19 288	(12 154)	-63%	126 853
Total Revenue by Vote	2	1 188 004	1 460 611	1 460 611	82 602	222 184	222 090	95	0%	1 460 611

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August										
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 thousand										
Expenditure by Vote	1									
Vote 1 - Council General		34 874	28 540	31 540	2 355	8 690	4 802	3 888	81%	31 540
1.1 - Admin		22 466	14 842	17 869	1 404	6 613	2 721	3 892	143%	17 869
1.2 - Mayoral Office		12 408	13 699	13 672	951	2 077	2 082	(4)	0%	13 672
Vote 2 - Municipal Manager		8 847	14 278	14 278	736	1 521	2 174	(653)	-30%	14 278
2.1 - Office Support		3 653	7 345	7 345	235	477	1 118	(641)	-57%	7 345
2.2 - Internal Audit		3 500	4 382	4 382	314	637	667	(31)	-5%	4 382
2.3 - Project Management		-	-	-	-	-	-	-	-	-
2.4 - Ombudsman		0	2	2	-	-	0	(0)	-100%	2
2.5 - Enterprise Risk Management		1 693	2 526	2 526	188	407	385	22	6%	2 526
2.6 - Jobs4U		1	22	22	-	-	3	(3)	-100%	22
Vote 3 - Strategic Support Services		70 820	70 780	80 316	3 375	7 718	12 229	(4 510)	-37%	80 316
3.1 - Administration & Support Services		24 377	27 139	27 139	648	2 219	4 132	(1 913)	-46%	27 139
3.2 - Human Resources		15 231	14 887	16 326	870	1 719	2 486	(767)	-31%	16 326
3.3 - Information Communication Technology		18 582	12 668	22 203	1 194	2 190	3 381	(1 191)	-35%	22 203
3.4 - IDP/ PMS/ SDBIP		2 408	2 326	2 387	138	277	363	(87)	-24%	2 387
3.5 - Communications & Media Relations		1 613	2 065	2 065	43	132	314	(182)	-58%	2 065
3.6 - Local Economic Development		4 409	5 111	5 111	243	564	778	(214)	-27%	5 111
3.7 - Legal Services		4 201	6 584	5 084	239	617	774	(157)	-20%	5 084
Vote 4 - Financial Services		100 800	128 388	127 508	5 003	10 220	19 414	(9 194)	-47%	127 508
4.1 - Administration		12 381	19 313	19 313	435	715	2 940	(2 226)	-76%	19 313
4.2 - Revenue		31 060	51 880	50 800	2 045	4 378	7 735	(3 357)	-43%	50 800
4.3 - Financial Planning		19 422	19 916	19 716	1 449	2 973	3 002	(28)	-1%	19 716
4.4 - Supply Chain Management		37 936	37 279	37 679	1 075	2 154	5 737	(3 589)	-62%	37 679
Vote 5 - Community Services		155 923	320 204	311 874	8 171	17 204	47 485	(30 280)	-64%	311 874
5.1 - Administration & Support Services		6 702	9 804	9 804	456	994	1 493	(499)	-33%	9 804
5.2 - Human Settlements & Housing		19 597	28 601	28 201	711	1 304	4 294	(2 990)	-70%	28 201
5.3 - Libraries		15 157	17 031	17 031	1 313	2 553	2 593	(40)	-2%	17 031
5.4 - Fire Brigade & Disaster Risk Management		30 782	34 130	28 430	2 263	5 028	4 329	700	16%	28 430
5.5 - Traffic Services		63 903	213 138	210 508	2 391	5 106	32 051	(26 945)	-84%	210 508
5.6 - Municipal Halls and Resorts		9 565	8 531	8 516	592	1 271	1 297	(26)	-2%	8 516
5.7 - Customer Care Services		-	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		10 134	8 878	9 293	444	949	1 415	(466)	-33%	9 293
5.9 - Health		83	91	91	-	-	14	(14)	-100%	91
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
6.1 - Public Works		-	-	-	-	-	-	-	-	-
6.2 - Cemeteries		-	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		-	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		-	-	-	-	-	-	-	-	-
6.5 - Sewerages		-	-	-	-	-	-	-	-	-
6.6 - Electricity Management		-	-	-	-	-	-	-	-	-
6.7 - Water Management		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 759	518 086	517 561	49 910	53 133	78 801	(25 669)	-33%	517 561
7.1 - Administration & Support Services		4 880	11 698	11 698	368	816	1 781	(965)	-54%	11 698
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		460 880	506 388	505 863	49 543	52 316	77 020	(24 704)	-32%	505 863
Vote 8 - Public Services		298 959	275 475	272 475	11 460	23 967	41 486	(17 519)	-42%	272 475
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		2 405	2 458	2 458	90	189	374	(186)	-50%	2 458
8.3 - Community Liason		2 627	3 302	3 302	212	420	503	(83)	-16%	3 302
8.4 - Municipal Planning and Building Control		9 465	10 965	10 965	745	1 538	1 669	(132)	-8%	10 965
8.5 - Public Works		48 884	55 069	54 069	1 455	2 951	8 232	(5 282)	-64%	54 069
8.6 - Cemeteries		5 936	7 475	7 475	407	569	1 138	(569)	-50%	7 475
8.7 - Parks and Open Spaces		9 154	10 623	10 623	466	1 213	1 617	(404)	-25%	10 623
8.8 - Solid Waste and Area Cleaning		62 709	48 183	48 183	1 512	5 183	7 336	(2 153)	-29%	48 183
8.9 - Waste Water Treatment and Networks		75 501	67 293	66 463	3 757	6 106	10 119	(4 013)	-40%	66 463
8.10 - Water Treatment and Networks		82 276	70 107	68 937	2 816	5 798	10 496	(4 698)	-45%	68 937
Total Expenditure by Vote	2	1 135 983	1 355 751	1 355 551	81 011	122 453	206 390	(83 937)	(0)	1 355 551
Surplus/ (Deficit) for the year	2	52 021	104 860	105 060	1 591	99 731	15 699	84 031	0	105 060

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) - M02 August										
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	12 235	60 402	26 283	34 119	130%	175 223
Service charges - electricity revenue		492 826	536 542	536 542	47 479	58 908	83 176	(24 268)	-29%	536 542
Service charges - water revenue		104 101	98 700	98 700	6 945	7 128	14 671	(7 543)	-51%	98 700
Service charges - sanitation revenue		84 271	79 917	79 917	7 664	20 585	11 989	8 596	72%	79 917
Service charges - refuse revenue		43 844	46 407	46 407	3 702	9 282	7 980	1 301	16%	46 407
Rental of facilities and equipment		8 178	6 489	6 489	682	1 240	1 005	235	23%	6 489
Interest earned - external investments		10 969	10 686	10 686	542	1 499	1 272	227	18%	10 686
Interest earned - outstanding debtors		9 814	9 970	9 970	1 122	2 126	1 611	515	32%	9 970
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		28 741	230 513	230 513	508	656	34 578	(33 922)	-98%	230 513
Licences and permits		2 620	4 056	4 056	241	255	609	(354)	-58%	4 056
Agency services		9 061	9 436	9 436	1 007	1 565	959	606	63%	9 436
Transfers and subsidies		152 932	171 058	171 058	-	57 650	25 702	31 948	124%	171 058
Other revenue		11 279	10 078	10 078	475	876	1 524	(648)	-42%	10 078
Gains		575	1 399	1 399	-	13	210	(197)	-94%	1 399
Total Revenue (excluding capital transfers and contributions)		1 132 249	1 390 473	1 390 473	82 602	222 184	211 569	10 616	5%	1 390 473
Expenditure By Type										
Employee related costs		335 127	350 795	342 210	25 859	54 383	53 040	1 343	3%	342 210
Remuneration of councillors		18 315	19 549	19 549	1 292	3 061	2 935	125	4%	19 549
Debt impairment		80 796	198 257	198 257	-	-	29 739	(29 739)	-100%	198 257
Depreciation & asset impairment		88 579	100 988	100 988	-	-	15 209	(15 209)	-100%	100 988
Finance charges		20 974	38 001	38 001	3 372	3 386	5 703	(2 316)	-41%	38 001
Bulk purchases - electricity		383 068	422 897	422 897	46 179	46 207	63 435	(17 228)	-27%	422 897
Inventory consumed		41 178	39 422	37 350	1 198	2 524	5 881	(3 357)	-57%	37 350
Contracted services		97 001	104 978	106 734	508	4 676	16 556	(11 880)	-72%	106 734
Transfers and grants		3 767	6 872	6 830	269	302	1 028	(726)	-71%	6 830
Other expenditure		64 709	70 227	78 971	2 319	7 887	12 296	(4 409)	-36%	78 971
Losses		2 470	3 766	3 766	14	28	569	(541)	-95%	3 766
Total Expenditure		1 135 983	1 355 751	1 355 551	81 011	122 453	206 390	(83 937)	-41%	1 355 551
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(3 735)	34 722	34 922	1 591	99 731	5 178	94 552	0	34 922
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all)		55 756	70 138	70 138	-	-	10 521	(10 521)	(0)	70 138
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		52 021	104 860	105 060	1 591	99 731	15 699			105 060
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		52 021	104 860	105 060	1 591	99 731	15 699			105 060
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52 021	104 860	105 060	1 591	99 731	15 699			105 060
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		52 021	104 860	105 060	1 591	99 731	15 699			105 060

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M02 August				
Ref	Description	Variance greater than 5% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Property rates	130%	Property Rates revenue shows an over performance due to the annual billing of R36 131 355 that was done in the month of July, but due in September 2022. It is expected that over the 12 months the over performance will be reduced.	
	Service charges - electricity revenue	-29%	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.	
	Service charges - water revenue	-51%	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 R8 147 141 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.	
	Service charges - sanitation revenue	72%	Sanitation revenue shows an over performance due to the annual billing of R7 665 800 that was done in the month of July, but due in September 2022. It is expected that over the 12 months the over performance will be reduced.	
	Service charges - refuse revenue	16%	Refuse revenue shows an over performance due to the annual billing of R2 785 466 that was done in the month of July, but due in September 2022. It is expected that over the 12 months the over performance will be reduced.	
	Rental of facilities and equipment	23%	Growth in Rental of facilities and equipment with the ease of lock down.	
	Interest earned - external investments	18%	Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies.	
	Interest earned - outstanding debtors	32%	Growth in debtors due to non-payment has resulted in more interest being charged on outstanding debtors than anticipated.	
	Fines, penalties and forfeits	-98%	Final traffic fine provisions and accounting treatment are done at financial year end.	
	Licences and permits	-58%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Agency services	63%	More agency fees than anticipated.	
	Transfers and subsidies	124%	Transfers and subsidy revenue are recognised when conditions of the grant are met.	
	Other revenue	-42%	Other revenue shows a slight under performance, although most of the operations are no longer suspended the revenue has been affected by the lockdown.	
	Gains	-94%	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	-100%	No write off done for the year under review.	
	Depreciation & asset impairment	-100%	Depreciation for July and August 2022 will be calculated after the finalisation of the 2021/2022 year-end procedures.	
	Finance charges	-41%	Finance charges for August 2022 are pro-rata less than anticipated.	
	Bulk purchases - electricity	-27%	Electricity purchases for August 2022 are pro-rata underspend.	
	Inventory consumed	-57%	Expenditure on materials and supplies for August 2022 are pro-rata less than anticipated.	
	Contracted services	-72%	Expenditure on contracted and outsourced services for August 2022 are pro-rata less than anticipated.	
	Transfers and grants	-71%	Monetary allocations to individuals and organisations for August 2022 are pro-rata underspend.	
	Other expenditure	-36%	Expenditure on general expenses for August 2022 are pro-rata less than anticipated.	
	Losses	-95%	Losses from the disposal of assets are less than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-45%	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	7%	The municipality processed an accrual journal that recognises water and electricity revenue which was consumed in previous financial year but billed in the new financial year.	
	Other revenue	412%	Normal credit control processes has however been implemented. Our Collection % is higher than anticipated.	
	Government - Operating	5%	Equitable Share 1st Transfer received in July 2022, portion more than grant budget	
	Government Capital	12%	WSIG and EEDMG grant portion also paid over more than the grant budget amount	
	Interest	25%	Investment process been done monthly.	
	Suppliers	-21%	Eskom payment higher - in period of high usage - will trun from Sept account.	
	Transfer and grants	52%	No expenditure on Housing projects and Grant-In Aid.	
	Capital assets	14%	Demand Management Plan in progress/ tendes advetice ert.	
	Consumer deposits	-5985%	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) - M02 August

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	5	-	-	-	-	-	5
Vote 2 - Municipal Manager		41	5	5	-	-	-	-	-	5
Vote 3 - Strategic Support Services		3 147	15 575	16 640	-	2	-	2	0%	20 060
Vote 4 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		15 771	5	5	-	-	-	-	-	5
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		37 040	58 400	24 118	1 835	1 850	2 000	(150)	-8%	24 118
Vote 8 - Public Services		43 950	178 476	159 148	7 440	10 207	8 896	1 311	15%	159 148
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	199 922	9 274	12 059	10 896	1 163	11%	203 342
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	30	30	-	-	-	-	-	30
Vote 3 - Strategic Support Services		400	16 940	21 945	-	-	-	-	-	18 525
Vote 4 - Financial Services		1 667	1 975	2 175	-	-	122	(122)	-100%	2 175
Vote 5 - Community Services		2 411	5 379	5 679	-	1	-	1	0%	5 679
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		6 847	3 330	38 053	91	91	-	91	0%	38 053
Vote 8 - Public Services		31 803	38 430	59 663	824	825	12 583	(11 758)	-93%	59 663
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	127 544	915	918	12 705	(11 787)	-93%	124 124
Total Capital Expenditure	3	143 097	318 550	327 466	10 189	12 977	23 601	(10 624)	-45%	327 466
Capital Expenditure - Functional Classification										
Governance and administration		5 399	32 645	39 144	-	2	122	(119)	-98%	39 144
Executive and council		62	10	10	-	-	-	-	-	10
Finance and administration		5 338	32 635	39 134	-	2	122	(119)	-98%	39 134
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		17 363	9 291	9 662	0	1	-	1	0%	9 662
Community and social services		481	4 832	4 903	0	0	-	0	0%	4 903
Sport and recreation		16 451	3 820	4 120	-	-	-	-	-	4 120
Public safety		432	639	639	-	1	-	1	0%	639
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		36 085	56 246	56 924	609	609	4 000	(3 391)	-85%	56 924
Planning and development		11	1 820	1 820	-	-	-	-	-	1 820
Road transport		36 074	54 426	55 104	609	609	4 000	(3 391)	-85%	55 104
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		84 251	220 368	221 736	9 580	12 364	19 479	(7 116)	-37%	221 736
Energy sources		46 877	66 230	67 167	2 257	2 274	2 260	14	1%	67 167
Water management		15 555	94 688	94 971	4 057	6 824	13 219	(6 395)	-48%	94 971
Waste water management		21 472	58 250	58 398	3 265	3 265	4 000	(735)	-18%	58 398
Waste management		346	1 200	1 200	-	-	-	-	-	1 200
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	143 097	318 550	327 466	10 189	12 977	23 601	(10 624)	-45%	327 466
Funded by:										
National Government		55 302	69 094	69 094	1 448	4 215	9 260	(5 045)	-54%	69 094
Provincial Government		25	1 044	1 044	-	-	-	-	-	1 044
District Municipality		429	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		55 756	70 138	70 138	1 448	4 215	9 260	(5 045)	-54%	70 138
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	146 238	146 238	7 126	7 126	14 000	(6 874)	-49%	146 238
Internally generated funds		87 342	102 174	111 090	1 616	1 636	341	1 296	380%	111 090
Total Capital Funding		143 097	318 550	327 466	10 189	12 977	23 601	(10 624)	-45%	327 466

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M02 August						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		80 092	56 765	56 765	121 225	56 765
Call investment deposits		90 000	45 000	45 000	105 000	45 000
Consumer debtors		123 076	135 752	135 752	86 283	135 752
Other debtors		22 034	18 566	18 566	25 776	18 566
Current portion of long-term receivables		1 840	2 068	2 068	2 148	2 068
Inventory		27 033	9 274	9 274	9 989	9 274
Total current assets		344 075	267 426	267 426	350 420	267 426
Non current assets						
Long-term receivables		9 877	3 266	3 266	1 464	3 266
Investments		-	(50)	(50)	-	(50)
Investment property		62 142	47 145	47 145	63 637	47 145
Investments in Associate		-	-	-	-	-
Property, plant and equipment		2 326 628	2 592 148	2 592 148	2 406 230	2 592 148
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		4 014	2 978	2 978	3 971	2 978
Other non-current assets		36 631	36 631	36 631	36 631	36 631
Total non current assets		2 439 292	2 682 117	2 682 117	2 511 932	2 682 117
TOTAL ASSETS		2 783 367	2 949 543	2 949 543	2 862 353	2 949 543
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		13 041	20 809	20 809	14 536	20 809
Consumer deposits		4 587	4 633	4 633	4 615	4 633
Trade and other payables		38 448	80 518	80 518	62 114	80 518
Provisions		47 125	48 261	48 261	50 848	48 261
Total current liabilities		103 201	154 220	154 220	132 112	154 220
Non current liabilities						
Borrowing		166 098	285 883	285 883	164 603	285 883
Provisions		285 335	295 286	295 286	164 540	295 286
Total non current liabilities		451 433	581 169	581 169	329 144	581 169
TOTAL LIABILITIES		554 634	735 389	735 389	461 256	735 389
NET ASSETS	2	2 228 734	2 214 154	2 214 154	2 401 097	2 214 154
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 228 734	2 160 289	2 160 289	2 401 097	2 160 289
Reserves		-	53 865	53 865	-	53 865
TOTAL COMMUNITY WEALTH/EQUITY	2	2 228 734	2 214 154	2 214 154	2 401 097	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 - M02 August										
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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		128 756	157 700	157 700	35 070	45 322	27 155	18 166	67%	157 700
Service charges		306 991	729 917	729 917	77 247	134 655	126 171	8 484	7%	729 917
Other revenue		14 485	47 451	47 451	19 054	37 857	7 389	30 468	412%	47 451
Transfers and Subsidies - Operational		153 479	171 058	171 058	4 549	62 712	59 966	2 746	5%	171 058
Transfers and Subsidies - Capital		57 360	70 138	70 138	2 188	12 250	10 970	1 280	12%	70 138
Interest		11 884	20 656	20 656	1 664	3 626	2 894	732	25%	20 656
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(890 847)	(1 011 634)	(1 011 634)	(118 359)	(235 536)	(194 646)	40 889	-21%	(1 011 634)
Finance charges		(20 974)	(35 817)	(35 817)	-	-	-	-	-	(35 817)
Transfers and Grants		-	(6 872)	(6 872)	(269)	(269)	(556)	(287)	52%	(6 872)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(238 867)	142 598	142 598	21 145	60 615	39 342	(21 273)	-54%	142 598
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(4 437)	50	50	12	(3)	18	(21)	-117%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(13 227)	(318 550)	(318 550)	(10 184)	(12 977)	(15 160)	(2 183)	14%	(318 550)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(17 665)	(318 500)	(318 500)	(10 172)	(12 980)	(15 142)	(2 162)	14%	(318 500)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	146 238	146 238	-	-	-	-	-	146 238
Increase (decrease) in consumer deposits		5 458	100	100	5	(516)	9	(525)	-5985%	100
Payments										
Repayment of borrowing		-	(18 685)	(18 685)	-	-	-	-	-	(18 685)
NET CASH FROM/(USED) FINANCING ACTIVITIES		5 458	127 653	127 653	5	(516)	9	525	5985%	127 653
NET INCREASE/ (DECREASE) IN CASH HELD		(251 073)	(48 248)	(48 248)	10 978	47 120	24 209			(48 248)
Cash/cash equivalents at beginning:		190 762	150 013	150 013		179 089	150 013			179 089
Cash/cash equivalents at month/year end:		(60 311)	101 765	101 765		226 209	174 222			130 841

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 - M02 August													
Description	NT Code	Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	11 481	2 855	1 666	24	3 541	27	9 151	19 314	48 058	32 057	–	42 042
Trade and Other Receivables from Exchange Transactions - Electricity	1300	25 756	966	331	26	501	7	444	3 013	31 043	3 991	–	5 511
Receivables from Non-exchange Transactions - Property Rates	1400	24 345	928	762	11	1 360	8	5 827	12 925	46 166	20 131	–	25 276
Receivables from Exchange Transactions - Waste Water Management	1500	10 420	1 392	1 305	28	2 411	36	8 034	24 289	47 915	34 797	–	40 727
Receivables from Exchange Transactions - Waste Management	1600	6 506	846	797	16	1 479	21	4 947	15 095	29 708	21 559	–	25 393
Receivables from Exchange Transactions - Property Rental Debtors	1700	866	219	201	10	377	11	1 247	6 905	9 836	8 550	–	11 222
Interest on Arrear Debtor Accounts	1810	1 117	75	94	15	266	16	1 783	26 860	30 225	28 940	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(5 532)	1 546	1 429	28	1 042	31	3 573	19 569	21 687	24 245	–	26 993
Total By Income Source	2000	74 958	8 827	6 584	158	10 977	157	35 006	127 971	264 638	174 269	–	177 163
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	5 332	74	66	4	113	–	481	566	6 635	1 163	–	–
Commercial	2300	9 956	307	132	34	351	12	652	2 431	13 876	3 480	–	–
Households	2400	48 678	8 037	6 191	114	10 163	136	31 813	109 743	214 875	151 969	–	177 163
Other	2500	10 992	409	195	7	350	8	2 060	15 231	29 252	17 656	–	–
Total By Customer Group	2600	74 958	8 827	6 584	158	10 977	157	35 006	127 971	264 638	174 269	–	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.

	August 2022	July 2022	June 2022
Gross consumer debtors, as per debtors age analysis	264 638 134	300 054 196	251 316 225
Total Provision for bad debts	-138 616 578	-138 616 578	-138 616 578
Provision bad debts Consumers (SC3)	-136 792 686	-136 792 686	-136 792 686
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)	-19 176 817	-24 489 227	-17 178 531
Net consumers debtors:	106 844 739	136 948 392	95 521 116

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

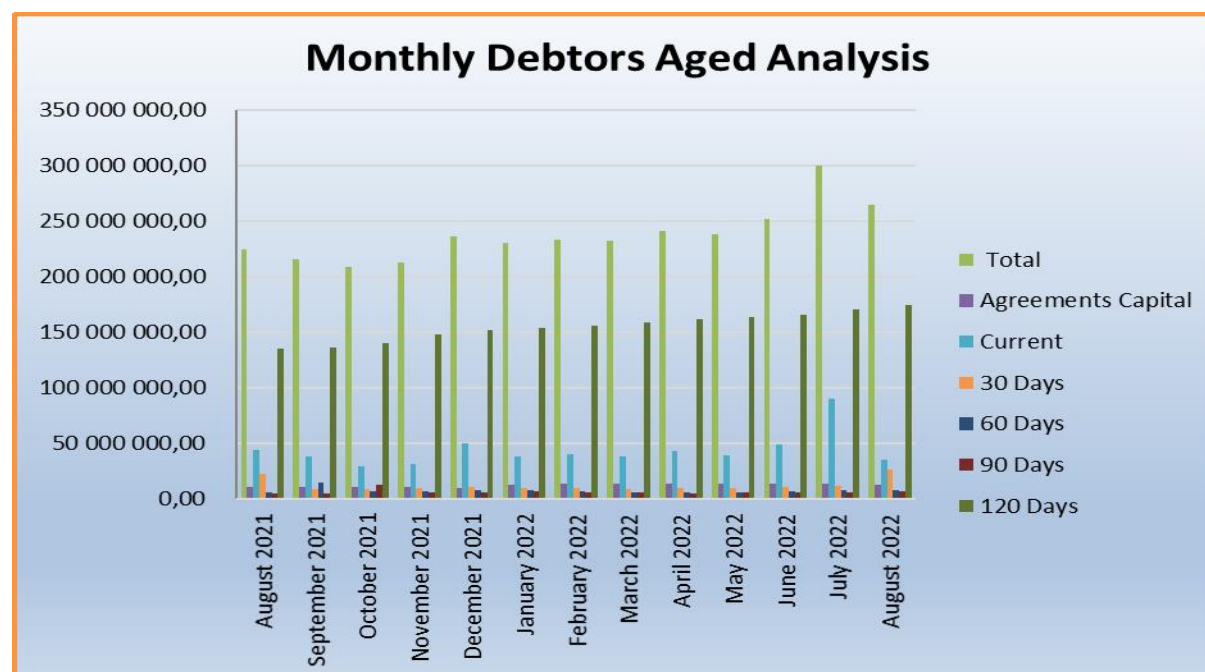
5.2.1 Outstanding Debtors

This report serves to inform Council on the status of outstanding debtors for August 2022.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 264 638 134 as at 31 August 2022 compared to R 300 054 196 as at 31 July 2022. Current debt represents 13 % of the total outstanding debt, while the total debt in arrears represents 82 % of the debt and 5 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 65 % of the total debt. It should be noted that that 18 % of arrear debt representing R55 435 517 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 40 524 369 when compared to the outstanding amount of R 224 113 765 on 31 August 2021, representing an 18 % annual increase.



2. Additional Information:

The decrease of outstanding debt for service levies is 10.58 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 25.7 % and the average days outstanding are 94 days, which is 3 months.

The Debt collection rate for the period of July 2022 till August 2022 was 93.42 % while there are still annual rates, refuse and sewerage services which are due in September 2022.

The electricity distribution losses for the period of July 2022 to July 2022 were 8.13 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2022 to July 2022	23 111 185 kWh	21 232 828 kWh	1 878 358 kWh	8.13 %

The provisional water distribution losses for the period of July 2022 till July 2022 were 13.36 % off which real losses were 10.94%.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
July 2022 – July 2022	1 080 182 kl	935 859 kl	144 323 kl	13.36 %
Less:			-	
		Unbilled Authorized Consumption	4 250 kl	
		Customer Meter and Data Errors	21 863 kl	
Real Losses			118 210 kl	10.94 %

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 August 2022.

1. 18 809 SMS's were sent during the month to clients with arrear accounts to the value of R194 731 592 while 3 236 final demands with arrears to the value of R61 264 289 were emailed.
2. 15 817 SMS's were sent to clients as a due date friendly reminder to the value of R134 178 049.
3. 18 594 SMS's were sent during the month to clients after the billing for new account balances to the value of R198 145 941.
4. 55 Arrangements with clients owing arrears to the value of R501 250 were concluded during the month.
5. R 739 655 was recovered through pre-paid electricity restrictions on Non-Indigent clients where for each R10 used to buy prepaid electricity 60% or R6 is redirected towards the payment of your arrear debt,
6. There were 29 conventional electricity disconnections were performed during the month.
7. There were 383 phone call reminders made to clients with arrears on their accounts.
8. There are currently 2 accounts owing R778 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 R778.

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 August 2022.

1. The total applications approved for all services by the end of August 2022 were 9 803.
2. The outstanding amount for Indigent consumers is R 31 989 329 of which R 29 540 881 in arrears.
3. Subsidies for August 2022 were allocated for the following services:

• Refuse	R	2 563 381
• Rates	R	2 553 423
• Sewerage	R	4 058 165
• Electricity	R	843 866
• Water	R	2 441 339
• Rent	R	1 809 320

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 August 2022.

Attorneys

The outstanding handed over debt as at 31 August 2022 was R55 435 517 made up of 1 320 accounts,

1. An amount of R68 896 was received as payments from the handed over accounts, while an amount of R4 754 (vat incl.) was paid as commission.
2. 89 Clients were hard traced, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R13 614.
3. 5 Sheriff fees in various towns for the value of R 1 299,51 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.
4. 6 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R3 467.
5. 2 Garnishee orders were issued by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R465.
6. 29 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 R24 659.
7. There were 2 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they 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 R386.

8. 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 August 2022:

1. The total outstanding debt of Councillors after the August 2022 due date was R38 564.
2. An amount of R 7 136 was deducted from the August 2022 salaries of 8 councillors who did not pay their accounts in full on the due date. (The arrear amount was R7 136)
3. An amount of R3 750 was automatically deducted from the August 2022 salary of 1 councillor who had arrangements with a balance of R 31 428 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 August 2022 due date was R142 735.
2. An amount of R14 586 was automatically deducted from the August 2022 salaries of 13 officials who had arrangements with a balance of R108 639 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R34 096 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the August 2022 salaries of 76 officials who did not pay their account in full on the due date. (The arrear amount was R34 096.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
Description	NT Code	Budget Year 2022/23								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	170	179	44	54	23	60	-	530	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	170	179	44	54	23	60	-	530	-

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 - M02 August									
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
		Yrs/Months							
R thousands									
Municipality									
Nedbank		8 Months	Fixed Deposit	25 Jul 2022	-		-	-	-
Standard Bank		9 Months	Fixed Deposit	24 Aug 2022	18		5 000	(5 000)	-
Standard Bank		6 Months	Fixed Deposit	28 Jul 2022	-		-	-	-
Standard Bank		7 Months	Fixed Deposit	29 Aug 2022	21		5 000	(5 000)	-
Nedbank		8 Months	Fixed Deposit	27 Sep 2022	25		5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	26 Sep 2022	25		5 000	-	5 000
Nedbank		7 Months	Fixed Deposit	26 Sep 2022	25		5 000	-	5 000
ABSA Bank		7 Months	Fixed Deposit	27 Sep 2022	24		5 000	-	5 000
Nedbank		8 Months	Fixed Deposit	24 Oct 2022	26		5 000	-	5 000
First National Bank		5 Months	Fixed Deposit	29 Aug 2022	21		5 000	(5 000)	-
ABSA Bank		6 Months	Fixed Deposit	26 Sep 2022	49		10 000	-	10 000
Nedbank		6 Months	Fixed Deposit	29 Sep 2022	51		10 000	-	10 000
Nedbank		7 Months	Fixed Deposit	31 Oct 2022	27		5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	31 Oct 2022	26		5 000	-	5 000
Standard Bank		8 Months	Fixed Deposit	29 Nov 2022	27		5 000	-	5 000
Nedbank		9 Months	Fixed Deposit	29 Dec 2022	28		5 000	-	5 000
ABSA Bank		3 Months	Fixed Deposit	22 Nov 2022	7		-	5 000	5 000
Nedbank		4 Months	Fixed Deposit	27 Dec 2022	7		-	5 000	5 000
ABSA Bank		5 Months	Fixed Deposit	23 Jan 2023	8		-	5 000	5 000
Standard Bank		5 Months	Fixed Deposit	24 Jan 2023	8		-	5 000	5 000
Nedbank		6 Months	Fixed Deposit	24 Feb 2023	8		-	5 000	5 000
Standard Bank		6 Months	Fixed Deposit	24 Feb 2023	8		-	5 000	5 000
Nedbank		7 Months	Fixed Deposit	24 Mar 2023	8		-	5 000	5 000
Standard Bank		7 Months	Fixed Deposit	24 Mar 2023	8		-	5 000	5 000
Municipality sub-total					455		80 000	25 000	105 000
TOTAL INVESTMENTS AND INTEREST	2				455		80 000	25 000	105 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 August 2022.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
Investments - 31 August 2022 at the following A1 Banks as prescribed by Council's Investment Policy:							
ABSA		R	25 000 000,00				
NEDBANK		R	50 000 000,00				
FNB		R	-				
STANDARD		R	30 000 000,00				
INVESTEC		R	-				
			R 105 000 000,00				
ABSA LT		R	-				
			R 105 000 000,00				

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	17 565,07	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	288460898-085	5,600%	214	29/Aug/22	21 479,45	5 000 000		5 000 000	0
27/Jan/22	NEDBANK	03/7881531576/309	5,80%	243	27/Sep/22	24 630,14	5 000 000			5 000 000
24/Feb/22	STANDARD	288460898-087	5,850%	214	26/Sep/22	24 842,47	5 000 000			5 000 000
24/Feb/22	NEDBANK	03/7881531576/310	5,90%	214	26/Sep/22	25 054,79	5 000 000			5 000 000
24/Feb/22	ABSA	2080268458	5,66%	215	27/Sep/22	24 035,62	5 000 000			5 000 000
24/Feb/22	NEDBANK	03/7881531576/311	6,05%	242	24/Oct/22	25 691,78	5 000 000			5 000 000
29/Mar/22	FNB	74942029064	5,40%	153	29/Aug/22	20 712,33	5 000 000		5 000 000	0
29/Mar/22	ABSA	2080331271	5,82%	181	26/Sep/22	49 430,14	10 000 000			10 000 000
29/Mar/22	NEDBANK	03/7881531576/312	6,05%	184	29/Sep/22	51 383,56	10 000 000			10 000 000
29/Mar/22	NEDBANK	03/7881531576/313	6,25%	216	31/Oct/22	26 541,10	5 000 000			5 000 000
29/Mar/22	STANDARD	288460898-088	6,150%	216	31/Oct/22	26 116,44	5 000 000			5 000 000
29/Mar/22	STANDARD	288460898-089	6,350%	245	29/Nov/22	26 965,75	5 000 000			5 000 000
29/Mar/22	NEDBANK	03/7881531576/314	6,60%	275	29/Dec/22	28 027,40	5 000 000			5 000 000
24/Aug/22	ABSA	2080612780	6,47%	90	22/Nov/22	7 090,41		5 000 000		5 000 000
24/Aug/22	NEDBANK	03/7881531576/315	6,80%	125	27/Dec/22	7 452,05		5 000 000		5 000 000
24/Aug/22	ABSA	2080612887	6,97%	152	23/Jan/23	7 638,36		5 000 000		5 000 000
24/Aug/22	STANDARD	288460898-090	6,950%	153	24/Jan/23	7 616,44		5 000 000		5 000 000
24/Aug/22	NEDBANK	03/7881531576/316	7,30%	184	24/Feb/23	8 000,00		5 000 000		5 000 000
24/Aug/22	STANDARD	288460898-091	7,250%	184	24/Feb/23	7 945,21		5 000 000		5 000 000
24/Aug/22	NEDBANK	03/7881531576/317	7,50%	212	24/Mar/23	8 219,18		5 000 000		5 000 000
24/Aug/22	STANDARD	288460898-092	7,450%	212	24/Mar/23	8 164,38		5 000 000		5 000 000
Sub Total						454 602,07	90 000 000	40 000 000	25 000 000	105 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month August 2022.

Funds Allocations

The schedule reflecting all council's Investments as at 31 August 2022 R105 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 to	30/06/2022		31/08/2022	
	Liability	Cash back	Liability	Cash back
			170 091 770	
Unutilized grants	7 614 037	7 614 037	15 518 698	15 518 698
Consumer and Sundry deposits	5 238 648	5 238 648	4 719 889	4 719 889
External loans unspent	102 884	102 884	102 884	102 884
EFF Accumulated Depreciation	7 250 000	7 250 000	10 875 000	10 875 000
Self Insurance Reserve	26 423 922	26 423 922	26 654 722	26 654 722
Capital Replacement reserve	81 939 044	81 939 044	98 682 572	98 682 572
Retained surplus (unidentified dep.)	5 736 441	5 736 441	6 001 553	6 001 553
Performance Bonus Provison	1 037 177	1 037 177	1 037 177	1 037 177
Set aside for retention	6 553 874	6 553 874	7 967 115	7 967 115
Set aside for Creditor payments	19 530 250	23 395 743	23 509 000	48 403 365
Provision for leave Payment	4 800 000	4 800 000	6 246 000	6 246 000
	166 226 277	170 091 770	201 314 611	226 208 976
Cash Surplus (Deficit)		3 865 493		24 894 365
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2022		31/08/2022	
ABSA	15 000 000		25 000 000	
Nedbank	40 000 000		50 000 000	
First National Bank	5 000 000		0	
Standard Bank	30 000 000		30 000 000	
Investec	0		0	
Total short term	90 000 000		105 000 000	
Bank and Cash	80 078 595		121 195 867	
Cash on hand	13 175		13 109	
	170 091 770		226 208 976	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in August 2022.

Attached in annexure is the computerised bank reconciliation for August 2022.

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 31 AUGUST 2022				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/08/2022				135 218 177,21
Deposits for the August 2022				154 789 541,07
Payments for the August 2022				(168 811 851,01)
Balance as per Cash Book at 31/08/2022				<u>121 195 867,27</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		135 218 177,21	
40101012690	Balance B/f		0,00	135 218 177,21
40101012691	Movements		154 789 541,07	
40101012692	Movements		(168 811 851,01)	(14 022 309,94)
Balance as per Ledger at 31/08/2022				<u>121 195 867,27</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/08/2022				126 727 295,17
Cash on Hand	Not yet Banked			1 778 434,68
Outstanding Payments				(290 396,42)
Deposits not Received	Previous months	(500,00)		
	August 2022	(7 268 107,75)	(7 268 607,75)	(7 268 607,75)
Deposits received in Duplicate				0,00
Other Items				27 706,42
Cash Surpluses / Shortages	Iro Payments Received			0,00
Adjustments to be Made for August 2022	Petty Cash	(16 000,00)		
	BANK CHARGES	(205 435,17)	(221 435,17)	221 435,17
Balance as per Cash Book at 31/08/2022				<u>121 195 867,27</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 AUGUST 2022				
				TOTAL
Balance as per Bank Statement at 01/08/2022				134 324 841,60
Payments for August 2022				(163 542 020,68)
Deposits for August 2022				154 789 541,07
Other Adjustments / Transactions				(10 718,15)
Other Adjustments / Transactions now cleared				(2 700,00)
Direct Deposits from previous months Received				(5 968 593,48)
Direct Deposits not Received				7 268 107,75
Cash on Hand - 01/08/2022				1 647 271,74
Cash on Hand - 31/08/2022				(1 778 434,68)
Balance as per Bank Statements at 31/08/2022				<u>126 727 295,17</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 August 2022 and conditional grants to the value of R 74 961 907 were received. The value of the unspent conditional grants at the end of August 2022 is R 15 518 698.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

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	826	58 476	53 993	4 483	8,3%	152 673
Operational Revenue:General Revenue:Equitable Share		131 552	147 822	147 822	-	57 650	53 167	4 483	8,4%	147 822
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 665	3 301	3 301	826	826	826	0	0,0%	3 301
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	-	-	-	-	1 550
Provincial Government:		14 046	17 265	17 265	3 597	4 110	5 888	(1 778)	-30,2%	17 265
Human Settlement Development Grant: Operating		290	2 830	2 830	-	-	-	-	-	2 830
Municipal Accreditation and Capacity Building Grant		328	513	513	-	513	453	60	13,3%	513
Informal Settlements Upgrading Partnership Grant		-	2 500	2 500	-	-	-	-	-	2 500
Community Library Service Grant: Operating		90	10 870	10 870	3 597	3 597	5 435	(1 838)	-33,8%	10 870
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		10 900	190	190	-	-	-	-	-	190
Community Development Workers (CDW) Grant		94	94	94	-	-	-	-	-	94
Disaster Management Grant		118	118	118	-	-	-	-	-	118
Thusong Services Centre Grant		150	150	150	-	-	-	-	-	150
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure - Maintenance		2 076	-	-	-	-	-	-	-	-
District Municipality:		962	500	500	-	-	-	-	-	500
Specify (Add grant description)		962	500	500	-	-	-	-	-	500
Other grant providers:		704	620	620	126	126	85	41	48,1%	620
Departmental Agencies and Accounts		704	500	500	126	126	85	41	48,1%	500
120		-	120	120	-	-	-	-	-	120
Total Operating Transfers and Grants	5	153 479	171 058	171 058	4 549	62 712	59 966	2 746	4,6%	171 058
Capital Transfers and Grants										
National Government:		55 302	69 094	69 094	2 107	12 169	10 726	1 443	13,5%	69 094
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21 000	15 000	15 000	-	5 000	3 078	1 922	62,4%	15 000
Municipal Infrastructure Grant [Schedule 5B]		34 302	44 987	44 987	-	5 062	7 648	(2 586)	-33,8%	44 987
Energy Efficiency and Demand Side Management Grant		-	4 000	4 000	1 000	1 000	-	1 000	0,0%	4 000
Water Services Infrastructure Grant [Schedule 5B]		-	5 107	5 107	1 107	1 107	-	1 107	0,0%	5 107
Provincial Government:		289	1 044	1 044	81	81	244	(163)	-66,8%	1 044
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Regional Socio-Economic Project (RSEP) Grant		189	800	800	-	-	-	-	-	800
Community Library Service Grant: Capital		100	244	244	81	81	244	(163)	-66,8%	244
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	55 591	70 138	70 138	2 188	12 250	10 970	1 280	11,7%	70 138
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	209 070	241 196	241 196	6 737	74 962	70 936	4 026	5,7%	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 - M02 August										
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	46 137	57 684	53 993	3 691	6,8%	152 673
Operational Revenue-General Revenue:Equitable Share		87 701	147 822	147 822	46 120	57 650	53 167	4 483	8,4%	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	–	–	826	(826)	-100,0%	3 301
Local Government Financial Management Grant [Schedule 5B]		–	1 550	1 550	17	34	–	34	0,0%	1 550
Provincial Government:		13 967	17 265	17 265	942	1 806	5 888	(4 082)	-69,3%	17 265
Human Settlement Development Grant: Operating		185	2 830	2 830	–	–	–	–	–	2 830
Municipal Accreditation and Capacity Building Grant		328	513	513	–	–	453	(453)	-100,0%	513
Informal Settlements Upgrading Partnership Grant		265	2 500	2 500	–	–	–	–	–	2 500
Community Library Service Grant: Operating		90	10 870	10 870	942	1 806	5 435	(3 629)	-66,8%	10 870
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		10 752	190	190	–	–	–	–	–	190
Community Development Workers (CDW) Grant		18	94	94	–	–	–	–	–	94
Disaster Management Grant		58	118	118	–	–	–	–	–	118
Thusong Services Centre Grant		150	150	150	–	–	–	–	–	150
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		2 076	–	–	–	–	–	–	–	–
Specify (Add grant description)		45	–	–	–	–	–	–	–	–
District Municipality:		587	500	500	–	–	–	–	–	500
Specify (Add grant description)		587	500	500	–	–	–	–	–	500
Other grant providers:		704	620	620	–	–	85	(85)	-100,0%	620
Departmental Agencies and Accounts		704	500	500	–	–	85	(85)	-100,0%	500
120		–	120	120	–	–	–	–	–	120
Total operating expenditure of Transfers and Grants:		109 174	171 058	171 058	47 079	59 490	59 966	(476)	-0,8%	171 058
Capital expenditure of Transfers and Grants										
National Government:		55 370	69 094	69 094	1 448	4 215	10 726	(6 511)	-60,7%	69 094
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21 069	15 000	15 000	–	–	3 078	(3 078)	-100,0%	15 000
Municipal Infrastructure Grant [Schedule 5B]		34 302	44 987	44 987	1 448	4 215	7 648	(3 433)	-44,9%	44 987
Energy Efficiency and Demand Side Management Grant		–	4 000	4 000	–	–	–	–	–	4 000
Water Services Infrastructure Grant [Schedule 5B]		–	5 107	5 107	–	–	–	–	–	5 107
Provincial Government:		214	1 044	1 044	–	–	244	(244)	-100,0%	1 044
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		189	800	800	–	–	–	–	–	800
Community Library Service Grant: Capital		25	244	244	–	–	244	(244)	-100,0%	244
District Municipality:		429	–	–	–	–	–	–	–	–
Specify (Add grant description)		429	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		56 013	70 138	70 138	1 448	4 215	10 970	(6 755)	-61,6%	70 138
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		165 188	241 196	241 196	48 527	63 704	70 936	(7 231)	-10,2%	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 31 August 2022, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2021/2022				August 2022				
	Unutilised Balance 01/07/2022	Debit Balance -	Received 01/07/2022 31/08/2022	Other Income	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)- Capital	To Other Debtors	Balance 31/08/2022
National Government:-	-	-	70 645 000,00	-	-57 683 856,09	-4 214 518,08	33 856,09	8 780 481,92
Operating grants:-	-	-	58 476 000,00	-	-57 683 856,09	-	33 856,09	826 000,00
Equitable share	-	-	57 650 000,00	-	-57 650 000,00	-	-	-
Financial Management Grant	-	-	-	-	-33 856,09	-	33 856,09	-
EPWP: Expanded Public Works	-	-	826 000,00	-	-	-	-	826 000,00
Capital grants:-	-	-	12 169 000,00	-	-	-4 214 518,08	-	7 954 481,92
Municipal Infrastructure Grant	-	-	5 062 000,00	-	-	-4 214 518,08	-	847 481,92
Integrated National Electrification Grant	-	-	5 000 000,00	-	-	-	-	5 000 000,00
Energy Efficiency and Demand-Side Management C	-	-	1 000 000,00	-	-	-	-	1 000 000,00
Water Services Infrastructure Grant	-	-	1 107 000,00	-	-	-	-	1 107 000,00
Provincial Government:-	3 332 294,48	-	4 191 000,00	-	-1 806 034,53	-	-	5 717 259,95
Operating Grants plus Operating Housing:-	3 257 416,22	-	4 191 000,00	-81 000,00	-1 806 034,53	-	-	5 561 381,69
Operating Provincial	752 098,11	-	4 191 000,00	-81 000,00	-1 806 034,53	-	-	3 056 063,58
Library Service Conditional Grant	147 795,68	-	3 678 000,00	-81 000,00	-1 806 034,53	-	-	1 938 761,15
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	106 938,27	-	-	-	-	-	-	106 938,27
Financial Management Capacity Building Grant	280 000,00	-	-	-	-	-	-	280 000,00
Thusong Centre	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building	-	-	513 000,00	-	-	-	-	513 000,00
Disaster Management Grant	96 632,16	-	-	-	-	-	-	96 632,16
RSEP	120 732,00	-	-	-	-	-	-	120 732,00
Operating Provincial Housing	2 505 318,11	-	-	-	-	-	-	2 505 318,11
Housing from Capital to Operating Top structure								
Title Deeds	2 505 318,11	-	-	-	-	-	-	2 505 318,11
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-
Capital Grants:-	74 878,26	-	-	81 000,00	-	-	-	155 878,26
Other	74 878,26	-	-	81 000,00	-	-	-	155 878,26
Library Service Conditional Grant	74 878,26	-	-	81 000,00	-	-	-	155 878,26
Capital- Grants Housing	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	895 049,50	-	-	-	-	-	-	895 049,50
Operating grants:-	895 049,50	-	-	-	-	-	-	895 049,50
Cape Winelands District Municipality	895 049,50	-	-	-	-	-	-	895 049,50
Capital grants:-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
Housing Grants	-	-	-	-	-	-	-	-
58 Houses for staff (SAMWU)	-	-	-	-	-	-	-	-
350 Houses Avian Park	-	-	-	-	-	-	-	-
Other Grants	-	-	125 906,90	-	-	-	-	125 906,90
Operating grants:-	-	-	125 906,90	-	-	-	-	125 906,90
LGWSETA	-	-	125 906,90	-	-	-	-	125 906,90
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	4 227 343,98	-	74 961 906,90	-	-59 489 890,62	-4 214 518,08	33 856,09	15 518 698,27
			74 961 906,90		-63 704 408,70			
							GROSS BALANCE	15 518 698,27

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 - M02 August										
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	15 819	895	2 563	2 448	116	5%	15 819
Pension and UIF Contributions		1 125	1 183	1 183	97	127	183	(56)	-31%	1 183
Medical Aid Contributions		237	244	244	18	26	38	(12)	-31%	244
Motor Vehicle Allowance		520	482	482	33	65	75	(9)	-12%	482
Cellphone Allowance		1 651	1 673	1 673	206	258	259	(0)	0%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		30	148	148	44	20	23	(2)	-11%	148
Sub Total - Councillors		18 315	19 549	19 549	1 292	3 061	3 025	36	1%	19 549
% increase	4		6,7%	6,7%						6,7%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 741	8 711	8 711	467	934	1 350	(416)	-31%	8 711
Pension and UIF Contributions		601	986	986	55	109	153	(43)	-28%	986
Medical Aid Contributions		99	104	104	4	7	16	(9)	-54%	104
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 333	1 327	1 327	89	179	206	(27)	-13%	1 327
Cellphone Allowance		486	245	245	24	48	38	10	27%	245
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		385	176	176	20	41	27	14	51%	176
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 645	11 549	11 549	659	1 319	1 790	(471)	-26%	11 549
% increase	4		33,6%	33,6%						33,6%
Other Municipal Staff										
Basic Salaries and Wages		200 024	232 684	211 099	17 177	34 403	32 719	1 684	5%	211 099
Pension and UIF Contributions		36 514	43 973	43 973	3 192	6 526	6 815	(290)	-4%	43 973
Medical Aid Contributions		20 784	26 191	26 191	1 799	3 596	4 059	(463)	-11%	26 191
Overtime		23 888	-	6 500	98	2 104	1 007	1 097	109%	6 500
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 131	10 030	10 030	812	1 623	1 555	69	4%	10 030
Cellphone Allowance		1 378	1 365	1 365	117	233	212	22	10%	1 365
Housing Allowances		1 613	1 846	1 846	143	285	286	(1)	0%	1 846
Other benefits and allowances		26 452	23 158	26 658	1 299	3 161	4 132	(970)	-23%	26 658
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6 697	-	3 000	564	1 132	465	667	143%	3 000
Sub Total - Other Municipal Staff		326 481	339 247	330 661	25 200	53 064	51 250	1 814	4%	330 661
% increase	4		3,9%	1,3%						1,3%
Total Parent Municipality		353 442	370 344	361 758	27 151	57 444	56 064	1 379	2%	361 758
TOTAL SALARY, ALLOWANCES & BENEFITS		353 442	370 344	361 758	27 151	57 444	56 064	1 379	2%	361 758
% increase	4		4,8%	2,4%						2,4%
TOTAL MANAGERS AND STAFF		335 127	350 795	342 210	25 859	54 383	53 040	1 343	3%	342 210

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 **R6 500 000**.

Overtime and temporary personnel payments are one month in arrear, this being the reason 1-month spending been reflecting on the end of August 2022 reports. Overtime should be monitored closely.

From 1 July 2022 till 31 August 2022	Budget for the year	Estimate for the 1 month	Actual to Date	Variance
Overtime	6 500 000	541 667	2 023 314	-1 481 647
Temporary personnel	13 982 760	1 165 230	1 442 253	-277 023

Summary of number of employees and councillors paid during August 2022.

	<u>June 2022</u>	<u>July 2022</u>	<u>August 2022</u>
EPWP	448	213	289
Temporary	16	48	49
Permanent	898	889	887
Councillors	41	41	41
	1 403	1 191	1 266

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 - M02 August									
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	11 561	2 788	2 788	11 561	8 773	75,9%	1%
August	4 375	12 019	12 040	10 189	12 977	23 601	10 624	45,0%	4%
September	7 403	32 611	41 825	–	–	65 426	–	0,0%	0%
October	8 302	14 760	15 064	–	–	80 489	–	0,0%	0%
November	2 934	22 634	21 103	–	–	101 592	–	0,0%	0%
December	12 126	54 551	51 339	–	–	152 931	–	0,0%	0%
January	4 277	34 038	29 059	–	–	181 990	–	0,0%	0%
February	18 678	28 490	28 511	–	–	210 501	–	0,0%	0%
March	7 220	49 211	52 928	–	–	263 429	–	0,0%	0%
April	12 436	19 210	15 811	–	–	279 240	–	0,0%	0%
May	30 023	13 763	13 784	–	–	293 024	–	0,0%	0%
June	30 658	25 724	34 441	–	–	327 466	–	0,0%	0%
Total Capital expenditure	143 097	318 550	327 466	12 977					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 31 August 2022.

<u>Capital Progress Report 2021/2:</u>	<u>August 2022</u>									
<u>PROJECT FUNDING</u>	Total Approved Budget 2022/23	Roll overs requests from 2021/22	Other Adjustments/ Additional funding	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		146 237 952		7 125 831.60	7 125 831.60	7 125 831.60	139 112 120.40	4.87%
TOTAL EXTERNAL LOAN	146 237 952	0		146 237 952	0.00	7 125 831.60	7 125 831.60	7 125 831.60	139 112 120.40	
CAPITAL REPLACEMENT RESERVE										
Projects New	95 979 600	8 716 072	200 000	104 895 672	580 981.56	1 050 165.35	1 051 429.52	1 049 722.84	103 844 242.48	1.00%
Projects (MIG Counter Funding)	500 000	0	0	500 000	0.00	0.00	0.00	0.00	500 000.00	0.00%
CRR Connections (Public Contr)	4 839 200	0	0	4 839 200	0.00	582 615.79	582 615.79	567 391.67	4 256 584.21	12.04%
Furniture and Equipment	55 000	0	0	55 000	-17 550.00	0.00	2 426.09	-6 297.68	52 573.91	4.41%
TOTAL CRR	101 373 800	8 716 072	200 000	110 289 872	563 431.56	1 632 781.14	1 636 471.40	1 610 816.83	108 653 400.60	1.48%
INSURANCE RESERVE										
Insurance Reserve	800 000	0	0	800 000	0.00	0.00	0.00	0.00	800 000.00	0.00%
TOTAL INSURANCE RESERVE	800 000	0	0	800 000	0.00	0.00	0.00	0.00	800 000.00	0.00%
TOTAL BASIC CAPITAL	248 411 752	8 716 072	200 000	257 327 824	563 431.56	8 758 612.74	8 762 303.00	8 736 648.43	248 565 521.00	3.41%
CAPITAL : GRANT FUNDING										
PAWC: Libraries	244 000	0	0	244 000	0.00	0.00	0.00	0.00	244 000.00	0.00%
PAWC: RSEP	800 000	0	0	800 000	0.00	0.00	0.00	0.00	800 000.00	0.00%
National Government: MIG (DORA)	44 987 000	0	0	44 987 000	0.00	4 214 518.08	4 214 518.08	1 447 542.42	40 772 481.92	9.37%
National Government: INEP (DORA)	15 000 000	0	0	15 000 000	0.00	0.00	0.00	0.00	15 000 000.00	0.00%
National Government: EEDSMG	4 000 000	0	0	4 000 000	0.00	0.00	0.00	0.00	4 000 000.00	0.00%
National Government: WSKG	5 107 000	0	0	5 107 000	0.00	0.00	0.00	0.00	5 107 000.00	0.00%
TOTAL : GRANT FUNDING	70 138 000	0	0	70 138 000	0.00	4 214 518.08	4 214 518.08	1 447 542.42	65 923 481.92	6.01%
TOTAL FUNDING	318 549 752	8 716 072	200 000	327 465 824	563 431.56	12 973 130.82	12 976 821.08	10 184 190.85	314 489 002.92	3.96%

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 August 2022.

MONTHLY COUNCIL'S REPORT													
Type of Claim	July	Aug	Sept	October	Nov	Dec	Jan	Feb	Mrch	Apr	May	June	Year End
Public Liability/possible Liability			5										0
Council vehicles	5												5
Private vehicles													0
Fire/ Theft /Damage to buildings	5												5
Theft/ Loss of Property													0
Injury on duty claims													0
Claims within excess not submitted to insurer (Marsh Africa)/not covered													
Public Liability/possible Liability													0
Council vehicles													0
Private vehicles													0
Fire/ Theft /Damage to buildings													0
Theft/ Loss of Property													0
Damage Electrical Poles no cover													0
RESOLVED CLAIMS													0
Total claims submitted	10	5	5	0	0	0	0	0	0	0	0	0	15
NOTE PLEASE:													
TOTAL QUOTED EXPENSE	R 88 917,03	R 924 408,03											R 1 013 325,06
VALUE OF REJECTED CLAIMS	R 22 574,08	R 0,00											R 22 574,08
ACTUAL CAPITAL EXPENSE: SAMRAS ORDERS (excl VAT)													R 0,00
ACTUAL I & R EXPENSE: SAMRAS ORDERS (excl VAT)													R 0,00
DIRECT PAYMENT TO SUPPLIER/TP FROM INSURER													R 0,00
PAYMENT FROM INSURER: CAPITAL REPLACEMENT (excl VAT)			R 24 366,23										R 24 366,23
PAYMENT FROM INSURER: OPERATING REPAIRS (excl VAT)													R 0,00
LOSS TO COUNCIL													
LEGAL DEP APPROVED EXCESS:			0,00										R 0,00
			5 500,00										R 5 500,00
COMMENTS:													
ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR	2 Claims authorised for repairs. 3 Claims submitted awaiting insurer's further advice. 3 Claims have a query on them. awaiting user dept to advise. 2 Claims awaiting quotes	1 claim authorised for repairs. 5 claims submitted, waiting for response. 3 dept reports outstanding. 3 claims awaiting quotes. 3 claims finalised											

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.2 The list of deviations from, and rectification of minor breaches of the procurement process for the period August 2022 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	Company Registration Number
1	BVD 546	Municipal Office	Auditors	Exceptional Case	IRMSA conference 12-14 September 2022 for internal auditors. Impractical to follow a normal SCM process.	R7500,00	Once Off	R7500,00	ACFE	MAAA0038124
2	BVD 547	Municipal Office	Auditors	Exceptional Case	IRMSA annual conference 27/28 September 2022 for internal auditors. Impractical to follow a normal SCM process.	R4028,00	Once Off	R4028,00	The Institute of Risk Management	MAAA0005432
3	BVD 548	Municipal Office	Auditors	Exceptional Case	Annual membership fees for internal auditors. Impractical to follow a normal SCM process.	R3420,00	Once Off	R3420,00	ACFE	MAAA0038124
4	BVD 549	Engineering Services	Engineering Services	Exceptional Case	Registration fees for IMESA conference. Impractical to follow a normal SCM process.	R7500 ,00	Once Off	R7500 ,00	IMESA	MAAA186102
5	BVD 550	Community Services	Human Resources	Exceptional Case	Adverts for vacant posts within BVM in the different media. Impractical to follow a normal SCM process.	Rates	26 Aug 2022- 30 June 2023 (10 months)	R160 000,00	Media 24, Independent Newspaper and Arena Holdings	MAAA0023907
								R182 448,00		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.3 No Irregular and/or unauthorized Expenditure for the period August 2022 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.4 Awards made at Supply Chain for the month of August 2022.

TENDERS AWARDED DURING AUGUST 2022				
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT
19/08/2022	BV953/ 2022	UPGRADING OF GRAVEL ROADS AT ZWELETEMBA, WORCESTER, FOR PERIOD ENDING 30 JUNE 2024	Qgobo Investments	R 14 576 356,70
Tender turnaround (lead time) in days	BV953/ 2022	147		
Average		147		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 No procurement premiums paid for the month of August 2022.

PART 2 - SUPPORTING DOCUMENTATION

SECTION 12 - MUNICIPAL MANAGER'S QUALITY CERTIFICATE

QUALITY CERTIFICATE

I David McThomas, Municipal Manager of Breede Valley Municipality (WC025), hereby certify that-

(mark as appropriate)


- the monthly budget statement
- the quarterly report on the implementation of the budget and financial state of affairs of the municipality
- the mid-year budget and performance assessment

for the month, August of 2022 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: 13 September 2022