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# **IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT FEBRUARY 2024**

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## **In-Year Report of the Municipality**

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



**BREED VALLEY**  
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

**2023/2024 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.

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## GLOSSARY

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

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

**Budget** – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Virement** – A transfer of budget.

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

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

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## **PART 1 – IN-YEAR REPORT**

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### **SECTION 1 – MAYOR'S REPORT**

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

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

#### **1.2 Other Information**

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

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## **PART 1 – IN-YEAR REPORT**

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### **SECTION 2 – RESOLUTIONS**

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#### **2. Recommended resolution to Council with regards to February 2024 In-year report is:**

#### **RESOLVED**

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

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

(b) Any other resolutions required by the Council.



# **PART 1 -IN-YEAR REPORT**

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## **SECTION 3 – EXECUTIVE SUMMARY**

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### **3.1 INTRODUCTION**

The audited outcome for 2022/2023 reflected in this report are final as the Annual Financial Statements were completed and audited by the Auditor General. The in-year report for February 2024 contains the final outcomes for the 2022/2023 audit. The municipality has achieved a clean audit opinion (Unqualified with no matters of emphasis).

### **3.2 CONSOLIDATED PERFORMANCE**

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

##### **Revenue by Source**

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

The total revenue excluding capital transfers and contributions for the period 1 July 2023 – 29 February 2024 is R855 562 463 or 62.66% of the total budgeted revenue R1 365 399 802.

##### **Sale of Goods and Rendering of Services**

Income for other revenue were less than anticipated.

##### **Agency Services**

Agency fees are less than anticipated.

##### **Assets**

More investments were made than anticipated.

##### **Rent on Land**

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

##### **Rental from Fixed Assets**

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

### **Operational Revenue**

Income for other revenue were more than anticipated.

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

The budgeted revenue is based on actual collections in the previous year. More collections done compared to the prior year.

### **Licence and permits**

Income from licences and permits are less than anticipated.

### **Interest**

Interest for penalties on rates were more than anticipated.

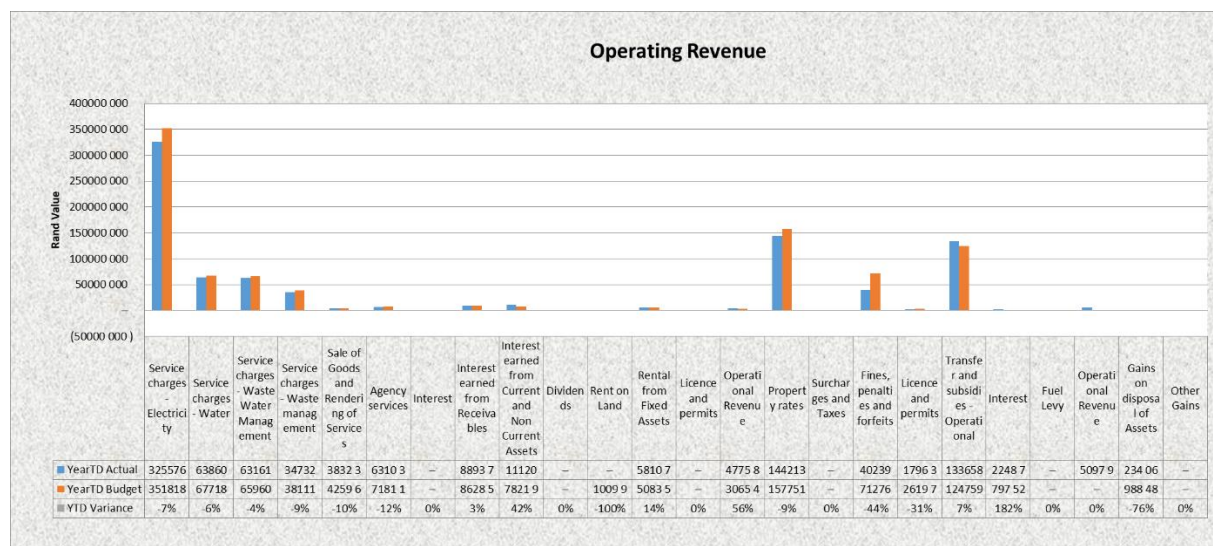
### **Gains on disposal of Assets**

Gains from the disposal of assets are less than anticipated.

### **Transfers and subsidies - capital (monetary allocations)**

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)*

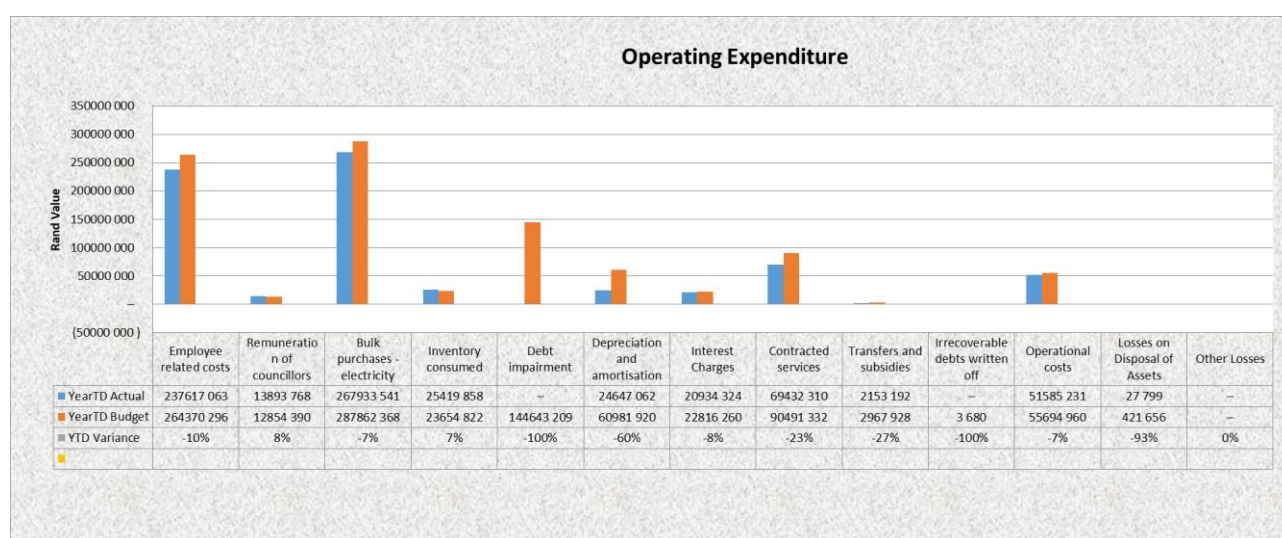


## Operating Expenditure by Type

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 R713 644 149 or 49.21% of the total budgeted expenditure R1 450 144 232.

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

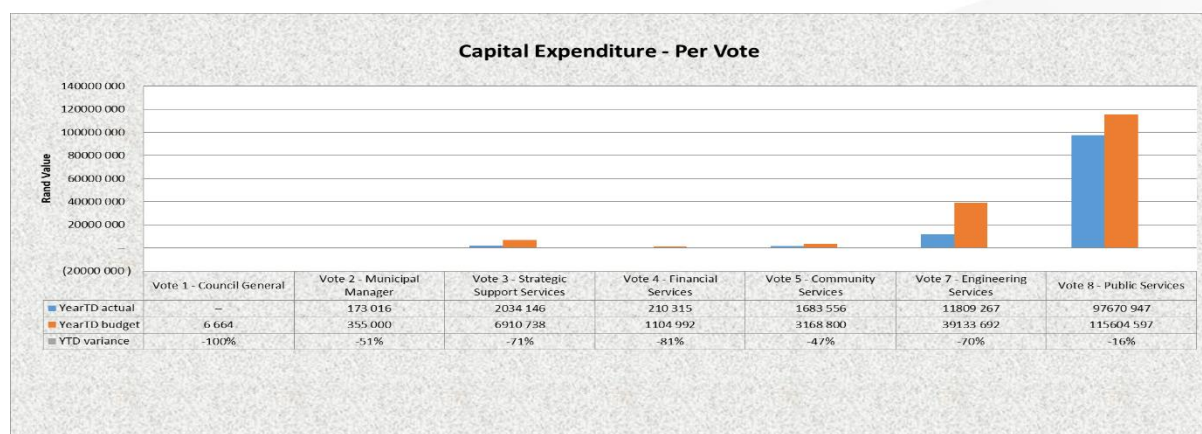


## Capital Expenditure

The total capital expenditure for the period 1 July 2023 – 29 February 2024, amounts to R113 581 248 or 38.73% of the total capital budget that amounts to R293 256 701.

**Capital grant funding** the total capital grant funding expenditure amounts to R19 528 546 or 18.26% of the total capital grant funding budget that amounts to R106 960 593.

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 R150 988 884.

*Refer to Section 4*

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

## **3.3 MATERIAL VARIANCES FROM SDBIP**

*Refer to Section 4 – Table SC1*

## **3.4 REMEDIAL OR CORRECTIVE STEPS**

No remedial or corrective steps are required at this time.

## PART 1 – IN-YEAR REPORT

### SECTION 4 – IN-YEAR BUDGET TABLES

#### 4.1 Monthly budget statements

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

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

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M08 February									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	180 018	187 406	191 406	13 674	144 213	157 751	(13 538)	-9%	191 406
Service charges	717 458	793 998	786 598	66 026	487 330	523 609	(36 279)	-7%	786 598
Investment revenue	14 384	12 823	16 284	1 345	11 121	7 822	3 299	42%	16 284
Transfers and subsidies - Operational	171 643	186 796	194 730	1 494	133 658	124 759	8 899	7%	194 730
Other own revenue	188 579	292 818	176 382	45 978	79 240	104 911	(25 671)	-24%	176 382
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 272 082</b>	<b>1 473 841</b>	<b>1 365 400</b>	<b>128 517</b>	<b>855 562</b>	<b>918 853</b>	<b>(63 291)</b>	<b>-7%</b>	<b>1 365 400</b>
Employee costs	366 251	413 148	399 539	29 893	237 617	264 370	(26 753)	-10%	399 539
Remuneration of Councilors	19 066	20 720	21 720	1 642	13 894	12 854	1 039	8%	21 720
Depreciation and amortisation	94 571	100 265	100 265	24 645	24 647	60 982	(36 335)	-60%	100 265
Interest	19 437	37 980	37 980	2 565	20 934	22 816	(1 882)	-8%	37 980
Inventory consumed and bulk purchases	424 166	478 033	479 638	34 395	293 353	311 517	(18 164)	-6%	479 638
Transfers and subsidies	3 419	6 138	10 344	510	2 153	2 968	(815)	-27%	10 344
Other expenditure	309 700	427 676	400 658	14 227	121 045	291 255	(170 209)	-58%	400 658
<b>Total Expenditure</b>	<b>1 236 610</b>	<b>1 483 960</b>	<b>1 450 144</b>	<b>107 877</b>	<b>713 644</b>	<b>966 763</b>	<b>(253 119)</b>	<b>-26%</b>	<b>1 450 144</b>
<b>Surplus/(Deficit)</b>	<b>35 472</b>	<b>(10 119)</b>	<b>(84 744)</b>	<b>20 640</b>	<b>141 918</b>	<b>(47 910)</b>	<b>189 828</b>	<b>-396%</b>	<b>(84 744)</b>
Transfers and subsidies - capital (monetary allocations)	67 525	66 797	106 961	2	8	62 721	(62 713)	-100%	106 961
Transfers and subsidies - capital (in-kind)	17 917	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>120 914</b>	<b>56 678</b>	<b>22 216</b>	<b>20 642</b>	<b>141 926</b>	<b>14 811</b>	<b>127 116</b>	<b>858%</b>	<b>22 216</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>120 914</b>	<b>56 678</b>	<b>22 216</b>	<b>20 642</b>	<b>141 926</b>	<b>14 811</b>	<b>127 116</b>	<b>858%</b>	<b>22 216</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>253 469</b>	<b>190 531</b>	<b>293 257</b>	<b>8 730</b>	<b>113 581</b>	<b>166 284</b>	<b>(52 703)</b>	<b>-32%</b>	<b>293 257</b>
Capital transfers recognised	68 092	66 797	106 961	95	19 529	33 744	(14 215)	-42%	106 961
Borrowing	104 458	28 069	74 254	986	42 256	57 299	(15 043)	-26%	74 254
Internally generated funds	<b>80 918</b>	<b>95 665</b>	<b>112 042</b>	<b>7 648</b>	<b>51 796</b>	<b>75 242</b>	<b>(23 445)</b>	<b>-31%</b>	<b>112 042</b>
<b>Total sources of capital funds</b>	<b>253 469</b>	<b>190 531</b>	<b>293 257</b>	<b>8 730</b>	<b>113 581</b>	<b>166 284</b>	<b>(52 703)</b>	<b>-32%</b>	<b>293 257</b>
<b>Financial position</b>									
Total current assets	325 228	315 160	315 160	-	356 631	-	-	-	315 160
Total non current assets	2 623 222	2 905 151	2 905 151	-	2 768 793	-	-	-	2 905 151
Total current liabilities	172 286	212 142	212 142	-	178 732	-	-	-	212 142
Total non current liabilities	473 827	555 521	555 521	-	452 021	-	-	-	555 521
<b>Community wealth/Equity</b>	<b>2 302 338</b>	<b>2 452 648</b>	<b>2 452 648</b>	<b>-</b>	<b>2 494 672</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 452 648</b>
<b>Cash flows</b>									
Net cash from (used) operating	129 875	83 211	110 240	2 003	117 715	139 484	21 769	16%	83 211
Net cash from (used) investing	(248 121)	(190 481)	(293 207)	(8 349)	(112 652)	(125 362)	(12 710)	10%	(190 481)
Net cash from (used) financing	95 454	7 476	60 862	(127)	(12 827)	(12 696)	131	-1%	7 476
<b>Cash/cash equivalents at the month/year end</b>	<b>156 297</b>	<b>68 137</b>	<b>36 648</b>	<b>-</b>	<b>150 989</b>	<b>160 179</b>	<b>9 190</b>	<b>6%</b>	<b>58 960</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	81 157	247	7 536	6 838	5 924	12 224	23 397	154 332	291 655
<b>Creditors Age Analysis</b>									
Total Creditors	192	9	-	-	-	-	10	-	211

## 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) - M08 February										
Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<b>Government and administration</b>		<b>289 248</b>	<b>266 407</b>	<b>276 840</b>	<b>17 675</b>	<b>214 041</b>	<b>184 560</b>	29 481	16%	<b>276 840</b>
Executive and council		1 239	105	1 106	77	750	737	13	2%	1 106
Finance and administration		288 009	266 302	275 734	17 598	213 291	183 822	29 469	16%	275 734
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>170 938</b>	<b>296 225</b>	<b>172 038</b>	<b>42 272</b>	<b>67 501</b>	<b>114 692</b>	(47 191)	-41%	<b>172 038</b>
Community and social services		13 184	14 101	15 123	251	9 432	10 082	(650)	-6%	15 123
Sport and recreation		3 818	10 367	5 286	692	2 947	3 524	(577)	-16%	5 286
Public safety		97 329	244 210	118 908	40 632	42 277	79 272	(36 995)	-47%	118 908
Housing		56 606	27 547	32 721	698	12 846	21 814	(8 968)	-41%	32 721
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>22 225</b>	<b>22 519</b>	<b>26 976</b>	<b>1 954</b>	<b>10 373</b>	<b>17 984</b>	(7 611)	-42%	<b>26 976</b>
Planning and development		2 515	2 959	2 959	154	1 083	1 973	(890)	-45%	2 959
Road transport		19 710	19 560	24 017	1 800	9 290	16 011	(6 721)	-42%	24 017
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>875 100</b>	<b>955 487</b>	<b>996 506</b>	<b>66 618</b>	<b>563 655</b>	<b>664 337</b>	(100 683)	-15%	<b>996 506</b>
Energy sources		502 036	579 425	608 425	42 544	327 897	405 617	(77 720)	-19%	608 425
Water management		133 634	145 023	142 865	11 299	64 800	95 244	(30 444)	-32%	142 865
Waste water management		170 156	156 997	171 457	8 310	111 094	114 305	(3 210)	-3%	171 457
Waste management		69 274	74 042	73 759	4 464	59 863	49 173	10 691	22%	73 759
<b>Other</b>	4	<b>13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Functional</b>	2	<b>1 357 524</b>	<b>1 540 638</b>	<b>1 472 360</b>	<b>128 519</b>	<b>855 571</b>	<b>981 574</b>	<b>(126 003)</b>	<b>-13%</b>	<b>1 472 360</b>
<b>Expenditure - Functional</b>										
<b>Government and administration</b>		<b>256 830</b>	<b>300 988</b>	<b>298 562</b>	<b>17 689</b>	<b>162 487</b>	<b>199 041</b>	(36 554)	-18%	<b>298 562</b>
Executive and council		43 173	41 730	46 075	3 184	24 573	30 717	(6 144)	-20%	46 075
Finance and administration		209 900	254 642	247 887	14 139	135 164	165 258	(30 094)	-18%	247 887
Internal audit		3 757	4 616	4 600	366	2 750	3 066	(317)	-10%	4 600
<b>Community and public safety</b>		<b>219 839</b>	<b>346 303</b>	<b>267 702</b>	<b>15 175</b>	<b>88 907</b>	<b>178 468</b>	(89 561)	-50%	<b>267 702</b>
Community and social services		33 290	34 778	36 470	3 842	19 597	24 313	(4 716)	-19%	36 470
Sport and recreation		33 303	33 248	35 118	4 776	22 813	23 412	(599)	-3%	35 118
Public safety		133 766	249 684	161 706	5 179	37 641	107 804	(70 163)	-65%	161 706
Housing		19 398	28 498	34 313	1 358	8 834	22 875	(14 041)	-61%	34 313
Health		83	95	95	21	21	64	(43)	-67%	95
<b>Economic and environmental services</b>		<b>82 252</b>	<b>91 975</b>	<b>92 217</b>	<b>12 018</b>	<b>43 193</b>	<b>61 478</b>	(18 285)	-30%	<b>92 217</b>
Planning and development		19 218	23 752	24 199	1 894	12 935	16 133	(3 198)	-20%	24 199
Road transport		62 583	67 784	67 688	10 061	30 083	45 125	(15 043)	-33%	67 688
Environmental protection		450	439	329	63	176	219	(44)	-20%	329
<b>Trading services</b>		<b>677 277</b>	<b>743 568</b>	<b>790 719</b>	<b>62 993</b>	<b>418 888</b>	<b>527 146</b>	(108 257)	-21%	<b>790 719</b>
Energy sources		460 591	527 507	531 885	41 224	316 035	354 590	(38 555)	-11%	531 885
Water management		78 466	76 906	101 688	8 050	36 918	67 792	(30 874)	-46%	101 688
Waste water management		81 255	86 558	94 502	8 917	38 620	63 001	(24 381)	-39%	94 502
Waste management		56 965	52 597	62 644	4 803	27 315	41 762	(14 447)	-35%	62 644
<b>Other</b>		<b>412</b>	<b>1 126</b>	<b>946</b>	<b>2</b>	<b>169</b>	<b>630</b>	<b>(461)</b>	<b>-73%</b>	<b>946</b>
<b>Total Expenditure - Functional</b>	3	<b>1 236 610</b>	<b>1 483 960</b>	<b>1 450 144</b>	<b>107 877</b>	<b>713 644</b>	<b>966 763</b>	<b>(253 119)</b>	<b>-26%</b>	<b>1 450 144</b>
<b>Surplus/ (Deficit) for the year</b>		<b>120 914</b>	<b>56 678</b>	<b>22 216</b>	<b>20 642</b>	<b>141 926</b>	<b>14 811</b>	<b>127 116</b>	<b>858%</b>	<b>22 216</b>



### 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) - M08 February										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Council General	1	739	105	1 106	77	750	737	13	1,7%	1 106
Vote 2 - Municipal Manager		500	500	500	-	-	333	(333)	-100,0%	500
Vote 3 - Strategic Support Services		1 024	2 225	991	66	708	661	47	7,2%	991
Vote 4 - Financial Services		280 419	260 475	272 078	17 330	211 079	181 385	29 693	16,4%	272 078
Vote 5 - Community Services		184 098	310 090	185 069	43 798	75 901	123 380	(47 479)	-38,5%	185 069
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		506 514	579 410	608 410	42 544	327 897	405 607	(77 710)	-19,2%	608 410
Vote 8 - Public Services		384 231	387 833	404 206	24 704	239 237	269 471	(30 234)	-11,2%	404 206
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>1 357 524</b>	<b>1 540 638</b>	<b>1 472 360</b>	<b>128 519</b>	<b>855 571</b>	<b>981 574</b>	<b>(126 003)</b>	<b>-12,8%</b>	<b>1 472 360</b>
<b>Expenditure by Vote</b>										
Vote 1 - Council General	1	36 061	37 280	41 649	2 926	22 235	27 766	(5 531)	-19,9%	41 649
Vote 2 - Municipal Manager		13 225	12 146	12 135	810	6 759	8 090	(1 331)	-16,5%	12 135
Vote 3 - Strategic Support Services		87 601	88 931	96 627	6 780	57 271	64 418	(7 148)	-11,1%	96 627
Vote 4 - Financial Services		111 927	149 015	135 046	6 470	70 137	90 031	(19 894)	-22,1%	135 046
Vote 5 - Community Services		220 679	349 537	269 818	13 227	89 819	179 878	(90 060)	-50,1%	269 818
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 925	540 318	544 662	41 772	319 754	363 108	(43 354)	-11,9%	544 662
Vote 8 - Public Services		301 192	306 733	350 207	35 892	147 671	233 471	(85 801)	-36,8%	350 207
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>1 236 610</b>	<b>1 483 960</b>	<b>1 450 144</b>	<b>107 877</b>	<b>713 644</b>	<b>966 763</b>	<b>(253 119)</b>	<b>-26,2%</b>	<b>1 450 144</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>120 914</b>	<b>56 678</b>	<b>22 216</b>	<b>20 642</b>	<b>141 926</b>	<b>14 811</b>	<b>127 116</b>	<b>858,3%</b>	<b>22 216</b>

#### 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) - M08 February										
Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>		777 768	850 663	845 928	71 837	528 074	560 660	(32 586)	-6%	845 928
Service charges - Electricity		474 632	544 474	541 774	42 244	325 576	351 818	(26 242)	-7%	541 774
Service charges - Water		105 610	110 094	108 794	11 182	63 860	67 719	(3 858)	-6%	108 794
Service charges - Waste Water Management		90 274	90 530	88 230	8 119	63 161	65 961	(2 800)	-4%	88 230
Service charges - Waste management		46 941	48 900	47 800	4 481	34 732	38 112	(3 380)	-9%	47 800
Sale of Goods and Rendering of Services		5 521	6 939	6 524	798	3 832	4 260	(427)	-10%	6 524
Agency services		9 463	9 908	7 903	1 088	6 310	7 181	(871)	-12%	7 903
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 266	13 376	13 376	1 225	8 894	8 629	265	3%	13 376
Interest earned from Current and Non Current Assets		14 384	12 823	16 284	1 345	11 121	7 822	3 299	42%	16 284
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	1 645	-	-	-	1 010	(1 010)	-100%	-
Rental from Fixed Assets		7 478	6 981	7 483	698	5 811	5 084	727	14%	7 483
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		10 197	4 994	7 760	658	4 776	3 065	1 710	56%	7 760
<b>Non-Exchange Revenue</b>		494 314	623 178	519 472	56 679	327 489	358 193	(30 705)	-9%	519 472
Property rates		180 018	187 406	191 406	13 674	144 213	157 751	(13 538)	-9%	191 406
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		94 924	242 038	116 721	40 016	40 240	71 277	(31 037)	-44%	116 721
Licence and permits		3 123	4 259	4 259	316	1 796	2 620	(823)	-31%	4 259
Transfer and subsidies - Operational		171 643	186 796	194 730	1 494	133 658	124 759	8 899	7%	194 730
Interest		2 785	1 196	3 473	311	2 249	798	1 451	182%	3 473
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	7 400	635	5 098	-	5 098	-	7 400
Gains on disposal of Assets		118	1 483	1 483	234	234	988	(754)	-76%	1 483
Other Gains		41 703	-	(0)	-	-	-	-	-	(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 272 082</b>	<b>1 473 841</b>	<b>1 365 400</b>	<b>128 517</b>	<b>855 562</b>	<b>918 853</b>	<b>(63 291)</b>	<b>-7%</b>	<b>1 365 400</b>
<b>Expenditure By Type</b>										
Employee related costs		366 251	413 148	399 539	29 893	237 617	264 370	(26 753)	-10%	399 539
Remuneration of councillors		19 066	20 720	21 720	1 642	13 894	12 854	1 039	8%	21 720
Bulk purchases - electricity		372 993	432 321	432 321	32 149	267 934	287 862	(19 929)	-7%	432 321
Inventory consumed		51 173	45 712	47 317	2 247	25 420	23 655	1 765	7%	47 317
Debt impairment		116 518	209 734	167 900	-	-	144 643	(144 643)	-100%	167 900
Depreciation and amortisation		94 571	100 265	100 265	24 645	24 647	60 982	(36 335)	-60%	100 265
Interest Charges		19 437	37 980	37 980	2 565	20 934	22 816	(1 882)	-8%	37 980
Contracted services		112 150	118 676	130 934	9 258	69 432	90 491	(21 059)	-23%	130 934
Transfers and subsidies		3 419	6 138	10 344	510	2 153	2 968	(815)	-27%	10 344
Irrecoverable debts written off		-	18	18	-	-	4	(4)	-100%	18
Operational costs		78 857	95 257	97 815	4 941	51 585	55 695	(4 110)	-7%	97 815
Losses on Disposal of Assets		741	3 928	3 928	28	28	422	(394)	-93%	3 928
Other Losses		1 434	63	63	-	-	-	-	-	63
<b>Total Expenditure</b>		<b>1 236 610</b>	<b>1 483 960</b>	<b>1 450 144</b>	<b>107 877</b>	<b>713 644</b>	<b>966 763</b>	<b>(253 119)</b>	<b>-26%</b>	<b>1 450 144</b>
<b>Surplus/(Deficit)</b>		<b>35 472</b>	<b>(10 119)</b>	<b>(84 744)</b>	<b>20 640</b>	<b>141 918</b>	<b>(47 910)</b>	<b>189 828</b>	<b>(0)</b>	<b>(84 744)</b>
Transfers and subsidies - capital (monetary allocations)		67 525	66 797	106 961	2	8	62 721	(62 713)	(0)	106 961
Transfers and subsidies - capital (in-kind)		17 917	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>120 914</b>	<b>56 678</b>	<b>22 216</b>	<b>20 642</b>	<b>141 926</b>	<b>14 811</b>			<b>22 216</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>120 914</b>	<b>56 678</b>	<b>22 216</b>	<b>20 642</b>	<b>141 926</b>	<b>14 811</b>			<b>22 216</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>120 914</b>	<b>56 678</b>	<b>22 216</b>	<b>20 642</b>	<b>141 926</b>	<b>14 811</b>			<b>22 216</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>120 914</b>	<b>56 678</b>	<b>22 216</b>	<b>20 642</b>	<b>141 926</b>	<b>14 811</b>			<b>22 216</b>



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

### Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M08 February				
Ref	Description	Variations greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	<b>Revenue By Source</b>			
	Sale of Goods and Rendering of Services	-10%	Income for other revenue were less than anticipated.	
	Agency services	-12%	Agency fees are less than anticipated.	
	Assets	42%	More investments were made than anticipated.	
	Rent on Land	-100%	Revenue for rent on land included under rental of fixed assets therefore the over performance on rental of fixed assets.The parameters within the system will be aligned.	
	Rental from Fixed Assets	14%	Revenue for rent on land included under rental of fixed assets therefore the over performance on rental of fixed assets.The parameters within the system will be aligned.	
	Operational Revenue	56%	Income from operational revenue were more than anticipated.	
	Fines, penalties and forfeits	-44%	The budgeted revenue is based ons actual collections in the previous year. More collections done compared to the prior year.	
	Licence and permits	-31%	Income from licences and permits are less than anticipated.	
	Interest	182%	Interest for penalties on rates were more than anticipated.	
	Gains on disposal of Assets	-76%	Gains from the disposal of assets are less than anticipated.	
	Transfers and subsidies - capital (monetary allocations)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	<b>Expenditure By Type</b>			
	Employee related costs	-10%	Expenditure on salaries and allowances till February 2024 are pro-rata less than anticipated.	
	Debt impairment	-100%	No write offs done for the year under review.	
	Depreciation and amortisation	-60%	Depreciation till February 2024 are pro-rata less than anticipated.	
	Contracted services	-23%	Expenditure on contracted and outsourced services till February 2024 are pro-rata less than anticipated.	
	Transfers and subsidies	-27%	Monetary allocations to individuals and organisations till February 2024 are pro-rata less than anticipated.	
	Irrecoverable debts written off	-100%	No write offs done for the year under review.	
	Losses on Disposal of Assets	-93%	Losses from the disposal of assets are less than anticipated.	
3	<b>Capital Expenditure</b>			
	Total Capital Expenditure	-32%	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	<b>Financial Position</b>			
	None			
5	<b>Cash Flow</b>			
	Service Charges	1%	The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance and the revenue was review during the adjustment budget.	
	Property rates	-11%	Debtors change from yearly billing and payments to monthly. Credit processes in place	
	Other revenue	18%	Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Government - Operating	-4%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	-38%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Interest	4%	Investment process been done monthly	
	Suppliers	-2%	Process implemented to handle yearly contracts agreements for the year - to ensure all contracts is funded. Procurement process updated and ensure we pay within 30 days	
	Transfer and grants	20%	No expenditure on Housing projects and Grant-In Aid.	
	Capital assets	10%	Demand Management Plan in progress/ tenders advertise etc. Possible roll over for projects that will be ongoing in the new financial year in progress .	
	Consumer deposits	-246%	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) - M08 February

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Council General		35	5	10	-	-	7	(7)	-100%	10
Vote 2 - Municipal Manager		-	155	355	-	173	355	(182)	-51%	355
Vote 3 - Strategic Support Services		16 990	655	2 582	6	1 582	1 938	(357)	-18%	2 582
Vote 4 - Financial Services		-	50	100	-	3	100	(97)	-97%	100
Vote 5 - Community Services		10	1 005	1 114	15	103	614	(511)	-83%	1 114
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		26 708	34 138	78 840	725	11 366	36 844	(25 477)	-69%	78 840
Vote 8 - Public Services		142 677	70 644	126 877	6 222	70 595	71 728	(1 133)	-2%	126 877
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>186 421</b>	<b>106 652</b>	<b>209 877</b>	<b>6 967</b>	<b>83 822</b>	<b>111 585</b>	<b>(27 763)</b>	<b>-25%</b>	<b>209 877</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		19	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		4 655	13 199	5 004	68	452	4 973	(4 520)	-91%	5 004
Vote 4 - Financial Services		1 568	1 655	1 605	-	207	1 005	(798)	-79%	1 605
Vote 5 - Community Services		2 734	17 946	3 544	1 522	1 581	2 555	(974)	-38%	3 544
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		17 433	3 280	2 290	1	443	2 290	(1 847)	-81%	2 290
Vote 8 - Public Services		40 638	47 799	70 936	170	27 076	43 877	(16 807)	-38%	70 936
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>67 047</b>	<b>83 878</b>	<b>83 380</b>	<b>1 762</b>	<b>29 759</b>	<b>54 699</b>	<b>(24 940)</b>	<b>-46%</b>	<b>83 380</b>
<b>Total Capital Expenditure</b>	3	<b>253 469</b>	<b>190 531</b>	<b>293 257</b>	<b>8 730</b>	<b>113 581</b>	<b>166 284</b>	<b>(52 703)</b>	<b>-32%</b>	<b>293 257</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>19 083</b>	<b>17 219</b>	<b>6 516</b>	<b>72</b>	<b>1 102</b>	<b>10 925</b>	<b>(9 822)</b>	<b>-90%</b>	<b>6 516</b>
Executive and council		35	160	365	-	173	362	(189)	-52%	365
Finance and administration		19 048	17 059	6 151	72	929	10 563	(9 634)	-91%	6 151
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>5 844</b>	<b>19 253</b>	<b>6 802</b>	<b>6</b>	<b>1 698</b>	<b>8 354</b>	<b>(6 656)</b>	<b>-80%</b>	<b>6 802</b>
Community and social services		3 597	957	3 042	6	1 576	1 658	(81)	-5%	3 042
Sport and recreation		973	11 296	2 580	-	115	6 197	(6 081)	-98%	2 580
Public safety		1 274	6 000	175	-	7	-	7	#DIV/0!	175
Housing		-	1 000	1 005	-	-	500	(500)	-100%	1 005
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>49 489</b>	<b>49 630</b>	<b>69 529</b>	<b>5 520</b>	<b>33 795</b>	<b>24 691</b>	<b>9 104</b>	<b>37%</b>	<b>69 529</b>
Planning and development		1 357	5	95	11	11	63	(53)	-83%	95
Road transport		48 133	49 625	69 434	5 510	33 784	24 628	9 157	37%	69 434
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>179 052</b>	<b>104 429</b>	<b>210 410</b>	<b>3 131</b>	<b>76 986</b>	<b>122 314</b>	<b>(45 329)</b>	<b>-37%</b>	<b>210 410</b>
Energy sources		48 544	41 418	87 830	777	12 128	42 299	(30 171)	-71%	87 830
Water management		38 497	13 225	29 588	64	18 905	14 776	4 129	28%	29 588
Waste water management		91 252	48 786	91 812	2 291	45 431	64 439	(19 008)	-29%	91 812
Waste management		760	1 000	1 180	-	522	800	(278)	-35%	1 180
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>253 469</b>	<b>190 531</b>	<b>293 257</b>	<b>8 730</b>	<b>113 581</b>	<b>166 284</b>	<b>(52 703)</b>	<b>-32%</b>	<b>293 257</b>
<b>Funded by:</b>										
National Government		65 458	64 847	70 690	95	19 520	32 585	(13 065)	-40%	70 690
Provincial Government		2 068	1 950	36 271	-	9	1 158	(1 150)	-99%	36 271
District Municipality		548	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		19	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>68 092</b>	<b>66 797</b>	<b>106 961</b>	<b>95</b>	<b>19 529</b>	<b>33 744</b>	<b>(14 215)</b>	<b>-42%</b>	<b>106 961</b>
<b>Borrowing</b>	6	<b>104 458</b>	<b>28 069</b>	<b>74 254</b>	<b>986</b>	<b>42 256</b>	<b>57 299</b>	<b>(15 043)</b>	<b>-26%</b>	<b>74 254</b>
<b>Internally generated funds</b>		<b>80 918</b>	<b>95 665</b>	<b>112 042</b>	<b>7 648</b>	<b>51 796</b>	<b>75 242</b>	<b>(23 445)</b>	<b>-31%</b>	<b>112 042</b>
<b>Total Capital Funding</b>	7	<b>253 469</b>	<b>190 531</b>	<b>293 257</b>	<b>8 730</b>	<b>113 581</b>	<b>166 284</b>	<b>(52 703)</b>	<b>-32%</b>	<b>293 257</b>

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

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M08 February						
Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		156 284	68 137	68 137	151 022	68 137
Trade and other receivables from exchange transactions		106 532	158 757	158 757	115 228	158 757
Receivables from non-exchange transactions		32 082	71 350	71 350	51 649	71 350
Current portion of non-current receivables		2 148	2 089	2 089	4 663	2 089
Inventry		26 035	9 122	9 122	34 070	9 122
VAT		2 149	5 290	5 290		5 290
Other current assets		–	413	413		413
<b>Total current assets</b>		<b>325 228</b>	<b>315 160</b>	<b>315 160</b>	<b>356 631</b>	<b>315 160</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		81 437	64 495	64 495	96 157	64 495
Property, plant and equipment		2 498 626	2 799 042	2 799 042	2 627 384	2 799 042
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		36 631	36 631	36 631	36 631	36 631
Intangible assets		3 937	2 345	2 345	3 918	2 345
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		2 591	2 639	2 639	4 704	2 639
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>2 623 222</b>	<b>2 905 151</b>	<b>2 905 151</b>	<b>2 768 793</b>	<b>2 905 151</b>
<b>TOTAL ASSETS</b>		<b>2 948 451</b>	<b>3 220 311</b>	<b>3 220 311</b>	<b>3 125 425</b>	<b>3 220 311</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		14 536	23 916	23 916	22 141	23 916
Consumer deposits		4 589	4 864	4 864	4 654	4 864
Trade and other payables from exchange transactions		106 397	132 205	132 205	90 086	132 205
Trade and other payables from non-exchange transactions		–	–	–	–	–
Provision		46 764	51 156	51 156	47 686	51 156
VAT		–	–	–	14 165	–
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>172 286</b>	<b>212 142</b>	<b>212 142</b>	<b>178 732</b>	<b>212 142</b>
<b>Non current liabilities</b>						
Financial liabilities		260 068	328 391	328 391	239 994	328 391
Provision		213 759	227 130	227 130	212 026	227 130
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
<b>Total non current liabilities</b>		<b>473 827</b>	<b>555 521</b>	<b>555 521</b>	<b>452 021</b>	<b>555 521</b>
<b>TOTAL LIABILITIES</b>		<b>646 112</b>	<b>767 663</b>	<b>767 663</b>	<b>630 753</b>	<b>767 663</b>
<b>NET ASSETS</b>	2	<b>2 302 338</b>	<b>2 452 648</b>	<b>2 452 648</b>	<b>2 494 672</b>	<b>2 452 648</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		2 302 338	2 398 784	2 398 784	2 494 672	2 398 784
Reserves and funds		–	53 865	53 865	–	53 865
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>2 302 338</b>	<b>2 452 648</b>	<b>2 452 648</b>	<b>2 494 672</b>	<b>2 452 648</b>

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

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

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		157 204	168 666	175 739	12 656	95 605	107 690	(12 085)	-11%	168 666
Service charges		706 860	760 946	754 070	64 779	514 113	507 660	6 453	1%	760 946
Other revenue		196 543	49 152	48 683	20 652	190 873	162 094	28 779	18%	49 152
Transfers and Subsidies - Operational		172 605	186 796	188 246	1 239	134 495	139 767	(5 272)	-4%	186 796
Transfers and Subsidies - Capital		81 388	66 797	98 402	-	36 350	58 662	(22 312)	-38%	66 797
Interest		29 466	27 396	29 660	2 570	20 014	19 202	812	4%	27 396
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(1 192 745)	(1 129 843)	(1 133 655)	(99 384)	(859 115)	(840 431)	18 684	-2%	(1 129 843)
Interest		(19 841)	(40 560)	(40 560)	-	(12 468)	(12 468)	-	-	(40 560)
Transfers and Subsidies		(1 605)	(6 138)	(10 344)	(510)	(2 153)	(2 693)	(540)	20%	(6 138)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>129 875</b>	<b>83 211</b>	<b>110 240</b>	<b>2 003</b>	<b>117 715</b>	<b>139 484</b>	<b>21 769</b>	<b>16%</b>	<b>83 211</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(17)	50	50	381	929	551	379	69%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(248 103)	(190 531)	(293 257)	(8 730)	(113 581)	(125 913)	(12 331)	10%	(190 531)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(248 121)</b>	<b>(190 481)</b>	<b>(293 207)</b>	<b>(8 349)</b>	<b>(112 652)</b>	<b>(125 362)</b>	<b>(12 710)</b>	<b>10%</b>	<b>(190 481)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		110 000	28 069	81 454	-	-	-	-	-	28 069
Increase (decrease) in consumer deposits		(11)	100	100	(127)	(78)	53	(131)	-246%	100
<b>Payments</b>										
Repayment of borrowing		(14 536)	(20 693)	(20 693)	-	(12 749)	(12 749)	-	-	(20 693)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>95 454</b>	<b>7 476</b>	<b>60 862</b>	<b>(127)</b>	<b>(12 827)</b>	<b>(12 696)</b>	<b>131</b>	<b>-1%</b>	<b>7 476</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		179 089	167 931	158 753	(6 472)	158 753	158 753			158 753
Cash/cash equivalents at month/year end:		156 297	68 137	36 648		150 989	160 179			58 960

#### References

1. Material variances to be explained in Table SC1

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS ANALYSIS

#### 5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - Budget													
Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	18 558	64	2 514	1 904	1 911	1 717	5 890	23 125	55 682	34 547	14 807	47 738
Trade and Other Receivables from Exchange Transactions - Electricity	1300	33 970	8	598	445	315	234	635	2 775	38 980	4 404	201	8 259
Receivables from Non-exchange Transactions - Property Rates	1400	11 762	4	948	760	634	5 722	2 839	17 698	40 367	27 654	3 005	27 656
Receivables from Exchange Transactions - Waste Water Management	1500	12 312	56	1 539	1 402	1 313	1 654	5 072	27 293	50 641	36 734	8 809	44 880
Receivables from Exchange Transactions - Waste Management	1600	7 465	35	915	834	806	1 002	3 030	16 835	30 921	22 506	5 452	27 825
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 636	20	253	243	214	239	1 002	7 394	11 001	9 093	2 006	13 131
Interest on Arrear Debtor Accounts	1810	1 588	20	85	138	168	445	1 400	38 409	42 254	40 561	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(6 134)	41	685	1 112	563	1 211	3 529	20 893	21 810	27 218	1 713	27 132
<b>Total By Income Source</b>	<b>2000</b>	<b>81 157</b>	<b>247</b>	<b>7 536</b>	<b>6 838</b>	<b>5 924</b>	<b>12 224</b>	<b>23 397</b>	<b>154 332</b>	<b>291 655</b>	<b>202 715</b>	<b>35 993</b>	<b>196 621</b>
<b>2022/23 - totals only</b>		<b>37 898</b>	<b>8 673</b>	<b>7 490</b>	<b>6 766</b>	<b>5 747</b>	<b>10 667</b>	<b>28 714</b>	<b>155 071</b>	<b>261 027</b>	<b>206 965</b>	<b>21 265</b>	<b>177 163</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1 898	–	178	469	115	1 975	246	704	5 585	3 509	–	–
Commercial	2300	18 837	5	339	245	168	430	556	3 061	23 641	4 460	–	–
Households	2400	55 223	240	6 690	5 812	5 272	7 834	21 707	136 303	239 080	176 928	35 993	196 621
Other	2500	5 199	2	329	311	369	1 985	889	14 254	23 349	17 819	–	–
<b>Total By Customer Group</b>	<b>2600</b>	<b>81 157</b>	<b>247</b>	<b>7 536</b>	<b>6 838</b>	<b>5 924</b>	<b>12 224</b>	<b>23 397</b>	<b>154 332</b>	<b>291 655</b>	<b>202 715</b>	<b>35 993</b>	<b>196 621</b>

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.

	February 2024	January 2024	December 2023
<b>Gross consumer debtors, as per debtors age analysis</b>	291 655 171	289 274 970	284 993 031
Total Provision for bad debts	<b>-198 445 124</b>	<b>-198 445 124</b>	<b>-198 445 124</b>
Provision bad debts Consumers (SC3)	-196 621 232	-196 621 232	-196 621 232
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	<b>-14 255 091</b>	<b>-13 898 061</b>	<b>-13 255 770</b>
<b>Net consumers debtors:</b>	<b>78 954 956</b>	<b>76 931 785</b>	<b>73 292 137</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS ANALYSIS

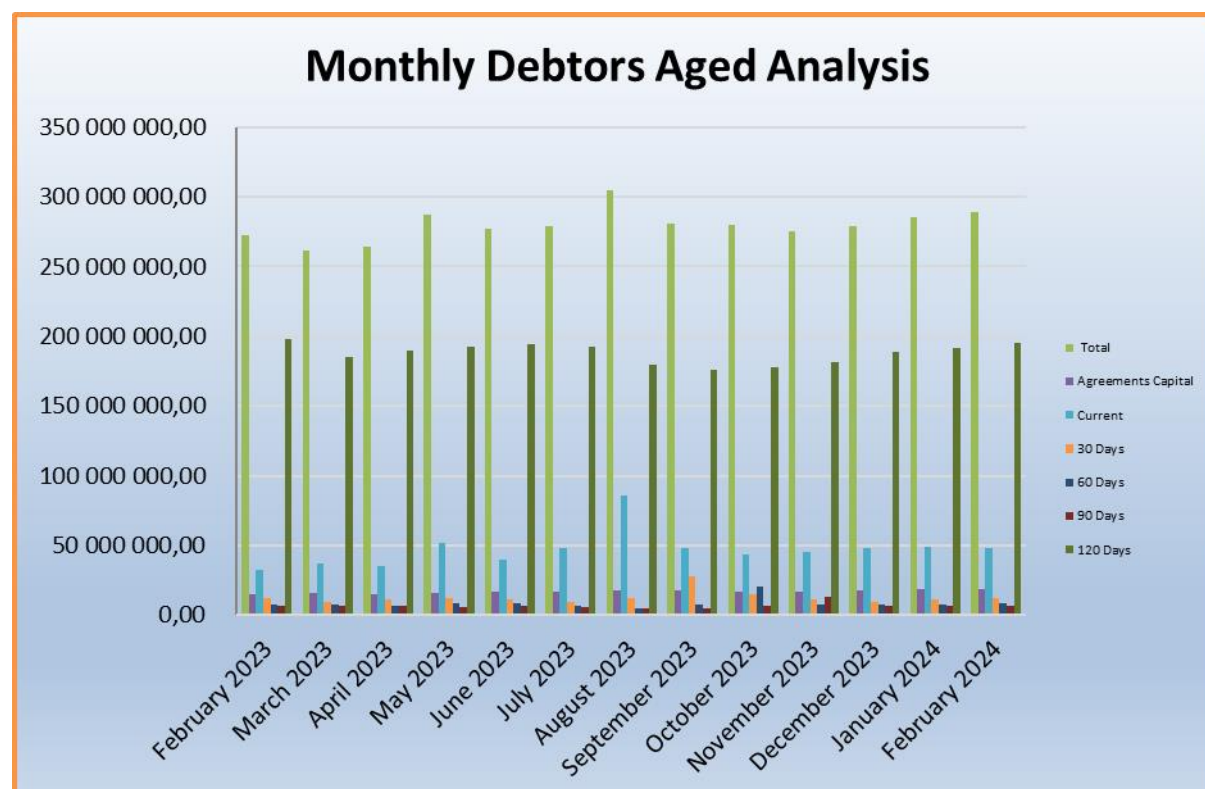
#### 5.2.1 Outstanding Debtors

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

##### 1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R291 655 171 as at 29 February 2024 compared to R289 274 970 as at 31 January 2024. Current debt represents 18 % of the total outstanding debt, while the total debt in arrears represents 76 % of the debt and 6 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 67 % of the total debt. It should be noted that that 24 % of arrear debt representing R52 598 420 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 30 628 543 when compared to the outstanding amount of R 261 026 628 on 28 February 2023, representing an 11.7 % annual increase.



## 2. Additional Information:

The increase of outstanding debt for service levies is 0.69 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 27 % and the average days outstanding are 50 days, which is around 1 and half month.

The Debt collection rate for the period of July 2023 till February 2024 was 94.02 %.

The electricity distribution losses for July 2023 to January 2024 were 4.65 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
<b>July 2023 - Jan 2024</b>	149 449 293 kWh	142 493 289 kWh	6 955 974 kWh	4.65 %

The water distribution losses for July 2023 to January 2024 were 24.12 % off which real losses were 20.03 %.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
<b>July 2023 – Jan 2024</b>	<b>8 621 742 kl</b>	<b>6 542 059 kl</b>	<b>2 079 683 kl</b>	<b>24.12 %</b>
<b>Less:</b>			-	
			<b>Unbilled Authorized Consumption</b>	<b>185 195 kl</b>
			<b>Customer Meter and Data Errors</b>	<b>167 748 kl</b>
<b>Real Losses</b>			<b>1 726 740 kl</b>	<b>20.03 %</b>

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## PART 2 – SUPPORTING DOCUMENTATION

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### SECTION 5 – DEBTORS ANALYSIS

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#### 5.2.2 Credit Control

This report serves to inform Council on the processes of Credit Control for the month of February 2024.

1. 17 721 SMSs were sent during the month to clients with arrear accounts to the value of R281 368 991 while 6 041 final demands with arrears to the value of R129 792 413 were emailed.
2. 19 421 SMSs were sent during the month to clients after the billing for new account balances to the value of R16 597 036.
3. 129 Arrangements with clients owing arrears to the value of R 1 119 457 were concluded during the month.
4. R1 797 823 was recovered through pre-paid electricity restrictions on non-Indigent clients where for each R10 used to buy prepaid electricity 60% /R6 or each R10 used to buy pre-paid electricity 90% (R9) is redirected towards the payment of your arrear debt, and 30% for Indigent households.
5. There were 47 conventional electricity disconnections were performed during the month.
6. There were 125 phone call reminders made to clients with arrears on their accounts.
7. There are currently 10 accounts owing R409 847 with section 58 Magistrate Courts Act Garnishee Orders which were entered into before the Stellenbosch Garnishee Order Court ruling which requires someone to now appear before the court. The total monthly payments amount to R 1 479.



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## PART 2 – SUPPORTING DOCUMENTATION

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### SECTION 5 – DEBTORS ANALYSIS

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#### 5.2.3 Indigent Consumers

This report serves to inform Council on the status of Indigent consumers at the end of February 2024.

1. The total applications approved for all services by the end of February 2024 were 6 191.
2. The outstanding amount for Indigent consumers is R 11 046 245 of which R 8 280 402 in arrears.
3. Subsidies from July to February 2024 were allocated for the following services:

• Refuse	R	9 544 512
• Rates	R	4 024 195
• Sewerage	R	13 366 270
• Electricity	R	7 554 031
• Water	R	10 854 283
• Rent	R	6 255 555

## 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 February 2024.

#### Attorneys

The outstanding handed over debt as at 29 February 2024 was R 52 598 420 made up of 1 159 accounts,

1. An amount of R23 765 was received as payments from the handed over accounts, while an amount of R1 640 (vat incl.) was paid as commission on (6%),
2. 50 Final Demands were issued via Registered Post for a total fee of R4 288.
3. 37 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 467.
4. 12 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R6 935.
5. 47 Hard tracing was conducted by the appointed sheriff, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R13 549.
6. 25 Sheriff fees in various towns for the value of R 9 277 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.
7. There were 5 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they us owe the money (the amount will be stated) and signed a document where they promised to pay deferred monthly instalment each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R966.

8. All the costs listed above have been charged against the accounts of the clients concerned.

### **5.2.5 Arrears Councilors**

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

1. The total outstanding debt of Councilors after the February 2024 due date was R 64 459.
2. An amount of R 7 191 was deducted from the February 2024 salaries of 10 councilors who did not pay their accounts in full on the due date. (The arrear amount was R 7 191)
3. An amount of R1 750 was automatically deducted from the February 2024 salary of 1 councilor who had arrangements with a balance of R 57 268 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 February 2024 due date was R 467 750.
2. An amount of R12 000 was automatically deducted from the February 2024 salaries of 11 officials who had arrangements with a balance of R438 575 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R29 174 was, in accordance with the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the February 2024 salaries of 63 officials who did not pay their account in full on the due date. (The arrear amount was R31 877, but 3 Officials were excluded (No Salary).

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 6 – CREDITORS ANALYSIS

#### 6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - Budget											
Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	186	9	-	-	-	-	-	-	195	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	6	-	-	-	-	-	10	-	16	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>192</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>211</b>	<b>-</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

#### 7.1 Supporting Table SC5

WC025 Breede Valley - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Budget														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
<b>Municipality</b>														
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	21 Jul 2023	-	-	-	-	-
Standard Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	24 Jul 2023	-	-	-	-	-
Neobank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	18 Sep 2023	-	-	-	-	-
First National Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	18 Sep 2023	-	-	-	-	-
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	19 Sep 2023	-	-	-	-	-
ABSA Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	16 Oct 2023	-	-	-	-	-
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Oct 2023	-	-	-	-	-
First National Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Nov 2023	-	-	-	-	-
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Nov 2023	-	-	-	-	-
Neobank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	18 Dec 2023	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Jan 2024	-	-	-	-	-
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	20 Nov 2023	-	-	-	-	-
Neobank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	18 Dec 2023	-	-	-	-	-
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	16 Jan 2024	-	-	-	-	-
Neobank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	19 Feb 2024	5 000	22	(5 000)	-	22
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	19 Feb 2024	5 000	23	(5 000)	-	23
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	18 Mar 2024	10 000	73	-	-	10 073
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	19 Mar 2024	10 000	73	-	-	10 073
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Apr 2024	5 000	37	-	-	5 037
Neobank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	19 Apr 2024	5 000	36	-	-	5 036
														-
<b>Municipality sub-total</b>										<b>40 000</b>	<b>265</b>	<b>(10 000)</b>	<b>-</b>	<b>30 265</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>40 000</b>	<b>265</b>	<b>(10 000)</b>	<b>-</b>	<b>30 265</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

#### 7.2 Summary of Investment Portfolio as at 29 February 2024.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
<b>Investments - 29 February 2024 at the following A1 Banks as prescribed by Council's Investment Policy:</b>							
ABSA		R	15 000 000,00				
NEDBANK		R	5 000 000,00				
FNB		R	-				
STANDARD		R	10 000 000,00				
INVESTEC		R	-				
			<b>R 30 000 000,00</b>				
ABSA LT		R	-				
			<b>R 30 000 000,00</b>				

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance as at 01/07/2023	Investment Made for	Investment Withdrawn	Balance end of month
<b>SHORT TERM INVESTMENTS</b>										
23/Mar/23	ABSA	2080984323	8,50%	120	21/Jul/23	0,00	5 000 000		5 000 000	0
23/Mar/23	STANDARD	588460898-098	8,475%	123	24/Jul/23	0,00	5 000 000		5 000 000	0
17/Aug/23	NEDBANK	03/7881531576/322	8,50%	32	18/Sep/23	0,00		10 000 000	10 000 000	0
17/Aug/23	FNB	76203808070	8,61%	32	18/Sep/23	0,00		10 000 000	10 000 000	0
17/Aug/23	STANDARD	288460898-099	8,850%	33	19/Sep/23	0,00		10 000 000	10 000 000	0
17/Aug/23	ABSA	2081207756	8,71%	60	16/Oct/23	0,00		10 000 000	10 000 000	0
17/Aug/23	STANDARD	288460898-100	8,925%	61	17/Oct/23	0,00		10 000 000	10 000 000	0
17/Aug/23	FNB	76203808096	8,87%	92	17/Nov/23	0,00		10 000 000	10 000 000	0
17/Aug/23	STANDARD	288460898-101	9,025%	92	17/Nov/23	0,00		10 000 000	10 000 000	0
17/Aug/23	NEDBANK	03/7881531576/323	8,98%	123	18/Dec/23	0,00		10 000 000	10 000 000	0
17/Aug/23	ABSA	2081207853	9,29%	153	17/Jan/24	0,00		10 000 000	10 000 000	0
18/Oct/23	STANDARD	288460898-102	8,875%	33	20/Nov/23	0,00		10 000 000	10 000 000	0
18/Oct/23	NEDBANK	03/7881531576/324	8,79%	61	18/Dec/23	0,00		5 000 000	5 000 000	0
18/Oct/23	ABSA	2081275535	8,94%	90	16/Jan/24	0,00		5 000 000	5 000 000	0
19/Dec/23	NEDBANK	03/7881531576/327	8,95%	62	19/Feb/24	22 068,49		5 000 000	5 000 000	0
19/Dec/23	STANDARD	288460898-104	9,175%	62	19/Feb/24	22 623,29		5 000 000	5 000 000	0
19/Dec/23	ABSA	2081358953	9,24%	90	18/Mar/24	73 413,70		10 000 000		10 000 000
19/Dec/23	STANDARD	288460898-103	9,250%	91	19/Mar/24	73 493,15		10 000 000		10 000 000
19/Dec/23	ABSA	2081360160	9,33%	120	17/Apr/24	37 064,38		5 000 000		5 000 000
19/Dec/23	NEDBANK	03/7881531576/328	9,10%	122	19/Apr/24	36 150,68		5 000 000		5 000 000
<b>Sub Total</b>						<b>264 813,69</b>	<b>10 000 000</b>	<b>150 000 000</b>	<b>130 000 000</b>	<b>30 000 000</b>
						<b>264 813,69</b>	<b>10 000 000,00</b>	<b>150 000 000</b>	<b>130 000 000</b>	<b>30 000 000,00</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – CASH AND CASH EQUIVALENTS

#### 7.3 Cash and cash equivalents for the month February 2024.

##### Funds Allocations

The schedule reflecting council's Investments of R 30 000 000 as at 29 February 2024. (R10 000 000 at 30 June 2023).

More information regarding Investments is as follows:

<b>Allocation of Investments, cash and cash equivalents</b>				
Cash and cash equivalents are allocated as follows:	30/06/2023		29/02/2024	
	Liability	Cash back	Liability	Cash back
			156 297 031	
Unutilized grants	16 786 436	16 786 436	33 721 767	33 721 767
Consumer and Sundry deposits	5 369 408	5 369 408	6 221 051	6 221 051
External loans unspent	5 434 511	5 434 511	-36 821 845	-36 821 845
EFF Accumulated Depreciation	7 250 000	7 250 000	13 000 000	13 000 000
Self Insurance Reserve	<b>21 311 838</b>	21 311 838	22 040 375	22 040 375
Capital Replacement reserve	<b>28 739 763</b>	28 739 763	<b>40 030 880</b>	40 030 880
Retained surplus (unidentified dep.)	4 993 653	4 993 653	7 875 834	7 875 834
Performance Bonus Provison	1 052 735	1 052 735	1 084 317	1 084 317
Set aside for retention	14 289 406	14 289 406	13 255 562	13 255 562
Set aside for Creditor payments	30 400 000	40 855 161	32 450 280	44 334 942
Provision for leave Payment	6 246 000	6 246 000	6 246 000	6 246 000
	-		-	
	<b>141 873 750</b>	<b>152 328 911</b>	<b>139 104 222</b>	<b>150 988 884</b>
Cash Surplus (Deficit)		<b>10 455 161</b>		<b>11 884 662</b>
<b>Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA</b>				
	<b>30/06/2023</b>		<b>29/02/2024</b>	
ABSA	5 000 000		15 000 000	
Nedbank	0		5 000 000	
First National Bank	0		0	
Standard Bank	5 000 000		10 000 000	
Investec	0		0	
Total short term	<b>10 000 000</b>		<b>30 000 000</b>	
Bank and Cash	146 283 922		120 975 779	
Cash on hand	13 109		13 105	
Loan payments - out of own funding	-		-	
	<b>156 297 031</b>		<b>150 988 884</b>	
	-		-	



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## **PART 2 - SUPPORTING DOCUMENTATION**

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### **SECTION 7 - BANK RECONCILIATION**

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#### **7.4 Bank Reconciliation and Payments made in February 2024.**

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

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

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

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – BANK RECONCILIATION

<b>NEDBANK</b>				
<b>BREED VALLEY MUNICIPALITY</b>				
<b>BANK RECONCILIATION AS AT 29 FEBRUARY 2024</b>				
<b>CASH BOOK RECONCILIATION</b>				
Balance as per Cash Book at 01/02/2024				117 447 933,46
Deposits for February 2024				110 703 153,39
Interest for February 2024				1 447 820,94
Payments for February 2024				(108 623 129,19)
Balance as per Cash Book at 29/02/2024				<u>120 975 778,60</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		117 447 933,46	117 447 933,46
40101012691	Movements		110 703 153,39	
40101012692	Movements		(108 623 129,19)	
40101012693	Movements		1 447 820,94	3 527 845,14
Balance as per Ledger at 29/02/2024				<u>120 975 778,60</u>
<b>BANK RECONCILIATION</b>				
				<b>TOTAL</b>
Balance as per Bank Statement at 29/02/2024				177 109 583,76
Cash on Hand	Not yet Banked			1 885 809,01
Outstanding Payments				(3 609 368,05)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(5 072 279,07)		
	February 2024	(49 644 318,24)	(54 716 597,31)	(54 716 597,31)
Deposits receipted in Duplicate				1 500,00
Other Items				126 374,24
Cash Surpluses / Shortages	Iro Payments Received			0,00
Adjustments to be Made for Feb 2024	Bank Charges	(178 476,95)	(178 476,95)	178 476,95
Balance as per Cash Book at 29/02/2024				<u>120 975 778,60</u>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 29 FEBRUARY 2024				
				TOTAL
Balance as per Bank Statement at 01/02/2024				140 839 147,88
Payments for February 2024				(110 701 650,11)
Interest for February 2024				1 447 820,94
Deposits for February 2024				110 704 053,39
Other Adjustments / Transactions				(14 775,21)
Other Adjustments / Transactions now cleared				(3 100,00)
Direct Deposits from previous months Received				(14 730 594,74)
Direct Deposits not Receipted				49 644 318,24
Cash on Hand - 01/02/2024				1 810 172,38
Cash on Hand - 29/02/2024				(1 885 809,01)
Balance as per Bank Statements at 29/02/2024				177 109 583,76

## 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 R16 423 061 unspent conditional grants, for the period February 2024, Conditional grants to the value of R 170 844 826 were received. The value of the unspent conditional grants at the end of February 2024 is R 33 721 767.

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

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>										
		152 673	169 075	168 792	1 239	125 299	112 457	12 842	11,4%	6 622
Operational Revenue:General Revenue:Equitable Share		147 822	162 453	162 453	–	118 960	107 313	11 647	10,9%	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 301	5 072	4 789	1 239	4 789	3 595	1 194	33,2%	5 072
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	1 550	–	–	1 550
<b>Provincial Government:</b>										
Human Settlement Development Grant: Operating		2 505	3 380	3 380	–	–	1 993	(1 993)	-100,0%	–
Municipal Accreditation and Capacity Building Grant		200	–	500	–	491	1 803	(1 312)	-72,8%	1 680
Mun Accreditation and Capacity Building		513	491	491	–	–	–	–	–	491
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		96	190	190	–	–	190	(190)	-100,0%	190
Community Library Service Grant: Operating		10 789	11 223	11 223	–	8 049	11 223	(3 174)	-28,3%	11 223
Community Development Workers (CDW) Grant		94	94	94	–	94	94	–	–	94
Disaster Management Grant		118	1 103	1 103	–	–	–	–	–	1 103
Thusing Services Centre Grant		150	120	120	–	120	120	–	–	120
Water Resilience Grant		700	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	120	–	–	–	–	–	–	120
Prov Eaemarked Grant		3 400	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	1 700
<b>District Municipality:</b>										
Cape Winelands District		605	500	500	–	–	500	(500)	-100,0%	500
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>										
Departmental Agencies and Accounts		763	500	746	–	442	620	(178)	-28,7%	500
Non-profit Institutions		–	–	–	–	–	126	(126)	-100,0%	–
<b>Total Operating Transfers and Grants</b>	5	<b>172 605</b>	<b>186 796</b>	<b>187 139</b>	<b>1 239</b>	<b>134 495</b>	<b>129 127</b>	<b>5 368</b>	<b>4,2%</b>	<b>24 343</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>										
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		74 917	64 847	62 131	–	35 250	42 206	(6 956)	-16,5%	60 847
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		15 000	20 238	20 238	–	4 500	17 607	(13 107)	-74,4%	20 238
Municipal Infrastructure Grant [Schedule 5B]		40 500	40 609	37 893	–	26 750	21 599	5 151	23,8%	40 609
Municipal Disaster Recovery Grant [Schedule 4B]		10 310	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		4 000	4 000	4 000	–	4 000	3 000	1 000	33,3%	–
Water Services Infrastructure Grant [Schedule 5B]		5 107	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>										
Community Library Service Grant: Operating		1 994	1 950	1 950	–	1 100	19 271	(18 171)	-94,3%	1 950
RSEP		244	–	–	–	–	1 171	(1 171)	-100,0%	–
Emergency Municipal Load-Shedding Relief Grant		800	1 100	1 100	–	1 100	1 100	–	–	1 100
Housing development		950	850	850	–	–	–	–	–	850
Specify (Add grant description)		–	–	–	–	–	17 000	(17 000)	-100,0%	–
<b>District Municipality:</b>										
<b>Other grant providers:</b>										
<b>Total Capital Transfers and Grants</b>	5	<b>76 911</b>	<b>66 797</b>	<b>64 081</b>	<b>–</b>	<b>36 350</b>	<b>61 477</b>	<b>(25 127)</b>	<b>-40,9%</b>	<b>62 797</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	<b>249 516</b>	<b>253 593</b>	<b>251 220</b>	<b>1 239</b>	<b>170 845</b>	<b>190 604</b>	<b>(19 759)</b>	<b>-10,4%</b>	<b>87 140</b>

## PART 2 – SUPPORTING DOCUMENTATION

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

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

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Budget

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		152 673	169 075	168 792	1 256	124 714	112 457	12 256	10,9%	(6 339)
Operational Revenue: General Revenue: Equitable Share		147 822	162 453	162 453	–	118 960	107 313	11 647	10,9%	–
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		3 301	5 072	4 789	1 239	4 789	3 599	1 194	33,2%	(4 789)
Local Government Financial Management Grant (Schedule 5B)		1 550	1 550	1 550	17	965	1 550	(585)	-37,8%	(1 550)
<b>Provincial Government:</b>		12 552	16 721	17 101	1 223	8 238	15 423	(7 185)	-46,6%	(17 221)
Human Settlement Development Grant: Operating		360	3 380	3 380	–	–	1 993	(1 993)	-100,0%	–
Municipal Accreditation and Capacity Building Grant		–	–	500	–	–	1 803	(1 803)	-100,0%	(1 680)
Mun Accreditation and Capacity Building		513	491	491	123	286	–	286	#DIV/0!	(491)
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		96	190	190	–	–	190	(190)	-100,0%	(190)
Community Library Service Grant: Operating		10 937	11 223	11 223	985	7 785	11 223	(3 438)	-30,6%	(11 223)
Community Development Workers (CDW) Grant		106	94	94	10	62	94	(32)	-33,8%	(94)
Disaster Management Grant		200	1 103	1 103	–	–	–	–	–	(1 103)
Thusong Services Centre Grant		150	120	120	105	105	120	(15)	-12,5%	(620)
Water Resilience Grant		190	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	120	–	–	–	–	–	–	(120)
Specify (Add grant description)		–	–	–	–	–	–	–	–	(1 700)
<b>District Municipality:</b>		1 038	500	500	–	–	500	(500)	-100,0%	(500)
Cape Winelands District		1 038	500	500	–	–	500	(500)	-100,0%	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	(500)
<b>Other grant providers:</b>		763	500	746	–	442	746	(304)	-40,8%	(500)
Departmental Agencies and Accounts		763	500	746	–	442	620	(178)	-28,7%	(500)
Non-profit Institutions		–	–	–	–	–	126	(126)	-100,0%	–
<b>Total operating expenditure of Transfers and Grants:</b>		167 025	186 796	187 139	2 479	133 394	129 127	4 267	3,3%	(24 560)
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		68 948	64 847	62 131	95	19 520	42 206	(22 686)	-53,8%	(58 131)
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		15 000	20 238	20 238	–	3 458	17 607	(14 149)	-80,4%	(20 238)
Municipal Infrastructure Grant (Schedule 5B)		44 987	40 609	37 893	45	16 012	21 599	(5 587)	-25,9%	(37 893)
Municipal Disaster Recovery Grant (Schedule 4B)		1 930	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		3 752	4 000	4 000	50	50	3 000	(2 950)	-98,3%	–
Water Services Infrastructure Grant (Schedule 5B)		3 279	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		1 962	1 950	1 950	–	9	19 271	(19 263)	-100,0%	(1 950)
Community Library Service Grant: Operating		319	–	–	–	–	1 171	(1 171)	-100,0%	–
RSEP		800	1 100	1 100	–	9	1 100	(1 092)	-99,2%	(1 100)
Emergency Municipal Load-Shedding Relief Grant		843	850	850	–	–	–	–	–	(850)
Housing development		–	–	–	–	–	17 000	(17 000)	-100,0%	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<b>Total capital expenditure of Transfers and Grants</b>		70 910	66 797	64 081	95	19 529	61 477	(41 949)	-68,2%	(60 081)
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		237 935	253 593	251 220	2 574	152 922	190 604	(37 681)	-19,8%	(84 641)

## PART 2 – SUPPORTING DOCUMENTATION

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

#### 8.3 Attached summary of the Grants and Subsidies as at 29 February 2024, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2023/2024			February 2024					
	Unutilised Balance 01/07/2023	Debit Balance	Received 01/07/2023 29/02/2024	Conditions met (TRF TO Income Statement) - Operating	Conditions met (TRF TO Income Statement) - Capital	Refunded	To Other Debtors	Balance 29/02/2024
<b>National Government:-</b>	<b>9 459 432,43</b>	-	<b>160 549 000,00</b>	<b>-124 713 720,05</b>	<b>-19 520 046,00</b>	-	-	<b>25 774 666,38</b>
<b>Operating grants:-</b>	-	-	125 299 000,00	-124 713 720,05	-	-	-	585 279,95
Equitable share	-	-	118 960 000,00	-118 960 000,00	-	-	-	-
Financial Management Grant	-	-	1 550 000,00	-964 720,05	-	-	-	585 279,95
EPWP: Expanded Public Works	-	-	4 789 000,00	-4 789 000,00	-	-	-	-
<b>Capital grants:-</b>	<b>9 459 432,43</b>	-	<b>35 250 000,00</b>	-	<b>-19 520 046,00</b>	-	-	<b>25 189 386,43</b>
Municipal Infrastructure Grant	-	-	26 750 000,00	-	-16 012 060,44	-	-	10 737 939,56
Integrated National Electrification Grant	530,14	-	4 500 000,00	-	-3 457 985,56	-	-	1 042 544,58
Energy Efficiency and Demand-Side Management Grant	247 800,50	-	4 000 000,00	-	-50 000,00	-	-	4 197 800,50
Water Services Infrastructure Grant	831 508,24	-	-	-	-	-	-	831 508,24
Municipal Disaster Recovery Grant	8 379 593,55	-	-	-	-	-	-	8 379 593,55
<b>Provincial Government:-</b>	<b>6 501 628,37</b>	-	<b>9 854 000,00</b>	<b>-8 382 027,67</b>	<b>-8 500,00</b>	<b>-480 000,00</b>	-	<b>7 485 100,70</b>
<b>Operating Grants plus Operating Housing:-</b>	<b>6 501 628,37</b>	-	<b>8 754 000,00</b>	<b>-8 382 027,67</b>	-	<b>-480 000,00</b>	-	<b>6 393 600,70</b>
<b>Operating Provincial</b>	<b>4 357 040,37</b>	-	<b>8 754 000,00</b>	<b>-8 238 222,88</b>	-	<b>-480 000,00</b>	-	<b>4 392 817,49</b>
Library Service Conditional Grant	1 304,35	-	8 049 000,00	-7 784 611,56	-	-	-	265 692,79
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	82 065,27	-	94 000,00	-62 194,70	-	-	-	113 870,57
Financial Management Capacity Building Grant	480 000,00	-	-	-	-	-480 000,00	-	-
Thusong Centre	-	-	120 000,00	-105 000,00	-	-	-	15 000,00
Municipal Water Resilience Grant	379 114,00	-	-	-	-	-	-	379 114,00
Municipal Accreditation and Capacity Building	-	-	491 000,00	-286 416,62	-	-	-	204 583,38
Provincial Earmarked (Accelerated) Grant Funding	3 400 000,00	-	-	-	-	-	-	3 400 000,00
Disaster Management Grant	14 556,75	-	-	-	-	-	-	14 556,75
Fire Service Capacity Building Grant	-	-	-	-	-	-	-	-
<b>Operating Provincial Housing</b>	<b>2 144 588,00</b>	-	-	<b>-143 804,79</b>	-	-	-	<b>2 000 783,21</b>
<b>Housing from Capital to Operating Top structure</b>	<b>2 144 588,00</b>	-	-	<b>-143 804,79</b>	-	-	-	<b>2 000 783,21</b>
Title Deeds	-	-	-	-	-	-	-	-
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-
<b>Capital Grants:-</b>	-	-	<b>1 100 000,00</b>	-	<b>-8 500,00</b>	-	-	<b>1 091 500,00</b>
<b>Other</b>	-	-	1 100 000,00	-	-8 500,00	-	1	1 091 500,00
Library Service Conditional Grant	-	-	-	-	-	-	-	-
RSEP	-	-	1 100 000,00	-	-8 500,00	-	-	1 091 500,00
Emergency Municipal Load-Shedding Relief Grant	-	-	-	-	-	-	-	-
<b>Capital- Grants Housing</b>	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
<b>Cape Winelands District Municipality:-</b>	<b>462 000,00</b>	-	-	-	-	-	-	<b>462 000,00</b>
<b>Operating grants:-</b>	<b>462 000,00</b>	-	-	-	-	-	-	<b>462 000,00</b>
Cape Winelands District Municipality	462 000,00	-	-	-	-	-	-	462 000,00
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
<b>Housing Grants</b>	-	-	-	-	-	-	-	-
<b>Other Grants</b>	-	-	<b>441 825,75</b>	<b>-441 825,75</b>	-	-	-	-
<b>Operating grants:-</b>	-	-	<b>441 825,75</b>	<b>-441 825,75</b>	-	-	-	-
LGWSETA	-	-	441 825,75	-441 825,75	-	-	-	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-
<b>Other Municipalities</b>	-	-	-	-	-	-	-	-
	<b>16 423 060,80</b>	-	<b>170 844 825,75</b>	<b>-133 537 573,47</b>	<b>-19 528 546,00</b>	<b>-480 000,00</b>	-	<b>33 721 767,08</b>
			<b>170 844 825,75</b>	<b>-153 066 119,47</b>				-
						<b>GROSS BALANCE</b>		<b>33 721 767,08</b>

## PART 2 – SUPPORTING DOCUMENTATION

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

#### 9.1 Supporting Table SC8

WC025 Breede Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Budget										
Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		15 345	16 963	17 963	1 330	11 258	11 821	(563)	-5%	17 963
Pension and UIF Contributions		1 168	1 277	1 277	99	827	840	(13)	-2%	1 277
Medical Aid Contributions		228	234	234	23	178	154	23	15%	234
Motor Vehicle Allowance		389	426	426	29	241	280	(39)	-14%	426
Cellphone Allowance		1 670	1 673	1 673	148	1 278	1 101	177	16%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		267	148	148	13	112	97	15	15%	148
<b>Sub Total - Councillors</b>		<b>19 066</b>	<b>20 720</b>	<b>21 720</b>	<b>1 642</b>	<b>13 894</b>	<b>14 294</b>	<b>(400)</b>	<b>-3%</b>	<b>21 720</b>
<b>% increase</b>	4		<b>8,7%</b>	<b>13,9%</b>						<b>13,9%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5 822	9 331	9 331	480	3 837	6 174	(2 338)	-38%	9 331
Pension and UIF Contributions		659	844	844	57	454	558	(104)	-19%	844
Medical Aid Contributions		45	109	109	4	32	72	(40)	-56%	109
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 507	1 404	1 404	101	816	929	(113)	-12%	1 404
Cellphone Allowance		288	346	346	24	192	229	(37)	-16%	346
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		243	337	337	21	168	223	(55)	-25%	337
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post-related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>8 564</b>	<b>12 370</b>	<b>12 370</b>	<b>687</b>	<b>5 498</b>	<b>8 185</b>	<b>(2 687)</b>	<b>-33%</b>	<b>12 370</b>
<b>% increase</b>	4		<b>44,4%</b>	<b>44,4%</b>						<b>44,4%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		204 717	255 868	233 820	17 899	143 338	154 716	(11 380)	-7%	233 820
Pension and UIF Contributions		38 540	47 534	47 534	3 375	26 970	31 452	(4 483)	-14%	47 534
Medical Aid Contributions		22 005	28 279	28 279	2 034	15 520	18 712	(3 192)	-17%	28 279
Overtime		24 355	16 637	25 137	1 696	14 644	16 633	(1 989)	-12%	25 137
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 789	11 443	11 383	831	6 575	7 532	(957)	-13%	11 383
Cellphone Allowance		1 362	1 405	1 405	77	617	930	(313)	-34%	1 405
Housing Allowances		1 680	2 201	2 201	142	1 131	1 456	(325)	-22%	2 201
Other benefits and allowances		25 604	28 765	28 766	2 303	17 216	19 034	(1 818)	-10%	28 766
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		20 251	-	0	-	-	0	(0)	-100%	0
Post-retirement benefit obligations	2	6 818	7 028	7 028	613	4 684	4 651	33	1%	7 028
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	0	-	13	0	13	100%	0
Acting and post-related allowance		2 567	1 617	1 617	237	1 412	1 070	342	32%	1 617
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>357 687</b>	<b>400 778</b>	<b>387 169</b>	<b>29 206</b>	<b>232 119</b>	<b>256 185</b>	<b>(24 067)</b>	<b>-9%</b>	<b>387 169</b>
<b>% increase</b>	4		<b>12,0%</b>	<b>8,2%</b>						<b>8,2%</b>
<b>Total Parent Municipality</b>		<b>385 318</b>	<b>433 868</b>	<b>421 260</b>	<b>31 534</b>	<b>251 511</b>	<b>278 664</b>	<b>(27 153)</b>	<b>-10%</b>	<b>421 260</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>385 318</b>	<b>433 868</b>	<b>421 260</b>	<b>31 534</b>	<b>251 511</b>	<b>278 664</b>	<b>(27 153)</b>	<b>-10%</b>	<b>421 260</b>
<b>% increase</b>	4		<b>12,6%</b>	<b>9,3%</b>						<b>9,3%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>366 251</b>	<b>413 148</b>	<b>399 539</b>	<b>29 893</b>	<b>237 617</b>	<b>264 370</b>	<b>(26 753)</b>	<b>-10%</b>	<b>399 539</b>

## PART 2 – SUPPORTING DOCUMENTATION

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

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

##### Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R25 136 573**.

Overtime and temporary personnel payments are one month in arrear, this being the reason 7 months spending been reflecting on the end of February 2024 reports. Overtime should be monitored closely.

From 1 July 2023 till 29 February 2024	Budget for the year	Estimate for the 7 months	Actual to Date	Variance
Overtime	25 136 573	14 663 001	14 019 919	-643 082
Temporary personnel	26 999 077	17 999 385	19 142 305	-1 142 920

#### Summary of number of employees and councillors paid during February 2024.

	<u>December 2023</u>	<u>January 2023</u>	<u>February 2024</u>
EPWP	384	375	365
Temporary	134	129	130
Permanent	856	858	852
Councillors	41	41	41
	<b>1 415</b>	<b>1 403</b>	<b>1 388</b>



## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

#### 10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Budget									
Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	4 130	2 011	9 564	5 937	5 937	9 564	3 627	37,9%	3%
August	10 528	2 261	9 409	22 559	28 495	18 973	(9 523)	-50,2%	15%
September	9 026	28 923	36 319	17 593	46 088	55 291	9 203	16,6%	24%
October	13 482	10 776	10 688	22 345	68 433	65 979	(2 454)	-3,7%	36%
November	19 536	17 205	23 856	13 954	82 387	89 835	7 448	8,3%	43%
December	24 141	31 573	32 829	15 388	97 775	122 664	24 889	20,3%	51%
January	28 187	14 091	15 109	7 077	104 852	137 772	32 921	23,9%	55%
February	5 402	10 131	28 512	8 730	113 581	166 284	52 703	31,7%	60%
March	23 412	29 473	64 745	–	–	231 029	–	0,0%	0%
April	27 279	6 511	14 594	–	–	245 623	–	0,0%	0%
May	35 037	6 641	14 581	–	–	260 204	–	0,0%	0%
June	53 310	30 933	33 052	–	–	293 257	–	0,0%	0%
<b>Total Capital expenditure</b>	<b>253 469</b>	<b>190 531</b>	<b>293 257</b>	<b>113 581</b>					

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 10 - CAPITAL PERFORMANCE PROGRAMME

#### 10.2 Capital Expenditure Report for the period ended 29 February 2024.

<u>Capital Progress Report 2023/24</u>	<u>February 2024</u>									
<u>PROJECT FUNDING</u>	Total Approved Budget 2023/24	Roll overs requests from 2022/23	Other Adjustments/ Additional funding	Total Funded budget 2023/24	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
<b>EXTERNAL LOAN</b>										
Projects New	27 869 976	53 385 235		81 354 211	343 770,00	43 919 865,86	42 256 356,31	986 274,85	39 097 854,69	51,94%
Projects (BF) (RS/m)	100 000	0		100 000		0,00	0,00	0,00	100 000,00	0,00%
<b>TOTAL EXTERNAL LOAN</b>	<b>28 069 976</b>	<b>53 385 235</b>		<b>81 454 211</b>	<b>343 770,00</b>	<b>43 919 865,86</b>	<b>42 256 356,31</b>	<b>986 274,85</b>	<b>39 197 854,69</b>	
<b>CAPITAL REPLACEMENT RESERVE</b>										
Projects New	87 977 471	22 217 974	751 500	111 936 945	206 834,76	54 418 257,43	50 948 080,82	7 611 417,48	60 989 864,18	45,51%
Projects (BF)	1 428 005	0	0	438 005	0,00	438 005,00	438 005,00	0,00	0,00	100,00%
CRR Connections (Public Contr)	4 839 200	0	0	4 839 200	0,00	88 733,73	88 733,73	11 755,23	4 750 466,27	1,83%
Furniture and Equipment	20 000	0	198 800	218 800	0,00	125 037,99	114 062,99	25 085,65	104 737,01	52,13%
<b>TOTAL CRR</b>	<b>94 264 676</b>	<b>22 217 974</b>	<b>950 300</b>	<b>117 432 950</b>	<b>206 834,76</b>	<b>55 070 034,15</b>	<b>51 588 882,54</b>	<b>7 640 288,36</b>	<b>65 944 067,46</b>	<b>43,93%</b>
<b>INSURANCE RESERVE</b>										
Insurance Reserve	1 400 000	0	0	1 400 000	0,00	207 462,79	207 462,79	0,00	1 192 537,21	14,82%
<b>TOTAL INSURANCE RESERVE</b>	<b>1 400 000</b>	<b>0</b>	<b>0</b>	<b>1 400 000</b>	<b>0,00</b>	<b>207 462,79</b>	<b>207 462,79</b>	<b>0,00</b>	<b>1 192 537,21</b>	<b>14,82%</b>
<b>TOTAL BASIC CAPITAL</b>	<b>123 733 652</b>	<b>75 603 209</b>	<b>950 300</b>	<b>200 287 161</b>	<b>550 604,76</b>	<b>99 197 362,80</b>	<b>94 052 701,64</b>	<b>8 634 543,21</b>	<b>106 234 459,36</b>	<b>46,96%</b>
<b>CAPITAL - GRANT FUNDING</b>										
PANIC - Libraries	850 000	0	0	850 000	0,00	59 900,00	0,00	0,00	850 000,00	0,00%
PANIC - RSEP	1 100 000	0	0	1 100 000	0,00	8 500,00	8 500,00	0,00	1 091 500,00	0,77%
National Government: MIG (DORA)	40 809 000	0	-2 716 000	37 893 000	0,00	16 012 060,44	16 012 060,44	45 000,00	21 880 939,56	42,28%
National Government: INEP (DORA)	20 238 000	0	0	20 238 000	0,00	3 457 985,56	3 457 985,56	0,00	16 780 014,44	17,09%
National Government: EEDS/MG	4 000 000	0	0	4 000 000	0,00	50 000,00	50 000,00	50 000,00	3 950 000,00	1,25%
<b>TOTAL - GRANT FUNDING</b>	<b>66 997 000</b>	<b>0</b>	<b>-2 716 000</b>	<b>64 081 000</b>	<b>0,00</b>	<b>19 588 446,00</b>	<b>19 528 546,00</b>	<b>95 000,00</b>	<b>44 552 454,00</b>	<b>30,47%</b>
<b>TOTAL FUNDING</b>	<b>190 530 652</b>	<b>75 603 209</b>	<b>-1 765 700</b>	<b>264 368 161</b>	<b>550 604,76</b>	<b>118 785 808,80</b>	<b>113 581 247,64</b>	<b>8 729 543,21</b>	<b>150 786 913,36</b>	<b>42,96%</b>

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.1 Insurance Claims for the month ended 29 February 2024.

<b>COUNCIL'S MONTHLY REPORT</b>														
Type of Claim	Prior periods	July	Aug	Sept	October	Nov	Dec	Jan	Feb	Mrch	Apr	May	June	Year End
Public Liability/possible liability			4	6	6	5	2	2	4	1				
Motor Claims			5	2	2	2	2	2	3	4				
Property Damage/Loss			2	5	2	4	1	1	1	2				
Claims within excess														
Public Liability/possible liability														
Motor Claims														
Property Damage/Loss														
<b>Total claims submitted</b>			11	16	10	11	5	5	8	7	0	0	0	0
<b>NOTE PLEASE:</b>														
<b>TOTAL QUOTED EXPENSE</b>	R2,940,823.37	R1,265,575.13	R1,728,002.95	R1,074,729.69	R1,991,531.76	R,45,925.02	R,45,925.02	R,77,825.00	R89,661.82	R0.00	R0.00	R0.00	R0.00	R3,380,176.39
<b>VALUE OF REJECTED CLAIMS/ CLAIMS WITHIN EXCESS</b>	R1,707,361.16	R531,903.93	R0.00	R893.00	R24,655.10	R0.00	R3,155.10	R0.00	R19,297.00	R0.00	R0.00	R0.00	R0.00	R580,004.13
<b>VALUE OF CLAIMS SETTLED</b>														R0.00
<b>TOTAL OUTSTANDING CLAIMS</b>			R-465,328.80	R-1,728,002.95	R-1,073,736.69	R-666,876.66	R-45,925.02	R-42,769.92	R-11,836.82	R-89,661.82				R-773,807.44
<b>COMMENTS:</b>	<p>3 Motor claims within excess. Waiting on Progress to issue order for repairs. 2 Motor Claims Authorized and repairs in progress. 1 Property Claim waiting on assessors. 1 Property Claim waiting on assessors. Vehicle claims waiting on report. 1 Liability claim claim falls within the excess and insurers have finalized their file. 3 Liability Claims waiting on the internal report and outstanding documents.</p>													
<b>ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR</b>	<p>1 Motor claim the case and finalized. 2 Damaged to property claims waiting on assessors report. 2 Property claims - laptop's collected for repairs and waiting on reports. 4 Property/ Damage to Vehicle claims waiting on report. 1 Liability claim claim falls within the excess. 2 Liability claims to Legal. Waiting on internal reports. 3 Liability claims within excess and waiting on outstanding TP documents.</p> <p>1 Motor claim authorized for repairs. 1 Property claim assessed. 1 Motor claim an order issued and repairs in progress. 1 Motor and Property claim waiting on the service provider to collect the laptop. 1 Motor claim authorized for repairs. 1 Motor claim still waiting on reports and TP documents.</p> <p>2 Liability claims within excess. 1 Motor claim an order issued and repairs in progress. 1 Motor and Property claim waiting on the service provider to collect the laptop. 4 Liability claims waiting on Departmental reports and TP documents.</p> <p>2 Liability claims still waiting on the departmental reports. 1 Property claim waiting on the service provider to collect the laptop. 1 Motor claim authorized for repairs. 1 Property claim still waiting on reports and TP documents.</p> <p>2 Liability claims waiting on more information/ documents from TP and outstanding claims awaiting information of late notification. 1 Property claim (damage claim) awaiting pictures and further documents together with quotations from the user dept.</p> <p>1 Liability claim found to be within excess. 1 Liability claim awaiting TP to assessment. 1 possible vehicle awaiting further liability sent to legal documents. 1 claim awaits quotes as per assessment quote. 1 claim awaiting response from dept and motor advise.</p> <p>2 Vehicle glass repairs approved, waiting on supplier. 1 vehicle awaits assessment. 1</p>													
<b>TOTAL QUOTED EXPENSE</b>														R3,380,176.39
<b>VALUE OF REJECTED CLAIMS/ CLAIMS WITHIN EXCESS</b>														R580,004.13
<b>VALUE OF CLAIMS SETTLED</b>														R0.00
<b>TOTAL OUTSTANDING CLAIMS</b>														R-773,807.44

**Totals will be adjusted monthly as actual expenses and payment from insurer occur.**

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

No	Deviation Reference	Directorate	Department	Reason for Deviation (Deviation category)	Short Summary of Deviation	Amount Approved	Period Approved	Maximum Anticipated Expenditure Approved	Approved Service Provider/ Contractor/ Supplier	CSD NUMBER
1	BVD 635	COMMUNITY SERVICES	TRAFFIC	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS	TO OBTAIN THE SERVICES OF A SERVICE PROVIDER TO MANAGE THE MUNICIPAL POUND TO THE BVM	RATES	1 NOV 2023- 29 FEBR 2024	R320 000,00	SANDYS ANIMAL RESCUE	MAAA1360871
2	BVD 644	FINANCE	STORES	EMERGENCY	SUPPLY AND DELIVERY OF SCIENTIFIC GRANULAR HTH	RATES	31 JAN 2024- END JUNE 2024 (5 MONTHS)	R2 415 000,00	CHLORCAPE	MAAA0086675
3	BVD 646	COMMUNITY SERVICES	TRAFFIC	SOLE PROVIDER	PROCUREMENT OF SABS BOOKLETS FOR VEHICLE TESTING CENTRE	R4 531,00	ONCE OFF	R4 531,00	SABS	MAAA485691
4	BVD 647	SSS	ICT	EMERGENCY	EMERGENCY STRIP AND QUOTE, REPAIRS OF ICT UPS	RATES	ONCE OFF	R350 000,00	BREERIMER KOMMUNIKASIE	MAAA00361394
5	BVD 648	SSS	HUMAN RESOURCES	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS	SPECIALISED TRAINING, ROADS AND STORMWATER	R18 377,00	ONCE OFF	R18 377,00	GLOBAL PROSPECTUS	MAAA0084216
6	BVD 649	MUNICIPAL MANAGER	INTERNAL AUDITORS	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS	ANNUAL MEMBERSHIP TO IRMA	RATES	2024- 2027 (3 YEARS)	R30 000,00	THE INSTITUTE OF RISK MANAGEMENT SA	MAAA0060000
7	BVD 651	FINANCE	FINANCIAL PLANNING	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS	EVALUATION OF ARTWORK	R33 812,50	ONCE OFF	R33 812,50	THE VALUATOR ADVISORY	MAAA0874759
								<b>R3 171 720,50</b>		

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## **PART 2 - SUPPORTING DOCUMENTATION**

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

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**11.3 No Irregular and/or unauthorized Expenditure for the period February 2024 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy**

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.4 Awards made at Supply Chain for the month of February 2024.

AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE (CAPPED)
06/02/2024	BV1046/ 2023	SUPPLY, DELIVERY AND INSTALLATION OF SECURITY FENCING AT VARIOUS STATIONS WITHIN THE WATER SERVICES DEPARTMENT	Gordian Fence SA (Pty) Ltd	R1 694 944,22	
06/02/2024	BV1064/ 2023	SUPPLY AND DELIVERY OF PIPELINE VIDEO INSPECTION SYSTEM	Octopus Electronics (Pty) Ltd	R295 061,00	
26/02/2024	BV1032/ 2024	SUPPLY, DELIVER, INSTALLATION, COMMISSION AND HAND OVER OF NEW HIGH MAST LIGHTS WITHIN THE BREEDER VALLEY MUNICIPALITY	VE Reticulation (Pty) Ltd	R5 427 167,01	
26/02/2024	BV 1065/ 2024	SUPPLY AND DELIVERY OF ROCK-FILLING FOR A PERIOD ENDING 30 JUNE 2024	Rainbow Planthire (Pty) Ltd	rates	R1 387 500,00
					<b>R8 804 672,23</b>
Tender turnaround (lead time) in days	BV1046/ 2023	144			
	BV1064/ 2023	68			
	BV1032/ 2024	104			
	BV 1065/ 2024	88			
Average		101			

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.5 Procurement premiums paid for the month of February 2024.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF FEBRUARY 2024									
Request Reference	Date of Order	Order Reference	Service Provider/ Constructor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Constructor/ Supplier	Awarded amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)
25904	16/02/2024	9423	NDLOVU AND CO INVESTMENTS	R32 318,40	TAKE NOTE TRADING	R32 632,40	R314,00	0,97	ACCEPTABLE

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

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: \_\_\_\_\_



DATE: 11 March 2024