

---

# **IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT JANUARY 2023**

---

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

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



**BREEDDE VALLEY**  
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

**2022/2023 FINANCIAL YEAR**

## TABLE OF CONTENTS

---

Description	Page
LEGISLATIVE FRAMEWORK	3
GLOSSARY	5
PART 1 – IN-YEAR REPORT	7
Section 1 - MAYOR'S REPORT	7
Section 2 – RESOLUTIONS	8
Section 3 - EXECUTIVE SUMMARY	9
Section 4 - IN-YEAR BUDGET STATEMENT TABLES	14
PART 2 – SUPPORTING DOCUMENTATION	23
Section 5 – DEBTORS ANALYSIS	23
Section 6 – CREDITORS ANALYSIS	31
Section 7 – INVESTMENTS PORTFOLIO ANALYSIS	32
Section 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE	39
Section 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS	42
Section 10 – CAPITAL PROGRAMME PERFORMANCE	44
Section 11 – OTHER SUPPORTING DOCUMENTATION (ANNEXURES)	46
Section 12 – QUALITY CERTIFICATE	50

## LEGISLATIVE FRAMEWORK

### MFMA SECTION 71

#### 71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

---

## GLOSSARY

---

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Virement** – A transfer of budget.

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

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

---

## **PART 1 – IN-YEAR REPORT**

---

---

### **SECTION 1 – MAYOR'S REPORT**

---

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

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

#### **1.2 Other Information**

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

---

## **PART 1 – IN-YEAR REPORT**

---

---

### **SECTION 2 – RESOLUTIONS**

---

#### **2. Recommended resolution to Council with regards to January 2023 In-year report is:**

#### **RESOLVED**

(a) That the Council takes note of the contents in the In-year monthly report for January 2023 as set out in the schedules contained in Section 4 (In-year budget statement tables) as well as the supporting documentation in Section 6 to 13.

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

(b) Any other resolutions required by the Council.

---

## PART 1 -IN-YEAR REPORT

---

---

### SECTION 3 - EXECUTIVE SUMMARY

---

#### 3.1 INTRODUCTION

The audited outcome for 2021/2022 reflected in this report are final as the Annual Financial Statements were completed and audited by the Auditor General. The in-year report for January 2023 contains the final outcomes for the 2021/2022 audit. The municipality has achieved a clean audit opinion (Unqualified with no matters of emphasis).

#### 3.2 CONSOLIDATED PERFORMANCE

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

###### Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2022 – 31 January 2023 is R652 947 418 or 46.90% of the total budgeted revenue R1 392 273 110.

###### Service charges - electricity revenue

In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2022, the municipality processed a journal of R31 507 636 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2023 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.

###### Service charges - water revenue

In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2022 the municipality processed a journal of R8 147 141 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2023 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.

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

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

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

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

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

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

### **Licenses and permits**

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

### **Other revenue**

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

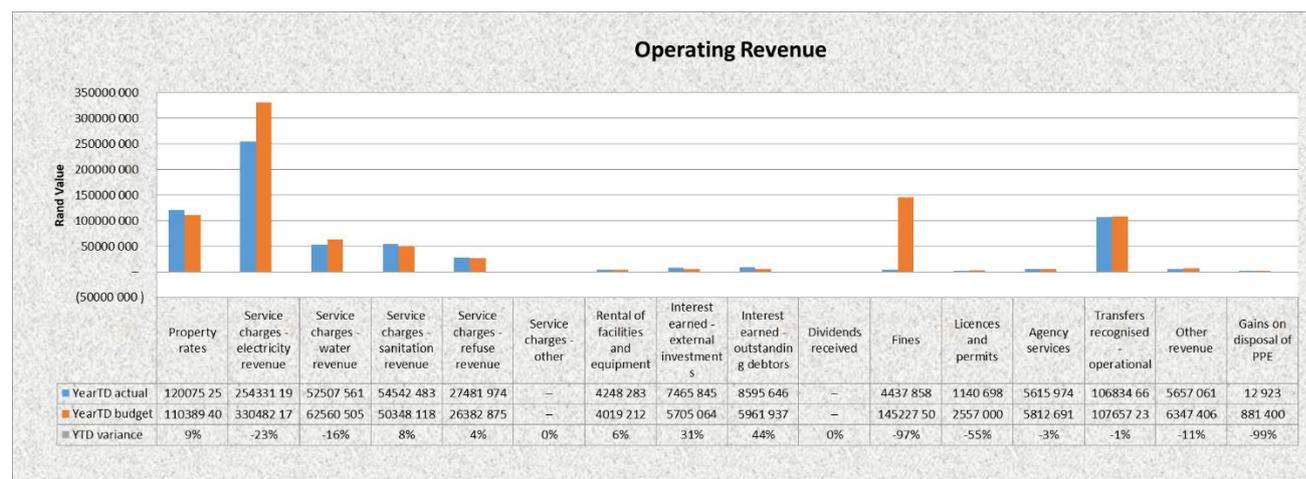
### **Gains**

Gains from the disposal of assets are less than anticipated.

### **Transfers and subsidies – Capital**

Capital grants are recognized when capital expenditure has been capitalized.

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

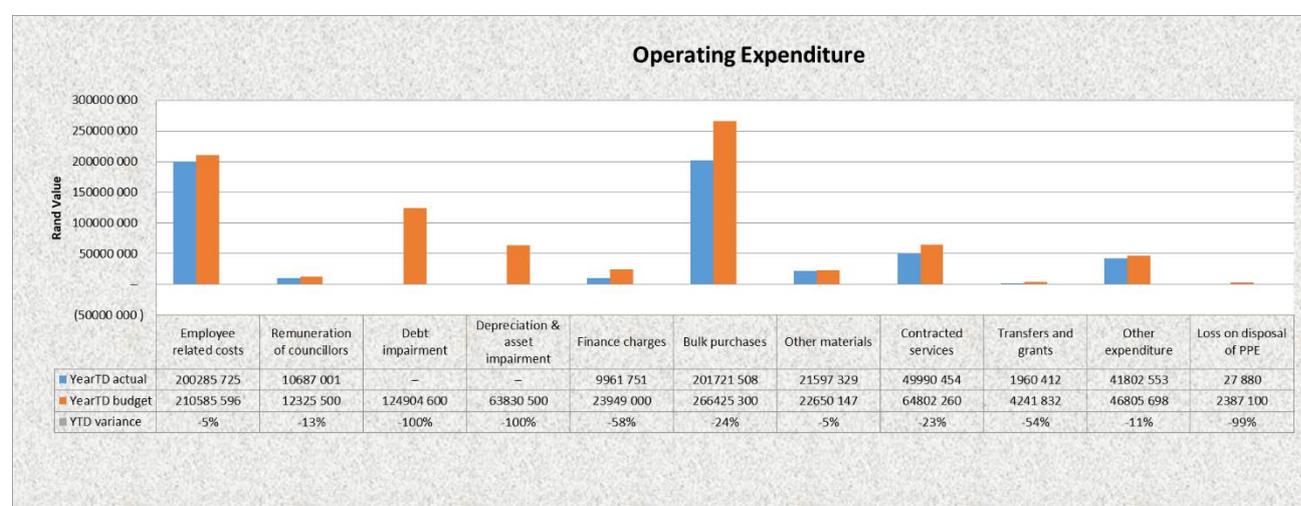


## Operating Expenditure by Type

The figures in this section should represent the accrued amounts; in other words when the goods have been ordered; received or the invoice has been completed (reconciled with goods received and prices quoted) it should be captured as an expense. Shadow figures are reflected on the financial system once an order is issued. This action serves as a budgetary control mechanism and no actual financial entries are passed. These figures cannot be used for reporting purposes. The amounts included as expenditure are currently only those for which a payment run has been completed.

The total expenditure amounts to R538 034 612 or 39.65% of the total budgeted expenditure R1 356 875 865.

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

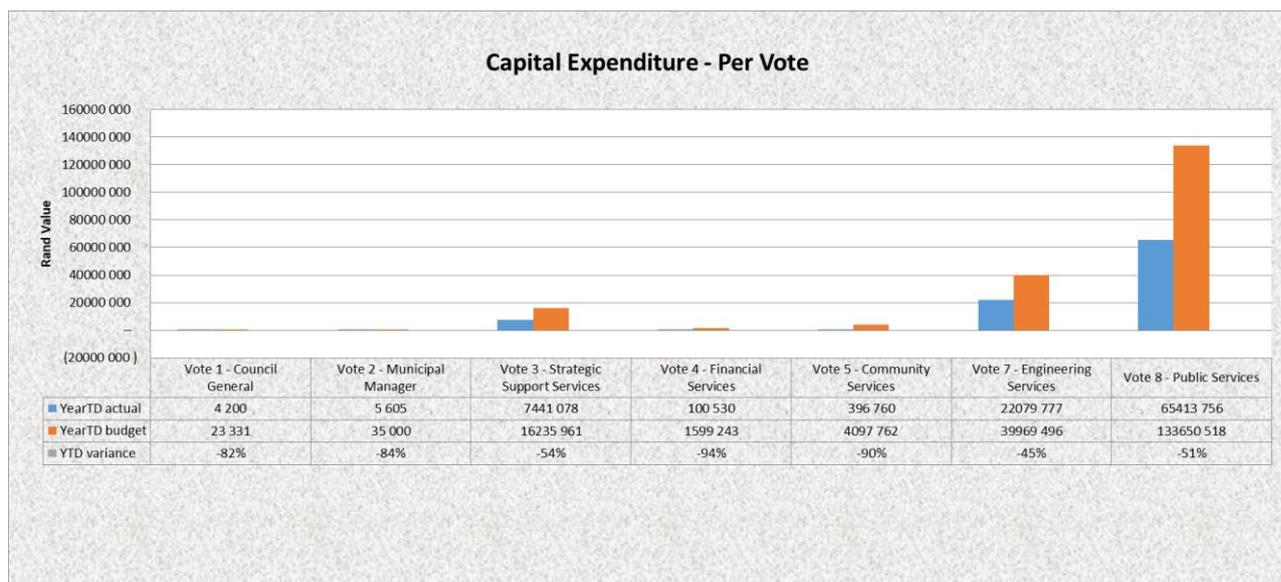


## Capital Expenditure

The total capital expenditure for the period 1 July 2022 – 31 January 2023, amounts to R95 441 705 or 29.10% of the total capital budget that amounts to R327 941 364.

**Capital grant funding** the total capital grant funding expenditure amounts to R19 613 552 or 27.96% of the total capital grant funding budget that amounts to R70 138 000.

*Refer to Section 4 – table C5 for more detail.*



## Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R173 722 960.

*Refer to Section 4*

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

### 3.3 MATERIAL VARIANCES FROM SDBIP

Comments for January 2023.

*Refer to Section 10 – Supporting Table SC1*

### 3.4 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

## PART 1 – IN-YEAR REPORT

### SECTION 4 – IN-YEAR BUDGET TABLES

#### 4.1 Monthly budget statements

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

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

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M07 January									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	173 037	175 223	175 223	11 843	120 075	110 389	9 686	9%	175 223
Service charges	725 043	761 566	761 566	56 712	388 863	469 774	(80 910)	-17%	761 566
Investment revenue	10 969	10 686	10 686	1 295	7 466	5 705	1 761	31%	10 686
Transfers and subsidies	152 932	171 058	172 858	330	106 835	107 657	(823)	-1%	172 858
Other own revenue	70 271	271 940	271 940	5 670	29 708	170 807	(141 099)	-83%	271 940
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 132 251</b>	<b>1 390 473</b>	<b>1 392 273</b>	<b>75 851</b>	<b>652 947</b>	<b>864 333</b>	<b>(211 385)</b>	<b>-24%</b>	<b>1 392 273</b>
Employee costs	335 127	350 795	342 210	29 319	200 286	210 586	(10 300)	-5%	342 210
Remuneration of Councillors	18 315	19 549	19 549	1 500	10 687	12 326	(1 638)	-13%	19 549
Depreciation & asset impairment	88 566	100 988	100 988	-	-	63 831	(63 831)	-100%	100 988
Finance charges	20 974	38 001	38 001	-	9 962	23 949	(13 987)	-58%	38 001
Materials and bulk purchases	424 259	462 319	460 304	26 270	223 319	289 075	(65 757)	-23%	460 304
Transfers and subsidies	3 767	6 872	10 078	-	1 960	4 242	(2 281)	-54%	10 078
Other expenditure	244 981	377 227	385 747	4 474	91 821	238 900	(147 079)	-62%	385 747
<b>Total Expenditure</b>	<b>1 135 989</b>	<b>1 355 751</b>	<b>1 356 876</b>	<b>61 563</b>	<b>538 035</b>	<b>842 908</b>	<b>(304 873)</b>	<b>-36%</b>	<b>1 356 876</b>
<b>Surplus/(Deficit)</b>	<b>(3 738)</b>	<b>34 722</b>	<b>35 397</b>	<b>14 288</b>	<b>114 913</b>	<b>21 425</b>	<b>93 488</b>	<b>436%</b>	<b>35 397</b>
Transfers and subsidies - capital (monetary alloc	55 756	70 138	70 138	-	-	44 188	(44 188)	-100%	70 138
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>52 017</b>	<b>104 860</b>	<b>105 535</b>	<b>14 288</b>	<b>114 913</b>	<b>65 613</b>	<b>49 300</b>	<b>75%</b>	<b>105 535</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>52 017</b>	<b>104 860</b>	<b>105 535</b>	<b>14 288</b>	<b>114 913</b>	<b>65 613</b>	<b>49 300</b>	<b>75%</b>	<b>105 535</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>143 097</b>	<b>318 550</b>	<b>327 941</b>	<b>9 375</b>	<b>95 442</b>	<b>195 611</b>	<b>(100 170)</b>	<b>-51%</b>	<b>327 941</b>
Capital transfers recognised	55 635	70 138	70 138	1 687	19 614	47 352	(27 738)	-59%	70 138
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	146 238	146 238	4 254	43 702	75 638	(31 936)	-42%	146 238
Internally generated funds	<b>87 462</b>	<b>102 174</b>	<b>111 565</b>	<b>3 435</b>	<b>32 127</b>	<b>72 622</b>	<b>(40 495)</b>	<b>-56%</b>	<b>111 565</b>
<b>Total sources of capital funds</b>	<b>143 097</b>	<b>318 550</b>	<b>327 941</b>	<b>9 375</b>	<b>95 442</b>	<b>195 611</b>	<b>(100 170)</b>	<b>-51%</b>	<b>327 941</b>
<b>Financial position</b>									
Total current assets	329 698	267 426	267 426	-	320 204	-	-	-	267 426
Total non current assets	2 506 601	2 682 117	2 682 117	-	2 570 888	-	-	-	2 682 117
Total current liabilities	204 556	154 220	154 220	-	147 327	-	-	-	154 220
Total non current liabilities	378 362	581 169	581 169	-	322 100	-	-	-	581 169
<b>Community wealth/Equity</b>	<b>2 253 381</b>	<b>2 214 154</b>	<b>2 214 154</b>	-	<b>2 421 666</b>	-	-	-	<b>2 214 154</b>
<b>Cash flows</b>									
Net cash from (used) operating	(237 017)	142 598	142 598	3 638	96 986	86 576	(10 411)	-12%	142 598
Net cash from (used) investing	(19 159)	(318 500)	(318 500)	(10 330)	(95 416)	(187 844)	(92 427)	49%	(318 500)
Net cash from (used) financing	5 458	127 653	127 653	5	(6 936)	53 009	59 946	113%	127 653
<b>Cash/cash equivalents at the month/year end</b>	<b>(59 956)</b>	<b>101 765</b>	<b>130 841</b>	<b>-</b>	<b>173 723</b>	<b>130 831</b>	<b>(42 892)</b>	<b>-33%</b>	<b>130 841</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	32 929	11 936	7 707	6 246	10 923	5 296	32 154	164 977	272 168
<b>Creditors Age Analysis</b>									
Total Creditors	23	-	-	-	-	0	-	0	24

### 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) - M07 January										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>242 602</b>	<b>241 045</b>	<b>241 945</b>	<b>15 232</b>	<b>175 759</b>	<b>150 518</b>	<b>25 241</b>	<b>17%</b>	<b>241 945</b>
Executive and council		510	118	118	65	377	76	301	398%	118
Finance and administration		242 093	240 927	241 827	15 167	175 382	150 443	24 940	17%	241 827
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>68 634</b>	<b>281 225</b>	<b>282 125</b>	<b>2 723</b>	<b>20 838</b>	<b>176 995</b>	<b>(156 157)</b>	<b>-88%</b>	<b>282 125</b>
Community and social services		12 676	12 459	12 459	110	4 605	7 868	(3 263)	-41%	12 459
Sport and recreation		3 911	9 249	9 249	596	2 401	5 738	(3 337)	-58%	9 249
Public safety		30 467	230 822	230 822	1 611	5 480	145 420	(139 939)	-96%	230 822
Housing		21 579	28 695	29 595	407	8 352	17 970	(9 618)	-54%	29 595
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>27 188</b>	<b>16 395</b>	<b>16 395</b>	<b>1 170</b>	<b>8 305</b>	<b>10 201</b>	<b>(1 896)</b>	<b>-19%</b>	<b>16 395</b>
Planning and development		2 119	2 226	2 226	42	1 079	1 405	(326)	-23%	2 226
Road transport		25 069	14 169	14 169	1 128	7 226	8 796	(1 570)	-18%	14 169
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>849 495</b>	<b>921 945</b>	<b>921 945</b>	<b>56 726</b>	<b>448 045</b>	<b>570 806</b>	<b>(122 761)</b>	<b>-22%</b>	<b>921 945</b>
Energy sources		521 762	565 318	565 318	35 152	254 626	348 602	(93 976)	-27%	565 318
Water management		139 458	126 788	126 788	11 134	52 523	80 256	(27 733)	-35%	126 788
Waste water management		123 706	160 679	160 679	6 862	91 255	101 229	(9 974)	-10%	160 679
Waste management		64 568	69 161	69 161	3 578	49 641	8 922	22%	69 161	
<i><b>Other</b></i>	<b>4</b>	<b>87</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1 188 006</b>	<b>1 460 611</b>	<b>1 462 411</b>	<b>75 851</b>	<b>652 947</b>	<b>908 521</b>	<b>(255 573)</b>	<b>-28%</b>	<b>1 462 411</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>222 607</b>	<b>258 889</b>	<b>273 464</b>	<b>12 155</b>	<b>135 489</b>	<b>167 656</b>	<b>(32 167)</b>	<b>-19%</b>	<b>273 464</b>
Executive and council		38 533	35 936	40 361	2 701	26 685	25 045	1 640	7%	40 361
Finance and administration		180 574	218 570	228 739	9 163	106 611	139 855	(33 244)	-24%	228 739
Internal audit		3 500	4 382	4 364	291	2 193	2 756	(563)	-20%	4 364
<i><b>Community and public safety</b></i>		<b>152 860</b>	<b>314 193</b>	<b>305 493</b>	<b>9 971</b>	<b>68 569</b>	<b>189 495</b>	<b>(120 926)</b>	<b>-64%</b>	<b>305 493</b>
Community and social services		27 723	31 659	31 309	2 157	16 260	19 556	(3 296)	-17%	31 309
Sport and recreation		28 150	27 733	27 701	2 970	15 723	17 353	(1 630)	-9%	27 701
Public safety		77 314	226 116	217 929	4 157	28 786	135 747	(106 961)	-79%	217 929
Housing		19 591	28 595	28 463	687	7 800	16 780	(8 980)	-54%	28 463
Health		83	91	91	-	-	59	(59)	-100%	91
<i><b>Economic and environmental services</b></i>		<b>76 154</b>	<b>85 887</b>	<b>83 994</b>	<b>3 560</b>	<b>29 177</b>	<b>52 631</b>	<b>(23 454)</b>	<b>-45%</b>	<b>83 994</b>
Planning and development		18 338	20 016	20 048	1 261	10 369	12 610	(2 241)	-18%	20 048
Road transport		56 933	65 482	63 557	2 297	18 706	39 771	(21 065)	-53%	63 557
Environmental protection		883	389	389	2	102	250	(148)	-59%	389
<i><b>Trading services</b></i>		<b>683 976</b>	<b>695 887</b>	<b>693 148</b>	<b>35 877</b>	<b>304 692</b>	<b>432 647</b>	<b>(127 955)</b>	<b>-30%</b>	<b>693 148</b>
Energy sources		460 880	506 388	505 164	27 826	232 634	316 849	(84 215)	-27%	505 164
Water management		82 276	70 157	67 348	3 028	22 941	41 499	(18 558)	-45%	67 348
Waste water management		80 994	73 986	76 306	2 064	27 499	47 067	(19 568)	-42%	76 306
Waste management		59 826	45 356	44 330	2 960	21 619	27 232	(5 613)	-21%	44 330
<i><b>Other</b></i>		<b>392</b>	<b>895</b>	<b>777</b>	<b>-</b>	<b>107</b>	<b>478</b>	<b>(372)</b>	<b>-78%</b>	<b>777</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>1 135 989</b>	<b>1 355 751</b>	<b>1 356 876</b>	<b>61 563</b>	<b>538 035</b>	<b>842 908</b>	<b>(304 873)</b>	<b>-36%</b>	<b>1 356 876</b>
<b>Surplus/ (Deficit) for the year</b>		<b>52 017</b>	<b>104 860</b>	<b>105 535</b>	<b>14 288</b>	<b>114 913</b>	<b>65 613</b>	<b>49 300</b>	<b>75%</b>	<b>105 535</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) - M07 January										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Council General	1	510	118	118	65	377	73	303	413,2%	118
Vote 2 - Municipal Manager		500	500	500	-	-	311	(311)	-100,0%	500
Vote 3 - Strategic Support Services		1 276	1 244	1 244	324	874	773	102	13,2%	1 244
Vote 4 - Financial Services		231 226	236 559	237 459	14 766	173 792	147 521	26 271	17,8%	237 459
Vote 5 - Community Services		79 632	294 602	295 502	3 821	27 383	183 580	(156 198)	-85,1%	295 502
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		523 655	565 252	565 252	35 152	254 617	351 162	(96 546)	-27,5%	565 252
Vote 8 - Public Services		351 208	362 335	362 335	21 723	195 905	225 100	(29 195)	-13,0%	362 335
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>1 188 006</b>	<b>1 460 611</b>	<b>1 462 411</b>	<b>75 851</b>	<b>652 947</b>	<b>908 521</b>	<b>(255 573)</b>	<b>-28,1%</b>	<b>1 462 411</b>
<b>Expenditure by Vote</b>										
Vote 1 - Council General	1	34 874	28 540	32 973	2 460	21 456	20 483	973	4,7%	32 973
Vote 2 - Municipal Manager		8 847	14 278	14 290	698	8 676	8 877	(201)	-2,3%	14 290
Vote 3 - Strategic Support Services		70 820	70 780	83 068	3 078	41 805	51 603	(9 798)	-19,0%	83 068
Vote 4 - Financial Services		100 806	128 388	126 727	4 908	57 914	78 724	(20 810)	-26,4%	126 727
Vote 5 - Community Services		155 923	320 204	311 712	10 347	72 100	193 639	(121 539)	-62,8%	311 712
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 759	518 086	516 824	28 198	235 567	321 057	(85 490)	-26,6%	516 824
Vote 8 - Public Services		298 959	275 475	271 282	11 873	100 516	168 524	(68 008)	-40,4%	271 282
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>1 135 989</b>	<b>1 355 751</b>	<b>1 356 876</b>	<b>61 563</b>	<b>538 035</b>	<b>842 908</b>	<b>(304 873)</b>	<b>-36,2%</b>	<b>1 356 876</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>52 017</b>	<b>104 860</b>	<b>105 535</b>	<b>14 288</b>	<b>114 913</b>	<b>65 613</b>	<b>49 300</b>	<b>75,1%</b>	<b>105 535</b>

### 4.1.3 Table C3: Monthly Budget Statement - Financial Performance

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M07 January

Vote Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Revenue by Vote</b>	1									
<b>Vote 1 - Council General</b>		510	118	118	65	377	73	303	413%	118
1,1 - Admin		510	118	118	65	377	73	303	413%	118
1,2 - Mayoral Office		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Municipal Manager</b>		500	500	500	-	-	311	(311)	-100%	500
2,1 - Office Support		500	500	500	-	-	311	(311)	-100%	500
2,2 - Internal Audit		-	-	-	-	-	-	-	-	-
2,3 - Project Management		-	-	-	-	-	-	-	-	-
2,4 - Ombudsman		-	-	-	-	-	-	-	-	-
2,5 - Enterprise Risk Management		-	-	-	-	-	-	-	-	-
2,6 - Jobs4U		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Strategic Support Services</b>		1 276	1 244	1 244	324	874	773	102	13%	1 244
3,1 - Administration & Support Services		301	478	478	4	297	297	0	0%	478
3,2 - Human Resources		704	626	626	313	439	389	50	13%	626
3,3 - Information Communication Technology		7	2	2	0	4	1	2	173%	2
3,4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-
3,5 - Communications & Media Relations		-	-	-	-	-	-	-	-	-
3,6 - Local Economic Development		210	137	137	-	96	85	11	13%	137
3,7 - Legal Services		54	-	0	6	39	0	39	619871%	0
<b>Vote 4 - Financial Services</b>		231 226	236 559	237 459	14 766	173 792	147 521	26 271	18%	237 459
4,1 - Administration		40 658	40 556	40 756	2 677	35 774	25 319	10 455	41%	40 756
4,2 - Revenue		190 070	193 135	193 835	11 898	137 617	120 420	17 197	14%	193 835
4,3 - Financial Planning		498	1 349	1 349	191	402	838	(437)	-52%	1 349
4,4 - Supply Chain Management		-	1 520	1 520	-	-	944	(944)	-100%	1 520
<b>Vote 5 - Community Services</b>		79 632	294 602	295 502	3 821	27 383	183 580	(156 198)	-85%	295 502
5,1 - Administration & Support Services		18	94	94	-	-	58	(58)	-100%	94
5,2 - Human Settlements & Housing		21 985	29 102	30 002	472	8 736	18 639	(9 903)	-53%	30 002
5,3 - Libraries		10 854	11 512	11 512	10	3 752	7 152	(3 399)	-48%	11 512
5,4 - Fire Brigade & Disaster Risk Management		1 734	1 704	1 704	29	1 183	1 058	124	12%	1 704
5,5 - Traffic Services		41 438	242 680	242 680	2 710	11 252	150 764	(139 513)	-93%	242 680
5,6 - Municipal Halls and Resorts		3 082	3 125	3 125	455	2 063	1 942	122	6%	3 125
5,7 - Customer Care Services		-	-	-	-	-	-	-	-	-
5,8 - Sports and Recreation		521	6 387	6 387	146	397	3 968	(3 571)	-90%	6 387
5,9 - Health		-	-	-	-	-	-	-	-	-
<b>Vote 6 - Technical Services</b>		-	-	-	-	-	-	-	-	-
6,1 - Public Works		-	-	-	-	-	-	-	-	-
6,2 - Cemeteries		-	-	-	-	-	-	-	-	-
6,3 - Recreational Facilities		-	-	-	-	-	-	-	-	-
6,4 - Refuse Removal		-	-	-	-	-	-	-	-	-
6,5 - Sewerages		-	-	-	-	-	-	-	-	-
6,6 - Electricity Management		-	-	-	-	-	-	-	-	-
6,7 - Water Management		-	-	-	-	-	-	-	-	-
<b>Vote 7 - Engineering Services</b>		523 655	565 252	565 252	35 152	254 617	351 162	(96 546)	-27%	565 252
7,1 - Administration & Support Services		1 958	-	0	-	-	0	(0)	-100%	0
7,2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7,3 - Electro-Technical Services		521 697	565 252	565 252	35 152	254 617	351 162	(96 546)	-27%	565 252
<b>Vote 8 - Public Services</b>		351 208	362 335	362 335	21 723	195 905	225 100	(29 195)	-13%	362 335
8,1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8,2 - Project Management		69	800	800	-	-	497	(497)	-100%	800
8,3 - Community Liason		460	512	512	-	359	318	41	13%	512
8,4 - Municipal Planning and Building Control		1 927	1 289	1 289	42	983	801	182	23%	1 289
8,5 - Public Works		14 129	2 360	2 360	14	371	1 466	(1 096)	-75%	2 360
8,6 - Cemeteries		1 568	670	670	91	762	416	346	83%	670
8,7 - Parks and Open Spaces		558	11	11	2	19	7	13	190%	11
8,8 - Solid Waste and Area Cleaning		64 568	69 161	69 161	3 578	49 641	42 966	6 675	16%	69 161
8,9 - Waste Water Treatment and Networks		128 405	160 679	160 679	6 862	91 252	99 821	(8 569)	-9%	160 679
8,10 - Water Treatment and Networks		139 524	126 853	126 853	11 134	52 518	78 807	(26 289)	-33%	126 853
<b>Total Revenue by Vote</b>	2	1 188 006	1 460 611	1 462 411	75 851	652 947	908 521	(255 573)	-28%	1 462 411

## WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M07 January

Vote Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Expenditure by Vote</b>	1									
<b>Vote 1 - Council General</b>		34 874	28 540	32 973	2 460	21 456	20 483	973	5%	32 973
1,1 - Admin		22 466	14 842	19 426	1 519	14 069	12 068	2 001	17%	19 426
1,2 - Mayoral Office		12 408	13 699	13 546	942	7 386	8 415	(1 029)	-12%	13 546
<b>Vote 2 - Municipal Manager</b>		8 847	14 278	14 290	698	8 676	8 877	(201)	-2%	14 290
2,1 - Office Support		3 653	7 345	7 337	241	5 229	4 558	671	15%	7 337
2,2 - Internal Audit		3 500	4 382	4 364	291	2 193	2 711	(518)	-19%	4 364
2,3 - Project Management		-	-	-	-	-	-	-	-	-
2,4 - Ombudsman		0	2	0	-	0	0	0	55%	0
2,5 - Enterprise Risk Management		1 693	2 526	2 566	166	1 254	1 594	(340)	-21%	2 566
2,6 - Jobs4U		1	22	22	-	-	14	(14)	-100%	22
<b>Vote 3 - Strategic Support Services</b>		70 820	70 780	83 068	3 078	41 805	51 603	(9 798)	-19%	83 068
3,1 - Administration & Support Services		24 377	27 139	28 238	770	15 171	17 542	(2 370)	-14%	28 238
3,2 - Human Resources		15 231	14 887	15 899	907	6 958	9 877	(2 919)	-30%	15 899
3,3 - Information Communication Technology		18 582	12 668	23 218	593	11 465	14 423	(2 958)	-21%	23 218
3,4 - IDP/ PMS/ SDBIP		2 408	2 326	2 393	139	1 297	1 487	(190)	-13%	2 393
3,5 - Communications & Media Relations		1 613	2 065	2 050	43	531	1 274	(742)	-58%	2 050
3,6 - Local Economic Development		4 409	5 111	4 993	258	3 012	3 102	(89)	-3%	4 993
3,7 - Legal Services		4 201	6 584	6 277	368	3 370	3 899	(529)	-14%	6 277
<b>Vote 4 - Financial Services</b>		100 806	128 388	126 727	4 908	57 914	78 724	(20 810)	-26%	126 727
4,1 - Administration		12 387	19 313	19 777	468	8 571	12 285	(3 714)	-30%	19 777
4,2 - Revenue		31 060	51 880	49 686	2 011	15 229	30 865	(15 636)	-51%	49 686
4,3 - Financial Planning		19 422	19 916	19 619	1 405	10 617	12 188	(1 571)	-13%	19 619
4,4 - Supply Chain Management		37 936	37 279	37 646	1 024	23 498	23 386	112	0%	37 646
<b>Vote 5 - Community Services</b>		155 923	320 204	311 712	10 347	72 100	193 639	(121 539)	-63%	311 712
5,1 - Administration & Support Services		6 702	9 804	9 382	611	4 675	5 828	(1 153)	-20%	9 382
5,2 - Human Settlements & Housing		19 597	28 601	28 469	685	7 817	17 686	(9 869)	-56%	28 469
5,3 - Libraries		15 157	17 031	16 693	1 289	9 190	10 370	(1 179)	-11%	16 693
5,4 - Fire Brigade & Disaster Risk Management		30 782	34 130	28 519	2 936	19 661	17 716	1 944	11%	28 519
5,5 - Traffic Services		63 903	213 138	210 384	2 446	19 144	130 693	(111 549)	-85%	210 384
5,6 - Municipal Halls and Resorts		9 565	8 531	8 664	835	5 622	5 382	249	4%	8 664
5,7 - Customer Care Services		-	-	-	-	-	-	-	-	-
5,8 - Sports and Recreation		10 134	8 878	9 512	1 545	5 992	5 909	83	1%	9 512
5,9 - Health		83	91	91	-	-	56	(8)	-100%	91
<b>Vote 6 - Technical Services</b>		-	-	-	-	-	-	-	-	-
6,1 - Public Works		-	-	-	-	-	-	-	-	-
6,2 - Cemeteries		-	-	-	-	-	-	-	-	-
6,3 - Recreational Facilities		-	-	-	-	-	-	-	-	-
6,4 - Refuse Removal		-	-	-	-	-	-	-	-	-
6,5 - Sewerages		-	-	-	-	-	-	-	-	-
6,6 - Electricity Management		-	-	-	-	-	-	-	-	-
6,7 - Water Management		-	-	-	-	-	-	-	-	-
<b>Vote 7 - Engineering Services</b>		465 759	518 086	516 824	28 198	235 567	321 057	(85 490)	-27%	516 824
7,1 - Administration & Support Services		4 880	11 698	11 660	373	2 933	7 243	(4 310)	-60%	11 660
7,2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7,3 - Electro-Technical Services		460 880	506 388	505 164	27 826	232 634	313 814	(81 180)	-26%	505 164
<b>Vote 8 - Public Services</b>		298 959	275 475	271 282	11 873	100 516	168 524	(68 008)	-40%	271 282
8,1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8,2 - Project Management		2 405	2 458	2 458	101	687	1 527	(839)	-55%	2 458
8,3 - Community Liason		2 627	3 302	3 302	268	1 612	2 051	(439)	-21%	3 302
8,4 - Municipal Planning and Building Control		9 465	10 965	10 930	763	5 479	6 790	(1 311)	-19%	10 930
8,5 - Public Works		48 884	55 069	53 656	1 554	12 812	33 331	(20 519)	-62%	53 656
8,6 - Cemeteries		5 936	7 475	7 100	499	3 628	4 411	(782)	-18%	7 100
8,7 - Parks and Open Spaces		9 154	10 623	10 106	637	4 659	6 278	(1 619)	-26%	10 106
8,8 - Solid Waste and Area Cleaning		62 709	48 183	47 157	3 217	23 233	29 294	(6 062)	-21%	47 157
8,9 - Waste Water Treatment and Networks		75 501	67 293	69 277	1 807	25 466	43 036	(17 569)	-41%	69 277
8,10 - Water Treatment and Networks		82 276	70 107	67 298	3 028	22 941	41 806	(18 866)	-45%	67 298
<b>Total Expenditure by Vote</b>	2	1 135 989	1 355 751	1 356 876	61 563	538 035	842 908	(304 873)	(0)	1 356 876
<b>Surplus/ (Deficit) for the year</b>	2	52 017	104 860	105 535	14 288	114 913	65 613	49 300	0	105 535

#### 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) - M07 January										
Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		173 037	175 223	175 223	11 843	120 075	110 389	9 686	9%	175 223
Service charges - electricity revenue		492 826	536 542	536 542	35 140	254 331	330 482	(76 151)	-23%	536 542
Service charges - water revenue		104 101	98 700	98 700	11 134	52 508	62 561	(10 053)	-16%	98 700
Service charges - sanitation revenue		84 271	79 917	79 917	6 862	54 542	50 348	4 194	8%	79 917
Service charges - refuse revenue		43 844	46 407	46 407	3 577	27 482	26 383	1 099	4%	46 407
Rental of facilities and equipment		8 178	6 489	6 489	602	4 248	4 019	229	6%	6 489
Interest earned - external investments		10 969	10 686	10 686	1 295	7 466	5 705	1 761	31%	10 686
Interest earned - outstanding debtors		9 814	9 970	9 970	1 449	8 596	5 962	2 634	44%	9 970
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		28 741	230 513	230 513	1 583	4 438	145 228	(140 790)	-97%	230 513
Licences and permits		2 620	4 056	4 056	199	1 141	2 557	(1 416)	-55%	4 056
Agency services		9 061	9 436	9 436	939	5 616	5 813	(197)	-3%	9 436
Transfers and subsidies		152 932	171 058	172 858	330	106 835	107 657	(823)	-1%	172 858
Other revenue		11 279	10 078	10 078	900	5 657	6 347	(690)	-11%	10 078
Gains		577	1 399	1 399	-	13	881	(868)	-99%	1 399
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 132 251</b>	<b>1 390 473</b>	<b>1 392 273</b>	<b>75 851</b>	<b>652 947</b>	<b>864 333</b>	<b>(211 385)</b>	<b>-24%</b>	<b>1 392 273</b>
<b>Expenditure By Type</b>										
Employee related costs		335 127	350 795	342 210	29 319	200 286	210 586	(10 300)	-5%	342 210
Remuneration of councillors		18 315	19 549	19 549	1 500	10 687	12 326	(1 638)	-13%	19 549
Debt impairment		80 796	198 257	198 257	-	-	124 905	(124 905)	-100%	198 257
Depreciation & asset impairment		88 566	100 988	100 988	-	-	63 831	(63 831)	-100%	100 988
Finance charges		20 974	38 001	38 001	-	9 962	23 949	(13 987)	-58%	38 001
Bulk purchases - electricity		383 068	422 897	422 897	24 796	201 722	266 425	(64 704)	-24%	422 897
Inventory consumed		41 191	39 422	37 407	1 474	21 597	22 650	(1 053)	-5%	37 407
Contracted services		97 001	104 978	106 537	2 782	49 990	64 802	(14 812)	-23%	106 537
Transfers and grants		3 767	6 872	10 078	-	1 960	4 242	(2 281)	-54%	10 078
Other expenditure		64 709	70 227	77 188	1 692	41 803	46 806	(5 003)	-11%	77 188
Losses		2 476	3 766	3 766	-	28	2 387	(2 359)	-99%	3 766
<b>Total Expenditure</b>		<b>1 135 989</b>	<b>1 355 751</b>	<b>1 356 876</b>	<b>61 563</b>	<b>538 035</b>	<b>842 908</b>	<b>(304 873)</b>	<b>-36%</b>	<b>1 356 876</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(3 738)	34 722	35 397	14 288	114 913	21 425	93 488	0	35 397
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all)		55 756	70 138	70 138	-	-	44 188	(44 188)	(0)	70 138
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>52 017</b>	<b>104 860</b>	<b>105 535</b>	<b>14 288</b>	<b>114 913</b>	<b>65 613</b>			<b>105 535</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>52 017</b>	<b>104 860</b>	<b>105 535</b>	<b>14 288</b>	<b>114 913</b>	<b>65 613</b>			<b>105 535</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>52 017</b>	<b>104 860</b>	<b>105 535</b>	<b>14 288</b>	<b>114 913</b>	<b>65 613</b>			<b>105 535</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>52 017</b>	<b>104 860</b>	<b>105 535</b>	<b>14 288</b>	<b>114 913</b>	<b>65 613</b>			<b>105 535</b>

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

### Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M07 January				
Ref	Description	Variance greater than 10% (over/under)	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	<b>Revenue By Source</b>			
	Service charges - electricity revenue	-23%	In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2022 the municipality processed a journal of R31 507 636 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2023 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.	
	Service charges - water revenue	-16%	In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2022 the municipality processed a journal of R8 147 141 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2023 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.	
	Interest earned - external investments	31%	Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies.	
	Interest earned - outstanding debtors	44%	Growth in debtors due to non-payment has resulted in more interest being charged on outstanding debtors than anticipated.	
	Fines, penalties and forfeits	-97%	Final traffic fine provisions and accounting treatment are done at financial year end.	
	Licences and permits	-55%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Other revenue	-11%	Other revenue shows a slight under performance, although most of the operations are no longer suspended the revenue has been affected by the lockdown.	
	Gains	-99%	Gains from the disposal of assets are less than anticipated.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	<b>Expenditure By Type</b>			
	Remuneration of councillors	-13%	Municipal Councillors are currently remunerated on the 2021/2022 upper limits Gazette.	
	Debt impairment	-100%	No write offs done for the year under review.	
	Depreciation & asset impairment	-100%	Depreciation has not yet been calculated for the 2022/2023 financial year due to the audit that was only signed of on the 9th of December 2022. In process of updating the parameters. Depreciation runs will be performed in February 2023 for the prior periods.	
	Finance charges	-58%	Finance charges till January 2023 are pro-rata less than anticipated.	
	Bulk purchases - electricity	-24%	Electricity purchases till January 2023 are pro-rata underspend.	
	Contracted services	-23%	Expenditure on contracted and outsourced services till January 2023 are pro-rata less than anticipated.	
	Transfers and grants	-54%	Monetary allocations to individuals and organisations till January 2023 are pro-rata underspend.	
	Other expenditure	-11%	Expenditure on general expenses till January 2023 are pro-rata underspend.	
	Losses	-99%	Losses from the disposal of assets are less than anticipated.	
3	<b>Capital Expenditure</b>			
	Total Capital Expenditure	-51%	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	0%	The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance.	
	Other revenue	319%	Normal credit control processes has however been implemented. Our Collection % is higher than anticipated.	
	Government - Operating	1%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	-7%	difference	
	Interest	41%	Investment process been done monthly.	
	Suppliers	-17%	Payments for disaster period in December to service providers in progress	
	Transfer and grants	81%	No expenditure on Housing projects and Grant-In Aid.	
	Capital assets	49%	Demand Management Plan in progress/ tenders advertise etc.	
	Consumer deposits	49%	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) - M07 January

Vote Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Council General		20	5	40	-	4	23	(19)	-82%	40
Vote 2 - Municipal Manager		1 859	5	5	-	-	5	(5)	-100%	5
Vote 3 - Strategic Support Services		3 147	15 575	20 257	-	5 093	11 949	(6 856)	-57%	20 257
Vote 4 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		15 771	5	14	-	10	14	(4)	-27%	14
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		36 392	58 400	57 290	0	11 357	24 350	(12 993)	-53%	57 290
Vote 8 - Public Services		42 781	178 476	167 792	9 233	56 159	96 800	(40 641)	-42%	167 792
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>99 969</b>	<b>252 466</b>	<b>245 398</b>	<b>9 234</b>	<b>72 624</b>	<b>133 142</b>	<b>(60 518)</b>	<b>-45%</b>	<b>245 398</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	30	30	-	6	30	(24)	-81%	30
Vote 3 - Strategic Support Services		400	16 940	7 455	-	2 348	4 287	(1 939)	-45%	7 455
Vote 4 - Financial Services		1 667	1 975	2 168	1	101	1 599	(1 499)	-94%	2 168
Vote 5 - Community Services		2 411	5 379	5 780	-	386	4 084	(3 697)	-91%	5 780
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		6 847	3 330	15 731	-	10 723	15 619	(4 897)	-31%	15 731
Vote 8 - Public Services		31 803	38 430	51 380	141	9 255	36 850	(27 596)	-75%	51 380
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>43 128</b>	<b>66 083</b>	<b>82 543</b>	<b>141</b>	<b>22 818</b>	<b>62 470</b>	<b>(39 652)</b>	<b>-63%</b>	<b>82 543</b>
<b>Total Capital Expenditure</b>	3	<b>143 097</b>	<b>318 550</b>	<b>327 941</b>	<b>9 375</b>	<b>95 442</b>	<b>195 611</b>	<b>(100 170)</b>	<b>-51%</b>	<b>327 941</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>5 399</b>	<b>32 645</b>	<b>28 464</b>	<b>28</b>	<b>7 591</b>	<b>16 552</b>	<b>(8 961)</b>	<b>-54%</b>	<b>28 464</b>
Executive and council		62	10	45	-	4	28	(24)	-85%	45
Finance and administration		5 338	32 635	28 419	28	7 587	16 524	(8 936)	-54%	28 419
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>17 363</b>	<b>9 291</b>	<b>9 693</b>	<b>-</b>	<b>407</b>	<b>7 247</b>	<b>(6 840)</b>	<b>-94%</b>	<b>9 693</b>
Community and social services		481	4 832	4 934	-	151	4 388	(4 237)	-97%	4 934
Sport and recreation		16 451	3 820	4 120	-	65	2 220	(2 155)	-97%	4 120
Public safety		432	639	639	-	191	639	(448)	-70%	639
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>34 954</b>	<b>56 246</b>	<b>55 997</b>	<b>3 439</b>	<b>13 803</b>	<b>38 703</b>	<b>(24 900)</b>	<b>-64%</b>	<b>55 997</b>
Planning and development		659	1 820	1 820	-	7	20	(13)	-63%	1 820
Road transport		34 295	54 426	54 177	3 439	13 795	38 683	(24 887)	-64%	54 177
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>85 382</b>	<b>220 368</b>	<b>233 789</b>	<b>5 908</b>	<b>73 641</b>	<b>133 110</b>	<b>(59 469)</b>	<b>-45%</b>	<b>233 789</b>
Energy sources		46 229	66 230	78 167	0	22 413	42 676	(20 263)	-47%	78 167
Water management		15 555	94 688	72 566	2 584	17 036	44 846	(27 810)	-62%	72 566
Waste water management		23 251	58 250	81 783	3 324	34 192	44 816	(10 625)	-24%	81 783
Waste management		346	1 200	1 272	-	-	772	(772)	-100%	1 272
<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>143 097</b>	<b>318 550</b>	<b>327 941</b>	<b>9 375</b>	<b>95 442</b>	<b>195 611</b>	<b>(100 170)</b>	<b>-51%</b>	<b>327 941</b>
<b>Funded by:</b>										
National Government		55 182	69 094	69 094	1 687	19 497	47 108	(27 611)	-59%	69 094
Provincial Government		25	1 044	1 044	-	117	244	(127)	-52%	1 044
District Municipality		429	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>55 635</b>	<b>70 138</b>	<b>70 138</b>	<b>1 687</b>	<b>19 614</b>	<b>47 352</b>	<b>(27 738)</b>	<b>-59%</b>	<b>70 138</b>
<b>Public contributions &amp; donations</b>	5	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	6	<b>-</b>	<b>146 238</b>	<b>146 238</b>	<b>4 254</b>	<b>43 702</b>	<b>75 638</b>	<b>(31 936)</b>	<b>-42%</b>	<b>146 238</b>
<b>Internally generated funds</b>		<b>87 462</b>	<b>102 174</b>	<b>111 565</b>	<b>3 435</b>	<b>32 127</b>	<b>72 622</b>	<b>(40 495)</b>	<b>-56%</b>	<b>111 565</b>
<b>Total Capital Funding</b>		<b>143 097</b>	<b>318 550</b>	<b>327 941</b>	<b>9 375</b>	<b>95 442</b>	<b>195 611</b>	<b>(100 170)</b>	<b>-51%</b>	<b>327 941</b>

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

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M07 January						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		89 089	56 765	56 765	100 430	56 765
Call investment deposits		91 794	45 000	45 000	80 000	45 000
Consumer debtors		113 314	135 752	135 752	104 605	135 752
Other debtors		21 532	18 566	18 566	17 959	18 566
Current portion of long-term receivables		2 148	2 068	2 068	2 148	2 068
Inventory		11 821	9 274	9 274	15 062	9 274
<b>Total current assets</b>		<b>329 698</b>	<b>267 426</b>	<b>267 426</b>	<b>320 204</b>	<b>267 426</b>
<b>Non current assets</b>						
Long-term receivables		2 613	3 266	3 266	1 456	3 266
Investments		-	(50)	(50)	-	(50)
Investment property		63 637	47 145	47 145	63 637	47 145
Investments in Associate		-	-	-	-	-
Property, plant and equipment		2 399 707	2 592 148	2 592 148	2 465 193	2 592 148
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		4 014	2 978	2 978	3 971	2 978
Other non-current assets		36 631	36 631	36 631	36 631	36 631
<b>Total non current assets</b>		<b>2 506 601</b>	<b>2 682 117</b>	<b>2 682 117</b>	<b>2 570 888</b>	<b>2 682 117</b>
<b>TOTAL ASSETS</b>		<b>2 836 299</b>	<b>2 949 543</b>	<b>2 949 543</b>	<b>2 891 092</b>	<b>2 949 543</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		19 580	20 809	20 809	14 536	20 809
Consumer deposits		4 587	4 633	4 633	4 691	4 633
Trade and other payables		129 164	80 518	80 518	79 119	80 518
Provisions		51 225	48 261	48 261	48 981	48 261
<b>Total current liabilities</b>		<b>204 556</b>	<b>154 220</b>	<b>154 220</b>	<b>147 327</b>	<b>154 220</b>
<b>Non current liabilities</b>						
Borrowing		164 603	285 883	285 883	157 559	285 883
Provisions		213 759	295 286	295 286	164 540	295 286
<b>Total non current liabilities</b>		<b>378 362</b>	<b>581 169</b>	<b>581 169</b>	<b>322 100</b>	<b>581 169</b>
<b>TOTAL LIABILITIES</b>		<b>582 919</b>	<b>735 389</b>	<b>735 389</b>	<b>469 426</b>	<b>735 389</b>
<b>NET ASSETS</b>	2	<b>2 253 381</b>	<b>2 214 154</b>	<b>2 214 154</b>	<b>2 421 666</b>	<b>2 214 154</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		2 253 381	2 160 289	2 160 289	2 421 666	2 160 289
Reserves		-	53 865	53 865	-	53 865
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>2 253 381</b>	<b>2 214 154</b>	<b>2 214 154</b>	<b>2 421 666</b>	<b>2 214 154</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 - M07 January										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		128 756	157 700	157 700	11 018	103 802	92 792	11 010	12%	157 700
Service charges		306 991	729 917	729 917	57 428	431 837	430 449	1 388	0%	729 917
Other revenue		14 485	47 451	47 451	18 675	116 960	27 939	89 021	319%	47 451
Transfers and Subsidies - Operational		153 479	171 058	171 058	463	118 882	117 419	1 463	1%	171 058
Transfers and Subsidies - Capital		57 360	70 138	70 138	-	40 283	43 222	(2 939)	-7%	70 138
Interest		11 884	20 656	20 656	2 744	16 061	11 408	4 653	41%	20 656
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(888 998)	(1 011 634)	(1 011 634)	(86 691)	(719 898)	(614 294)	105 604	-17%	(1 011 634)
Finance charges		(20 974)	(35 817)	(35 817)	-	(10 144)	(18 188)	(8 043)	44%	(35 817)
Transfers and Grants		-	(6 872)	(6 872)	-	(797)	(4 171)	(3 374)	81%	(6 872)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(237 017)</b>	<b>142 598</b>	<b>142 598</b>	<b>3 638</b>	<b>96 986</b>	<b>86 576</b>	<b>(10 411)</b>	<b>-12%</b>	<b>142 598</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(4 437)	50	50	6	25	31	(6)	-19%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(14 722)	(318 550)	(318 550)	(10 336)	(95 442)	(187 875)	(92 433)	49%	(318 550)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(19 159)</b>	<b>(318 500)</b>	<b>(318 500)</b>	<b>(10 330)</b>	<b>(95 416)</b>	<b>(187 844)</b>	<b>(92 427)</b>	<b>49%</b>	<b>(318 500)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	146 238	146 238	-	-	62 000	(62 000)	-100%	146 238
Increase (decrease) in consumer deposits		5 458	100	100	5	108	72	35	49%	100
<b>Payments</b>										
Repayment of borrowing		-	(18 685)	(18 685)	-	(7 044)	(9 063)	(2 019)	22%	(18 685)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>5 458</b>	<b>127 653</b>	<b>127 653</b>	<b>5</b>	<b>(6 936)</b>	<b>53 009</b>	<b>59 946</b>	<b>113%</b>	<b>127 653</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(250 719)</b>	<b>(48 248)</b>	<b>(48 248)</b>	<b>(6 688)</b>	<b>(5 366)</b>	<b>(48 259)</b>			<b>(48 248)</b>
Cash/cash equivalents at beginning:		190 762	150 013	179 089		179 089	179 089			179 089
Cash/cash equivalents at month/year end:		(59 956)	101 765	130 841		173 723	130 831			130 841

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS ANALYSIS

#### 5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January																
Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.To Council Policy	SC3	Check Import Sheet	
		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	8 187	3 108	2 262	1 702	1 742	1 611	10 167	29 056	57 835	44 278	60	42 042	1200	SC3 1200	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	17 659	1 911	766	545	353	185	983	4 894	27 296	6 960	228	5 511	1300	SC3 1300	
Receivables from Non-exchange Transactions - Property Rates	1400	8 534	2 641	1 102	951	5 211	764	3 231	16 506	38 941	26 663	86	25 276	1400	SC3 1400	
Receivables from Exchange Transactions - Waste Water Management	1500	5 534	1 713	1 434	1 334	1 542	1 212	6 674	32 478	51 921	43 240	33	40 727	1500	SC3 1500	
Receivables from Exchange Transactions - Waste Water Management	1600	3 760	992	867	808	1 115	747	4 122	19 492	31 903	26 284	22	25 393	1600	SC3 1600	
Receivables from Exchange Transactions - Property Rental Debtors	1700	326	244	224	227	199	206	1 048	8 102	10 575	9 781	-	11 222	1700	SC3 1700	
Interest on Arrear Debtor Accounts	1810	82	3	61	107	265	158	1 553	32 582	34 810	34 665	-	-	1810	SC3 1810	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	1820	SC3 1820	
Other	1900	(11 153)	1 325	991	571	498	414	4 375	21 866	18 888	27 724	-	26 993	1900	SC3 1900	
<b>Total By Income Source</b>	<b>2000</b>	<b>32 929</b>	<b>11 936</b>	<b>7 707</b>	<b>6 246</b>	<b>10 923</b>	<b>5 296</b>	<b>32 154</b>	<b>164 977</b>	<b>272 168</b>	<b>219 596</b>	<b>3 486</b>	<b>177 163</b>	<b>2000</b>	<b>2000</b>	
<b>2021/22 - totals only</b>		<b>38 646</b>	<b>9 917</b>	<b>7 314</b>	<b>7 366</b>	<b>9 508</b>	<b>4 651</b>	<b>23 512</b>	<b>129 108</b>	<b>230 022</b>	<b>174 144</b>	<b>25 622</b>	<b>136 793</b>			
<b>Debtors Age Analysis By Customer Group</b>																
Organs of State	2200	1 463	2 198	271	233	2 187	189	326	815	7 681	3 750	-	-	2200	SC3 2200	
Commercial	2300	6 714	390	142	142	337	70	482	3 591	11 867	4 622	-	-	2300	SC3 2300	
Households	2400	23 030	8 874	7 017	5 663	6 549	4 882	30 367	146 318	232 699	193 778	3 486	177 163	2400	SC3 2400	
Other	2500	1 723	475	276	207	1 850	155	980	14 253	19 920	17 445	-	-	2500	SC3 2500	
<b>Total By Customer Group</b>	<b>2600</b>	<b>32 929</b>	<b>11 936</b>	<b>7 707</b>	<b>6 246</b>	<b>10 923</b>	<b>5 296</b>	<b>32 154</b>	<b>164 977</b>	<b>272 168</b>	<b>219 596</b>	<b>3 486</b>	<b>177 163</b>	<b>2600</b>	<b>2600</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.

	Jan 2023	Dec 2022	Nov 2022
<b>Gross consumer debtors, as per debtors age analysis</b>	272 168 196	272 459 948	269 384 115
Total Provision for bad debts	<b>-178 987 043</b>	<b>-178 987 043</b>	<b>-138 616 578</b>
Provision bad debts Consumers (SC3)	-177 163 151	-177 163 151	-136 792 686
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	<b>-14 250 757</b>	<b>-14 294 519</b>	<b>-19 888 714</b>
<b>Net consumers debtors:</b>	<b>78 930 396</b>	<b>79 178 385</b>	<b>110 878 823</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS ANALYSIS

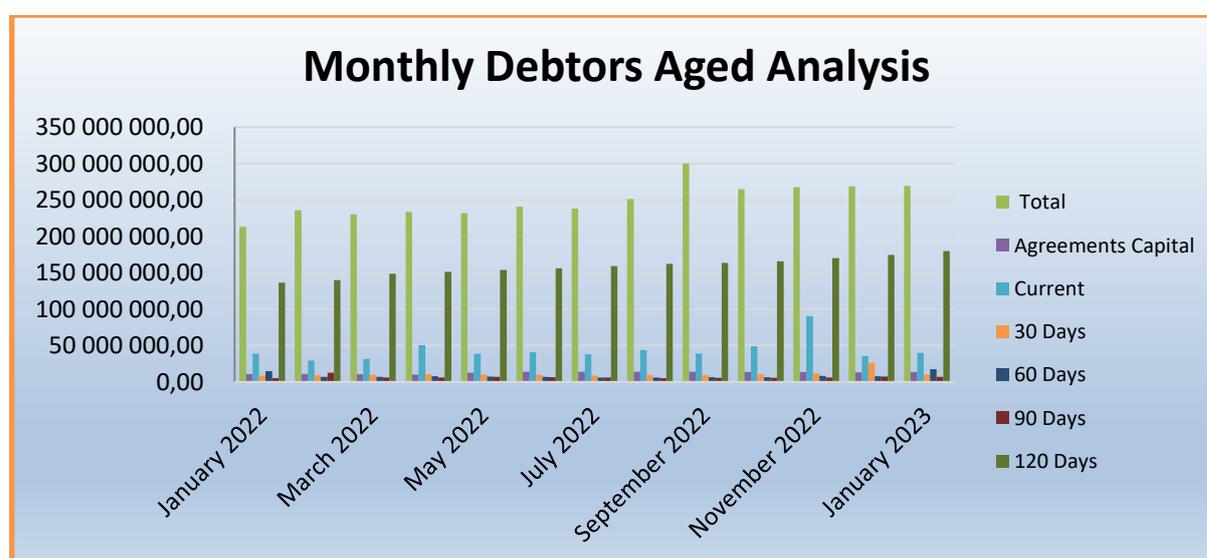
#### 5.2.1 Outstanding Debtors

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

##### 1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 272 168 196 as at 31 January 2023 compared to R 272 459 948 as at 31 December 2022. Current debt represents 12 % of the total outstanding debt, while the total debt in arrears represents 82 % 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 73 % of the total debt. It should be noted that that 24 % of arrear debt representing R54 644 785 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 42 146 434 when compared to the outstanding amount of R 230 021 762 on 31 January 2022, representing a 18 % annual increase. It should be noted that in the previous year by the end of January 2022 Indigent Debt in arrears as at June 2021 had already been written off. In the current year, the write-off will only take place after verification of indigent client's applications which is currently underway.



## 2. Additional Information:

The increase of outstanding debt for service levies is 3 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 27 % and the average days outstanding are 66 days, which is 2 months.

The Debt collection rate for the period of July 2022 till January 2023 was 95.71 %.

The electricity distribution losses for the period of July 2022 to January 2023 were 5.14 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2022 to January 2023	147 364 331 kWh	139 786 258 kWh	7 578 073 kWh	5.14%

The water distribution losses for the period of July 2022 till January 2023 were 25.93 % off which real losses were 23.54 %.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
July 2022 – January 2023	8 631 475 kl	6 393 764 kl	2 237 711 kl	25.93 %
Less:			-	
			Unbilled Authorized Consumption	41 858 kl
			Customer Meter and Data Errors	163 945 kl
<b>Real Losses</b>			<b>2 031 908 kl</b>	<b>23.54 %</b>

---

## PART 2 – SUPPORTING DOCUMENTATION

---

---

### SECTION 5 – DEBTORS ANALYSIS

---

#### 5.2.2 Credit Control

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

1. 27 667 SMS's were sent during the month to clients with arrear accounts to the value of R 347 536 344 while 3 059 final demands with arrears to the value of R69 418 275 were emailed.
2. 18 874 SMS's were sent during the month to clients after the billing for new account balances to the value of R 151 805 659.
3. 175 Arrangements with clients owing arrears to the value of R2 468 824 were concluded during the month.
4. R 1 354 833 was recovered through pre-paid electricity restrictions on Non-Indigent clients where for each R10 used to buy prepaid electricity 60% or R6 is redirected towards the payment of your arrear debt,
5. There were 12 conventional electricity disconnections were performed during the month.
6. There were 126 phone call reminders made to clients with arrears on their accounts.
7. There are currently 14 accounts owing R438 404 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 1 655.

---

## PART 2 – SUPPORTING DOCUMENTATION

---

---

### SECTION 5 – DEBTORS ANALYSIS

---

#### 5.2.3 Indigent Consumers

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

1. The total applications approved for all services by the end of January 2023 were 9 873.
2. The outstanding amount for Indigent consumers is R 48 673 064 of which R45 961 479 in arrears.
3. Subsidies for January 2023 were allocated for the following services:

• Refuse	R	9 209 491
• Rates	R	7 053 499
• Sewerage	R	14 341 954
• Electricity	R	3 751 346
• Water	R	8 794 153
• Rent	R	6 318 470

## 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 January 2023.

##### Attorneys

The outstanding handed over debt as at 31 January 2023 was R54 644 785 made up of 1 275 accounts,

1. An amount of R129 500 was received as payments from the handed over accounts, while an amount of R8 936 (vat incl.) was paid as commission on (6%).
2. 38 Clients were hard traced, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R9 185.
3. 21 Final Demands were issued via Registered Post for a total fee of R1 800.86.
4. 36 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 R21 652.
5. 19 Hard tracing was conducted by the appointed sheriff, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R4 352.
6. 8 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R4 623.
7. 4 Sheriff fees in various towns for the value of R 1 517, were paid to the sheriff of court for the serving of all court documents including summonses, notices, warrants, orders and execution of judgements and orders.
8. 1 Warranty of Execution was granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R124.

9. There were 8 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they owe the money (the amount will be stated), and signed a document where they promised to pay deferred monthly instalment each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R1 546.
10. All the costs listed above have been charged against the accounts of the clients concerned.

### **5.2.5 Arrears Councillors**

A list of the accounts is available for scrutiny in the office of the Speaker. The following information was extracted from the list for January 2023:

1. The total outstanding debt of Councillors after the January 2023 due date was R54 086.
2. An amount of R 7 484 was deducted from the January 2023 salaries of 9 councillors who did not pay their accounts in full on the due date. (The arrear amount was R 7 484).
3. An amount of R7 750 was automatically deducted from the January 2023 salary of 3 councillor who had arrangements with a balance of R46 602 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 January 2023 due date was R142 821.
2. An amount of R14 950 was automatically deducted from the January 2023 salaries of 13 officials who had arrangements with a balance of R106 587 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R36 234 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the January 2023 salaries of 76 officials who did not pay their account in full on the due date. (The arrear amount was R36 234, but 1 official did not receive salary due to unpaid leave.

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 6 – CREDITORS ANALYSIS

#### 6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January											
Description	NT Code	Budget Year 2022/23								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
<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	-	-	-	-	-	-	-	0	0	-
Trade Creditors	0700	15	-	-	-	-	-	0	-	15	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	9	-	-	-	-	-	-	-	9	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>23</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>24</b>	<b>-</b>
<u>Notes</u>											
Material increases in value of creditors' categories compared to previous month to be explained											

## 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 - M07 January									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<b>Municipality</b>									
Nedbank		8 Months	Fixed Deposit	25 Jul 2022	-		-	-	-
Standard Bank		9 Months	Fixed Deposit	24 Aug 2022	-		-	-	-
Standard Bank		6 Months	Fixed Deposit	28 Jul 2022	-		-	-	-
Standard Bank		7 Months	Fixed Deposit	29 Aug 2022	-		-	-	-
Nedbank		8 Months	Fixed Deposit	27 Sep 2022	-		-	-	-
Standard Bank		7 Months	Fixed Deposit	26 Sep 2022	-		-	-	-
Nedbank		7 Months	Fixed Deposit	26 Sep 2022	-		-	-	-
ABSA Bank		7 Months	Fixed Deposit	27 Sep 2022	-		-	-	-
Nedbank		8 Months	Fixed Deposit	24 Oct 2022	-		-	-	-
First National Bank		5 Months	Fixed Deposit	29 Aug 2022	-		-	-	-
ABSA Bank		6 Months	Fixed Deposit	26 Sep 2022	-		-	-	-
Nedbank		6 Months	Fixed Deposit	29 Sep 2022	-		-	-	-
Nedbank		7 Months	Fixed Deposit	31 Oct 2022	-		-	-	-
Standard Bank		7 Months	Fixed Deposit	31 Oct 2022	-		-	-	-
Standard Bank		8 Months	Fixed Deposit	29 Nov 2022	-		-	-	-
Nedbank		9 Months	Fixed Deposit	29 Dec 2022	-		-	-	-
ABSA Bank		3 Months	Fixed Deposit	22 Nov 2022	-		-	-	-
Nedbank		4 Months	Fixed Deposit	27 Dec 2022	-		-	-	-
ABSA Bank		5 Months	Fixed Deposit	23 Jan 2023	21		5 000	(5 000)	-
Standard Bank		5 Months	Fixed Deposit	24 Jan 2023	22		5 000	(5 000)	-
Nedbank		6 Months	Fixed Deposit	24 Feb 2023	31		5 000	-	5 000
Standard Bank		6 Months	Fixed Deposit	24 Feb 2023	31		5 000	-	5 000
Nedbank		7 Months	Fixed Deposit	24 Mar 2023	32		5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	24 Mar 2023	32		5 000	-	5 000
ABSA Bank		6 Months	Fixed Deposit	27 Mar 2023	34		5 000	-	5 000
Standard Bank		6 Months	Fixed Deposit	27 Mar 2023	34		5 000	-	5 000
Standard Bank		4 Months	Fixed Deposit	22 Mar 2023	32		5 000	-	5 000
ABSA Bank		5 Months	Fixed Deposit	24 Apr 2023	34		5 000	-	5 000
Standard Bank		1 Month	Fixed Deposit	16 Jan 2023	16		5 000	(5 000)	-
Nedbank		2 Months	Fixed Deposit	14 Feb 2023	33		5 000	-	5 000
First National Bank		2 Months	Fixed Deposit	14 Feb 2023	33		5 000	-	5 000
ABSA Bank		3 Months	Fixed Deposit	14 Mar 2023	34		5 000	-	5 000
Standard Bank		3 Months	Fixed Deposit	14 Mar 2023	35		5 000	-	5 000
Nedbank		3 Months	Fixed Deposit	15 Mar 2023	33		5 000	-	5 000
<b>Municipality sub-total</b>					<b>486</b>		<b>80 000</b>	<b>(15 000)</b>	<b>65 000</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>486</b>		<b>80 000</b>	<b>(15 000)</b>	<b>65 000</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

#### 7.2 Summary of Investment Portfolio as at 31 January 2023.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
<b>Investments - 31 January 2023 at the following A1 Banks as prescribed by Council's Investment Policy:</b>							
ABSA		R	15 000 000,00				
NEDBANK		R	20 000 000,00				
FNB		R	5 000 000,00				
STANDARD		R	25 000 000,00				
INVESTEC		R	-				
		<b>R</b>	<b>65 000 000,00</b>				
ABSA LT		R	-				
		<b>R</b>	<b>65 000 000,00</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 beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
<b>SHORT TERM INVESTMENTS</b>										
25/Nov/21	NEDBANK	03/7881531576/308	5,40%	242	25/Jul/22	0,00	5 000 000		5 000 000	0
25/Nov/21	STANDARD	288460898-083	5,575%	272	24/Aug/22	0,00	5 000 000		5 000 000	0
27/Jan/22	STANDARD	288460898-084	5,400%	182	28/Jul/22	0,00	5 000 000		5 000 000	0
27/Jan/22	STANDARD	288460898-085	5,600%	214	29/Aug/22	0,00	5 000 000		5 000 000	0
27/Jan/22	NEDBANK	03/7881531576/309	5,80%	243	27/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	STANDARD	288460898-087	5,850%	214	26/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	NEDBANK	03/7881531576/310	5,90%	214	26/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	ABSA	2080268458	5,66%	215	27/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	NEDBANK	03/7881531576/311	6,05%	242	24/Oct/22	0,00	5 000 000		5 000 000	0
29/Mar/22	FNB	74942029064	5,40%	153	29/Aug/22	0,00	5 000 000		5 000 000	0
29/Mar/22	ABSA	2080331271	5,82%	181	26/Sep/22	0,00	10 000 000		10 000 000	0
29/Mar/22	NEDBANK	03/7881531576/312	6,05%	184	29/Sep/22	0,00	10 000 000		10 000 000	0
29/Mar/22	NEDBANK	03/7881531576/313	6,25%	216	31/Oct/22	0,00	5 000 000		5 000 000	0
29/Mar/22	STANDARD	288460898-088	6,150%	216	31/Oct/22	0,00	5 000 000		5 000 000	0
29/Mar/22	STANDARD	288460898-089	6,350%	245	29/Nov/22	0,00	5 000 000		5 000 000	0
29/Mar/22	NEDBANK	03/7881531576/314	6,60%	275	29/Dec/22	0,00	5 000 000		5 000 000	0
24/Aug/22	ABSA	2080612780	6,47%	90	22/Nov/22	0,00		5 000 000	5 000 000	0
24/Aug/22	NEDBANK	03/7881531576/315	6,80%	125	27/Dec/22	0,00		5 000 000	5 000 000	0
24/Aug/22	ABSA	2080612887	6,97%	152	23/Jan/23	21 005,48		5 000 000	5 000 000	0
24/Aug/22	STANDARD	288460898-090	6,950%	153	24/Jan/23	21 897,26		5 000 000	5 000 000	0
24/Aug/22	NEDBANK	03/7881531576/316	7,30%	184	24/Feb/23	31 000,00		5 000 000		5 000 000
24/Aug/22	STANDARD	288460898-091	7,250%	184	24/Feb/23	30 787,67		5 000 000		5 000 000
24/Aug/22	NEDBANK	03/7881531576/317	7,50%	212	24/Mar/23	31 849,32		5 000 000		5 000 000
24/Aug/22	STANDARD	288460898-092	7,450%	212	24/Mar/23	31 636,99		5 000 000		5 000 000
27/Sep/22	ABSA	2080668943	7,96%	181	27/Mar/23	33 802,74		5 000 000		5 000 000
27/Sep/22	STANDARD	288460898-093	7,900%	181	27/Mar/23	33 547,95		5 000 000		5 000 000
22/Nov/22	STANDARD	288460898-094	7,650%	120	22/Mar/23	32 486,30		5 000 000		5 000 000
22/Nov/22	ABSA	2080770932	7,92%	153	24/Apr/23	33 632,88		5 000 000		5 000 000
14/Dec/22	STANDARD	288460898-095	8,025%	33	16/Jan/23	16 489,73		5 000 000	5 000 000	0
14/Dec/22	NEDBANK	03/7881531576/318	7,78%	62	14/Feb/23	33 038,36		5 000 000		5 000 000
14/Dec/22	FNB	76201870188	7,73%	61	14/Feb/23	32 826,03		5 000 000		5 000 000
14/Dec/22	ABSA	2080807927	7,93%	90	14/Mar/23	33 675,34		5 000 000		5 000 000
14/Dec/22	STANDARD	288460898-096	8,300%	90	14/Mar/23	35 246,58		5 000 000		5 000 000
14/Dec/22	NEDBANK	03/7881531576/319	7,88%	91	15/Mar/23	33 463,01		5 000 000		5 000 000
<b>Sub Total</b>						<b>486 385,64</b>	<b>90 000 000</b>	<b>90 000 000</b>	<b>115 000 000</b>	<b>65 000 000</b>
						<b>486 385,64</b>	<b>90 000 000,00</b>	<b>90 000 000</b>	<b>115 000 000</b>	<b>65 000 000,00</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – CASH AND CASH EQUIVALENTS

#### 7.3 Cash and cash equivalents for the month January 2023.

##### Funds Allocations

The schedule reflecting all council's Investments as at 31 January 2023 R65 000 000. (R90 000 000 at 30 June 2022).

More information regarding Investments is as follows:

<b>Allocation of Investments, cash and cash equivalents</b>				
Cash and cash equivalents are allocated to	Final Report		Report	
	30/06/2022		31/01/2023	
	Liability	Cash back	Liability	Cash back
		170 091 770		173 722 960
Unutilized grants	7 614 037	7 614 037	25 233 627	25 233 627
Consumer and Sundry deposits	5 238 648	5 238 648	5 381 295	5 381 295
External loans unspent	102 884	102 884	0	102 884
EFF Accumulated Depreciation	7 250 000	7 250 000	9 062 500	9 062 500
Self Insurance Reserve	26 550 285	26 550 285	27 354 703	27 354 703
Capital Replacement reserve	69 067 070	69 067 070	64 903 930	64 903 930
Retained surplus (unidentified dep.)	5 736 441	5 736 441	13 195 215	13 195 215
Performance Bonus Provison	1 037 177	1 037 177	1 052 735	1 052 735
Set aside for retention	6 553 874	6 553 874	10 169 690	10 169 690
Set aside for Creditor payments	19 530 250	36 141 353	7 680 000	9 020 380
Provision for leave Payment	4 800 000	4 800 000	6 246 000	6 246 000
	<b>153 480 667</b>	<b>170 091 770</b>	<b>170 279 695</b>	<b>171 722 960</b>
Cash Surplus (Deficit)		<b>16 611 103</b>		<b>1 443 264</b>
<b>Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA</b>				
	<b>30/06/2022</b>		<b>31/01/2023</b>	
ABSA	15 000 000		15 000 000	
Nedbank	40 000 000		20 000 000	
First National Bank	5 000 000		5 000 000	
Standard Bank	30 000 000		25 000 000	
Investec	0		0	
Total short term	<b>90 000 000</b>		<b>65 000 000</b>	
Bank and Cash	80 078 595		108 709 851	
Cash on hand	13 175		13 109	
	<b>170 091 770</b>		<b>173 722 960</b>	
	-		-	

---

## **PART 2 - SUPPORTING DOCUMENTATION**

---

---

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

---

#### **7.4 Bank Reconciliation and Payments made in January 2023.**

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

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

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

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – BANK RECONCILIATION

<b>NEDBANK</b>				
<b>BREDE VALLEY MUNICIPALITY</b>				
<b>BANK RECONCILIATION AS AT 31 JANUARY 2023</b>				
<b>CASH BOOK RECONCILIATION</b>				
Balance as per Cash Book at 01/01/2023				100 398 235,52
Deposits for January 2023				104 140 206,60
Interest for January 2023				1 198 755,82
Payments for January 2023				(97 027 347,36)
Balance as per Cash Book at 31/01/2023				<u>108 709 850,58</u>
Votes Balances and Transactions:				
40101012690 Balance B/f			100 398 235,52	100 398 235,52
40101012691 Movements			104 140 206,60	
40101012692 Movements			(97 027 347,36)	
40101012693 Movements			1 198 755,82	8 311 615,06
Balance as per Ledger at 31/01/2023				<u>108 709 850,58</u>
<b>BANK RECONCILIATION</b>				
				<b>TOTAL</b>
Balance as per Bank Statement at 31/01/2023				118 911 561,23
Cash on Hand	Not yet Banked			1 631 405,70
Outstanding Payments				(5 298 055,02)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	0,00		
	January 2023	(6 444 571,43)	(6 444 571,43)	(6 444 571,43)
Deposits receipted in Duplicate				34 468,13
Other Items				113 661,66
Cash Surpluses / Shortages	Iro Payments Received			(425 328,12)
Adjustments to be Made for Jan 2023	BANK CHARGES	(186 708,43)	(186 708,43)	186 708,43
Balance as per Cash Book at 31/01/2023				<u>108 709 850,58</u>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 JANUARY 2023			
			TOTAL
Balance as per Bank Statement at 01/01/2023			118 993 718,50
Payments for January 2023			(103 098 715,59)
Interest for January 2023			1 198 755,82
Deposits for January 2023			104 531 066,59
Other Adjustments / Transactions			(13 145,57)
Other Adjustments / Transactions now cleared			(3 100,00)
Direct Deposits from previous months Receipted			(9 189 764,82)
Direct Deposits not Receipted			6 444 571,43
Cash on Hand - 01/01/2023			1 679 580,57
Cash on Hand - 31/01/2023			(1 631 405,70)
Balance as per Bank Statements at 31/01/2023			<u>118 911 561,23</u>

## PART 2 – SUPPORTING DOCUMENTATION

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

#### 8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with unspent conditional grants to the value of R 4 227 344 for the period January 2023 and conditional grants to the value of R 159 165 202 were received. The value of the unspent conditional grants at the end of January 2023 is R 25 233 627.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		137 767	152 673	152 673	–	110 293	106 464	3 829	3,6%	152 673
Operational Revenue: General Revenue: Equitable Share		131 552	147 822	147 822	–	106 431	102 436	3 995	3,9%	147 822
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 665	3 301	3 301	–	2 312	2 478	(166)	-6,7%	3 301
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	1 550	–	–	1 550
<b>Provincial Government:</b>		14 046	17 265	17 265	150	8 150	9 390	(1 240)	-13,2%	17 265
Human Settlement Development Grant: Operating		290	2 830	2 830	–	–	163	(163)	-100,0%	2 830
Municipal Accreditation and Capacity Building Grant		328	513	513	–	513	713	(200)	-28,1%	513
Informal Settlements Upgrading Partnership Grant		–	2 500	2 500	–	–	–	–	–	2 500
Community Library Service Grant: Operating		90	10 870	10 870	–	7 275	8 153	(878)	-10,8%	10 870
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		10 900	190	190	–	–	–	–	–	190
Community Development Workers (CDW) Grant		94	94	94	–	94	94	–	–	94
Disaster Management Grant		118	118	118	–	118	118	–	–	118
Thusong Services Centre Grant		150	150	150	150	150	150	–	–	150
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		2 076	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		962	500	500	–	–	500	(500)	-100,0%	500
Specify (Add grant description)		962	500	500	–	–	500	(500)	-100,0%	500
<b>Other grant providers:</b>		704	620	620	313	439	365	74	20,3%	620
Departmental Agencies and Accounts		704	500	500	–	–	120	(120)	-100,0%	500
Other grant providers:		–	120	120	313	439	245	194	79,3%	120
<b>Total Operating Transfers and Grants</b>	5	153 479	171 058	171 058	463	118 882	116 719	2 163	1,9%	171 058
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		55 302	69 094	69 094	–	39 402	42 378	(2 976)	-7,0%	69 094
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21 000	15 000	15 000	–	15 000	8 628	6 372	73,9%	15 000
Municipal Infrastructure Grant [Schedule 5B]		34 302	44 987	44 987	–	17 995	25 643	(7 648)	-29,8%	44 987
Energy Efficiency and Demand Side Management Grant		–	4 000	4 000	–	3 000	3 000	–	–	4 000
Water Services Infrastructure Grant [Schedule 5B]		–	5 107	5 107	–	3 407	5 107	(1 700)	-33,3%	5 107
<b>Provincial Government:</b>		289	1 044	1 044	–	881	1 544	(663)	-42,9%	1 044
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		189	800	800	–	800	600	200	33,3%	800
Community Library Service Grant: Capital		100	244	244	–	81	244	(163)	-66,8%	244
Water Resilience Grant		–	–	–	–	–	700	(700)	-100,0%	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	55 591	70 138	70 138	–	40 283	43 922	(3 639)	-8,3%	70 138
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	209 070	241 196	241 196	463	159 165	160 640	(1 475)	-0,9%	241 196

## PART 2 – SUPPORTING DOCUMENTATION

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

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

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		93 916	152 673	152 673	17	108 863	106 464	2 399	2,3%	152 673
Operational Revenue:General Revenue:Equitable Share		87 701	147 822	147 822	–	106 431	102 436	3 995	3,9%	147 822
Agriculture Research and Technology		4 665	–	–	–	–	–	–	–	–
Arts and Culture Sustainable Resource Management		1 550	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	3 301	3 301	–	2 312	2 478	(166)	-6,7%	3 301
Local Government Financial Management Grant [Schedule 5B]		–	1 550	1 550	17	120	1 550	(1 430)	-92,3%	1 550
<b>Provincial Government:</b>		13 967	17 265	17 265	900	6 605	9 390	(2 785)	-29,7%	17 265
Human Settlement Development Grant: Operating		185	2 830	2 830	–	–	163	(163)	-100,0%	2 830
Municipal Accreditation and Capacity Building Grant		328	513	513	–	218	713	(495)	-69,5%	513
Informal Settlements Upgrading Partnership Grant		265	2 500	2 500	–	–	–	–	–	2 500
Community Library Service Grant: Operating		90	10 870	10 870	900	6 387	8 153	(1 766)	-21,7%	10 870
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		10 752	190	190	–	–	–	–	–	190
Community Development Workers (CDW) Grant		18	94	94	–	–	94	(94)	-100,0%	94
Disaster Management Grant		58	118	118	–	–	118	(118)	-100,0%	118
Thusong Services Centre Grant		150	150	150	–	–	150	(150)	-100,0%	150
Road Infrastructure - Maintenance		2 076	–	–	–	–	–	–	–	–
Specify (Add grant description)		45	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		587	500	500	–	–	500	(500)	-100,0%	500
Specify (Add grant description)		587	500	500	–	–	500	(500)	-100,0%	500
<b>Other grant providers:</b>		704	620	620	313	439	365	74	20,3%	620
Departmental Agencies and Accounts		704	500	500	–	–	120	(120)	-100,0%	500
Other grant providers:		–	120	120	313	439	245	194	79,3%	120
<b>Total operating expenditure of Transfers and Grants:</b>		109 174	171 058	171 058	1 230	115 906	116 719	(813)	-0,7%	171 058
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		55 370	69 094	69 094	1 687	19 497	42 378	(22 881)	-54,0%	69 094
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21 069	15 000	15 000	–	17	8 628	(8 611)	-99,8%	15 000
Municipal Infrastructure Grant [Schedule 5B]		34 302	44 987	44 987	1 687	17 827	25 643	(7 815)	-30,5%	44 987
Energy Efficiency and Demand Side Management Grant		–	4 000	4 000	–	–	3 000	(3 000)	-100,0%	4 000
Water Services Infrastructure Grant [Schedule 5B]		–	5 107	5 107	–	1 652	5 107	(3 455)	-67,6%	5 107
<b>Provincial Government:</b>		214	1 044	1 044	42	117	1 544	(1 427)	-92,4%	1 044
Regional Socio-Economic Project (RSEP) Grant		189	800	800	–	–	600	(600)	-100,0%	800
Community Library Service Grant: Capital		25	244	244	42	117	244	(127)	-52,1%	244
Water Resilience Grant		–	–	–	–	–	700	(700)	-100,0%	–
<b>District Municipality:</b>		429	–	–	–	–	–	–	–	–
Specify (Add grant description)		429	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<b>Total capital expenditure of Transfers and Grants</b>		56 013	70 138	70 138	1 729	19 614	43 922	(24 308)	-55,3%	70 138
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		165 188	241 196	241 196	2 959	135 520	160 640	(25 121)	-15,6%	241 196

## PART 2 – SUPPORTING DOCUMENTATION

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

#### 8.3 Attached summary of the Grants and Subsidies as at 31 January 2023, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

	Summary Grants Received and Utilised: 2022/2023				January 2023		Refunded	To Other Debtors	Balance 31/01/2023
	Unutilised Balance 01/07/2022	Debit Balance	Received 01/07/2022 31/01/2023	Other Income	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital			
<b>National Government:-</b>	-	-	149 695 000,00	-	-108 862 537,89	-19 496 560,49	-	-	21 335 901,62
<b>Operating grants:-</b>	-	-	110 293 000,00	-	-108 862 537,89	-	-	-	1 430 462,11
Equitable share	-	-	106 431 000,00	-	-106 431 000,00	-	-	-	-
Financial Management Grant	-	-	1 550 000,00	-	-119 537,89	-	-	-	1 430 462,11
EPWP: Expanded Public Works	-	-	2 312 000,00	-	-2 312 000,00	-	-	-	-
<b>Capital grants:-</b>	-	-	39 402 000,00	-	-	-19 496 560,49	-	-	19 905 439,51
Municipal Infrastructure Grant	-	-	17 995 000,00	-	-	-17 827 384,73	-	-	167 615,27
Integrated National Electrification Grant	-	-	15 000 000,00	-	-	-16 765,22	-	-	14 983 234,78
Energy Efficiency and Demand-Side Management Grant	-	-	3 000 000,00	-	-	-	-	-	3 000 000,00
Water Services Infrastructure Grant	-	-	3 407 000,00	-	-	-1 652 410,54	-	-	1 754 589,46
<b>Provincial Government:-</b>	3 332 294,48	-	9 031 000,00	-	-6 604 639,02	-116 991,31	-2 638 988,38	-	3 002 675,77
<b>Operating Grants plus Operating Housing:-</b>	3 257 416,22	-	8 231 000,00	-81 000,00	-6 604 639,02	-	-2 638 988,38	-	2 163 788,82
<b>Operating Provincial</b>	752 098,11	-	8 231 000,00	-81 000,00	-6 604 639,02	-	-133 670,27	-	2 163 788,82
Library Service Conditional Grant	147 795,68	-	7 356 000,00	-81 000,00	-6 386 980,32	-	-	-	1 035 815,36
Proclaimed Roads	-	-	-	-	-	-	-	-	-
CDW Grant Operational Support	106 938,27	-	94 000,00	-	-	-	-12 938,27	-	188 000,00
Financial Management Capacity Building Grant	280 000,00	-	-	-	-	-	-	-	280 000,00
Thusong Centre	-	-	150 000,00	-	-	-	-	-	150 000,00
Municipal Accreditation and Capacity Building	-	-	513 000,00	-	-217 658,70	-	-	-	295 341,30
Disaster Management Grant	96 632,16	-	118 000,00	-	-	-	-	-	214 632,16
RSEF	120 732,00	-	-	-	-	-	-120 732,00	-	-
<b>Operating Provincial Housing</b>	2 505 318,11	-	-	-	-	-	-2 505 318,11	-	-
<b>Housing from Capital to Operating Top structure</b>									
Title Deeds	2 505 318,11	-	-	-	-	-	-2 505 318,11	-	-
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-	-
<b>Capital Grants:-</b>	74 878,26	-	800 000,00	81 000,00	-	-116 991,31	-	-	838 886,95
<b>Other</b>	74 878,26	-	800 000,00	81 000,00	-	-116 991,31	-	-	838 886,95
Library Service Conditional Grant	74 878,26	-	-	81 000,00	-	-116 991,31	-	-	38 886,95
RSEF	-	-	800 000,00	-	-	-	-	-	800 000,00
<b>Capital- Grants Housing</b>									
Housing: Transhex	-	-	-	-	-	-	-	-	-
<b>Cape Winelands District Municipality:-</b>	895 049,50	-	-	-	-	-	-	-	895 049,50
<b>Operating grants:-</b>	895 049,50	-	-	-	-	-	-	-	895 049,50
Cape Winelands District Municipality	895 049,50	-	-	-	-	-	-	-	895 049,50
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-	-
<b>Housing Grants</b>									
58 Houses for staff (SAMWU)	-	-	-	-	-	-	-	-	-
350 Houses Avian Park	-	-	-	-	-	-	-	-	-
<b>Other Grants</b>	-	-	439 202,39	-	-439 202,39	-	-	-	-
<b>Operating grants:-</b>	-	-	439 202,39	-	-439 202,39	-	-	-	-
LGWSETA	-	-	439 202,39	-	-439 202,39	-	-	-	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-	-
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-	-
<b>Other Municipalities</b>									
	4 227 343,98	-	159 165 202,39	-	-115 906 379,30	-19 613 551,80	-2 638 988,38	-	25 233 626,89
			159 165 202,39		-135 519 931,10				
							GROSS BALANCE		25 233 626,89

## 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 - M07 January										
Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		14 752	15 819	15 819	1 280	8 952	9 748	(796)	-8%	15 819
Pension and UIF Contributions		1 125	1 183	1 183	26	258	729	(471)	-65%	1 183
Medical Aid Contributions		237	244	244	10	69	150	(81)	-54%	244
Motor Vehicle Allowance		520	482	482	32	229	297	(69)	-23%	482
Cellphone Allowance		1 651	1 673	1 673	138	1 047	1 031	17	2%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		30	148	148	14	132	91	41	45%	148
<b>Sub Total - Councillors</b>		<b>18 315</b>	<b>19 549</b>	<b>19 549</b>	<b>1 500</b>	<b>10 687</b>	<b>12 046</b>	<b>(1 359)</b>	<b>-11%</b>	<b>19 549</b>
<b>% increase</b>	4		<b>6,7%</b>	<b>6,7%</b>						<b>6,7%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5 741	8 711	8 711	467	3 372	5 361	(1 988)	-37%	8 711
Pension and UIF Contributions		601	986	986	55	383	607	(224)	-37%	986
Medical Aid Contributions		99	104	104	4	26	64	(38)	-59%	104
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 333	1 327	1 327	99	802	816	(14)	-2%	1 327
Cellphone Allowance		486	245	245	24	168	151	17	12%	245
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		385	176	176	20	142	108	34	31%	176
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>8 645</b>	<b>11 549</b>	<b>11 549</b>	<b>669</b>	<b>4 894</b>	<b>7 107</b>	<b>(2 213)</b>	<b>-31%</b>	<b>11 549</b>
<b>% increase</b>	4		<b>33,6%</b>	<b>33,6%</b>						<b>33,6%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		200 024	232 684	209 549	16 969	120 374	128 950	(8 576)	-7%	209 549
Pension and UIF Contributions		36 514	43 973	43 973	3 280	23 025	27 059	(4 035)	-15%	43 973
Medical Aid Contributions		20 784	26 191	26 191	1 891	12 689	16 117	(3 428)	-21%	26 191
Overtime		23 888	-	6 500	2 462	12 585	4 000	8 585	215%	6 500
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 131	10 030	10 030	856	5 743	6 172	(429)	-7%	10 030
Cellphone Allowance		1 378	1 365	1 365	113	809	840	(31)	-4%	1 365
Housing Allowances		1 613	1 846	1 846	141	998	1 136	(138)	-12%	1 846
Other benefits and allowances		26 452	23 158	26 658	2 301	15 286	16 405	(1 119)	-7%	26 658
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6 697	-	4 550	638	3 883	2 800	1 083	39%	4 550
<b>Sub Total - Other Municipal Staff</b>		<b>326 481</b>	<b>339 247</b>	<b>330 661</b>	<b>28 650</b>	<b>195 392</b>	<b>203 479</b>	<b>(8 087)</b>	<b>-4%</b>	<b>330 661</b>
<b>% increase</b>	4		<b>3,9%</b>	<b>1,3%</b>						<b>1,3%</b>
<b>Total Parent Municipality</b>		<b>353 442</b>	<b>370 344</b>	<b>361 758</b>	<b>30 819</b>	<b>210 973</b>	<b>222 631</b>	<b>(11 659)</b>	<b>-5%</b>	<b>361 758</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>353 442</b>	<b>370 344</b>	<b>361 758</b>	<b>30 819</b>	<b>210 973</b>	<b>222 631</b>	<b>(11 659)</b>	<b>-5%</b>	<b>361 758</b>
<b>% increase</b>	4		<b>4,8%</b>	<b>2,4%</b>						<b>2,4%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>335 127</b>	<b>350 795</b>	<b>342 210</b>	<b>29 319</b>	<b>200 286</b>	<b>210 586</b>	<b>(10 300)</b>	<b>-5%</b>	<b>342 210</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 **R6 500 000**.

Overtime and temporary personnel payments are one month in arrear, this being the reason 6-month spending been reflecting on the end of January 2023 reports. Overtime should be monitored closely.

From 1 July 2022 till 31 January 2023	Budget for the year	Estimate for the 6 months	Actual to Date	Variance
Overtime	6 500 000	3 250 000	12 111 690	-8 861 690
Temporary personnel	14 137 770	7 068 885	10 619 635	-3 550 750

#### Summary of number of employees and councillors paid during January 2023.

	<u>November 2022</u>	<u>December 2022</u>	<u>January 2023</u>
EPWP	307	296	297
Temporary	113	105	105
Permanent	883	874	870
Councillors	41	41	41
	<b>1 344</b>	<b>1 316</b>	<b>1 313</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 - M07 January									
Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	4 666	11 540	9 852	4 130	4 130	9 852	5 723	58,1%	1%
August	4 375	12 019	22 696	16 872	21 001	32 548	11 547	35,5%	7%
September	7 403	32 611	34 615	9 058	30 059	67 163	37 104	55,2%	9%
October	8 302	14 760	14 770	13 329	43 388	81 934	38 546	47,0%	14%
November	2 934	22 634	20 646	19 346	62 734	102 580	39 846	38,8%	20%
December	12 126	54 551	64 650	23 333	86 067	167 230	81 163	48,5%	27%
January	4 277	34 038	28 381	9 375	95 442	195 611	100 170	51,2%	30%
February	18 678	28 490	26 002	–	–	221 614	–	0,0%	0%
March	7 220	49 211	49 203	–	–	270 817	–	0,0%	0%
April	12 436	19 210	16 959	–	–	287 776	–	0,0%	0%
May	30 023	13 763	12 785	–	–	300 561	–	0,0%	0%
June	30 658	25 724	27 380	–	–	327 941	–	0,0%	0%
<b>Total Capital expenditure</b>	<b>143 097</b>	<b>318 550</b>	<b>327 941</b>	<b>95 442</b>					

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

#### 10.2 Capital Expenditure Report for the period ended 31 January 2023.

Capital Progress Report 2022/23		January 2023										
PROJECT FUNDING		Total Approved Budget 2022/23	Roll overs requests from 2021/22	Veriments	Other Adjustments/ Additional funding	Total Funded budget 2022/23	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
<b>EXTERNAL LOAN</b>												
Projects New	EFF	146 237 952	0	0		146 237 952		44 419 097.19	43 701 631.20	4 838 929.49	102 536 320.80	29.88%
<b>TOTAL EXTERNAL LOAN</b>		<b>146 237 952</b>	<b>0</b>	<b>0</b>		<b>146 237 952</b>	<b>0.00</b>	<b>44 419 097.19</b>	<b>43 701 631.20</b>	<b>4 838 929.49</b>	<b>102 536 320.80</b>	
<b>CAPITAL REPLACEMENT RESERVE</b>												
Projects New	CRR	95 979 600	8 716 072	73 920	345 000	105 114 592	9 254 066.89	43 061 504.91	31 123 725.09	3 683 082.05	73 990 866.91	29.61%
Projects (MG Counter Funding)	CRR	500 000	0	500 000	0	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!
CRR Connections (Public Center)	CRR	4 839 200	0	400 000	210 240	5 449 440	210 240.00	1 189 562.04	979 322.04	316.50	4 470 117.96	17.97%
Furniture and Equipment	CRR	55 000	0	64 080	82 300	201 380	153 196.11	173 206.99	20 092.17	10 320.00	181 287.83	9.98%
<b>TOTAL CRR</b>		<b>101 373 800</b>	<b>8 716 072</b>	<b>38 000</b>	<b>637 540</b>	<b>110 765 412</b>	<b>9 617 503.00</b>	<b>44 424 273.94</b>	<b>32 123 139.30</b>	<b>3 693 718.55</b>	<b>78 642 272.70</b>	<b>29.00%</b>
<b>INSURANCE RESERVE</b>												
Insurance Reserve	F	800 000	0	0	0	800 000	356 079.87	168 912.48	3 382.61	0.00	796 617.39	0.42%
<b>TOTAL INSURANCE RESERVE</b>		<b>800 000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>800 000</b>	<b>356 079.87</b>	<b>168 912.48</b>	<b>3 382.61</b>	<b>0.00</b>	<b>796 617.39</b>	<b>0.42%</b>
<b>TOTAL BASIC CAPITAL</b>		<b>248 411 752</b>	<b>8 716 072</b>	<b>38 000</b>	<b>637 540</b>	<b>257 803 364</b>	<b>9 973 582.87</b>	<b>89 012 283.61</b>	<b>75 828 153.11</b>	<b>8 532 648.04</b>	<b>181 975 210.89</b>	<b>29.41%</b>
<b>CAPITAL: GRANT FUNDING</b>												
PAWC: Libraries	CPLB	244 000	0	0	0	244 000	98 765.15	187 426.02	116 991.31	116 991.31	127 008.69	47.95%
PAWC: RSEP	CPRSE	800 000	0	0	0	800 000	38 274.00	38 274.00	0.00	0.00	800 000.00	0.00%
National Government: MG (DORA)	CNMG	44 987 000	0	0	0	44 987 000	0.00	17 827 384.73	17 827 384.73	1 686 758.18	27 159 615.27	39.63%
National Government: NEP (DORA)	CNNE	15 000 000	0	0	0	15 000 000	0.00	16 765.22	16 765.22	0.00	14 983 234.78	0.11%
National Government: EEDSMG	EEDSM	4 000 000	0	0	0	4 000 000	0.00	0.00	0.00	0.00	4 000 000.00	0.00%
National Government: WSG	WSG	5 107 000	0	0	0	5 107 000	-1 178 516.10	3 187 080.66	1 652 410.54	0.00	3 454 589.46	32.36%
<b>TOTAL : GRANT FUNDING</b>		<b>70 138 000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70 138 000</b>	<b>-1 041 476.95</b>	<b>21 256 930.63</b>	<b>19 613 551.80</b>	<b>1 803 749.49</b>	<b>50 524 448.20</b>	<b>27.96%</b>
<b>TOTAL FUNDING</b>		<b>318 549 752</b>	<b>8 716 072</b>	<b>38 000</b>	<b>637 540</b>	<b>327 941 364</b>	<b>8 932 105.92</b>	<b>110 269 214.24</b>	<b>95 441 704.91</b>	<b>10 336 397.53</b>	<b>232 499 659.09</b>	<b>29.10%</b>

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.1 Insurance Claims for the month ended 31 January 2023.

COUNCIL'S MONTHLY REPORT														
Type of Claim	Prior periods	July	Aug	Sept	October	Nov	Dec	Jan	Feb	Mrch	Apr	May	June	Year End
Public Liability/possible Liability				5	3	1	2	2	3					0
Motor Claims			5			1	3	1	3					13
Property Damage/Loss					3	2	5	1	3					14
<b>Claims within excess</b>														
Public Liability/possible Liability								1						1
Motor Claims									1					1
Property Damage/Loss														0
<b>Total claims submitted</b>			5	5	6	4	10	5	10	0	0	0	0	45
<b>NOTE PLEASE:</b>	<b>Totals will be adjusted monthly as actual expenses and payment from insurer occur.</b>													
<b>TOTAL QUOTED EXPENSE</b>	R2 879 340,45	R229 926,88	R926 188,81	R899 913,77	R179 313,75	R318 266,49	R427 901,77	R127 963,07	R0,00	R0,00	R0,00	R0,00	R0,00	<b>R3 109 474,54</b>
<b>VALUE OF REJECTED CLAIMS/ CLAIMS WITHIN EXCESS</b>	R257 529,70	R10 000,00	R0,00	R0,00	R0,00	R3 800,00	R2 242,50							<b>R16 042,50</b>
<b>VALUE OF CLAIMS SETTLED</b>														<b>R0,00</b>
<b>TOTAL OUTSTANDING CLAIMS</b>														<b>R0,00</b>
<b>COMMENTS:</b>		2 Claims authorised for repairs. 3 Claims submitted awaiting insurer's further advice. 4 Claims have a query on them, awaiting user dept to advise. 2 Claims awaiting quotes	1 claim authorised for repairs. 5 claims submitted, waiting for response. 3 dept reports outstanding. 3 claims with quotes finalised	6 claims submitted and being processed. 3 dept reports outstanding. 3 claims with quotes outstanding. 2 claims insurer asked for additional information from third party and still outstanding.	4 claims submitted and being processed. Waiting on third party claim report for the 1 Liability claim. 2 claims waiting on quotes to submit to insurers. 1 Property loss claim within excess and payment pending.	3 Property damages claims authorized by the insurers to be repaired. 1 Property loss claim within excess and finalized. 1 Property loss claim still waiting on assessor's feedback.	2 Liability claims pending to be submitted. 1 Liability claim falls within excess. 1 vehicle authorized for repairs.	3 Liability claims awaiting supporting documents. 3 claims an assessor appointed by insurer awaiting outcome. 2 claims awaiting further advice from insurer. 2 Claims deemed to be within excess, glass repairs authorised.						
<b>ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR</b>														

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

No	Deviation reference	Directorate	Department	Reason for Deviation (Deviation category)	Short Summary of Deviation	Amount approved	Period Approved	Maximum Anticipated expenditure approved	Approved Service Provider/ Contractor/ Supplier	CSD NUMBER
1	BVD 575	SSS	ITC	EXCEPTIONAL CASE	RENEWAL OF SOPHOS LICENCE (ANTI-VIRUS SYSTEM)	R223 906,15	ONCE OFF	R223 906,15	INFINET IXCONNECT	MAAA26111
2	BVD 576	SSS	HUMAN RESOURCES	EXCEPTIONAL CASE	PROVISION OF HR SYSTEM SAGE (REINSTATEMENT OF E-RECRUITMENT SYSTEM)	R834 532,00	ONCE OFF	R834 532,00	APPLICO	MAAA0923867
3	BVD 577	PUBLIC SERVICES	WATER AND WASTEWATER TREATMENT	EMERGENCY	REPAIR AND SAFEGUARDING OF SANT A WEIDA PUMPSTATION	R24 253,65	ONCE OFF	R24 253,65	CAPITAL SECURITY BO	MAAA0582126
4	BVD 578	PUBLIC SERVICES	ROADS AND STORMWATER	EMERGENCY	EMERGENCY CONTRACTED SERVICES - REPAIR TO STORMWATER INFRASTRUCTURE: DE DOORNS	R211 310,20	ONCE OFF	R211 310,20	EYETHU	MAAA0841015
5	BVD 579	PUBLIC SERVICES	ROADS AND STORMWATER	EMERGENCY	EMERGENCY CONTRACTED SERVICES - REPAIR TO ROAD PAVEMENT AT BARLINKA STREET: DE DOORNS	R9 881,95	ONCE OFF	R9 881,95	EYETHU	MAAA0841015
6	BVD 581	PUBLIC SERVICES	WATER AND WASTEWATER TREATMENT	EMERGENCY	EMERGENCY HIRE OF WATER TANKER FOR DE DOORNS AFTER HEAVY STORM	R204 631,00	ONCE OFF	R204 631,00	RAINBOW PLANT HIRE	MAAA1107716
7	BVD 582	MUNICIPAL MANAGER	MANAGER GRC	EXCEPTIONAL CASE	ANNUAL MEMBERSHIP TO THE INTERNAL INSTITUTE OF RISK MANAGEMENT	R2 585,00	ONCE OFF	R2 585,00	THE INSTITUTE OF RISK MANAGEMENT	MAAA0060000
						<b>R1 511 099,95</b>		<b>R1 511 099,95</b>		

---

## **PART 2 - SUPPORTING DOCUMENTATION**

---

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

---

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

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

TENDERS AWARDED DURING JANUARY 2023					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE (CAPPED)
27/01/2023	BV981/ 2022	SUPPLY AND DELIVERY OF PUMPS, PANELS AND COMPRESSORS FOR A PERIOD ENDING 30 JUNE 2025	M Bond Engineering (Pty) Ltd (Categories 1 and 4) Hidro-Tech Systems (Pty) Ltd (Categories 2 and 3)	rates based	R6 562 432,36
27/01/2023	BV1019/ 2022	CONSTRUCTION OF MINOR CIVIL WORKS FOR THE UPGRADING OF VARIOUS SEWER PUMPSTATIONS	Umzali Civils (Pty) Ltd	R5 553 549,61	
27/01/2023	BV1020/ 2022	CONSTRUCTION OF KWINANA STREET, MIDBLOCKS RE-	Umzali Civils (Pty) Ltd	R6 630 379,49	
				<b>R18 746 361,46</b>	
Tender turnaround (lead time) in days	BV981/ 2022	112			
	BV1019/ 2022	63			
	BV1020/ 2022	59			
Average		<b>78,00</b>			

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.5 Procurement premiums paid for the month of January 2023.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF JANUARY 2023									
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)
10592	17/01/2023	3594	BREERIMER KOMMUNIKASIE BK	181355.00	REHO COMMUNICATIONS	193269,80	11914,80	7%	YES
10759	2023/09/01	3506	OFFICETECH	75440	GR CLEANING AND SUPPLY	90000,00	14560	19%	YES
TOTAL PREMIUMS PAID FOR THE MONTH							26474,80		

## 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, January of 2023 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

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



DATE: 13 February 2023