
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT MAY 2023

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2022/2023 FINANCIAL YEAR

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	21
Section 5 – DEBTORS ANALYSIS	21
Section 6 – CREDITORS ANALYSIS	29
Section 7 – INVESTMENTS PORTFOLIO ANALYSIS	30
Section 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE	37
Section 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS	40
Section 10 – CAPITAL PROGRAMME PERFORMANCE	42
Section 11 – OTHER SUPPORTING DOCUMENTATION (ANNEXURES)	44
Section 12 – QUALITY CERTIFICATE	48

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 May 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 May 2023 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for May 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 May 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 May 2023 is R1 072 156 266 or 76.15% of the total budgeted revenue R1 408 012 136.

Service charges - electricity revenue

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

Interest earned – outstanding debtors

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

Rental of facilities and equipment

Income for rental of facilities and equipment were more 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

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

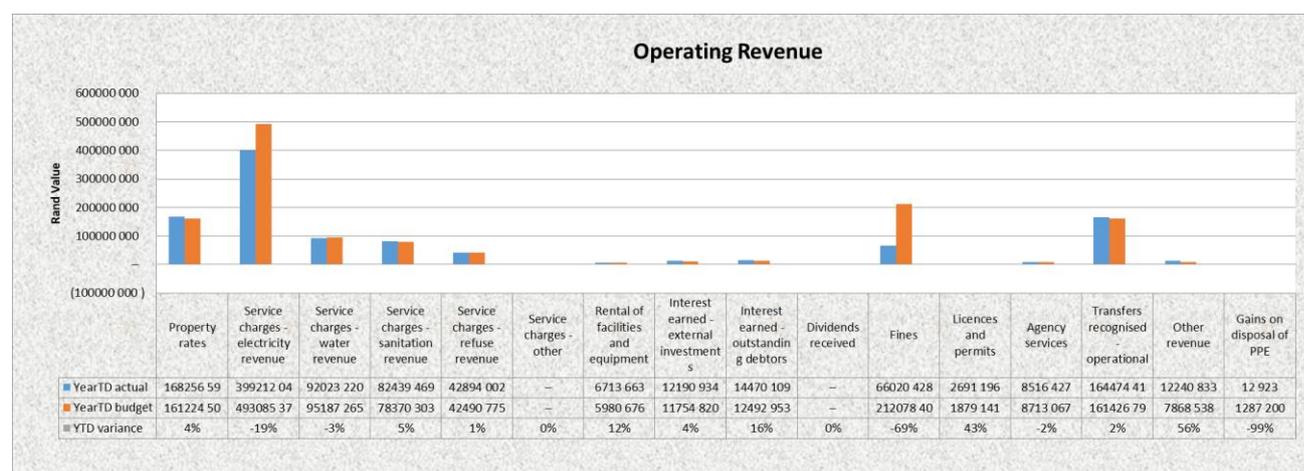
Gains

Gains from the disposal of assets are less than anticipated.

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

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

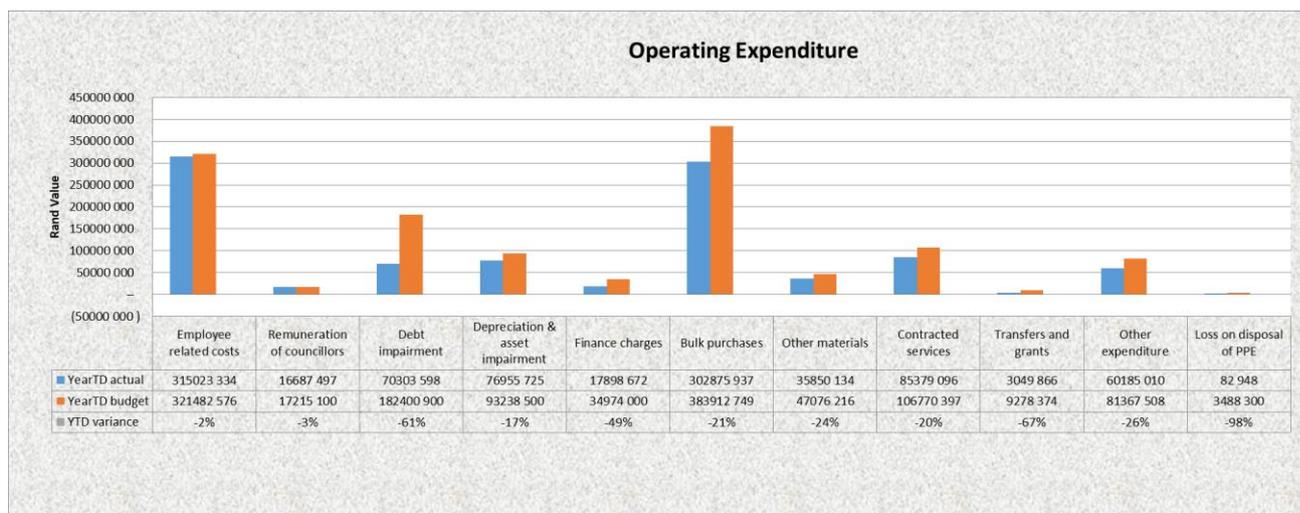


Operating Expenditure by Type

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

The total expenditure amounts to R984 291 816 or 70.46% of the total budgeted expenditure R1 396 919 668.

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

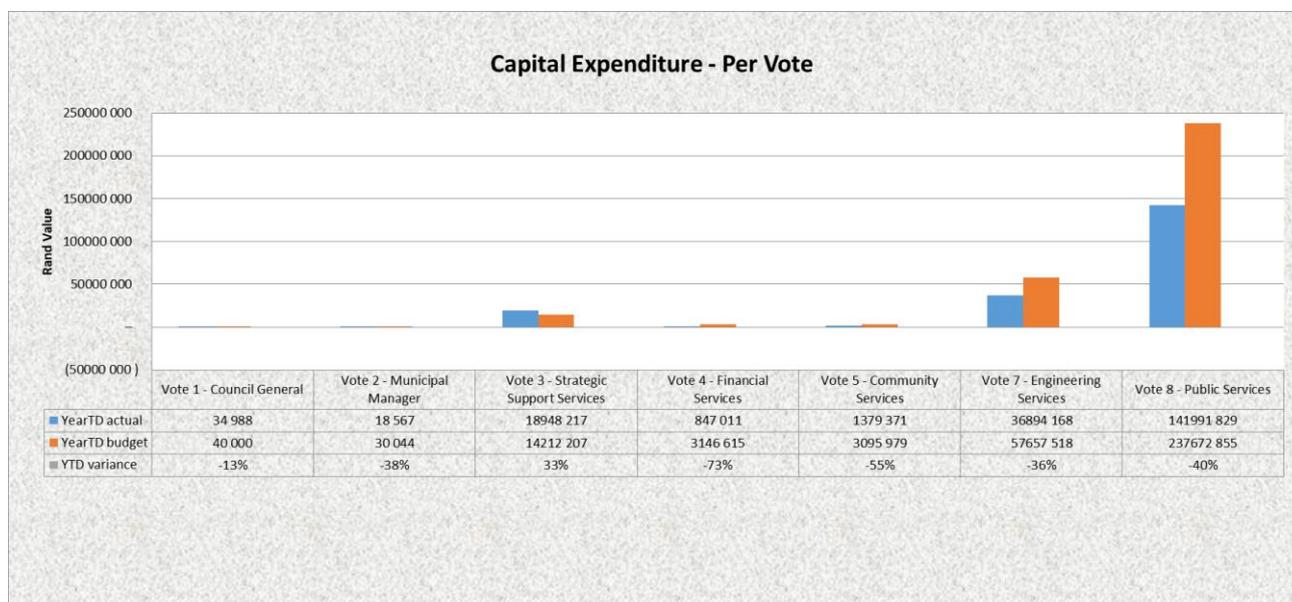


Capital Expenditure

The total capital expenditure for the period 1 July 2022 – 31 May 2023, amounts to R200 114 151 or 48.83% of the total capital budget that amounts to R409 826 108.

Capital grant funding the total capital grant funding expenditure amounts to R48 936 527 or 49.24% of the total capital grant funding budget that amounts to R99 390 479.

Refer to Section 4 – table C5 for more detail.



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R132 241 483.

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 May 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 - M11 May									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	173 037	175 223	175 223	12 065	168 257	161 225	7 032	4%	175 223
Service charges	725 043	761 566	772 334	54 432	616 569	709 134	(92 565)	-13%	772 334
Investment revenue	10 969	10 686	12 823	1 298	12 191	11 755	436	4%	12 823
Transfers and subsidies	152 932	171 058	175 605	865	164 474	161 427	3 048	2%	175 605
Other own revenue	70 271	271 940	272 027	7 669	110 666	250 300	(139 634)	-56%	272 027
Total Revenue (excluding capital transfers and contributions)	1 132 251	1 390 473	1 408 012	76 329	1 072 156	1 293 840	(221 684)	-17%	1 408 012
Employee costs	335 127	350 795	352 853	28 147	315 023	321 483	(6 459)	-2%	352 853
Remuneration of Councillors	18 315	19 549	19 673	1 500	16 687	17 215	(528)	-3%	19 673
Depreciation & asset impairment	88 566	100 988	100 988	-	76 956	93 239	(16 283)	-17%	100 988
Finance charges	20 974	38 001	38 001	3 102	17 899	34 974	(17 075)	-49%	38 001
Materials and bulk purchases	424 259	462 319	468 579	29 586	338 726	430 989	(92 263)	-21%	468 579
Transfers and subsidies	3 767	6 872	10 114	246	3 050	9 278	(6 229)	-67%	10 114
Other expenditure	244 981	377 227	406 711	13 210	215 951	374 027	(158 076)	-42%	406 711
Total Expenditure	1 135 989	1 355 751	1 396 920	75 790	984 292	1 281 205	(296 913)	-23%	1 396 920
Surplus/(Deficit)	(3 738)	34 722	11 092	539	87 864	12 635	75 229	595%	11 092
Transfers and subsidies - capital (monetary allocations)	55 756	70 138	81 473	-	-	74 918	(74 918)	-100%	81 473
Contributions & Contributed assets	-	-	17 918	17 350	17 350	-	17 350	#DIV/0!	17 918
Surplus/(Deficit) after capital transfers & contributions	52 017	104 860	110 483	17 889	105 214	87 553	17 662	20%	110 483
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52 017	104 860	110 483	17 889	105 214	87 553	17 662	20%	110 483
Capital expenditure & funds sources									
Capital expenditure	143 097	318 550	409 826	34 994	200 114	315 855	(115 741)	-37%	409 826
Capital transfers recognised	55 635	70 138	99 390	11 057	48 937	59 942	(11 005)	-18%	99 390
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	146 238	180 328	12 434	84 202	153 567	(69 365)	-45%	180 328
Internally generated funds	87 462	102 174	130 108	11 503	66 975	102 346	(35 370)	-35%	130 108
Total sources of capital funds	143 097	318 550	409 826	34 994	200 114	315 855	(115 741)	-37%	409 826
Financial position									
Total current assets	329 698	267 426	267 426	-	281 526	-	-	-	267 426
Total non current assets	2 506 601	2 682 117	2 682 117	-	2 598 881	-	-	-	2 682 117
Total current liabilities	204 556	154 220	154 220	-	138 373	-	-	-	154 220
Total non current liabilities	378 362	581 169	581 169	-	363 827	-	-	-	581 169
Community wealth/Equity	2 253 381	2 214 154	2 214 154	-	2 378 208	-	-	-	2 214 154
Cash flows									
Net cash from (used) operating	(237 017)	142 598	115 508	22 796	167 687	133 913	(33 774)	-25%	155 289
Net cash from (used) investing	(16 158)	(318 450)	(398 886)	(35 002)	(200 088)	(251 462)	(51 374)	20%	(318 500)
Net cash from (used) financing	329	127 653	161 743	(11)	(14 447)	59 061	73 508	124%	127 653
Cash/cash equivalents at the month/year end	(62 084)	101 815	57 454	-	132 241	120 602	(11 640)	-10%	143 532
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	40 335	10 706	8 406	6 743	5 206	6 137	36 154	163 640	277 327
Creditors Age Analysis									
Total Creditors	61	293	100	128	9 469	6	125	2	10 183

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) - M11 May										
Description	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		242 602	241 045	247 002	16 349	238 427	227 093	11 333	5%	247 002
Executive and council		510	118	618	65	707	571	136	24%	618
Finance and administration		242 093	240 927	246 384	16 284	237 720	226 523	11 197	5%	246 384
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		68 634	281 225	300 274	19 648	123 392	259 766	(136 374)	-52%	300 274
Community and social services		12 676	12 459	12 619	161	12 531	11 609	922	8%	12 619
Sport and recreation		3 911	9 249	9 249	338	3 606	8 508	(4 902)	-58%	9 249
Public safety		30 467	230 822	231 299	1 141	67 629	212 289	(144 660)	-68%	231 299
Housing		21 579	28 695	47 107	18 008	39 626	27 360	12 267	45%	47 107
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		27 188	16 395	15 440	1 724	14 160	14 235	(75)	-1%	15 440
Planning and development		2 119	2 226	2 226	115	1 606	2 052	(446)	-22%	2 226
Road transport		25 069	14 169	13 214	1 609	12 554	12 182	371	3%	13 214
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		849 495	921 945	944 673	55 957	713 527	867 651	(154 124)	-18%	944 673
Energy sources		521 762	565 318	565 318	34 385	407 874	519 561	(111 688)	-21%	565 318
Water management		139 458	126 788	132 678	9 160	115 233	121 671	(6 438)	-5%	132 678
Waste water management		123 706	160 679	177 516	8 279	125 195	162 994	(37 799)	-23%	177 516
Waste management		64 568	69 161	69 161	4 133	65 226	63 426	1 800	3%	69 161
Other	4	87	-	13	-	-	12	(12)	-100%	13
Total Revenue - Functional	2	1 188 006	1 460 611	1 507 403	93 679	1 089 506	1 368 757	(279 251)	-20%	1 507 403
Expenditure - Functional										
Governance and administration		222 607	258 889	285 323	20 427	225 850	260 334	(34 484)	-13%	285 323
Executive and council		38 533	35 936	42 804	2 708	38 001	38 367	(366)	-1%	42 804
Finance and administration		180 574	218 570	238 635	17 427	184 589	218 431	(33 842)	-15%	238 635
Internal audit		3 500	4 382	3 884	292	3 261	3 536	(276)	-8%	3 884
Community and public safety		152 860	314 193	319 490	10 084	168 971	293 141	(124 170)	-42%	319 490
Community and social services		27 723	31 659	33 885	2 408	28 070	31 009	(2 939)	-9%	33 885
Sport and recreation		28 150	27 733	28 373	1 855	28 547	25 983	2 563	10%	28 373
Public safety		77 314	226 116	229 888	4 604	96 843	211 065	(114 222)	-54%	229 888
Housing		19 591	28 595	27 253	1 216	15 443	24 998	(9 556)	-38%	27 253
Health		83	91	91	-	69	86	(17)	-20%	91
Economic and environmental services		76 154	85 887	83 390	4 177	69 522	76 273	(6 751)	-9%	83 390
Planning and development		18 338	20 016	19 903	1 333	17 068	18 148	(1 080)	-6%	19 903
Road transport		56 933	65 482	63 096	2 816	52 264	57 758	(5 494)	-10%	63 096
Environmental protection		883	389	392	28	190	367	(177)	-48%	392
Trading services		683 976	695 887	707 945	40 999	519 680	650 742	(131 062)	-20%	707 945
Energy sources		460 880	506 388	506 543	29 845	371 118	465 678	(94 560)	-20%	506 543
Water management		82 276	70 157	69 675	3 417	48 962	63 790	(14 828)	-23%	69 675
Waste water management		80 994	73 986	82 459	4 604	60 743	76 215	(15 471)	-20%	82 459
Waste management		59 826	45 356	49 267	3 133	38 856	45 060	(6 204)	-14%	49 267
Other		392	895	772	104	269	715	(446)	-62%	772
Total Expenditure - Functional	3	1 135 989	1 355 751	1 396 920	75 790	984 292	1 281 205	(296 913)	-23%	1 396 920
Surplus/(Deficit) for the year		52 017	104 860	110 483	17 889	105 214	87 553	17 662	20%	110 483

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) - M11 May										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	510	118	118	65	707	107	599	558,3%	118
Vote 2 - Municipal Manager		500	500	500	-	-	454	(454)	-100,0%	500
Vote 3 - Strategic Support Services		1 276	1 244	1 257	2	1 871	1 141	729	63,9%	1 257
Vote 4 - Financial Services		231 226	236 559	243 884	16 177	234 599	221 452	13 147	5,9%	243 884
Vote 5 - Community Services		79 632	294 602	312 895	21 083	134 766	284 116	(149 350)	-52,6%	312 895
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		523 655	565 252	565 252	34 385	407 864	513 263	(105 399)	-20,5%	565 252
Vote 8 - Public Services		351 208	362 335	383 496	21 967	309 700	348 224	(38 523)	-11,1%	383 496
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 188 006	1 460 611	1 507 403	93 679	1 089 506	1 368 757	(279 251)	-20,4%	1 507 403
Expenditure by Vote										
Vote 1 - Council General	1	34 874	28 540	35 357	2 468	31 779	32 428	(648)	-2,0%	35 357
Vote 2 - Municipal Manager		8 847	14 278	13 630	770	11 634	12 501	(867)	-6,9%	13 630
Vote 3 - Strategic Support Services		70 820	70 780	81 560	5 662	67 644	74 804	(7 160)	-9,6%	81 560
Vote 4 - Financial Services		100 806	128 388	142 255	10 641	106 510	130 472	(23 961)	-18,4%	142 255
Vote 5 - Community Services		155 923	320 204	324 292	10 332	172 219	297 429	(125 210)	-42,1%	324 292
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 759	518 086	514 714	30 265	375 905	472 077	(96 172)	-20,4%	514 714
Vote 8 - Public Services		298 959	275 475	285 113	15 653	218 600	261 495	(42 895)	-16,4%	285 113
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 135 989	1 355 751	1 396 920	75 790	984 292	1 281 205	(296 913)	-23,2%	1 396 920
Surplus/ (Deficit) for the year	2	52 017	104 860	110 483	17 889	105 214	87 553	17 662	20,2%	110 483

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) - M11 May										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		173 037	175 223	175 223	12 065	168 257	161 225	7 032	4%	175 223
Service charges - electricity revenue		492 826	536 542	536 542	34 167	399 212	493 085	(93 873)	-19%	536 542
Service charges - water revenue		104 101	98 700	103 891	8 390	92 023	95 187	(3 164)	-3%	103 891
Service charges - sanitation revenue		84 271	79 917	85 495	7 742	82 439	78 370	4 069	5%	85 495
Service charges - refuse revenue		43 844	46 407	46 407	4 132	42 894	42 491	403	1%	46 407
Rental of facilities and equipment		8 178	6 489	6 489	778	6 714	5 981	733	12%	6 489
Interest earned - external investments		10 969	10 686	12 823	1 298	12 191	11 755	436	4%	12 823
Interest earned - outstanding debtors		9 814	9 970	13 629	1 509	14 470	12 493	1 977	16%	13 629
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		28 741	230 513	230 513	1 061	66 020	212 078	(146 058)	-69%	230 513
Licences and permits		2 620	4 056	2 050	609	2 691	1 879	812	43%	2 050
Agency services		9 061	9 436	9 436	508	8 516	8 713	(197)	-2%	9 436
Transfers and subsidies		152 932	171 058	175 605	865	164 474	161 427	3 048	2%	175 605
Other revenue		11 279	10 078	8 511	3 205	12 241	7 869	4 372	56%	8 511
Gains		577	1 399	1 399	-	13	1 287	(1 274)	-99%	1 399
Total Revenue (excluding capital transfers and contributions)		1 132 251	1 390 473	1 408 012	76 329	1 072 156	1 293 840	(221 684)	-17%	1 408 012
Expenditure By Type										
Employee related costs		335 127	350 795	352 853	28 147	315 023	321 483	(6 459)	-2%	352 853
Remuneration of councillors		18 315	19 549	19 673	1 500	16 687	17 215	(528)	-3%	19 673
Debt impairment		80 796	198 257	198 257	-	70 304	182 401	(112 097)	-61%	198 257
Depreciation & asset impairment		88 566	100 988	100 988	-	76 956	93 239	(16 283)	-17%	100 988
Finance charges		20 974	38 001	38 001	3 102	17 899	34 974	(17 075)	-49%	38 001
Bulk purchases - electricity		383 068	422 897	417 276	23 570	302 876	383 913	(81 037)	-21%	417 276
Inventory consumed		41 191	39 422	51 304	6 016	35 850	47 076	(11 226)	-24%	51 304
Contracted services		97 001	104 978	116 280	8 482	85 379	106 770	(21 391)	-20%	116 280
Transfers and grants		3 767	6 872	10 114	246	3 050	9 278	(6 229)	-67%	10 114
Other expenditure		64 709	70 227	88 409	4 729	60 185	81 368	(21 182)	-26%	88 409
Losses		2 476	3 766	3 766	-	83	3 488	(3 405)	-98%	3 766
Total Expenditure		1 135 989	1 355 751	1 396 920	75 790	984 292	1 281 205	(296 913)	-23%	1 396 920
Surplus/(Deficit)		(3 738)	34 722	11 092	539	87 864	12 635	75 229	0	11 092
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		55 756	70 138	81 473	-	-	74 918	(74 918)	(0)	81 473
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	17 918	17 350	17 350	-	17 350	#DIV/0!	17 918
Surplus/(Deficit) after capital transfers & contributions		52 017	104 860	110 483	17 889	105 214	87 553			110 483
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		52 017	104 860	110 483	17 889	105 214	87 553			110 483
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52 017	104 860	110 483	17 889	105 214	87 553			110 483
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		52 017	104 860	110 483	17 889	105 214	87 553			110 483

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M11 May				
Ref	Description	Variance greater than 10% [over/under]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Service charges - electricity revenue	-19%	In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2022 the municipality processed a journal of R31 507 636 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2023 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.	
	Rental of facilities and equipment	12%	Income for rental of facilities and equipment were more than anticipated.	
	Interest earned - outstanding debtors	16%	Growth in debtors due to non-payment has resulted in more interest being charged on outstanding debtors than anticipated.	
	Fines, penalties and forfeits	-69%	Final traffic fine provisions and accounting treatment are done at financial year end.	
	Licences and permits	43%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Other revenue	56%	Income for other revenue from resorts and swimming pools were more than anticipated.	
	Gains	-99%	Gains from the disposal of assets are less than anticipated.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	Expenditure By Type			
	Debt impairment	-61%	Year-to-date write offs for the year under review are less than budgeted.	
	Depreciation & asset impairment	-17%	Depreciation projections till May 2023 are pro-rata less than anticipated.	
	Finance charges	-49%	Finance charges till May 2023 are pro-rata less than anticipated.	
	Bulk purchases - electricity	-21%	Electricity purchases till May 2023 are pro-rata underspend.	
	Inventory consumed	-24%	Expenditure on materials and supplies till May 2023 are pro-rata less than anticipated.	
	Contracted services	-20%	Expenditure on contracted and outsourced services till May 2023 are pro-rata less than anticipated.	
	Transfers and grants	-67%	Monetary allocations to individuals and organisations till May 2023 are pro-rata underspend.	
	Other expenditure	-26%	Expenditure on general expenses till May 2023 are pro-rata underspend.	
	Losses	-98%	Losses from the disposal of assets are less than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-37%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	-2%	The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance and the revenue was review during the adjustment budget.	
	Other revenue	18%	Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Government - Operating	-1%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	-3%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Interest	5%	Investment process been done monthly.	
	Suppliers	2%	During the adjustment Budget the performance and actual figures was aligned.	
	Transfer and grants	67%	No expenditure on Housing projects and Grant-In Aid.	
	Capital assets	20%	Demand Management Plan in progress/ tenders advertise etc.	
	Consumer deposits	-24%	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) - M11 May

Vote Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		20	5	40	-	35	40	(5)	-13%	40
Vote 2 - Municipal Manager		1 859	5	0	-	-	0	(0)	-100%	0
Vote 3 - Strategic Support Services		3 147	15 575	19 652	926	16 162	9 432	6 730	71%	19 652
Vote 4 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		15 771	5	14	-	10	14	(4)	-27%	14
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		36 392	58 400	50 390	6 852	20 316	46 519	(26 203)	-56%	50 390
Vote 8 - Public Services		42 781	178 476	225 560	18 568	117 347	182 341	(64 994)	-36%	225 560
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	99 969	252 466	295 656	26 346	153 871	238 346	(84 475)	-35%	295 656
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	30	30	-	19	30	(11)	-38%	30
Vote 3 - Strategic Support Services		400	16 940	5 090	12	2 786	4 781	(1 994)	-42%	5 090
Vote 4 - Financial Services		1 667	1 975	3 438	118	847	3 147	(2 300)	-73%	3 438
Vote 5 - Community Services		2 411	5 379	21 052	240	1 369	3 082	(1 713)	-56%	21 052
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		6 847	3 330	19 607	2 123	16 578	11 139	5 439	49%	19 607
Vote 8 - Public Services		31 803	38 430	64 953	6 156	24 644	55 332	(30 687)	-55%	64 953
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	43 128	66 083	114 170	8 648	46 243	77 509	(31 266)	-40%	114 170
Total Capital Expenditure	3	143 097	318 550	409 826	34 994	200 114	315 855	(115 741)	-37%	409 826
Capital Expenditure - Functional Classification										
Governance and administration		5 399	32 645	24 899	399	17 643	17 533	110	1%	24 899
Executive and council		62	10	40	-	35	40	(5)	-13%	40
Finance and administration		5 338	32 635	24 859	399	17 608	17 493	115	1%	24 859
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		17 363	9 291	26 690	860	3 469	3 664	(195)	-5%	26 690
Community and social services		481	4 832	6 123	803	2 534	1 048	1 487	142%	6 123
Sport and recreation		16 451	3 820	1 530	-	558	1 478	(919)	-62%	1 530
Public safety		432	639	1 688	57	376	1 139	(763)	-67%	1 688
Housing		-	-	17 350	-	-	-	-	-	17 350
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		34 954	56 246	53 863	8 233	37 990	53 957	(15 967)	-30%	53 863
Planning and development		659	1 820	1 620	12	232	1 620	(1 388)	-86%	1 620
Road transport		34 295	54 426	52 243	8 222	37 758	52 337	(14 579)	-28%	52 243
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		85 382	220 368	304 374	25 501	141 012	240 701	(99 689)	-41%	304 374
Energy sources		46 229	66 230	75 143	9 888	39 796	62 004	(22 208)	-36%	75 143
Water management		15 555	94 688	67 492	4 962	31 410	60 116	(28 706)	-48%	67 492
Waste water management		23 251	58 250	160 455	10 426	69 026	117 297	(48 271)	-41%	160 455
Waste management		346	1 200	1 284	225	780	1 284	(504)	-39%	1 284
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	143 097	318 550	409 826	34 994	200 114	315 855	(115 741)	-37%	409 826
Funded by:										
National Government		55 182	69 094	79 404	11 046	48 575	57 952	(9 377)	-16%	79 404
Provincial Government		25	1 044	19 419	12	362	1 990	(1 628)	-82%	19 419
District Municipality		429	-	549	-	-	-	-	-	549
Other transfers and grants		-	-	19	-	-	-	-	-	19
Transfers recognised - capital		55 635	70 138	99 390	11 057	48 937	59 942	(11 005)	-18%	99 390
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	146 238	180 328	12 434	84 202	153 567	(69 365)	-45%	180 328
Internally generated funds		87 462	102 174	130 108	11 503	66 975	102 346	(35 370)	-35%	130 108
Total Capital Funding		143 097	318 550	409 826	34 994	200 114	315 855	(115 741)	-37%	409 826

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M11 May						
Description	Ref	2021/22	Budget Year 2022/23			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
ASSETS						
Current assets						
Cash		89 089	56 765	56 765	112 260	56 765
Call investment deposits		91 794	45 000	45 000	20 000	45 000
Consumer debtors		113 314	135 752	135 752	98 396	135 752
Other debtors		21 532	18 566	18 566	25 060	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	23 663	9 274
Total current assets		329 698	267 426	267 426	281 526	267 426
Non current assets						
Long-term receivables		2 613	3 266	3 266	2 592	3 266
Investments		–	(50)	(50)	–	(50)
Investment property		63 637	47 145	47 145	80 987	47 145
Investments in Associate		–	–	–	–	–
Property, plant and equipment		2 399 707	2 592 148	2 592 148	2 474 721	2 592 148
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		4 014	2 978	2 978	3 950	2 978
Other non-current assets		36 631	36 631	36 631	36 631	36 631
Total non current assets		2 506 601	2 682 117	2 682 117	2 598 881	2 682 117
TOTAL ASSETS		2 836 299	2 949 543	2 949 543	2 880 407	2 949 543
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		19 580	20 809	20 809	14 536	20 809
Consumer deposits		4 587	4 633	4 633	4 680	4 633
Trade and other payables		129 164	80 518	80 518	72 199	80 518
Provisions		51 225	48 261	48 261	46 958	48 261
Total current liabilities		204 556	154 220	154 220	138 373	154 220
Non current liabilities						
Borrowing		164 603	285 883	285 883	150 068	285 883
Provisions		213 759	295 286	295 286	213 759	295 286
Total non current liabilities		378 362	581 169	581 169	363 827	581 169
TOTAL LIABILITIES		582 919	735 389	735 389	502 200	735 389
NET ASSETS	2	2 253 381	2 214 154	2 214 154	2 378 208	2 214 154
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 253 381	2 160 289	2 160 289	2 378 208	2 160 289
Reserves		–	53 865	53 865	–	53 865
TOTAL COMMUNITY WEALTH/EQUITY	2	2 253 381	2 214 154	2 214 154	2 378 208	2 214 154

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M11 May										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		128 756	157 700	157 700	12 620	147 272	147 199	72	0%	157 700
Service charges		306 991	729 917	739 609	66 018	652 152	666 697	(14 545)	-2%	739 609
Other revenue		14 485	47 451	43 878	28 399	190 664	161 169	29 496	18%	43 878
Transfers and Subsidies - Operational		153 479	171 058	174 108	-	172 768	175 341	(2 573)	-1%	174 213
Transfers and Subsidies - Capital		57 360	70 138	71 088	-	70 925	72 797	(1 872)	-3%	81 388
Interest		11 884	20 656	26 452	2 806	26 661	25 331	1 330	5%	12 823
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(888 998)	(1 011 634)	(1 051 181)	(86 802)	(1 071 530)	(1 090 552)	(19 021)	2%	(1 011 634)
Finance charges		(20 974)	(35 817)	(35 817)	-	(19 841)	(19 841)	-	-	(35 817)
Transfers and Grants		-	(6 872)	(10 331)	(246)	(1 383)	(4 228)	(2 844)	67%	(6 872)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(237 017)	142 598	115 508	22 796	167 687	133 913	(33 774)	-25%	155 289
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		59	50	50	(8)	26	55	(29)	-53%	50
Decrease (increase) in non-current investments		-	50	-	-	-	-	-	-	-
Payments										
Capital assets		(16 216)	(318 550)	(398 936)	(34 994)	(200 114)	(251 517)	(51 403)	20%	(318 550)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(16 158)	(318 450)	(398 886)	(35 002)	(200 088)	(251 462)	(51 374)	20%	(318 500)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	146 238	180 328	-	-	73 480	(73 480)	-100%	146 238
Increase (decrease) in consumer deposits		329	100	100	(11)	89	117	(28)	-24%	100
Payments										
Repayment of borrowing		-	(18 685)	(18 685)	-	(14 536)	(14 536)	-	-	(18 685)
NET CASH FROM/(USED) FINANCING ACTIVITIES		329	127 653	161 743	(11)	(14 447)	59 061	73 508	124%	127 653
NET INCREASE/ (DECREASE) IN CASH HELD		(252 846)	(48 198)	(121 635)	(12 216)	(46 848)	(58 488)			(35 557)
Cash/cash equivalents at beginning:		190 762	150 013	179 089		179 089	179 089			179 089
Cash/cash equivalents at month/year end:		(62 084)	101 815	57 454		132 241	120 602			143 532

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 - M11 May													
Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L1.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	8 169	2 568	2 684	2 563	1 670	1 506	9 988	27 228	56 377	42 956	7 236	42 042
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21 493	2 066	1 052	371	234	230	854	4 903	31 244	6 593	694	5 511
Receivables from Non-exchange Transactions - Property Rates	1400	9 065	2 083	995	772	707	1 215	7 386	16 283	38 505	26 363	1 041	25 276
Receivables from Exchange Transactions - Waste Water Management	1500	5 894	1 719	1 296	1 286	1 167	1 168	6 853	30 849	50 227	41 324	5 696	40 727
Receivables from Exchange Transactions - Waste Management	1600	4 337	1 010	788	759	731	719	4 290	18 143	30 776	24 642	3 586	26 393
Receivables from Exchange Transactions - Property Rental Debtors	1700	573	305	208	224	182	197	1 099	8 349	11 138	10 052	207	11 222
Interest on Arrear Debtor Accounts	1810	107	2	69	115	132	194	2 021	34 373	37 012	36 834	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(9 303)	952	1 280	654	382	908	3 662	23 512	22 047	29 117	3 901	26 993
Total By Income Source	2000	40 335	10 706	8 406	6 743	5 206	6 137	36 154	163 640	277 327	217 881	22 360	177 163
2021/22 - totals only		39 653	9 247	6 208	5 611	4 858	5 266	31 891	135 396	238 131	183 023	39 959	136 793
Debtors Age Analysis By Customer Group													
Organs of State	2200	(581)	636	236	126	85	155	2 481	930	4 067	3 777	–	–
Commercial	2300	13 690	781	807	214	62	143	666	3 852	20 216	4 938	–	–
Households	2400	23 235	8 630	7 083	6 152	4 910	5 631	30 699	144 649	230 990	192 041	22 360	177 163
Other	2500	3 991	658	275	252	149	208	2 307	14 209	22 053	17 124	–	–
Total By Customer Group	2600	40 335	10 706	8 406	6 743	5 206	6 137	36 154	163 640	277 327	217 881	22 360	177 163

The age analysis reflects the debtors without taking the provision for bad debts into account, and included VAT. Therefore, reconciliation to net debtors as per the Statement of Financial Position is provided below.

	May 2023	April 2023	March 2023
Gross consumer debtors, as per debtors age analysis	277 326 546	287 234 054	264 094 411
Total Provision for bad debts	-178 987 043	-178 987 043	-178 987 043
Provision bad debts Consumers (SC3)	-177 163 151	-177 163 151	-177 163 151
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-15 024 509	-16 510 635	-13 039 689
Net consumers debtors:	83 314 993	91 736 375	72 067 678

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 May 2023.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R277 326 546 as at 31 May 2023 compared to R 287 234 054 as at 31 April 2023. Current debt represents 14 % of the total outstanding debt, while the total debt in arrears represents 80 % 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 70 % of the total debt. It should be noted that that 25 % of arrear debt representing R54 402 958 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 39 195 650 when compared to the outstanding amount of R 238 130 895 on 31 May 2023, representing a 16 % annual increase.



2. Additional Information:

The decrease of outstanding debt for service levies is 3.7 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 27 % and the average days outstanding are 58 days, which is around 2 months.

The Debt collection rate for the period of July 2022 till May 2023 was 94.34 %.

The electricity distribution losses for the period of July 2022 to April 2023 were 4.31%.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2022 to April 2023	205 492 798 kWh	196 633 713 kWh	8 859 084 kWh	4.31 %

The water distribution losses for the period of July 2022 till March 2023 were 22.27 % Off which real losses were 19.81 %. The April 2023 water losses will be reported with the May and June losses in June.

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

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

1. 21 984 SMS's were sent during the month to clients with arrear accounts to the value of R 318 049 774 while 3 974 final demands with arrears to the value of R 98 471 030 were emailed.
2. 19 431 SMS's were sent during the month to clients after the billing for new account balances to the value of R 151 615 425.
3. 111 Arrangements with clients owing arrears to the value of R 2 116 499 were concluded during the month.
4. R 1 834 739 was recovered through pre-paid electricity restrictions on non-Indigent clients where for each R10 used to buy prepaid electricity 60% /R6 or each R10 used to buy pre-paid electricity 90% (R9) is redirected towards the payment of your arrear debt, and 30% for Indigent households.
5. There were 34 conventional electricity disconnections were performed during the month.
6. There were 112 phone call reminders made to clients with arrears on their accounts.
7. There are currently 12 accounts owing R424 135 with section 58 Magistrate Courts Act Garnishee Orders which were entered into before the Stellenbosch Garnishee Order Court ruling which requires someone to now appear before the court. The total monthly payments amount to R 2 192.

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 May 2023.

1. The total applications approved for all services by the end of May 2023 were 7 354.
2. The outstanding amount for Indigent consumers is R 27 738 362 of which R25 523 566 in arrears.
3. Subsidies for May 2023 were allocated for the following services:

• Refuse	R	13 882 526
• Rates	R	10 421 113
• Sewerage	R	21 638 129
• Electricity	R	14 367 312
• Water	R	8 991 165
• Rent	R	9 640 710

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 May 2023.

Attorneys

The outstanding handed over debt as at 31 May 2023 was R54 402 958 made up of 1 248 accounts,

1. An amount of R101 797 was received as payments from the handed over accounts, while an amount of R7 024 (vat incl.) was paid as commission on (6%),
2. 16 Final Demands were issued via Registered Post for a total fee of R1 372.
3. 45 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 R27 065.
4. 20 Hard tracing was conducted by the appointed sheriff, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R4 398.
5. There were 14 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they us owe the money (the amount will be stated) and signed a document where they promised to pay deferred monthly instalment each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R2 705.
6. All the costs listed above have been charged against the accounts of the clients concerned.

5.2.5 Arrears Councilors

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

1. The total outstanding debt of Councilors after the May 2023 due date was R 35 061.
2. An amount of R 5 846 was deducted from the May 2023 salaries of 11 councilors who did not pay their accounts in full on the due date. (The arrear amount was R 5 846).
3. An amount of R3 650 was automatically deducted from the May 2023 salary of 2 councilors who had arrangements with a balance of R29 215 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 May 2023 due date was R 210 938.
2. An amount of R 8 194 was automatically deducted from the May 2023 salaries of 8 officials who had arrangements with a balance of R180 634 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R30 304 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the May 2023 salaries of 67 officials who did not pay their account in full on the due date. (The arrear amount was R30 304 but 1 official resigned).

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May											
Description	NT Code	Budget Year 2022/23								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	0	0	-
Trade Creditors	0700	12	192	87	128	9 469	1	125	2	10 017	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	49	101	12	-	-	5	-	-	167	-
Total By Customer Type	1000	61	293	100	128	9 469	6	125	2	10 183	-

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 - M11 May									
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							
Municipality									
Nedbank		8 Months	Fixed Deposit	25 Jul 2022	-	-	-	-	-
Standard Bank		9 Months	Fixed Deposit	24 Aug 2022	-	-	-	-	-
Standard Bank		6 Months	Fixed Deposit	28 Jul 2022	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	29 Aug 2022	-	-	-	-	-
Nedbank		8 Months	Fixed Deposit	27 Sep 2022	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	26 Sep 2022	-	-	-	-	-
Nedbank		7 Months	Fixed Deposit	26 Sep 2022	-	-	-	-	-
ABSA Bank		7 Months	Fixed Deposit	27 Sep 2022	-	-	-	-	-
Nedbank		8 Months	Fixed Deposit	24 Oct 2022	-	-	-	-	-
First National Bank		5 Months	Fixed Deposit	29 Aug 2022	-	-	-	-	-
ABSA Bank		6 Months	Fixed Deposit	26 Sep 2022	-	-	-	-	-
Nedbank		6 Months	Fixed Deposit	29 Sep 2022	-	-	-	-	-
Nedbank		7 Months	Fixed Deposit	31 Oct 2022	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	31 Oct 2022	-	-	-	-	-
Standard Bank		8 Months	Fixed Deposit	29 Nov 2022	-	-	-	-	-
Nedbank		9 Months	Fixed Deposit	29 Dec 2022	-	-	-	-	-
ABSA Bank		3 Months	Fixed Deposit	22 Nov 2022	-	-	-	-	-
Nedbank		4 Months	Fixed Deposit	27 Dec 2022	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	23 Jan 2023	-	-	-	-	-
Standard Bank		5 Months	Fixed Deposit	24 Jan 2023	-	-	-	-	-
Nedbank		6 Months	Fixed Deposit	24 Feb 2023	-	-	-	-	-
Standard Bank		6 Months	Fixed Deposit	24 Feb 2023	-	-	-	-	-
Nedbank		7 Months	Fixed Deposit	24 Mar 2023	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	24 Mar 2023	-	-	-	-	-
ABSA Bank		6 Months	Fixed Deposit	27 Mar 2023	-	-	-	-	-
Standard Bank		6 Months	Fixed Deposit	27 Mar 2023	-	-	-	-	-
Standard Bank		4 Months	Fixed Deposit	22 Mar 2023	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	24 Apr 2023	-	-	-	-	-
Standard Bank		1 Month	Fixed Deposit	16 Jan 2023	-	-	-	-	-
Nedbank		2 Months	Fixed Deposit	14 Feb 2023	-	-	-	-	-
First National Bank		2 Months	Fixed Deposit	14 Feb 2023	-	-	-	-	-
ABSA Bank		3 Months	Fixed Deposit	14 Mar 2023	-	-	-	-	-
Standard Bank		3 Months	Fixed Deposit	14 Mar 2023	-	-	-	-	-
Nedbank		3 Months	Fixed Deposit	15 Mar 2023	-	-	-	-	-
Standard Bank		1 Month	Fixed Deposit	25 Apr 2023	-	-	-	-	-
ABSA Bank		2 Months	Fixed Deposit	22 May 2023	23	-	5 000	(5 000)	-
Nedbank		2 Months	Fixed Deposit	23 May 2023	24	-	5 000	(5 000)	-
ABSA Bank		3 Months	Fixed Deposit	21 Jun 2023	36	-	5 000	-	5 000
Nedbank		3 Months	Fixed Deposit	22 Jun 2023	35	-	5 000	-	5 000
ABSA Bank		4 Months	Fixed Deposit	21 Jul 2023	36	-	5 000	-	5 000
Standard Bank		4 Months	Fixed Deposit	24 Jul 2023	36	-	5 000	-	5 000
Municipality sub-total					189		30 000	(10 000)	20 000
TOTAL INVESTMENTS AND INTEREST	2				189		30 000	(10 000)	20 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 May 2023.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
<u>Investments - 31 May 2023 at the following A1 Banks as prescribed by Council's Investment Policy:</u>							
ABSA		R	10 000 000,00				
NEDBANK		R	5 000 000,00				
FNB		R	-				
STANDARD		R	5 000 000,00				
INVESTEC		R	-				
			R 20 000 000,00				
ABSA LT		R	-				
			R 20 000 000,00				

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
25/Nov/21	NEDBANK	03/7881531576/308	5,40%	242	25/Jul/22	0,00	5 000 000		5 000 000	0
25/Nov/21	STANDARD	288460898-083	5,575%	272	24/Aug/22	0,00	5 000 000		5 000 000	0
27/Jan/22	STANDARD	288460898-084	5,400%	182	28/Jul/22	0,00	5 000 000		5 000 000	0
27/Jan/22	STANDARD	2884609898-085	5,600%	214	29/Aug/22	0,00	5 000 000		5 000 000	0
27/Jan/22	NEDBANK	03/7881531576/309	5,80%	243	27/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	STANDARD	288460898-087	5,850%	214	26/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	NEDBANK	03/7881531576/310	5,90%	214	26/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	ABSA	2080268458	5,66%	215	27/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	NEDBANK	03/7881531576/311	6,05%	242	24/Oct/22	0,00	5 000 000		5 000 000	0
29/Mar/22	FNB	74942029064	5,40%	153	29/Aug/22	0,00	5 000 000		5 000 000	0
29/Mar/22	ABSA	20803331271	5,82%	181	26/Sep/22	0,00	10 000 000		10 000 000	0
29/Mar/22	NEDBANK	03/7881531576/312	6,05%	184	29/Sep/22	0,00	10 000 000		10 000 000	0
29/Mar/22	NEDBANK	03/7881531576/313	6,25%	216	31/Oct/22	0,00	5 000 000		5 000 000	0
29/Mar/22	STANDARD	288460898-088	6,150%	216	31/Oct/22	0,00	5 000 000		5 000 000	0
29/Mar/22	STANDARD	288460898-089	6,350%	245	29/Nov/22	0,00	5 000 000		5 000 000	0
29/Mar/22	NEDBANK	03/7881531576/314	6,60%	275	29/Dec/22	0,00	5 000 000		5 000 000	0
24/Aug/22	ABSA	2080612780	6,47%	90	22/Nov/22	0,00		5 000 000	5 000 000	0
24/Aug/22	NEDBANK	03/7881531576/315	6,80%	125	27/Dec/22	0,00		5 000 000	5 000 000	0
24/Aug/22	ABSA	2080612887	6,97%	152	23/Jan/23	0,00		5 000 000	5 000 000	0
24/Aug/22	STANDARD	288460898-090	6,950%	153	24/Jan/23	0,00		5 000 000	5 000 000	0
24/Aug/22	NEDBANK	03/7881531576/316	7,30%	184	24/Feb/23	0,00		5 000 000	5 000 000	0
24/Aug/22	STANDARD	288460898-091	7,250%	184	24/Feb/23	0,00		5 000 000	5 000 000	0
24/Aug/22	NEDBANK	03/7881531576/317	7,50%	212	24/Mar/23	0,00		5 000 000	5 000 000	0
24/Aug/22	STANDARD	288460898-092	7,450%	212	24/Mar/23	0,00		5 000 000	5 000 000	0
27/Sep/22	ABSA	2080668943	7,96%	181	27/Mar/23	0,00		5 000 000	5 000 000	0
27/Sep/22	STANDARD	288460898-093	7,900%	181	27/Mar/23	0,00		5 000 000	5 000 000	0
22/Nov/22	STANDARD	288460898-094	7,650%	120	22/Mar/23	0,00		5 000 000	5 000 000	0
22/Nov/22	ABSA	2080770932	7,92%	153	24/Apr/23	0,00		5 000 000	5 000 000	0
14/Dec/22	STANDARD	288460898-095	8,025%	33	16/Jan/23	0,00		5 000 000	5 000 000	0
14/Dec/22	NEDBANK	03/7881531576/318	7,78%	62	14/Feb/23	0,00		5 000 000	5 000 000	0
14/Dec/22	FNB	76201870188	7,73%	61	14/Feb/23	0,00		5 000 000	5 000 000	0
14/Dec/22	ABSA	2080807927	7,93%	90	14/Mar/23	0,00		5 000 000	5 000 000	0
14/Dec/22	STANDARD	288460898-096	8,300%	90	14/Mar/23	0,00		5 000 000	5 000 000	0
14/Dec/22	NEDBANK	03/7881531576/319	7,88%	91	15/Mar/23	0,00		5 000 000	5 000 000	0
23/Mar/23	STANDARD	288460898-097	8,175%	33	25/Apr/23	0,00		5 000 000	5 000 000	0
23/Mar/23	ABSA	2080984438	7,97%	60	22/May/23	22 927,40		5 000 000	5 000 000	0
23/Mar/23	NEDBANK	03/7881531576/320	7,83%	61	23/May/23	23 597,26		5 000 000	5 000 000	0
23/Mar/23	ABSA	2080984250	8,39%	90	21/Jul/23	35 628,77		5 000 000		5 000 000
23/Mar/23	NEDBANK	03/7881531576/321	8,27%	91	22/Jul/23	35 119,18		5 000 000		5 000 000
23/Mar/23	ABSA	2080984323	8,50%	120	21/Jul/23	36 095,89		5 000 000		5 000 000
23/Mar/23	STANDARD	588460898-098	8,475%	123	24/Jul/23	35 989,73		5 000 000		5 000 000
Sub Total						189 358,23	90 000 000	125 000 000	195 000 000	20 000 000
						189 358,23	90 000 000,00	125 000 000	195 000 000	20 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month May 2023.

Funds Allocations

The schedule reflecting all council's Investments as at 31 May 2023 R20 000 000. (R90 000 000 at 30 June 2022).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated	Final Report		Report	
	30/06/2022		31/05/2023	
	Liability	Cash back	Liability	Cash back
		170 091 770		216 443 634
Unutilized grants	7 614 037	7 614 037	32 600 839	32 600 839
Consumer and Sundry deposits	5 238 648	5 238 648	5 362 961	5 362 961
External loans unspent	102 884	102 884	102 884	102 884
EFF Accumulated Depreciation	7 250 000	7 250 000	5 437 500	5 437 500
Self Insurance Reserve	26 550 285	26 550 285	22 386 913	22 386 913
Capital Replacement reserve	69 067 070	69 067 070	90 554 368	90 554 368
Retained surplus (unidentified dep.)	5 736 441	5 736 441	19 554 118	19 554 118
Performance Bonus Provison	1 037 177	1 037 177	1 052 735	1 052 735
Set aside for retention	6 553 874	6 553 874	13 740 752	13 740 752
Set aside for Creditor payments	19 530 250	36 141 353	10 520 000	19 404 564
Provision for leave Payment	4 800 000	4 800 000	6 246 000	6 246 000
			-	
	153 480 667	170 091 770	207 559 070	216 443 634
Cash Surplus (Deficit)		16 611 103		8 884 564
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2022		31/05/2023	
ABSA	15 000 000		10 000 000	
Nedbank	40 000 000		5 000 000	
First National Bank	5 000 000		0	
Standard Bank	30 000 000		5 000 000	
Investec	0		0	
Total short term	90 000 000		20 000 000	
Bank and Cash	80 078 595		112 228 374	
Cash on hand	13 175		13 109	
Loan payments - out of own funding			84 202 150	
	170 091 770		216 443 634	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in May 2023.

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 31 MAY 2023				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/05/2023				114 444 514,20
Deposits for May 2023				118 588 991,08
Interest for May 2023				1 236 073,26
Payments for May 2023				(122 041 204,28)
Balance as per Cash Book at 31/05/2023				<u>112 228 374,26</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		114 444 514,20	114 444 514,20
40101012691	Movements		118 588 991,08	
40101012692	Movements		(122 041 204,28)	
40101012693	Movements		1 236 073,26	(2 216 139,94)
Balance as per Ledger at 31/05/2023				<u>112 228 374,26</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/05/2023				134 476 700,12
Cash on Hand	Not yet Banked			1 630 124,48
Outstanding Payments				(16 512 430,87)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	200,00		
	May 2023	(7 734 427,43)	(7 734 227,43)	(7 734 227,43)
Deposits receipted in Duplicate				0,00
Other Items				182 428,22
Cash Surpluses / Shortages	Iro Payments Received			1 107,00
Adjustments to be Made for May 2023	BANK CHARGES	(184 672,74)	(184 672,74)	184 672,74
Balance as per Cash Book at 31/05/2023				<u>112 228 374,26</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 MAY 2023				
				TOTAL
Balance as per Bank Statement at 01/05/2023				150 041 779,38
Payments for May 2023				(117 027 869,27)
Interest for May 2023				1 236 073,26
Deposits for May 2023				118 577 760,18
Other Adjustments / Transactions				(12 920,09)
Other Adjustments / Transactions now cleared				(3 100,00)
Direct Deposits from previous months Received				(26 307 113,47)
Direct Deposits not Receipted				7 734 427,43
Cash on Hand - 01/05/2023				1 867 787,18
Cash on Hand - 31/05/2023				(1 630 124,48)
Balance as per Bank Statements at 31/05/2023				<u>134 476 700,12</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 May 2023 and conditional grants to the value of R 243 693 102 were received. The value of the unspent conditional grants at the end of May 2023 is R 32 600 839.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		137 767	152 673	152 673	–	152 673	152 673	–		152 673
Operational Revenue:General Revenue:Equitable Share		131 552	147 822	147 822	–	147 822	147 822	–		147 822
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 665	3 301	3 301	–	3 301	3 301	–		3 301
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	1 550	–		1 550
Provincial Government:		14 046	17 265	17 965	–	18 728	20 315	(1 587)	-7,8%	17 965
Human Settlement Development Grant: Operating		290	2 830	2 830	–	2 505	7 480	(4 975)	-66,5%	2 830
Municipal Accreditation and Capacity Building Grant		328	513	513	–	713	713	–		513
Informal Settlements Upgrading Partnership Grant		–	2 500	2 500	–	–	–	–		2 500
Community Library Service Grant: Operating		90	10 870	10 870	–	10 952	10 870	82	0,8%	10 870
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		10 900	190	190	–	–	190	(190)	-100,0%	190
Community Development Workers (CDW) Grant		94	94	94	–	94	94	–		94
Disaster Management Grant		118	118	118	–	118	118	–		118
Thusong Services Centre Grant		150	150	150	–	150	150	–		150
Public Transport		–	–	–	–	–	–	–		–
Road Infrastructure - Maintenance		2 076	–	–	–	96	–	96	#DIV/0!	–
Water reliasions grant		–	–	–	–	700	700	–		–
Provincial Earmark (accelerated grant funding)		–	–	–	–	3 400	–	3 400	#DIV/0!	–
Specify (Add grant description)		–	–	700	–	–	–	–		700
District Municipality:		962	500	605	–	605	605	–		605
Specify (Add grant description)		962	500	605	–	605	605	–		605
Other grant providers:		704	620	620	–	763	555	208	37,4%	620
Departmental Agencies and Accounts		704	500	500	–	–	120	(120)	-100,0%	500
Other grant providers:		–	120	120	–	763	435	328	75,3%	120
Total Operating Transfers and Grants	5	153 479	171 058	171 863	–	172 768	174 148	(1 380)	-0,8%	171 863
Capital Transfers and Grants										
National Government:		55 302	69 094	79 394	–	69 094	69 094	–		79 394
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21 000	15 000	15 000	–	15 000	15 000	–		15 000
Municipal Infrastructure Grant [Schedule 5B]		34 302	44 987	44 987	–	44 987	44 987	–		44 987
Energy Efficiency and Demand Side Management Grant		–	4 000	4 000	–	4 000	4 000	–		4 000
Water Services Infrastructure Grant [Schedule 5B]		–	5 107	5 107	–	5 107	5 107	–		5 107
Provincial Government:		289	1 044	1 994	–	1 831	12 304	(10 473)	-85,1%	1 994
Emergency Mun Loadshedding relief grant		–	–	–	–	950	950	–		–
Regional Socio-Economic Project (RSEP) Grant		189	800	800	–	800	800	–		800
Community Library Service Grant: Capital		100	244	244	–	81	244	(163)	-66,8%	244
Water Resilience Grant		–	–	950	–	–	–	–		950
Disaster management		–	–	–	–	–	10 310	(10 310)	-100,0%	–
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	55 591	70 138	81 388	–	70 925	81 398	(10 473)	-12,9%	81 388
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	209 070	241 196	253 251	–	243 693	255 546	(11 853)	-4,6%	253 251

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

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

Summary Grants Received and Utilised: 2022/2023				May 2023					
	Unutilised Balance 01/07/2022	Debit Balance	Received 01/07/2022 31/05/2023	Other Income	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	Refunded	To Other Debtors	Balance 31/05/2023
National Government:-	-	-	221 767 000,00	-	-152 108 936,60	-48 574 902,08	-	-	21 083 161,32
Operating grants:-	-	-	152 673 000,00	-	-152 108 936,60	-	-	-	564 063,40
Equitable share	-	-	147 822 000,00	-	-147 822 000,00	-	-	-	-
Financial Management Grant	-	-	1 550 000,00	-	-985 936,60	-	-	-	564 063,40
EPWP: Expanded Public Works	-	-	3 301 000,00	-	-3 301 000,00	-	-	-	-
Capital grants:-	-	-	69 094 000,00	-	-	-48 574 902,08	-	-	20 519 097,92
Municipal Infrastructure Grant	-	-	44 987 000,00	-	-	-34 109 921,86	-	-	10 877 078,14
Integrated National Electrification Grant	-	-	15 000 000,00	-	-	-8 871 460,64	-	-	6 128 539,36
Energy Efficiency and Demand-Side Management Grant	-	-	4 000 000,00	-	-	-2 469 703,00	-	-	1 530 297,00
Water Services Infrastructure Grant	-	-	5 107 000,00	-	-	-3 123 816,58	-	-	1 983 183,42
Provincial Government:-	3 332 294,48	-	20 558 521,05	-	-10 872 574,72	-361 624,57	-2 638 988,38	-	10 017 627,86
Operating Grants plus Operating Housing:-	3 257 416,22	-	18 808 521,05	-81 000,00	-10 872 574,72	-	-2 638 988,38	-	8 473 374,17
Operating Provincial	752 098,11	-	16 303 521,05	-81 000,00	-10 872 574,72	-	-133 670,27	-	5 968 374,17
Library Service Conditional Grant	147 795,68	-	11 033 000,00	-81 000,00	-10 139 672,97	-	-	-	960 122,71
Proclaimed Roads	-	-	95 521,05	-	-95 521,05	-	-	-	-
CDW Grant Operational Support	106 938,27	-	94 000,00	-	-60 925,50	-	-12 938,27	-	127 074,50
Financial Management Capacity Building Grant	280 000,00	-	200 000,00	-	-	-	-	-	480 000,00
Thusong Centre	-	-	150 000,00	-	-147 302,00	-	-	-	2 698,00
Municipal Water Resilience Grant	-	-	700 000,00	-	-52 611,20	-	-	-	447 388,80
Municipal Accreditation and Capacity Building	-	-	513 000,00	-	-376 542,00	-	-	-	136 458,00
Provincial Farmakod (Accelerated) Grant Funding	-	-	3 400 000,00	-	-	-	-	-	3 400 000,00
Disaster Management Grant	96 632,16	-	118 000,00	-	-	-	-	-	214 632,16
RSEP	120 732,00	-	-	-	-	-	-120 732,00	-	-
Operating Provincial Housing	2 505 318,11	-	2 505 000,00	-	-	-	-2 505 318,11	-	2 505 000,00
Housing from Capital to Operating Top structure									
Title Deeds	2 505 318,11	-	2 505 000,00	-	-	-	-2 505 318,11	-	2 505 000,00
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-	-
Capital Grants:-	74 878,26	-	1 750 000,00	81 000,00	-	-361 624,57	-	-	1 544 253,69
Other	74 878,26	-	1 750 000,00	81 000,00	-	-361 624,57	-	-	1 544 253,69
Library Service Conditional Grant	74 878,26	-	-	81 000,00	-	-145 669,57	-	-	10 208,69
RSEP	-	-	800 000,00	-	-	-215 955,00	-	-	584 045,00
Emergency Municipal Load-Shedding Relief Grant	-	-	950 000,00	-	-	-	-	-	950 000,00
Capital - Grants Housing									
Housing: Transhex	-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	895 049,50	-	605 000,00	-	-	-	-	-	1 500 049,50
Operating grants:-	895 049,50	-	605 000,00	-	-	-	-	-	1 500 049,50
Cape Winelands District Municipality	895 049,50	-	605 000,00	-	-	-	-	-	1 500 049,50
Capital grants:-	-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-	-
Housing Grants									
58 Houses for staff (SAMWU)	-	-	-	-	-	-	-	-	-
350 Houses Avian Park	-	-	-	-	-	-	-	-	-
Other Grants	-	-	762 580,49	-	-762 580,49	-	-	-	-
Operating grants:-	-	-	762 580,49	-	-762 580,49	-	-	-	-
LGWSETA	-	-	762 580,49	-	-762 580,49	-	-	-	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-	-
Other Municipalities									
	4 227 343,98	-	243 693 101,54	-	-163 744 091,81	-48 936 526,65	-2 638 988,38	-	32 600 838,68
			243 693 101,54		-212 680 618,46				-
							GROSS BALANCE		32 600 838,68

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 - M11 May										
Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 752	15 819	16 159	1 278	14 069	14 692	(622)	-4%	16 159
Pension and UIF Contributions		1 125	1 183	1 217	28	367	1 107	(740)	-67%	1 217
Medical Aid Contributions		237	244	212	10	109	192	(83)	-43%	212
Motor Vehicle Allowance		520	482	412	32	357	375	(18)	-5%	412
Cellphone Allowance		1 651	1 673	1 673	138	1 600	1 521	79	5%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		30	148	-	14	186	-	186	#DIV/0!	-
Sub Total - Councillors		18 315	19 549	19 673	1 500	16 687	17 886	(1 199)	-7%	19 673
% increase	4		6,7%	7,4%						7,4%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 741	8 711	8 853	467	5 240	8 066	(2 826)	-35%	8 853
Pension and UIF Contributions		601	986	801	55	602	730	(128)	-18%	801
Medical Aid Contributions		99	104	106	4	41	96	(55)	-57%	106
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 333	1 327	1 332	99	1 198	1 213	(15)	-1%	1 332
Cellphone Allowance		486	245	346	24	264	315	(51)	-16%	346
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		385	176	332	20	223	303	(80)	-26%	332
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 645	11 549	11 769	668	7 568	10 723	(3 155)	-29%	11 769
% increase	4		33,6%	36,1%						36,1%
Other Municipal Staff										
Basic Salaries and Wages		200 024	232 684	212 583	16 784	187 967	193 683	(5 715)	-3%	212 583
Pension and UIF Contributions		36 514	43 973	41 968	3 226	36 033	38 237	(2 204)	-6%	41 968
Medical Aid Contributions		20 784	26 191	24 468	1 885	20 231	22 292	(2 061)	-9%	24 468
Overtime		23 888	-	16 400	2 160	20 598	14 942	5 656	38%	16 400
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 131	10 030	10 136	762	8 972	9 235	(263)	-3%	10 136
Cellphone Allowance		1 378	1 365	1 375	109	1 253	1 253	1	0%	1 375
Housing Allowances		1 613	1 846	1 852	134	1 547	1 687	(140)	-8%	1 852
Other benefits and allowances		26 452	23 158	25 574	1 822	24 615	23 300	1 315	6%	25 574
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6 697	-	6 728	596	6 238	6 130	108	2%	6 728
Sub Total - Other Municipal Staff		326 481	339 247	341 084	27 478	307 455	310 759	(3 304)	-1%	341 084
% increase	4		3,9%	4,5%						4,5%
Total Parent Municipality		353 442	370 344	372 526	29 646	331 711	339 369	(7 658)	-2%	372 526
TOTAL SALARY, ALLOWANCES & BENEFITS		353 442	370 344	372 526	29 646	331 711	339 369	(7 658)	-2%	372 526
% increase	4		4,8%	5,4%						5,4%
TOTAL MANAGERS AND STAFF		335 127	350 795	352 853	28 147	315 023	321 483	(6 459)	-2%	352 853

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R15 784 200**.

Overtime and temporary personnel payments are one month in arrear, this being the reason 10-month spending been reflecting on the end of May 2023 reports. Overtime should be monitored closely.

From 1 July 2022 till 31 May 2023	Budget for the year	Estimate for the 10 months	Actual to Date	Variance
Overtime	15 784 200	13 153 500	19 792 661	-6 639 161
Temporary personnel	15 065 896	12 554 913	19 614 597	-7 059 684

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

	<u>March 2023</u>	<u>April 2023</u>	<u>May 2023</u>
EPWP	304	316	311
Temporary	107	114	52
Permanent	861	862	860
Councillors	41	41	41
	1 313	1 333	1 264

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 - M11 May									
Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	4 666	11 540	4 353	4 130	4 130	4 353	223	5,1%	1%
August	4 375	12 019	15 394	10 528	14 658	19 747	5 090	25,8%	5%
September	7 403	32 611	10 894	9 026	23 684	30 641	6 958	22,7%	7%
October	8 302	14 760	13 547	13 482	37 166	44 188	7 023	15,9%	12%
November	2 934	22 634	16 696	19 536	56 702	60 884	4 182	6,9%	18%
December	12 126	54 551	17 229	24 141	80 843	78 113	(2 730)	-3,5%	25%
January	4 277	34 038	32 477	28 187	109 029	110 590	1 561	1,4%	34%
February	18 678	28 490	36 224	5 402	114 432	146 814	32 383	22,1%	36%
March	7 220	49 211	54 768	23 412	137 843	201 582	63 739	31,6%	43%
April	12 436	19 210	51 164	27 277	165 120	252 746	87 626	34,7%	52%
May	30 023	13 763	63 109	34 994	200 114	315 855	115 741	36,6%	63%
June	30 658	25 724	93 971	-	-	409 826	-	0,0%	0%
Total Capital expenditure	143 097	318 550	409 826	200 114					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

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

Capital Progress Report 2022/23		May 2023											
PROJECT FUNDING		Total Approved Budget 2022/23	Roll overs requests from 2021/22	Veriments	Other Adjustments/ Additional funding	Adjustments Feb 2023	Total Funded budget 2022/23	Requests issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN													
Projects New	EFF	146 237 952	0	0		34 089 826	180 327 778	0	89 692 299.52	84 202 150.48	12 433 620.16	96 125 627.52	46.69%
TOTAL EXTERNAL LOAN		146 237 952	0	0		34 089 826	180 327 778	0.00	89 692 299.52	84 202 150.48	12 433 620.16	96 125 627.52	
CAPITAL REPLACEMENT RESERVE													
Projects New	CRR	95 979 600	8 716 072	35 920	1 263 050	9 962 389	115 957 031	1 691 022.17	66 144 862.92	60 100 000.60	9 736 312.20	55 857 030.40	51.83%
Projects (MIG Counter Funding)	CRR	500 000	0	-500 000	0	0	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!
CRR Connections (Public Contr)	CRR	4 839 200	0	400 000	210 240	0	5 449 440	9 683.44	1 189 815.30	158.30	4 259 624.70	21.83%	
Furniture and Equipment	CRR	55 000	0	64 080	82 300	0	201 380	-292.50	182 887.43	182 885.80	9 940.00	18 494.20	90.82%
TOTAL CRR		101 373 800	8 716 072	0	1 555 590	9 962 389	121 607 851	1 700 413.11	67 517 565.65	61 472 701.70	9 746 410.50	60 135 149.30	50.55%
INSURANCE RESERVE													
Insurance Reserve	IF	800 000	0	0	0	7 700 000	8 500 000	206 150.17	5 667 358.36	5 502 772.61	1 756 744.82	2 997 227.39	64.74%
TOTAL INSURANCE RESERVE		800 000	0	0	0	7 700 000	8 500 000	206 150.17	5 667 358.36	5 502 772.61	1 756 744.82	2 997 227.39	64.74%
TOTAL BASIC CAPITAL		248 411 752	8 716 072	0	1 555 590	51 752 215	310 435 629	1 906 563.28	162 877 223.53	151 177 624.79	23 936 775.48	159 258 004.21	48.70%
CAPITAL - GRANT FUNDING													
PAWC: Libraries	CPLIB	244 000	0	0	0	74 879	318 879	0.00	229 669.50	145 689.57	0.00	173 209.43	45.68%
PAWC: RSEP	CPRSE	800 000	0	0	0	0	800 000	0.00	284 649.56	215 955.00	11 500.00	584 045.00	26.99%
Other	CPDLG	0	0	0	0	950 000	950 000	0.00	0.00	0.00	0.00	950 000.00	0.00%
National Government: MIG (DORA)	CNMG	44 987 000	0	0	0	0	44 987 000	0.00	34 109 921.96	34 109 921.96	3 177 243.78	10 877 078.14	75.32%
National Government: INEP (DORA)	CNNE	15 000 000	0	0	0	0	15 000 000	0.00	8 871 460.64	8 871 460.64	6 796 747.58	6 128 539.98	59.14%
National Government: MDRG	CNMDR	0	0	0	10 310 000	0	10 310 000	0.00	0.00	0.00	0.00	10 310 000.00	0.00%
National Government: EEDSMG	EEDSMG	4 000 000	0	0	0	0	4 000 000	1 400 000.00	2 469 703.00	2 469 703.00	814 465.20	1 530 297.00	61.74%
National Government: WISIG	WISIG	5 107 000	0	0	0	0	5 107 000	261 388.98	1 788 891.72	3 123 816.58	297 340.28	1 893 183.42	61.17%
TOTAL - GRANT FUNDING		70 138 000	0	0	10 310 000	1 024 879	81 472 879	1 661 388.98	47 734 296.28	48 936 526.65	11 057 296.84	32 536 352.35	69.06%
DONATED ASSETS	DON	0	0	0	0	17 917 600	17 917 600	0.00	0.00	0.00	0.00	17 917 600.00	0.00%
TOTAL FUNDING		318 549 752	8 716 072	0	11 865 590	70 694 094	409 826 108	3 567 952.26	210 611 519.81	200 114 151.44	34 994 072.32	209 711 956.56	48.83%

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 May 2023.

COUNCIL'S MONTHLY REPORT														
Type of Claim	Prior periods	July	Aug	Sept	October	Nov	Dec	Jan	Feb	March	Apr	May	June	Year End
Public Liability/possible Liability				5	3	1	2	2	3	2	5	2	2	27
Motor Claims			5			1	3	1	3	1	2	4	5	25
Property Damage/Loss					3	2	5	1	3	1		3		18
Claims within excess														
Public Liability/possible Liability						1					4	2		7
Motor Claims									1				1	2
Property Damage/Loss														0
Total claims submitted			5	5	6	4	10	5	10	4	11	11	8	79
NOTE PLEASE:														
Totals will be adjusted monthly as actual expenses and payment from insurer occur.														
TOTAL QUOTED EXPENSE	R2 977 189,81	R229 926,88	R926 188,81	R1 172 782,74	R217 033,75	R511 766,70	R557 901,77	R684 753,79	R187 854,49	R41 854,24	R302 566,55	R52 386,68	R0,00	R4 885 416,40
VALUE OF REJECTED CLAIMS/ CLAIMS WITHIN EXCESS	R1 514 731,66	R383 988,63	R0,00	R0,00	R0,00	R3 800,00	R2 242,50		R16 500,00	R25 374,90	R2 382,44	R3 155,10		R438 023,57
VALUE OF CLAIMS SETTLED														R0,00
TOTAL OUTSTANDING CLAIMS														R0,00
COMMENTS:														
ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR	<p>1 claim authorized for repairs. 3 claims submitted and being processed. 3 dept reports outstanding. 3 claims awaiting quotes. 3 claims finalized.</p> <p>2 Claims authorized for repairs. 3 Claims submitted awaiting insurer's further advice. 2 Claims have a query on them, awaiting user dept to advise. 2 Claims awaiting quotes.</p> <p>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.</p> <p>4 claims submitted and being processed. 1 waiting on third party. 2 claims to be repaired. 1 authorized for repairs.</p> <p>3 Property damages claims authorized by the insurers to be repaired. 1 Property loss claim within excess and payment pending.</p> <p>2 Liability claims pending to be submitted. 1 Liability claim falls within excess. 1 vehicle authorized for repairs.</p> <p>1 Liability claims awaiting supporting documents. 3 claims an assessor appointed by insurer awaiting outcome. 2 claims Liability claim within excess. 1, still awaiting further advice from insurer. 2 Claims deemed to be within excess, gear repairs authorized.</p> <p>1 Damage of vehicle claim, waiting on quotes from user department. 1 Property loss claim a loss adjuster appointed. 1 Liability claim within excess and awaiting departmental report outstanding. 2 motor claims authorized for assessments.</p> <p>2 Claims deemed to be within excess, awaiting legal dept decide. 6 Claims Liability claim submitted to the insurer with dept reports awaiting the claim. 1 claim referred to legal Dept. 3 Motor claims assessor appointed. 2 motor claims submitted and waiting on quote. 1 Claim insurer awaits number and further feedback.</p>													

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 May 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 599	MUNICIPAL MANAGER	AUDIT	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS	RENEWAL OF MEMBERSHIP FEES FOR INTERNAL AUDITORS	11833,50	ONCE OFF	11833,50	THE INSTITUTE OF INTERNAL AUDITORS	MAAA0005432
2	BVD 600	PUBLIC SERVICES	WATER AND WASTEWATER TREATMENT	SOLE SUPPLIER	SUPPLY AND DELIVERY COLILERT REAGENTS AND TEST LIST FOR MICROBIAL DRINKING WATER QUALITY COMPLIANCE	141264,30	ONCE OFF	141264,30	IDEXX LABORATORIES	MAAA0054470
3	BVD 602	ENGINEERING SERVICES	ELECTRICAL SERVICES	EMERGENCY	EMERGENCY REPAIRS AT PELLIS SUBSTATION ON MINIATURE SUBSTATION	20432,05	ONCE OFF	20432,05	DE KOCK & CRONJE	MAAA0032793
								173529,85		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

TENDERS AWARDED DURING MAY 2023						
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE (CAPPED)	
2023/05/05	BV 994/ 2023	MAINTENANCE SERVICES FOR THE FOUR ELEVATORS AT BREEDE VALLEY MUNICIPALITY OFFICE BUILDINGS FOR A PERIOD ENDING 30 JUNE 2026	Vision Elevators (Pty) Ltd	rates	R	621 118,68
2023/05/05	BV 1025/ 2023	RENDERING OF TELECOM REPORTING AND COST MANAGEMENT SERVICES FOR THE PERIOD ENDING 30 JUNE 2026	Telesaa Comms (Pty) Ltd	rates	R	1 159 292,94
26/05/2023	BV 992/ 2022	SUPPLY AND DELIVERY OF PLASTIC REFUSE BAGS FOR THE PERIOD ENDING 30 JUNE 2026	Waste Want Plastics (Pty) Ltd	rates	R	10 000 000,00
Tender turnaround (lead time) in days	BV 994/ 2023	70				
	BV 1025/ 2023	70				
	BV 992/ 2022	91				
Average		77				

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 No procurement premiums paid for the month of May 2023.

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, May 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 June 2023