
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT NOVEMBER 2022

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2022/2023 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 - IN-YEAR REPORT

SECTION 1 - MAYOR'S REPORT

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for November 2022 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

2. Recommended resolution to Council with regards to November 2022 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for November 2022 as set out in the schedules contained in Section 4 (In-year budget statement tables) as well as the supporting documentation in Section 6 to 13.

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 - EXECUTIVE SUMMARY

3.1 INTRODUCTION

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

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2022 – 30 November 2022 is R459 354 551 or 33.04% of the total budgeted revenue R1 390 473 100.

Property Rates

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

Service charges - electricity revenue

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

Service charges - water revenue

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

year, which reduced the revenue in the current financial year. In July 2023 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.

Service charges – sanitation revenue

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

Rental of facilities and equipment

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

Interest earned – external investments

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

Interest earned – outstanding debtors

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

Fines, penalties and forfeits

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

Licenses and permits

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

Transfers and subsidies – Operating

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

Other revenue

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

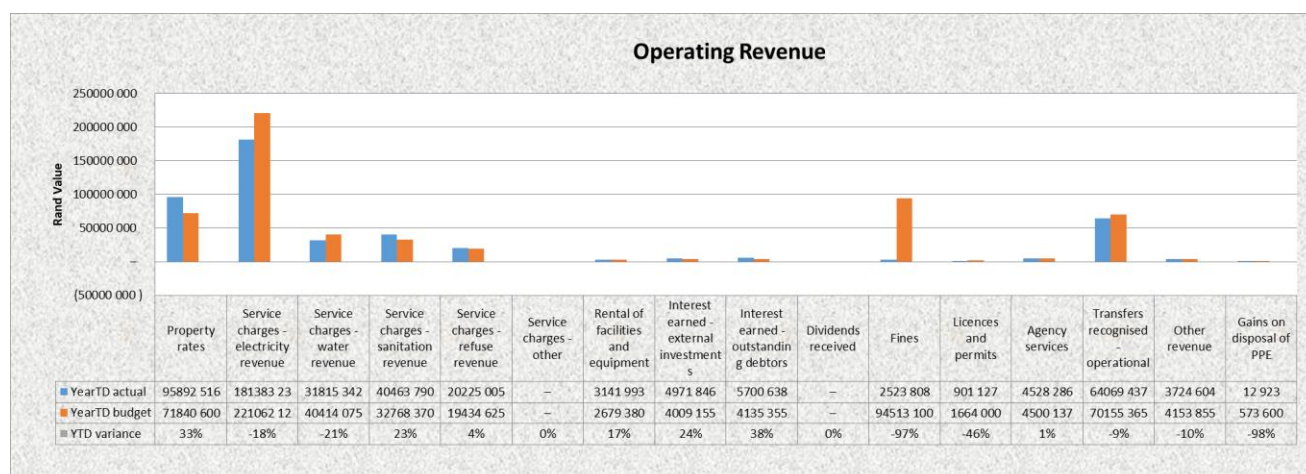
Gains

Gains from the disposal of assets are less than anticipated.

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

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

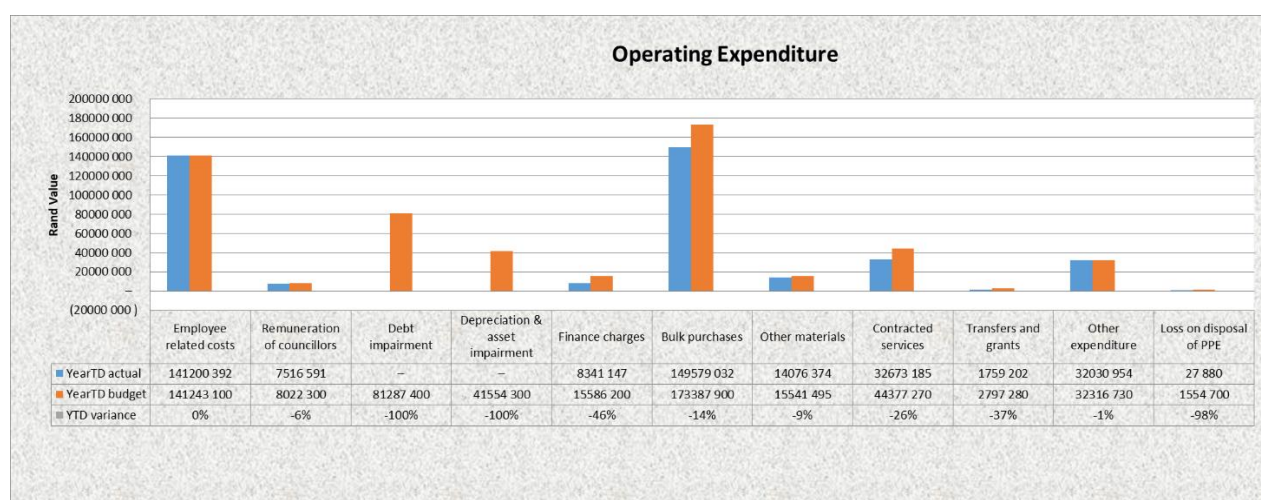


Operating Expenditure by Type

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

The total expenditure amounts to R387 204 758 or 28.57% of the total budgeted expenditure R1 355 113 865.

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

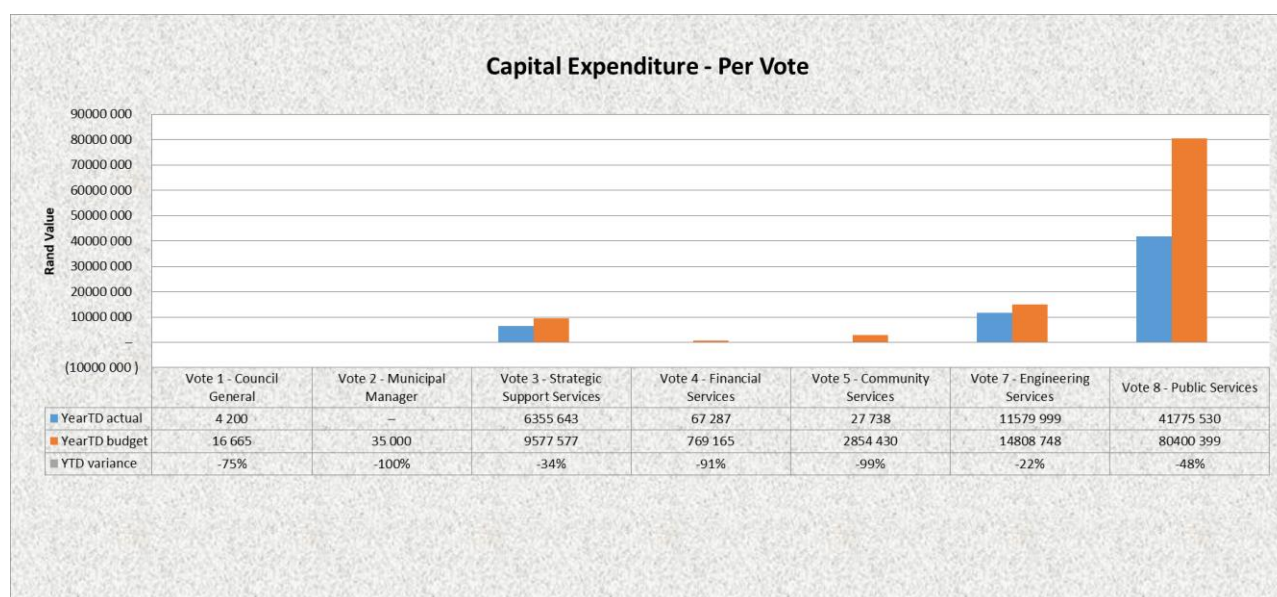


Capital Expenditure

The total capital expenditure for the period 1 July 2022 – 30 November 2022, amounts to R59 810 396 or 18.24% of the total capital budget that amounts to R327 903 364.

Capital grant funding the total capital grant funding expenditure amounts to R7 478 627 or 10.66% of the total capital grant funding budget that amounts to R70 138 000.

Refer to Section 4 – table C5 for more detail.



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R156 931 410.

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 November 2022.

Refer to Section 10 – Supporting Table SC1

3.4 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

PART 1 – IN-YEAR REPORT

SECTION 4 – IN-YEAR BUDGET TABLES

4.1 Monthly budget statements

4.1.1 Table C1: Monthly Budget Statement Summary

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

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M05 November									
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	12 243	95 893	71 841	24 052	33%	175 223
Service charges	725 043	761 566	761 566	55 470	273 887	313 679	(39 792)	-13%	761 566
Investment revenue	10 969	10 686	10 686	1 038	4 972	4 009	963	24%	10 686
Transfers and subsidies	152 932	171 058	171 058	2 548	64 069	70 155	(6 086)	-9%	171 058
Other own revenue	70 271	271 940	271 940	5 689	20 533	112 219	(91 686)	-82%	271 940
Total Revenue (excluding capital transfers and contributions)	1 132 251	1 390 473	1 390 473	76 988	459 355	571 904	(112 549)	-20%	1 390 473
Employee costs	335 127	350 795	342 210	29 930	141 200	141 243	(43)	-0%	342 210
Remuneration of Councillors	18 315	19 549	19 549	1 479	7 517	8 022	(506)	-6%	19 549
Depreciation & asset impairment	88 579	100 988	100 988	-	-	41 554	(41 554)	-100%	100 988
Finance charges	20 974	38 001	38 001	3 241	8 341	15 586	(7 245)	-46%	38 001
Materials and bulk purchases	424 247	462 319	460 456	30 000	163 655	188 929	(25 274)	-13%	460 456
Transfers and subsidies	3 767	6 872	6 803	127	1 759	2 797	(1 038)	-37%	6 803
Other expenditure	244 981	377 227	387 108	13 111	64 732	159 536	(94 804)	-59%	387 108
Total Expenditure	1 135 989	1 355 751	1 355 114	77 889	387 205	557 669	(170 464)	-31%	1 355 114
Surplus/(Deficit)	(3 738)	34 722	35 359	(901)	72 150	14 235	57 915	407%	35 359
Transfers and subsidies - capital (monetary alloc	55 756	70 138	70 138	-	-	28 757	(28 757)	-100%	70 138
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	52 017	104 860	105 497	(901)	72 150	42 992	29 157	68%	105 497
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52 017	104 860	105 497	(901)	72 150	42 992	29 157	68%	105 497
Capital expenditure & funds sources									
Capital expenditure	143 097	318 550	327 903	16 472	59 810	108 462	(48 652)	-45%	327 903
Capital transfers recognised	55 635	70 138	70 138	1 476	7 479	28 411	(20 932)	-74%	70 138
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	146 238	146 238	9 287	37 352	44 800	(7 448)	-17%	146 238
Internally generated funds	87 462	102 174	111 527	5 709	14 980	35 251	(20 271)	-58%	111 527
Total sources of capital funds	143 097	318 550	327 903	16 472	59 810	108 462	(48 652)	-45%	327 903
Financial position									
Total current assets	344 075	267 426	267 426	-	249 645	-	-	-	267 426
Total non current assets	2 439 292	2 682 117	2 682 117	-	2 557 492	-	-	-	2 682 117
Total current liabilities	103 201	154 220	154 220	-	100 961	-	-	-	154 220
Total non current liabilities	451 433	581 169	581 169	-	322 100	-	-	-	581 169
Community wealth/Equity	2 228 734	2 214 154	2 214 154	-	2 384 075	-	-	-	2 214 154
Cash flows									
Net cash from (used) operating	(237 017)	142 598	142 598	3 115	44 564	10 862	(33 702)	-310%	142 598
Net cash from (used) investing	(17 665)	(318 500)	(318 500)	(16 475)	(59 789)	(93 123)	(33 334)	36%	(318 500)
Net cash from (used) financing	5 458	127 653	127 653	546	(6 933)	30 997	37 930	122%	127 653
Cash/cash equivalents at the month/year end	(58 462)	101 765	130 841	-	156 931	127 826	(29 106)	-23%	130 841
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	38 191	25 171	33	12 790	1 201	5 969	29 075	156 331	268 760
Creditors Age Analysis									
Total Creditors	23	-	-	-	-	0	-	0	24

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications, which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

WC025 Breede Valley - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		242 602	241 045	241 045	15 872	144 971	98 510	46 461	47%	241 045
Executive and council		510	118	118	62	204	49	155	315%	118
Finance and administration		242 093	240 927	240 927	15 810	144 766	98 461	46 306	47%	240 927
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		68 634	281 225	281 225	3 014	11 568	115 355	(103 786)	-90%	281 225
Community and social services		12 676	12 459	12 459	107	4 400	5 121	(722)	-14%	12 459
Sport and recreation		3 911	9 249	9 249	504	1 473	3 807	(2 335)	-61%	9 249
Public safety		30 467	230 822	230 822	1 792	3 510	94 638	(91 128)	-96%	230 822
Housing		21 579	28 695	28 695	610	2 186	11 788	(9 602)	-81%	28 695
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27 188	16 395	16 395	2 238	6 861	7 358	(497)	-7%	16 395
Planning and development		2 119	2 226	2 226	262	913	915	(1)	0%	2 226
Road transport		25 069	14 169	14 169	1 976	5 948	6 443	(496)	-8%	14 169
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		849 495	921 945	921 945	55 863	295 955	379 439	(83 484)	-22%	921 945
Energy sources		521 762	565 318	565 318	38 734	181 632	232 863	(51 231)	-22%	565 318
Water management		139 458	126 788	126 788	8 917	31 831	51 930	(20 099)	-39%	126 788
Waste water management		123 706	160 679	160 679	4 290	40 466	65 881	(25 415)	-39%	160 679
Waste management		64 568	69 161	69 161	3 922	42 025	28 764	13 261	46%	69 161
<i>Other</i>	4	87	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 188 006	1 460 611	1 460 611	76 988	459 355	600 661	(141 306)	-24%	1 460 611
Expenditure - Functional										
<i>Governance and administration</i>		222 607	258 889	271 042	18 128	97 058	111 849	(14 792)	-13%	271 042
Executive and council		38 533	35 936	38 811	2 872	20 922	15 984	4 938	31%	38 811
Finance and administration		180 574	218 570	227 867	14 970	74 572	94 072	(19 500)	-21%	227 867
Internal audit		3 500	4 382	4 364	286	1 564	1 794	(230)	-13%	4 364
<i>Community and public safety</i>		152 860	314 193	305 424	9 994	47 134	125 791	(78 657)	-63%	305 424
Community and social services		27 723	31 659	31 509	2 197	11 457	13 022	(1 565)	-12%	31 509
Sport and recreation		28 150	27 733	28 328	2 236	9 698	11 727	(2 029)	-17%	28 328
Public safety		77 314	226 116	217 929	4 364	20 230	89 591	(69 362)	-77%	217 929
Housing		19 591	28 595	27 568	1 196	5 749	11 412	(5 663)	-50%	27 568
Health		83	91	91	-	-	38	(38)	-100%	91
<i>Economic and environmental services</i>		76 154	85 887	84 713	3 952	21 118	34 849	(13 731)	-39%	84 713
Planning and development		18 338	20 016	20 041	1 305	7 637	8 249	(611)	-7%	20 041
Road transport		56 933	65 482	64 283	2 643	13 393	26 437	(13 045)	-49%	64 283
Environmental protection		883	389	389	5	88	163	(75)	-46%	389
<i>Trading services</i>		683 976	695 887	693 157	45 805	221 794	284 856	(63 062)	-22%	693 157
Energy sources		460 880	506 388	505 777	33 652	171 056	207 577	(36 521)	-18%	505 777
Water management		82 276	70 157	67 644	3 364	16 503	27 920	(11 417)	-41%	67 644
Waste water management		80 994	73 986	74 427	5 531	18 943	30 674	(11 731)	-38%	74 427
Waste management		59 826	45 356	45 310	3 259	15 292	18 685	(3 392)	-18%	45 310
<i>Other</i>		392	895	777	9	101	324	(223)	-69%	777
Total Expenditure - Functional	3	1 135 989	1 355 751	1 355 114	77 889	387 205	557 669	(170 464)	-31%	1 355 114
Surplus/ (Deficit) for the year		52 017	104 860	105 497	(901)	72 150	42 992	29 157	68%	105 497

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) - M05 November										
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	62	204	49	156	320,2%	118
Vote 2 - Municipal Manager		500	500	500	-	-	206	(206)	-100,0%	500
Vote 3 - Strategic Support Services		1 276	1 244	1 244	109	546	511	34	6,7%	1 244
Vote 4 - Financial Services		231 226	236 559	236 559	15 360	143 665	97 283	46 383	47,7%	236 559
Vote 5 - Community Services		79 632	294 602	294 602	4 711	16 877	121 152	(104 275)	-86,1%	294 602
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		523 655	565 252	565 252	38 734	181 623	232 454	(50 832)	-21,9%	565 252
Vote 8 - Public Services		351 208	362 335	362 335	18 011	116 440	149 007	(32 567)	-21,9%	362 335
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 188 006	1 460 611	1 460 611	76 988	459 355	600 661	(141 306)	-23,5%	1 460 611
Expenditure by Vote										
Vote 1 - Council General	1	34 874	28 540	31 423	2 543	16 418	12 931	3 486	27,0%	31 423
Vote 2 - Municipal Manager		8 847	14 278	14 290	777	6 976	5 881	1 095	18,6%	14 290
Vote 3 - Strategic Support Services		70 820	70 780	82 068	4 784	30 256	33 773	(3 517)	-10,4%	82 068
Vote 4 - Financial Services		100 806	128 388	126 865	8 665	40 024	52 209	(12 184)	-23,3%	126 865
Vote 5 - Community Services		155 923	320 204	310 812	10 875	49 643	127 908	(78 266)	-61,2%	310 812
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 759	518 086	517 424	34 080	173 034	212 935	(39 901)	-18,7%	517 424
Vote 8 - Public Services		298 959	275 475	272 232	16 165	70 854	112 032	(41 178)	-36,8%	272 232
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	1 355 114	77 889	387 205	557 669	(170 464)	-30,6%	1 355 114
Surplus/ (Deficit) for the year	2	52 017	104 860	105 497	(901)	72 150	42 992	29 157	67,8%	105 497

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M05 November

Vote Description	Ref	Budget Year 2022/23								
		2021/22	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
Revenue by Vote	1									
Vote 1 - Council General		510	118	118	62	204	49	156	320%	118
1.1 - Admin		510	118	118	62	204	49	156	320%	118
1.2 - Mayoral Office		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		500	500	500	-	-	206	(206)	-100%	500
2.1 - Office Support		500	500	500	-	-	206	(206)	-100%	500
2.2 - Internal Audit		-	-	-	-	-	-	-	-	-
2.3 - Project Management		-	-	-	-	-	-	-	-	-
2.4 - Ombudsman		-	-	-	-	-	-	-	-	-
2.5 - Enterprise Risk Management		-	-	-	-	-	-	-	-	-
2.6 - Jobs4U		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		1 276	1 244	1 244	109	546	511	34	7%	1 244
3.1 - Administration & Support Services		301	478	478	2	290	197	93	47%	478
3.2 - Human Resources		704	626	626	-	126	258	(132)	-51%	626
3.3 - Information Communication Technology		7	2	2	0	3	1	2	252%	2
3.4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-
3.5 - Communications & Media Relations		-	-	-	-	-	-	-	-	-
3.6 - Local Economic Development		210	137	137	96	96	56	40	70%	137
3.7 - Legal Services		54	-	-	11	31	-	31	#DIV/0!	-
Vote 4 - Financial Services		231 226	236 559	236 559	15 360	143 665	97 283	46 383	48%	236 559
4.1 - Administration		40 658	40 556	40 556	2 256	30 520	16 678	13 842	83%	40 556
4.2 - Revenue		190 070	193 135	193 135	13 016	112 960	79 425	33 535	42%	193 135
4.3 - Financial Planning		498	1 349	1 349	88	186	555	(369)	-67%	1 349
4.4 - Supply Chain Management		-	1 520	1 520	-	-	625	(625)	-100%	1 520
Vote 5 - Community Services		79 632	294 602	294 602	4 711	16 877	121 152	(104 275)	-86%	294 602
5.1 - Administration & Support Services		18	94	94	-	-	39	(39)	-100%	94
5.2 - Human Settlements & Housing		21 985	29 102	29 102	689	2 434	11 968	(9 534)	-80%	29 102
5.3 - Libraries		10 854	11 512	11 512	9	3 736	4 734	(998)	-21%	11 512
5.4 - Fire Brigade & Disaster Risk Management		1 734	1 704	1 704	922	1 097	701	396	57%	1 704
5.5 - Traffic Services		41 438	242 680	242 680	2 577	8 089	99 799	(91 711)	-92%	242 680
5.6 - Municipal Halls and Resorts		3 082	3 125	3 125	371	1 344	1 285	59	5%	3 125
5.7 - Customer Care Services		-	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		521	6 387	6 387	143	178	2 626	(2 448)	-93%	6 387
5.9 - Health		-	-	-	-	-	-	-	-	-
5.10 -		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
6.1 - Public Works		-	-	-	-	-	-	-	-	-
6.2 - Cemeteries		-	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		-	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		-	-	-	-	-	-	-	-	-
6.5 - Sewerages		-	-	-	-	-	-	-	-	-
6.6 - Electricity Management		-	-	-	-	-	-	-	-	-
6.7 - Water Management		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		523 655	565 252	565 252	38 734	181 623	232 454	(50 832)	-22%	565 252
7.1 - Administration & Support Services		1 958	-	0	-	-	0	(0)	-100%	0
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		521 697	565 252	565 252	38 734	181 623	232 454	(50 832)	-22%	565 252
7.4 -		-	-	-	-	-	-	-	-	-
7.5 -		-	-	-	-	-	-	-	-	-
7.6 -		-	-	-	-	-	-	-	-	-
7.7 -		-	-	-	-	-	-	-	-	-
7.8 -		-	-	-	-	-	-	-	-	-
7.9 -		-	-	-	-	-	-	-	-	-
7.10 -		-	-	-	-	-	-	-	-	-
Vote 8 - Public Services		351 208	362 335	362 335	18 011	116 440	149 007	(32 567)	-22%	362 335
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		69	800	800	-	-	329	(329)	-100%	800
8.3 - Community Liaison		460	512	512	359	359	211	148	70%	512
8.4 - Municipal Planning and Building Control		1 927	1 289	1 289	166	817	530	287	54%	1 289
8.5 - Public Works		14 129	2 360	2 360	283	343	971	(627)	-65%	2 360
8.6 - Cemeteries		1 568	670	670	84	591	275	315	114%	670
8.7 - Parks and Open Spaces		558	11	11	5	14	4	10	224%	11
8.8 - Solid Waste and Area Cleaning		64 568	69 161	69 161	3 922	42 025	28 442	13 584	48%	69 161
8.9 - Waste Water Treatment and Networks		128 405	160 679	160 679	4 290	40 464	66 077	(25 614)	-39%	160 679
8.10 - Water Treatment and Networks		139 524	126 853	126 853	8 902	31 826	52 167	(20 341)	-39%	126 853
Total Revenue by Vote	2	1 188 006	1 460 611	1 460 611	76 988	459 355	600 661	(141 306)	-24%	1 460 611

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M05 November

Vote Description	Ref	Budget Year 2022/23								
		2021/22	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
Expenditure by Vote	1									
Vote 1 - Council General		34 874	28 540	31 423	2 543	16 418	12 931	3 486	27%	31 423
1.1 - Admin		22 466	14 842	17 876	1 418	11 030	7 357	3 673	50%	17 876
1.2 - Mayoral Office		12 408	13 699	13 546	1 125	5 388	5 575	(187)	-3%	13 546
1.3 -		-	-	-	-	-	-	-	-	-
1.4 -		-	-	-	-	-	-	-	-	-
1.5 -		-	-	-	-	-	-	-	-	-
1.6 -		-	-	-	-	-	-	-	-	-
1.7 -		-	-	-	-	-	-	-	-	-
1.8 -		-	-	-	-	-	-	-	-	-
1.9 -		-	-	-	-	-	-	-	-	-
1.10 -		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		8 847	14 278	14 290	777	6 976	5 881	1 095	19%	14 290
2.1 - Office Support		3 653	7 345	7 337	329	4 504	3 019	1 485	49%	7 337
2.2 - Internal Audit		3 500	4 382	4 364	286	1 564	1 796	(232)	-13%	4 364
2.3 - Project Management		-	-	-	-	-	-	-	-	-
2.4 - Ombudsman		0	2	0	-	0	0	0	134%	0
2.5 - Enterprise Risk Management		1 693	2 526	2 566	162	908	1 056	(148)	-14%	2 566
2.6 - Jobs4U		1	22	22	-	-	9	(9)	-100%	22
2.7 -		-	-	-	-	-	-	-	-	-
2.8 -		-	-	-	-	-	-	-	-	-
2.9 -		-	-	-	-	-	-	-	-	-
2.10 -		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		70 820	70 780	82 068	4 784	30 256	33 773	(3 517)	-10%	82 068
3.1 - Administration & Support Services		24 377	27 139	28 213	2 153	10 023	11 611	(1 588)	-14%	28 213
3.2 - Human Resources		15 231	14 887	16 123	981	4 731	6 635	(1 904)	-29%	16 123
3.3 - Information Communication Technology		18 582	12 668	23 218	613	9 541	9 555	(14)	0%	23 218
3.4 - IDP/ PMS/ SDBIP		2 408	2 326	2 386	147	868	982	(113)	-12%	2 386
3.5 - Communications & Media Relations		1 613	2 065	2 058	100	416	847	(431)	-51%	2 058
3.6 - Local Economic Development		4 409	5 111	4 993	269	2 454	2 055	399	19%	4 993
3.7 - Legal Services		4 201	6 584	5 077	520	2 222	2 089	133	6%	5 077
3.8 -		-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		100 806	128 388	126 865	8 665	40 024	52 209	(12 184)	-23%	126 865
4.1 - Administration		12 387	19 313	19 277	1 507	4 653	7 933	(3 279)	-41%	19 277
4.2 - Revenue		31 060	51 880	50 286	2 324	11 089	20 694	(9 605)	-46%	50 286
4.3 - Financial Planning		19 422	19 916	19 619	1 525	7 633	8 074	(441)	-5%	19 619
4.4 - Supply Chain Management		37 936	37 279	37 684	3 309	16 649	15 508	1 141	7%	37 684
4.5 -		-	-	-	-	-	-	-	-	-
4.6 -		-	-	-	-	-	-	-	-	-
4.7 -		-	-	-	-	-	-	-	-	-
4.8 -		-	-	-	-	-	-	-	-	-
4.9 -		-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		155 923	320 204	310 812	10 875	49 643	127 908	(78 266)	-61%	310 812
5.1 - Administration & Support Services		6 702	9 804	9 377	1 026	3 158	3 859	(701)	-18%	9 377
5.2 - Human Settlements & Housing		19 597	28 601	27 574	1 195	5 768	11 348	(5 579)	-49%	27 574
5.3 - Libraries		15 157	17 031	16 693	1 320	6 508	6 869	(362)	-5%	16 693
5.4 - Fire Brigade & Disaster Risk Management		30 782	34 130	28 519	3 039	13 701	11 736	1 964	17%	28 519
5.5 - Traffic Services		63 903	213 138	210 384	2 738	13 616	86 579	(72 963)	-84%	210 384
5.6 - Municipal Halls and Resorts		9 565	8 531	8 664	831	3 967	3 565	402	11%	8 664
5.7 - Customer Care Services		-	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		10 134	8 878	9 512	725	2 925	3 914	(989)	-25%	9 512
5.9 - Health		83	91	91	-	-	37	(37)	-100%	91
5.10 -		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
6.1 - Public Works		-	-	-	-	-	-	-	-	-
6.2 - Cemeteries		-	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		-	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		-	-	-	-	-	-	-	-	-
6.5 - Sewerages		-	-	-	-	-	-	-	-	-
6.6 - Electricity Management		-	-	-	-	-	-	-	-	-
6.7 - Water Management		-	-	-	-	-	-	-	-	-
6.8 -		-	-	-	-	-	-	-	-	-
6.9 -		-	-	-	-	-	-	-	-	-
6.10 -		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 759	518 086	517 424	34 080	173 034	212 935	(39 901)	-19%	517 424
7.1 - Administration & Support Services		4 880	11 698	11 647	428	1 978	4 793	(2 815)	-59%	11 647
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		460 880	506 388	505 777	33 652	171 056	208 142	(37 086)	-18%	505 777
7.4 -		-	-	-	-	-	-	-	-	-
7.5 -		-	-	-	-	-	-	-	-	-
7.6 -		-	-	-	-	-	-	-	-	-
7.7 -		-	-	-	-	-	-	-	-	-
7.8 -		-	-	-	-	-	-	-	-	-
7.9 -		-	-	-	-	-	-	-	-	-
7.10 -		-	-	-	-	-	-	-	-	-
Vote 8 - Public Services		298 959	275 475	272 232	16 165	70 854	112 032	(41 178)	-37%	272 232
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		2 405	2 458	2 458	94	482	1 011	(529)	-52%	2 458
8.3 - Community Liason		2 627	3 302	3 302	243	1 095	1 359	(263)	-19%	3 302
8.4 - Municipal Planning and Building Control		9 465	10 965	10 930	804	3 934	4 498	(564)	-13%	10 930
8.5 - Public Works		48 884	55 069	54 046	1 874	9 265	22 241	(12 977)	-58%	54 046
8.6 - Cemeteries		5 936	7 475	7 300	371	2 381	3 004	(623)	-21%	7 300
8.7 - Parks and Open Spaces		9 154	10 623	10 732	692	3 265	4 417	(1 152)	-26%	10 732
8.8 - Solid Waste and Area Cleaning		62 709	48 183	48 137	3 507	16 425	19 810	(3 385)	-17%	48 137
8.9 - Waste Water Treatment and Networks		75 501	67 293	67 734	5 214	17 504	27 875	(10 370)	-37%	67 734
8.10 - Water Treatment and Networks		82 276	70 107	67 594	3 364	16 503	27 817	(11 314)	-41%	67 594
Total Expenditure by Vote	2	1 135 989	1 355 751	1 355 114	77 889	387 205	557 669	(170 464)	(0)	1 355 114
Surplus/ (Deficit) for the year	2	52 017	104 860	105 497	(901)	72 150	42 992	29 157	0	105 497

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) - M05 November										
Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		173 037	175 223	175 223	12 243	95 893	71 841	24 052	33%	175 223
Service charges - electricity revenue		492 826	536 542	536 542	38 626	181 383	221 062	(39 679)	-18%	536 542
Service charges - water revenue		104 101	98 700	98 700	8 902	31 815	40 414	(8 599)	-21%	98 700
Service charges - sanitation revenue		84 271	79 917	79 917	4 290	40 464	32 768	7 695	23%	79 917
Service charges - refuse revenue		43 844	46 407	46 407	3 651	20 225	19 435	790	4%	46 407
Rental of facilities and equipment		8 178	6 489	6 489	694	3 142	2 679	463	17%	6 489
Interest earned - external investments		10 969	10 686	10 686	1 038	4 972	4 009	963	24%	10 686
Interest earned - outstanding debtors		9 814	9 970	9 970	1 250	5 701	4 135	1 565	38%	9 970
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		28 741	230 513	230 513	882	2 524	94 513	(91 989)	-97%	230 513
Licences and permits		2 620	4 056	4 056	359	901	1 664	(763)	-46%	4 056
Agency services		9 061	9 436	9 436	994	4 528	4 500	28	1%	9 436
Transfers and subsidies		152 932	171 058	171 058	2 548	64 069	70 155	(6 086)	-9%	171 058
Other revenue		11 279	10 078	10 078	1 510	3 725	4 154	(429)	-10%	10 078
Gains		577	1 399	1 399	-	13	574	(561)	-98%	1 399
Total Revenue (excluding capital transfers and contributions)		1 132 251	1 390 473	1 390 473	76 988	459 355	571 904	(112 549)	-20%	1 390 473
Expenditure By Type										
Employee related costs		335 127	350 795	342 210	29 930	141 200	141 243	(43)	0%	342 210
Remuneration of councillors		18 315	19 549	19 549	1 479	7 517	8 022	(506)	-6%	19 549
Debt impairment		80 796	198 257	198 257	-	-	81 287	(81 287)	-100%	198 257
Depreciation & asset impairment		88 579	100 988	100 988	-	-	41 554	(41 554)	-100%	100 988
Finance charges		20 974	38 001	38 001	3 241	8 341	15 586	(7 245)	-46%	38 001
Bulk purchases - electricity		383 068	422 897	422 897	27 089	149 579	173 388	(23 809)	-14%	422 897
Inventory consumed		41 178	39 422	37 559	2 910	14 076	15 541	(1 465)	-9%	37 559
Contracted services		97 001	104 978	107 118	8 990	32 673	44 377	(11 704)	-26%	107 118
Transfers and grants		3 767	6 872	6 803	127	1 759	2 797	(1 038)	-37%	6 803
Other expenditure		64 709	70 227	77 968	4 121	32 031	32 317	(286)	-1%	77 968
Losses		2 476	3 766	3 766	-	28	1 555	(1 527)	-98%	3 766
Total Expenditure		1 135 989	1 355 751	1 355 114	77 889	387 205	557 669	(170 464)	-31%	1 355 114
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(3 738)	34 722	35 359	(901)	72 150	14 235	57 915	0	35 359
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all)		55 756	70 138	70 138	-	-	28 757	(28 757)	(0)	70 138
Surplus/(Deficit) after capital transfers & contributions		52 017	104 860	105 497	(901)	72 150	42 992			105 497
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		52 017	104 860	105 497	(901)	72 150	42 992			105 497
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52 017	104 860	105 497	(901)	72 150	42 992			105 497
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		52 017	104 860	105 497	(901)	72 150	42 992			105 497

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M05 November				
Ref	Description	Variance greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Property rates	33%	Property Rates revenue shows an over performance due to the annual billing of R36 131 355 that was done in the month of July, but due in September 2022. It is expected that over the 12 months the over performance will be reduced.	
	Service charges - electricity revenue	-18%	In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2022 the municipality processed a journal of R31 507 636 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2023 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.	
	Service charges - water revenue	-21%	In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2022 the municipality processed a journal of R8 147 141 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2023 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.	
	Service charges - sanitation revenue	23%	Sanitation revenue shows an over performance due to the annual billing of R7 665 800 that was done in the month of July, but due in September 2022. It is expected that over the 12 months the over performance will be reduced.	
	Rental of facilities and equipment	17%	Growth in Rental of facilities and equipment with the ease of lock down.	
	Interest earned - external investments	24%	Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies.	
	Interest earned - outstanding debtors	38%	Growth in debtors due to non-payment has resulted in more interest being charged on outstanding debtors than anticipated.	
	Fines, penalties and forfeits	-97%	Final traffic fine provisions and accounting treatment are done at financial year end.	
	Licences and permits	-46%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Other revenue	-10%	Other revenue shows a slight under performance, although most of the operations are no longer suspended the revenue has been affected by the lockdown.	
	Gains	-98%	Gains from the disposal of assets are less than anticipated.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	Expenditure By Type			
	Debt impairment	-100%	No write offs done for the year under review.	
	Depreciation & asset impairment	-100%	Depreciation for 2022/2023 has not yet been calculated because the 2021/2022 financial year is being audited and not yet closed.	
	Finance charges	-46%	Finance charges till November 2022 are pro-rata less than anticipated.	
	Bulk purchases - electricity	-14%	Electricity purchases till November 2022 are pro-rata underspend.	
	Contracted services	-26%	Expenditure on contracted and outsourced services till November 2022 are pro-rata less than anticipated.	
	Transfers and grants	-37%	Monetary allocations to individuals and organisations till November 2022 are pro-rata underspend.	
	Losses	-98%	Losses from the disposal of assets are less than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-45%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	2%	The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance.	
	Other revenue	312%	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	82%	WSIG and EEDMG grant portion also paid over more than the grant budget amount	
	Interest	30%	Investment process been done monthly.	
	Suppliers	-17%	Eskom payment higher - in period of high usage and year end payment have also a impac.	
	Transfer and grants	75%	No expenditure on Housing projects and Grant-In Aid.	
	Capital assets	36%	Demand Management Plan in progress/ tenders advertise etc.	
	Consumer deposits	85%	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) - M05 November

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	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		20	5	40	-	4	17	(12)	-75%	40
Vote 2 - Municipal Manager		1 859	5	5	-	-	5	(5)	-100%	5
Vote 3 - Strategic Support Services		3 147	15 575	20 257	47	5 093	5 382	(289)	-5%	20 257
Vote 4 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		15 771	5	14	-	-	14	(14)	-100%	14
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		36 392	58 400	57 190	17	10 862	12 125	(1 263)	-10%	57 190
Vote 8 - Public Services		42 781	178 476	164 945	13 228	34 432	55 619	(21 187)	-38%	164 945
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	242 452	13 292	50 391	73 161	(22 770)	-31%	242 452
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	30	30	-	-	30	(30)	-100%	30
Vote 3 - Strategic Support Services		400	16 940	18 455	7	1 263	4 196	(2 933)	-70%	18 455
Vote 4 - Financial Services		1 667	1 975	2 130	3	67	769	(702)	-91%	2 130
Vote 5 - Community Services		2 411	5 379	5 780	8	28	2 840	(2 813)	-99%	5 780
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		6 847	3 330	4 881	-	718	2 684	(1 966)	-73%	4 881
Vote 8 - Public Services		31 803	38 430	54 177	3 162	7 344	24 782	(17 438)	-70%	54 177
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	85 452	3 181	9 419	35 301	(25 882)	-73%	85 452
Total Capital Expenditure	3	143 097	318 550	327 903	16 472	59 810	108 462	(48 652)	-45%	327 903
Capital Expenditure - Functional Classification										
Governance and administration		5 399	32 645	39 426	49	6 430	10 672	(4 243)	-40%	39 426
Executive and council		62	10	45	-	4	22	(17)	-81%	45
Finance and administration		5 338	32 635	39 381	49	6 425	10 651	(4 226)	-40%	39 381
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		17 363	9 291	9 693	59	78	2 983	(2 905)	-97%	9 693
Community and social services		481	4 832	4 934	-	0	1 349	(1 349)	-100%	4 934
Sport and recreation		16 451	3 820	4 120	50	50	1 145	(1 095)	-96%	4 120
Public safety		432	639	639	8	28	489	(461)	-94%	639
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		34 954	56 246	56 767	6 113	7 988	23 486	(15 498)	-66%	56 767
Planning and development		659	1 820	1 820	7	7	-	7	#DIV/0!	1 820
Road transport		34 295	54 426	54 947	6 106	7 980	23 486	(15 506)	-66%	54 947
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		85 382	220 368	222 018	10 251	45 315	71 321	(26 006)	-36%	222 018
Energy sources		46 229	66 230	67 167	17	11 913	16 695	(4 782)	-29%	67 167
Water management		15 555	94 688	95 181	3 456	14 437	36 254	(21 817)	-60%	95 181
Waste water management		23 251	58 250	58 398	6 778	18 965	17 850	1 115	6%	58 398
Waste management		346	1 200	1 272	-	-	522	(522)	-100%	1 272
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	143 097	318 550	327 903	16 472	59 810	108 462	(48 652)	-45%	327 903
Funded by:										
National Government		55 182	69 094	69 094	1 476	7 479	28 167	(20 688)	-73%	69 094
Provincial Government		25	1 044	1 044	-	-	244	(244)	-100%	1 044
District Municipality		429	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		55 635	70 138	70 138	1 476	7 479	28 411	(20 932)	-74%	70 138
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	146 238	146 238	9 287	37 352	44 800	(7 448)	-17%	146 238
Internally generated funds		87 462	102 174	111 527	5 709	14 980	35 251	(20 271)	-58%	111 527
Total Capital Funding		143 097	318 550	327 903	16 472	59 810	108 462	(48 652)	-45%	327 903

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M05 November						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		80 092	56 765	56 765	96 951	56 765
Call investment deposits		90 000	45 000	45 000	60 000	45 000
Consumer debtors		123 076	135 752	135 752	76 489	135 752
Other debtors		22 034	18 566	18 566	1 408	18 566
Current portion of long-term receivables		1 840	2 068	2 068	2 148	2 068
Inventory		27 033	9 274	9 274	12 649	9 274
Total current assets		344 075	267 426	267 426	249 645	267 426
Non current assets						
Long-term receivables		9 877	3 266	3 266	1 458	3 266
Investments		-	(50)	(50)	-	(50)
Investment property		62 142	47 145	47 145	63 637	47 145
Investments in Associate		-	-	-	-	-
Property, plant and equipment		2 326 628	2 592 148	2 592 148	2 451 795	2 592 148
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		4 014	2 978	2 978	3 971	2 978
Other non-current assets		36 631	36 631	36 631	36 631	36 631
Total non current assets		2 439 292	2 682 117	2 682 117	2 557 492	2 682 117
TOTAL ASSETS		2 783 367	2 949 543	2 949 543	2 807 136	2 949 543
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		13 041	20 809	20 809	14 536	20 809
Consumer deposits		4 587	4 633	4 633	4 699	4 633
Trade and other payables		38 448	80 518	80 518	32 388	80 518
Provisions		47 125	48 261	48 261	49 338	48 261
Total current liabilities		103 201	154 220	154 220	100 961	154 220
Non current liabilities						
Borrowing		166 098	285 883	285 883	157 559	285 883
Provisions		285 335	295 286	295 286	164 540	295 286
Total non current liabilities		451 433	581 169	581 169	322 100	581 169
TOTAL LIABILITIES		554 634	735 389	735 389	423 061	735 389
NET ASSETS	2	2 228 734	2 214 154	2 214 154	2 384 075	2 214 154
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 228 734	2 160 289	2 160 289	2 384 075	2 160 289
Reserves		-	53 865	53 865	-	53 865
TOTAL COMMUNITY WEALTH/EQUITY	2	2 228 734	2 214 154	2 214 154	2 384 075	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 - M05 November										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		128 756	157 700	157 700	10 716	82 173	66 923	15 250	23%	157 700
Service charges		306 991	729 917	729 917	56 141	317 508	312 800	4 708	2%	729 917
Other revenue		14 485	47 451	47 451	18 205	85 775	20 803	64 971	312%	47 451
Transfers and Subsidies - Operational		153 479	171 058	171 058	1 580	69 520	69 076	444	1%	171 058
Transfers and Subsidies - Capital		57 360	70 138	70 138	10 000	28 046	15 423	12 623	82%	70 138
Interest		11 884	20 656	20 656	2 288	10 672	8 226	2 446	30%	20 656
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(888 998)	(1 011 634)	(1 011 634)	(95 687)	(538 235)	(461 156)	77 079	-17%	(1 011 634)
Finance charges		(20 974)	(35 817)	(35 817)	-	(10 144)	(18 188)	(8 043)	44%	(35 817)
Transfers and Grants		-	(6 872)	(6 872)	(127)	(752)	(3 047)	(2 296)	75%	(6 872)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(237 017)	142 598	142 598	3 115	44 564	10 862	(33 702)	-310%	142 598
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(4 437)	50	50	(3)	22	28	(6)	-22%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(13 227)	(318 550)	(318 550)	(16 472)	(59 810)	(93 151)	(33 340)	36%	(318 550)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(17 665)	(318 500)	(318 500)	(16 475)	(59 789)	(93 123)	(33 334)	36%	(318 500)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	146 238	146 238	-	-	40 000	(40 000)	-100%	146 238
Increase (decrease) in consumer deposits		5 458	100	100	546	111	60	51	85%	100
Payments										
Repayment of borrowing		-	(18 685)	(18 685)	-	(7 044)	(9 063)	(2 019)	22%	(18 685)
NET CASH FROM/(USED) FINANCING ACTIVITIES		5 458	127 653	127 653	546	(6 933)	30 997	37 930	122%	127 653
NET INCREASE/ (DECREASE) IN CASH HELD		(249 224)	(48 248)	(48 248)	(12 813)	(22 158)	(51 264)			(48 248)
Cash/cash equivalents at beginning:		190 762	150 013	179 089		179 089	179 089			179 089
Cash/cash equivalents at month/year end:		(58 462)	101 765	130 841		156 931	127 826			130 841

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November														
Description	NT Code	Budget Year 2022/23										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	6 869	1 994	2 708	1 720	4 504	14	8 678	26 682	53 170	41 599	–	–	42 042
Trade and Other Receivables from Exchange Transactions - Electricity	1300	22 121	989	965	760	679	11	765	5 019	31 309	7 235	–	–	5 511
Receivables from Non-exchange Transactions - Property Rates	1400	9 293	2 128	5 995	903	1 439	1	3 125	16 304	39 188	21 772	–	–	25 276
Receivables from Exchange Transactions - Waste Water Management	1500	5 564	1 635	1 808	1 338	2 506	29	6 759	30 629	50 260	41 253	–	–	40 727
Receivables from Exchange Transactions - Waste Management	1600	3 555	978	1 242	817	1 523	29	4 195	18 565	30 894	25 120	–	–	25 393
Receivables from Exchange Transactions - Property Rental Debtors	1700	364	266	223	223	367	22	1 075	7 825	10 365	9 513	–	–	11 222
Interest on Arrear Debtor Accounts	1810	68	3	104	87	293	10	1 386	31 045	32 996	32 821	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(11 477)	2 246	535	424	832	1 076	3 545	24 021	21 202	29 898	–	–	26 993
Total By Income Source	2000	36 358	10 238	13 579	6 272	12 144	1 175	29 528	160 090	269 384	209 209	–	–	177 163
2021/22 - totals only		31 542	10 144	12 043	5 218	10 152	280	20 410	123 150	212 940	159 211	24 458	–	136 793
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 298	1 972	2 282	230	237	5	199	757	6 980	1 428	–	–	–
Commercial	2300	8 599	357	414	98	238	41	488	3 826	14 062	4 691	–	–	–
Households	2400	24 558	7 521	8 588	5 715	11 074	1 102	28 087	138 494	225 138	184 471	–	–	177 163
Other	2500	1 902	389	2 295	229	595	27	754	17 014	23 205	18 619	–	–	–
Total By Customer Group	2600	36 358	10 238	13 579	6 272	12 144	1 175	29 528	160 090	269 384	209 209	–	–	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.

	30 November 2022	31 October 2022	30 September 2022
Gross consumer debtors, as per debtors age analysis	269 384 115	268 760 162	267 250 578
Total Provision for bad debts	-138 616 578	-138 616 578	-138 616 578
Provision bad debts Consumers (SC3)	-136 792 686	-136 792 686	-136 792 686
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-19 888 714	-19 795 121	-19 568 684
Net consumers debtors:	110 878 823	110 348 463	109 065 316

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

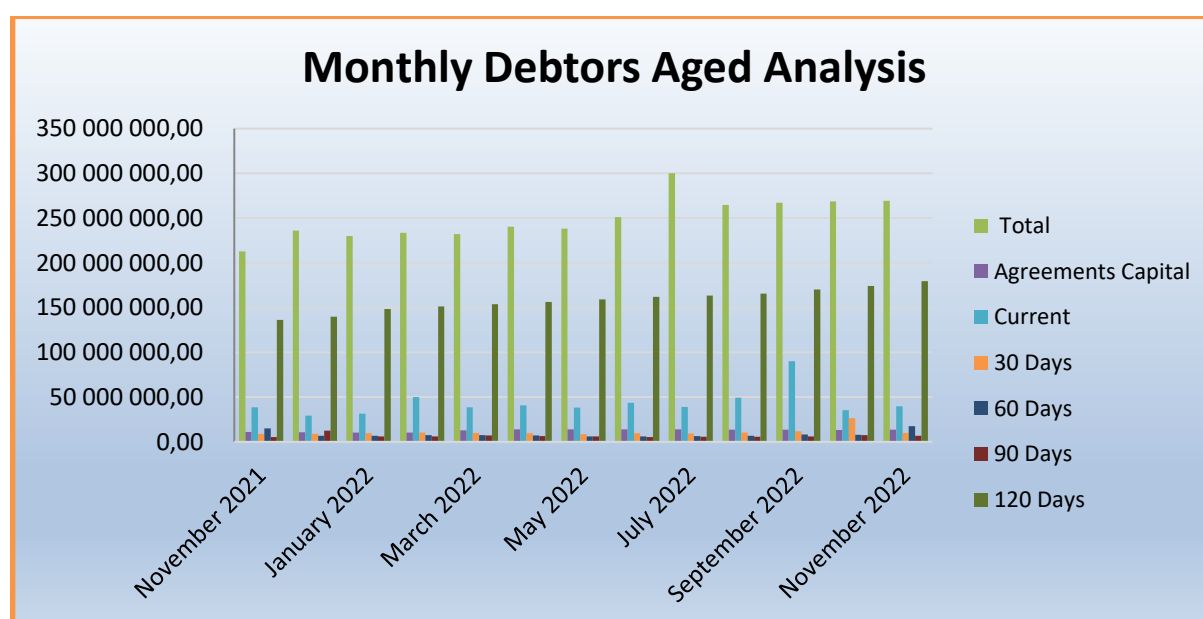
5.2.1 Outstanding Debtors

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

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 269 384 115 as at 30 November 2022 compared R 268 760 162 as at 31 October 2022. Current debt represents 13 % of the total outstanding debt, while the total debt in arrears represents 82 % of the debt and 5 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 72 % of the total debt. It should be noted that that 25 % of arrear debt representing R54 584 469 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 56 444 139 when compared to the outstanding amount of R 212 939 976 on 30 November 2021, representing a 27 % annual increase. It should be noted that in the previous year by the end of November Indigent Debt in arrears as at June 2021 had already been written off. In the current year, the write-off will only take place after verification of indigent client's applications which is currently underway.



2. Additional Information:

The increase of outstanding debt for service levies is 2 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 26 % and the average days outstanding are 96 days, which is 3 months.

The Debt collection rate for the period of July 2022 till November 2022 was 95.72 %.

The electricity distribution losses for the period of July 2022 to November 2022 were 5.79 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2022 to November 2022	108 886 186 kWh	102 579 523 kWh	6 306 663 kWh	5.79%

The water distribution losses for the period of July 2022 till October 2022 were 25.96 % off which real losses were 23.65 %.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
July 2022 – October 2022	4 622 162 kl	3 422 022 kl	1 200 140 kl	25.96 %
Less:			-	
			Unbilled Authorized Consumption	19 074 kl
			Customer Meter and Data Errors	87 747 kl
Real Losses			1 093 319 kl	23.65 %

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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 November 2022.

1. 27894 SMS's were sent during the month to clients with arrear accounts to the value of R329 119 205 while 4 556 final demands with arrears to the value of R107 667 397 were emailed.
2. 15 249 SMS's were sent to clients as a due date friendly reminder to the value of R129 545 313 while 5210 due date reminders with the value of R65 834 344 were emailed.
3. 10 689 SMS's were sent during the month to clients after the billing for new account balances to the value of R 158 626 435.
4. 42 Arrangements with clients owing arrears to the value of R1 012 453 were concluded during the month.
5. R 627 575 was recovered through pre-paid electricity restrictions on Non-Indigent clients where for each R10 used to buy prepaid electricity 60% or R6 is redirected towards the payment of your arrear debt,
6. There were 19 conventional electricity disconnections were performed during the month.
7. There were 147 phone call reminders made to clients with arrears on their accounts.
8. There are currently 14 accounts owing R441 363 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 R2 965.

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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 November 2022.

1. The total applications approved for all services by the end of November 2022 were 9 844.
2. The outstanding amount for Indigent consumers is R 42 940 223 of which R39 885 203 in arrears.
3. Subsidies for November 2022 were allocated for the following services:
 - Refuse R 6 606 604
 - Rates R 5 095 653
 - Sewerage R 10 289 353
 - Electricity R 2 617 240
 - Water R 6 352 353
 - Rent R 4 514 570

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 November 2022.

Attorneys

The outstanding handed over debt as at 30 November 2022 was R54 584 469 made up of 1 307 accounts,

1. An amount of R90 450 was received from the handed over accounts, while an amount of R6 241 (vat incl.) was paid as commission.
2. 21 Clients were hard traced, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R5 400.
3. 40 Final Demands were issued via Registered Post for a total fee of R3 430.
4. 47 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 R28 268.
5. There were 12 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 318.
6. All the costs listed above have been charged against the accounts of the clients concerned.

5.2.5 Arrears Councillors

A list of the accounts is available for scrutiny in the office of the Speaker. The following information was extracted from the list for November 2022:

1. The total outstanding debt of Councillors after the November 2022 due date was R57 253.
2. An amount of R7 099 was deducted from the November 2022 salaries of 9 councillors who did not pay their accounts in full on the due date. (The arrear amount was R7 099)
3. An amount of R5 700 was automatically deducted from the November 2022 salary of 2 councillor who had arrangements with a balance of R50 154 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 November 2022 due date was R124 257.
2. An amount of R12 950 was automatically deducted from the November 2022 salaries of 13 officials who had arrangements with a balance of R92 028 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R32 229 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the November 2022 salaries of 66 officials who did not pay their account in full on the due date. (The arrear amount was R33 891, but 1 official did not receive salary due to unpaid leave.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November											
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	15	-	-	-	-	0	-	-	15	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	9	-	-	-	-	-	-	-	9	-
Total By Customer Type	1000	23	-	-	-	-	0	-	0	24	-

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 - M05 November									
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	24		5 000	(5 000)	-
Nedbank		9 Months	Fixed Deposit	29 Dec 2022	27		5 000	-	5 000
ABSA Bank		3 Months	Fixed Deposit	22 Nov 2022	19		5 000	(5 000)	-
Nedbank		4 Months	Fixed Deposit	27 Dec 2022	28		5 000	-	5 000
ABSA Bank		5 Months	Fixed Deposit	23 Jan 2023	29		5 000	-	5 000
Standard Bank		5 Months	Fixed Deposit	24 Jan 2023	29		5 000	-	5 000
Nedbank		6 Months	Fixed Deposit	24 Feb 2023	30		5 000	-	5 000
Standard Bank		6 Months	Fixed Deposit	24 Feb 2023	30		5 000	-	5 000
Nedbank		7 Months	Fixed Deposit	24 Mar 2023	31		5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	24 Mar 2023	31		5 000	-	5 000
ABSA Bank		6 Months	Fixed Deposit	27 Mar 2023	33		5 000	-	5 000
Standard Bank		6 Months	Fixed Deposit	27 Mar 2023	32		5 000	-	5 000
Standard Bank		4 Months	Fixed Deposit	22 Mar 2023	9		-	5 000	5 000
ABSA Bank		5 Months	Fixed Deposit	24 Apr 2023	10		-	5 000	5 000
Municipality sub-total					361		60 000	-	60 000
TOTAL INVESTMENTS AND INTEREST	2				361		60 000	-	60 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 30 November 2022.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
Investments - 30 November 2022 at the following A1 Banks as prescribed by Council's Investment Policy:							
ABSA		R	15 000 000,00				
NEDBANK		R	20 000 000,00				
FNB		R	-				
STANDARD		R	25 000 000,00				
INVESTEC		R	-				
		R	60 000 000,00				
ABSA LT		R	-				
		R	60 000 000,00				

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	288460898-085	5,600%	214	29/Aug/22	0,00	5 000 000		5 000 000	0
27/Jan/22	NEDBANK	03/7881531576/309	5,80%	243	27/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	STANDARD	288460898-087	5,850%	214	26/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	NEDBANK	03/7881531576/310	5,90%	214	26/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	ABSA	2080268458	5,66%	215	27/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	NEDBANK	03/7881531576/311	6,05%	242	24/Oct/22	0,00	5 000 000		5 000 000	0
29/Mar/22	FNB	74942029064	5,40%	153	29/Aug/22	0,00	5 000 000		5 000 000	0
29/Mar/22	ABSA	2080331271	5,82%	181	26/Sep/22	0,00	10 000 000		10 000 000	0
29/Mar/22	NEDBANK	03/7881531576/312	6,05%	184	29/Sep/22	0,00	10 000 000		10 000 000	0
29/Mar/22	NEDBANK	03/7881531576/313	6,25%	216	31/Oct/22	0,00	5 000 000		5 000 000	0
29/Mar/22	STANDARD	288460898-088	6,150%	216	31/Oct/22	0,00	5 000 000		5 000 000	0
29/Mar/22	STANDARD	288460898-089	6,350%	245	29/Nov/22	24 356,16	5 000 000		5 000 000	0
29/Mar/22	NEDBANK	03/7881531576/314	6,60%	275	29/Dec/22	27 123,29	5 000 000			5 000 000
24/Aug/22	ABSA	2080612780	6,47%	90	22/Nov/22	18 612,33		5 000 000	5 000 000	0
24/Aug/22	NEDBANK	03/7881531576/315	6,80%	125	27/Dec/22	27 945,21		5 000 000		5 000 000
24/Aug/22	ABSA	2080612887	6,97%	152	23/Jan/23	28 643,84		5 000 000		5 000 000
24/Aug/22	STANDARD	288460898-090	6,950%	153	24/Jan/23	28 561,64		5 000 000		5 000 000
24/Aug/22	NEDBANK	03/7881531576/316	7,30%	184	24/Feb/23	30 000,00		5 000 000		5 000 000
24/Aug/22	STANDARD	288460898-091	7,250%	184	24/Feb/23	29 794,52		5 000 000		5 000 000
24/Aug/22	NEDBANK	03/7881531576/317	7,50%	212	24/Mar/23	30 821,92		5 000 000		5 000 000
24/Aug/22	STANDARD	288460898-092	7,450%	212	24/Mar/23	30 616,44		5 000 000		5 000 000
27/Sep/22	ABSA	2080668943	7,96%	181	27/Mar/23	32 712,33		5 000 000		5 000 000
27/Sep/22	STANDARD	288460898-093	7,900%	181	27/Mar/23	32 465,75		5 000 000		5 000 000
22/Nov/22	STANDARD	288460898-094	7,650%	120	22/Mar/23	9 431,51		5 000 000		5 000 000
22/Nov/22	ABSA	2080770932	7,92%	153	24/Apr/23	9 764,38		5 000 000		5 000 000
Sub Total						360 849,32	90 000 000	60 000 000	90 000 000	60 000 000
						360 849,32	90 000 000,00	60 000 000	90 000 000	60 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month November 2022.

Funds Allocations

The schedule reflecting all council's Investments as at 30 November 2022 R60 000 000. (R90 000 000 at 30 June 2022).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated to	30/06/2022		30/11/2022	
	Liability	Cash back	Liability	Cash back
			170 091 770	
Unutilized grants	7 614 037	7 614 037	26 759 882	26 759 882
Consumer and Sundry deposits	5 238 648	5 238 648	5 376 651	5 376 651
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	27 127 285	27 127 285
Capital Replacement reserve	69 067 070	69 067 070	60 866 934	60 866 934
Retained surplus (unidentified dep.)	5 736 441	5 736 441	7 695 006	7 695 006
Performance Bonus Provison	1 037 177	1 037 177	1 037 177	1 037 177
Set aside for retention	6 553 874	6 553 874	9 921 783	9 921 783
Set aside for Creditor payments	19 530 250	36 141 353	4 360 307	6 360 307
Provision for leave Payment	4 800 000	4 800 000	6 246 000	6 246 000
	153 480 667	170 091 770	154 931 409	156 931 409
Cash Surplus (Deficit)		16 611 103		2 000 000
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2022		30/11/2022	
ABSA	15 000 000		15 000 000	
Nedbank	40 000 000		20 000 000	
First National Bank	5 000 000		0	
Standard Bank	30 000 000		25 000 000	
Investec	0		0	
Total short term	90 000 000		60 000 000	
Bank and Cash	80 078 595		96 918 301	
Cash on hand	13 175		13 109	
	170 091 770		156 931 410	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in November 2022.

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 30 NOVEMBER 2022				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/11/2022				109 731 395,66
Deposits for November 2022				101 689 455,04
Interest for November 2022				7 784 416,68
Payments for November 2022				(122 286 966,40)
Balance as per Cash Book at 30/11/2022				<u>96 918 300,98</u>
Votes Balances and Transactions:				
40101012690 Balance B/f			109 731 395,66	109 731 395,66
40101012691 Movements			101 689 455,04	
40101012692 Movements			(122 286 966,40)	
40101012693 Movements			7 784 416,68	(12 813 094,68)
Balance as per Ledger at 30/11/2022				<u>96 918 300,98</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 30/11/2022				116 886 461,61
Cash on Hand	Not yet Banked			1 725 599,97
Outstanding Payments				(15 082 718,41)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(28 449,07)		
	November 2022	(6 851 818,22)	(6 880 267,29)	(6 880 267,29)
Deposits receipted in Duplicate				0,00
Other Items				78 208,62
Cash Surpluses / Shortages	Iro Payments Received			0,00
Adjustments to be Made for Nov 2022	BANK CHARGES	(191 016,48)	(191 016,48)	191 016,48
Balance as per Cash Book at 30/11/2022				<u>96 918 300,98</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 30 NOVEMBER 2022			
			TOTAL
Balance as per Bank Statement at 01/11/2022			113 505 060,60
Payments for November 2022			(111 335 791,60)
Interest for November 2022			7 784 416,68
Deposits for November 2022			100 476 031,84
Other Adjustments / Transactions			(27 266,08)
Other Adjustments / Transactions now cleared			4 890 202,48
Direct Deposits from previous months Receipted			(5 158 060,20)
Direct Deposits not Receipted			6 851 818,22
Cash on Hand - 01/11/2022			1 625 649,64
Cash on Hand - 30/11/2022			(1 725 599,97)
Balance as per Bank Statements at 30/11/2022			<u>116 886 461,61</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 November 2022 and conditional grants to the value of R 97 565 907 were received. The value of the unspent conditional grants at the end of November 2022 is R 26 759 882.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

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	1 486	61 512	56 369	5 143	9,1%	152 673
Operational Revenue: General Revenue: Equitable Share		131 552	147 822	147 822	–	57 650	53 167	4 483	8,4%	147 822
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 665	3 301	3 301	1 486	2 312	1 652	660	40,0%	3 301
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	1 550	–		1 550
Provincial Government:		14 046	17 265	17 265	94	7 882	12 047	(4 165)	-34,6%	17 265
Human Settlement Development Grant: Operating		290	2 830	2 830	–	–	3 288	(3 288)	-100,0%	2 830
Municipal Accreditation and Capacity Building Grant		328	513	513	–	513	513	–		513
Informal Settlements Upgrading Partnership Grant		–	2 500	2 500	–	–	–	–		2 500
Community Library Service Grant: Operating		90	10 870	10 870	–	7 275	8 153	(878)	-10,8%	10 870
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		10 900	190	190	–	–	–	–		190
Community Development Workers (CDW) Grant		94	94	94	94	94	94	–		94
Disaster Management Grant		118	118	118	–	–	–	–		118
Thusong Services Centre Grant		150	150	150	–	–	–	–		150
Public Transport		–	–	–	–	–	–	–		–
Road Infrastructure - Maintenance		2 076	–	–	–	–	–	–		–
District Municipality:		962	500	500	–	–	–	–		500
Specify (Add grant description)		962	500	500	–	–	–	–		500
Other grant providers:		704	620	620	–	126	660	(534)	-80,9%	620
Departmental Agencies and Accounts		704	500	500	–	–	500	(500)	-100,0%	500
120		–	120	120	–	126	160	(34)	-21,3%	120
Total Operating Transfers and Grants	5	153 479	171 058	171 058	1 580	69 520	69 076	444	0,6%	171 058
Capital Transfers and Grants										
National Government:		55 302	69 094	69 094	10 000	27 165	14 779	12 386	83,8%	69 094
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21 000	15 000	15 000	10 000	15 000	3 078	11 922	387,3%	15 000
Municipal Infrastructure Grant [Schedule 5B]		34 302	44 987	44 987	–	7 758	7 648	110	1,4%	44 987
Energy Efficiency and Demand Side Management Grant		–	4 000	4 000	–	1 000	1 500	(500)	-33,3%	4 000
Water Services Infrastructure Grant [Schedule 5B]		–	5 107	5 107	–	3 407	2 554	854	33,4%	5 107
Provincial Government:		289	1 044	1 044	–	881	644	237	36,8%	1 044
Specify (Add grant description)		–	–	–	–	–	–	–		–
Regional Socio-Economic Project (RSEP) Grant		189	800	800	–	800	400	400	100,0%	800
Community Library Service Grant: Capital		100	244	244	–	81	244	(163)	-66,8%	244
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	55 591	70 138	70 138	10 000	28 046	15 423	12 623	81,8%	70 138
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	209 070	241 196	241 196	11 580	97 566	84 499	13 067	15,5%	241 196

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		93 916	152 673	152 673	1 504	60 048	56 369	3 679	6,5%	152 673
Operational Revenue: General Revenue: Equitable Share		87 701	147 822	147 822	–	57 650	53 167	4 483	8,4%	147 822
Agriculture Research and Technology		4 665	–	–	–	–	–	–	–	–
Agriculture, Conservation and Environmental		–	–	–	–	–	–	–	–	–
Arts and Culture Sustainable Resource Management		1 550	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	3 301	3 301	1 486	2 312	1 652	660	40,0%	3 301
Local Government Financial Management Grant [Schedule 5B]		–	1 550	1 550	18	86	1 550	(1 464)	-94,5%	1 550
Provincial Government:		13 967	17 265	17 265	1 146	4 742	12 047	(7 305)	-60,6%	17 265
Human Settlement Development Grant: Operating		185	2 830	2 830	–	–	3 288	(3 288)	-100,0%	2 830
Municipal Accreditation and Capacity Building Grant		328	513	513	218	218	513	(295)	-57,6%	513
Informal Settlements Upgrading Partnership Grant		265	2 500	2 500	–	–	–	–	–	2 500
Community Library Service Grant: Operating		90	10 870	10 870	929	4 524	8 153	(3 628)	-44,5%	10 870
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		10 752	190	190	–	–	–	–	–	190
Community Development Workers (CDW) Grant		18	94	94	–	–	94	(94)	-100,0%	94
Disaster Management Grant		58	118	118	–	–	–	–	–	118
Thusong Services Centre Grant		150	150	150	–	–	–	–	–	150
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		2 076	–	–	–	–	–	–	–	–
Specify (Add grant description)		45	–	–	–	–	–	–	–	–
District Municipality:		587	500	500	–	–	–	–	–	500
Specify (Add grant description)		587	500	500	–	–	–	–	–	500
Other grant providers:		704	620	620	–	126	660	(534)	-80,9%	620
Departmental Agencies and Accounts		704	500	500	–	–	500	(500)	-100,0%	500
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
120		–	120	120	–	126	160	(34)	-21,3%	120
Total operating expenditure of Transfers and Grants:		109 174	171 058	171 058	2 651	64 916	69 076	(4 160)	-6,0%	171 058
Capital expenditure of Transfers and Grants										
National Government:		55 370	69 094	69 094	1 476	7 479	14 779	(7 301)	-49,4%	69 094
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21 069	15 000	15 000	17	17	3 078	(3 061)	-99,5%	15 000
Municipal Infrastructure Grant [Schedule 5B]		34 302	44 987	44 987	512	5 809	7 648	(1 838)	-24,0%	44 987
Energy Efficiency and Demand Side Management Grant		–	4 000	4 000	–	–	1 500	(1 500)	-100,0%	4 000
Water Services Infrastructure Grant [Schedule 5B]		–	5 107	5 107	947	1 652	2 554	(901)	-35,3%	5 107
Provincial Government:		214	1 044	1 044	–	–	644	(644)	-100,0%	1 044
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		189	800	800	–	–	400	(400)	-100,0%	800
Community Library Service Grant: Capital		25	244	244	–	–	244	(244)	-100,0%	244
District Municipality:		429	–	–	–	–	–	–	–	–
Specify (Add grant description)		429	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		56 013	70 138	70 138	1 476	7 479	15 423	(7 945)	-51,5%	70 138
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		165 188	241 196	241 196	4 127	72 394	84 499	(12 105)	-14,3%	241 196

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 30 November 2022, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

	Summary Grants Received and Utilised: 2022/2023			November 2022		Refunded	To Other Debtors	Balance 30/11/2022
	Unutilised Balance 01/07/2022	Debit Balance	Received 01/07/2022 30/11/2022	Other Income	Conditions met (TRF TO Income Statement)- Operating			
National Government:-	-	-	88 677 000,00	-	-60 047 871,17	-7 478 627,07	-	21 150 501,76
Operating grants:-	-	-	61 512 000,00	-	-60 047 871,17	-	-	1 464 128,83
Equitable share	-	-	57 650 000,00	-	-57 650 000,00	-	-	-
Financial Management Grant	-	-	1 550 000,00	-	-85 871,17	-	-	1 464 128,83
EPWP: Expanded Public Works	-	-	2 312 000,00	-	-2 312 000,00	-	-	-
Capital grants:-	-	-	27 165 000,00	-	-	-7 478 627,07	-	19 686 372,93
Municipal Infrastructure Grant	-	-	7 758 000,00	-	-	-5 809 451,31	-	1 948 548,69
Integrated National Electrification Grant	-	-	15 000 000,00	-	-	-16 765,22	-	14 983 234,78
Energy Efficiency and Demand-Side Management Grant	-	-	1 000 000,00	-	-	-	-	1 000 000,00
Water Services Infrastructure Grant	-	-	3 407 000,00	-	-	-1 652 410,54	-	1 754 589,46
Provincial Government:-	3 332 294,48	-	8 763 000,00	-	-4 741 975,60	-	-2 638 988,38	4 714 330,50
Operating Grants plus Operating Housing:-	3 257 416,22	-	7 963 000,00	-81 000,00	-4 741 975,60	-	-2 638 988,38	3 758 452,24
Operating Provincial	752 098,11	-	7 963 000,00	-81 000,00	-4 741 975,60	-	-133 670,27	3 758 452,24
Library Service Conditional Grant	147 795,68	-	7 356 000,00	-81 000,00	-4 524 316,90	-	-	2 898 478,78
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	106 938,27	-	94 000,00	-	-	-12 938,27	-	188 000,00
Financial Management Capacity Building Grant	280 000,00	-	-	-	-	-	-	280 000,00
Thusong Centre	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building	-	-	513 000,00	-	-217 658,70	-	-	295 341,30
Disaster Management Grant	96 632,16	-	-	-	-	-	-	96 632,16
RSEF	120 732,00	-	-	-	-	-120 732,00	-	-
Operating Provincial Housing	2 505 318,11	-	-	-	-	-2 505 318,11	-	-
Housing from Capital to Operating Top structure								
Title Deeds	2 505 318,11	-	-	-	-	-2 505 318,11	-	-
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-
Capital Grants:-	74 878,26	-	800 000,00	81 000,00	-	-	-	955 878,26
Other	74 878,26	-	800 000,00	81 000,00	-	-	-	955 878,26
Library Service Conditional Grant	74 878,26	-	-	81 000,00	-	-	-	155 878,26
RSEF	-	-	800 000,00	-	-	-	-	800 000,00
Capital- Grants Housing								
Housing: Transhex	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	895 049,50	-	-	-	-	-	-	895 049,50
Operating grants:-	895 049,50	-	-	-	-	-	-	895 049,50
Cape Winelands District Municipality	895 049,50	-	-	-	-	-	-	895 049,50
Capital grants:-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
Housing Grants								
58 Houses for staff (SAMWU)	-	-	-	-	-	-	-	-
350 Houses Avian Park	-	-	-	-	-	-	-	-
Other Grants	-	-	125 906,90	-	-125 906,90	-	-	-
Operating grants:-	-	-	125 906,90	-	-125 906,90	-	-	-
LGWSETA	-	-	125 906,90	-	-125 906,90	-	-	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Other Municipalities								
	4 227 343,98	-	97 565 906,90	-	-64 915 753,67	-7 478 627,07	-2 638 988,38	26 759 881,76
			97 565 906,90		-72 394 380,74			
							GROSS BALANCE	26 759 881,76

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 - M05 November										
Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 752	15 819	15 819	1 274	6 400	6 527	(127)	-2%	15 819
Pension and UIF Contributions		1 125	1 183	1 183	26	206	488	(282)	-58%	1 183
Medical Aid Contributions		237	244	244	8	51	101	(49)	-49%	244
Motor Vehicle Allowance		520	482	482	33	164	199	(35)	-18%	482
Cellphone Allowance		1 651	1 673	1 673	128	645	690	(45)	-7%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		30	148	148	10	51	61	(10)	-16%	148
Sub Total - Councillors		18 315	19 549	19 549	1 479	7 517	8 066	(549)	-7%	19 549
% increase	4		6,7%	6,7%						6,7%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 741	8 711	8 711	550	2 418	3 596	(1 178)	-33%	8 711
Pension and UIF Contributions		601	986	986	55	274	407	(133)	-33%	986
Medical Aid Contributions		99	104	104	4	19	43	(24)	-57%	104
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 333	1 327	1 327	218	576	548	28	5%	1 327
Cellphone Allowance		486	245	245	24	120	101	19	19%	245
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		385	176	176	20	102	73	29	40%	176
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 645	11 549	11 549	871	3 508	4 767	(1 259)	-26%	11 549
% increase	4		33,6%	33,6%						33,6%
Other Municipal Staff										
Basic Salaries and Wages		200 024	232 684	211 099	17 177	85 904	87 129	(1 225)	-1%	211 099
Pension and UIF Contributions		36 514	43 973	43 973	3 316	16 456	18 149	(1 693)	-9%	43 973
Medical Aid Contributions		20 784	26 191	26 191	1 814	9 005	10 810	(1 805)	-17%	26 191
Overtime		23 888	-	6 500	2 194	8 159	2 683	5 476	204%	6 500
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 131	10 030	10 030	816	4 103	4 140	(37)	-1%	10 030
Cellphone Allowance		1 378	1 365	1 365	116	583	563	20	4%	1 365
Housing Allowances		1 613	1 846	1 846	144	714	762	(47)	-6%	1 846
Other benefits and allowances		26 452	23 158	26 658	2 939	10 011	11 003	(992)	-9%	26 658
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6 697	-	3 000	544	2 757	1 238	1 519	123%	3 000
Sub Total - Other Municipal Staff		326 481	339 247	330 661	29 059	137 693	136 477	1 216	1%	330 661
% increase	4		3,9%	1,3%						1,3%
Total Parent Municipality		353 442	370 344	361 758	31 409	148 717	149 309	(592)	0%	361 758
TOTAL SALARY, ALLOWANCES & BENEFITS		353 442	370 344	361 758	31 409	148 717	149 309	(592)	0%	361 758
% increase	4		4,8%	2,4%						2,4%
TOTAL MANAGERS AND STAFF		335 127	350 795	342 210	29 930	141 200	141 243	(43)	0%	342 210

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R6 500 000**.

Overtime and temporary personnel payments are one month in arrear, this being the reason 4-month spending been reflecting on the end of November 2022 reports. Overtime should be monitored closely.

From 1 July 2022 till 30 November 2022	Budget for the year	Estimate for the 4 months	Actual to Date	Variance
Overtime	6 500 000	2 166 667	7 860 565	-5 693 898
Temporary personnel	14 137 760	4 712 587	6 942 529	-2 229 942

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

	<u>September 2022</u>	<u>October 2022</u>	<u>November 2022</u>
EPWP	322	316	307
Temporary	51	87	113
Permanent	882	884	883
Councillors	41	41	41
	1 297	1 328	1 344

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 - M05 November									
Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	4 666	11 540	11 831	4 130	4 130	11 831	7 701	65,1%	1%
August	4 375	12 019	12 091	16 827	20 957	23 921	2 964	12,4%	7%
September	7 403	32 611	41 555	9 058	30 014	65 476	35 462	54,2%	9%
October	8 302	14 760	18 237	13 324	43 338	83 713	40 375	48,2%	14%
November	2 934	22 634	24 749	16 472	59 810	108 462	48 652	44,9%	19%
December	12 126	54 551	49 984	–	–	158 446	–	0,0%	0%
January	4 277	34 038	29 429	–	–	187 875	–	0,0%	0%
February	18 678	28 490	25 981	–	–	213 856	–	0,0%	0%
March	7 220	49 211	51 893	–	–	265 749	–	0,0%	0%
April	12 436	19 210	15 237	–	–	280 986	–	0,0%	0%
May	30 023	13 763	13 693	–	–	294 680	–	0,0%	0%
June	30 658	25 724	33 224	–	–	327 903	–	0,0%	0%
Total Capital expenditure	143 097	318 550	327 903	59 810					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 30 November 2022.

Capital Progress Report 2022/2		November 2022									
PROJECT FUNDING	Total Approved Budget 2022/23	Roll overs requests from 2021/22	Other Adjustments/ Additional funding	Total Funded budget 2022/23	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget	
EXTERNAL LOAN											
Projects New	146 237 952	0		146 237 952		37 351 632.69	37 351 632.69	9 287 209.80	108 886 319.31	25.54%	
TOTAL EXTERNAL LOAN	146 237 952	0		146 237 952	0.00	37 351 632.69	37 351 632.69	9 287 209.80	108 886 319.31		
CAPITAL REPLACEMENT RESERVE											
Projects New	95 979 600	8 716 072	345 000	104 561 592	-173 404.99	13 991 358.56	13 991 358.56	5 701 906.33	90 570 233.44	13.38%	
Projects (MIG Counter Funding)	500 000	0	0	500 000	0.00	0.00	0.00	0.00	500 000.00	0.00%	
CRR Connections (Public Contr)	4 839 200	0	210 240	5 449 440	210 240.00	979 005.54	979 005.54	0.00	4 470 434.46	17.97%	
Furniture and Equipment	55 000	0	82 300	216 380	141 574.64	9 772.17	9 772.17	7 346.08	206 607.83	4.52%	
TOTAL CRR	101 373 800	8 716 072	637 540	110 727 412	178 409.65	14 980 136.27	14 980 136.27	5 709 252.41	95 747 275.73	13.53%	
INSURANCE RESERVE											
Insurance Reserve	800 000	0	0	800 000	89 082.61	0.00	0.00	0.00	800 000.00	0.00%	
TOTAL INSURANCE RESERVE	800 000	0	0	800 000	89 082.61	0.00	0.00	0.00	800 000.00	0.00%	
TOTAL BASIC CAPITAL	248 411 752	8 716 072	637 540	257 765 364	267 492.26	52 331 768.96	52 331 768.96	14 996 462.21	205 433 595.04	20.30%	
CAPITAL: GRANT FUNDING											
PAWC: Libraries	244 000	0	0	244 000	70 434.71	0.00	0.00	0.00	244 000.00	0.00%	
PAWC: RSEP	800 000	0	0	800 000	38 274.00	0.00	0.00	0.00	800 000.00	0.00%	
National Government: MIG (DORA)	44 987 000	0	0	44 987 000	0.00	5 809 451.31	5 809 451.31	512 184.91	39 177 548.69	12.91%	
National Government: INEP (DORA)	15 000 000	0	0	15 000 000	0.00	16 765.22	16 765.22	16 765.22	14 983 234.78	0.11%	
National Government: EEDSMG	4 000 000	0	0	4 000 000	0.00	0.00	0.00	0.00	4 000 000.00	0.00%	
National Government: WISG	5 107 000	0	0	5 107 000	-1 510 424.46	1 652 410.54	1 652 410.54	947 040.06	3 454 589.46	32.36%	
TOTAL : GRANT FUNDING	70 138 000	0	0	70 138 000	-1 401 715.75	7 478 627.07	7 478 627.07	1 475 990.19	62 659 372.93	10.66%	
TOTAL FUNDING	318 549 752	8 716 072	637 540	327 903 364	-1 134 223.49	59 810 396.03	59 810 396.03	16 472 452.40	268 092 967.97	18.24%	

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 30 November 2022.

COUNCIL'S MONTHLY REPORT														
Type of Claim	Prior periods	July	Aug	Sept	October	Nov	Dec	Jan	Feb	Mrch	Apr	May	June	Year End
Public Liability/possible Liability				5	3	1	2							0
Motor Claims			5			1	3							9
Property Damage/Loss					3	2	5							10
Claims within excess														
Public Liability/possible Liability														0
Motor Claims														0
Property Damage/Loss														0
Total claims submitted			5	5	6	4	10	0	0	0	0	0	0	30
NOTE PLEASE:	Totals will be adjusted monthly as actual expenses and payment from insurer occur.													
TOTAL QUOTED EXPENSE	R2 876 580,45	R229 926,88	R926 188,81	R556 306,00	R34 438,34	R316 640,55	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R2 063 500,58
VALUE OF REJECTED CLAIMS/ CLAIMS WITHIN EXCESS	R207 633,70	R10 000,00	R0,00	R0,00	R0,00	R3 800,00								R13 800,00
VALUE OF CLAIMS SETTLED														R0,00
TOTAL OUTSTANDING CLAIMS														R0,00
COMMENTS: ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR		2 Claims authorised for repairs. 3 Claims submitted awaiting insurer's further advises. 3 Claims have a query on them, awaiting user dept to advise. 2 Claims awaiting quotes	1 claim authorised for repairs. 5 claims submitted, waiting for response. 3 dept reports outstanding. 3 claims awaiting quotes. 3 claims finalised	6 claims submitted and being processed. 3 dept reports outstanding. 3 claims with quotes outstanding. 2 claims Insurer asked for additional information from third party and still outstanding.	4 claims submitted and being processed. Waiting on Third party claim report for the 1 Liability claim. 2 claims to submit to insurers. 1 Property loss claim within excess and payment pending	3 Property damages claims authorized by the insurers to be repaired. 1 Property loss claim within excess and finalized. 1 Property loss claim still waiting on assessor's feedback.								

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 November 2022 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

No	Deviation reference	Directorate	Department	Reason for Deviation (Deviation category)	Short Summary of Deviation	Amount approved	Period Approved	Maximum Anticipated expenditure approved	Approved Service Provider/ Contractor/ Supplier	CSD NUMBER
1	BVD 561	SSS	Human Resources	Exceptional case where it is impractical or impossible to follow a normal procurement process	Rehabilitation for employee at Toevlug Rehabilitation Centre	R28,520.00	Once Off	R28,520.00	Toevlug	MAAA0170804
2	BVD 563	Engineering Services	Engineering Services	Emergency	Emergency repairs at Merindal substation. Immediate intervention was required to ensure that community is not left without power.	R23,073.00	Once Off	R23,073.00	De Kock & Cronje	MAAA0032793
3	BVD 564	Community Services	Human Resources	Exceptional case where it is impractical or impossible to follow a normal procurement process	Certificates for lifesavers for seasonal period	R122,335.00	Once Off	R122,335.00	Lifesavings SA	MAAA0249384
4	BVD 565	Public Services	GLS System Admin	Exceptional case where it is impractical or impossible to follow a normal procurement process	IMOS software annual license and software maintenance 2-year period	R156,411.37	Once Off	R156,411.37	IMQS Software	MAAA0092950
5	BVD 566	Public Services	Water and Wastewater Treatment	Emergency	Emergency repairs of collapsed pipeline at Santa Weida pumpstation. Immediate intervention was required to ensure that community is not left without power.	R45,646.45	Once Off	R45,646.45	ERA lightning	MAAA0010918
6	BVD 567	Community Services	Library	Exceptional case where it is impractical or impossible to follow a normal procurement process	LIASA membership for personal association for library services	R3,425.00	Once Off	R3,425.00	LIASA	MAAA0149951
7	BVD 568	Community Services	Traffic, Law Enforcement and Security Services	Sole Supplier	Learners license material for driving license testing center	R8,575.86	Once Off	R8,575.86	Mindmuzik Media	MAAA0149080
						R387,986.68		R387,986.68		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

TENDERS AWARDED DURING NOVEMBER 2022				
<u>AWARD DATE</u>	<u>BID NUMBER</u>	<u>TENDER DESCRIPTION</u>	<u>AWARDED TO</u>	<u>AMOUNT</u>
2022/08/11	BV968/ 2022	Supply, deliver, installation, commission, and hand over of new high mast lights within the Breede Valley municipality.	Bloemhof Electrical (Pty) Ltd	R 741 164,77
18/11/2022	BV991/ 2022	Supply and delivery of various IT equipment.	Infinetix Connect (Pty) Ltd	R 9 513 379,60
				R 10 254 544,37
Tender turnaround (lead time) in days	BV968/ 2022	102		
	BV991/ 2022	91		
Average		96,5		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of November 2022.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF NOVEMBER 2022									
Request Reference	Date of Order	Order Reference	Service Provider/ Contractor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Contractor/ Supplier	Awarded amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)
7909	17/11/2022	2775	IRRIGATIONWARE (PTY) LTD	28 718,28	KFC ENGINEERING & INDUSTRIAL SUPPLIES	32 077,53	4359,25	16%	YES
8786	17/11/2022	2746	MABONENG ELECTRICAL DISTRIBUTORS (PTY) LTD	R64 687,50	TAKE NOTE TRADING 245CC T/A UNIVERSAL TRADING	65 693,75	1006,25	2%	YES
9341	24/11/2022	2910	TOP FIKS SUPPLIERS	64 020,50	TAKE NOTE TRADING 245CC T/A UNIVERSAL TRADING	75 210,00	11189,50	17%	YES
9336	17/11/2022	2735	TOP FIKS SUPPLIERS	R99 015,00	TAKE NOTE TRADING 245CC T/A UNIVERSAL TRADING	101 694,50	2679,50	3%	YES
6378	17/11/2022	2737	QUENETS PHARMACY	R46 637,40	DURBAN STREET PHARMACY	R55 670,00	9032,60	19%	YES
9242	23/11/2022	2842	NOLADA8 (PTY) LTD	R165 775,95	TAKE NOTE TRADING 245CC T/A UNIVERSAL TRADING	176 341,00	10565,05	6%	YES
9372	30/11/2022	3071	BRANDWACHT BESPROEING	R23 306,36	KFC ENGINEERING & INDUSTRIAL SUPPLIES	24 763,52	1457,16	6%	YES
TOTAL PREMIUMS PAID FOR THE MONTH							40289,31		

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, November of 2022 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: _____



DATE: 12 December 2022