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

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

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



**BREED VALLEY**  
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

**2023/2024 FINANCIAL YEAR**

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## LEGISLATIVE FRAMEWORK

### MFMA SECTION 71

#### 71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

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## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Virement** – A transfer of budget.

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

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

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## **PART 1 – IN-YEAR REPORT**

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### **SECTION 1 – MAYOR’S REPORT**

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

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

#### **1.2 Other Information**

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

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## **PART 1 – IN-YEAR REPORT**

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### **SECTION 2 – RESOLUTIONS**

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

RESOLVED

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

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

(b) Any other resolutions required by the Council.



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## PART 1 -IN-YEAR REPORT

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### SECTION 3 – EXECUTIVE SUMMARY

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#### 3.1 INTRODUCTION

The audited outcome for 2022/2023 reflected in this report are preliminary as the regulatory audit is still in process for the 2022/2023 financial year. The final audit- and management report will only be issued on 30 November 2023. The municipality has achieved a clean audit opinion (Unqualified with no matters of emphasis).

#### 3.2 CONSOLIDATED PERFORMANCE

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

###### Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2023 – 31 July 2023 is R154 034 982 or 10.45% of the total budgeted revenue R1 473 841 115.

###### 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 2023, the municipality processed a journal 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 2024 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 2023, the municipality processed a journal 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 2024 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 – Wastewater Management**

A conservative budget approach was followed. The variance is due to annual billing done plus more industrial effluent.

**Service charges – Waste Management**

This is due to annual clients that has moved over to monthly.

**Sale of Goods and Rendering of Services**

Income for other revenue were less than anticipated.

**Agency services**

Agency fees are on a as and when need basis. More licenses and registration were done.

**Interest earned from Receivables**

Budget based on previous years trend that included interest on indigent whereas for the current year indigents has already been written off.

**Interest earned from Current and Non-Current Assets**

Less investments were made than anticipated.

**Rent on Land**

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

**Operational Revenue**

Income for other revenue were more than anticipated.

**Property rates**

Over performance due clients that is billed on an annual basis.

**Fines, penalties and forfeits**

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

**Licenses and permits**

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

**Transfer and subsidies – Operational**

Over performance due to Equitable Share received in July.

## **Interest**

Interest for penalties on rates were more than anticipated.

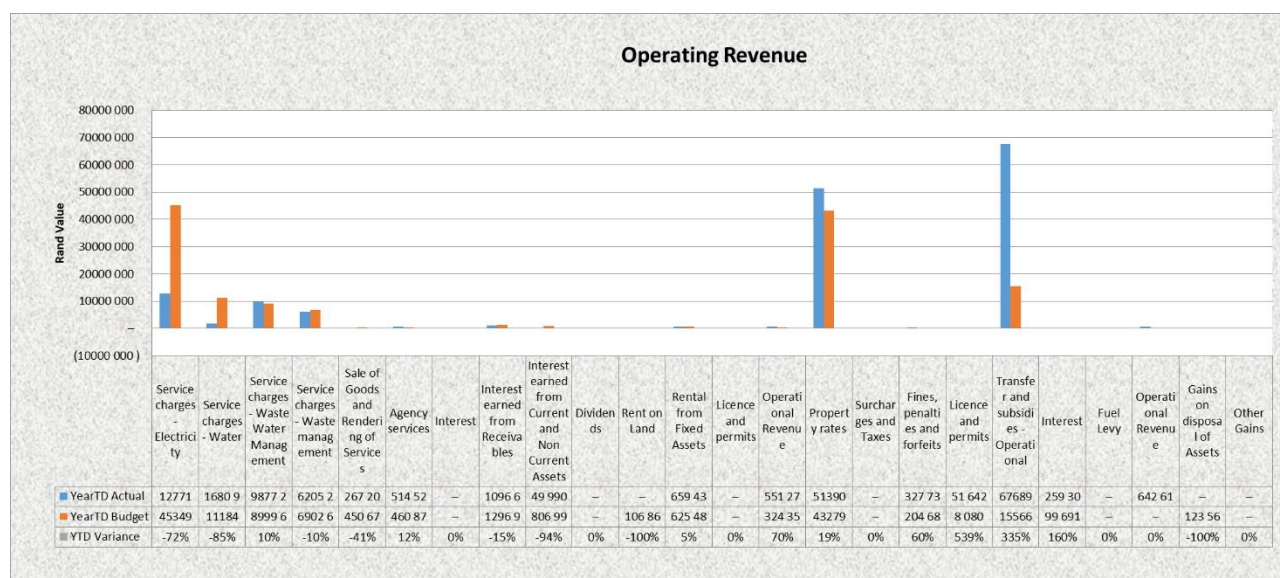
## **Gains on disposal of Assets**

Gains from the disposal of assets are less than anticipated.

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

Capital grants are recognized when capital expenditure has been capitalized.

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

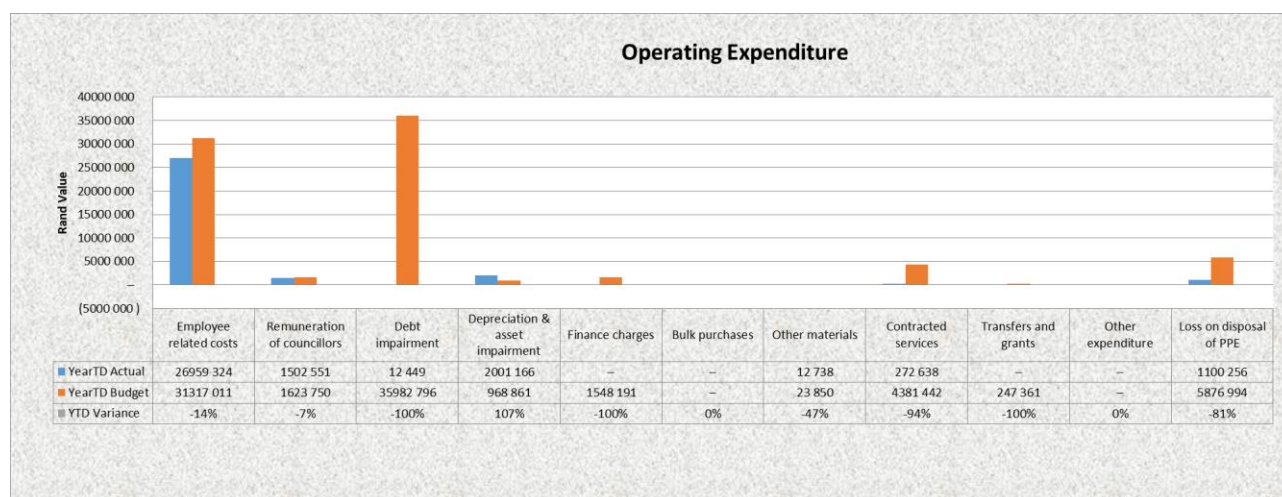


## **Operating Expenditure by Type**

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

The total expenditure amounts to R31 861 122 or 2.15% of the total budgeted expenditure R1 483 959 805.

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

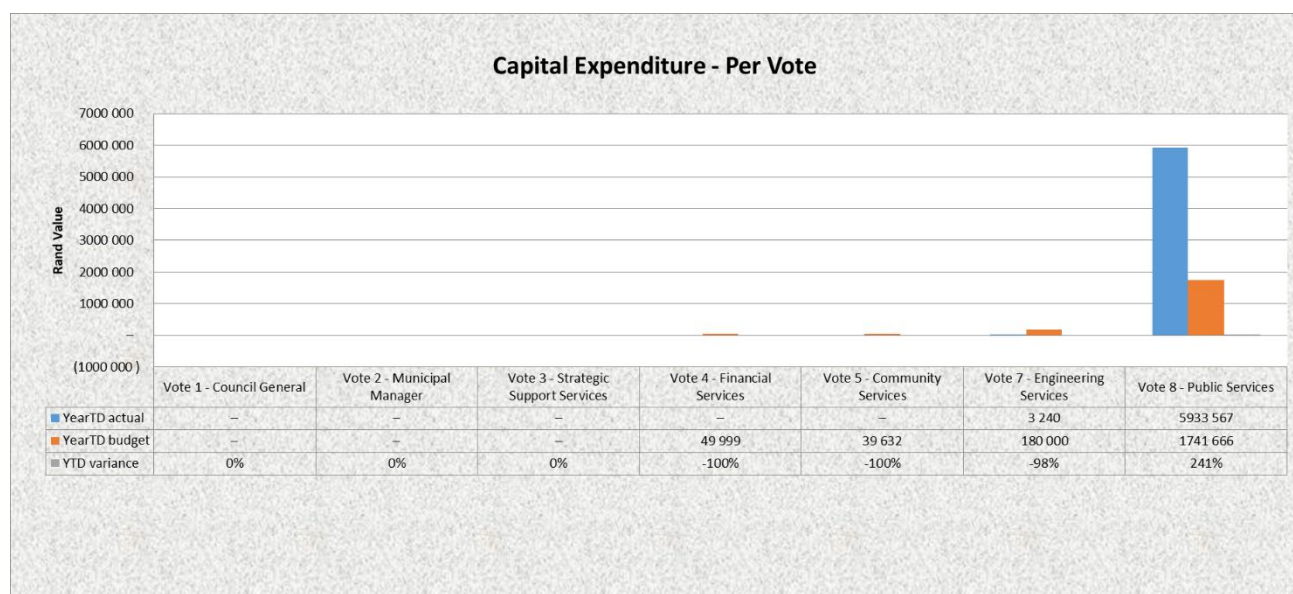


## Capital Expenditure

The total capital expenditure for the period 1 July 2023 – 31 July 2023, amounts to R5 936 807 or 3.12% of the total capital budget that amounts to R190 530 652.

**Capital grant funding** the total capital grant funding expenditure amounts to R2 812 754 or 4.21% of the total capital grant funding budget that amounts to R66 797 000.

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 R220 746 279.

*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 July 2023.

*Refer to Section 10 – Supporting Table SC1*

## **3.4 REMEDIAL OR CORRECTIVE STEPS**

No remedial or corrective steps are required at this time.

## PART 1 – IN-YEAR REPORT

### SECTION 4 – IN-YEAR BUDGET TABLES

#### 4.1 Monthly budget statements

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

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

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M01 July									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Properly rates	180 067	187 406	187 406	51 391	51 391	43 279	8 111	19%	187 406
Service charges	717 626	793 998	793 998	30 535	30 535	72 436	(41 901)	-58%	793 998
Investment revenue	14 385	12 823	12 823	50	50	807	(757)	-94%	12 823
Transfers and subsidies - Operational	165 990	186 796	186 796	67 689	67 689	15 566	52 123	335%	186 796
Other own revenue	61 443	292 818	292 818	4 370	4 370	3 701	669	18%	292 818
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 139 510</b>	<b>1 473 841</b>	<b>1 473 841</b>	<b>154 035</b>	<b>154 035</b>	<b>135 790</b>	<b>18 245</b>	<b>13%</b>	<b>1 473 841</b>
Employee costs	346 573	413 148	413 148	26 959	26 959	31 317	(4 358)	-14%	413 148
Remuneration of Councillors	18 188	20 720	20 720	1 503	1 503	1 624	(121)	-7%	20 720
Depreciation and amortisation	92 294	100 265	100 265	-	-	-	-	-	100 265
Interest	19 437	37 980	37 980	13	13	24	(11)	-47%	37 980
Inventory consumed and bulk purchases	415 066	478 033	477 295	2 014	2 014	36 952	(34 938)	-95%	477 295
Transfers and subsidies	3 273	6 138	6 068	-	-	247	(247)	-100%	6 068
Other expenditure	236 482	427 676	428 484	1 373	1 373	11 807	(10 434)	-88%	428 484
<b>Total Expenditure</b>	<b>1 131 313</b>	<b>1 483 960</b>	<b>1 483 960</b>	<b>31 861</b>	<b>31 861</b>	<b>81 970</b>	<b>(50 109)</b>	<b>-61%</b>	<b>1 483 960</b>
<b>Surplus/(Deficit)</b>	<b>8 198</b>	<b>(10 119)</b>	<b>(10 119)</b>	<b>122 174</b>	<b>122 174</b>	<b>53 820</b>	<b>68 354</b>	<b>127%</b>	<b>(10 119)</b>
Transfers and subsidies - capital (monetary allocations)	-	66 797	66 797	-	-	5 566	(5 566)	-100%	66 797
Transfers and subsidies - capital (in-kind)	17 350	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>25 548</b>	<b>56 678</b>	<b>56 678</b>	<b>122 174</b>	<b>122 174</b>	<b>59 386</b>	<b>62 788</b>	<b>106%</b>	<b>56 678</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>25 548</b>	<b>56 678</b>	<b>56 678</b>	<b>122 174</b>	<b>122 174</b>	<b>59 386</b>	<b>62 788</b>	<b>106%</b>	<b>56 678</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>252 630</b>	<b>190 531</b>	<b>190 531</b>	<b>5 937</b>	<b>5 937</b>	<b>2 011</b>	<b>3 926</b>	<b>195%</b>	<b>190 531</b>
Capital transfers recognised	67 463	66 797	66 797	2 813	2 813	292	2 521	864%	66 797
Borrowing	104 187	28 069	28 069	3 121	3 121	-	3 121	-	28 069
Internally generated funds	80 981	95 665	95 665	3	3	1 720	(1 716)	-100%	95 665
<b>Total sources of capital funds</b>	<b>252 630</b>	<b>190 531</b>	<b>190 531</b>	<b>5 937</b>	<b>5 937</b>	<b>2 011</b>	<b>3 926</b>	<b>195%</b>	<b>190 531</b>
<b>Financial position</b>									
Total current assets	325 228	315 160	315 160	-	445 832	-	-	-	315 160
Total non current assets	2 623 222	2 905 151	2 905 151	-	2 604 726	-	-	-	2 905 151
Total current liabilities	172 286	212 142	212 142	-	147 477	-	-	-	212 142
Total non current liabilities	473 827	555 521	555 521	-	473 827	-	-	-	555 521
<b>Community wealth/Equity</b>	<b>2 302 338</b>	<b>2 452 648</b>	<b>2 452 648</b>	-	<b>2 429 253</b>	-	-	-	<b>2 452 648</b>
<b>Cash flows</b>									
Net cash from (used) operating	129 875	83 211	83 211	67 674	67 674	59 983	(7 691)	-13%	83 211
Net cash from (used) investing	(248 121)	(190 481)	(190 481)	(5 935)	(5 935)	(2 006)	3 929	-196%	(190 481)
Net cash from (used) financing	95 454	7 476	7 476	47	47	4	(43)	-1056%	7 476
<b>Cash/cash equivalents at the month/year end</b>	<b>156 297</b>	<b>68 137</b>	<b>68 137</b>	<b>-</b>	<b>220 746</b>	<b>225 912</b>	<b>5 166</b>	<b>2%</b>	<b>59 167</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	115 755	5 256	4 484	4 490	87	7 270	25 230	142 456	305 027
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-



## 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) - M01 July										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i>Government and administration</i>		259 280	266 407	266 407	93 085	93 085	49 640	43 446	88%	266 407
Executive and council		1 259	105	105	73	73	7	66	970%	105
Finance and administration		258 021	266 302	266 302	93 012	93 012	49 633	43 380	87%	266 302
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		66 802	296 225	296 225	1 043	1 043	4 784	(3 741)	-78%	296 225
Community and social services		12 780	14 101	14 101	94	94	1 131	(1 037)	-92%	14 101
Sport and recreation		3 814	10 367	10 367	114	114	844	(730)	-86%	10 367
Public safety		9 775	244 210	244 210	290	290	478	(188)	-39%	244 210
Housing		40 433	27 547	27 547	545	545	2 331	(1 786)	-77%	27 547
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		16 028	22 519	22 519	671	671	1 176	(505)	-43%	22 519
Planning and development		1 715	2 959	2 959	127	127	213	(87)	-41%	2 959
Road transport		14 314	19 560	19 560	544	544	962	(418)	-43%	19 560
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		814 736	955 487	955 487	59 236	59 236	85 758	(26 522)	-31%	955 487
Energy sources		483 368	579 425	579 425	13 080	13 080	48 135	(35 055)	-73%	579 425
Water management		129 108	145 023	145 023	1 799	1 799	14 094	(12 295)	-87%	145 023
Waste water management		133 004	156 997	156 997	13 953	13 953	14 538	(586)	-4%	156 997
Waste management		69 256	74 042	74 042	30 404	30 404	8 990	21 414	238%	74 042
<i>Other</i>	4	13	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	1 156 860	1 540 638	1 540 638	154 035	154 035	141 356	12 679	9%	1 540 638
<b>Expenditure - Functional</b>										
<i>Government and administration</i>		243 101	300 988	300 938	11 622	11 622	18 949	(7 327)	-39%	300 938
Executive and council		41 244	41 730	41 730	2 668	2 668	2 870	(203)	-7%	41 730
Finance and administration		198 307	254 642	254 592	8 606	8 606	15 748	(7 141)	-45%	254 592
Internal audit		3 550	4 616	4 616	348	348	331	17	5%	4 616
<i>Community and public safety</i>		186 780	346 303	346 353	7 664	7 664	10 033	(2 369)	-24%	346 353
Community and social services		31 758	34 778	34 778	1 711	1 711	2 060	(349)	-17%	34 778
Sport and recreation		31 756	33 248	33 248	1 583	1 583	2 056	(473)	-23%	33 248
Public safety		106 040	249 684	249 734	3 770	3 770	4 735	(965)	-20%	249 734
Housing		17 142	28 498	28 498	600	600	1 181	(581)	-49%	28 498
Health		83	95	95	-	-	-	-	-	95
<i>Economic and environmental services</i>		79 711	91 975	91 981	3 595	3 595	4 527	(932)	-21%	91 981
Planning and development		18 853	23 752	23 758	1 333	1 333	1 526	(193)	-13%	23 758
Road transport		60 655	67 784	67 784	2 262	2 262	2 991	(729)	-24%	67 784
Environmental protection		203	439	439	-	-	10	(10)	-100%	439
<i>Trading services</i>		621 418	743 568	743 562	8 966	8 966	48 413	(39 447)	-81%	743 562
Energy sources		454 430	527 507	527 507	3 032	3 032	40 250	(37 218)	-92%	527 507
Water management		54 774	76 906	76 906	2 301	2 301	2 847	(546)	-19%	76 906
Waste water management		68 928	86 558	86 552	1 726	1 726	2 879	(1 153)	-40%	86 552
Waste management		43 286	52 597	52 597	1 906	1 906	2 437	(531)	-22%	52 597
<i>Other</i>		303	1 126	1 126	14	14	48	(34)	-71%	1 126
<b>Total Expenditure - Functional</b>	3	1 131 313	1 483 960	1 483 960	31 861	31 861	81 970	(50 109)	-61%	1 483 960
<b>Surplus/ (Deficit) for the year</b>		25 548	56 678	56 678	122 174	122 174	59 386	62 788	106%	56 678

### 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 page; 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) - M01 July										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Council General	1	759	105	105	73	73	10	63	658,4%	105
Vote 2 - Municipal Manager		500	500	500	-	-	46	(46)	-100,0%	500
Vote 3 - Strategic Support Services		2 337	2 225	2 225	9	9	204	(195)	-95,4%	2 225
Vote 4 - Financial Services		254 191	260 475	260 475	92 892	92 892	23 899	68 993	288,7%	260 475
Vote 5 - Community Services		79 959	310 090	310 090	1 598	1 598	28 451	(26 853)	-94,4%	310 090
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		483 358	579 410	579 410	13 080	13 080	53 162	(40 082)	-75,4%	579 410
Vote 8 - Public Services		335 756	387 833	387 833	46 382	46 382	35 584	10 797	30,3%	387 833
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>1 156 860</b>	<b>1 540 638</b>	<b>1 540 638</b>	<b>154 035</b>	<b>154 035</b>	<b>141 356</b>	<b>12 679</b>	<b>9,0%</b>	<b>1 540 638</b>
<b>Expenditure by Vote</b>										
Vote 1 - Council General	1	34 174	37 280	37 280	2 418	2 418	2 059	359	17,4%	37 280
Vote 2 - Municipal Manager		12 977	12 146	12 146	775	775	671	104	15,5%	12 146
Vote 3 - Strategic Support Services		79 429	88 931	88 881	2 677	2 677	4 910	(2 233)	-45,5%	88 881
Vote 4 - Financial Services		107 130	149 015	149 015	4 946	4 946	8 231	(3 286)	-39,9%	149 015
Vote 5 - Community Services		190 068	349 537	349 587	8 510	8 510	19 310	(10 800)	-55,9%	349 587
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		459 732	540 318	540 318	3 448	3 448	29 846	(26 398)	-88,4%	540 318
Vote 8 - Public Services		247 803	306 733	306 733	9 087	9 087	16 943	(7 856)	-46,4%	306 733
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>1 131 313</b>	<b>1 483 960</b>	<b>1 483 960</b>	<b>31 861</b>	<b>31 861</b>	<b>81 970</b>	<b>(50 109)</b>	<b>-61,1%</b>	<b>1 483 960</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>25 548</b>	<b>56 678</b>	<b>56 678</b>	<b>122 174</b>	<b>122 174</b>	<b>59 386</b>	<b>62 788</b>	<b>105,7%</b>	<b>56 678</b>



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

This table reflects the operating budget and actual figures of the financial performance. The revenue is specifically set out by source due to the fact that Council approves the revenue budget by source and the expenditure budget by vote.

WC025 Breede Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July										
Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>		779 247	850 663	850 663	33 674	33 674	76 508	(42 834)	-56%	850 663
Service charges - Electricity		474 693	544 474	544 474	12 772	12 772	45 350	(32 578)	-72%	544 474
Service charges - Water		105 761	110 094	110 094	1 681	1 681	11 184	(9 503)	-85%	110 094
Service charges - Waste Water Management		90 249	90 530	90 530	9 877	9 877	9 000	878	10%	90 530
Service charges - Waste management		46 923	48 900	48 900	6 205	6 205	6 903	(697)	-10%	48 900
Sale of Goods and Rendering of Services		6 878	6 939	6 939	267	267	451	(183)	-41%	6 939
Agency services		9 463	9 908	9 908	515	515	461	54	12%	9 908
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 266	13 376	13 376	1 097	1 097	1 297	(200)	-15%	13 376
Interest earned from Current and Non Current Assets		14 385	12 823	12 823	50	50	807	(757)	-94%	12 823
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	1 645	1 645	-	-	107	(107)	-100%	1 645
Rental from Fixed Assets		7 473	6 981	6 981	659	659	625	34	5%	6 981
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		10 157	4 994	4 994	551	551	324	227	70%	4 994
<b>Non-Exchange Revenue</b>		360 263	623 178	623 178	120 361	120 361	59 282	61 079	103%	623 178
Property rates		180 067	187 406	187 406	51 391	51 391	43 279	8 111	19%	187 406
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8 000	242 038	242 038	328	328	205	123	60%	242 038
Licence and permits		3 123	4 259	4 259	52	52	8	44	539%	4 259
Transfer and subsidies - Operational		165 990	186 796	186 796	67 689	67 689	15 566	52 123	335%	186 796
Interest		2 785	1 196	1 196	259	259	100	160	160%	1 196
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	643	643	-	643	-	-
Gains on disposal of Assets		118	1 483	1 483	-	-	124	(124)	-100%	1 483
Other Gains		179	-	(0)	-	-	-	-	-	(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 139 510</b>	<b>1 473 841</b>	<b>1 473 841</b>	<b>154 035</b>	<b>154 035</b>	<b>135 790</b>	<b>18 245</b>	<b>13%</b>	<b>1 473 841</b>
<b>Expenditure By Type</b>										
Employee related costs		346 573	413 148	413 148	26 959	26 959	31 317	(4 358)	-14%	413 148
Remuneration of councillors		18 188	20 720	20 720	1 503	1 503	1 624	(121)	-7%	20 720
Bulk purchases - electricity		372 998	432 321	432 321	12	12	35 983	(35 970)	-100%	432 321
Inventory consumed		42 069	45 712	44 975	2 001	2 001	969	1 032	107%	44 975
Debt impairment		49 523	209 734	209 734	-	-	1 548	(1 548)	-100%	209 734
Depreciation and amortisation		92 294	100 265	100 265	-	-	-	-	-	100 265
Interest		19 437	37 980	37 980	13	13	24	(11)	-47%	37 980
Contracted services		114 027	118 676	120 664	273	273	4 381	(4 109)	-94%	120 664
Transfers and subsidies		3 273	6 138	6 068	-	-	247	(247)	-100%	6 068
Irrecoverable debts written off		-	18	18	-	-	-	-	-	18
Operational costs		71 608	95 257	94 077	1 100	1 100	5 877	(4 777)	-81%	94 077
Losses on Disposal of Assets		975	3 928	3 928	-	-	0	(0)	-100%	3 928
Other Losses		348	63	63	-	-	-	-	-	63
<b>Total Expenditure</b>		<b>1 131 313</b>	<b>1 483 960</b>	<b>1 483 960</b>	<b>31 861</b>	<b>31 861</b>	<b>81 970</b>	<b>(50 109)</b>	<b>-61%</b>	<b>1 483 960</b>
<b>Surplus/(Deficit)</b>		<b>8 198</b>	<b>(10 119)</b>	<b>(10 119)</b>	<b>122 174</b>	<b>122 174</b>	<b>53 820</b>	<b>68 354</b>	<b>0</b>	<b>(10 119)</b>
Transfers and subsidies - capital (monetary allocations)		-	66 797	66 797	-	-	5 566	(5 566)	(0)	66 797
Transfers and subsidies - capital (in-kind)		17 350	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>25 548</b>	<b>56 678</b>	<b>56 678</b>	<b>122 174</b>	<b>122 174</b>	<b>59 386</b>			<b>56 678</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>25 548</b>	<b>56 678</b>	<b>56 678</b>	<b>122 174</b>	<b>122 174</b>	<b>59 386</b>			<b>56 678</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>25 548</b>	<b>56 678</b>	<b>56 678</b>	<b>122 174</b>	<b>122 174</b>	<b>59 386</b>			<b>56 678</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>25 548</b>	<b>56 678</b>	<b>56 678</b>	<b>122 174</b>	<b>122 174</b>	<b>59 386</b>			<b>56 678</b>

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

### Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M01 July				
Ref	Description	Variances greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	<b>Revenue By Source</b>			
	Service charges - Electricity	-72%	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 2023 the municipality processed a journal 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 2024 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	-85%	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 2023 the municipality processed a journal 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 2024 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 - Waste Water Management	10%	A conservative budget approach was followed. The variance is due to annual billing done plus more industrial effluent.	
	Service charges - Waste management	-10%	This is due to annual clients that has moved over to monthly.	
	Sale of Goods and Rendering of Services	-41%	Income for other revenue were less than anticipated.	
	Agency services	12%	Agency fees are on a as and when need basis. More licenses and registration was done.	
	Interest earned from Receivables	-15%	Budget based on previous years trend that included interest on indigent whereas for the current year indigents has already been written off.	
	Interest earned from Current and Non Current Assets	-94%	Less investments were made than anticipated	
	Rent on Land	-100%	Revenue for rent on land included under rental of fixed assets therefore the over performance on rental of fixed assets. The parameters within the system will be aligned.	
	Operational Revenue	70%	Income for other revenue were more than anticipated.	
	Property rates	19%	Over performance due clients that's billed on a annual basis.	
	Fines, penalties and forfeits	60%	The budgeted revenue is based on actual collections in the previous year. More collections done compared to the prior year.	
	Licence and permits	539%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Transfer and subsidies - Operational	335%	Over performance due to Equitable share received in July.	
	Interest	160%	Interest for penalties on rates were more than anticipated.	
	Gains on disposal of Assets	-100%	Gains from the disposal of assets are less than anticipated.	
	Transfers and subsidies - capital (monetary allocations)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	<b>Expenditure By Type</b>			
	Employee related costs	-14%	Salaries and allowances for July 2023 are pro-rata less than anticipated.	
	Bulk purchases - electricity	-100%	Bulk purchases invoices for July 2023 will be paid in August 2023.	
	Inventory consumed	107%	Expenditure on materials and supplies for July 2023 are pro-rata higher than anticipated.	
	Debt impairment	-100%	The accounting treatment for debt impairment will be finalised after the financial year-end.	
	Interest	-47%	Finance charges for July 2023 are pro-rata less than anticipated.	
	Contracted services	-94%	Expenditure on contracted and outsourced services for July 2023 are pro-rata less than anticipated.	
	Transfers and subsidies	-100%	Monetary allocations to individuals and organisations for July 2023 are pro-rata underspend.	
	Operational costs	-81%	Expenditure on general expenses for July 2023 are pro-rata underspend.	
	Losses on Disposal of Assets	-100%	Losses from the disposal of assets are less than anticipated.	
3	<b>Capital Expenditure</b>			
	Total Capital Expenditure	195%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	<b>Financial Position</b>			
	None			
5	<b>Cash Flow</b>			
	Service Charges	17%	The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance and the revenue was review during the adjustment budget.	
	Other revenue	151%	Normal credit control processes has however been implemented. Our Collection % is higher than anticipated.	
	Government - Operating	25%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	-18%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Interest	-31%	Investment process been done monthly	
	Suppliers	-26%	The final payments for the 22/23 fin year was done at year end on sundry creditors, to ensure we can compile the AFS. Process implemented to handle yearly contracts agreements for the year - to ensure all	
	Transfer and grants	100%	No expenditure on Housing projects and Grant-In Aid.	
	Capital assets	-195%	Demand Management Plan in progress/ tenders advertise etc. Possible roll over for projects that will be ongoing in the new financial year in progress.	
	Consumer deposits	1056%	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) - M01 July

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Council General		35	5	5	-	-	-	-	-	5
Vote 2 - Municipal Manager		-	155	155	-	-	-	-	-	155
Vote 3 - Strategic Support Services		17 045	655	655	-	-	-	-	-	655
Vote 4 - Financial Services		-	50	50	-	-	-	-	-	50
Vote 5 - Community Services		10	1 005	1 005	-	-	-	-	-	1 005
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		26 714	34 138	34 138	3	3	80	(77)	-96%	34 138
Vote 8 - Public Services		142 677	70 644	70 644	1 164	1 164	650	514	79%	70 644
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>186 482</b>	<b>106 652</b>	<b>106 652</b>	<b>1 167</b>	<b>1 167</b>	<b>730</b>	<b>437</b>	<b>60%</b>	<b>106 652</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		19	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		4 655	13 199	13 199	-	-	-	-	-	13 199
Vote 4 - Financial Services		1 571	1 655	1 655	-	-	50	(50)	-100%	1 655
Vote 5 - Community Services		2 166	17 946	17 946	-	-	40	(40)	-100%	17 946
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		17 433	3 280	3 280	-	-	100	(100)	-100%	3 280
Vote 8 - Public Services		40 304	47 799	47 799	4 770	4 770	1 092	3 678	337%	47 799
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>66 148</b>	<b>83 878</b>	<b>83 878</b>	<b>4 770</b>	<b>4 770</b>	<b>1 281</b>	<b>3 489</b>	<b>272%</b>	<b>83 878</b>
<b>Total Capital Expenditure</b>	3	<b>252 630</b>	<b>190 531</b>	<b>190 531</b>	<b>5 937</b>	<b>5 937</b>	<b>2 011</b>	<b>3 926</b>	<b>195%</b>	<b>190 531</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>19 150</b>	<b>17 219</b>	<b>17 219</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>(50)</b>	<b>-100%</b>	<b>17 219</b>
Executive and council		35	160	160	-	-	-	-	-	160
Finance and administration		19 115	17 059	17 059	-	-	50	(50)	-100%	17 059
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>5 282</b>	<b>19 253</b>	<b>19 253</b>	<b>-</b>	<b>-</b>	<b>131</b>	<b>(131)</b>	<b>-100%</b>	<b>19 253</b>
Community and social services		3 579	957	957	-	-	-	-	-	957
Sport and recreation		973	11 296	11 296	-	-	131	(131)	-100%	11 296
Public safety		730	6 000	6 000	-	-	-	-	-	6 000
Housing		-	1 000	1 000	-	-	-	-	-	1 000
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>49 474</b>	<b>49 630</b>	<b>49 630</b>	<b>1 891</b>	<b>1 891</b>	<b>-</b>	<b>1 891</b>	<b>#DIV/0!</b>	<b>49 630</b>
Planning and development		1 357	5	5	-	-	-	-	-	5
Road transport		48 118	49 625	49 625	1 891	1 891	-	1 891	#DIV/0!	49 625
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>178 724</b>	<b>104 429</b>	<b>104 429</b>	<b>4 045</b>	<b>4 045</b>	<b>1 830</b>	<b>2 215</b>	<b>121%</b>	<b>104 429</b>
Energy sources		48 550	41 418	41 418	3	3	380	(377)	-99%	41 418
Water management		38 497	13 225	13 225	242	242	250	(8)	-3%	13 225
Waste water management		90 917	48 786	48 786	3 800	3 800	1 100	2 700	245%	48 786
Waste management		760	1 000	1 000	-	-	100	(100)	-100%	1 000
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>252 630</b>	<b>190 531</b>	<b>190 531</b>	<b>5 937</b>	<b>5 937</b>	<b>2 011</b>	<b>3 926</b>	<b>195%</b>	<b>190 531</b>
<b>Funded by:</b>										
National Government		65 502	64 847	64 847	2 813	2 813	200	2 613	1306%	64 847
Provincial Government		1 960	1 950	1 950	-	-	92	(92)	-100%	1 950
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>67 463</b>	<b>66 797</b>	<b>66 797</b>	<b>2 813</b>	<b>2 813</b>	<b>292</b>	<b>2 521</b>	<b>864%</b>	<b>66 797</b>
<b>Borrowing</b>	6	<b>104 187</b>	<b>28 069</b>	<b>28 069</b>	<b>3 121</b>	<b>3 121</b>	<b>-</b>	<b>3 121</b>	<b>#DIV/0!</b>	<b>28 069</b>
<b>Internally generated funds</b>		<b>80 981</b>	<b>95 665</b>	<b>95 665</b>	<b>3</b>	<b>3</b>	<b>1 720</b>	<b>(1 716)</b>	<b>-100%</b>	<b>95 665</b>
<b>Total Capital Funding</b>	7	<b>252 630</b>	<b>190 531</b>	<b>190 531</b>	<b>5 937</b>	<b>5 937</b>	<b>2 011</b>	<b>3 926</b>	<b>195%</b>	<b>190 531</b>

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

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M01 July						
Description	Ref	2022/23	Budget Year 2023/24			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		156 284	68 137	68 137	220 733	68 137
Trade and other receivables from exchange transactions		106 532	158 757	158 757	170 219	158 757
Receivables from non-exchange transactions		32 082	71 350	71 350	38 914	71 350
Current portion of non-current receivables		2 148	2 089	2 089	659	2 089
Inventry		26 035	9 122	9 122	15 307	9 122
VAT		2 149	5 290	5 290		5 290
Other current assets		–	413	413		413
<b>Total current assets</b>		<b>325 228</b>	<b>315 160</b>	<b>315 160</b>	<b>445 832</b>	<b>315 160</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		81 437	64 495	64 495	81 437	64 495
Property, plant and equipment		2 498 626	2 799 042	2 799 042	2 480 151	2 799 042
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		36 631	36 631	36 631	36 631	36 631
Intangible assets		3 937	2 345	2 345	3 937	2 345
Trade and other receivables from exchange transactions		2 591	2 639	2 639	2 570	2 639
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>2 623 222</b>	<b>2 905 151</b>	<b>2 905 151</b>	<b>2 604 726</b>	<b>2 905 151</b>
<b>TOTAL ASSETS</b>		<b>2 948 451</b>	<b>3 220 311</b>	<b>3 220 311</b>	<b>3 050 557</b>	<b>3 220 311</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		14 536	23 916	23 916	14 536	23 916
Consumer deposits		4 589	4 864	4 864	4 705	4 864
Trade and other payables from exchange transactions		106 397	132 205	132 205	75 694	132 205
Trade and other payables from non-exchange transactions		–	–	–	–	–
Provision		46 764	51 156	51 156	46 421	51 156
VAT		–	–	–	6 121	–
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>172 286</b>	<b>212 142</b>	<b>212 142</b>	<b>147 477</b>	<b>212 142</b>
<b>Non current liabilities</b>						
Financial liabilities		260 068	328 391	328 391	260 068	328 391
Provision		213 759	227 130	227 130	213 759	227 130
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
<b>Total non current liabilities</b>		<b>473 827</b>	<b>555 521</b>	<b>555 521</b>	<b>473 827</b>	<b>555 521</b>
<b>TOTAL LIABILITIES</b>		<b>646 112</b>	<b>767 663</b>	<b>767 663</b>	<b>621 304</b>	<b>767 663</b>
<b>NET ASSETS</b>	2	<b>2 302 338</b>	<b>2 452 648</b>	<b>2 452 648</b>	<b>2 429 253</b>	<b>2 452 648</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		2 302 338	2 398 784	2 398 784	2 429 253	2 398 784
Reserves and funds		–	53 865	53 865	–	53 865
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>2 302 338</b>	<b>2 452 648</b>	<b>2 452 648</b>	<b>2 429 253</b>	<b>2 452 648</b>

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

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

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		157 204	168 666	168 666	11 522	11 522	12 851	(1 329)	-10%	168 666
Service charges		706 860	760 946	760 946	67 188	67 188	57 407	9 780	17%	760 946
Other revenue		196 543	49 152	49 152	17 605	17 605	7 011	10 594	151%	49 152
Transfers and Subsidies - Operational		172 605	186 796	186 796	67 689	67 689	54 078	13 611	25%	186 796
Transfers and Subsidies - Capital		81 388	66 797	66 797	9 750	9 750	11 963	(2 213)	-18%	66 797
Interest		29 466	27 396	27 396	1 406	1 406	2 046	(640)	-31%	27 396
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(1 192 745)	(1 129 843)	(1 129 843)	(107 485)	(107 485)	(85 244)	22 242	-26%	(1 129 843)
Interest		(19 841)	(40 560)	(40 560)	-	-	-	-	-	(40 560)
Transfers and Subsidies		(1 605)	(6 138)	(6 138)	-	-	(130)	(130)	100%	(6 138)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>129 875</b>	<b>83 211</b>	<b>83 211</b>	<b>67 674</b>	<b>67 674</b>	<b>59 983</b>	<b>(7 691)</b>	<b>-13%</b>	<b>83 211</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(17)	50	50	2	2	6	(4)	-68%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(248 103)	(190 531)	(190 531)	(5 937)	(5 937)	(2 011)	3 926	-195%	(190 531)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(248 121)</b>	<b>(190 481)</b>	<b>(190 481)</b>	<b>(5 935)</b>	<b>(5 935)</b>	<b>(2 006)</b>	<b>3 929</b>	<b>-196%</b>	<b>(190 481)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		110 000	28 069	28 069	-	-	-	-	-	28 069
Increase (decrease) in consumer deposits		(11)	100	100	47	47	4	43	1056%	100
<b>Payments</b>										
Repayment of borrowing		(14 536)	(20 693)	(20 693)	-	-	-	-	-	(20 693)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>95 454</b>	<b>7 476</b>	<b>7 476</b>	<b>47</b>	<b>47</b>	<b>4</b>	<b>(43)</b>	<b>-1056%</b>	<b>7 476</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		179 089	167 931	167 931	158 960	158 960	167 931			158 960
Cash/cash equivalents at month/year end:		156 297	68 137	68 137	220 746	220 746	225 912			59 167

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS ANALYSIS

#### 5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - Budget													
Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	12 119	1 435	1 103	1 169	12	2 017	4 613	21 495	43 964	29 307	9 966	47 738
Trade and Other Receivables from Exchange Transactions - Electricity	1300	35 090	287	190	174	16	288	485	2 734	39 264	3 697	50	8 259
Receivables from Non-exchange Transactions - Property Rates	1400	47 985	797	690	604	4	1 052	7 116	15 180	73 428	23 956	1 372	27 656
Receivables from Exchange Transactions - Waste Water Management	1500	13 861	1 157	892	778	15	1 511	4 242	25 915	48 371	32 461	5 117	44 880
Receivables from Exchange Transactions - Waste Management	1600	8 917	681	529	474	9	897	2 762	16 035	30 305	20 178	3 165	27 825
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 371	317	242	184	7	367	1 019	7 759	11 266	9 336	175	13 131
Interest on Arrear Debtor Accounts	1810	1 455	66	97	118	10	298	1 765	33 659	37 466	35 849	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(5 042)	516	741	988	14	841	3 227	19 680	20 963	24 749	379	27 132
<b>Total By Income Source</b>	<b>2000</b>	<b>115 755</b>	<b>5 256</b>	<b>4 484</b>	<b>4 490</b>	<b>87</b>	<b>7 270</b>	<b>25 230</b>	<b>142 456</b>	<b>305 027</b>	<b>179 532</b>	<b>20 224</b>	<b>196 621</b>
<b>2022/23 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	16 000	118	297	83	–	158	2 509	917	20 082	3 667	–	–
Commercial	2300	20 567	180	137	95	–	129	581	2 528	24 216	3 332	–	–
Households	2400	63 034	4 667	3 845	4 121	81	6 652	19 962	125 623	227 985	156 440	20 224	196 621
Other	2500	16 154	291	205	190	6	330	2 178	13 389	32 744	16 093	–	–
<b>Total By Customer Group</b>	<b>2600</b>	<b>115 755</b>	<b>5 256</b>	<b>4 484</b>	<b>4 490</b>	<b>87</b>	<b>7 270</b>	<b>25 230</b>	<b>142 456</b>	<b>305 027</b>	<b>179 532</b>	<b>20 224</b>	<b>196 621</b>

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

	July 2023	June 2023	May 2023
<b>Gross consumer debtors, as per debtors age analysis</b>	305 026 948	279 224 379	277 326 546
Total Provision for bad debts	<b>-198 445 124</b>	<b>-178 987 043</b>	<b>-178 987 043</b>
Provision bad debts Consumers (SC3)	-196 621 232	-177 163 151	-177 163 151
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	<b>-16 260 857</b>	<b>-15 309 184</b>	<b>-15 024 509</b>
<b>Net consumers debtors:</b>	<b>90 320 967</b>	<b>84 928 151</b>	<b>83 314 993</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS ANALYSIS

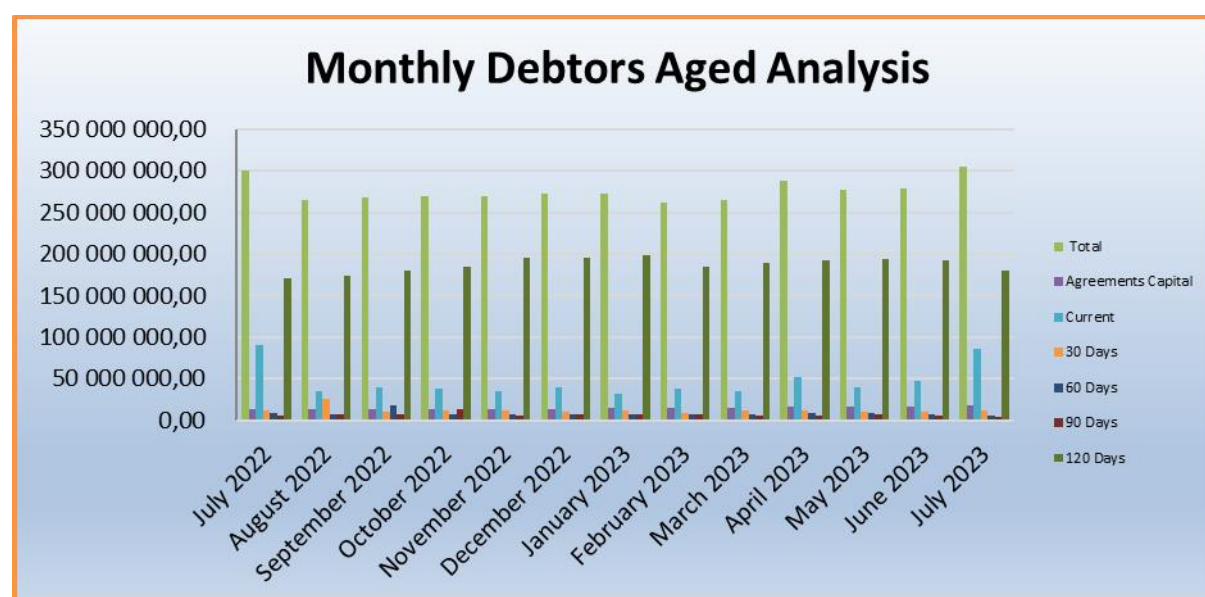
#### 5.2.1 Outstanding Debtors

This report serves to inform Council on the status of outstanding debtors for July 2023. This is a preliminary report as we are still busy with year-end.

##### 1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R305 026 598 as at 31 July 2023 compared to R279 224 379 as at 30 June 2023. Current debt represents 28 % of the total outstanding debt, while the total debt in arrears represents 66 % of the debt and 6 % of the debt still needs to be raised through arrangements. The current debt includes annual billing for property rates, refuse removal and sewerage charges which are due on 30 September 2023. The arrear debt which is 90 days and older represents 60 % of the total debt. It should be noted that that 27 % of arrear debt representing R54 074 365 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 4 972 402 when compared to the outstanding amount of R 300 054 196 on 31 July 2022, representing a 2 % annual increase





## 2. Additional Information:

The Increase of outstanding debt for service levies is 9 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 28 % and the average days outstanding are 61 days, which is around 2 months.

The Debt collection rate for the period of July 2023 was 66 %.

The electricity distribution losses for the period of July 2022 to June 2023 were 6.12 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
<b>July 2022 to June 2023</b>	246 734 225 kWh	232 221 706 kWh	15 096 459 kWh	6.12 %

The water distribution losses for the period of July 2022 till June 2023 were 14.29 % off which real losses were 11.58 %.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
<b>July 2022 – June 2023</b>	14 119 937 kl	12 102 246 kl	2 017 691 kl	14.29 %
<b>Less:</b>			-	
		Unbilled Authorized Consumption	72 111 kl	
		Customer Meter and Data Errors	310 317 kl	
<b>Real Losses</b>			2 017 691 kl	11.58 %



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## PART 2 – SUPPORTING DOCUMENTATION

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### SECTION 5 – DEBTORS ANALYSIS

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#### 5.2.2 Credit Control

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

1. 19 157 SMSs were sent during the month to clients with arrear accounts to the value of R 284 547 702 while 3 120 final demands with arrears to the value of R74 547 5147 were emailed.
2. 9 071 SMSs were sent during the month to clients after the billing for new account balances to the value of R 134 874 521.
3. 116 Arrangements with clients owing arrears to the value of R1 958 061 were concluded during the month.
4. R 905 962 was recovered through pre-paid electricity restrictions on non-Indigent clients where for each R10 used to buy prepaid electricity 60% /R6 or each R10 used to buy pre-paid electricity 90% (R9) is redirected towards the payment of your arrear debt, and 30% for Indigent households.
5. There were 16 conventional electricity disconnections were performed during the month.
6. There were 107 phone call reminders made to clients with arrears on their accounts.
7. There are currently 10 accounts owing R419 147 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 R1 857.

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## PART 2 – SUPPORTING DOCUMENTATION

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### SECTION 5 – DEBTORS ANALYSIS

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#### 5.2.3 Indigent Consumers

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

1. The total applications approved for all services by the end of July 2023 were 8 264.
2. The outstanding amount for Indigent consumers is R 10 821 590 of which R8 561 030 in arrears.
3. Subsidies for July 2023 were allocated for the following services:
  - Refuse R 543 667
  - Rates R 1 268 063
  - Sewerage R 1 952 472
  - Electricity R 360 916
  - Water R 804 462
  - Rent R 862 875

## 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 July 2023.

#### Attorneys

1. The outstanding handed over debt as at 31 July 2023 was R54 074 365 made up of 1 229 accounts,
2. An amount of R101 797 was received as payments from the handed over accounts, while an amount of R7 024 (vat incl.) was paid as commission on (6%),
3. 16 Final Demands were issued via Registered Post for a total fee of R1 372.
4. 45 Section 65A1 notices were issued informing the clients that they need appear in court, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R27 065.
5. 20 Hard tracing was conducted by the appointed sheriff, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R4 398.
6. There were 14 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they owe the money (the amount will be stated) and signed a document where they promised to pay deferred monthly instalment each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R2 705.
7. All the costs listed above have been charged against the accounts of the clients concerned.

### **5.2.5 Arrears Councilors**

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

1. The total outstanding debt of Councilors after the July 2023 due date was R 30 430.
2. An amount of R6 613 was deducted from the July 2023 salaries of 9 councilors who did not pay their accounts in full on the due date. (The arrear amount was R 6 613).
3. An amount of R3 450 was automatically deducted from the July 2023 salary of 2 councilor who had arrangements with a balance of R23 817 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 July 2023 due date was R 210 581.
2. An amount of R 6 050 was automatically deducted from the July 2023 salaries of 8 officials who had arrangements with a balance of R183 037 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R27 710 was, in accordance with the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the July 2023 salaries of 63 officials who did not pay their account in full on the due date. (The arrear amount was R 27 544, One (1) employee is deceased.)



## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

#### 7.1 Supporting Table SC5

WC025 Breede Valley - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Budget														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
<b>Municipality</b>														
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	21 Jul 2023	5 000	140	(5 140)	-	-
Standard Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	24 Jul 2023	5 000	143	(5 143)	-	-
													-	-
													-	-
													-	-
													-	-
													-	-
													-	-
													-	-
													-	-
													-	-
													-	-
Municipality sub-total										10 000	283		-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									10 000	283		-	-

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

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

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

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Investment ID	Type of Investment	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month	
<b>SHORT TERM INVESTMENTS</b>													
23/Mar/23	ABSA	478	Fixed Deposit	2080984323	8,50%	120	21/Jul/23	23 287,67	5 000 000		5 000 000	0	
23/Mar/23	STANDARD	479	Fixed Deposit	588460898-098	8,475%	123	24/Jul/23	26 702,05	5 000 000		5 000 000	0	
<b>Sub Total</b>								<b>49 989,72</b>	<b>10 000 000</b>	<b>0</b>	<b>10 000 000</b>	<b>0</b>	
								<b>49 989,72</b>	<b>10 000 000,00</b>	<b>0</b>	<b>10 000 000</b>	<b>0,00</b>	
										<b>UKEY</b>	<b>COST CODE</b>		
										ABSA Bank	20170620 045708	40101015530	5 000 000,00
											20170620 045709	40101015531	0,00
											20170620 045710	40101015532	5 000 000,00
										First National Bank	20170620 045713	40101015540	0,00
											20170620 045714	40101015541	0,00
											20170620 045716	40101015542	0,00
										Nedbank	20170620 045718	40101015550	0,00
											20170620 045719	40101015551	0,00
											20170620 045720	40101015552	0,00
										Investec Bank	20170620 045723	40101015560	0,00
											20170620 045724	40101015561	0,00
											20170620 045725	40101015562	0,00
										Standard Bank	20170620 045767	40101015570	5 000 000,00
											20170620 045768	40101015571	0,00
											20170620 045769	40101015572	5 000 000,00
													<b>0,00</b>



## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – CASH AND CASH EQUIVALENTS

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

##### Funds Allocations

The schedule reflecting no council's Investments as at 31 July 2023. (R10 000 000 at 30 June 2023).

More information regarding Investments is as follows:

<b>Allocation of Investments, cash and cash equivalents</b>				
Cash and cash equivalents are allocated	Preliminary Report		Preliminary Report	
	30/06/2023		31/07/2023	
	Liability	Cash back	Liability	Cash back
Unutilized grants	16 786 436	156 297 031	23 697 612	220 746 254
Consumer and Sundry deposits	5 369 408	16 786 436	5 418 195	23 697 612
External loans unspent	5 434 511	5 369 408	2 313 698	5 418 195
EFF Accumulated Depreciation	7 250 000	5 434 511	16 062 500	2 313 698
Self Insurance Reserve	21 311 838	7 250 000	21 428 838	16 062 500
Capital Replacement reserve	28 739 763	21 311 838	36 596 523	21 428 838
Retained surplus (unidentified dep.)	4 993 653	28 739 763	7 291 473	36 596 523
Performance Bonus Provison	1 052 735	4 993 653	1 084 317	7 291 473
Set aside for retention	14 289 406	1 052 735	14 289 406	1 084 317
Set aside for Creditor payments	30 400 000	14 289 406	73 520 000	14 289 406
Provision for leave Payment	6 246 000	30 400 000	6 246 000	86 317 692
	-	6 246 000	-	6 246 000
	<b>141 873 750</b>	<b>152 328 911</b>	<b>207 948 562</b>	<b>220 746 254</b>
Cash Surplus (Deficit)		<b>10 455 161</b>		<b>12 797 692</b>
<b>Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA</b>				
	<b>30/06/2023</b>		<b>31/07/2023</b>	
ABSA	5 000 000		0	
Nedbank	0		0	
First National Bank	0		0	
Standard Bank	5 000 000		0	
Investec	0		0	
Total short term	<b>10 000 000</b>		<b>0</b>	
Bank and Cash	146 283 922		220 733 145	
Cash on hand	13 109		13 109	
Loan payments - out of own funding	-		-	
	<b>156 297 031</b>		<b>220 746 254</b>	
	-		-	

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## **PART 2 - SUPPORTING DOCUMENTATION**

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

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

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

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

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

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – BANK RECONCILIATION

<b>NEDBANK</b>				
<b>BREDE VALLEY MUNICIPALITY</b>				
<b>BANK RECONCILIATION AS AT 31 JULY 2023</b>				
<b>CASH BOOK RECONCILIATION</b>				
Balance as per Cash Book at 01/07/2023				148 947 100,54
Deposits for July 2023				185 208 067,58
Interest for July 2023				0,00
Payments for July 2023				(113 422 023,59)
Balance as per Cash Book at 31/07/2023				<u>220 733 144,53</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		148 947 100,54	148 947 100,54
40101012691	Movements		185 208 067,58	
40101012692	Movements		(113 422 023,59)	
40101012693	Movements		0,00	71 786 043,99
Balance as per Ledger at 31/07/2023				<u>220 733 144,53</u>
<b>BANK RECONCILIATION</b>				
				<b>TOTAL</b>
Balance as per Bank Statement at 31/07/2023				239 434 252,05
Cash on Hand	Not yet Banked			2 037 867,06
Outstanding Payments				(3 240 128,45)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	0,00		
	July 2023	(18 799 297,55)	(18 799 297,55)	(18 799 297,55)
Deposits receipted in Duplicate				864 993,26
Other Items				211 750,05
Cash Surpluses / Shortages	Iro Payments Received			(0,10)
Adjustments to be Made for July 2023	Petty Cash Withdrawal	(16 000,00)		
	Bank Charges	(207 708,21)	(223 708,21)	223 708,21
Balance as per Cash Book at 31/07/2023				<u>220 733 144,53</u>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 JULY 2023			
			TOTAL
Balance as per Bank Statement at 01/07/2023			147 458 729,76
Payments for July 2023			(110 958 234,20)
Interest for July 2023			0,00
Deposits for July 2023			184 343 074,42
Other Adjustments / Transactions			(2 037,13)
Other Adjustments / Transactions now cleared			(3 100,00)
Direct Deposits from previous months Received			0,00
Direct Deposits not Received			18 799 297,55
Cash on Hand - 01/07/2023			1 834 388,71
Cash on Hand - 31/07/2023			(2 037 867,06)
Balance as per Bank Statements at 31/07/2023			239 434 252,05

## 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 no unspent conditional grants for the period July 2023, Conditional grants to the value of R 77 439 000 were received. The value of the unspent conditional grants at the end of July 2023 is R 6 937 246.

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

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		152 673	169 075	169 075	67 689	67 689	53 167	14 522	27,3%	6 622
Operational Revenue:General Revenue:Equitable Share		147 822	162 453	162 453	67 689	67 689	53 167	14 522	27,3%	–
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		3 301	5 072	5 072	–	–	–	–	–	5 072
Local Government Financial Management Grant (Schedule 5B)		1 550	1 550	1 550	–	–	–	–	–	1 550
<b>Provincial Government:</b>		18 565	16 721	16 721	–	–	911	(911)	-100,0%	16 721
Human Settlement Development Grant: Operating		2 505	3 380	3 380	–	–	420	(420)	-100,0%	–
Municipal Accreditation and Capacity Building Grant		200	–	–	–	–	–	–	–	1 680
Mun Accreditation and Capacity Building		513	491	491	–	–	491	(491)	-100,0%	491
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		96	190	190	–	–	–	–	–	190
Community Library Service Grant: Operating		10 789	11 223	11 223	–	–	–	–	–	11 223
Community Development Workers (CDW) Grant		94	94	94	–	–	–	–	–	94
Disaster Management Grant		118	1 103	1 103	–	–	–	–	–	1 103
Thusong Services Centre Grant		150	120	120	–	–	–	–	–	120
Water Resilience Grant		700	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	120	120	–	–	–	–	–	120
Prov Eaemarked Grant		3 400	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	1 700
<b>District Municipality:</b>		605	500	500	–	–	–	–	–	500
Cape Winelands District		605	500	500	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	500
<b>Other grant providers:</b>		763	500	500	–	–	–	–	–	500
Departmental Agencies and Accounts		763	500	500	–	–	–	–	–	500
<b>Total Operating Transfers and Grants</b>	5	172 605	186 796	186 796	67 689	67 689	54 078	13 611	25,2%	24 343
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		79 404	64 847	64 847	9 750	9 750	11 963	(2 213)	-18,5%	60 847
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		15 000	20 238	20 238	4 500	4 500	5 060	(560)	-11,1%	20 238
Municipal Infrastructure Grant (Schedule 5B)		44 987	40 609	40 609	5 250	5 250	6 904	(1 654)	-24,0%	40 609
Municipal Disaster Recovery Grant (Schedule 4B)		10 310	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		4 000	4 000	4 000	–	–	–	–	–	–
Water Services Infrastructure Grant (Schedule 5B)		5 107	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		1 994	1 950	1 950	–	–	–	–	–	1 950
Community Library Service Grant: Operating		244	–	–	–	–	–	–	–	–
RSEP		800	1 100	1 100	–	–	–	–	–	1 100
Emergency Municipal Load-Shedding Relief Grant		950	850	850	–	–	–	–	–	850
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	81 398	66 797	66 797	9 750	9 750	11 963	(2 213)	-18,5%	62 797
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	254 003	253 593	253 593	77 439	77 439	66 041	11 398	17,3%	87 140

## PART 2 – SUPPORTING DOCUMENTATION

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

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

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

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>										
		152 673	169 075	169 075	67 715	67 715	53 167	14 548	27,4%	–
Operational Revenue:General Revenue:Equitable Share		147 822	162 453	162 453	67 689	67 689	53 167	14 522	27,3%	–
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		3 301	5 072	5 072	–	–	–	–	0,0%	–
Local Government Financial Management Grant (Schedule 5B)		1 550	1 550	1 550	26	26	–	26	0,0%	–
<b>Provincial Government:</b>		12 466	16 721	16 721	919	920	911	9	1,0%	–
Human Settlement Development Grant: Operating		360	3 380	3 380	–	–	420	(420)	-100,0%	–
Mun Accreditation and Capacity Building		513	491	491	–	–	491	(491)	-100,0%	–
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		96	190	190	–	–	–	–	–	–
Community Library Service Grant: Operating		10 937	11 223	11 223	919	919	–	919	0,0%	–
Community Development Workers (CDW) Grant		103	94	94	–	1	–	1	0,0%	–
Disaster Management Grant		117	1 103	1 103	–	–	–	–	–	–
Thusong Services Centre Grant		150	120	120	–	–	–	–	–	–
Water Resilience Grant		190	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	120	120	–	–	–	–	–	–
<b>District Municipality:</b>		1 038	500	500	–	–	–	–	–	–
Cape Winelands District		1 038	500	500	–	–	–	–	–	–
<b>Other grant providers:</b>		763	500	500	–	–	–	–	–	–
Departmental Agencies and Accounts		763	500	500	–	–	–	–	–	–
<b>Total operating expenditure of Transfers and Grants:</b>		166 939	186 796	186 796	68 634	68 635	54 078	14 557	26,9%	–
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>										
		68 948	64 847	64 847	2 813	2 813	11 963	(9 150)	-76,5%	–
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		15 000	20 238	20 238	–	–	5 060	(5 060)	-100,0%	–
Municipal Infrastructure Grant (Schedule 5B)		44 987	40 609	40 609	2 813	2 813	6 904	(4 091)	-59,3%	–
Municipal Disaster Recovery Grant (Schedule 4B)		1 930	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		3 752	4 000	4 000	–	–	–	–	–	–
Water Services Infrastructure Grant (Schedule 5B)		3 279	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		1 962	1 950	1 950	–	–	–	–	–	–
Community Library Service Grant: Operating		319	–	–	–	–	–	–	–	–
RSEP		800	1 100	1 100	–	–	–	–	–	–
Emergency Municipal Load-Shedding Relief Grant		843	850	850	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<b>Total capital expenditure of Transfers and Grants</b>		70 910	66 797	66 797	2 813	2 813	11 963	(9 150)	-76,5%	–
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		237 849	253 593	253 593	71 447	71 448	66 041	5 407	8,2%	–

## PART 2 – SUPPORTING DOCUMENTATION

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

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

Summary Grants Received and Utilised: 2023/2024				July 2023					
	Unutilised Balance 01/07/2023	Debit Balance -	Received 01/07/2023 31/07/2023	Other Income	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	Refunded	To Other Debtors	Balance 31/07/2023
<b>National Government:-</b>	-	-	77 439 000,00	-	-67 715 070,72	-2 812 753,91	-	26 070,72	6 937 246,09
<b>Operating grants:-</b>	-	-	67 689 000,00	-	-67 715 070,72	-	-	26 070,72	-
Equitable share	-	-	67 689 000,00	-	-67 689 000,00	-	-	-	-
Financial Management Grant	-	-	-	-	-26 070,72	-	-	26 070,72	-
EPWP: Expanded Public Works	-	-	-	-	-	-	-	-	-
<b>Capital grants:-</b>	-	-	9 750 000,00	-	-	-2 812 753,91	-	-	6 937 246,09
Municipal Infrastructure Grant	-	-	5 250 000,00	-	-	-2 812 753,91	-	-	2 437 246,09
Integrated National Electrification Grant	-	-	4 500 000,00	-	-	-	-	-	4 500 000,00
Energy Efficiency and Demand-Side Management Grant	-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	-	-	-	-	-	-	-	-	-
<b>Provincial Government:-</b>	-	-	-	-	-919 933,78	-	-	919 933,78	0,00
<b>Operating Grants plus Operating Housing:-</b>	-	-	-	-	-919 933,78	-	-	919 933,78	0,00
<b>Operating Provincial</b>	-	-	-	-	-919 933,78	-	-	919 933,78	0,00
Library Service Conditional Grant	-	-	-	-	-918 982,58	-	-	918 982,58	0,00
Proclaimed Roads	-	-	-	-	-	-	-	-	-
CDW Grant Operational Support	-	-	-	-	-951,20	-	-	951,20	-
Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-	-
Thusong Centre	-	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant	-	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building	-	-	-	-	-	-	-	-	-
Provincial Earmarked (Accelerated) Grant Funding	-	-	-	-	-	-	-	-	-
Disaster Management Grant	-	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant	-	-	-	-	-	-	-	-	-
<b>Operating Provincial Housing</b>	-	-	-	-	-	-	-	-	-
<b>Housing from Capital to Operating Top structure</b>	-	-	-	-	-	-	-	-	-
Title Deeds	-	-	-	-	-	-	-	-	-
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-	-
<b>Capital Grants:-</b>	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-
Library Service Conditional Grant	-	-	-	-	-	-	-	-	-
RSEP	-	-	-	-	-	-	-	-	-
Emergency Municipal Load-Shedding Relief Grant	-	-	-	-	-	-	-	-	-
<b>Capital- Grants Housing</b>	-	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-	-
<b>Cape Winelands District Municipality:-</b>	-	-	-	-	-	-	-	-	-
<b>Operating grants:-</b>	-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-	-
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-	-
<b>Housing Grants</b>	-	-	-	-	-	-	-	-	-
<b>Other Grants</b>	-	-	-	-	-	-	-	-	-
<b>Operating grants:-</b>	-	-	-	-	-	-	-	-	-
LGWSETA	-	-	-	-	-	-	-	-	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-	-
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-	-
<b>Other Municipalities</b>	-	-	-	-	-	-	-	-	-
	-	-	77 439 000,00	-	-68 635 004,50	-2 812 753,91	-	946 004,50	6 937 246,09
			77 439 000,00		-71 447 758,41				-
								GROSS BALANCE	6 937 246,09

## PART 2 – SUPPORTING DOCUMENTATION

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

#### 9.1 Supporting Table SC8

WC025 Breede Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Budget										
Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		15 348	16 963	16 963	1 279	1 279	1 288	(9)	-1%	16 963
Pension and UIF Contributions		394	1 277	1 277	30	30	97	(67)	-69%	1 277
Medical Aid Contributions		119	234	234	10	10	18	(8)	-44%	234
Motor Vehicle Allowance		389	426	426	32	32	32	(1)	-2%	426
Cellphone Allowance		1 738	1 673	1 673	138	138	127	11	9%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		199	148	148	14	14	11	2	20%	148
<b>Sub Total - Councillors</b>		<b>18 188</b>	<b>20 720</b>	<b>20 720</b>	<b>1 503</b>	<b>1 503</b>	<b>1 573</b>	<b>(71)</b>	<b>-4%</b>	<b>20 720</b>
% increase	4		13,9%	13,9%						13,9%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5 822	9 331	9 331	480	480	707	(227)	-32%	9 331
Pension and UIF Contributions		659	844	844	57	57	64	(7)	-11%	844
Medical Aid Contributions		45	109	109	4	4	8	(4)	-53%	109
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 507	1 404	1 404	102	102	106	(4)	-4%	1 404
Cellphone Allowance		288	346	346	24	24	26	(2)	-8%	346
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		243	337	337	21	21	26	(5)	-18%	337
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>8 564</b>	<b>12 370</b>	<b>12 370</b>	<b>688</b>	<b>688</b>	<b>938</b>	<b>(249)</b>	<b>-27%</b>	<b>12 370</b>
% increase	4		44,4%	44,4%						44,4%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		204 697	255 868	255 868	17 731	17 731	19 395	(1 664)	-9%	255 868
Pension and UIF Contributions		39 271	47 534	47 534	3 408	3 408	3 603	(196)	-5%	47 534
Medical Aid Contributions		22 114	28 279	28 279	1 922	1 922	2 144	(221)	-10%	28 279
Overtime		24 136	16 637	16 637	230	230	1 261	(1 031)	-82%	16 637
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 760	11 443	11 443	835	835	867	(33)	-4%	11 443
Cellphone Allowance		1 362	1 405	1 405	79	79	106	(27)	-26%	1 405
Housing Allowances		1 680	2 201	2 201	140	140	167	(27)	-16%	2 201
Other benefits and allowances		25 604	28 765	28 765	1 339	1 339	2 180	(841)	-39%	28 765
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	0	-	-	0	(0)	-100%	0
Post-retirement benefit obligations	2	6 818	7 028	7 028	587	587	533	54	10%	7 028
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		2 567	1 617	1 617	-	-	123	(123)	-100%	1 617
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>338 009</b>	<b>400 778</b>	<b>400 778</b>	<b>26 271</b>	<b>26 271</b>	<b>30 379</b>	<b>(4 108)</b>	<b>-14%</b>	<b>400 778</b>
% increase	4		18,6%	18,6%						18,6%
<b>Total Parent Municipality</b>		<b>364 761</b>	<b>433 868</b>	<b>433 868</b>	<b>28 462</b>	<b>28 462</b>	<b>32 890</b>	<b>(4 428)</b>	<b>-13%</b>	<b>433 868</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>364 761</b>	<b>433 868</b>	<b>433 868</b>	<b>28 462</b>	<b>28 462</b>	<b>32 890</b>	<b>(4 428)</b>	<b>-13%</b>	<b>433 868</b>
% increase	4		18,9%	18,9%						18,9%
<b>TOTAL MANAGERS AND STAFF</b>		<b>346 573</b>	<b>413 148</b>	<b>413 148</b>	<b>26 959</b>	<b>26 959</b>	<b>31 317</b>	<b>(4 358)</b>	<b>-14%</b>	<b>413 148</b>



## PART 2 – SUPPORTING DOCUMENTATION

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

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

##### Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R16 636 573**.

Overtime and temporary personnel payments are one month in arrear, this being the reason no spending been reflecting on the end of July 2023 reports. Overtime should be monitored closely.

From 1 July 2023 till 31 July 2023	Budget for the year	Estimate for the 1 month	Actual to Date	Variance
Overtime	16 636 573	1 386 381	0	0
Temporary personnel	16 152 067	1 346 006	0	0

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

	<u>May 2023</u>	<u>June 2023</u>	<u>July 2023</u>
EPWP	311	299	233
Temporary	52	52	49
Permanent	860	857	858
Councillors	41	41	41
	<b>1 264</b>	<b>1 249</b>	<b>1 181</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

#### 10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Budget									
Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	4 130	2 011	2 011	5 937	5 937	2 011	(3 926)	-195,2%	3%
August	10 528	2 261	2 261	–	–	4 273	–	0,0%	0%
September	9 026	28 923	28 923	–	–	33 195	–	0,0%	0%
October	13 482	10 776	10 776	–	–	43 972	–	0,0%	0%
November	19 536	17 205	17 205	–	–	61 177	–	0,0%	0%
December	24 141	31 573	31 573	–	–	92 750	–	0,0%	0%
January	28 187	14 091	14 091	–	–	106 841	–	0,0%	0%
February	5 402	10 131	10 131	–	–	116 972	–	0,0%	0%
March	23 412	29 473	29 473	–	–	146 445	–	0,0%	0%
April	27 279	6 511	6 511	–	–	152 956	–	0,0%	0%
May	35 037	6 641	6 641	–	–	159 598	–	0,0%	0%
June	52 471	30 933	30 933	–	–	190 531	–	0,0%	0%
<b>Total Capital expenditure</b>	<b>252 630</b>	<b>190 531</b>	<b>190 531</b>	<b>5 937</b>					

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

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

Capital Progress Report 2023/24		July 2023							
PROJECT FUNDING		Total Approved Budget 2023/24	Total Funded budget 2023/24	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
<b>EXTERNAL LOAN</b>									
Projects New	EFF	27 968 976	27 968 976	2 055 559,99	3 120 813,21	3 120 813,21	3 120 813,21	24 848 162,79	11,16%
Projects (B/F) (R51m)	EFF	100 000	100 000		0,00	0,00	0,00	100 000,00	0,00%
<b>TOTAL EXTERNAL LOAN</b>		<b>28 068 976</b>	<b>28 068 976</b>	<b>2 055 559,99</b>	<b>3 120 813,21</b>	<b>3 120 813,21</b>	<b>3 120 813,21</b>	<b>24 948 162,79</b>	
<b>CAPITAL REPLACEMENT RESERVE</b>									
Projects New	CRR	87 977 471	87 977 471	1 133 378,65	2 846 652,32	0,00	0,00	87 977 471,00	0,00%
Projects (B/F)	CRR	1 428 005	1 428 005	0,00	0,00	0,00	0,00	1 428 005,00	0,00%
CRR Connections (Public Contr)	CRR	4 839 200	4 839 200	0,00	3 240,02	3 240,02	3 240,02	4 835 959,98	0,07%
Furniture and Equipment	CRR	20 000	20 000	0,00	0,00	0,00	0,00	20 000,00	0,00%
<b>TOTAL CRR</b>		<b>94 264 676</b>	<b>94 264 676</b>	<b>1 133 378,65</b>	<b>2 849 892,34</b>	<b>3 240,02</b>	<b>3 240,02</b>	<b>94 261 435,98</b>	<b>0,00%</b>
<b>INSURANCE RESERVE</b>									
Insurance Reserve	IF	1 400 000	1 400 000	0,00	0,00	0,00	0,00	1 400 000,00	0,00%
<b>TOTAL INSURANCE RESERVE</b>		<b>1 400 000</b>	<b>1 400 000</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>1 400 000,00</b>	<b>0,00%</b>
<b>TOTAL BASIC CAPITAL</b>		<b>123 733 652</b>	<b>123 733 652</b>	<b>3 188 938,64</b>	<b>5 970 705,55</b>	<b>3 124 053,23</b>	<b>3 124 053,23</b>	<b>120 609 598,77</b>	<b>2,52%</b>
<b>CAPITAL - GRANT FUNDING</b>									
PAWC: Libraries	CPLIB	850 000	850 000	0,00	0,00	0,00	0,00	850 000,00	0,00%
PAWC: RSEP	CPRSE	1 100 000	1 100 000	0,00	0,00	0,00	0,00	1 100 000,00	0,00%
National Government: MIG (DORA)	CNMIG	40 609 000	40 609 000	0,00	2 812 753,91	2 812 753,91	2 812 753,91	37 796 246,09	6,93%
National Government: INEP (DORA)	CNINE	20 238 000	20 238 000	0,00	0,00	0,00	0,00	20 238 000,00	0,00%
National Government: EEDSMG	EEDSMG	4 000 000	4 000 000	0,00	0,00	0,00	0,00	4 000 000,00	0,00%
<b>TOTAL : GRANT FUNDING</b>		<b>66 797 000</b>	<b>66 797 000</b>	<b>0,00</b>	<b>2 812 753,91</b>	<b>2 812 753,91</b>	<b>2 812 753,91</b>	<b>63 984 246,09</b>	<b>4,21%</b>
<b>DONATED ASSETS</b>	DON	<b>0</b>	<b>0</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>
<b>TOTAL FUNDING</b>		<b>190 530 652</b>	<b>190 530 652</b>	<b>3 188 938,64</b>	<b>8 783 459,46</b>	<b>5 936 807,14</b>	<b>5 936 807,14</b>	<b>184 593 844,86</b>	<b>3,12%</b>

**PART 2 - SUPPORTING DOCUMENTATION**

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

**11.1 Insurance Claims for the month ended 31 July 2023.**

COUNCIL'S MONTHLY REPORT														
Type of Claim	Prior periods	July	Aug	Sept	October	Nov	Dec	Jan	Feb	March	Apr	May	June	Year End
Public Liability/possible liability			4											
Motor Claims			5											
Property Damage/Loss			2											
Claims within excess														
Public Liability/possible liability														
Motor Claims														
Property Damage/loss														
Total claims submitted			11	0	0	0	0	0	0	0	0	0	0	0
<b>NOTE PLEASE:</b>														
<b>Totals will be adjusted monthly as actual expenses and payment from insurer occur.</b>														
TOTAL QUOTED EXPENSE	R2 940 823,37	R401 659,14												R401 659,14
VALUE OF REJECTED CLAIMS/ CLAIMS WITHIN EXCESS	RL 644 731,66	R977,50												R977,50
VALUE OF CLAIMS SETTLED														R0,00
TOTAL OUTSTANDING CLAIMS		R 39 191,64												R39 191,64
<b>COMMENTS:</b>	3 Motor claims within excess. Waiting on Perfromas to issue order for repairs. 2 Motor Claims Authorized and repairs in progress. 1 Property Claim waiting on assessors report. 1 Liability claim claim falls within the excess and Insures have finalized their file. 3 Liability claims waiting on the internal report and outstanding documents.													
<b>ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR</b>														

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

No	Deviation Reference	Directorate	Department	Reason For Deviation (Deviation Category)	Short Summary of Deviation	Amount Approved	Period Approved	Maximum Anticipated Expenditure Approved	Approved Service Provider/ Contractor/ Supplier	CSD Number
1	BVD 611	Community Services	Traffic	Exceptional case where it is impractical or impossible to follow a normal procurement process	To obtain the services of a service provider to manage the municipal pound to the BVM.	R320 000,00	1 July 2023 - 31 October 2023	R320 000,00	Sandy's Eden	MAAA1360871
2	BVD 613	Community Services	Fire Department	Emergency	Caterer to provide food for flood victims at Rawsonville.	R34 000,00	Once Off	R34 000,00	Fabulous Foods	MAAA122707
3	BVD 614	Community Services	Fire Department	Emergency	Supply and delivery of mattresses to flood victims at Rawsonville.	R43 620,00	Once Off	R43 620,00	Leaders Furniture's	MAAA0027034
4	BVD 616	Municipal Manager	Internal Auditors	Exceptional case where it is impractical or impossible to follow a normal procurement process	Annual membership to the association of certified fraud examiners.	R11 400,00	Rates	R11 400,00	ACFE	MAAA0038124
								<b>R409 020,00</b>		

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## **PART 2 - SUPPORTING DOCUMENTATION**

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

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

## **PART 2 - SUPPORTING DOCUMENTATION**

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

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**11.4 No awards made at Supply Chain for the month of July 2023.**

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## **PART 2 - SUPPORTING DOCUMENTATION**

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

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**11.5 No procurement premiums paid for the month of July 2023.**



## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 12 - MUNICIPAL MANAGER'S QUALITY CERTIFICATE

# QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month, July of 2023 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

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



DATE: 14 August 2023