
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT OCTOBER 2023

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2023/2024 FINANCIAL YEAR

TABLE OF CONTENTS

Description	Page
LEGISLATIVE FRAMEWORK	3
GLOSSARY	5
PART 1 – IN-YEAR REPORT	7
Section 1 - MAYOR'S REPORT	7
Section 2 – RESOLUTIONS	8
Section 3 - EXECUTIVE SUMMARY	9
Section 4 - IN-YEAR BUDGET STATEMENT TABLES	13
PART 2 – SUPPORTING DOCUMENTATION	20
Section 5 – DEBTORS ANALYSIS	20
Section 6 – CREDITORS ANALYSIS	28
Section 7 – INVESTMENTS PORTFOLIO ANALYSIS	29
Section 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE	36
Section 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS	39
Section 10 – CAPITAL PROGRAMME PERFORMANCE	41
Section 11 – OTHER SUPPORTING DOCUMENTATION (ANNEXURES)	43
Section 12 – QUALITY CERTIFICATE	48

LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR’S REPORT

1.1 In-Year Report - Monthly Budget Statement

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

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

2. Recommended resolution to Council with regards to October 2023 In-year report is:

RESOLVED

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

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 – EXECUTIVE SUMMARY

3.1 INTRODUCTION

The audited outcome for 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 October 2023 is R418 781 752 or 28.41% 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 – waste management

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.

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.

Assets

More investments were made than anticipated.

Rent on Land

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

Rental from Fixed Assets

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

Operational Revenue

Income for other revenue were more than anticipated.

Fines, penalties, and forfeits

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

Transfer and subsidies – Operational

Over performance due to Equitable Share received in July.

Interest

Interest for penalties on rates were more than anticipated.

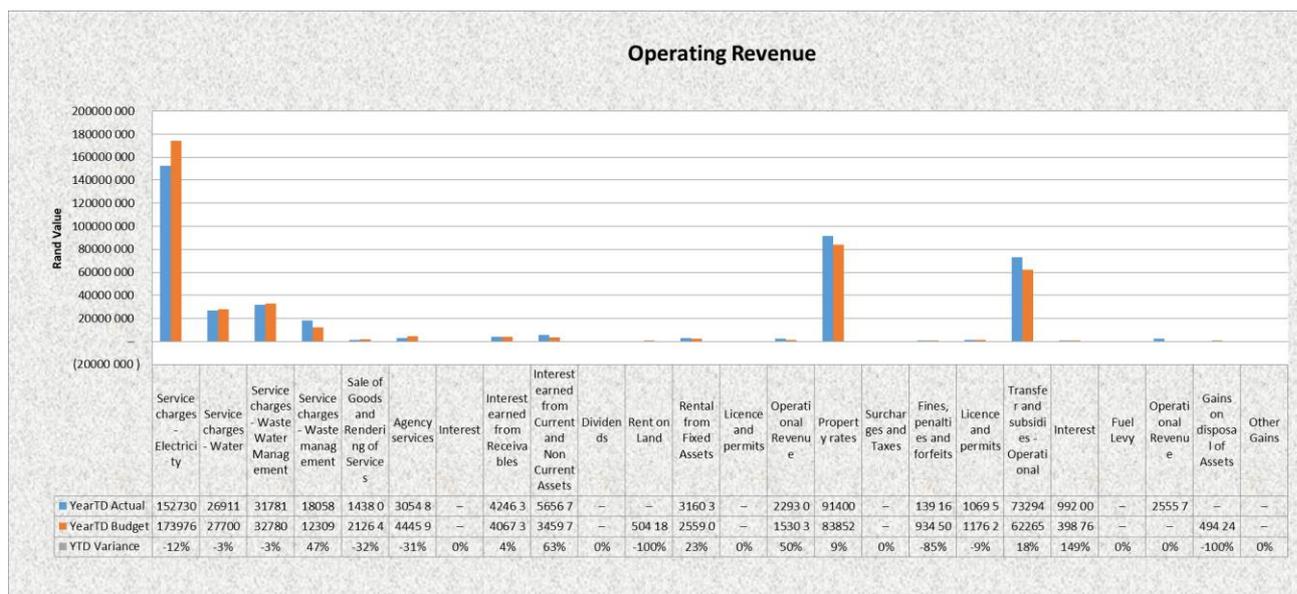
Gains on disposal of Assets

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)

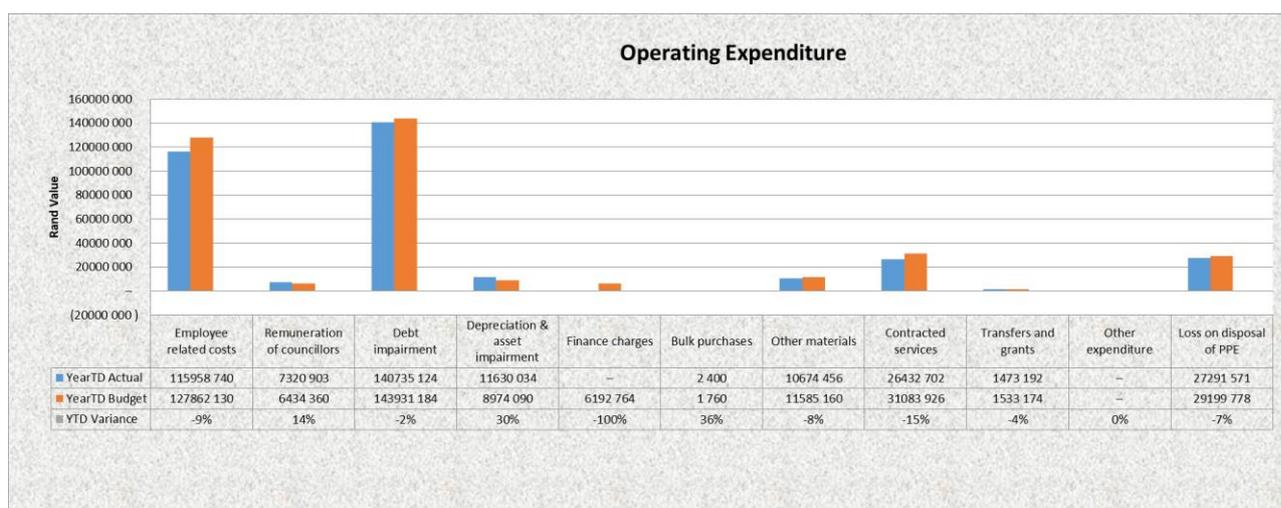


Operating Expenditure by Type

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 R341 519 123 or 23.03% of the total budgeted expenditure R1 483 179 505.

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

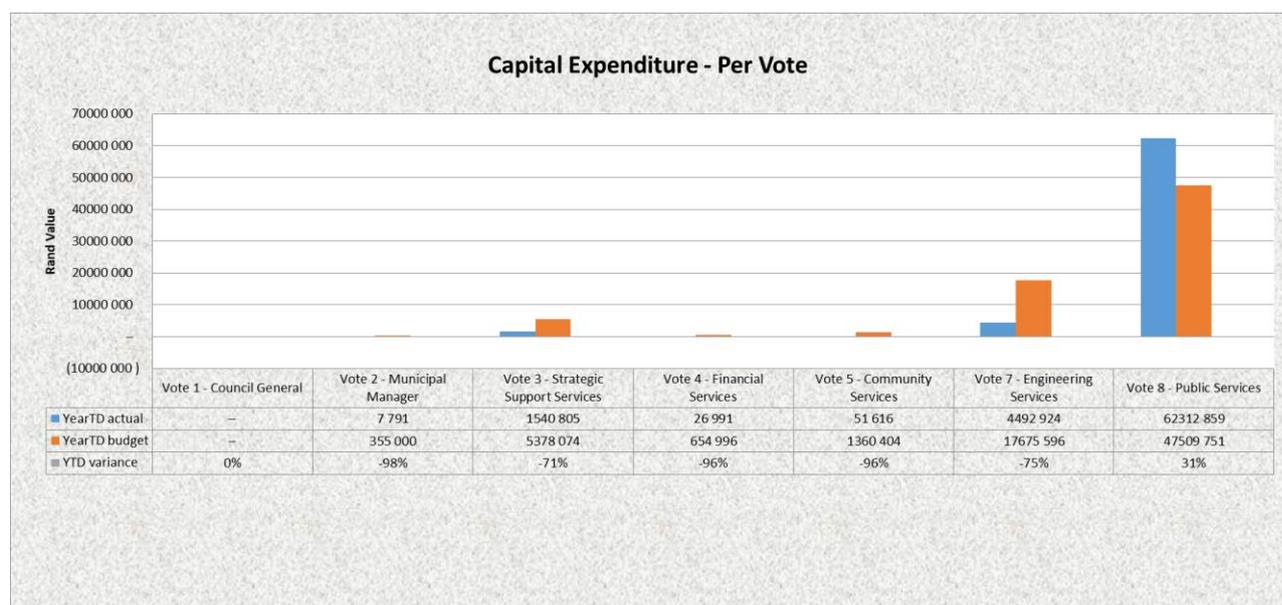


Capital Expenditure

The total capital expenditure for the period 1 July 2023 – 31 October 2023, amounts to R68 432 985 or 25.64% of the total capital budget that amounts to R266 914 161.

Capital grant funding the total capital grant funding expenditure amounts to R10 260 665 or 15.36% 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 R141 665104.

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 October 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 - M04 October									
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
R thousands									
Financial Performance									
Property rates	180 018	187 406	187 406	12 980	91 400	83 853	7 547	9%	187 406
Service charges	717 458	793 998	793 998	62 392	229 481	246 768	(17 287)	-7%	793 998
Investment revenue	14 384	12 823	12 823	1 669	5 657	3 460	2 197	63%	12 823
Transfers and subsidies - Operational	171 643	186 796	186 796	149	73 294	62 265	11 029	18%	186 796
Other own revenue	187 428	292 818	292 818	4 135	18 949	18 237	712	4%	292 818
Total Revenue (excluding capital transfers and contributions)	1 270 931	1 473 841	1 473 841	81 325	418 782	414 583	4 199	1%	1 473 841
Employee costs	366 251	413 148	411 739	29 597	115 959	127 862	(11 903)	-9%	411 739
Remuneration of Councilors	19 066	20 720	20 720	1 643	7 321	6 434	887	14%	20 720
Depreciation and amortisation	94 571	100 265	100 265	-	2	2	1	36%	100 265
Interest	19 437	37 980	37 980	2 565	10 674	11 585	(911)	-8%	37 980
Inventory consumed and bulk purchases	424 166	478 033	477 737	34 551	152 365	152 905	(540)	-0%	477 737
Transfers and subsidies	3 419	6 138	5 945	180	1 473	1 533	(60)	-4%	5 945
Other expenditure	309 700	427 676	428 792	32 405	53 724	66 477	(12 752)	-19%	428 792
Total Expenditure	1 236 610	1 483 960	1 483 180	100 940	341 519	366 799	(25 279)	-7%	1 483 180
Surplus/(Deficit)	34 321	(10 119)	(9 338)	(19 615)	77 263	47 785	29 478	62%	(9 338)
Transfers and subsidies - capital (monetary allocations)	67 525	66 797	66 797	0	3	22 266	(22 263)	-100%	66 797
Transfers and subsidies - capital (in-kind)	17 917	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	119 763	56 678	57 459	(19 614)	77 266	70 050	7 215	10%	57 459
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	119 763	56 678	57 459	(19 614)	77 266	70 050	7 215	10%	57 459
Capital expenditure & funds sources									
Capital expenditure	253 469	190 531	266 914	22 345	68 433	72 934	(4 501)	-6%	266 914
Capital transfers recognised	68 092	66 797	66 797	4 215	10 261	14 345	(4 084)	-28%	66 797
Borrowing	104 458	28 069	81 454	8 250	33 127	23 715	9 412	40%	81 454
Internally generated funds	80 918	95 665	118 663	9 879	25 045	34 874	(9 829)	-28%	118 663
Total sources of capital funds	253 469	190 531	266 914	22 345	68 433	72 934	(4 501)	-6%	266 914
Financial position									
Total current assets	325 228	315 160	315 160	-	283 787	-	-	-	315 160
Total non current assets	2 623 222	2 905 151	2 905 151	-	2 742 308	-	-	-	2 905 151
Total current liabilities	172 286	212 142	212 142	-	139 940	-	-	-	212 142
Total non current liabilities	473 827	555 521	555 521	-	452 021	-	-	-	555 521
Community wealth/Equity	2 302 338	2 452 648	2 452 648	-	2 434 134	-	-	-	2 452 648
Cash flows									
Net cash from (used) operating	129 875	83 211	83 882	(10 304)	63 515	58 638	(4 877)	-8%	83 211
Net cash from (used) investing	(248 121)	(190 481)	(266 755)	(22 342)	(67 916)	(58 923)	8 993	-15%	(190 481)
Net cash from (used) financing	95 454	7 476	60 862	99	(12 687)	15 298	27 985	183%	7 476
Cash/cash equivalents at the month/year end	156 297	68 137	36 742	-	141 665	173 766	32 100	18%	58 960
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	46 042	18 541	7 214	5 703	5 420	3 733	21 140	167 645	275 437
Creditors Age Analysis									
Total Creditors	33	482	-	-	10	-	-	-	525

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) - M04 October										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		289 248	266 407	266 407	16 315	145 351	108 858	36 493	34%	266 407
Executive and council		1 239	105	105	182	424	32	392	1219%	105
Finance and administration		288 009	266 302	266 302	16 133	144 926	108 826	36 101	33%	266 302
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		169 787	296 225	296 225	952	8 213	19 524	(11 311)	-58%	296 225
Community and social services		13 184	14 101	14 101	187	4 686	4 597	89	2%	14 101
Sport and recreation		3 818	10 367	10 367	225	909	3 487	(2 577)	-74%	10 367
Public safety		96 178	244 210	244 210	91	712	2 186	(1 474)	-67%	244 210
Housing		56 606	27 547	27 547	450	1 906	9 253	(7 348)	-79%	27 547
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 225	22 519	22 519	999	4 853	8 378	(3 526)	-42%	22 519
Planning and development		2 515	2 959	2 959	126	533	928	(395)	-43%	2 959
Road transport		19 710	19 560	19 560	873	4 320	7 450	(3 130)	-42%	19 560
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		875 100	955 487	955 487	63 060	260 368	300 089	(39 720)	-13%	955 487
Energy sources		502 036	579 425	579 425	41 884	153 875	185 131	(31 256)	-17%	579 425
Water management		133 634	145 023	145 023	9 850	27 384	39 343	(11 960)	-30%	145 023
Waste water management		170 156	156 997	156 997	7 242	36 437	54 936	(18 500)	-34%	156 997
Waste management		69 274	74 042	74 042	4 084	42 673	20 679	21 995	106%	74 042
<i>Other</i>	4	13	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 356 373	1 540 638	1 540 638	81 326	418 785	436 849	(18 064)	-4%	1 540 638
Expenditure - Functional										
<i>Governance and administration</i>		256 059	231 591	230 915	30 989	80 664	64 069	16 595	26%	230 915
Executive and council		43 452	16 482	16 428	2 899	12 767	3 986	8 781	220%	16 428
Finance and administration		208 834	212 428	211 804	27 766	66 507	59 343	7 164	12%	211 804
Internal audit		3 774	2 681	2 683	325	1 390	740	650	88%	2 683
<i>Community and public safety</i>		219 372	356 817	356 468	12 139	38 890	49 054	(10 164)	-21%	356 468
Community and social services		33 560	35 218	35 278	3 001	8 861	9 424	(562)	-6%	35 278
Sport and recreation		33 633	35 172	35 925	2 945	8 702	10 053	(1 351)	-13%	35 925
Public safety		132 647	255 468	255 395	4 541	17 613	21 796	(4 183)	-19%	255 395
Housing		19 450	30 863	29 774	1 651	3 713	7 781	(4 068)	-52%	29 774
Health		83	95	95	-	-	-	-	-	95
<i>Economic and environmental services</i>		82 816	94 437	94 845	4 429	16 749	21 260	(4 511)	-21%	94 845
Planning and development		19 236	23 295	23 858	1 421	5 908	6 962	(1 054)	-15%	23 858
Road transport		63 129	70 699	70 644	2 960	10 790	14 238	(3 448)	-24%	70 644
Environmental protection		450	443	343	48	51	60	(8)	-14%	343
<i>Trading services</i>		677 910	799 970	799 872	53 366	205 064	232 099	(27 035)	-12%	799 872
Energy sources		460 782	550 176	550 124	39 874	161 677	175 884	(14 207)	-8%	550 124
Water management		78 532	89 591	89 724	4 585	15 629	19 740	(4 111)	-21%	89 724
Waste water management		81 625	94 606	94 470	4 929	15 767	20 939	(5 171)	-25%	94 470
Waste management		56 970	65 597	65 554	3 976	11 991	15 537	(3 545)	-23%	65 554
<i>Other</i>		454	1 144	1 081	17	152	316	(165)	-52%	1 081
Total Expenditure - Functional	3	1 236 610	1 483 960	1 483 180	100 940	341 519	366 799	(25 279)	-7%	1 483 180
Surplus/ (Deficit) for the year		119 763	56 678	57 459	(19 614)	77 266	70 050	7 215	10%	57 459

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

The budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality. On the next paged; as part of Table C3; a table with the sub-votes is also prepared.

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October										
Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	739	105	105	182	424	30	394	1326,1%	105
Vote 2 - Municipal Manager		500	500	500	-	-	142	(142)	-100,0%	500
Vote 3 - Strategic Support Services		1 024	2 225	2 225	6	162	631	(469)	-74,3%	2 225
Vote 4 - Financial Services		280 419	260 475	260 475	16 020	143 957	73 858	70 099	94,9%	260 475
Vote 5 - Community Services		182 947	310 090	310 090	1 749	12 394	87 926	(75 532)	-85,9%	310 090
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		506 514	579 410	579 410	41 884	153 875	164 292	(10 417)	-6,3%	579 410
Vote 8 - Public Services		384 231	387 833	387 833	21 484	107 972	109 970	(1 998)	-1,8%	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]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 356 373	1 540 638	1 540 638	81 326	418 785	436 849	(18 064)	-4,1%	1 540 638
Expenditure by Vote										
Vote 1 - Council General	1	36 061	37 280	37 230	2 607	11 645	9 207	2 438	26,5%	37 230
Vote 2 - Municipal Manager		13 225	12 146	12 127	788	3 287	2 999	288	9,6%	12 127
Vote 3 - Strategic Support Services		87 601	88 931	90 146	15 063	29 394	22 294	7 100	31,8%	90 146
Vote 4 - Financial Services		111 927	149 015	147 115	12 164	33 847	36 382	(2 535)	-7,0%	147 115
Vote 5 - Community Services		220 679	349 537	348 961	12 026	40 691	86 300	(45 609)	-52,8%	348 961
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 925	540 318	540 258	40 282	163 423	133 609	29 814	22,3%	540 258
Vote 8 - Public Services		301 192	306 733	307 342	18 011	59 232	76 007	(16 776)	-22,1%	307 342
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 236 610	1 483 960	1 483 180	100 940	341 519	366 799	(25 279)	-6,9%	1 483 180
Surplus/ (Deficit) for the year	2	119 763	56 678	57 459	(19 614)	77 266	70 050	7 215	10,3%	57 459

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) - M04 October										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		777 768	850 663	850 663	66 897	249 331	265 461	(16 131)	-6%	850 663
Service charges - Electricity		474 632	544 474	544 474	41 618	152 730	173 977	(21 246)	-12%	544 474
Service charges - Water		105 610	110 094	110 094	9 732	26 912	27 701	(789)	-3%	110 094
Service charges - Waste Water Management		90 274	90 530	90 530	7 049	31 781	32 781	(1 000)	-3%	90 530
Service charges - Waste management		46 941	48 900	48 900	3 994	18 058	12 310	5 748	47%	48 900
Sale of Goods and Rendering of Services		5 521	6 939	6 939	386	1 438	2 126	(688)	-32%	6 939
Agency services		9 463	9 908	9 908	537	3 055	4 446	(1 391)	-31%	9 908
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 266	13 376	13 376	1 057	4 246	4 067	179	4%	13 376
Interest earned from Current and Non Current Assets		14 384	12 823	12 823	1 669	5 657	3 460	2 197	63%	12 823
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	1 645	1 645	-	-	504	(504)	-100%	1 645
Rental from Fixed Assets		7 478	6 981	6 981	679	3 160	2 559	601	23%	6 981
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		10 197	4 994	4 994	178	2 293	1 530	763	50%	4 994
Non-Exchange Revenue		493 163	623 178	623 178	14 428	169 451	149 122	20 329	14%	623 178
Property rates		180 018	187 406	187 406	12 980	91 400	83 853	7 547	9%	187 406
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		93 773	242 038	242 038	23	139	935	(795)	-85%	242 038
Licence and permits		3 123	4 259	4 259	401	1 070	1 176	(107)	-9%	4 259
Transfer and subsidies - Operational		171 643	186 796	186 796	149	73 294	62 265	11 029	18%	186 796
Interest		2 785	1 196	1 196	236	992	399	593	149%	1 196
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	639	2 556	-	2 556	-	-
Gains on disposal of Assets		118	1 483	1 483	-	-	494	(494)	-100%	1 483
Other Gains		41 703	-	(0)	-	-	-	-	-	(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 270 931	1 473 841	1 473 841	81 325	418 782	414 583	4 199	1%	1 473 841
Expenditure By Type										
Employee related costs		366 251	413 148	411 739	29 597	115 959	127 862	(11 903)	-9%	411 739
Remuneration of councillors		19 066	20 720	20 720	1 643	7 321	6 434	887	14%	20 720
Bulk purchases - electricity		372 993	432 321	432 321	31 119	140 735	143 931	(3 196)	-2%	432 321
Inventory consumed		51 173	45 712	45 417	3 431	11 630	8 974	2 656	30%	45 417
Debt impairment		116 518	209 734	209 734	-	-	6 193	(6 193)	-100%	209 734
Depreciation and amortisation		94 571	100 265	100 265	-	2	2	1	36%	100 265
Interest Charges		19 437	37 980	37 980	2 565	10 674	11 585	(911)	-8%	37 980
Contracted services		112 150	118 676	121 204	13 402	26 433	31 084	(4 651)	-15%	121 204
Transfers and subsidies		3 419	6 138	5 945	180	1 473	1 533	(60)	-4%	5 945
Irrecoverable debts written off		-	18	18	-	-	-	-	-	18
Operational costs		78 857	95 257	93 845	19 003	27 292	29 200	(1 908)	-7%	93 845
Losses on Disposal of Assets		741	3 928	3 928	-	-	0	(0)	-100%	3 928
Other Losses		1 434	63	63	-	-	-	-	-	63
Total Expenditure		1 236 610	1 483 960	1 483 180	100 940	341 519	366 799	(25 279)	-7%	1 483 180
Surplus/(Deficit)		34 321	(10 119)	(9 338)	(19 615)	77 263	47 785	29 478	0	(9 338)
Transfers and subsidies - capital (monetary allocations)		67 525	66 797	66 797	0	3	22 266	(22 263)	(0)	66 797
Transfers and subsidies - capital (in-kind)		17 917	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		119 763	56 678	57 459	(19 614)	77 266	70 050			57 459
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		119 763	56 678	57 459	(19 614)	77 266	70 050			57 459
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		119 763	56 678	57 459	(19 614)	77 266	70 050			57 459
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		119 763	56 678	57 459	(19 614)	77 266	70 050			57 459

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M04 October				
Ref	Description	Variance greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Service charges - Electricity	-12%	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 management	47%	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.	
	Sale of Goods and Rendering of Services	-32%	Income for other revenue were less than anticipated.	
	Agency services	-31%	Agency fees are on a as and when need basis. More licenses and registration was done.	
	Assets	63%	More investments were made than anticipated.	
	Rent on Land	-100%	Revenue for rent on land included under rental of fixed assets therefore the over performance on rental of fixed assets, The parameters within the system will be aligned.	
	Rental from Fixed Assets	23%	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	50%	Income for other revenue were more than anticipated.	
	Fines, penalties and forfeits	-85%	The budgeted revenue is based on actual collections in the previous year. More collections done compared to the prior year.	
	Transfer and subsidies - Operational	18%	Over performance due to Equitable share received in July.	
	Interest	149%	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	Expenditure By Type			
	Remuneration of councillors	14%	Councillor's salary increases and backpay for 2022/2023 were paid in September 2023.	
	Inventory consumed	30%	Expenditure on materials and supplies till October 2023 are pro-rata higher than anticipated.	
	Debt impairment	-100%	No write offs done for the year under review.	
	Depreciation and amortisation	36%	Depreciation till October 2023 are pro-rata higher than anticipated.	
	Contracted services	-15%	Expenditure on contracted and outsourced services till October 2023 are pro-rata less than anticipated.	
	Losses on Disposal of Assets	-100%	Losses from the disposal of assets are less than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-6%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	-1%	The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance and the revenue was review during the adjustment budget.	
	Property rates	-7%	Debtors change from yearly billing and payments to monthly. Credit processes in place	
	Other revenue	22%	Normal credit control processes has however been implemented. Our Collection % is higher than anticipated.	
	Government - Operating	-5%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	-5%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Interest	15%	Investment process been done monthly	
	Suppliers	-2%	Process implemented to handle yearly contracts agreements for the year - to ensure all contracts is funded. Procurement process updated and ensure we pay within 30 days	
	Transfer and grants	19%	No expenditure on Housing projects and Grant-In Aid.	
	Capital assets	-15%	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	-385%	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) - M04 October

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		35	5	5	-	-	-	-	-	5
Vote 2 - Municipal Manager		-	155	355	5	8	355	(347)	-98%	355
Vote 3 - Strategic Support Services		16 990	655	2 798	-	1 540	1 480	60	4%	2 798
Vote 4 - Financial Services		-	50	50	-	-	-	-	-	50
Vote 5 - Community Services		10	1 005	1 114	-	-	364	(364)	-100%	1 114
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		26 708	34 138	57 040	4 487	4 493	16 826	(12 333)	-73%	57 040
Vote 8 - Public Services		142 677	70 644	108 723	12 537	42 668	31 344	11 324	36%	108 723
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	186 421	106 652	170 085	17 029	48 709	50 369	(1 660)	-3%	170 085
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		19	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		4 655	13 199	13 599	1	1	3 898	(3 897)	-100%	13 599
Vote 4 - Financial Services		1 568	1 655	1 655	4	27	655	(628)	-96%	1 655
Vote 5 - Community Services		2 734	17 946	18 373	52	52	997	(945)	-95%	18 373
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		17 433	3 280	3 280	-	-	850	(850)	-100%	3 280
Vote 8 - Public Services		40 638	47 799	59 922	5 261	19 645	16 166	3 479	22%	59 922
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	67 047	83 878	96 829	5 316	19 724	22 565	(2 841)	-13%	96 829
Total Capital Expenditure	3	253 469	190 531	266 914	22 345	68 433	72 934	(4 501)	-6%	266 914
Capital Expenditure - Functional Classification										
Governance and administration		19 083	17 219	18 102	9	209	7 345	(7 137)	-97%	18 102
Executive and council		35	160	360	5	8	355	(347)	-98%	360
Finance and administration		19 048	17 059	17 742	4	201	6 990	(6 789)	-97%	17 742
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 844	19 253	21 924	52	1 473	2 395	(921)	-38%	21 924
Community and social services		3 597	957	3 101	-	1 367	656	710	108%	3 101
Sport and recreation		973	11 296	11 748	52	107	1 488	(1 381)	-93%	11 748
Public safety		1 274	6 000	6 075	-	-	-	-	-	6 075
Housing		-	1 000	1 000	-	-	250	(250)	-100%	1 000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		49 489	49 630	48 697	2 580	12 456	7 751	4 705	61%	48 697
Planning and development		1 357	5	5	-	-	-	-	-	5
Road transport		48 133	49 625	48 692	2 580	12 456	7 751	4 705	61%	48 692
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		179 052	104 429	178 191	19 704	54 294	55 443	(1 149)	-2%	178 191
Energy sources		48 544	41 418	64 651	4 553	4 559	19 258	(14 700)	-76%	64 651
Water management		38 497	13 225	28 054	4 419	15 610	5 750	9 859	171%	28 054
Waste water management		91 252	48 786	84 486	10 733	33 604	30 034	3 570	12%	84 486
Waste management		760	1 000	1 000	-	522	400	122	30%	1 000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	253 469	190 531	266 914	22 345	68 433	72 934	(4 501)	-6%	266 914
Funded by:										
National Government		65 458	64 847	64 847	4 215	10 261	13 978	(3 717)	-27%	64 847
Provincial Government		2 068	1 950	1 950	-	-	367	(367)	-100%	1 950
District Municipality		548	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		19	-	-	-	-	-	-	-	-
Transfers recognised - capital		68 092	66 797	66 797	4 215	10 261	14 345	(4 084)	-28%	66 797
Borrowing	6	104 458	28 069	81 454	8 250	33 127	23 715	9 412	40%	81 454
Internally generated funds		80 918	95 665	118 663	9 879	25 045	34 874	(9 829)	-28%	118 663
Total Capital Funding	7	253 469	190 531	266 914	22 345	68 433	72 934	(4 501)	-6%	266 914

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M04 October						
Description	Ref	2022/23	Budget Year 2023/24			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		156 284	68 137	68 137	141 652	68 137
Trade and other receivables from exchange transactions		106 532	158 757	158 757	87 054	158 757
Receivables from non-exchange transactions		32 082	71 350	71 350	22 291	71 350
Current portion of non-current receivables		2 148	2 089	2 089	4 663	2 089
Inventory		26 035	9 122	9 122	27 957	9 122
VAT		2 149	5 290	5 290	170	5 290
Other current assets		–	413	413	–	413
Total current assets		325 228	315 160	315 160	283 787	315 160
Non current assets						
Investments		–	–	–	–	–
Investment property		81 437	64 495	64 495	95 807	64 495
Property, plant and equipment		2 498 626	2 799 042	2 799 042	2 600 664	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		–	–	–	–	–
Non-current receivables from non-exchange transactions		2 591	2 639	2 639	5 269	2 639
Other non-current assets		–	–	–	–	–
Total non current assets		2 623 222	2 905 151	2 905 151	2 742 308	2 905 151
TOTAL ASSETS		2 948 451	3 220 311	3 220 311	3 026 095	3 220 311
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		14 536	23 916	23 916	22 141	23 916
Consumer deposits		4 589	4 864	4 864	4 675	4 864
Trade and other payables from exchange transactions		106 397	132 205	132 205	63 442	132 205
Trade and other payables from non-exchange transactions		–	–	–	–	–
Provision		46 764	51 156	51 156	49 682	51 156
VAT		–	–	–	–	–
Other current liabilities		–	–	–	–	–
Total current liabilities		172 286	212 142	212 142	139 940	212 142
Non current liabilities						
Financial liabilities		260 068	328 391	328 391	239 994	328 391
Provision		213 759	227 130	227 130	212 026	227 130
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		473 827	555 521	555 521	452 021	555 521
TOTAL LIABILITIES		646 112	767 663	767 663	591 961	767 663
NET ASSETS	2	2 302 338	2 452 648	2 452 648	2 434 134	2 452 648
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 302 338	2 398 784	2 398 784	2 434 134	2 398 784
Reserves and funds		–	53 865	53 865	–	53 865
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	2 302 338	2 452 648	2 452 648	2 434 134	2 452 648

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 - M04 October										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		157 204	168 666	168 666	11 261	46 452	49 698	(3 246)	-7%	168 666
Service charges		706 860	760 946	760 946	58 772	263 333	266 123	(2 789)	-1%	760 946
Other revenue		196 543	49 152	49 152	25 674	118 857	97 181	21 675	22%	49 152
Transfers and Subsidies - Operational		172 605	186 796	187 422	-	75 093	79 102	(4 010)	-5%	186 796
Transfers and Subsidies - Capital		81 388	66 797	66 797	-	21 000	22 060	(1 060)	-5%	66 797
Interest		29 466	27 396	27 396	2 961	10 895	9 458	1 437	15%	27 396
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1 192 745)	(1 129 843)	(1 129 849)	(108 793)	(458 174)	(450 707)	7 467	-2%	(1 129 843)
Interest		(19 841)	(40 560)	(40 560)	-	(12 468)	(12 468)	-	-	(40 560)
Transfers and Subsidies		(1 605)	(6 138)	(6 086)	(180)	(1 473)	(1 810)	(337)	19%	(6 138)
NET CASH FROM/(USED) OPERATING ACTIVITIES		129 875	83 211	83 882	(10 304)	63 515	58 638	(4 877)	-8%	83 211
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(17)	50	50	3	517	533	(16)	-3%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(248 103)	(190 531)	(266 805)	(22 345)	(68 433)	(59 456)	8 977	-15%	(190 531)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(248 121)	(190 481)	(266 755)	(22 342)	(67 916)	(58 923)	8 993	-15%	(190 481)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		110 000	28 069	81 454	-	-	28 069	(28 069)	-100%	28 069
Increase (decrease) in consumer deposits		(11)	100	100	99	62	(22)	84	-385%	100
Payments										
Repayment of borrowing		(14 536)	(20 693)	(20 693)	-	(12 749)	(12 749)	-	-	(20 693)
NET CASH FROM/(USED) FINANCING ACTIVITIES		95 454	7 476	60 862	99	(12 687)	15 298	27 985	183%	7 476
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		179 089	167 931	158 753	(32 547)	158 753	158 753			158 753
Cash/cash equivalents at month/year end:		156 297	68 137	36 742		141 665	173 766			58 960

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								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.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				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	10 072	2 691	2 048	1 545	1 390	963	4 714	26 809	50 231	35 420	13 479	47 738
Trade and Other Receivables from Exchange Transactions - Electricity	1300	26 572	1 726	407	234	154	114	618	4 508	34 334	5 629	197	8 259
Receivables from Non-exchange Transactions - Property Rates	1400	9 540	8 644	1 267	821	690	542	3 321	18 514	43 339	23 888	2 027	27 656
Receivables from Exchange Transactions - Waste Water Management	1500	5 783	2 430	1 652	1 459	1 204	839	4 064	30 623	48 055	38 190	7 490	44 880
Receivables from Exchange Transactions - Waste Management	1600	4 641	1 488	994	846	671	508	2 388	17 932	29 468	22 346	4 631	27 825
Receivables from Exchange Transactions - Property Rental Debtors	1700	460	337	280	243	241	203	907	8 150	10 822	9 745	1 483	13 131
Interest on Arrear Debtor Accounts	1810	113	7	7	102	134	134	1 242	37 409	39 148	39 021	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(11 137)	1 219	557	454	935	429	3 885	23 698	20 040	29 401	1 252	27 132
Total By Income Source	2000	46 042	18 541	7 214	5 703	5 420	3 733	21 140	167 645	275 437	203 640	30 559	196 621
2022/23 - totals only		38 191	25 171	33	12 790	1 201	5 969	29 075	156 331	268 760	205 365	–	177 163
Debtors Age Analysis By Customer Group													
Organs of State	2200	158	2 710	310	118	135	108	668	1 290	5 496	2 318	–	–
Commercial	2300	14 304	974	124	99	159	85	435	4 222	20 402	5 000	–	–
Households	2400	26 925	12 009	6 576	5 333	4 913	3 408	19 257	146 867	225 288	179 777	30 559	196 621
Other	2500	4 655	2 848	203	153	213	132	780	15 266	24 251	16 545	–	–
Total By Customer Group	2600	46 042	18 541	7 214	5 703	5 420	3 733	21 140	167 645	275 437	203 640	30 559	196 621

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.

	October 2023	September 2023	August 2023
Gross consumer debtors, as per debtors age analysis	275 436 957	279 999 788	280 715 219
Total Provision for bad debts	-198 445 124	-198 445 124	-198 445 124
Provision bad debts Consumers (SC3)	-196 621 232	-196 621 232	-196 621 232
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-11 822 359	-12 506 783	-12 614 098
Net consumers debtors:	65 169 474	69 047 881	69 655 997

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

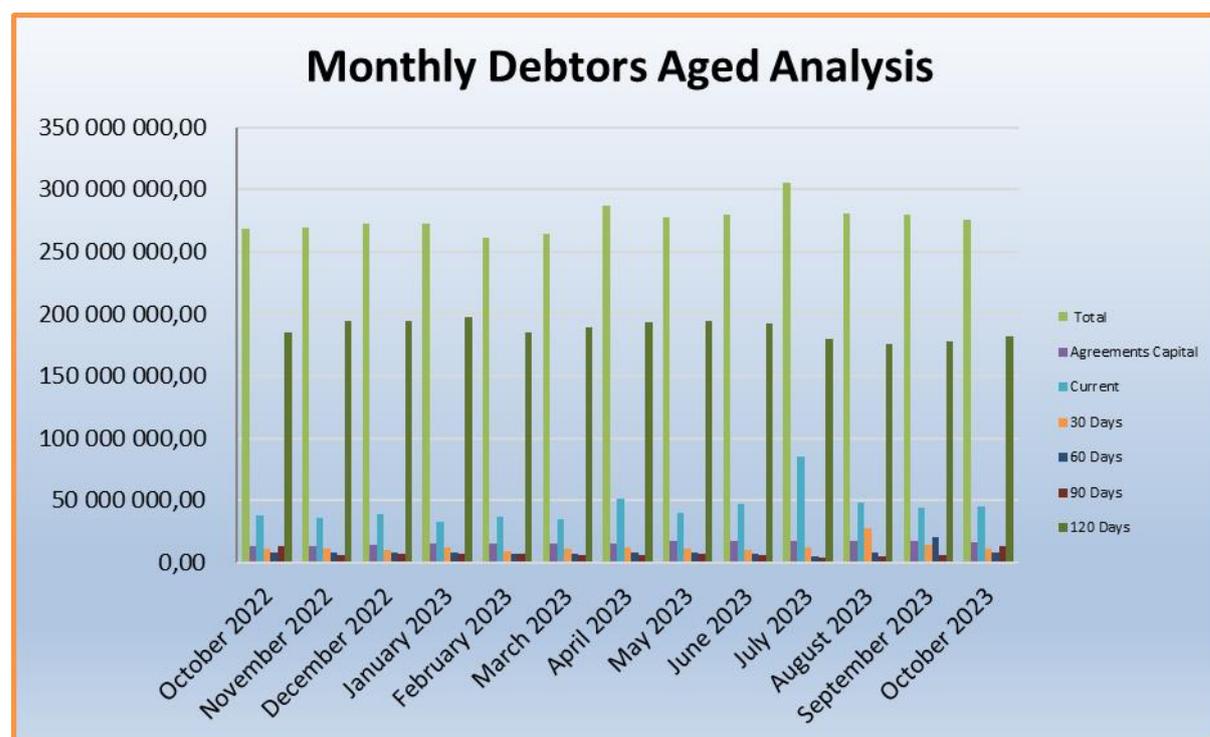
5.2.1 Outstanding Debtors

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

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R275 436 957 as at 31 October 2023 compared to R279 999 788 as at 30 September 2023. Current debt represents 17 % of the total outstanding debt, while the total debt in arrears represents 77 % of the debt and 6 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 66 % of the total debt. It should be noted that that 25 % of arrear debt representing R53 451 590 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 6 676 796 when compared to the outstanding amount of R 267 250 578 on 31 October 2022, representing a 2.5 % annual increase



2. Additional Information:

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

The ratio of debtors to estimated revenue levied is 26 % and the average days outstanding are 61 days, which is around 2 months.

The Debt collection rate for the period of July 2023 till October 2023 was 92.98 %.

The electricity distribution losses for July to September 2023 were 5.13 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2023 - Sep 2023	66 010 052 kWh	42 577 799 kWh	3 382 111 kWh	5.13 %

The water distribution losses for July 2023 to September 2023 were 14.51 % off which real losses were 10.60 %.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
July 2023 – September 2023	3 312 203 kl	2 831 496 kl	480 707 kl	14.51 %
Less:			-	
	Unbilled Authorized Consumption		56 914 kl	
	Customer Meter and Data Errors		72 605 kl	
Real Losses			351 188 kl	10.60 %

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

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

1. 25 530 SMSs were sent during the month to clients with arrear accounts to the value of R319 136 912 while 5701 final demands with arrears to the value of R116 977 027 were emailed.
2. 19 221 SMSs were sent during the month to clients after the billing for new account balances to the value of R147 295 979.
3. 105 Arrangements with clients owing arrears to the value of R 956 582 were concluded during the month.
4. R1 150 371 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 38 conventional electricity disconnections were performed during the month.
6. There were 120 phone call reminders made to clients with arrears on their accounts.
7. There are currently 10 accounts owing R423 128 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 735.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

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

1. The total applications approved for all services by the end of October 2023 were 8 549.
2. The outstanding amount for Indigent consumers is R11 275 551 of which R7 641 356 in arrears.
3. Subsidies from July to October 2023 were allocated for the following services:

• Refuse	R	4 915 714
• Rates	R	2 049 889
• Sewerage	R	7 584 448
• Electricity	R	1 529 238
• Water	R	6 845 296
• Rent	R	3 528 715

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 October 2023.

Attorneys

The outstanding handed over debt as at 31 October 2023 was R 53 451 591 made up of 1 198 accounts,

1. An amount of R159 081 was received as payments from the handed over accounts, while an amount of R10 977 (vat incl.) was paid as commission on (6%),
2. 48 Final Demands were issued via Registered Post for a total fee of R4 116.
3. 48 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 R30 276.
4. 6 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R3 428.
5. 3 Judgements were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R1 323.
6. 24 Hard tracing was conducted by the appointed sheriff, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R5 258.
7. 8 Sheriff fees in various towns for the value of R4 623 were paid to the sheriff of court for the serving of all court documents including summonses, notices, warrants, orders and execution of judgements and orders.
8. There were 12 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they us owe the money (the amount will be stated),

and signed a document where they promised to pay deferred monthly instalment each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R2 318

9. 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 October 2023:

1. The total outstanding debt of Councilors after the October 2023 due date was R24 525.
2. An amount of R7 317 was deducted from the October 2023 salaries of 12 councilors who did not pay their accounts in full on the due date. (The arrear amount was R7 317)
3. An amount of R1 700 was automatically deducted from the October 2023 salary of 1 councilor who had arrangements with a balance of R17 208 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 October 2023 due date was R257 115.
2. An amount of R10 000 was automatically deducted from the October 2023 salaries of 11 officials who had arrangements with a balance of R224 499 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R32 616 was, in accordance with the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the October 2023 salaries of 57 officials who did not pay their account in full on the due date. (The arrear amount was R32 616)

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - Budget

Description	NT Code	Budget Year 2023/24								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	33	-	-	-	10	-	-	-	-	43	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	482	-	-	-	-	-	-	-	482	-
Total By Customer Type	1000	33	482	-	-	10	-	-	-	-	525	-

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														
Municipality														
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	21 Jul 2023	-	-	-	-	-
Standard Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	24 Jul 2023	-	-	-	-	-
Neobank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	18 Sep 2023	-	-	-	-	-
First National Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	18 Sep 2023	-	-	-	-	-
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	19 Sep 2023	-	-	-	-	-
ABSA Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	16 Oct 2023	10 000	36	(10 000)	-	36
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Oct 2023	10 000	39	(10 000)	-	39
First National Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Nov 2023	10 000	75	-	-	10 075
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Nov 2023	10 000	77	-	-	10 077
Neobank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	18 Dec 2023	10 000	76	-	-	10 076
ABSA Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Jan 2024	10 000	79	-	-	10 079
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	20 Nov 2023	-	-	10 000	-	10 000
Neobank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	18 Dec 2023	-	-	5 000	-	5 000
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	16 Jan 2024	-	-	5 000	-	5 000
Municipality sub-total										60 000	382	-	-	60 382
TOTAL INVESTMENTS AND INTEREST	2									60 000	382	-	-	60 382

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 October 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 October 2023 at the following A1 Banks as prescribed by Council's Investment Policy:</u>							
ABSA		R	15 000 000,00				
NEDBANK		R	15 000 000,00				
FNB		R	10 000 000,00				
STANDARD		R	20 000 000,00				
INVESTEC		R	-				
			R 60 000 000,00				
ABSA LT		R	-				
			R 60 000 000,00				

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance as at 01/07/2023	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
23/Mar/23	ABSA	2080984323	8,50%	120	21/Jul/23	0,00	5 000 000		5 000 000	0
23/Mar/23	STANDARD	588460898-098	8,475%	123	24/Jul/23	0,00	5 000 000		5 000 000	0
17/Aug/23	NEDBANK	03/7881531576/322	8,50%	32	18/Sep/23	0,00		10 000 000	10 000 000	0
17/Aug/23	FNB	76203808070	8,61%	32	18/Sep/23	0,00		10 000 000	10 000 000	0
17/Aug/23	STANDARD	288460898-099	8,850%	33	19/Sep/23	0,00		10 000 000	10 000 000	0
17/Aug/23	ABSA	2081207756	8,71%	60	16/Oct/23	35 794,52		10 000 000	10 000 000	0
17/Aug/23	STANDARD	288460898-100	8,925%	61	17/Oct/23	39 123,29		10 000 000	10 000 000	0
17/Aug/23	FNB	76203808096	8,87%	92	17/Nov/23	75 334,25		10 000 000		10 000 000
17/Aug/23	STANDARD	288460898-101	9,025%	92	17/Nov/23	76 650,68		10 000 000		10 000 000
17/Aug/23	NEDBANK	03/7881531576/323	8,98%	123	18/Dec/23	76 268,49		10 000 000		10 000 000
17/Aug/23	ABSA	2081207853	9,29%	153	17/Jan/24	78 901,37		10 000 000		10 000 000
18/Oct/23	STANDARD	288460898-102	8,875%	33	20/Nov/23	34 041,10		10 000 000		10 000 000
18/Oct/23	NEDBANK	03/7881531576/324	8,79%	61	18/Dec/23	16 857,53		5 000 000		5 000 000
18/Oct/23	ABSA	2081275535	8,94%	90	16/Jan/24	17 145,21		5 000 000		5 000 000
Sub Total						450 116,44	10 000 000	110 000 000	60 000 000	60 000 000
						450 116,44	10 000 000,00	110 000 000	60 000 000	60 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month October 2023.

Funds Allocations

The schedule reflecting council's Investments of R 60 000 000 as at 31 October 2023. (R10 000 000 at 30 June 2023).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated	30/06/2023		31/10/2023	
	Liability	Cash back	Liability	Cash back
			156 297 031	
Unutilized grants	16 786 436	16 786 436	12 787 051	12 787 051
Consumer and Sundry deposits	5 369 408	5 369 408	5 949 110	5 949 110
External loans unspent	5 434 511	5 434 511	-27 692 412	-27 692 412
EFF Accumulated Depreciation	7 250 000	7 250 000	4 400 000	4 400 000
Self Insurance Reserve	21 311 838	21 311 838	21 752 847	21 752 847
Capital Replacement Reserve	28 739 763	28 739 763	35 161 357	35 161 357
Retained surplus (unidentified dep.)	4 993 653	4 993 653	3 752 705	3 752 705
Performance Bonus Provison	1 052 735	1 052 735	1 084 317	1 084 317
Set aside for retention	14 289 406	14 289 406	14 102 164	14 102 164
Set aside for Creditor payments	30 400 000	40 855 161	59 520 000	64 121 966
Provision for leave Payment	6 246 000	6 246 000	6 246 000	6 246 000
	-		-	
	141 873 750	152 328 911	137 063 138	141 665 104
Cash Surplus (Deficit)		10 455 161		4 601 966
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2023		31/10/2023	
ABSA	5 000 000		15 000 000	
Nedbank	0		15 000 000	
First National Bank	0		10 000 000	
Standard Bank	5 000 000		20 000 000	
Investec	0		0	
Total short term	10 000 000		60 000 000	
Bank and Cash	146 283 922		81 651 999	
Cash on hand	13 109		13 105	
Loan payments - out of own funding	-		-	
	156 297 031		141 665 104	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in October 2023.

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 31 OCTOBER 2023				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/10/2023				114 199 043,25
Deposits for October 2023				116 553 712,67
Interest for October 2023				2 216 825,86
Payments for October 2023				(151 317 583,24)
Balance as per Cash Book at 31/10/2023				<u>81 651 998,54</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		114 199 043,25	114 199 043,25
40101012691	Movements		116 553 712,67	
40101012692	Movements		(151 317 583,24)	
40101012693	Movements		2 216 825,86	(32 547 044,71)
Balance as per Ledger at 31/10/2023				<u>81 651 998,54</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/10/2023				103 586 439,85
Cash on Hand	Not yet Banked			1 801 971,69
Outstanding Payments				(9 830 226,68)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(4 735 847,68)		
	October 2023	(9 449 754,46)	(14 185 602,14)	(14 185 602,14)
Deposits receipted in Duplicate				20 707,50
Other Items				55 088,97
Cash Surpluses / Shortages	Iro Payments Received			200,00
Adjustments to be Made for Oct 2023	Bank Charges	(198 919,35)		
	SARS Payment	(4 500,00)	(203 419,35)	203 419,35
Balance as per Cash Book at 31/10/2023				<u>81 651 998,54</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 OCTOBER 2023				
				TOTAL
Balance as per Bank Statement at 01/10/2023				145 056 737,01
Payments for October 2023				(153 521 299,26)
Interest for October 2023				2 216 825,86
Deposits for October 2023				116 535 120,17
Other Adjustments / Transactions				(11 308,64)
Other Adjustments / Transactions now cleared				10 223,44
Direct Deposits from previous months Received				(17 224 670,12)
Direct Deposits not Receipted				9 449 754,46
Cash on Hand - 01/10/2023				2 877 028,62
Cash on Hand - 31/10/2023				(1 801 971,69)
Balance as per Bank Statements at 31/10/2023				<u>103 586 439,85</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with no unspent conditional grants for the period October 2023, Conditional grants to the value of R 96 092 713 were received. The value of the unspent conditional grants at the end of October 2023 is R 12 787 051.

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

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		152 673	169 075	169 075	–	70 507	55 986	14 521	25,9%	6 622
Operational Revenue:General Revenue:Equitable Share		147 822	162 453	162 453	–	67 689	53 167	14 522	27,3%	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 301	5 072	5 072	–	1 268	1 269	(1)	-0,1%	5 072
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	1 550	–	–	1 550
Provincial Government:		18 565	16 721	16 721	–	4 516	9 926	(5 410)	-54,5%	16 721
Human Settlement Development Grant: Operating		2 505	3 380	3 380	–	–	1 270	(1 270)	-100,0%	–
Municipal Accreditation and Capacity Building Grant		200	–	–	–	491	552	(61)	-11,0%	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	–	4 025	7 519	(3 494)	-46,5%	11 223
Community Development Workers (CDW) Grant		94	94	94	–	94	94	–	-100,0%	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
District Municipality:		605	500	500	–	–	–	–	–	500
Cape Winelands District		605	500	500	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	500
Other grant providers:		763	500	500	–	70	680	(610)	-89,7%	500
Departmental Agencies and Accounts		763	500	500	–	70	680	(610)	-89,7%	500
Total Operating Transfers and Grants	5	172 605	186 796	186 796	–	75 093	66 592	8 501	12,8%	24 343
Capital Transfers and Grants										
National Government:		74 917	64 847	64 847	–	21 000	12 963	8 037	62,0%	60 847
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		15 000	20 238	20 238	–	4 500	5 060	(560)	-11,1%	20 238
Municipal Infrastructure Grant [Schedule 5B]		40 500	40 609	40 609	–	16 500	6 904	9 596	139,0%	40 609
Municipal Disaster Recovery Grant [Schedule 4B]		10 310	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		4 000	4 000	4 000	–	–	1 000	(1 000)	-100,0%	–
Water Services Infrastructure Grant [Schedule 5B]		5 107	–	–	–	–	–	–	–	–
Provincial Government:		1 994	1 950	1 950	–	–	1 400	(1 400)	-100,0%	1 950
Community Library Service Grant: Operating		244	–	–	–	–	850	(850)	-100,0%	–
RSEP		800	1 100	1 100	–	–	550	(550)	-100,0%	1 100
Emergency Municipal Load-Shedding Relief Grant		950	850	850	–	–	–	–	–	850
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	76 911	66 797	66 797	–	21 000	14 363	6 637	46,2%	62 797
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	249 516	253 593	253 593	–	96 093	80 955	15 138	18,7%	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
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		152 673	169 075	169 075	149	69 200	55 986	13 214	23.6%	(6 622)
Operational Revenue:General Revenue:Equitable Share		147 822	162 453	162 453	-	67 689	53 167	14 522	27.3%	(5 072)
Agriculture Research and Technology		-	-	-	-	-	-	-	-	(1 550)
Arts and Culture Sustainable Resource Management		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 301	5 072	5 072	-	1 268	1 269	(1)	-0.1%	-
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	149	1 550	1 550	(1 307)	-84.3%	-
Provincial Government:		12 552	16 721	16 721	956	3 776	9 926	(6 149)	-62.0%	(16 721)
Human Settlement Development Grant: Operating		360	3 380	3 380	-	1 270	1 270	(1 270)	-100.0%	-
Municipal Accreditation and Capacity Building Grant		-	-	-	-	-	552	(552)	-100.0%	(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		10 937	11 223	11 223	956	3 776	7 519	(3 744)	-49.8%	(11 223)
Community Development Workers (CDW) Grant		106	94	94	-	1	94	(93)	-99.0%	(94)
Disaster Management Grant		200	1 103	1 103	-	-	-	-	-	(1 103)
Thusong Services Centre Grant		150	120	120	-	-	-	-	-	(120)
Water Resilience Grant		190	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance		-	120	120	-	-	-	-	-	(120)
Specify (Add grant description)		-	-	-	-	-	-	-	-	(1 700)
District Municipality:		1 038	500	500	-	-	-	-	-	(500)
Cape Winelands District		1 038	500	500	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	(500)
Other grant providers:		763	500	500	-	70	680	(610)	-89.7%	(500)
Departmental Agencies and Accounts		763	500	500	-	70	680	(610)	-89.7%	(500)
Total operating expenditure of Transfers and Grants:		167 025	186 796	186 796	1 105	73 046	66 592	6 454	9.7%	(24 343)
Capital expenditure of Transfers and Grants										
National Government:		68 948	64 847	64 847	4 215	10 261	12 963	(2 702)	-20.8%	(60 847)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		15 000	20 238	20 238	1 107	1 107	5 060	(3 953)	-78.1%	(20 238)
Municipal Infrastructure Grant [Schedule 5B]		44 987	40 609	40 609	3 108	9 154	6 904	2 250	32.6%	(40 609)
Municipal Disaster Recovery Grant [Schedule 4B]		1 930	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		3 752	4 000	4 000	-	-	1 000	(1 000)	-100.0%	-
Water Services Infrastructure Grant [Schedule 5B]		3 279	-	-	-	-	-	-	-	-
Provincial Government:		1 962	1 950	1 950	-	-	1 400	(1 400)	-100.0%	(1 950)
Community Library Service Grant: Operating		319	-	-	-	-	850	(850)	-100.0%	-
RSEP		800	1 100	1 100	-	-	550	(550)	-100.0%	(1 100)
Emergency Municipal Load-Shedding Relief Grant		843	850	850	-	-	-	-	-	(850)
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		70 910	66 797	66 797	4 215	10 261	14 363	(4 102)	-28.6%	(62 797)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		237 935	253 593	253 593	5 320	83 307	80 955	2 352	2.9%	(87 140)

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

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

Summary Grants Received and Utilised: 2023/2024			October 2023					
	Unutilised Balance 01/07/2023	Debit Balance	Received 01/07/2023 31/10/2023	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	Refunded	To Other Debtors	Balance 31/10/2023
National Government:-	-	-	91 507 000,00	-69 199 762,07	-10 260 664,78	-	-	12 046 573,15
Operating grants:-	-	-	70 507 000,00	-69 199 762,07	-	-	-	1 307 237,93
Equitable share	-	-	67 689 000,00	-67 689 000,00	-	-	-	-
Financial Management Grant	-	-	1 550 000,00	-242 762,07	-	-	-	1 307 237,93
EPWP: Expanded Public Works	-	-	1 268 000,00	-1 268 000,00	-	-	-	-
Capital grants:-	-	-	21 000 000,00	-	-10 260 664,78	-	-	10 739 335,22
Municipal Infrastructure Grant	-	-	16 500 000,00	-	-9 153 936,42	-	-	7 346 063,58
Integrated National Electrification Grant	-	-	4 500 000,00	-	-1 106 728,36	-	-	3 393 271,64
Energy Efficiency and Demand-Side Management Grant	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	-	-	-	-	-	-	-	-
Provincial Government:-	-	-	4 516 000,00	-3 776 473,26	-	-	951,20	740 477,94
Operating Grants plus Operating Housing:-	-	-	4 516 000,00	-3 776 473,26	-	-	951,20	740 477,94
Operating Provincial	-	-	4 516 000,00	-3 776 473,26	-	-	951,20	740 477,94
Library Service Conditional Grant	-	-	4 025 000,00	-3 775 522,06	-	-	-	249 477,94
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	-	-	491 000,00	-	-	-	-	491 000,00
Provincial Earmoked (Accelerated) Grant Funding	-	-	-	-	-	-	-	-
Disaster Management Grant	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant	-	-	-	-	-	-	-	-
Operating Provincial Housing	-	-	-	-	-	-	-	-
Housing from Capital to Operating Top structure	-	-	-	-	-	-	-	-
Title Deeds	-	-	-	-	-	-	-	-
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-
Capital Grants:-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Library Service Conditional Grant	-	-	-	-	-	-	-	-
RSEP	-	-	-	-	-	-	-	-
Emergency Municipal Load-Shedding Relief Grant	-	-	-	-	-	-	-	-
Capital- Grants Housing	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	-	-	-	-	-	-	-	-
Operating grants:-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
Housing Grants	-	-	-	-	-	-	-	-
Other Grants	-	-	69 713,07	-69 713,07	-	-	-	-
Operating grants:-	-	-	69 713,07	-69 713,07	-	-	-	-
LGWSETA	-	-	69 713,07	-69 713,07	-	-	-	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	-	-	96 092 713,07	-73 045 948,40	-10 260 664,78	-	951,20	12 787 051,09
			96 092 713,07	-83 306 613,18				-
						GROSS BALANCE		12 787 051,09

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		15 345	16 963	16 963	1 333	5 929	5 268	661	13%	16 963
Pension and UIF Contributions		1 168	1 277	1 277	98	436	397	38	10%	1 277
Medical Aid Contributions		228	234	234	22	87	73	15	20%	234
Motor Vehicle Allowance		389	426	426	30	122	132	(10)	-8%	426
Cellphone Allowance		1 670	1 673	1 673	148	688	519	168	32%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		267	148	148	13	60	46	14	31%	148
Sub Total - Councillors		19 066	20 720	20 720	1 643	7 321	6 435	886	14%	20 720
% increase	4		8,7%	8,7%						8,7%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 822	9 331	9 331	480	1 918	2 898	(980)	-34%	9 331
Pension and UIF Contributions		659	844	844	57	227	262	(35)	-13%	844
Medical Aid Contributions		45	109	109	4	16	34	(18)	-54%	109
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 507	1 404	1 404	102	408	436	(28)	-6%	1 404
Cellphone Allowance		288	346	346	24	96	107	(11)	-11%	346
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		243	337	337	21	84	105	(21)	-20%	337
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post-related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 564	12 370	12 370	687	2 749	3 841	(1 092)	-28%	12 370
% increase	4		44,4%	44,4%						44,4%
Other Municipal Staff										
Basic Salaries and Wages		204 717	255 868	254 520	18 040	71 706	79 039	(7 333)	-9%	254 520
Pension and UIF Contributions		38 540	47 534	47 534	3 372	13 440	14 761	(1 321)	-9%	47 534
Medical Aid Contributions		22 005	28 279	28 279	1 921	7 618	8 782	(1 164)	-13%	28 279
Overtime		24 355	16 637	16 637	2 232	6 369	5 166	1 203	23%	16 637
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 789	11 443	11 383	821	3 253	3 535	(282)	-8%	11 383
Cellphone Allowance		1 362	1 405	1 405	77	311	436	(125)	-29%	1 405
Housing Allowances		1 680	2 201	2 201	141	562	684	(122)	-18%	2 201
Other benefits and allowances		25 604	28 765	28 766	1 567	7 028	8 933	(1 905)	-21%	28 766
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		20 251	-	0	-	-	0	(0)	-100%	0
Post-retirement benefit obligations	2	6 818	7 028	7 028	577	2 335	2 183	153	7%	7 028
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	0	-	-	0	(0)	-100%	0
Acting and post-related allowance		2 567	1 617	1 617	161	586	502	84	17%	1 617
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		357 687	400 778	399 369	28 909	113 210	124 021	(10 811)	-9%	399 369
% increase	4		12,0%	11,7%						11,7%
Total Parent Municipality		385 318	433 868	432 460	31 240	123 280	134 297	(11 017)	-8%	432 460
TOTAL SALARY, ALLOWANCES & BENEFITS		385 318	433 868	432 460	31 240	123 280	134 297	(11 017)	-8%	432 460
% increase	4		12,6%	12,2%						12,2%
TOTAL MANAGERS AND STAFF		366 251	413 148	411 739	29 597	115 959	127 862	(11 903)	-9%	411 739

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 3 months spending been reflecting on the end of October 2023 reports. Overtime should be monitored closely.

From 1 July 2023 till 31 October 2023	Budget for the year	Estimate for the 3 months	Actual to Date	Variance
Overtime	16 636 573	4 159 143	6 101 632	-1 942 489
Temporary personnel	16 472 077	5 490 692	7 896 544	-2 405 852

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

	<u>August 2023</u>	<u>September 2023</u>	<u>October 2023</u>
EPWP	350	379	389
Temporary	55	57	103
Permanent	859	865	861
Councillors	41	41	41
	1 305	1 342	1 394

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
R thousands									
Monthly expenditure performance trend									
July	4 130	2 011	6 525	5 937	5 937	6 525	588	9,0%	3%
August	10 528	2 261	5 861	22 559	28 495	12 386	(16 110)	-130,1%	15%
September	9 026	28 923	41 066	17 593	46 088	53 452	7 364	13,8%	24%
October	13 482	10 776	19 482	22 345	68 433	72 934	4 501	6,2%	36%
November	19 536	17 205	19 985	–	–	92 919	–	0,0%	0%
December	24 141	31 573	40 527	–	–	133 446	–	0,0%	0%
January	28 187	14 091	16 103	–	–	149 549	–	0,0%	0%
February	5 402	10 131	11 744	–	–	161 293	–	0,0%	0%
March	23 412	29 473	42 130	–	–	203 423	–	0,0%	0%
April	27 279	6 511	9 603	–	–	213 026	–	0,0%	0%
May	35 037	6 641	9 733	–	–	222 759	–	0,0%	0%
June	53 310	30 933	44 155	–	–	266 914	–	0,0%	0%
Total Capital expenditure	253 469	190 531	266 914	68 433					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

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

PROJECT FUNDING	October 2023									
	Total Approved Budget 2023/24	Roll overs requests from 2022/23	Other Adjustments/ Additional funding	Total Funded budget 2023/24	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN										
Projects New	27 968 976	53 385 235		81 354 211	135 000,00	34 712 733,21	33 126 923,66	8 250 294,96	48 227 287,34	40,72%
Projects (B/F) (R51m)	100 000	0		100 000		0,00	0,00	0,00	100 000,00	0,00%
TOTAL EXTERNAL LOAN	28 068 976	53 385 235		81 454 211	135 000,00	34 712 733,21	33 126 923,66	8 250 294,96	48 327 287,34	
CAPITAL REPLACEMENT RESERVE										
Projects New	87 977 471	22 217 974	671 500	110 866 945	967 435,16	26 818 367,61	24 574 449,47	9 875 900,24	86 292 495,53	22,17%
Projects (B/F)	1 428 005	0	0	1 428 005	0,00	438 005,00	438 005,00	0,00	990 000,00	30,67%
CRR Connections (Public Contr)	4 839 200	0	0	4 839 200	302,50	5 951,25	5 951,25	30,25	4 833 248,75	0,12%
Furniture and Equipment	20 000	0	108 800	128 800	78 526,67	16 421,73	0,00	0,00	128 800,00	0,00%
TOTAL CRR	94 264 676	22 217 974	780 300	117 262 950	1 046 264,33	27 278 745,59	25 018 405,72	9 875 930,49	92 244 544,28	21,34%
INSURANCE RESERVE										
Insurance Reserve	1 400 000	0	0	1 400 000	80 570,65	177 538,95	26 991,30	3 560,00	1 373 008,70	1,93%
TOTAL INSURANCE RESERVE	1 400 000	0	0	1 400 000	80 570,65	177 538,95	26 991,30	3 560,00	1 373 008,70	1,93%
TOTAL BASIC CAPITAL	123 733 652	75 603 209	780 300	200 117 161	1 261 834,98	62 169 017,75	58 172 320,68	18 129 785,45	141 944 840,32	29,07%
CAPITAL - GRANT FUNDING										
FAWC: Libraries	850 000	0	0	850 000	0,00	0,00	0,00	0,00	850 000,00	0,00%
FAWC: R5EP	1 100 000	0	0	1 100 000	0,00	8 500,00	0,00	0,00	1 100 000,00	0,00%
National Government: MIG (DORA)	40 609 000	0	0	40 609 000	0,00	9 153 936,42	9 153 936,42	3 108 398,96	31 455 063,58	22,54%
National Government: INEP (DORA)	20 238 000	0	0	20 238 000	0,00	1 106 728,36	1 106 728,36	1 106 728,36	19 131 271,64	5,47%
National Government: EEDSMG	4 000 000	0	0	4 000 000	0,00	0,00	0,00	0,00	4 000 000,00	0,00%
TOTAL : GRANT FUNDING	66 797 000	0	0	66 797 000	0,00	10 269 164,78	10 269 664,78	4 215 127,22	56 536 335,22	15,36%
TOTAL FUNDING	190 530 652	75 603 209	780 300	266 914 161	1 261 834,98	72 438 182,53	68 432 985,46	22 344 912,67	198 481 175,54	25,64%

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 October 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	6	6	5								
Motor Claims			5	5	2	2								
Property Damage/Loss			2	5	2	4								
Claims within excess														
Public Liability/possible Liability														
Motor Claims														
Property Damage/Loss														
Total claims submitted		11	16	10	11	0	0	0	0	0	0	0	0	0
NOTE PLEASE:														
Totals will be adjusted monthly as actual expenses and payment from insurer occur.														
TOTAL QUOTED EXPENSE	R2,940,823.37	R1,273,299.94	R1,720,848.95	R1,072,181.00	R191,531.76	R0,00	R3,111,891.65							
VALUE OF REJECTED CLAIMS/ CLAIMS WITHIN EXCESS	R1,644,731.66	R496,077.34	R0,00	R993.00	R24,655.10	R0,00	R521,725.44							
VALUE OF CLAIMS SETTLED														R0,00
TOTAL OUTSTANDING CLAIMS		-R3,687,447.40	R1,720,848.95	R1,071,188.00	R166,876.66									R2,590,166.21
COMMENTS:														
ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR	<p>3 Motor claims within excess. Waiting on Proformas to issue order for repairs. 2 Motor Claims Authorized and repairs in progress. 1 Property Claim waiting on assessors report. 1 Liability claim report. 1 Liability claim excess and Insurers have finalized their file. 3 Liability claims waiting on the internal report and outstanding documents.</p> <p>1 Motor claim file closed and finalized. 2 Damaged to property claims waiting on assessors report. 2 Property claims-Property claim report. 2 Property claims-Property claim report. 1 Motor and Property claim documents. 1 Property claim reports. 4 Property/ Damage to Vehicle claims waiting on quotes. 2 Liability claims waiting on Legal. 1 Liability claim to Legal. Waiting on internal reports. 3 Liability claims within excess and waiting on dept. reports and</p> <p>2 Liability claims within excess. 1 Motor claim an order issued and repairs in progress. 1 Motor and Property claim assessors appointed. 4 Liability claims waiting on Departmental reports and TP documents.</p>													

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

DEVIATIONS OCTOBER 2023										
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 626	Strategic Support Services	HUMAN RESOURCES	SOLE PROVIDER	CERTIFICATION OF LIFESAVERS	134319.25	ONCE OFF	134319.25	SA LIFESAVINGS	MAAA0249384
2	BVD 627	Public Services	WATER AND WASTEWATER TREATMENT	SOLE PROVIDER	SUPPLY AND DELIVERY OF COLLERT REAGENTS AND TEST KITS FOR MICROBIAL DRINKING WATER QUALITY COMPLIANCE	135741.34	ONCE OFF	135741.34	DEXX	MAAA0054470
3	BVD 628	Municipal Manager	RISK	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS	CATCH-UP ANNUAL SOFTWARE LICENCE FEE- BARNOVL SYSTEM	17250	ONCE OFF	17250	DI TECHNOLOGY SOLUTIONS	MAAA0043888
4	BVD 629	Strategic Support Services	HUMAN RESOURCES	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS	PROVISION OF HR SUPPORT SYSTEM (SAGE) DIRECT HIRE (DOT360-RISK ASSESSMENT MODULE	RATES	1 NOV 2023- 30 JUNE 2024	RATES	MCI CONSULTANTS	MAAA0603504
5	BVD 630	Public Services	WATER AND WASTEWATER TREATMENT	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS	REPAIR WORCESTER WWT Plant CHLORINE STATION	119128.73	30 OCT 2023- 10 NOV 2023	119128.73	MAXAL PROJECTS SA	MAAA0169612
								R406 439.32		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 No procurement premiums paid for the month of October 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, October 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 November 2023