
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT AUGUST 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	14
PART 2 – SUPPORTING DOCUMENTATION	21
Section 5 – DEBTORS ANALYSIS	21
Section 6 – CREDITORS ANALYSIS	29
Section 7 – INVESTMENTS PORTFOLIO ANALYSIS	30
Section 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE	37
Section 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS	40
Section 10 – CAPITAL PROGRAMME PERFORMANCE	42
Section 11 – OTHER SUPPORTING DOCUMENTATION (ANNEXURES)	44
Section 12 – QUALITY CERTIFICATE	49

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 August 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 August 2023 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for August 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 August 2023 is R242 414 425 or 16.45% 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.

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.

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.

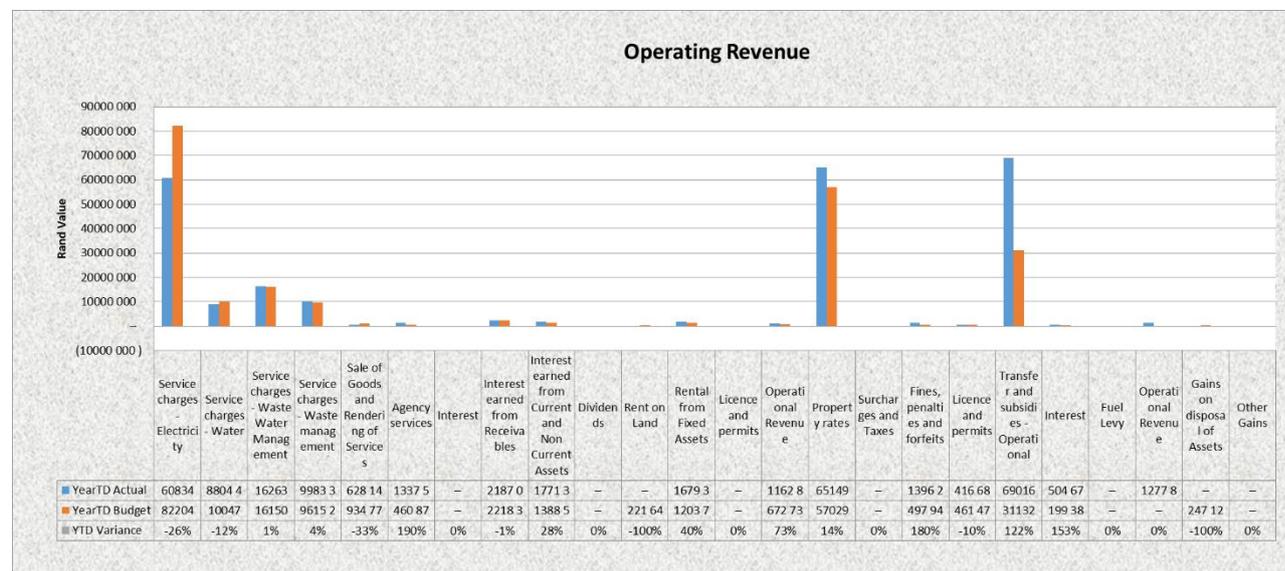
Gains on disposal of Assets

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)

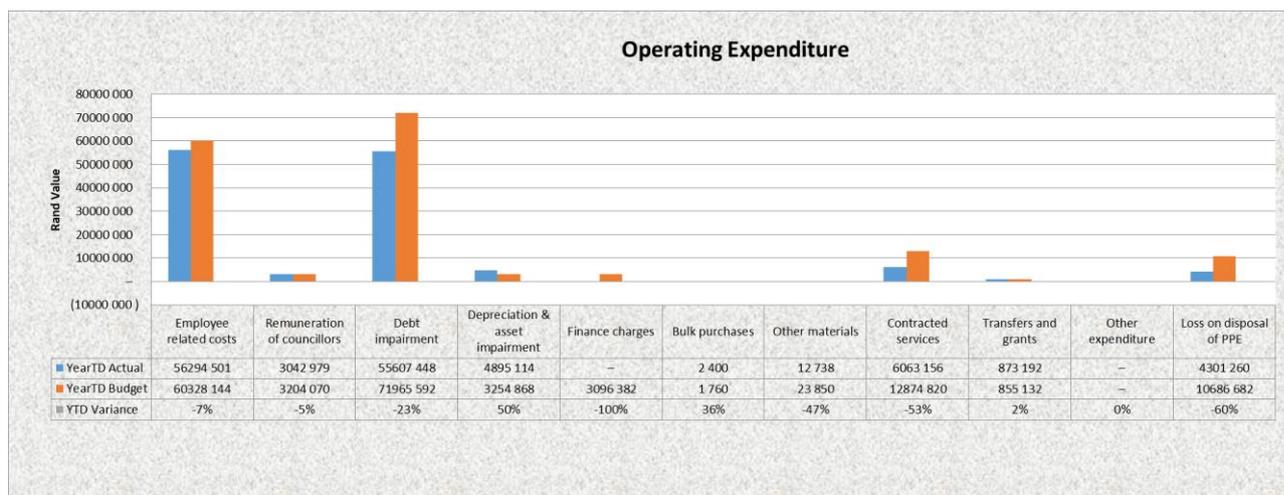


Operating Expenditure by Type

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 R131 092 788 or 8.84% of the total budgeted expenditure R1 483 959 805.

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

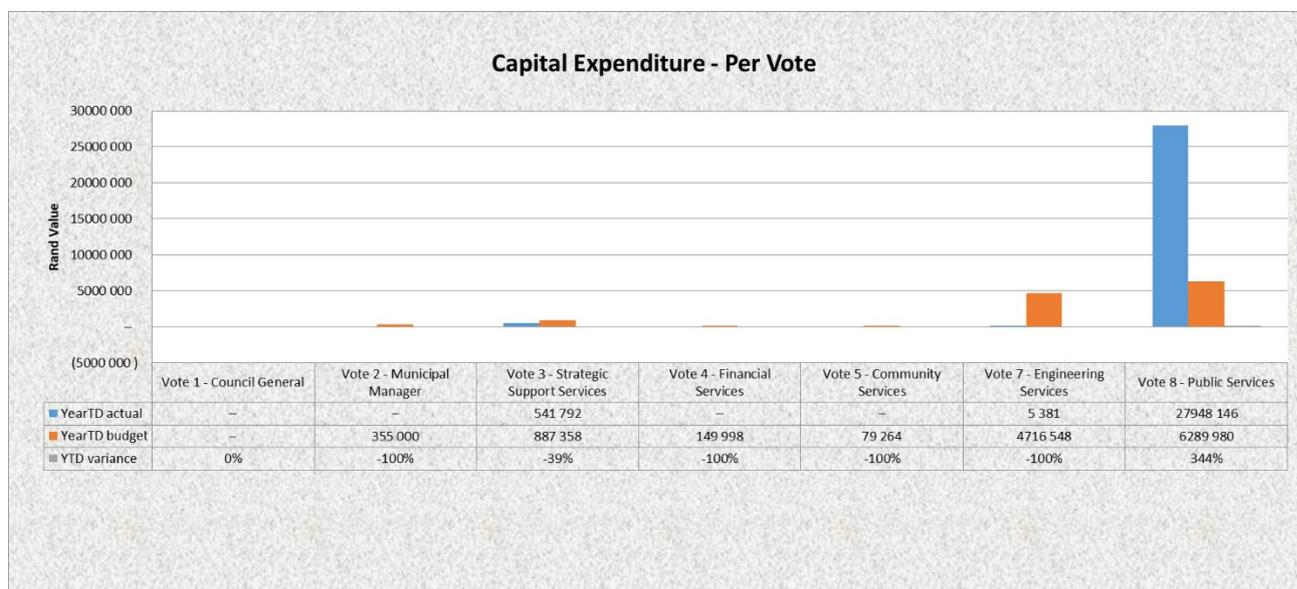


Capital Expenditure

The total capital expenditure for the period 1 July 2023 – 31 August 2023, amounts to R28 495 319 or 10.68% of the total capital budget that amounts to R266 733 861.

Capital grant funding the total capital grant funding expenditure amounts to R3 943 267 or 5.90% 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 R200 144 714.

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 August 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 - M02 August									
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	13 759	65 150	57 030	8 120	14%	187 406
Service charges	717 458	793 998	793 998	65 351	95 886	118 018	(22 132)	-19%	793 998
Investment revenue	14 384	12 823	12 823	1 721	1 771	1 389	383	28%	12 823
Transfers and subsidies - Operational	171 643	186 796	186 796	1 328	69 017	31 133	37 884	122%	186 796
Other own revenue	187 428	292 818	292 818	6 220	10 590	7 118	3 472	49%	292 818
Total Revenue (excluding capital transfers and contributions)	1 270 931	1 473 841	1 473 841	88 379	242 414	214 687	27 728	13%	1 473 841
Employee costs	366 251	413 148	412 487	29 335	56 295	60 328	(4 034)	-7%	412 487
Remuneration of Councillors	19 066	20 720	20 720	1 540	3 043	3 204	(161)	-5%	20 720
Depreciation and amortisation	94 571	100 265	100 265	2	2	2	1	36%	100 265
Interest	19 437	37 980	37 980	-	13	24	(11)	-47%	37 980
Inventory consumed and bulk purchases	424 166	478 033	477 399	58 489	60 503	75 220	(14 718)	-20%	477 399
Transfers and subsidies	3 419	6 138	5 954	873	873	855	18	2%	5 954
Other expenditure	309 700	427 676	428 555	8 992	10 364	26 658	(16 294)	-61%	428 555
Total Expenditure	1 236 610	1 483 960	1 483 360	99 232	131 093	166 291	(35 199)	-21%	1 483 360
Surplus/(Deficit)	34 321	(10 119)	(9 519)	(10 852)	111 322	48 395	62 926	130%	(9 519)
Transfers and subsidies - capital (monetary allocations)	67 525	66 797	66 797	0	0	11 133	(11 132)	-100%	66 797
Transfers and subsidies - capital (in-kind)	17 917	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	119 763	56 678	57 278	(10 852)	111 322	59 528	51 794	87%	57 278
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	119 763	56 678	57 278	(10 852)	111 322	59 528	51 794	87%	57 278
Capital expenditure & funds sources									
Capital expenditure	253 469	190 531	266 734	22 559	28 495	12 478	16 017	128%	266 734
Capital transfers recognised	68 092	66 797	66 797	1 131	3 943	583	3 360	576%	66 797
Borrowing	104 458	28 069	81 454	9 971	13 092	5 588	7 504	134%	81 454
Internally generated funds	80 918	95 665	118 483	11 457	11 460	6 307	5 153	82%	118 483
Total sources of capital funds	253 469	190 531	266 734	22 559	28 495	12 478	16 017	128%	266 734
Financial position									
Total current assets	325 228	315 160	315 160		360 713				315 160
Total non current assets	2 623 222	2 905 151	2 905 151		2 709 201				2 905 151
Total current liabilities	172 286	212 142	212 142		134 944				212 142
Total non current liabilities	473 827	555 521	555 521		464 488				555 521
Community wealth/Equity	2 302 338	2 452 648	2 452 648		2 470 482				2 452 648
Cash flows									
Net cash from (used) operating	129 875	83 211	83 211	2 113	69 787	73 132	3 345	5%	83 211
Net cash from (used) investing	(248 121)	(190 481)	(190 481)	(22 362)	(28 297)	(12 460)	15 836	-127%	(190 481)
Net cash from (used) financing	95 454	7 476	7 476	(146)	(99)	9	108	1229%	7 476
Cash/cash equivalents at the month/year end	156 297	68 137	68 137	-	200 145	228 611	28 466	12%	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	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	29	5	-	-	-	-	-	-	34

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) - M02 August										
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	17 977	111 062	69 212	41 850	60%	266 407
Executive and council		1 239	105	105	87	160	14	146	1030%	105
Finance and administration		288 009	266 302	266 302	17 890	110 902	69 198	41 704	60%	266 302
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		169 787	296 225	296 225	2 545	3 588	9 655	(6 068)	-63%	296 225
Community and social services		13 184	14 101	14 101	217	311	2 268	(1 957)	-86%	14 101
Sport and recreation		3 818	10 367	10 367	257	371	1 681	(1 310)	-78%	10 367
Public safety		96 178	244 210	244 210	1 568	1 858	1 102	756	69%	244 210
Housing		56 606	27 547	27 547	503	1 048	4 604	(3 556)	-77%	27 547
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 225	22 519	22 519	1 649	2 320	2 286	33	1%	22 519
Planning and development		2 515	2 959	2 959	150	277	434	(158)	-36%	2 959
Road transport		19 710	19 560	19 560	1 499	2 043	1 852	191	10%	19 560
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		875 100	955 487	955 487	66 210	125 445	144 665	(19 220)	-13%	955 487
Energy sources		502 036	579 425	579 425	48 373	61 453	87 777	(26 324)	-30%	579 425
Water management		133 634	145 023	145 023	7 242	9 041	15 868	(6 828)	-43%	145 023
Waste water management		170 156	156 997	156 997	6 580	20 533	27 228	(6 696)	-25%	156 997
Waste management		69 274	74 042	74 042	4 016	34 419	13 791	20 628	150%	74 042
<i>Other</i>	4	13	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 356 373	1 540 638	1 540 638	88 380	242 415	225 819	16 595	7%	1 540 638
Expenditure - Functional										
<i>Governance and administration</i>		256 057	231 591	231 623	18 540	30 162	27 258	2 905	11%	231 623
Executive and council		43 452	16 482	16 428	3 221	5 888	1 597	4 291	269%	16 428
Finance and administration		208 832	212 428	212 514	14 988	23 594	25 344	(1 750)	-7%	212 514
Internal audit		3 774	2 681	2 680	332	680	317	363	115%	2 680
<i>Community and public safety</i>		219 372	356 817	356 513	9 215	16 879	22 465	(5 585)	-25%	356 513
Community and social services		33 560	35 218	35 128	1 985	3 696	4 133	(437)	-11%	35 128
Sport and recreation		33 633	35 172	35 320	1 950	3 533	4 416	(883)	-20%	35 320
Public safety		132 647	255 468	255 395	4 481	8 251	10 287	(2 037)	-20%	255 395
Housing		19 450	30 863	30 574	800	1 400	3 628	(2 229)	-61%	30 574
Health		83	95	95	-	-	-	-	-	95
<i>Economic and environmental services</i>		82 816	94 437	94 672	4 274	7 869	9 602	(1 733)	-18%	94 672
Planning and development		19 236	23 295	23 685	1 742	3 075	3 201	(125)	-4%	23 685
Road transport		63 129	70 699	70 644	2 530	4 792	6 385	(1 593)	-25%	70 644
Environmental protection		450	443	343	2	2	16	(14)	-88%	343
<i>Trading services</i>		677 911	799 970	799 872	67 089	76 055	106 931	(30 876)	-29%	799 872
Energy sources		460 784	550 176	550 124	58 414	61 446	84 425	(22 979)	-27%	550 124
Water management		78 532	89 591	89 764	3 264	5 565	8 025	(2 461)	-31%	89 764
Waste water management		81 625	94 606	94 430	2 370	4 096	7 431	(3 335)	-45%	94 430
Waste management		56 970	65 597	65 554	3 042	4 948	7 049	(2 101)	-30%	65 554
<i>Other</i>		454	1 144	681	113	127	36	90	249%	681
Total Expenditure - Functional	3	1 236 610	1 483 960	1 483 360	99 232	131 093	166 291	(35 199)	-21%	1 483 360
Surplus/ (Deficit) for the year		119 763	56 678	57 278	(10 852)	111 322	59 528	51 794	87%	57 278

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) - M02 August										
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
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	739	105	105	87	160	15	144	939,3%	105
Vote 2 - Municipal Manager		500	500	500	-	-	73	(73)	-100,0%	500
Vote 3 - Strategic Support Services		1 024	2 225	2 225	72	82	326	(245)	-75,0%	2 225
Vote 4 - Financial Services		280 419	260 475	260 475	17 334	110 227	38 179	72 048	188,7%	260 475
Vote 5 - Community Services		182 947	310 090	310 090	4 020	5 619	45 452	(39 833)	-87,6%	310 090
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		506 514	579 410	579 410	48 373	61 453	84 927	(23 474)	-27,6%	579 410
Vote 8 - Public Services		384 231	387 833	387 833	18 493	64 875	56 847	8 028	14,1%	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	88 380	242 415	225 819	16 595	7,3%	1 540 638
Expenditure by Vote										
Vote 1 - Council General	1	36 061	37 280	37 230	2 934	5 352	4 174	1 179	28,2%	37 230
Vote 2 - Municipal Manager		13 225	12 146	12 129	892	1 668	1 360	308	22,6%	12 129
Vote 3 - Strategic Support Services		87 601	88 931	90 260	6 187	8 864	10 119	(1 255)	-12,4%	90 260
Vote 4 - Financial Services		111 927	149 015	147 748	8 162	13 108	16 563	(3 455)	-20,9%	147 748
Vote 5 - Community Services		220 679	349 537	348 962	9 946	18 456	39 120	(20 664)	-52,8%	348 962
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 925	540 318	540 258	58 854	62 302	60 565	1 737	2,9%	540 258
Vote 8 - Public Services		301 192	306 733	306 772	12 256	21 343	34 391	(13 048)	-37,9%	306 772
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	1 483 360	99 232	131 093	166 291	(35 199)	-21,2%	1 483 360
Surplus/ (Deficit) for the year	2	119 763	56 678	57 278	(10 852)	111 322	59 528	51 794	87,0%	57 278

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) - M02 August										
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										
Exchange Revenue		777 768	850 663	850 663	70 978	104 652	125 119	(20 466)	-16%	850 663
Service charges - Electricity		474 632	544 474	544 474	48 063	60 835	82 205	(21 370)	-26%	544 474
Service charges - Water		105 610	110 094	110 094	7 124	8 804	10 047	(1 243)	-12%	110 094
Service charges - Waste Water Management		90 274	90 530	90 530	6 386	16 263	16 150	113	1%	90 530
Service charges - Waste management		46 941	48 900	48 900	3 778	9 983	9 615	368	4%	48 900
Sale of Goods and Rendering of Services		5 521	6 939	6 939	361	628	935	(307)	-33%	6 939
Agency services		9 463	9 908	9 908	823	1 338	461	877	190%	9 908
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 266	13 376	13 376	1 090	2 187	2 218	(31)	-1%	13 376
Interest earned from Current and Non Current Assets		14 384	12 823	12 823	1 721	1 771	1 389	383	28%	12 823
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	1 645	1 645	-	-	222	(222)	-100%	1 645
Rental from Fixed Assets		7 478	6 981	6 981	1 020	1 679	1 204	476	40%	6 981
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		10 197	4 994	4 994	612	1 163	673	490	73%	4 994
Non-Exchange Revenue		493 163	623 178	623 178	17 401	137 762	89 568	48 194	54%	623 178
Property rates		180 018	187 406	187 406	13 759	65 150	57 030	8 120	14%	187 406
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		93 773	242 038	242 038	1 069	1 396	498	898	180%	242 038
Licence and permits		3 123	4 259	4 259	365	417	461	(45)	-10%	4 259
Transfer and subsidies - Operational		171 643	186 796	186 796	1 328	69 017	31 133	37 884	122%	186 796
Interest		2 785	1 196	1 196	245	505	199	305	153%	1 196
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	635	1 278	-	1 278	-	-
Gains on disposal of Assets		118	1 483	1 483	-	-	247	(247)	-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	88 379	242 414	214 687	27 728	13%	1 473 841
Expenditure By Type										
Employee related costs		366 251	413 148	412 487	29 335	56 295	60 328	(4 034)	-7%	412 487
Remuneration of councillors		19 066	20 720	20 720	1 540	3 043	3 204	(161)	-5%	20 720
Bulk purchases - electricity		372 993	432 321	432 321	55 595	55 607	71 966	(16 358)	-23%	432 321
Inventory consumed		51 173	45 712	45 078	2 894	4 895	3 255	1 640	50%	45 078
Debt impairment		116 518	209 734	209 734	-	-	3 096	(3 096)	-100%	209 734
Depreciation and amortisation		94 571	100 265	100 265	2	2	2	1	36%	100 265
Interest Charges		19 437	37 980	37 980	-	13	24	(11)	-47%	37 980
Contracted services		112 150	118 676	120 855	5 791	6 063	12 875	(6 812)	-53%	120 855
Transfers and subsidies		3 419	6 138	5 954	873	873	855	18	2%	5 954
Irrecoverable debts written off		-	18	18	-	-	-	-	-	18
Operational costs		78 857	95 257	93 957	3 201	4 301	10 687	(6 385)	-60%	93 957
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	1 483 360	99 232	131 093	166 291	(35 199)	-21%	1 483 360
Surplus/(Deficit)		34 321	(10 119)	(9 519)	(10 852)	111 322	48 395	62 926	0	(9 519)
Transfers and subsidies - capital (monetary allocations)		67 525	66 797	66 797	0	0	11 133	(11 132)	(0)	66 797
Transfers and subsidies - capital (in-kind)		17 917	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		119 763	56 678	57 278	(10 852)	111 322	59 528			57 278
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		119 763	56 678	57 278	(10 852)	111 322	59 528			57 278
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		119 763	56 678	57 278	(10 852)	111 322	59 528			57 278
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		119 763	56 678	57 278	(10 852)	111 322	59 528			57 278

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M02 August				
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	-26%	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	-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.	
	Sale of Goods and Rendering of Services	-33%	Income for other revenue were less than anticipated.	
	Agency services	190%	Agency fees are on a as and when need basis. More licenses and registration was done.	
	Assets	28%	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	40%	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	73%	Income for other revenue were more than anticipated.	
	Property rates	14%	Over performance due clients that's billed on a annual basis.	
	Fines, penalties and forfeits	180%	The bugeted revenue is based ons actual collections in the previous year. More collections done compared to the prior year.	
	Licence and permits	-10%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Transfer and subsidies - Operational	122%	Over performance due to Equitable share received in July.	
	Interest	153%	Interest for penalties on rates were more than anticipated.	
	Gains on disposal of Assets (allocations)	-100%	Gains from the disposal of assets are less than anticipated.	
		-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	Expenditure By Type			
	Bulk purchases - electricity	-23%	Electricity purchases till August 2023 are pro-rata underspend.	
	Inventory consumed	50%	Expenditure on materials and supplies till August 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 August 2023 are pro-rata higher than anticipated.	
	Interest Charges	-47%	Finance charges till August 2023 are pro-rata less than anticipated.	
	Contracted services	-53%	Expenditure on contracted and outsourced services till August 2023 are pro-rata less than anticipated.	
	Operational costs	-60%	Expenditure on general expenses till August 2023 are pro-rata underspend.	
	Losses on Disposal of Assets	-100%	Losses from the disposal of assets are less than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	128%	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	-4%	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	-38%	Debtors change from yearly billing and payments to monthly.	
	Other revenue	723%	Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Government - Operating	19%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	-27%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Interest	23%	Investment process been done monthly	
	Suppliers	-25%	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	-145%	No expenditure on Housing projects and Grant-In Aid.	
	Capital assets	-128%	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	-1229%	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) - M02 August

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	-	-	355	(355)	-100%	355
Vote 3 - Strategic Support Services		16 990	655	2 717	542	542	421	121	29%	2 717
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		26 708	34 138	57 040	2	5	4 367	(4 361)	-100%	57 040
Vote 8 - Public Services		142 677	70 644	105 723	18 624	19 787	2 452	17 336	707%	105 723
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	166 895	19 168	20 335	7 594	12 741	168%	166 895
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	-	-	467	(467)	-100%	13 599
Vote 4 - Financial Services		1 568	1 655	1 655	-	-	150	(150)	-100%	1 655
Vote 5 - Community Services		2 734	17 946	18 373	-	-	79	(79)	-100%	18 373
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		17 433	3 280	3 280	-	-	350	(350)	-100%	3 280
Vote 8 - Public Services		40 638	47 799	62 932	3 391	8 161	3 838	4 322	113%	62 932
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	99 839	3 391	8 161	4 884	3 276	67%	99 839
Total Capital Expenditure	3	253 469	190 531	266 734	22 559	28 495	12 478	16 017	128%	266 734
Capital Expenditure - Functional Classification										
Governance and administration		19 083	17 219	17 912	-	-	1 064	(1 064)	-100%	17 912
Executive and council		35	160	360	-	-	355	(355)	-100%	360
Finance and administration		19 048	17 059	17 552	-	-	709	(709)	-100%	17 552
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 844	19 253	21 924	542	542	591	(49)	-8%	21 924
Community and social services		3 597	957	3 101	542	542	328	214	65%	3 101
Sport and recreation		973	11 296	11 748	-	-	263	(263)	-100%	11 748
Public safety		1 274	6 000	6 075	-	-	-	-	-	6 075
Housing		-	1 000	1 000	-	-	-	-	-	1 000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		49 489	49 630	56 607	4 813	6 705	50	6 655	13310%	56 607
Planning and development		1 357	5	5	-	-	-	-	-	5
Road transport		48 133	49 625	56 602	4 813	6 705	50	6 655	13310%	56 602
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		179 052	104 429	170 291	17 203	21 249	10 773	10 475	97%	170 291
Energy sources		48 544	41 418	64 651	2	5	5 117	(5 111)	-100%	64 651
Water management		38 497	13 225	28 054	6 990	7 232	1 086	6 146	566%	28 054
Waste water management		91 252	48 786	76 586	10 212	14 011	4 370	9 641	221%	76 586
Waste management		760	1 000	1 000	-	-	200	(200)	-100%	1 000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	253 469	190 531	266 734	22 559	28 495	12 478	16 017	128%	266 734
Funded by:										
National Government		65 458	64 847	64 847	1 131	3 943	400	3 543	886%	64 847
Provincial Government		2 068	1 950	1 950	-	-	183	(183)	-100%	1 950
District Municipality		548	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		19	-	-	-	-	-	-	-	-
Transfers recognised - capital		68 092	66 797	66 797	1 131	3 943	583	3 360	576%	66 797
Borrowing	6	104 458	28 069	81 454	9 971	13 092	5 588	7 504	134%	81 454
Internally generated funds		80 918	95 665	118 483	11 457	11 460	6 307	5 153	82%	118 483
Total Capital Funding	7	253 469	190 531	266 734	22 559	28 495	12 478	16 017	128%	266 734

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M02 August						
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	200 132	68 137
Trade and other receivables from exchange transactions		106 532	158 757	158 757	88 543	158 757
Receivables from non-exchange transactions		32 082	71 350	71 350	31 912	71 350
Current portion of non-current receivables		2 148	2 089	2 089	4 663	2 089
Inventry		26 035	9 122	9 122	25 678	9 122
VAT		2 149	5 290	5 290	9 786	5 290
Other current assets		–	413	413	–	413
Total current assets		325 228	315 160	315 160	360 713	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	2 567 557	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	2 709 201	2 905 151
TOTAL ASSETS		2 948 451	3 220 311	3 220 311	3 069 914	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	4 731	4 864
Trade and other payables from exchange transactions		106 397	132 205	132 205	57 886	132 205
Trade and other payables from non-exchange transactions		–	–	–	–	–
Provision		46 764	51 156	51 156	50 185	51 156
VAT		–	–	–	–	–
Other current liabilities		–	–	–	–	–
Total current liabilities		172 286	212 142	212 142	134 944	212 142
Non current liabilities						
Financial liabilities		260 068	328 391	328 391	252 462	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	464 488	555 521
TOTAL LIABILITIES		646 112	767 663	767 663	599 432	767 663
NET ASSETS	2	2 302 338	2 452 648	2 452 648	2 470 482	2 452 648
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 302 338	2 398 784	2 398 784	2 470 482	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	2 470 482	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 - M02 August										
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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		157 204	168 666	168 666	12 063	23 585	38 033	(14 448)	-38%	168 666
Service charges		706 860	760 946	760 946	62 170	129 358	134 655	(5 297)	-4%	760 946
Other revenue		196 543	49 152	49 152	44 633	62 238	7 561	54 677	723%	49 152
Transfers and Subsidies - Operational		172 605	186 796	186 796	3 309	70 998	59 615	11 383	19%	186 796
Transfers and Subsidies - Capital		81 388	66 797	66 797	-	9 750	13 303	(3 553)	-27%	66 797
Interest		29 466	27 396	27 396	3 057	4 463	3 626	837	23%	27 396
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1 192 745)	(1 129 843)	(1 129 843)	(122 246)	(229 731)	(183 304)	46 427	-25%	(1 129 843)
Interest		(19 841)	(40 560)	(40 560)	-	-	-	-	-	(40 560)
Transfers and Subsidies		(1 605)	(6 138)	(6 138)	(873)	(873)	(356)	517	-145%	(6 138)
NET CASH FROM/(USED) OPERATING ACTIVITIES		129 875	83 211	83 211	2 113	69 787	73 132	3 345	5%	83 211
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(17)	50	50	197	199	18	181	1022%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(248 103)	(190 531)	(190 531)	(22 559)	(28 495)	(12 478)	16 017	-128%	(190 531)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(248 121)	(190 481)	(190 481)	(22 362)	(28 297)	(12 460)	15 836	-127%	(190 481)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		110 000	28 069	28 069	-	-	-	-	-	28 069
Increase (decrease) in consumer deposits		(11)	100	100	(146)	(99)	9	(108)	-1229%	100
Payments										
Repayment of borrowing		(14 536)	(20 693)	(20 693)	-	-	-	-	-	(20 693)
NET CASH FROM/(USED) FINANCING ACTIVITIES		95 454	7 476	7 476	(146)	(99)	9	108	1229%	7 476
NET INCREASE/ (DECREASE) IN CASH HELD										
		(22 792)	(99 793)	(99 793)	(20 395)	41 392	60 680			(99 793)
Cash/cash equivalents at beginning:		179 089	167 931	167 931		158 753	167 931			158 753
Cash/cash equivalents at month/year end:		156 297	68 137	68 137		200 145	228 611			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 over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	-	-	-	-	-	-	-	-	-	9 966	47 738
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	-	-	-	-	-	-	-	-	-	50	8 259
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	1 372	27 656
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	5 117	44 880
Receivables from Exchange Transactions - Waste Management	1600	-	-	-	-	-	-	-	-	-	-	3 165	27 825
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	175	13 131
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	-	-	-	-	-	-	-	-	-	-	379	27 132
Total By Income Source	2000	-	-	-	-	-	-	-	-	-	-	20 224	196 621
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	2300	-	-	-	-	-	-	-	-	-	-	-	-
Households	2400	-	-	-	-	-	-	-	-	-	-	20 224	196 621
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	-	-	-	-	-	-	-	-	-	-	20 224	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.

	August 2023	July 2023	June 2023
Gross consumer debtors, as per debtors age analysis	280 715 219	305 026 948	279 224 379
Total Provision for bad debts	-198 445 124	-198 445 124	-178 987 043
Provision bad debts Consumers (SC3)	-196 621 232	-196 621 232	-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)	-12 614 098	-16 260 857	-15 309 184
Net consumers debtors:	69 655 997	90 320 967	84 928 151

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 August 2023.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R280 715 219 as at 31 August 2023 compared to R305 026 598 as at 31 July 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 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 63 % of the total debt. It should be noted that 25 % of arrear debt representing R54 004 451 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 16 077 084 when compared to the outstanding amount of R 264 638 135 on 31 July 2023, representing a 6 % annual increase.



2. Additional Information:

The decrease of outstanding debt for service levies is 8 %. 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 August 2023 was 86 %.

The electricity distribution losses for July 2023 were 4.32 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2023	23 694 120 kWh	22 672 519 kWh	1 021 603 kWh	4.32 %

The water distribution losses for July 2023 were 2.99 % off which real losses were 0.5 %.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
July 2023	1 098 042 kl	1 065 179 kl	32 862 kl	2.99 %
Less:			-	
	Unbilled Authorized Consumption		kl	
	Customer Meter and Data Errors		27 315 kl	
Real Losses			5 547 kl	0.5 %

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 August 2023.

1. 17 959 SMS's were sent during the month to clients with arrear accounts to the value of R197 473 878 while 3 841 final demands with arrears to the value of R70 506 676 were emailed.
2. 9 617 SMS's were sent during the month to clients after the billing for new account balances to the value of R122 560 751.
3. 116 Arrangements with clients owing arrears to the value of R1 958 061 were concluded during the month.
4. R 760 023 was recovered through pre-paid electricity restrictions on non-Indigent clients where for each R10 used to buy prepaid electricity 60% /R6 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 170 phone call reminders made to clients with arrears on their accounts.
7. There are currently 12 accounts owing R424 784 with section 58 Magistrate Courts Act Garnishee Orders which were entered into before the Stellenbosch Garnishee Order Court ruling which requires someone to now appear before the court. The total monthly payments amount to R2 439.

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 August 2023.

1. The total applications approved for all services by the end of August 2023 were 8 391.
2. The outstanding amount for Indigent consumers is R7 404 626 of which R5 025 342 in arrears.
3. Subsidies from July to August 2023 were allocated for the following services:

• Refuse	R	2 466 841
• Rates	R	1 039 563
• Sewerage	R	3 802 554
• Electricity	R	780 150
• Water	R	4 285 763
• Rent	R	1 740 630

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 August 2023.

Attorneys

The outstanding handed over debt as at 31 August 2023 was R54 004 451 made up of 1 217 accounts,

1. An amount of R238 090 was received as payments from the handed over accounts, while an amount of R16 428 (vat incl.) was paid as commission on (6%),
2. 44 Final Demands were issued via Registered Post for a total fee of R3 773.
3. 53 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 R36 103.
4. 31 Hard tracing was conducted by the appointed sheriff, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R6 072.
5. 2 Summonses were granted by court, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R1 166.
6. 1 Garnishee order was issued, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R232.
7. 3 Sheriff fees in various towns for the value of R874 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 9 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they owe us the money (the amount will be stated)

and signed a document where they promised to pay deferred monthly instalment each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R1 739.

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 August 2023:

1. The total outstanding debt of Councilors after the August 2023 due date was R 29 001.
2. An amount of R8 224 was deducted from the August 2023 salaries of 13 councilors who did not pay their accounts in full on the due date. (The arrear amount was R8 224).
3. An amount of R3 450 was automatically deducted from the August 2023 salary of 2 councilors who had arrangements with a balance of R20 777 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 August 2023 due date was R239 578.
2. An amount of R9 250 was automatically deducted from the August 2023 salaries of 9 officials who had arrangements with a balance of R205 102 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R34 476 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the August 2023 salaries of 79 officials who did not pay their account in full on the due date. (The arrear amount was R 34 476, One (1) employee is deceased.)

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	-	5	-	-	-	-	-	-	5	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	29	-	-	-	-	-	-	-	29	-
Total By Customer Type	1000	29	5	-	-	-	-	-	-	34	-

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	-	35	-	10 000	10 035
First National Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	18 Sep 2023	-	35	-	10 000	10 035
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	19 Sep 2023	-	36	-	10 000	10 036
ABSA Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	16 Oct 2023	-	36	-	10 000	10 036
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Oct 2023	-	37	-	10 000	10 037
First National Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Nov 2023	-	36	-	10 000	10 036
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Nov 2023	-	37	-	10 000	10 037
Neobank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	18 Dec 2023	-	37	-	10 000	10 037
ABSA Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Jan 2024	-	38	-	10 000	10 038
														-
Municipality sub-total										-	328		90 000	90 328
TOTAL INVESTMENTS AND INTEREST	2									-	328		90 000	90 328

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 August 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 August 2023 at the following A1 Banks as prescribed by Council's Investment Policy:</u>							
ABSA		R	20 000 000,00				
NEDBANK		R	20 000 000,00				
FNB		R	20 000 000,00				
STANDARD		R	30 000 000,00				
INVESTEC		R	-				
			R 90 000 000,00				
ABSA LT		R	-				
			R 90 000 000,00				

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
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	34 931,51		10 000 000		10 000 000
17/Aug/23	FNB	76203808070	8,61%	32	18/Sep/23	35 383,56		10 000 000		10 000 000
17/Aug/23	STANDARD	288460898-099	8,850%	33	19/Sep/23	36 369,86		10 000 000		10 000 000
17/Aug/23	ABSA	2081207756	8,71%	60	16/Oct/23	35 794,52		10 000 000		10 000 000
17/Aug/23	STANDARD	288460898-100	8,925%	61	17/Oct/23	36 678,08		10 000 000		10 000 000
17/Aug/23	FNB	76203808096	8,87%	92	17/Nov/23	36 452,05		10 000 000		10 000 000
17/Aug/23	STANDARD	288460898-101	9,025%	92	17/Nov/23	37 089,04		10 000 000		10 000 000
17/Aug/23	NEDBANK	03/7881531576/323	8,98%	123	18/Dec/23	36 904,11		10 000 000		10 000 000
17/Aug/23	ABSA	2081207853	9,29%	153	17/Jan/24	38 178,08		10 000 000		10 000 000
Sub Total						327 780,81	10 000 000	90 000 000	10 000 000	90 000 000
						327 780,81	10 000 000,00	90 000 000	10 000 000	90 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month August 2023.

Funds Allocations

The schedule reflecting council's Investments of R 90 000 000 as at 31 August 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		31/08/2023	
	Liability	Cash back	Liability	Cash back
			156 297 031	
Unutilized grants	16 786 436	16 786 436	7 787 996	7 787 996
Consumer and Sundry deposits	5 369 408	5 369 408	5 469 203	5 469 203
External loans unspent	5 434 511	5 434 511	-7 657 407	-7 657 407
EFF Accumulated Depreciation	7 250 000	7 250 000	17 000 000	17 000 000
Self Insurance Reserve	21 311 838	21 311 838	21 545 838	21 545 838
Capital Replacement reserve	28 739 763	28 739 763	32 999 629	32 999 629
Retained surplus (unidentified dep.)	4 993 653	4 993 653	4 993 653	4 993 653
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	14 289 406	14 289 406
Set aside for Creditor payments	30 400 000	40 855 161	62 000 000	96 386 080
Provision for leave Payment	6 246 000	6 246 000	6 246 000	6 246 000
	-		-	
	141 873 750	152 328 911	165 758 634	200 144 714
Cash Surplus (Deficit)		10 455 161		34 386 080
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2023		31/08/2023	
ABSA	5 000 000		20 000 000	
Nedbank	0		20 000 000	
First National Bank	0		20 000 000	
Standard Bank	5 000 000		30 000 000	
Investec	0		0	
Total short term	10 000 000		90 000 000	
Bank and Cash	146 283 922		110 131 609	
Cash on hand 3 9020 127 404 00	13 109		13 105	
Loan payments - out of own funding	-		-	
	156 297 031		200 144 714	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in August 2023.

Attached in annexure is the computerised bank reconciliation for August 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				
BREED VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 31 AUGUST 2023				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/08/2023				220 526 122,01
Deposits for August 2023				125 233 120,06
Interest for August 2023				49 989,77
Payments for August 2023				(235 677 622,75)
Balance as per Cash Book at 31/08/2023				110 131 609,09
Votes Balances and Transactions:				
40101012690	Balance B/f		220 526 122,01	220 526 122,01
40101012691	Movements		125 233 120,06	
40101012692	Movements		(235 677 622,75)	
40101012693	Movements		49 989,77	(110 394 512,92)
Balance as per Ledger at 31/08/2023				110 131 609,09
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/08/2023				142 432 735,81
Cash on Hand	Not yet Banked			2 000 268,84
Outstanding Payments				(13 651 579,61)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(12 075 024,79)		
	August 2023	(8 824 088,13)	(20 899 112,92)	(20 899 112,92)
Deposits receipted in Duplicate				26 223,16
Other Items				22 957,55
Cash Surpluses / Shortages	Iro Payments Received			36,00
Adjustments to be Made for August 2023	Bank Charges	(200 080,26)	(200 080,26)	200 080,26
Balance as per Cash Book at 31/08/2023				110 131 609,09

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 AUGUST 2023				
				TOTAL
Balance as per Bank Statement at 01/08/2023				239 434 252,05
Payments for August 2023				(225 242 543,64)
Interest for August 2023				49 989,77
Deposits for August 2023				126 071 854,06
Other Adjustments / Transactions				(14 120,42)
Other Adjustments / Transactions now cleared				(3 700,00)
Direct Deposits from previous months Received				(6 724 272,76)
Direct Deposits not Received				8 824 088,13
Cash on Hand - 01/08/2023				2 037 457,46
Cash on Hand - 31/08/2023				(2 000 268,84)
Balance as per Bank Statements at 31/08/2023				142 432 735,81

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 August 2023, Conditional grants to the value of R 80 748 000 were received. The value of the unspent conditional grants at the end of August 2023 is R 7 787 996.

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:										
Operating Transfers and Grants										
National Government:		152 673	169 075	169 075	2 818	70 507	54 436	16 071	29,5%	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	1 268	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	–	1 550
Provincial Government:		18 565	16 721	16 721	491	491	4 999	(4 508)	-90,2%	16 721
Human Settlement Development Grant: Operating		2 505	3 380	3 380	–	–	692	(692)	-100,0%	–
Municipal Accreditation and Capacity Building Grant		200	–	–	491	491	–	491	–	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	–	–	3 816	(3 816)	-100,0%	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
District Municipality:		605	500	500	0	0	0	–	–	500
Cape Winelands District		605	500	500	–	–	–	–	–	–
Specify (Add grant description)		0	0	0	0	0	0	–	–	500
Other grant providers:		763	500	500	–	–	180	(180)	-100,0%	500
Departmental Agencies and Accounts		763	500	500	–	–	180	(180)	-100,0%	500
Total Operating Transfers and Grants	5	172 605	186 796	186 796	3 309	70 998	59 615	11 383	19,1%	24 343
Capital Transfers and Grants										
National Government:		74 917	64 847	64 847	–	9 750	12 963	(3 213)	-24,8%	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	–	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	–	–	1 000	(1 000)	-100,0%	–
Water Services Infrastructure Grant [Schedule 5B]		5 107	–	–	–	–	–	–	–	–
Provincial Government:		1 994	1 950	1 950	–	–	340	(340)	-100,0%	1 950
Community Library Service Grant: Operating		244	–	–	–	–	340	(340)	-100,0%	–
RSEP		800	1 100	1 100	–	–	–	–	–	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	–	9 750	13 303	(3 553)	-26,7%	62 797
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	249 516	253 593	253 593	3 309	80 748	72 918	7 830	10,7%	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	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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		152 673	169 075	169 075	1 302	69 017	54 436	14 581	26,8%	(6 622)
Operational Revenue: General Revenue: Equitable Share		147 822	162 453	162 453	-	67 689	53 167	14 522	27,3%	-
Agriculture Research and Technology		-	-	-	-	-	-	-	-	(5 072)
Arts and Culture Sustainable Resource Management		-	-	-	-	-	-	-	-	(1 550)
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		3 301	5 072	5 072	1 268	1 268	1 269	(1)	-0,1%	-
Local Government Financial Management Grant (Schedule 5B)		1 550	1 550	1 550	34	60	-	60	0,00%	-
Provincial Government:		12 552	16 721	16 721	982	1 902	4 999	(3 097)	-61,9%	(16 721)
Human Settlement Development Grant: Operating		360	3 380	3 380	-	-	692	(692)	-100,0%	-
Municipal Accreditation and Capacity Building Grant		-	-	-	-	-	-	-	-	(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	982	1 901	3 816	(1 915)	-50,2%	(11 223)
Community Development Workers (CDW) Grant		106	94	94	-	1	-	1	0,00%	(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	-	-	180	(180)	-100,0%	(500)
Departmental Agencies and Accounts		763	500	500	-	-	180	(180)	-100,0%	(500)
Total operating expenditure of Transfers and Grants:		167 025	186 796	186 796	2 284	70 919	59 615	11 304	19,0%	(24 343)
Capital expenditure of Transfers and Grants										
National Government:		68 948	64 847	64 847	1 131	3 943	12 963	(9 020)	-69,6%	(60 847)
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		15 000	20 238	20 238	-	-	5 060	(5 060)	-100,0%	(20 238)
Municipal Infrastructure Grant (Schedule 5B)		44 987	40 609	40 609	1 131	3 943	6 904	(2 960)	-42,9%	(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	-	-	340	(340)	-100,0%	(1 950)
Community Library Service Grant: Operating		319	-	-	-	-	340	(340)	-100,0%	-
RSEP		800	1 100	1 100	-	-	-	-	-	(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	1 131	3 943	13 303	(9 360)	-70,4%	(62 797)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		237 935	253 593	253 593	3 414	74 862	72 918	1 944	2,7%	(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 August 2023, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2023/2024			August 2023					
	Unutilised Balance 01/07/2023	Debit Balance	Received 01/07/2023 31/08/2023	Conditions met (TRF TO Income Statement) - Operating	Conditions met (TRF TO Income Statement) - Capital	Refunded	To Other Debtors	Balance 31/08/2023
National Government:-	-	-	80 257 000,00	-69 016 737,44	-3 943 266,61	-	-	7 296 995,95
Operating grants:-	-	-	70 507 000,00	-69 016 737,44	-	-	-	1 490 262,56
Equitable share	-	-	67 689 000,00	-67 689 000,00	-	-	-	-
Financial Management Grant	-	-	1 550 000,00	-59 737,44	-	-	-	1 490 262,56
EPWP: Expanded Public Works	-	-	1 268 000,00	-1 268 000,00	-	-	-	-
Capital grants:-	-	-	9 750 000,00	-	-3 943 266,61	-	-	5 806 733,39
Municipal Infrastructure Grant	-	-	5 250 000,00	-	-3 943 266,61	-	-	1 306 733,39
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	-	-	-	-	-	-	-	-
Provincial Government:-	-	-	491 000,00	-1 902 221,57	-	-	1 902 221,57	491 000,00
Operating Grants plus Operating Housing:-	-	-	491 000,00	-1 902 221,57	-	-	1 902 221,57	491 000,00
Operating Provincial	-	-	491 000,00	-1 902 221,57	-	-	1 902 221,57	491 000,00
Library Service Conditional Grant	-	-	-	-1 901 270,37	-	-	-	-
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	-	-	-	-	-	-	-	-
Operating grants:-	-	-	-	-	-	-	-	-
LGWSETA	-	-	-	-	-	-	-	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	-	-	80 748 000,00	-70 918 959,01	-3 943 266,61	-	1 902 221,57	7 787 995,95
			80 748 000,00	-74 862 225,62				-
						GROSS BALANCE		7 787 995,95

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	1 287	2 566	2 488	79	3%	16 963
Pension and UIF Contributions		1 168	1 277	1 277	52	82	187	(105)	-56%	1 277
Medical Aid Contributions		228	234	234	19	29	34	(5)	-15%	234
Motor Vehicle Allowance		389	426	426	30	62	62	(0)	-1%	426
Cellphone Allowance		1 670	1 673	1 673	148	286	245	40	16%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		267	148	148	4	18	22	(4)	-18%	148
Sub Total - Councillors		19 066	20 720	20 720	1 540	3 043	3 039	4	0%	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	479	959	1 365	(406)	-30%	9 331
Pension and UIF Contributions		659	844	844	57	114	123	(10)	-8%	844
Medical Aid Contributions		45	109	109	4	8	16	(8)	-51%	109
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 507	1 404	1 404	102	204	205	(1)	0%	1 404
Cellphone Allowance		288	346	346	24	48	51	(3)	-5%	346
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		243	337	337	21	42	49	(7)	-15%	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	686	1 375	1 809	(435)	-24%	12 370
% increase	4		44,4%	44,4%						44,4%
Other Municipal Staff										
Basic Salaries and Wages		204 717	255 868	255 207	17 793	35 524	37 325	(1 801)	-5%	255 207
Pension and UIF Contributions		38 540	47 534	47 534	3 389	6 797	6 952	(155)	-2%	47 534
Medical Aid Contributions		22 005	28 279	28 279	1 864	3 786	4 136	(350)	-8%	28 279
Overtime		24 355	16 637	16 637	1 897	2 128	2 433	(306)	-13%	16 637
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 789	11 443	11 443	776	1 611	1 674	(63)	-4%	11 443
Cellphone Allowance		1 362	1 405	1 405	78	157	205	(49)	-24%	1 405
Housing Allowances		1 680	2 201	2 201	141	280	322	(41)	-13%	2 201
Other benefits and allowances		25 604	28 765	28 765	1 918	3 257	4 207	(950)	-23%	28 765
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	587	1 174	1 028	146	14%	7 028
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		2 567	1 617	1 617	206	206	236	(31)	-13%	1 617
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		357 687	400 778	400 117	28 649	54 920	58 519	(3 599)	-6%	400 117
% increase	4		12,0%	11,9%						11,9%
Total Parent Municipality		385 318	433 868	433 207	30 876	59 337	63 367	(4 029)	-6%	433 207
TOTAL SALARY, ALLOWANCES & BENEFITS		385 318	433 868	433 207	30 876	59 337	63 367	(4 029)	-6%	433 207
% increase	4		12,6%	12,4%						12,4%
TOTAL MANAGERS AND STAFF		366 251	413 148	412 487	29 335	56 295	60 328	(4 034)	-7%	412 487

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 1 month spending been reflecting on the end of August 2023 reports. Overtime should be monitored closely.

From 1 July 2023 till 31 August 2023	Budget for the year	Estimate for the 1 month	Actual to Date	Variance
Overtime	16 636 573	1 386 381	2 049 568	-663 187
Temporary personnel	16 152 067	1 346 006	1 823 707	-477 701

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

	<u>June 2023</u>	<u>July 2023</u>	<u>August 2023</u>
EPWP	299	233	350
Temporary	52	49	55
Permanent	857	858	859
Councillors	41	41	41
	1 249	1 181	1 305

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	5 953	22 559	28 495	12 478	(16 017)	-128,4%	15%
September	9 026	28 923	42 152	–	–	54 630	–	0,0%	0%
October	13 482	10 776	13 868	–	–	68 499	–	0,0%	0%
November	19 536	17 205	18 090	–	–	86 589	–	0,0%	0%
December	24 141	31 573	43 527	–	–	130 116	–	0,0%	0%
January	28 187	14 091	16 103	–	–	146 219	–	0,0%	0%
February	5 402	10 131	11 744	–	–	157 963	–	0,0%	0%
March	23 412	29 473	43 755	–	–	201 717	–	0,0%	0%
April	27 279	6 511	9 603	–	–	211 321	–	0,0%	0%
May	35 037	6 641	9 733	–	–	221 054	–	0,0%	0%
June	53 310	30 933	45 680	–	–	266 734	–	0,0%	0%
Total Capital expenditure	253 469	190 531	266 734	28 495					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

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

Capital Progress Report 2023/24		August 2023									
PROJECT FUNDING		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	EFF	27 968 976	53 385 235		81 354 211	0,00	15 190 727,76	13 091 918,21	9 971 105,00	68 262 292,79	16,09%
Projects (B/F) (R51m)	EFF	100 000	0		100 000	0,00	0,00	0,00	0,00	100 000,00	0,00%
TOTAL EXTERNAL LOAN		28 068 976	53 385 235		81 454 211	0,00	15 190 727,76	13 091 918,21	9 971 105,00	68 362 292,79	
CAPITAL REPLACEMENT RESERVE											
Projects New	CRR	87 977 471	22 217 974	600 000	110 795 445	1 164 056,11	12 069 850,57	11 312 521,24	11 312 521,24	99 482 923,76	10,21%
Projects (B/F)	CRR	1 428 005	0	0	1 428 005	0,00	142 232,00	142 232,00	142 232,00	1 285 773,00	9,96%
CRR Connections (Public Contr)	CRR	4 839 200	0	0	4 839 200	0,00	5 380,83	5 380,83	2 140,81	4 833 819,17	0,11%
Furniture and Equipment	CRR	20 000	0	0	20 000	265,89	0,00	0,00	0,00	20 000,00	0,00%
TOTAL CRR		94 264 676	22 217 974	600 000	117 082 650	1 164 321,91	12 217 463,40	11 460 134,07	11 456 894,05	105 622 515,93	9,79%
INSURANCE RESERVE											
Insurance Reserve	IF	1 400 000	0	0	1 400 000	173 500,00	0,00	0,00	0,00	1 400 000,00	0,00%
TOTAL INSURANCE RESERVE		1 400 000	0	0	1 400 000	173 500,00	0,00	0,00	0,00	1 400 000,00	0,00%
TOTAL BASIC CAPITAL		123 733 652	75 603 209	600 000	199 936 861	1 337 821,91	27 408 191,16	24 552 052,28	21 427 999,05	175 384 808,72	12,28%
CAPITAL: GRANT FUNDING											
PAWC: Libraries	CPLIB	850 000	0	0	850 000	0,00	0,00	0,00	0,00	850 000,00	0,00%
PAWC: RSEP	CPRSE	1 100 000	0	0	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	0	0	40 609 000	0,00	3 943 266,61	3 943 266,61	1 130 512,70	36 665 733,39	9,71%
National Government: INEP (DORA)	CNINE	20 238 000	0	0	20 238 000	0,00	0,00	0,00	0,00	20 238 000,00	0,00%
National Government: EEDSMG	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	3 943 266,61	3 943 266,61	1 130 512,70	62 853 733,39	5,90%
TOTAL FUNDING		190 530 652	75 603 209	600 000	266 733 861	1 337 821,91	31 351 457,77	28 495 318,89	22 558 511,75	238 238 542,11	10,68%

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 August 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										
Motor Claims			5	5										
Property Damage/Loss			2	5										
Claims within excess														
Public Liability/possible Liability														
Motor Claims														
Property Damage/Loss														
Total claims submitted		11	16	0	0	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	R 110 264,44	R 1 337 999,51	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 1 448 263,95
VALUE OF REJECTED CLAIMS/ CLAIMS WITHIN EXCESS	R 1 644 731,66	R 977,50	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 0,00	R 977,50
VALUE OF CLAIMS SETTLED														R 0,00
TOTAL OUTSTANDING CLAIMS		R 109 286,94	R 1 337 999,51											R 1 447 286,45
COMMENTS:	<p>3 Motor claims within excess. 1. Waiting on Proforma 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 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 assessor's report. 2 Property claims + report's collected for repairs and waiting on reports. 4 Property/ Damage to Vehicle claims waiting on assessors report. 1 Liability claim claim falls within the excess and Insurers have finalized their file. 3. Liability claims waiting on the outstanding TP documents.</p>													
ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR														

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 August 2023 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

DEVIATIONS AUGUST 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 615	COMMUNITY SERVICES	LIBRARY	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS	NEWSPAPER ADVERTS AND SUBSCRIPTION	RATES	JULY 2023 - JUNE 2024	N/A	MEDIA 24 INDEPENDENT NEWSPAPER ARENA HOLDINGS (BRAND EDGE MEDIA)	MAAA0023907 MAAA0080421 MAAA1327610
2	BVD 617	ENGINEERING SERVICES	ENGINEERING SERVICES	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS	REGISTRATION FEES FOR IMESA (INSTITUTE OF MUNICIPAL ENGINEERING SOUTH AFRICA) CONFERENCE	R6 700,00	ONCE OFF	R6 700,00	IMESA	MAAA0774616
3	BVD 618	ENGINEERING SERVICES	ELECTRICAL SERVICES	EMERGENCY	EMERGENCY REPAIRS AT HEYNS RING MAIN UNIT	R9 758,90	ONCE OFF	R9 758,90	DE KOCK & CRONJE	MAAA0032793
4	BVD 619	COMMUNITY SERVICES	TRAFFIC	SOLE PROVIDER	CALIBRATION OF VEHICLE TESTING CENTRE EQUIPMENT	R23 920,00	ONCE OFF	R23 920,00	FULCRUM TECHNOLOGIES	MAAA0174788
5	BVD 620	MUNICIPAL MANAGER	INTERNAL AUDITORS	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS	16TH ANNUAL ACEF CONFERENCE AND EXHIBITION 2023	R10 500,00	ONCE OFF	R10 500,00	ACEF	MAAA0038124
6	BVD 621	FINANCE	COMPLIANCE AND GOOD GOVERNANCE	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS	ANNUAL MEMBERSHIP TO SAICA	R10 362,50	ONCE OFF	R10 362,50	SAICA	MAAA0387424
7	BVD 624	SSS	ADMIN AND SUPPORT	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS	SCRUBBING AND SEALING OF TOWN HALL FLOOR	R88 500,00	ONCE OFF	R88 500,00	LEADERS FURNITURES	MAAA0027034
								R149 741,40		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

TENDERS AWARDED DURING AUGUST 2023					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE
18/08/2023	BV1017/ 2022	SUPPLY AND DELIVERY OF HEAVY DUTY MOBILE 4X4 FIREFIGHTING/ RESCUE VEHICLE (INCLUSIVE OF FIRE FIGHTING EQUIPMENT AND ACCESSORIES)	Marce Projects (Pty) Ltd	R8 550 558,23	
28/08/2023	BV1029/ 2023	SUPPLY, DELIVERY, IMPLEMENTATION AND MANAGEMENT OF AN AUTONOMOUS NETWORK, EMAIL AND SAAS SECURITY SOLUTION FOR A PERIOD ENDING 30 JUNE 2026	First Technology Weestern Cape (Pty) Ltd	R2, 653, 214.30 (Yearly Cost)	R 8 529 818,65
Tender turnaround (lead time) in days	BV1017/ 2022 BV1029/ 2023	134 87			
Average		110,5			

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 No procurement premiums paid for the month of August 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, August of 2023 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: _____



DATE: 13 September 2023