
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT JULY 2024

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

2024/2025 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR’S REPORT

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for July 2024 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 July 2024 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for July 2024 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 2023/2024 reflected in this report are preliminary as the regulatory audit is still in process for the 2023/2024 financial year. The final audit- and management report will only be issued on 30 November 2024. The municipality has achieved a clean audit opinion (Unqualified with no matters of emphasis) for the prior year.

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 2024 –31 July 2024 is R 171 399 278 or 10.68% of the total budgeted revenue R1 609 688 750.

The total revenue is overperforming by 30% in comparison to the approved budget. Property Rates reflects an overperformance of 228 % due to the annual rates that have been billed in July 2024. Service charges reflect an overall underperformance of 48%. This is mainly because water and electricity include an accrual journal which was processed in July 2024 to transfer revenue accrued before June 2024 but billed in July 2024 to move it to the 2023/2024 financial year. A journal will be processed in July 2025 to ensure that revenue billed for the period of June is accrued to the 2024/2025 financial year. Waste Management and Waste-Water Management have performed better than budgeted with overperformances of 44% and 58% respectively due to the annual services billed in July 2024.

Property Rates

Property Rates reflects an overperformance of 228% due to the billing of annual rate payers accounts.

Service charges - electricity revenue.

The Electricity revenue shows a 62% underperformance which is mainly due to the accrual journal.

To be GRAP compliant the municipality must process an accrual journal that recognizes revenue which was consumed in previous financial year but billed in the new financial year. In July 2024, the municipality processed a journal of R35 265 429 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 2025 when the AFS are being finalized a journal will be processed to recognize the revenue consumed in June which will then align the revenue properly.

During July 2024 the Municipality purchased 21 422 367 kWh (units) of electricity while 24 579 378 were distributed. This resulted in electricity distribution losses of 12.89% (3 157 011 kWh) during this period.

Service charges - water revenue.

Water revenue shows an underperformance of 6% due to the accrual journal. The water revenue was reviewed during the mid-term budget review and there is an expectation that water revenue will perform as per the adjusted budget during the finalization of the Annual Financial Statements.

In order to be GRAP compliant the municipality has to process an accrual journal that recognizes revenue which was consumed in previous financial year but billed in the new financial year. In July 2024 the municipality processed a journal of R7 862 915 to recognize revenue billed in July 2024, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2025 when the AFS are being finalized a journal will be processed to recognize the revenue consumed in June 2024 which will then align the revenue properly.

During the period of July 2023 till June 2024 a bulk water supply from source of 14 798 413 kiloliters (kl) of water was inputted into the water distribution system, while revenue water of 12 921 004 kl was accounted for. This means that 1 877 409 kl were lost. This represents overall water losses of 12.69%. The unbilled authorized consumption represents 2.44% (360 443) while customer meter and data errors are 2.24% (3310310 kl) resulting in real losses of 7.87% (1 164 724 kl). The water losses for July 2024 are not yet available and will be reported in the August report.

Service charges – waste management and waste-water management

Waste management and Waste-water management revenue show an overperformance of 58% and 44%, respectively against the budgeted revenue. This is due to the billing of annual payers for these services.

Interest earned – external investments

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

Interest earned – outstanding debtors

Interest from overdue debtors shows an overperformance of 3% against the budgeted revenue. This is due to an over-estimation for the period under review based on past trends.

Fines, penalties, and forfeits

Traffic fines are underperforming with 100% of the budgeted amount. Traffic revenue will be updated during the finalization of the Annual Financial Statements. It should also be noted that traffic fines are primarily a law enforcement tool rather than a revenue generation mechanism. As a result, while the municipality endeavors to accurately budget based on past trends, the actual law enforcement activities might result in variances between budgeted revenue and actual revenue billed.

Agency Services

Agency Services preliminary revenue shows an overperformance of 29% against the budgeted revenue. Agency Services are done on an ad-hoc basis based on the demand from clients.

Licenses and permits.

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

Transfers and subsidies – Operating.

The first transfer of the equitable share has been fully recognized for the year under review.

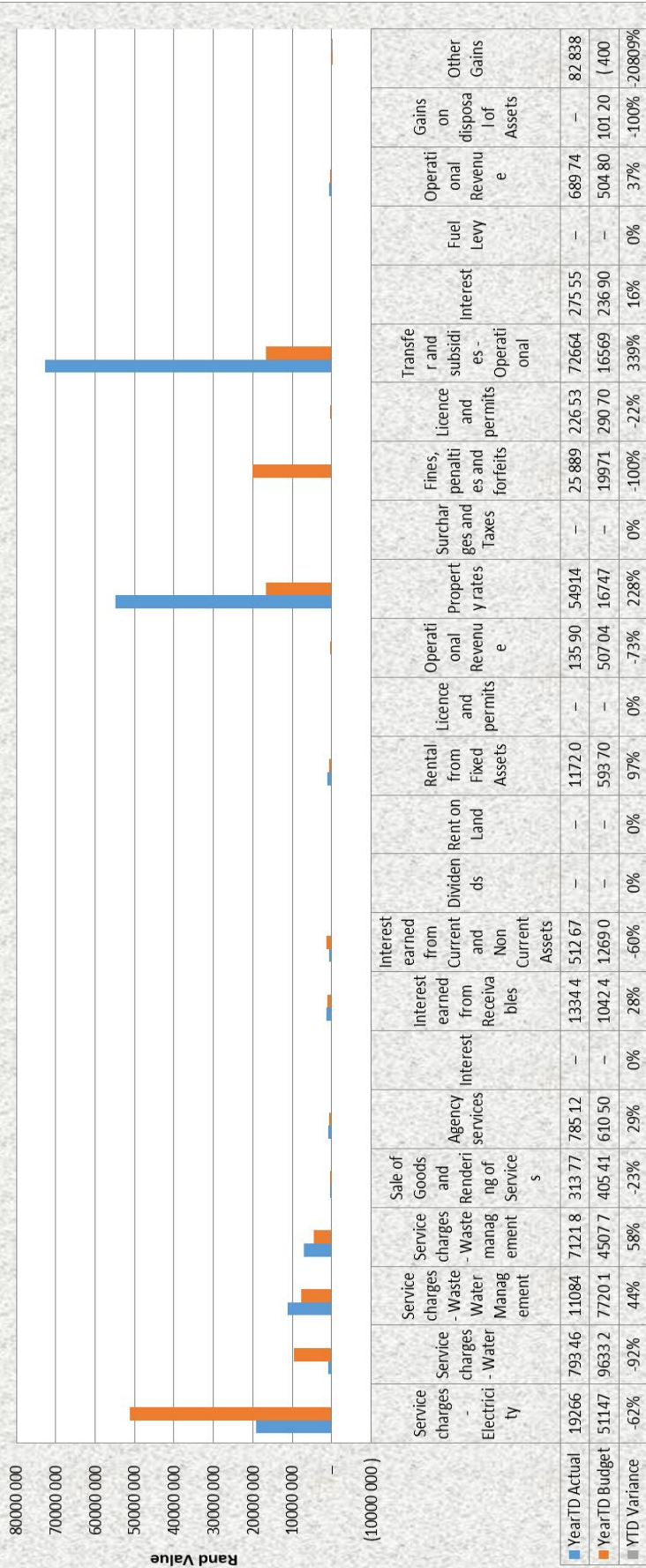
Gains

Gains from the disposal of assets are less than anticipated.

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

Operating Revenue



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 R 47 293 324 or 2.93% of the total budgeted expenditure R1 615 008 707.

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

Operating Expenditure



Capital Expenditure

The total capital expenditure for the period 1 July 2024 – 31 July 2024, amounts to R6 782 301 or 3.62% of the total capital budget that amounts to R187 437 290.

Capital grant funding the total capital grant funding expenditure amounts to R2 946 389 or 5.42% of the total capital grant funding budget that amounts to R54 410 000.

Refer to Section 4 – table C5 for more detail.

Capital Expenditure - Per Vote



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 R225 604 880.

Refer to Section 4

– Supporting Table C7 and Section 7 for more detail on the cash position.

3.3 MATERIAL VARIANCES FROM SDBIP

Refer to Section 4 – Table SC1

3.4 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

PART 1 - IN-YEAR REPORT

SECTION 4 - IN-YEAR BUDGET TABLES

4.1 Monthly budget statements

4.1.1 Table C1: Monthly Budget Statement Summary

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

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M01 July									
Description	2023/24	Budget Year 2024/25							
	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	198 168	200 977	200 977	54 915	54 915	16 748	38 167	228%	200 977
Service charges	809 522	870 634	870 634	38 266	38 266	38 009	(34 743)	-48%	870 634
Investment revenue	18 373	19 522	19 522	513	513	1 269	(756)	-60%	19 522
Transfers and subsidies - Operational	182 672	198 836	198 836	72 664	72 664	16 570	56 094	339%	198 836
Other own revenue	62 338	319 720	319 720	5 042	5 042	24 264	(19 222)	-79%	319 720
Total Revenue (excluding capital transfers and	1 271 073	1 609 689	1 609 689	171 399	171 399	131 859	39 541	30%	1 609 689
Employee costs	367 966	456 828	456 478	30 211	30 211	30 030	181	1%	456 478
Remuneration of Councillors	20 467	21 757	21 757	1 643	1 643	1 416	227	16%	21 757
Depreciation and amortisation	97 877	105 208	105 208	-	-	6 869	(6 869)	-100%	105 208
Interest	31 122	39 842	39 842	(127)	(127)	2 591	(2 717)	-105%	39 842
Inventory consumed and bulk purchases	497 864	534 056	534 080	1 173	1 173	34 816	(33 643)	-97%	534 080
Transfers and subsidies	3 001	7 711	7 711	119	119	562	(443)	-79%	7 711
Other expenditure	214 601	452 229	449 933	14 274	14 274	33 553	(19 279)	-57%	449 933
Total Expenditure	1 232 897	1 617 631	1 615 009	47 293	47 293	109 835	(62 542)	-57%	1 615 009
Surplus/(Deficit)	38 176	(7 942)	(5 320)	124 106	124 106	22 023	102 083		(5 320)
Transfers and subsidies - capital (monetary allocations)	4 011	54 410	54 410	-	-	4 534	(4 534)	-100%	54 410
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	42 187	46 468	49 090	124 106	124 106	26 558	97 548	367%	49 090
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	42 187	46 468	49 090	124 106	124 106	26 558	97 548	367%	49 090
Capital expenditure & funds sources									
Capital expenditure	234 841	187 437	187 437	6 782	6 782	9 623	(2 841)	-30%	187 437
Capital transfers recognised	97 755	54 410	54 410	2 946	2 946	2 130	816	38%	54 410
Borrowing	56 598	48 706	48 706	2 775	2 775	3 851	(1 076)	-28%	48 706
Internally generated funds	80 487	84 321	84 321	1 061	1 061	3 642	(2 581)	-71%	84 321
Total sources of capital funds	234 841	187 437	187 437	6 782	6 782	9 623	(2 841)	-30%	187 437
Financial position									
Total current assets	386 539	368 815	368 815	-	456 560	-	-	-	368 815
Total non current assets	2 734 985	2 782 113	2 782 113	-	2 876 918	-	-	-	2 782 113
Total current liabilities	151 897	197 665	197 665	-	627 779	-	-	-	197 665
Total non current liabilities	516 280	677 191	677 191	-	513 277	-	-	-	677 191
Community wealth/Equity	2 453 346	2 276 072	2 276 072		2 192 422				2 276 072
Cash flows									
Net cash from (used) operating	671 564	92 061	92 061	13 908	13 908	84 251	70 343	83%	92 061
Net cash from (used) investing	(267 582)	(187 337)	(187 337)	(6 779)	(6 779)	(9 621)	(2 843)	30%	(187 337)
Net cash from (used) financing	(153)	25 346	25 346	27	27	27	-	-	25 346
Cash/cash equivalents at the month/year end	624 096	65 082	65 082	-	225 605	209 670	(15 935)	-8%	148 517
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	121 108	17 345	6 225	6 186	5 960	4 396	30 350	158 428	349 998
Creditors Age Analysis									
Total Creditors	-	-	224	-	34	-	-	-	258

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

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

WC025 Breede Valley - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July										
Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional										
Government and administration		285 945	295 739	295 739	99 929	99 929	23 747	76 183	321%	295 739
Executive and council		1 073	1 210	1 210	77	77	79	(2)	-2%	1 210
Finance and administration		284 872	294 530	294 530	99 853	99 853	23 668	76 185	322%	294 530
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		48 237	304 261	304 261	1 385	1 385	23 958	(22 574)	-94%	304 261
Community and social services		13 503	13 804	13 804	193	193	1 111	(917)	-83%	13 804
Sport and recreation		4 305	4 289	4 289	230	230	280	(50)	-18%	4 289
Public safety		2 527	253 561	253 561	60	60	19 960	(19 900)	-100%	253 561
Housing		27 903	32 607	32 607	902	902	2 608	(1 706)	-65%	32 607
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		14 783	16 207	16 207	1 047	1 047	1 080	(32)	-3%	16 207
Planning and development		1 554	2 606	2 606	92	92	190	(98)	-51%	2 606
Road transport		13 229	13 601	13 601	955	955	889	66	7%	13 601
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		926 119	1 047 892	1 047 892	69 038	69 038	87 608	(18 571)	-21%	1 047 892
Energy sources		561 383	640 736	640 736	19 567	19 567	53 444	(33 877)	-63%	640 736
Water management		136 702	143 377	143 377	918	918	11 923	(11 005)	-92%	143 377
Waste water management		148 049	184 647	184 647	15 455	15 455	15 343	112	1%	184 647
Waste management		79 984	79 133	79 133	33 098	33 098	6 898	26 199	380%	79 133
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 275 084	1 664 099	1 664 099	171 399	171 399	136 393	35 007	26%	1 664 099
Expenditure - Functional										
Government and administration		270 325	317 125	317 229	13 994	13 994	21 459	(7 465)	-35%	317 229
Executive and council		42 526	47 353	47 354	3 592	3 592	3 094	498	16%	47 354
Finance and administration		223 635	264 445	264 548	10 052	10 052	18 015	(7 963)	-44%	264 548
Internal audit		4 164	5 327	5 327	350	350	349	1	0%	5 327
Community and public safety		151 010	333 983	334 026	8 881	8 881	24 698	(15 817)	-64%	334 026
Community and social services		34 749	36 682	36 682	1 760	1 760	2 402	(642)	-27%	36 682
Sport and recreation		36 781	42 322	42 322	1 814	1 814	2 772	(959)	-35%	42 322
Public safety		60 387	223 756	223 798	4 494	4 494	17 253	(12 759)	-74%	223 798
Housing		19 010	31 123	31 124	813	813	2 263	(1 450)	-64%	31 124
Health		83	100	100	-	-	7	(7)	-100%	100
Economic and environmental services		85 987	96 007	96 007	3 815	3 815	6 309	(2 495)	-40%	96 007
Planning and development		22 503	26 099	26 099	1 536	1 536	1 751	(215)	-12%	26 099
Road transport		63 295	69 573	69 573	2 276	2 276	4 536	(2 260)	-50%	69 573
Environmental protection		189	334	334	2	2	22	(20)	-89%	334
Trading services		724 317	869 566	866 797	20 603	20 603	57 306	(36 703)	-64%	866 797
Energy sources		537 614	591 618	591 469	2 228	2 228	38 911	(36 683)	-94%	591 469
Water management		66 158	102 938	102 939	7 993	7 993	6 797	1 196	18%	102 939
Waste water management		73 216	105 481	102 859	5 786	5 786	6 979	(1 193)	-17%	102 859
Waste management		47 329	69 529	69 530	4 597	4 597	4 620	(23)	0%	69 530
Other		1 258	950	950	-	-	63	(63)	-100%	950
Total Expenditure - Functional	3	1 232 897	1 617 631	1 615 009	47 293	47 293	109 835	(62 542)	-57%	1 615 009
Surplus/ (Deficit) for the year		42 187	46 468	49 090	124 106	124 106	26 558	97 548	367%	49 090

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) - M01 July										
Vote Description	Ref	2023/24		Budget Year 2024/25						
		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	1 073	1 210	1 210	77	77	99	(22)	-22,5%	1 210
Vote 2 - Municipal Manager		500	500	500	-	-	41	(41)	-100,0%	500
Vote 3 - Strategic Support Services		1 047	719	719	6	6	59	(53)	-89,6%	719
Vote 4 - Financial Services		281 255	291 918	291 918	99 696	99 696	23 926	75 770	316,7%	291 918
Vote 5 - Community Services		60 495	317 119	317 119	2 231	2 231	25 992	(23 761)	-91,4%	317 119
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		560 638	640 719	640 719	19 567	19 567	52 515	(32 948)	-62,7%	640 719
Vote 8 - Public Services		370 076	411 914	411 914	49 823	49 823	33 761	16 061	47,6%	411 914
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	1 275 084	1 664 099	1 664 099	171 399	171 399	136 393	35 007	25,7%	1 664 099
Expenditure by Vote										
Vote 1 - Council General	1	36 463	42 692	42 693	3 302	3 302	2 904	398	13,7%	42 693
Vote 2 - Municipal Manager		12 900	13 522	13 622	972	972	926	46	5,0%	13 622
Vote 3 - Strategic Support Services		96 822	102 538	102 538	2 894	2 894	6 974	(4 079)	-58,5%	102 538
Vote 4 - Financial Services		117 494	144 676	144 678	6 020	6 020	9 839	(3 820)	-38,8%	144 678
Vote 5 - Community Services		147 407	332 222	332 266	9 518	9 518	22 597	(13 079)	-57,9%	332 266
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		545 129	605 833	605 684	2 811	2 811	41 192	(38 381)	-93,2%	605 684
Vote 8 - Public Services		276 682	376 147	373 528	21 777	21 777	25 403	(3 626)	-14,3%	373 528
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	1 232 897	1 617 631	1 615 009	47 293	47 293	109 835	(62 542)	-56,9%	1 615 009
Surplus/ (Deficit) for the year	2	42 187	46 468	49 090	124 106	124 106	26 558	97 548	367,3%	49 090

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

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

WC025 Breede Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue										
Exchange Revenue		873 711	938 550	938 550	42 520	42 520	77 437	(34 917)	-45%	938 550
Service charges - Electricity		545 210	612 204	612 204	19 266	19 266	51 148	(31 881)	-62%	612 204
Service charges - Water		110 463	115 599	115 599	793	793	9 633	(8 840)	-92%	115 599
Service charges - Waste Water Management		99 351	92 642	92 642	11 084	11 084	7 720	3 364	44%	92 642
Service charges - Waste management		54 497	50 190	50 190	7 122	7 122	4 508	2 614	58%	50 190
Sale of Goods and Rendering of Services		5 732	6 164	6 164	314	314	405	(92)	-23%	6 164
Agency services		8 949	9 391	9 391	785	785	611	175	29%	9 391
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 962	16 030	16 030	1 334	1 334	1 042	292	28%	16 030
Interest earned from Current and Non Current Assets		18 373	19 522	19 522	513	513	1 269	(756)	-60%	19 522
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		8 968	9 109	9 109	1 172	1 172	594	578	97%	9 109
Licence and permits		-	-	-	-	-	-	-	-	-
Exchange: Operational Revenue		8 206	7 700	7 700	136	136	507	(371)	-73%	7 700
Non-Exchange Revenue		397 362	671 139	671 139	128 879	128 879	54 422	74 457	137%	671 139
Property rates		198 168	200 977	200 977	54 915	54 915	16 748	38 167	228%	200 977
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		305	253 897	253 897	26	26	19 972	(19 946)	-100%	253 897
Licence and permits		2 926	4 468	4 468	227	227	291	(64)	-22%	4 468
Transfer and subsidies - Operational		182 672	198 836	198 836	72 664	72 664	16 570	56 094	339%	198 836
Interest		3 436	3 643	3 643	276	276	237	39	16%	3 643
Fuel Levy		-	-	-	-	-	-	-	-	-
Non-Exchange: Operational Revenue		7 633	7 763	7 763	690	690	505	185	37%	7 763
Gains on disposal of Assets		1 983	1 555	1 555	-	-	101	(101)	-100%	1 555
Other Gains		240	(0)	(0)	83	83	(0)	83	100%	(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		1 271 073	1 609 689	1 609 689	171 399	171 399	131 859	39 541	30%	1 609 689
Expenditure By Type										
Employee related costs		367 966	456 828	456 478	30 211	30 211	30 030	181	1%	456 478
Remuneration of councillors		20 467	21 757	21 757	1 643	1 643	1 416	227	16%	21 757
Bulk purchases - electricity		454 652	487 184	487 184	13	13	31 667	(31 654)	-100%	487 184
Inventory consumed		43 212	46 872	46 896	1 159	1 159	3 148	(1 989)	-63%	46 896
Debt impairment		-	220 011	220 011	-	-	16 990	(16 990)	-100%	220 011
Depreciation and amortisation		97 877	105 208	105 208	-	-	6 869	(6 869)	-100%	105 208
Interest charges		31 122	39 842	39 842	(127)	(127)	2 591	(2 717)	-105%	39 842
Contracted services		127 294	127 393	124 970	29	29	9 134	(9 106)	-100%	124 970
Transfers and subsidies		3 001	7 711	7 711	119	119	562	(443)	-79%	7 711
Irrecoverable debts written off		-	19	19	12 974	12 974	2	12 973	100%	19
Operational costs		85 689	100 614	100 741	1 144	1 144	7 149	(6 005)	-84%	100 741
Losses on Disposal of Assets		1 370	4 125	4 125	-	-	273	(273)	-100%	4 125
Other Losses		248	67	67	127	127	5	122	100%	67
Total Expenditure		1 232 897	1 617 631	1 615 009	47 293	47 293	109 835	(62 542)	-57%	1 615 009
Surplus/(Deficit)		38 176	(7 942)	(5 320)	124 106	124 106	22 023	102 083	0	(5 320)
Transfers and subsidies - capital (monetary allocations)		4 011	54 410	54 410	-	-	4 534	(4 534)	(0)	54 410
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		42 187	46 468	49 090	124 106	124 106	26 558			49 090
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		42 187	46 468	49 090	124 106	124 106	26 558			49 090
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		42 187	46 468	49 090	124 106	124 106	26 558			49 090
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		42 187	46 468	49 090	124 106	124 106	26 558			49 090

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M01 July				
Ref	Description	Variations greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Service charges - Electricity	-62%	The Electricity revenue shows a 62 % underperformance which is mainly due to the accrual journal.	
	Service charges - Water	-92%	Water revenue shows an underperformance of 6% due to the accrual journal.	
	Service charges - Waste Water Management	44%	Waste management and Waste-water management revenue show an overperformance of 58 % and 44%, respectively against the budgeted revenue. This is due to the billing of annual payers for these services.	
	Service charges - Waste management	58%	Waste management and Waste-water management revenue show an overperformance of 58 % and 44%, respectively against the budgeted revenue. This is due to the billing of annual payers for these services.	
	Sale of Goods and Rendering of Services	-23%	Sale of Goods and Rendering of Services for July 2024 are pro-rata less than anticipated.	
	Agency services	29%	Agency Services preliminary revenue shows an overperformance of 29 % against the budgeted revenue. Agency Services are done on an ad-hoc basis based on the demand from clients.	
	Interest earned from Receivables	28%	Interest from overdue debtors shows an overperformance of 3% against the budgeted revenue. This is due to an over-estimation for the period under review based on past trends	
	Interest earned from Current and Non Current Assets	-60%	Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies.	
	Rental from Fixed Assets	97%	The Rental from Fixed Assets are done on an ad-hoc basis based on the demand from clients.	
	Exchange: Operational Revenue	-73%	Exchange: Operational Revenue for July 2024 are pro-rata less than anticipated.	
	Property rates	228%	Property Rates reflects an overperformance of 228% due to the billing of annual rate payers accounts	
	Fines, penalties and forfeits	-100%	Traffic fines are underperforming with 100 % of the budgeted amount. Traffic revenue will be updated during the finalization of the Annual Financial Statements.	
	Licence and permits	-22%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Transfer and subsidies - Operational	339%	The first transfer of the equitable share has been fully recognized for the year under review.	
	Interest	16%	Provisional calculation of interest. Actual payment are done in September.	
	Non-Exchange: Operational Revenue	37%	Non-Exchange: Operational Revenue for July 2024 are pro-rata more than anticipated.	
	Gains on disposal of Assets	-100%	No disposal of assets for the month of July.	
	Other Gains	100%	Actuarial gains and losses are done at Financial Year-end.	
	Transfers and subsidies - capital (monetary allocations)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	Expenditure By Type			
	Remuneration of councillors	16%	Councillor's remuneration for July 2024 are pro-rata higher than anticipated.	
	Bulk purchases - electricity	-100%	Electricity purchases for July 2024 are pro-rata underspend.	
	Inventory consumed	-63%	Expenditure on materials and supplies for July 2024 are pro-rata less than anticipated.	
	Debt impairment	-100%	No write-offs were done for the financial year under review.	
	Depreciation and amortisation	-100%	Depreciation for July 2024 will be calculated after the finalisation of the 2023/2024 year-end procedures.	
	Interest charges	-105%	Interest charges for July 2024 will be calculated after the finalisation of the 2023/2024 year-end procedures.	
	Contracted services	-100%	Expenditure on contracted and outsourced services for July 2024 are pro-rata less than anticipated.	
	Transfers and subsidies	-79%	Monetary allocations to individuals and organisations for July 2024 are pro-rata less than anticipated.	
	Irrecoverable debts written off	100%	The accounting treatment for irrecoverable debt owned by ingedient consumers.	
	Operational costs	-84%	Expenditure on general expenses for July 2024 are pro-rata underspend.	
	Losses on Disposal of Assets	-100%	No write-offs were done for the financial year under review.	
	Other Losses	100%	Other losses for July 2024 are pro-rata higher than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-30%	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	-34%	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.	
	Receipts	-39%	Credit processes in place to follow up.	
	Other revenue	549%	Normal credit control processes has however been implemente	
	Government - Operating	3%	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	-29%	Investment process been done monthly	
	Suppliers	-71%	funded. Procurement process updated and ensure we pay within 30 days	
	Transfer and grants		Small amount paid related to expenditure on Housing projects and Grant-In Aid.	
	Capital assets	30%	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		The movement in debtors will have an influence on the deposits %.	

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification, and funding)

WC025 Breede Valley - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July										
Vote Description	Ref	2023/24			Budget Year 2024/25					
		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		7	5	5	-	-	-	-	-	5
Vote 2 - Municipal Manager		173	5	5	-	-	-	-	-	5
Vote 3 - Strategic Support Services		2 271	2 155	2 155	-	-	-	-	-	2 155
Vote 4 - Financial Services		85	-	-	-	-	-	-	-	-
Vote 5 - Community Services		1 103	6 005	6 005	-	-	500	(500)	-100%	6 005
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		71 627	41 797	41 797	197	197	2 223	(2 027)	-91%	41 797
Vote 8 - Public Services		107 826	65 684	62 053	3 498	3 498	4 380	(882)	-20%	62 053
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	183 092	115 651	112 020	3 695	3 695	7 103	(3 408)	-48%	112 020
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		3 040	4 265	4 265	2	2	-	2	-100%	4 265
Vote 4 - Financial Services		927	1 405	1 405	-	-	50	(50)	-100%	1 405
Vote 5 - Community Services		3 944	23 673	27 304	-	-	1 081	(1 081)	-100%	27 304
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		1 241	750	750	50	50	50	-	-	750
Vote 8 - Public Services		42 596	41 693	41 693	3 036	3 036	1 340	1 696	127%	41 693
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	51 749	71 786	75 417	3 088	3 088	2 520	567	23%	75 417
Total Capital Expenditure	3	234 841	187 437	187 437	6 782	6 782	9 623	(2 841)	-30%	187 437
Capital Expenditure - Functional Classification										
Governance and administration		4 891	5 785	5 785	2	2	58	(57)	-97%	5 785
Executive and council		180	10	10	-	-	-	-	-	10
Finance and administration		4 711	5 775	5 775	2	2	58	(57)	-97%	5 775
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 382	31 460	35 091	-	-	1 851	(1 851)	-100%	35 091
Community and social services		1 911	888	888	-	-	20	(20)	-100%	888
Sport and recreation		2 311	14 543	18 174	-	-	1 331	(1 331)	-100%	18 174
Public safety		157	10 030	10 030	-	-	-	-	-	10 030
Housing		1 003	6 000	6 000	-	-	500	(500)	-100%	6 000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		45 952	41 613	41 613	2 963	2 963	1 082	1 880	174%	41 613
Planning and development		85	5	5	-	-	-	-	-	5
Road transport		45 867	41 608	41 608	2 963	2 963	1 082	1 880	174%	41 608
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		178 616	108 579	104 948	3 818	3 818	6 632	(2 814)	-42%	104 948
Energy sources		78 411	48 245	48 245	247	247	2 331	(2 085)	-89%	48 245
Water management		23 156	14 619	14 619	2 729	2 729	993	1 736	175%	14 619
Waste water management		76 073	44 715	41 084	842	842	3 224	(2 382)	-74%	41 084
Waste management		976	1 000	1 000	-	-	83	(83)	-100%	1 000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	234 841	187 437	187 437	6 782	6 782	9 623	(2 841)	-30%	187 437
Funded by:										
National Government		67 680	54 410	54 410	2 946	2 946	2 130	816	38%	54 410
Provincial Government		30 075	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		97 755	54 410	54 410	2 946	2 946	2 130	816	38%	54 410
Borrowing		56 598	48 706	48 706	2 775	2 775	3 851	(1 076)	-28%	48 706
Internally generated funds	6	80 487	84 321	84 321	1 061	1 061	3 642	(2 581)	-71%	84 321
Total Capital Funding	7	234 841	187 437	187 437	6 782	6 782	9 623	(2 841)	-30%	187 437

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M01 July						
Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		196 660	65 082	65 082	226 055	65 082
Trade and other receivables from exchange transactions		91 073	184 460	184 460	120 166	184 460
Receivables from non-exchange transactions		54 853	96 776	96 776	67 761	96 776
Current portion of non-current receivables		4 663	2 298	2 298	4 663	2 298
Inventory		38 948	13 684	13 684	37 793	13 684
VAT		-	6 084	6 084	-	6 084
Other current assets		341	432	432	122	432
Total current assets		386 539	368 815	368 815	456 560	368 815
Non current assets						
Investments		-	-	-	-	-
Investment property		96 157	64 495	64 495	99 934	64 495
Property, plant and equipment		2 593 745	2 675 771	2 675 771	2 731 901	2 675 771
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		36 631	-	-	36 631	-
Intangible assets		3 861	2 313	2 313	3 861	2 313
Trade and other receivables from exchange transactions		-	2 903	2 903	-	2 903
Non-current receivables from non-exchange transactions		4 591	-	-	4 591	-
Other non-current assets		-	36 631	36 631	-	36 631
Total non current assets		2 734 985	2 782 113	2 782 113	2 876 918	2 782 113
TOTAL ASSETS		3 121 523	3 150 927	3 150 927	3 333 478	3 150 927
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		22 141	23 011	23 011	32 822	23 011
Consumer deposits		4 622	5 083	5 083	4 689	5 083
Trade and other payables from exchange transactions		69 580	115 939	115 939	115 757	115 939
Trade and other payables from non-exchange transactions		-	-	-	-	-
Provision		45 542	53 632	53 632	45 227	53 632
VAT		10 011	-	-	429 285	-
Other current liabilities		-	-	-	-	-
Total current liabilities		151 897	197 665	197 665	627 779	197 665
Non current liabilities						
Financial liabilities		304 254	299 451	299 451	449 265	299 451
Provision		212 026	377 740	377 740	64 011	377 740
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		516 280	677 191	677 191	513 277	677 191
TOTAL LIABILITIES		668 177	874 856	874 856	1 141 056	874 856
NET ASSETS	2	2 453 346	2 276 072	2 276 072	2 192 422	2 276 072
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 453 346	2 222 207	2 222 207	2 192 422	2 222 207
Reserves and funds		-	53 865	53 865	-	53 865
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 453 346	2 276 072	2 276 072	2 192 422	2 276 072

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates		55 063	190 552	190 552	9 602	9 602	15 781	(6 180)	-39%	190 552
Service charges		976 434	843 939	843 939	45 655	45 655	68 988	(23 333)	-34%	843 939
Other revenue		36 477	59 546	59 546	18 195	18 195	2 805	15 390	549%	59 546
Transfers and Subsidies - Operational		186 953	198 836	198 836	72 664	72 664	70 255	2 409	3%	198 836
Transfers and Subsidies - Capital		98 410	54 410	54 410	13 250	13 250	10 419	2 831	27%	54 410
Interest		40 664	35 553	35 553	1 847	1 847	2 597	(750)	-29%	35 553
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(698 860)	(1 244 859)	(1 244 859)	(147 185)	(147 185)	(86 043)	61 143	-71%	(1 244 859)
Interest		(23 577)	(38 204)	(38 204)	-	-	-	-	-	(38 204)
Transfers and Subsidies		-	(7 711)	(7 711)	(119)	(119)	(550)	(431)	78%	(7 711)
NET CASH FROM/(USED) OPERATING ACTIVITIES		671 564	92 061	92 061	13 908	13 908	84 251	70 343	83%	92 061
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(120)	100	100	2	2	2	-	-	100
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(267 461)	(187 437)	(187 437)	(6 780)	(6 780)	(9 623)	(2 843)	30%	(187 437)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(267 582)	(187 337)	(187 337)	(6 779)	(6 779)	(9 621)	(2 843)	30%	(187 337)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	48 206	48 206	-	-	-	-	-	48 206
Increase (decrease) in consumer deposits		(153)	150	150	27	27	27	-	-	150
Payments										
Repayment of borrowing		-	(23 011)	(23 011)	-	-	-	-	-	(23 011)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(153)	25 346	25 346	27	27	27	-	-	25 346
NET INCREASE/ (DECREASE) IN CASH HELD		403 829	(69 931)	(69 931)	7 157	7 157	74 657			(69 931)
Cash/cash equivalents at beginning:		220 267	135 013	135 013	-	218 448	135 013			218 448
Cash/cash equivalents at month/year end:		624 096	65 082	65 082	-	225 605	209 670			148 517

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 - M01 July													
Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	13 142	4 126	1 777	1 858	1 922	1 248	7 516	23 506	55 096	36 051	5 533	52 250
Trade and Other Receivables from Exchange Transactions - Electricity	1300	37 984	2 508	200	171	92	92	755	3 190	44 999	4 306	15	6 254
Receivables from Non-exchange Transactions - Property Rates	1400	49 264	2 744	979	636	617	552	6 172	17 075	78 038	25 052	894	32 181
Receivables from Exchange Transactions - Waste Water Management	1500	12 879	3 530	1 441	1 363	1 269	1 037	5 922	27 477	54 917	37 067	4 459	52 250
Receivables from Exchange Transactions - Waste Management	1600	8 761	2 150	879	832	813	636	3 611	16 886	34 570	22 780	2 694	32 199
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 545	660	265	250	225	189	1 054	7 459	11 646	9 176	931	14 316
Interest on Arrear Debtor Accounts	1810	1 470	117	129	169	209	208	2 172	41 362	45 836	44 120	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(3 937)	1 510	556	907	808	432	3 147	21 473	24 896	26 768	822	32 009
Total By Income Source	2000	121 108	17 345	6 225	6 186	5 960	4 396	30 350	158 428	349 998	205 320	15 328	221 460
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	20 768	97	34	33	24	27	645	710	22 339	1 440	–	–
Commercial	2300	25 441	1 247	93	81	106	88	628	1 885	29 569	2 787	–	–
Households	2400	59 424	14 405	5 894	5 864	5 656	4 110	27 243	145 945	268 541	188 817	15 328	221 460
Other	2500	15 475	1 595	204	209	174	171	1 835	9 888	29 549	12 275	–	–
Total By Customer Group	2600	121 108	17 345	6 225	6 186	5 960	4 396	30 350	158 428	349 998	205 320	15 328	221 460

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

	July 2024	June 2024	May 2024
Gross consumer debtors, as per debtors age analysis	349 997 956	281 189 922	307 001 916
Total Provision for bad debts	-223 283 502	-198 445 124	-198 445 124
Provision bad debts Consumers (SC3)	-221 459 610	-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)	-19 280 752	-12 685 304	-16 557 103
Net consumers debtors:	107 433 702	70 059 495	91 999 689

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.1 Outstanding Debtors

This report serves to inform Council on the status of outstanding debtors for July 2024.

1. Debtors Age Analysis

The outstanding debtors of the municipality reflects an amount of 349 997 956 outstanding debt which represents a 14.7 % growth when compared to R305 026 598 in July 2023. Debt totalling R15 328 196 has been written off during the period ending 31 July 2024. Total arrear debt amounts to R229 599 823 while R205 278 202 is older than 90 days. R52 478 674 or 22.5% of the total arrear debt is with attorneys for debt collection.

The collection rate for July 2024 is 42.61 %. This is due to the annual rates; waste management and waste-water management services being billed in July 2024 and due on the 30th of September 2024. The debtor's collection days ratio is 41,5 days. A concerted effort has been made to reduce the debtor's book by implementing various credit control actions.

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 July 2024.

- 18 412 SMSs were sent during the month to clients with arrear accounts to the value of R324 687 051 while 6 873 final demands with arrears to the value of R257 694 022 were emailed.
- 20 935 SMSs were sent during the month to clients after the billing for new account balances to the value of R216 331 371.
- 32 Arrangements with clients owing arrears to the value of R538 992 were concluded during the month.
- R186 021 was recovered through pre-paid electricity restrictions on non-indigent clients where for each R10 used to buy prepaid electricity 60% (R6) for each R10 used to buy pre-paid electricity 90% (R9) is redirected towards the payment of your arrear debt, and 30% for Indigent households.
- There were 12 conventional electricity disconnections performed during the month.
- There were 301 phone call reminders made to clients with arrears on their accounts.
- There are currently 11 accounts owing R432 107 with section 58 Magistrate Courts Act Garnishee Orders which were entered into before the Stellenbosch Garnishee Order Court ruling which requires someone to now appear before the court. The total monthly payments amount to R 5 290.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

As at 31 July 2024 there was a total of 4 874 approved indigents in the indigent register. These indigent clients owed the municipality R3 341 149 with R2 120 409 being in arrears. In July 2024 Indigent debtors have benefited from the following rebates:

- Refuse Removal R 585 249
- Property Rates R 800 657
- Sewerage R 1 209 685
- Electricity R 511 226
- Water R 1 082 128
- Rental of Municipal Properties R 580 474

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 June 2024.

Attorneys

As at 31 July 2024 there were 824 accounts with a balance of R33 032 797 handed over to the attorneys. During the July the following took place:

- An amount of R 91 056 was received as payments from the handed over accounts, while an amount of R 6 283 (vat incl.) was paid as commission on (6%).
- 115 Final Demands were issued via Registered Post for a total fee of R9 787.
- 22 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 R16 135.
- There were 7 Section 65A1 court appearances resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R3 178.
- 7 Court appearance judgments were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R2 149.
- 9 Judgments were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R3 655.
- 10 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R12 265.
- 2 Garnishee orders were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R490

- 29 Hard tracing was conducted by the appointed sheriff, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R3 943.
- 38 Sheriff fees in various towns for the value of R 12 827 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.
- There were 5 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 R2 252.
- All the costs listed above have been charged against the accounts of the clients.

5.2.5 Arrears Councillors

A list of the accounts is available for scrutiny in the office of the Speaker. The following information was extracted from the list for July 2024:

- A total of R13 291 was deducted from the salaries of Councillors who owed total of R62 718. R 2 200 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from 1 councillor with an automatic arrangement with a balance of R51 628, while R11 091 was deducted from 10 Councillors who did not pay their debt of R11 091 by due date.

5.2.6 Arrears Employees

- A total of R59 907 was deducted from the salaries of officials who owed total of R567430. R 24 820 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from 17 officials with an automatic arrangement with a balance of R532 342, while R35 087 was deducted from 64 officials who did not pay their debt of R35 087 by due date.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July												
Description	NT Code	Budget Year 2024/25									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	Total		
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	-	-	-	-	34	-	-	-	-	34	-
Auditor General	0800	-	-	224	-	-	-	-	-	-	224	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	224	-	34	-	-	-	-	258	-

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 - M01 July														
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														
First National Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	22 Jul 2024	5 000	25	(5 000)	-	25
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	23 Jul 2024	10 000	55	(10 000)	-	55
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	21 Aug 2024	5 000	39	-	-	5 039
ABSA Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	20 Sep 2024	5 000	40	-	-	5 040
Nedbank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	12 Aug 2024	-	27	5 000	-	5 027
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	12 Aug 2024	-	27	5 000	-	5 027
ABSA Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	26	5 000	-	5 026
Nedbank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	27	5 000	-	5 027
First National Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	26	5 000	-	5 026
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Sep 2024	-	27	5 000	-	5 027
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Oct 2024	-	27	5 000	-	5 027
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Oct 2024	-	28	5 000	-	5 028
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	8 Nov 2024	-	28	5 000	-	5 028
Nedbank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	11 Nov 2024	-	27	5 000	-	5 027
First National Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	9 Dec 2024	-	26	5 000	-	5 026
Standard Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	10 Dec 2024	-	28	5 000	-	5 028
ABSA Bank		6 Months	Fixed Deposit	Yes	Yes	Yes	No	No	6 Jan 2025	-	28	5 000	-	5 028
Municipality sub-total										25 000	513	50 000	-	75 513
TOTAL INVESTMENTS AND INTEREST	2									25 000	513	50 000	-	75 513

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 July 2024.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
<u>Investments - 31 July 2024 at the following A1 Banks as prescribed by Council's Investment Policy:</u>							
ABSA		R	30 000 000,00				
NEDBANK		R	15 000 000,00				
FNB		R	10 000 000,00				
STANDARD		R	20 000 000,00				
INVESTEC		R	-				
			R 75 000 000,00				
ABSA LT		R	-				
			R 75 000 000,00				

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 01/07/2024	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
23/Apr/24	FNB	76205886727	8,74%	90	22/Jul/24	25 142,47	5 000 000		5 000 000	0
23/Apr/24	STANDARD	288460898-107	9,150%	91	23/Jul/24	55 150,68	10 000 000		10 000 000	0
23/Apr/24	ABSA	2081567043	9,28%	120	21/Aug/24	39 408,22	5 000 000			5 000 000
23/Apr/24	ABSA	2081567491	9,39%	150	20/Sep/24	39 875,34	5 000 000			5 000 000
10/Jul/24	NEDBANK	03/7881531576/329	8,87%	33	12/Aug/24	26 731,51		5 000 000		5 000 000
10/Jul/24	STANDARD	288460898-108	9,000%	33	12/Aug/24	27 123,29		5 000 000		5 000 000
10/Jul/24	ABSA	20891675062	8,71%	62	10/Sep/24	26 249,32		5 000 000		5 000 000
10/Jul/24	NEDBANK	03/7881531576/330	8,92%	62	10/Sep/24	26 882,19		5 000 000		5 000 000
10/Jul/24	FNB	76206461495	8,65%	62	10/Sep/24	26 068,49		5 000 000		5 000 000
10/Jul/24	STANDARD	288460898-109	9,050%	62	10/Sep/24	27 273,97		5 000 000		5 000 000
10/Jul/24	ABSA	2081675101	9,08%	92	10/Oct/24	27 364,38		5 000 000		5 000 000
10/Jul/24	STANDARD	288460898-110	9,125%	92	10/Oct/24	27 500,00		5 000 000		5 000 000
10/Jul/24	ABSA	2081675347	9,22%	121	8/Nov/24	27 786,30		5 000 000		5 000 000
10/Jul/24	NEDBANK	03/7881531576/331	9,05%	124	11/Nov/24	27 273,97		5 000 000		5 000 000
10/Jul/24	FNB	76206461742	8,79%	152	9/Dec/24	26 490,41		5 000 000		5 000 000
10/Jul/24	STANDARD	288460898-111	9,300%	153	10/Dec/24	28 027,40		5 000 000		5 000 000
10/Jul/24	ABSA	2081675436	9,40%	180	6/Jan/25	28 328,77		5 000 000		5 000 000
Sub Total						512 676,71	25 000 000	65 000 000	15 000 000	75 000 000
						512 676,71	25 000 000,00	65 000 000	15 000 000	75 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month July 2024.

Funds Allocations

The schedule reflecting council's Investments of R 75 000 000 as at 31 July 2024. (R25 000 000 at 30 June 2024).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are a	30/06/2024		31/07/2024	
	Liability	Cash back	Liability	Cash back
		196 658 219		225 604 880
Unutilized grants	20 967 223	20 967 223	30 303 611	30 303 611
Consumer and Sundry deposits	5 500 670	5 500 670	5 500 670	5 500 670
External loans unspent	24 052 558	24 052 558	2 774 555	2 774 555
EFF Accumulated Depreciation	6 500 000	6 500 000	8 800 000	8 800 000
Self Insurance Reserve	22 420 711	22 420 711	22 537 711	22 537 711
Capital Replacement reserve	51 162 571	51 162 571	57 023 035	57 023 035
Retained surplus (unidentified dep.)	8 156 893	8 156 893	11 909 598	11 909 598
Performance Bonus Provison	1 084 317	1 084 317	1 172 866	1 172 866
Set aside for retention	10 416 530	10 416 530	12 520 000	12 520 000
Set aside for Creditor payments	30 982 000	38 150 746	45 210 000	64 816 833
Provision for leave Payment	8 246 000	8 246 000	8 246 000	8 246 000
	-		-	
	189 489 473	196 658 219	205 998 047	225 604 880
Cash Surplus (Deficit)		7 168 746		19 606 833
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2024		31/07/2024	
ABSA	10 000 000		30 000 000	
Nedbank	0		15 000 000	
First National Bank	5 000 000		10 000 000	
Standard Bank	10 000 000		20 000 000	
Investec	0		0	
Total short term	25 000 000		75 000 000	
Bank and Cash	171 645 114		150 591 775	
Cash on hand	13 105		13 105	
Loan payments - out of own funding	-		-	
	196 658 219		225 604 880	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in July 2024.

Attached in annexure is the computerised bank reconciliation for July 2024.

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 JULY 2024				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/07/2024				193 435 274,11
Deposits for July 2024				176 241 419,52
Interest for July 2024				0,00
Payments for July 2024				(219 084 918,56)
Balance as per Cash Book at 31/07/2024				<u>150 591 775,07</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		193 435 274,11	193 435 274,11
40101012691	Movements		176 241 419,52	
40101012692	Movements		(219 084 918,56)	
40101012693	Movements		0,00	(42 843 499,04)
Balance as per Ledger at 31/07/2024				<u>150 591 775,07</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/07/2024				165 260 572,51
Cash on Hand	Not yet Banked			2 019 597,47
Outstanding Payments				(4 077 124,58)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	0,00		
	July 2024	(13 469 024,45)	(13 469 024,45)	(13 469 024,45)
Deposits receipted in Duplicate				2 760,00
Other Items				510 212,97
Cash Surpluses / Shortages	Iro Payments Received			150 127,66
Adjustments to be Made for July 2024	Bank Charges	(194 653,49)	(194 653,49)	194 653,49
Balance as per Cash Book at 31/07/2024				<u>150 591 775,07</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 JULY 2024				
				TOTAL
Balance as per Bank Statement at 01/07/2024				193 131 310,90
Payments for July 2024				(215 881 277,11)
Interest for July 2024				0,00
Deposits for July 2024				176 088 531,86
Other Adjustments / Transactions				(301 032,68)
Other Adjustments / Transactions now cleared				(1 317 193,50)
Direct Deposits from previous months Received				0,00
Direct Deposits not Receipted				13 469 024,45
Cash on Hand - 01/07/2024				2 090 806,06
Cash on Hand - 31/07/2024				(2 019 597,47)
Balance as per Bank Statements at 31/07/2024				<u>165 260 572,51</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 July 2024, Conditional grants to the value of R 85 914 000 were received. The value of the unspent conditional grants at the end of July 2024 is R 10 303 611.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July										
Description	Ref	2023/24			Budget Year 2024/25					
		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:		6 339	177 889	177 889	72 664	72 664	69 758	2 906	4,2%	3 495
Operational Revenue:General Revenue:Equitable Share		–	174 394	174 394	72 664	72 664	69 758	2 906	4,2%	–
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		4 789	1 895	1 895	–	–	–	–	–	1 895
Local Government Financial Management Grant (Schedule 5B)		1 550	1 600	1 600	–	–	–	–	–	1 600
Provincial Government:		16 747	19 664	19 664	–	–	497	(497)	-100,0%	18 754
Human Settlement Development Grant: Operating		100	6 370	6 370	–	–	497	(497)	-100,0%	–
Municipal Accreditation and Capacity Building Grant		491	–	–	–	–	–	–	–	1 807
Informal Settlements Upgrading Partnership Grant		–	–	–	–	–	–	–	–	497
Community Library Service Grant: Operating		143	11 504	11 504	–	–	–	–	–	200
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	200	200	–	–	–	–	–	11 504
Community Development/Workers (CDW) Grant		94	94	94	–	–	–	–	–	94
Disaster Management Grant		1 103	–	–	–	–	–	–	–	466
Thusong Services Centre Grant		120	–	–	–	–	–	–	–	–
Regional Socio-Economic Project (RSEP) Grant		–	1 030	1 030	–	–	–	–	–	–
Fire Service Capacity Building Grant		–	466	466	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	120
Specify (Add grant description)		–	–	–	–	–	–	–	–	1 457
Specify (Add grant description)		2 772	–	–	–	–	–	–	–	2 609
Specify (Add grant description)		700	–	–	–	–	–	–	–	–
District Municipality:		1 726	500	500	–	–	–	–	–	600
CWDM Operational Projects		–	500	500	–	–	–	–	–	–
Specify (Add grant description)		1 726	–	–	–	–	–	–	–	600
Other grant providers:		769	783	783	–	–	–	–	–	500
Departmental Agencies and Accounts		769	663	663	–	–	–	–	–	500
Non-profit Institutions		–	120	120	–	–	–	–	–	–
Total Operating Transfers and Grants	5	25 581	198 836	198 836	72 664	72 664	70 255	2 409	3,4%	23 349
Capital Transfers and Grants										
National Government:		57 299	54 410	54 410	13 250	13 250	10 419	2 831	27,2%	54 410
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		20 237	14 620	14 620	2 000	2 000	3 655	(1 655)	-45,3%	14 620
Municipal Infrastructure Grant (Schedule 5B)		37 893	39 790	39 790	11 250	11 250	6 764	4 486	66,3%	39 790
Water Services Infrastructure Grant (Schedule 5B)		(832)	–	–	–	–	–	–	–	–
Provincial Government:		36 270	–	–	–	–	–	–	–	–
Specify (Add grant description)		1 100	–	–	–	–	–	–	–	–
Specify (Add grant description)		1 170	–	–	–	–	–	–	–	–
Specify (Add grant description)		34 000	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	93 569	54 410	54 410	13 250	13 250	10 419	2 831	27,2%	54 410
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	119 150	253 246	253 246	85 914	85 914	80 674	5 240	6,5%	77 759

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 - M01 July										
Description	Ref	2023/24		Budget Year 2024/25						
		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:		6 079	(177 889)	(177 889)	(72 698)	(72 698)	(69 758)	(2 940)	4.2%	(3 495)
Operational Revenue:General Revenue:Equitable Share		-	(174 394)	(174 394)	(72 664)	(72 664)	(69 758)	(2 906)	4.2%	-
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		4 789	(1 895)	(1 895)	-	-	-	-	-	(1 895)
Local Government Financial Management Grant (Schedule 5B)		1 290	(1 600)	(1 600)	(34)	(34)	-	(34)	-	(1 600)
Provincial Government:		12 871	(19 664)	(19 664)	(912)	(912)	(497)	(415)	83.6%	(18 754)
Human Settlement Development Grant: Operating		-	(6 370)	(6 370)	-	-	(497)	497	-100.0%	-
Municipal Accreditation and Capacity Building Grant		437	-	-	-	-	-	-	-	(3 264)
Informal Settlements Upgrading Partnership Grant		374	-	-	-	-	-	-	-	(497)
Community Library Service Grant: Operating		143	(11 504)	(11 504)	(912)	(912)	-	(912)	-	(200)
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		11 224	(200)	(200)	-	-	-	-	-	(11 504)
Community Development Workers (CDW) Grant		101	(94)	(94)	-	-	-	-	-	(94)
Disaster Management Grant		-	-	-	-	-	-	-	-	(466)
Thusong Services Centre Grant		118	-	-	-	-	-	-	-	-
Regional Socio-Economic Project (RSEP) Grant		-	(1 030)	(1 030)	-	-	-	-	-	-
Fire Service Capacity Building Grant		-	(466)	(466)	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	(120)
Specify (Add grant description)		-	-	-	-	-	-	-	-	(2 609)
Specify (Add grant description)		473	-	-	-	-	-	-	-	-
District Municipality:		500	(663)	(663)	-	-	-	-	-	(600)
CWDM Operational Projects		-	(663)	(663)	-	-	-	-	-	-
Specify (Add grant description)		500	-	-	-	-	-	-	-	(600)
Other grant providers:		769	(620)	(620)	-	-	-	-	-	(500)
Departmental Agencies and Accounts		769	(500)	(500)	-	-	-	-	-	(500)
Non-profit Institutions		-	(120)	(120)	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		20 219	(198 836)	(198 836)	(73 610)	(73 610)	(70 255)	(3 356)	4.8%	(23 349)
Capital expenditure of Transfers and Grants										
National Government:		-	(54 410)	(54 410)	(2 946)	(2 946)	(10 420)	7 473	-71.7%	(54 410)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	(14 620)	(14 620)	-	-	(3 655)	3 655	-100.0%	(14 620)
Municipal Infrastructure Grant [Schedule 5B]		-	(39 790)	(39 790)	(2 946)	(2 946)	(6 765)	3 818	-56.4%	(39 790)
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	(54 410)	(54 410)	(2 946)	(2 946)	(10 420)	7 473	-71.7%	(54 410)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		20 219	(253 246)	(253 246)	(76 557)	(76 557)	(80 674)	4 118	-5.1%	(77 759)

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 31 July 2024, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2024/2025			July 2024					
	Unutilised Balance 01/07/2024	Debit Balance	Received 01/07/2024 31/07/2024	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)- Capital	Refunded	To Other Debtors	Balance 31/07/2024
National Government:-	-	-	85 914 000,00	-72 697 666,72	-2 946 388,63	-	33 666,72	10 303 611,37
Operating grants:-	-	-	72 664 000,00	-72 697 666,72	-	-	33 666,72	-
Equitable share	-	-	72 664 000,00	-72 664 000,00	-	-	-	-
Financial Management Grant	-	-	-	-33 666,72	-	-	33 666,72	-
EPWP: Expanded Public Works	-	-	-	-	-	-	-	-
Capital grants:-	-	-	13 250 000,00	-	-2 946 388,63	-	-	10 303 611,37
Municipal Infrastructure Grant	-	-	11 250 000,00	-	-2 946 388,63	-	-	8 303 611,37
Integrated National Electrification Grant	-	-	2 000 000,00	-	-	-	-	2 000 000,00
Energy Efficiency and Demand-Side Management Grant	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	-	-	-	-	-	-	-	-
Provincial Government:-	-	-	-	-912 494,03	-	-	912 494,03	-
Operating Grants plus Operating Housing:-	-	-	-	-912 494,03	-	-	912 494,03	-
Operating Provincial	-	-	-	-912 494,03	-	-	912 494,03	-
Library Service Conditional Grant	-	-	-	-912 494,03	-	-	912 494,03	-
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	-	-	-	-	-	-	-	-
Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-
Thusong Centre	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building	-	-	-	-	-	-	-	-
Provincial Earmarked (Accelerated) Grant Funding	-	-	-	-	-	-	-	-
Disaster Management Grant	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
	-	-	85 914 000,00	-73 610 160,75	-2 946 388,63	-	946 160,75	10 303 611,37
			85 914 000,00	-76 556 549,38				-
							GROSS BALANCE	10 303 611,37

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 - M01 July										
Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		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		16 575	17 750	17 750	1 329	1 329	1 167	162	14%	17 750
Pension and UIF Contributions		1 230	1 294	1 294	101	101	85	16	19%	1 294
Medical Aid Contributions		271	293	293	23	23	19	4	21%	293
Motor Vehicle Allowance		359	397	397	29	29	26	3	13%	397
Cellphone Allowance		1 869	1 860	1 860	148	148	122	25	21%	1 860
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		164	164	164	13	13	11	2	21%	164
Sub Total - Councillors		20 467	21 757	21 757	1 643	1 643	1 431	213	15%	21 757
% increase	4		6,3%	6,3%						6,3%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	12 155	9 881	9 881	742	742	650	92	14%	9 881
Pension and UIF Contributions		682	893	893	75	75	59	16	27%	893
Medical Aid Contributions		59	119	119	11	11	8	3	44%	119
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		1 478	1 486	1 486	111	111	98	13	14%	1 486
Cellphone Allowance		278	346	346	23	23	23	0	0%	346
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		269	343	343	10	10	23	(12)	-54%	343
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Entertainment	2	–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		14 920	13 067	13 068	972	972	859	113	13%	13 068
% increase	4		-12,4%	-12,4%						-12,4%
Other Municipal Staff										
Basic Salaries and Wages		217 121	276 619	276 269	17 877	17 877	18 166	(289)	-2%	276 269
Pension and UIF Contributions		40 874	52 370	52 370	3 367	3 367	3 444	(76)	-2%	52 370
Medical Aid Contributions		23 505	31 693	31 693	1 989	1 989	2 084	(95)	-5%	31 693
Overtime		22 877	26 371	26 371	2 154	2 154	1 734	420	24%	26 371
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		9 911	11 930	11 930	823	823	784	39	5%	11 930
Cellphone Allowance		923	990	990	75	75	65	10	15%	990
Housing Allowances		1 712	2 304	2 304	148	148	151	(3)	-2%	2 304
Other benefits and allowances		26 838	32 239	32 239	2 006	2 006	2 120	(114)	-5%	32 239
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	1	1	–	–	0	(0)	-100%	1
Post-retirement benefit obligations		7 134	7 545	7 545	615	615	496	119	24%	7 545
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		13	0	0	–	–	0	(0)	-100%	0
Acting and post related allowance		2 138	1 699	1 699	185	185	112	73	65%	1 699
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		353 046	443 761	443 410	29 239	29 239	29 156	83	0%	443 410
% increase	4		25,7%	25,6%						25,6%
Total Parent Municipality		388 432	478 585	478 235	31 854	31 854	31 446	408	1%	478 235
TOTAL SALARY, ALLOWANCES & BENEFITS		388 432	478 585	478 235	31 854	31 854	31 446	408	1%	478 235
% increase	4		23,2%	23,1%						23,1%
TOTAL MANAGERS AND STAFF		367 966	456 828	456 478	30 211	30 211	30 015	196	1%	456 478

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 **R26 371 100**.

Overtime and temporary personnel payments are one month in arrear, this being the reason no spending been reflecting on the end of July 2024 reports. Overtime should be monitored closely.

From 1 July 2024 till 31 July 2024	Budget for the year	Estimate for the 1 month	Actual to Date	Variance
Overtime	26 371 100	2 197 592	0	2 197 592
Temporary personnel	21 641 299	1 803 442	0	1 803 442

Summary of number of employees and councillors paid during July 2024.

	<u>May 2024</u>	<u>June 2024</u>	<u>July 2024</u>
EPWP	399	392	265
Temporary	68	59	41
Permanent	847	842	860
Councillors	41	41	41
	1 355	1 334	1 207

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 - M01 July									
Month	2023/24			Budget Year 2024/25					
	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	5 937	9 623	9 623	6 782	6 782	9 623	2 841	29,5%	4%
August	22 559	10 423	10 423	–	–	20 046	–	0,0%	0%
September	17 593	23 346	23 346	–	–	43 392	–	0,0%	0%
October	22 345	13 409	13 409	–	–	56 801	–	0,0%	0%
November	13 954	13 744	13 744	–	–	70 545	–	0,0%	0%
December	15 388	29 610	29 610	–	–	100 155	–	0,0%	0%
January	7 077	9 323	9 323	–	–	109 479	–	0,0%	0%
February	8 730	9 323	9 323	–	–	118 802	–	0,0%	0%
March	37 486	22 546	22 546	–	–	141 348	–	0,0%	0%
April	20 549	9 323	9 323	–	–	150 671	–	0,0%	0%
May	21 801	9 323	9 323	–	–	159 994	–	0,0%	0%
June	41 423	27 443	27 443	–	–	187 437	–	0,0%	0%
Total Capital expenditure	234 841	187 437	187 437	6 782					

PART 2 - SUPPORTING DOCUMENTATION

SECTION 10 - CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 31 July 2024.

<u>Capital Progress Report 2024/25</u>		<u>July 2024</u>						
<u>PROJECT FUNDING</u>	Total Approved Budget 2024/25	Total Funded budget 2023/24	Requests Approved	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN								
Projects New	48 706 373	48 706 373	109 440,00	2 774 554,63	2 774 554,63	2 774 554,63	45 931 818,37	5,70%
Projects (B/F)	0	0	0	0,00	0,00	0,00	0,00	#DIV/0!
TOTAL EXTERNAL LOAN	48 706 373	48 706 373	109 440,00	2 774 554,63	2 774 554,63	2 774 554,63	45 931 818,37	
CAPITAL REPLACEMENT RESERVE								
Projects New	64 862 500	64 862 500	208 062,70	520 730,71	487 354,88	487 354,88	64 375 145,12	0,75%
Projects (B/F)	100 000,00	100 000,00	0,00	100 000,00	100 000,00	100 000,00	0,00	100,00%
Projects (MIG Counter Funding)	14 599 217	14 599 217	0,00	523 046,78	375 602,78	375 602,78	14 223 614,22	2,57%
CRR Connections (Public Contr)	3 339 200	3 339 200	0,00	96 578,50	96 578,50	96 578,50	3 242 621,50	2,89%
Furniture and Equipment	20 000,00	20 000,00	0,00	0,00	0,00	0,00	20 000,00	0,00%
TOTAL CRR	82 920 917	82 920 917	208 062,70	1 240 355,99	1 059 536,16	1 059 536,16	81 861 380,84	1,28%
INSURANCE RESERVE								
Insurance Reserve	1 400 000	1 400 000	18 989,00	0,00	0,00	0,00	1 400 000,00	0,00%
TOTAL INSURANCE RESERVE	1 400 000	1 400 000	18 989,00	0,00	0,00	0,00	1 400 000,00	0,00%
TOTAL BASIC CAPITAL	133 027 290	133 027 290	336 491,70	4 014 910,62	3 834 090,79	3 834 090,79	129 193 199,21	2,88%
CAPITAL: GRANT FUNDING								
PAWC: Libraries	0	0	0,00	0,00	0,00	0,00	0,00	#DIV/0!
PAWC: RSEP	0	0	0,00	0,00	0,00	0,00	0,00	#DIV/0!
PAWC: HOUSING	0	0	0,00	0,00	0,00	0,00	0,00	#DIV/0!
National Government: MIG (DORA)	39 790 000	39 790 000	0,00	2 946 388,63	2 946 388,63	2 946 388,63	36 843 611,37	7,40%
National Government: INEP (DORA)	14 620 000	14 620 000	0,00	0,00	0,00	0,00	14 620 000,00	0,00%
National Government: INDRG	0	0	0,00	0,00	0,00	0,00	0,00	#DIV/0!
National Government: EEDS/MG	0	0	0,00	0,00	0,00	0,00	0,00	#DIV/0!
National Government: WSG	0	0	0,00	0,00	0,00	0,00	0,00	#DIV/0!
TOTAL : GRANT FUNDING	54 410 000	54 410 000	0,00	2 946 388,63	2 946 388,63	2 946 388,63	51 463 611,37	5,42%
TOTAL FUNDING	187 437 290	187 437 290	336 491,70	6 961 299,25	6 780 479,42	6 780 479,42	180 656 810,58	3,62%

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 July 2024.

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			2											
Motor Claims			2											
Property Damage/Loss			1											
Claims within excess														
Public Liability/possible Liability														
Motor Claims														
Property Damage/Loss														
Total claims submitted			5	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		R95 402,73	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R95 402,73
VALUE OF REJECTED CLAIMS/ CLAIMS WITHIN EXCESS	R2 013 156,86	R35 437,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R35 437,00
VALUE OF CLAIMS SETTLED														R0,00
TOTAL OUTSTANDING CLAIMS			R 59 964,73	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	R59 964,73
COMMENTS:	2.Liability claims awaiting user department reports.1 Property claim assessor appointed. 2.Claims awaiting insurer's advice.													
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 July 2024 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

DEVIATIONS JULY 2024										
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 675	Engineering Services	Electrical Department	Exceptional case where it is impractical or impossible to follow a normal procurement process	Supply, installation and management of an STS compliant prepayment electrical vending	Rates	1/07/2024-30/09/2024	R1 769 723.88	ONTEC Systems	MAAA0217374
2	BVD 678	SSS	ICT	Exceptional case where it is impractical or impossible to follow a normal procurement process	Renewal of VMware Veeam licences	R607 193,10	Once Off	R607 193,10	Sithabile Technology Services	MAAA0006049
3	BVD 679	SSS/ Finance/ Community Services	Human Resources, Community Services, LED, IDP, Financial Services and Revenue	Exceptional case where it is impractical or impossible to follow a normal procurement process	Advertisement, notices, subscription in newspapers	Rates	1/07/2024-30/06/2025	R500 000,00	MEDIA 24, Arena Holdings, Brand EDGE Media	MAAA00110296 MAAA1327610 MAAA0076388
4	BVD 680	Municipal Manager	Governance, Risk and Compliance	Exceptional case where it is impractical or impossible to follow a normal procurement process	ACFE annual conference 9-11 September 2024	R12 300,00	Once Off	R12 300,00	ACFE	MAAA0038124
5	BVD 681	Engineering Services	Engineering Services	Exceptional case where it is impractical or impossible to follow a normal procurement process	Registration fees for IMESA conference 6-8 November 2024	R7 400,00	Once Off	R7 400,00	IMESA	MAAA0774616
						R626 893,10		R2 896 616,98		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.3 No Irregular and/or unauthorized Expenditure for the period July 2024 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 July 2024.

TENDERS AWARDED DURING JULY 2024					
Award Date	Bid Number	Tender Description	Awarded to	Amount	Anticipated Expenditure
19/07/2024	BV 1078/ 2024	Provision cleaning, collection, transportation and disposal of 3m3 skips (containers) within the Breede Valley Municipal area for a period ending 30 June 2027.	C. De la Rosa t/a Delarosa Trailers	Rates	R14 531 669,49
19/07/2024	BV 1083/ 2024	Supply and delivery of a3 and a4 printing paper for the period ending 30 June 2027.	FDR Trading	Rates	R1 353 948,71
				R15 885 618,20	
Tender turnaround (lead time) in days	BV 1078/ 2024	141			
	BV 1083/ 2024	116			
Average		128,5			

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of July 2024.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF JULY 2024									
Request Reference	Date of Order	Order Reference	Service Provider/ Constructor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Constructor/ Supplier	Awarded amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)
30960	24/07/2024	11330	LOGO CLOTHING	20228,04	BUCLER	R22 797,60	R2 569,56	12,70%	ACCEPTABLE
31220	25/07/2024	11354	WM SPILHAUS	2001,00	BUCLER	R2 300,00	R299,00	15%	ACCEPTABLE
31184	30/07/2024	11417	TOSAS	19519,70	NOLADA	R21 562,50	R2 042,80	10%	ACCEPTABLE
31375	31/07,2024	11441	LOGO CLOTHING	14591,94	BUCLER	R15 787,50	R1 195,56	8%	ACCEPTABLE
TOTAL PREMIUMS PAID FOR THE MONTH							R6 106,92		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 12 - MUNICIPAL MANAGER'S QUALITY CERTIFICATE

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month, July of 2024 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: _____



DATE: 14 August 2024