
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT NOVEMBER 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

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR’S REPORT

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for November 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 November 2023 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for November 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 final as the Annual Financial Statements were completed and audited by the Auditor General. The in-year report for November 2023 contains the final outcomes for the 2022/2023 audit. The municipality has achieved a clean audit opinion (Unqualified with no matters of emphasis).

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2023 – 30 November 2023 is R514 862 209 or 34.93% of the total budgeted revenue R1 473 841 115.

Service charges – waste management

In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2023, the municipality processed a journal to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2024 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.

Sale of Goods and Rendering of Services

Income for other revenue were less than anticipated.

Agency services

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

Assets

More investments were made than anticipated.

Rent on Land

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

Rental from Fixed Assets

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

Operational Revenue

Income for other revenue were more than anticipated.

Fines, penalties, and forfeits

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

Licence and permits

Income from licences and permits are less than anticipated.

Interest

Interest for penalties on rates were more than anticipated.

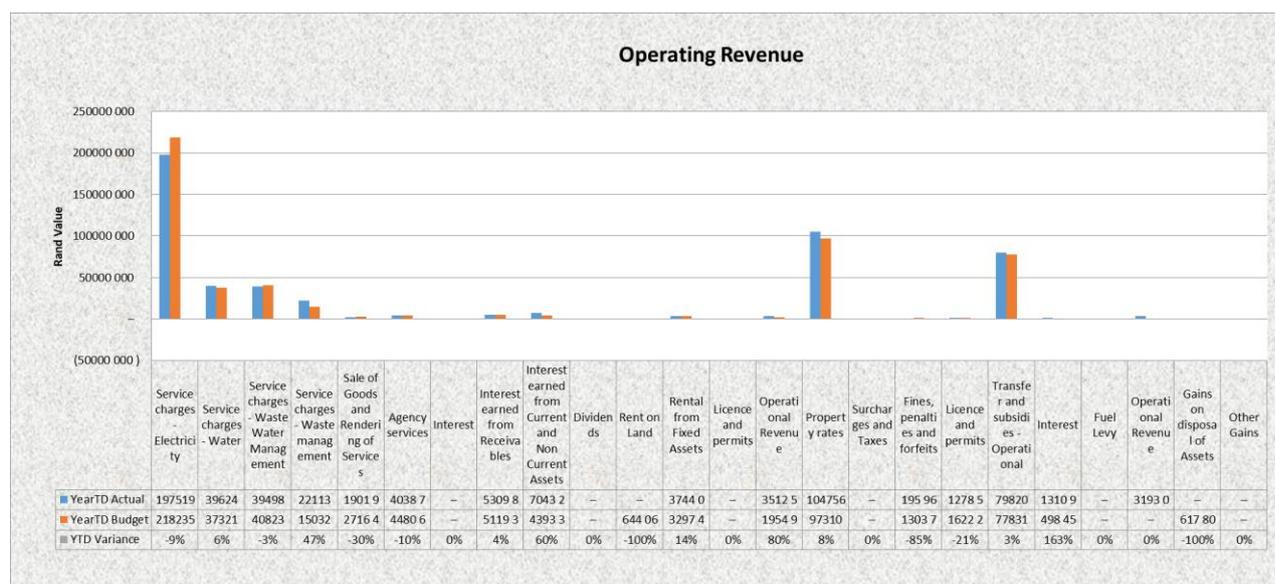
Gains on disposal of Assets

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)

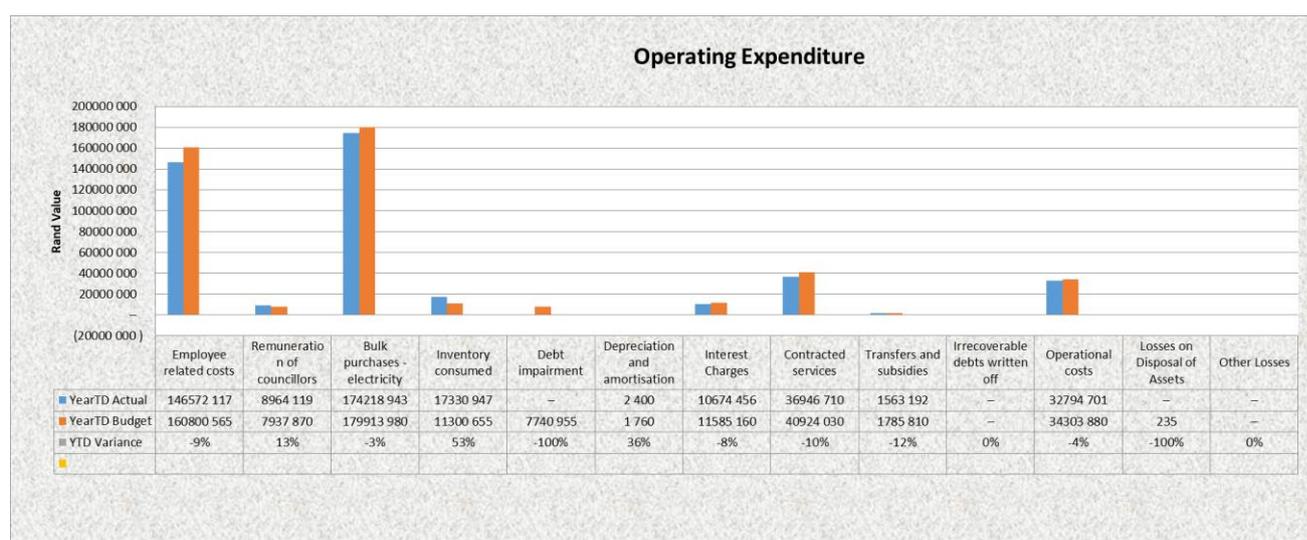


Operating Expenditure by Type

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 R429 067 584 or 28.93% of the total budgeted expenditure R1 483 179 505.

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

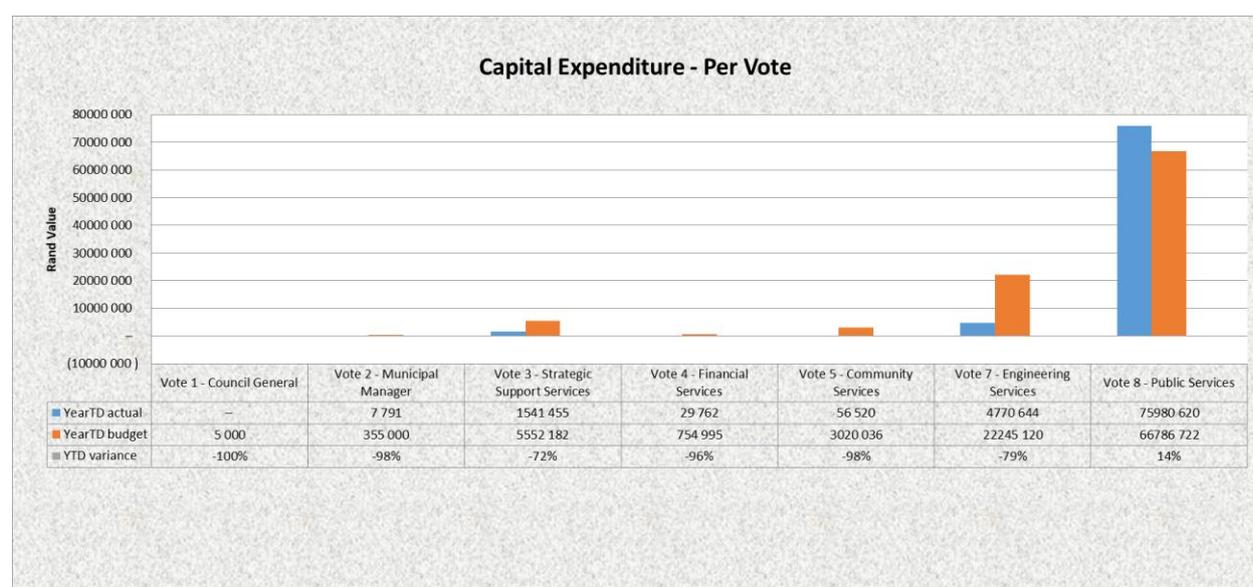


Capital Expenditure

The total capital expenditure for the period 1 July 2023 – 30 November 2023, amounts to R82 386 791 or 30.87% of the total capital budget that amounts to R266 914 161.

Capital grant funding the total capital grant funding expenditure amounts to R12 454 253 or 18.64% 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 R129 996 695.

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 - M05 November									
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	13 357	104 757	97 311	7 446	8%	187 406
Service charges	717 458	793 998	793 998	69 275	298 757	311 412	(12 656)	-4%	793 998
Investment revenue	14 384	12 823	12 823	1 386	7 043	4 393	2 650	60%	12 823
Transfers and subsidies - Operational	171 643	186 796	186 796	6 526	79 820	77 832	1 989	3%	186 796
Other own revenue	188 579	292 818	292 818	5 537	24 486	22 255	2 231	10%	292 818
Total Revenue (excluding capital transfers and contributions)	1 272 082	1 473 841	1 473 841	96 080	514 862	513 203	1 659	0%	1 473 841
Employee costs	366 251	413 148	411 739	30 613	146 572	160 801	(14 228)	-9%	411 739
Remuneration of Councilors	19 066	20 720	20 720	1 643	8 964	7 938	1 026	13%	20 720
Depreciation and amortisation	94 571	100 265	100 265	-	2	2	1	36%	100 265
Interest	19 437	37 980	37 980	-	10 674	11 585	(911)	-8%	37 980
Inventory consumed and bulk purchases	424 166	478 033	477 902	39 185	191 550	191 215	335	0%	477 902
Transfers and subsidies	3 419	6 138	5 834	90	1 563	1 786	(223)	-12%	5 834
Other expenditure	309 700	427 676	428 739	16 017	69 741	82 969	(13 228)	-16%	428 739
Total Expenditure	1 236 610	1 483 960	1 483 180	87 548	429 068	456 295	(27 227)	-6%	1 483 180
Surplus/(Deficit)	35 472	(10 119)	(9 338)	8 532	85 795	56 908	28 887	51%	(9 338)
Transfers and subsidies - capital (monetary allocations)	67 525	66 797	66 797	3	6	27 832	(27 826)	-100%	66 797
Transfers and subsidies - capital (in-kind)	17 917	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	120 914	56 678	57 459	8 535	85 801	84 740	1 061	1%	57 459
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	120 914	56 678	57 459	8 535	85 801	84 740	1 061	1%	57 459
Capital expenditure & funds sources									
Capital expenditure	253 469	190 531	266 914	13 954	82 387	98 719	(16 332)	-17%	266 914
Capital transfers recognised	68 092	66 797	66 797	2 194	12 454	14 636	(2 182)	-15%	66 797
Borrowing	104 458	28 069	81 454	2 016	35 143	35 278	(135)	-0%	81 454
Internally generated funds	80 918	95 665	118 663	9 744	34 790	48 805	(14 015)	-29%	118 663
Total sources of capital funds	253 469	190 531	266 914	13 954	82 387	98 719	(16 332)	-17%	266 914
Financial position									
Total current assets	325 228	315 160	315 160	-	285 467	-	-	-	315 160
Total non current assets	2 623 222	2 905 151	2 905 151	-	2 756 806	-	-	-	2 905 151
Total current liabilities	172 286	212 142	212 142	-	148 670	-	-	-	212 142
Total non current liabilities	473 827	555 521	555 521	-	452 021	-	-	-	555 521
Community wealth/Equity	2 302 338	2 452 648	2 452 648	-	2 441 583	-	-	-	2 452 648
Cash flows									
Net cash from (used) operating	129 875	83 211	81 352	2 283	65 798	62 492	(3 305)	-5%	83 211
Net cash from (used) investing	(248 121)	(190 481)	(264 148)	(13 926)	(81 842)	(77 024)	4 818	-6%	(190 481)
Net cash from (used) financing	95 454	7 476	60 862	(26)	(12 713)	68 703	81 416	119%	7 476
Cash/cash equivalents at the month/year end	156 297	68 137	36 819	-	129 997	212 925	82 928	39%	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	48 898	9 493	14 945	6 260	5 172	4 980	20 599	168 473	278 820
Creditors Age Analysis									
Total Creditors	85	482	0	-	10	-	-	-	577

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

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

WC025 Breede Valley - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November										
Description	Ref	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>		288 573	266 407	266 407	17 764	163 114	128 743	34 372	27%	266 407
Executive and council		1 239	105	105	70	494	41	453	1102%	105
Finance and administration		287 334	266 302	266 302	17 694	162 621	128 702	33 919	26%	266 302
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		171 044	296 225	296 225	5 979	14 192	24 680	(10 488)	-42%	296 225
Community and social services		13 290	14 101	14 101	4 208	8 895	5 762	3 133	54%	14 101
Sport and recreation		3 818	10 367	10 367	351	1 261	4 409	(3 149)	-71%	10 367
Public safety		97 329	244 210	244 210	881	1 593	2 890	(1 296)	-45%	244 210
Housing		56 606	27 547	27 547	538	2 444	11 619	(9 175)	-79%	27 547
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 225	22 519	22 519	2 031	6 884	9 542	(2 658)	-28%	22 519
Planning and development		2 515	2 959	2 959	199	732	1 174	(442)	-38%	2 959
Road transport		19 710	19 560	19 560	1 832	6 152	8 369	(2 217)	-26%	19 560
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		875 669	955 487	955 487	70 309	330 678	378 070	(47 392)	-13%	955 487
Energy sources		536 727	579 425	579 425	45 158	199 033	232 181	(33 147)	-14%	579 425
Water management		131 118	145 023	145 023	12 830	40 214	51 875	(11 661)	-22%	145 023
Waste water management		138 551	156 997	156 997	7 910	44 347	68 518	(24 171)	-35%	156 997
Waste management		69 274	74 042	74 042	4 411	47 084	25 497	21 587	85%	74 042
<i>Other</i>	4	13	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 357 524	1 540 638	1 540 638	96 083	514 868	541 035	(26 167)	-5%	1 540 638
Expenditure - Functional										
<i>Governance and administration</i>		256 049	231 591	230 700	20 497	101 161	79 947	21 215	27%	230 700
Executive and council		43 452	16 482	16 428	3 006	15 773	4 787	10 986	229%	16 428
Finance and administration		208 824	212 428	211 589	17 160	83 668	74 203	9 465	13%	211 589
Internal audit		3 774	2 681	2 683	331	1 721	957	764	80%	2 683
<i>Community and public safety</i>		219 372	356 817	356 432	10 845	49 734	61 526	(11 791)	-19%	356 432
Community and social services		33 560	35 218	35 472	2 369	11 230	11 954	(724)	-6%	35 472
Sport and recreation		33 633	35 172	35 788	2 984	11 686	12 685	(999)	-8%	35 788
Public safety		132 647	255 468	255 307	4 829	22 442	27 317	(4 875)	-18%	255 307
Housing		19 450	30 863	29 769	663	4 376	9 570	(5 194)	-54%	29 769
Health		83	95	95	-	-	-	-	-	95
<i>Economic and environmental services</i>		82 816	94 437	95 240	5 338	22 087	26 735	(4 648)	-17%	95 240
Planning and development		19 236	23 295	23 855	2 009	7 917	8 725	(808)	-9%	23 855
Road transport		63 129	70 699	71 052	3 326	14 116	17 921	(3 805)	-21%	71 052
Environmental protection		450	443	333	3	54	89	(35)	-39%	333
<i>Trading services</i>		677 920	799 970	799 772	50 855	255 919	287 712	(31 793)	-11%	799 772
Energy sources		460 792	550 176	550 124	38 894	200 571	218 735	(18 164)	-8%	550 124
Water management		78 532	89 591	89 724	4 269	19 898	24 240	(4 343)	-18%	89 724
Waste water management		81 625	94 606	94 370	4 164	19 931	25 349	(5 418)	-21%	94 370
Waste management		56 970	65 597	65 554	3 528	15 519	19 388	(3 869)	-20%	65 554
<i>Other</i>		454	1 144	1 036	14	166	375	(209)	-56%	1 036
Total Expenditure - Functional	3	1 236 610	1 483 960	1 483 180	87 548	429 068	456 295	(27 227)	-6%	1 483 180
Surplus/ (Deficit) for the year		120 914	56 678	57 459	8 535	85 801	84 740	1 061	1%	57 459

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

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

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November										
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	70	494	37	457	1240,3%	105
Vote 2 - Municipal Manager		500	500	500	-	-	176	(176)	-100,0%	500
Vote 3 - Strategic Support Services		1 024	2 225	2 225	100	262	781	(519)	-66,4%	2 225
Vote 4 - Financial Services		280 419	260 475	260 475	17 317	161 274	91 473	69 801	76,3%	260 475
Vote 5 - Community Services		184 098	310 090	310 090	7 388	19 782	108 896	(89 114)	-81,8%	310 090
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		506 514	579 410	579 410	45 158	199 033	203 475	(4 442)	-2,2%	579 410
Vote 8 - Public Services		384 231	387 833	387 833	26 051	134 023	136 197	(2 175)	-1,6%	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	1 357 524	1 540 638	1 540 638	96 083	514 868	541 035	(26 167)	-4,8%	1 540 638
Expenditure by Vote										
Vote 1 - Council General	1	36 061	37 280	37 230	2 675	14 320	11 454	2 867	25,0%	37 230
Vote 2 - Municipal Manager		13 225	12 146	12 103	850	4 137	3 723	413	11,1%	12 103
Vote 3 - Strategic Support Services		87 601	88 931	89 906	6 443	35 837	27 659	8 178	29,6%	89 906
Vote 4 - Financial Services		111 927	149 015	147 094	10 059	43 906	45 253	(1 347)	-3,0%	147 094
Vote 5 - Community Services		220 679	349 537	349 202	11 109	51 800	107 431	(55 631)	-51,8%	349 202
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 925	540 318	540 283	39 302	202 725	166 216	36 509	22,0%	540 283
Vote 8 - Public Services		301 192	306 733	307 362	17 110	76 342	94 559	(18 217)	-19,3%	307 362
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 236 610	1 483 960	1 483 180	87 548	429 068	456 295	(27 227)	-6,0%	1 483 180
Surplus/ (Deficit) for the year	2	120 914	56 678	57 459	8 535	85 801	84 740	1 061	1,3%	57 459

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

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

WC025 Breede Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November										
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	74 976	324 307	334 019	(9 712)	-3%	850 663
Service charges - Electricity		474 632	544 474	544 474	44 789	197 520	218 235	(20 716)	-9%	544 474
Service charges - Water		105 610	110 094	110 094	12 713	39 625	37 321	2 304	6%	110 094
Service charges - Waste Water Management		90 274	90 530	90 530	7 718	39 499	40 823	(1 325)	-3%	90 530
Service charges - Waste management		46 941	48 900	48 900	4 055	22 114	15 033	7 081	47%	48 900
Sale of Goods and Rendering of Services		5 521	6 939	6 939	464	1 902	2 716	(815)	-30%	6 939
Agency services		9 463	9 908	9 908	984	4 039	4 481	(442)	-10%	9 908
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 266	13 376	13 376	1 064	5 310	5 119	190	4%	13 376
Interest earned from Current and Non Current Assets		14 384	12 823	12 823	1 386	7 043	4 393	2 650	60%	12 823
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	1 645	1 645	-	-	644	(644)	-100%	1 645
Rental from Fixed Assets		7 478	6 981	6 981	584	3 744	3 297	447	14%	6 981
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		10 197	4 994	4 994	1 220	3 513	1 955	1 558	80%	4 994
Non-Exchange Revenue		494 314	623 178	623 178	21 104	190 555	179 184	11 371	6%	623 178
Property rates		180 018	187 406	187 406	13 357	104 757	97 311	7 446	8%	187 406
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		94 924	242 038	242 038	57	196	1 304	(1 108)	-85%	242 038
Licence and permits		3 123	4 259	4 259	209	1 279	1 622	(344)	-21%	4 259
Transfer and subsidies - Operational		171 643	186 796	186 796	6 526	79 820	77 832	1 989	3%	186 796
Interest		2 785	1 196	1 196	319	1 311	498	812	163%	1 196
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	637	3 193	-	3 193	-	-
Gains on disposal of Assets		118	1 483	1 483	-	-	618	(618)	-100%	1 483
Other Gains		41 703	-	(0)	-	-	-	-	-	(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 272 082	1 473 841	1 473 841	96 080	514 862	513 203	1 659	0%	1 473 841
Expenditure By Type										
Employee related costs		366 251	413 148	411 739	30 613	146 572	160 801	(14 228)	-9%	411 739
Remuneration of councillors		19 066	20 720	20 720	1 643	8 964	7 938	1 026	13%	20 720
Bulk purchases - electricity		372 993	432 321	432 321	33 484	174 219	179 914	(5 695)	-3%	432 321
Inventory consumed		51 173	45 712	45 581	5 701	17 331	11 301	6 030	53%	45 581
Debt impairment		116 518	209 734	209 734	-	-	7 741	(7 741)	-100%	209 734
Depreciation and amortisation		94 571	100 265	100 265	-	2	2	1	36%	100 265
Interest Charges		19 437	37 980	37 980	-	10 674	11 585	(911)	-8%	37 980
Contracted services		112 150	118 676	121 061	10 514	36 947	40 924	(3 977)	-10%	121 061
Transfers and subsidies		3 419	6 138	5 834	90	1 563	1 786	(223)	-12%	5 834
Irrecoverable debts written off		-	18	18	-	-	-	-	-	18
Operational costs		78 857	95 257	93 935	5 503	32 795	34 304	(1 509)	-4%	93 935
Losses on Disposal of Assets		741	3 928	3 928	-	-	0	(0)	-100%	3 928
Other Losses		1 434	63	63	-	-	-	-	-	63
Total Expenditure		1 236 610	1 483 960	1 483 180	87 548	429 068	456 295	(27 227)	-6%	1 483 180
Surplus/(Deficit)		35 472	(10 119)	(9 338)	8 532	85 795	56 908	28 887	0	(9 338)
Transfers and subsidies - capital (monetary allocations)		67 525	66 797	66 797	3	6	27 832	(27 826)	(0)	66 797
Transfers and subsidies - capital (in-kind)		17 917	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		120 914	56 678	57 459	8 535	85 801	84 740			57 459
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		120 914	56 678	57 459	8 535	85 801	84 740			57 459
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		120 914	56 678	57 459	8 535	85 801	84 740			57 459
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		120 914	56 678	57 459	8 535	85 801	84 740			57 459

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M05 November				
Ref	Description	Variations greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Service charges - Waste management	47%	In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2023 the municipality processed a journal to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2024 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.	
	Sale of Goods and Rendering of Services	-30%	Income for other revenue were less than anticipated.	
	Agency services	-10%	Agency fees are on a as and when need basis. More licenses and registration was done.	
	Assets	60%	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	14%	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	80%	Income for other revenue were more than anticipated.	
	Fines, penalties and forfeits	-85%	The budgeted revenue is based on actual collections in the previous year. More collections done compared to the prior year.	
	Licence and permits	-21%	Income from licences and permits are less than anticipated.	
	Interest	163%	Interest for penalties on rates were more than anticipated.	
	Gains on disposal of Assets	-100%	Gains from the disposal of assets are less than anticipated.	
	Transfers and subsidies - capital (monetary allocations)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	Expenditure By Type			
	Remuneration of councillors	13%	Councillor's salary increases and backpay for 2022/2023 were paid in September 2023.	
	Inventory consumed	53%	Expenditure on materials and supplies till November 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 November 2023 are pro-rata higher than anticipated.	
	Contracted services	-10%	Expenditure on contracted and outsourced services till November 2023 are pro-rata less than anticipated.	
	Transfers and subsidies	-12%	Monetary allocations to individuals and organisations till November 2023 are pro-rata less than anticipated.	
	Losses on Disposal of Assets	-100%	Losses from the disposal of assets are less than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-17%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	-1%	The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance and the revenue was review during the adjustment budget.	
	Property rates	-5%	Debtors change from yearly billing and payments to monthly. Credit processes in place	
	Other revenue	37%	Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Government - Operating	0%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	-33%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Interest	5%	Investment process been done monthly	
	Suppliers	-4%	Process implemented to handle yearly contracts agreements for the year - to ensure all contracts is funded. Procurement process updated and ensure we pay within 30 days	
	Transfer and grants	37%	No expenditure on Housing projects and Grant-In Aid.	
	Capital assets	-6%	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	-2658%	The movement in debtors will have an influence on the deposits %.	

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

WC025 Breede Valley - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	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	(5)	-100%	5
Vote 2 - Municipal Manager		-	155	355	-	8	355	(347)	-98%	355
Vote 3 - Strategic Support Services		16 990	655	2 798	1	1 541	1 650	(109)	-7%	2 798
Vote 4 - Financial Services		-	50	50	-	-	50	(50)	-100%	50
Vote 5 - Community Services		10	1 005	1 114	-	-	364	(364)	-100%	1 114
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		26 708	34 138	57 040	9	4 502	20 155	(15 654)	-78%	57 040
Vote 8 - Public Services		142 677	70 644	111 913	9 745	52 413	44 035	8 378	19%	111 913
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	173 275	9 754	58 463	66 613	(8 150)	-12%	173 275
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		19	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		4 655	13 199	13 599	-	1	3 903	(3 902)	-100%	13 599
Vote 4 - Financial Services		1 568	1 655	1 655	3	30	705	(675)	-96%	1 655
Vote 5 - Community Services		2 734	17 946	18 373	5	57	2 656	(2 600)	-98%	18 373
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		17 433	3 280	2 290	269	269	2 090	(1 821)	-87%	2 290
Vote 8 - Public Services		40 638	47 799	57 722	3 923	23 568	22 752	816	4%	57 722
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	93 639	4 200	23 924	32 106	(8 182)	-25%	93 639
Total Capital Expenditure	3	253 469	190 531	266 914	13 954	82 387	98 719	(16 332)	-17%	266 914
Capital Expenditure - Functional Classification										
Governance and administration		19 083	17 219	18 102	3	212	7 455	(7 243)	-97%	18 102
Executive and council		35	160	360	-	8	360	(352)	-98%	360
Finance and administration		19 048	17 059	17 742	3	205	7 095	(6 891)	-97%	17 742
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 844	19 253	21 924	5	1 478	2 790	(1 312)	-47%	21 924
Community and social services		3 597	957	3 101	-	1 367	821	546	67%	3 101
Sport and recreation		973	11 296	11 748	-	107	1 720	(1 613)	-94%	11 748
Public safety		1 274	6 000	6 075	5	5	-	5	#DIV/0!	6 075
Housing		-	1 000	1 000	-	-	250	(250)	-100%	1 000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		49 489	49 630	48 887	8 682	21 139	11 766	9 373	80%	48 887
Planning and development		1 357	5	5	-	-	5	(5)	-100%	5
Road transport		48 133	49 625	48 882	8 682	21 139	11 761	9 378	80%	48 882
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		179 052	104 429	178 001	5 263	59 557	76 708	(17 150)	-22%	178 001
Energy sources		48 544	41 418	63 661	278	4 836	24 028	(19 192)	-80%	63 661
Water management		38 497	13 225	28 054	782	16 392	6 540	9 853	151%	28 054
Waste water management		91 252	48 786	85 286	4 203	37 807	45 640	(7 833)	-17%	85 286
Waste management		760	1 000	1 000	-	522	500	22	4%	1 000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	253 469	190 531	266 914	13 954	82 387	98 719	(16 332)	-17%	266 914
Funded by:										
National Government		65 458	64 847	64 847	2 194	12 454	14 178	(1 724)	-12%	64 847
Provincial Government		2 068	1 950	1 950	-	-	458	(458)	-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	2 194	12 454	14 636	(2 182)	-15%	66 797
Borrowing	6	104 458	28 069	81 454	2 016	35 143	35 278	(135)	0%	81 454
Internally generated funds		80 918	95 665	118 663	9 744	34 790	48 805	(14 015)	-29%	118 663
Total Capital Funding	7	253 469	190 531	266 914	13 954	82 387	98 719	(16 332)	-17%	266 914

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M05 November						
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	130 031	68 137
Trade and other receivables from exchange transactions		106 532	158 757	158 757	100 430	158 757
Receivables from non-exchange transactions		32 082	71 350	71 350	23 849	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	26 494	9 122
VAT		2 149	5 290	5 290	–	5 290
Other current assets		–	413	413	–	413
Total current assets		325 228	315 160	315 160	285 467	315 160
Non current assets						
Investments		–	–	–	–	–
Investment property		81 437	64 495	64 495	96 157	64 495
Property, plant and equipment		2 498 626	2 799 042	2 799 042	2 614 812	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	2 756 806	2 905 151
TOTAL ASSETS		2 948 451	3 220 311	3 220 311	3 042 273	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	4 662	4 864
Trade and other payables from exchange transactions		106 397	132 205	132 205	61 619	132 205
Trade and other payables from non-exchange transactions		–	–	–	–	–
Provision		46 764	51 156	51 156	49 360	51 156
VAT		–	–	–	10 887	–
Other current liabilities		–	–	–	–	–
Total current liabilities		172 286	212 142	212 142	148 670	212 142
Non current liabilities						
Financial liabilities		260 068	328 391	328 391	239 994	328 391
Provision		213 759	227 130	227 130	212 026	227 130
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		473 827	555 521	555 521	452 021	555 521
TOTAL LIABILITIES		646 112	767 663	767 663	600 690	767 663
NET ASSETS	2	2 302 338	2 452 648	2 452 648	2 441 583	2 452 648
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 302 338	2 398 784	2 398 784	2 441 583	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	2 441 583	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 - M05 November										
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	12 094	59 538	62 507	(2 968)	-5%	168 666
Service charges		706 860	760 946	760 946	61 703	325 037	328 364	(3 327)	-1%	760 946
Other revenue		196 543	49 152	49 152	19 115	137 972	100 510	37 462	37%	49 152
Transfers and Subsidies - Operational		172 605	186 796	187 139	6 400	81 493	81 375	117	0%	186 796
Transfers and Subsidies - Capital		81 388	66 797	64 081	-	21 000	31 548	(10 548)	-33%	66 797
Interest		29 466	27 396	27 396	2 450	12 353	11 747	606	5%	27 396
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1 192 745)	(1 129 843)	(1 129 406)	(99 390)	(557 564)	(538 610)	18 954	-4%	(1 129 843)
Interest		(19 841)	(40 560)	(40 560)	-	(12 468)	(12 468)	-	-	(40 560)
Transfers and Subsidies		(1 605)	(6 138)	(6 061)	(90)	(1 563)	(2 481)	(918)	37%	(6 138)
NET CASH FROM/(USED) OPERATING ACTIVITIES		129 875	83 211	81 352	2 283	65 798	62 492	(3 305)	-5%	83 211
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(17)	50	50	28	545	523	23	4%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(248 103)	(190 531)	(264 198)	(13 954)	(82 387)	(77 547)	4 840	-6%	(190 531)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(248 121)	(190 481)	(264 148)	(13 926)	(81 842)	(77 024)	4 818	-6%	(190 481)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		110 000	28 069	81 454	-	-	81 454	(81 454)	-100%	28 069
Increase (decrease) in consumer deposits		(11)	100	100	(26)	37	(1)	38	-2658%	100
Payments										
Repayment of borrowing		(14 536)	(20 693)	(20 693)	-	(12 749)	(12 749)	-	-	(20 693)
NET CASH FROM/(USED) FINANCING ACTIVITIES		95 454	7 476	60 862	(26)	(12 713)	68 703	81 416	119%	7 476
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		179 089	167 931	158 753	(11 668)	158 753	158 753			158 753
Cash/cash equivalents at month/year end:		156 297	68 137	36 819		129 997	212 925			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										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	11 406	3 013	2 307	1 835	1 409	1 277	4 713	26 856	52 817	36 091	13 572	47 738
Trade and Other Receivables from Exchange Transactions - Electricity	1300	26 640	1 139	554	286	197	125	592	4 470	36 004	5 670	2 046	8 259
Receivables from Non-exchange Transactions - Property Rates	1400	8 227	1 730	6 785	982	692	619	3 259	18 616	40 910	24 169	197	27 656
Receivables from Exchange Transactions - Waste Water Management	1500	5 520	1 665	2 064	1 464	1 318	1 089	4 011	30 765	47 896	38 646	7 560	44 880
Receivables from Exchange Transactions - Waste Management	1600	4 255	1 014	1 274	865	756	610	2 362	17 912	29 049	22 506	4 675	27 825
Receivables from Exchange Transactions - Property Rental Debtors	1700	429	271	288	237	223	224	896	8 017	10 586	9 597	1 796	13 131
Interest on Arrear Debtor Accounts	1810	175	4	140	63	135	159	1 239	37 914	39 631	39 511	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(9 755)	655	1 533	527	442	876	3 527	23 922	21 727	29 284	1 288	27 132
Total By Income Source	2000	48 898	9 493	14 945	6 260	5 172	4 980	20 599	168 473	278 820	205 485	31 133	196 621
2022/23 - totals only		38 191	25 171	33	12 790	1 201	5 969	29 075	156 331	268 760	205 365	–	177 163
Debtors Age Analysis By Customer Group													
Organs of State	2200	579	714	2 337	184	118	132	699	1 369	6 133	2 503	–	–
Commercial	2300	15 822	444	736	102	83	155	386	4 304	22 033	5 030	–	–
Households	2400	26 866	7 627	9 597	5 796	4 836	4 491	18 761	147 598	225 571	181 482	31 133	196 621
Other	2500	5 630	708	2 275	177	135	202	753	15 203	25 083	16 470	–	–
Total By Customer Group	2600	48 898	9 493	14 945	6 260	5 172	4 980	20 599	168 473	278 820	205 485	31 133	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.

	November 2023	October 2023	September 2023
Gross consumer debtors, as per debtors age analysis	278 820 131	275 436 957	279 999 788
Total Provision for bad debts	-198 445 124	-198 445 124	-198 445 124
Provision bad debts Consumers (SC3)	-196 621 232	-196 621 232	-196 621 232
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-12 329 835	-11 822 359	-12 506 783
Net consumers debtors:	68 045 172	65 169 474	69 047 881

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

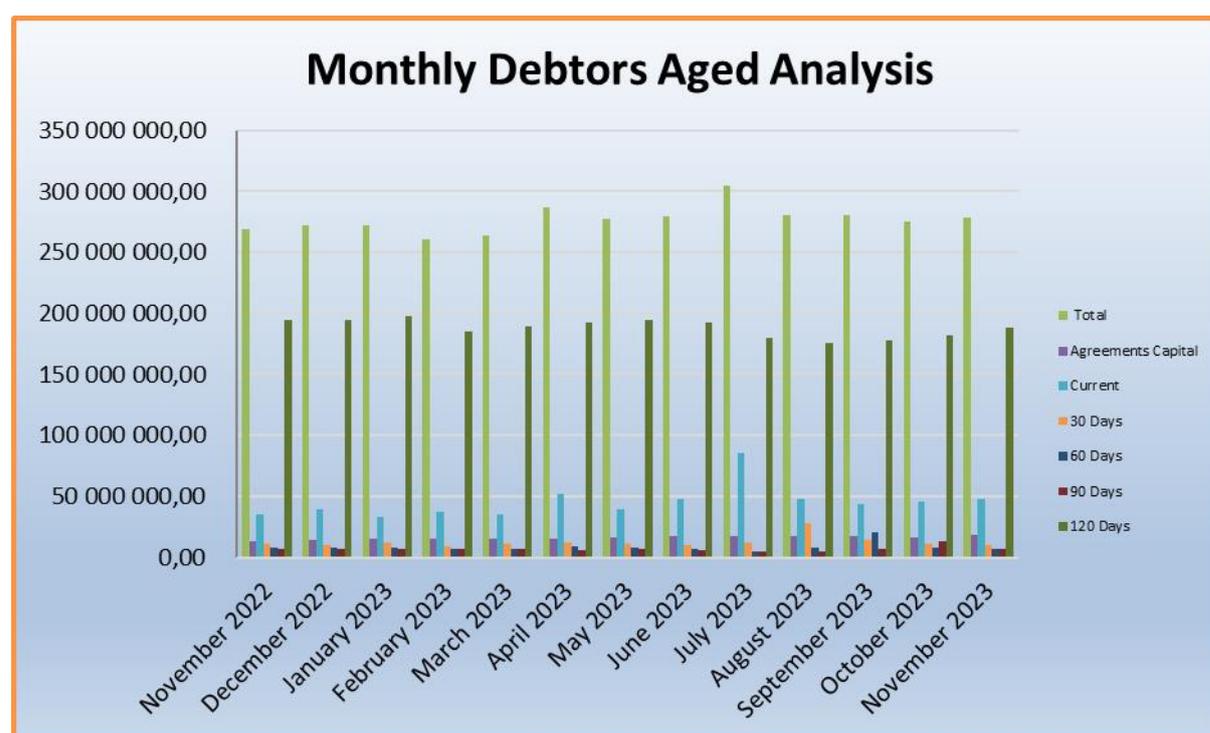
5.2.1 Outstanding Debtors

This report serves to inform Council on the status of outstanding debtors for November 2023.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R278 820 131 as at 30 November 2023 compared to R275 436 957 as at 31 October 2023. Current debt represents 17.2% of the total outstanding debt, while the total debt in arrears represents 76.3% of the debt and 6.5% of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 68% of the total debt. It should be noted that that 25% of arrear debt representing R53 208 348 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 9 436 016 when compared to the outstanding amount of R 268 834 115 on 30 November 2022, representing a 3.5% annual increase.



2. Additional Information:

The increase of outstanding debt for service levies is 1.2%. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 26% and the average days outstanding are 34 days, which is around 1 month.

The Debt collection rate for the period of July 2023 till November 2023 was 92.45%.

The electricity distribution losses for July to October 2023 were 6.14%.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July - Oct 2023	87 992 511 kWh	82 590 516 kWh	5 401 995 kWh	6.14%

The water distribution losses for July 2023 to October 2023 were 17.17% off which real losses were 12.90%.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
July – October 2023	4 564 769 kl	3 780 954 kl	783 815 kl	17.17%
Less:			-	
			Unbilled Authorized Consumption	96 375 kl
			Customer Meter and Data Errors	96 950 kl
Real Losses			590 490 kl	12.90%

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 November 2023.

1. 29 014 SMSs were sent during the month to clients with arrear accounts to the value of R374 611 927 while 6582 final demands with arrears to the value of R189 845 274 were emailed.
2. 19 231 SMSs were sent during the month to clients after the billing for new account balances to the value of R159 354 979.
3. 247 Arrangements with clients owing arrears to the value of R 3 098 163 were concluded during the month.
4. R2 185 269 was recovered through pre-paid electricity restrictions on non-Indigent clients where for each R10 used to buy prepaid electricity 60% /R6 or each R10 used to buy pre-paid electricity 90% (R9) is redirected towards the payment of your arrear debt, and 30% for Indigent households.
5. There were 27 conventional electricity disconnections were performed during the month.
6. There were 167 phone call reminders made to clients with arrears on their accounts.
7. There are currently 10 accounts owing R421 351 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 598.

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 November 2023.

1. The total applications approved for all services by the end of November 2023 were 8 678.
2. The outstanding amount for Indigent consumers is R16 266 175 of which R10 453 413 in arrears.
3. Subsidies from July to November 2023 were allocated for the following services:

• Refuse	R	6 150 546
• Rates	R	2 558 833
• Sewerage	R	9 492 003
• Electricity	R	1 789 517
• Water	R	8 241 356
• Rent	R	4 432 570

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.4 Debt Collection

This report serves to inform council on the progress made by the attorneys on debt collection, for November 2023.

Attorneys

The outstanding handed over debt as at 30 November 2023 was R 53 208 348 made up of 1 189 accounts,

1. An amount of R149 481 was received as payments from the handed over accounts, while an amount of R10 314 (vat incl.) was paid as commission on (6%),
2. 57 Final Demands were issued via Registered Post for a total fee of R4 888.
3. 40 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 R25 266.
4. 18 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R10 402.
5. 2 Judgements were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R882.
6. 30 Hard tracing was conducted by the appointed sheriff, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R7 748.
7. 9 Sheriff fees in various towns for the value of R3 547 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. 5 Warrant of Executions were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R624.

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 November 2023:

1. The total outstanding debt of Councilors after the November 2023 due date was R22 051.
2. An amount of R5 772 was deducted from the November 2023 salaries of 10 councilors who did not pay their accounts in full on the due date. (The arrear amount was R5 772).
3. An amount of R1 750 was automatically deducted from the November 2023 salary of 1 councilor who had arrangements with a balance of R16 280 as per the provisions of the Credit Control and Debt Collection Policy.

5.2.6 Arrears Employees

1. The outstanding debt of employees after the November 2023 due date was R362 173.
2. An amount of R12 950 was automatically deducted from the November 2023 salaries of 13 officials who had arrangements with a balance of R326 149 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R 36 024 was, in accordance with the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the November 2023 salaries of 57 officials who did not pay their account in full on the due date. (The arrear amount was R 36 024)

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	75	-	0	-	10	-	-	-	85	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	10	482	-	-	-	-	-	-	492	-
Total By Customer Type	1000	85	482	0	-	10	-	-	-	577	-

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.1 Supporting Table SC5

WC025 Breede Valley - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Budget														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	21 Jul 2023	-	-	-	-	-
Standard Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	24 Jul 2023	-	-	-	-	-
Neobank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	18 Sep 2023	-	-	-	-	-
First National Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	18 Sep 2023	-	-	-	-	-
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	19 Sep 2023	-	-	-	-	-
ABSA Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	16 Oct 2023	-	-	-	-	-
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Oct 2023	-	-	-	-	-
First National Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Nov 2023	10 000	39	(10 000)	-	39
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Nov 2023	10 000	40	(10 000)	-	40
Neobank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	18 Dec 2023	10 000	74	-	-	10 074
ABSA Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Jan 2024	10 000	76	-	-	10 076
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	20 Nov 2023	10 000	46	(10 000)	-	46
Neobank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	18 Dec 2023	5 000	36	-	-	5 036
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	16 Jan 2024	5 000	37	-	-	5 037
Municipality sub-total										60 000	348	(30 000)	-	30 348
TOTAL INVESTMENTS AND INTEREST	2									60 000	348	(30 000)	-	30 348

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 30 November 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 - 30 November 2023 at the following A1 Banks as prescribed by Council's Investment Policy:</u>							
ABSA		R	15 000 000,00				
NEDBANK		R	15 000 000,00				
FNB		R	-				
STANDARD		R	-				
INVESTEC		R	-				
			R 30 000 000,00				
ABSA LT		R	-				
			R 30 000 000,00				

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance as at 01/07/2023	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
23/Mar/23	ABSA	2080984323	8,50%	120	21/Jul/23	0,00	5 000 000		5 000 000	0
23/Mar/23	STANDARD	588460898-098	8,475%	123	24/Jul/23	0,00	5 000 000		5 000 000	0
17/Aug/23	NEDBANK	03/7881531576/322	8,50%	32	18/Sep/23	0,00		10 000 000	10 000 000	0
17/Aug/23	FNB	76203808070	8,61%	32	18/Sep/23	0,00		10 000 000	10 000 000	0
17/Aug/23	STANDARD	288460898-099	8,850%	33	19/Sep/23	0,00		10 000 000	10 000 000	0
17/Aug/23	ABSA	2081207756	8,71%	60	16/Oct/23	0,00		10 000 000	10 000 000	0
17/Aug/23	STANDARD	288460898-100	8,925%	61	17/Oct/23	0,00		10 000 000	10 000 000	0
17/Aug/23	FNB	76203808096	8,87%	92	17/Nov/23	38 882,19		10 000 000	10 000 000	0
17/Aug/23	STANDARD	288460898-101	9,025%	92	17/Nov/23	39 561,64		10 000 000	10 000 000	0
17/Aug/23	NEDBANK	03/7881531576/323	8,98%	123	18/Dec/23	73 808,22		10 000 000		10 000 000
17/Aug/23	ABSA	2081207853	9,29%	153	17/Jan/24	76 356,16		10 000 000		10 000 000
18/Oct/23	STANDARD	288460898-102	8,875%	33	20/Nov/23	46 198,63		10 000 000	10 000 000	0
18/Oct/23	NEDBANK	03/7881531576/324	8,79%	61	18/Dec/23	36 123,29		5 000 000		5 000 000
18/Oct/23	ABSA	2081275535	8,94%	90	16/Jan/24	36 739,73		5 000 000		5 000 000
Sub Total						347 669,86	10 000 000	110 000 000	90 000 000	30 000 000
						347 669,86	10 000 000,00	110 000 000	90 000 000	30 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month November 2023.

Funds Allocations

The schedule reflecting council's Investments of R 30 000 000 as at 30 November 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 to	30/06/2023		30/11/2023	
	Liability	Cash back	Liability	Cash back
			156 297 031	
Unutilized grants	16 786 436	16 786 436	13 488 086	13 488 086
Consumer and Sundry deposits	5 369 408	5 369 408	5 951 337	5 951 337
External loans unspent	5 434 511	5 434 511	-29 708 271	-29 708 271
EFF Accumulated Depreciation	7 250 000	7 250 000	6 600 000	6 600 000
Self Insurance Reserve	21 311 838	21 311 838	21 867 076	21 867 076
Capital Replacement reserve	28 739 763	28 739 763	33 279 768	33 279 768
Retained surplus (unidentified dep.)	4 993 653	4 993 653	7 393 917	7 393 917
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	14 260 426	14 260 426
Set aside for Creditor payments	30 400 000	40 855 161	44 580 000	49 534 040
Provision for leave Payment	6 246 000	6 246 000	6 246 000	6 246 000
	-		-	
	141 873 750	152 328 911	125 042 655	129 996 695
Cash Surplus (Deficit)		10 455 161		4 954 040
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2023		30/11/2023	
ABSA	5 000 000		15 000 000	
Nedbank	0		15 000 000	
First National Bank	0		0	
Standard Bank	5 000 000		0	
Investec	0		0	
Total short term	10 000 000		30 000 000	
Bank and Cash	146 283 922		99 983 590	
Cash on hand	13 109		13 105	
Loan payments - out of own funding	-		-	
	156 297 031		129 996 695	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in November 2023.

Attached in annexure is the computerised bank reconciliation for November 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 30 NOVEMBER 2023				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/11/2023				81 651 998,54
Deposits for November 2023				130 096 363,88
Interest for November 2023				1 668 567,38
Payments for November 2023				(113 433 339,32)
Balance as per Cash Book at 30/11/2023				99 983 590,48
Votes Balances and Transactions:				
40101012690	Balance B/f		81 651 998,54	81 651 998,54
40101012691	Movements		130 096 363,88	
40101012692	Movements		(113 433 339,32)	
40101012693	Movements		1 668 567,38	18 331 591,94
Balance as per Ledger at 30/11/2023				99 983 590,48
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 30/11/2023				124 367 497,40
Cash on Hand	Not yet Banked			1 844 860,97
Outstanding Payments				(7 534 521,35)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(2 149 826,30)		
	November 2023	(16 825 345,08)	(18 975 171,38)	(18 975 171,38)
Deposits receipted in Duplicate				9 351,12
Other Items				72 240,45
Cash Surpluses / Shortages	Iro Payments Received			264,10
Adjustments to be Made for Nov 2023	Bank Charges	(199 069,17)	(199 069,17)	199 069,17
Balance as per Cash Book at 30/11/2023				99 983 590,48

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 30 NOVEMBER 2023				
				TOTAL
Balance as per Bank Statement at 01/11/2023				103 586 439,85
Payments for November 2023				(115 724 694,47)
Interest for November 2023				1 668 567,38
Deposits for November 2023				130 086 948,66
Other Adjustments / Transactions				(14 051,48)
Other Adjustments / Transactions now cleared				(3 100,00)
Direct Deposits from previous months Received				(12 015 068,34)
Direct Deposits not Receipted				16 825 345,08
Cash on Hand - 01/11/2023				1 801 971,69
Cash on Hand - 30/11/2023				(1 844 860,97)
Balance as per Bank Statements at 30/11/2023				<u>124 367 497,40</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 November 2023, Conditional grants to the value of R 102 492 713 were received. The value of the unspent conditional grants at the end of November 2023 is R 13 488 086.

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

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		152 673	169 075	168 792	2 282	72 789	57 114	15 675	27,4%	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	4 789	2 282	3 550	2 396	1 154	48,1%	5 072
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	1 550	–	–	1 550
Provincial Government:		18 565	16 721	17 101	4 118	8 634	10 720	(2 086)	-19,5%	16 721
Human Settlement Development Grant: Operating		2 505	3 380	3 380	–	–	2 064	(2 064)	-100,0%	–
Municipal Accreditation and Capacity Building Grant		200	–	500	–	491	552	(61)	-11,0%	1 680
Mun Accreditation and Capacity Building		513	491	491	–	–	491	(491)	-100,0%	491
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		96	190	190	–	–	–	–	–	190
Community Library Service Grant: Operating		10 789	11 223	11 223	4 024	8 049	7 519	530	7,0%	11 223
Community Development Workers (CDW) Grant		94	94	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
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)		–	–	–	–	–	–	–	–	500
Other grant providers:		763	500	746	–	70	890	(820)	-92,2%	500
Departmental Agencies and Accounts		763	500	746	–	70	890	(820)	-92,2%	500
Total Operating Transfers and Grants	5	172 605	186 796	187 139	6 400	81 493	68 723	12 769	18,6%	24 343
Capital Transfers and Grants										
National Government:		74 917	64 847	62 131	–	21 000	21 989	(989)	-4,5%	60 847
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		15 000	20 238	20 238	–	4 500	12 548	(8 048)	-64,1%	20 238
Municipal Infrastructure Grant [Schedule 5B]		40 500	40 609	37 893	–	16 500	6 442	10 058	156,1%	40 609
Municipal Disaster Recovery Grant [Schedule 4B]		10 310	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		4 000	4 000	4 000	–	–	3 000	(3 000)	-100,0%	–
Water Services Infrastructure Grant [Schedule 5B]		5 107	–	–	–	–	–	–	–	–
Provincial Government:		1 994	1 950	1 950	–	–	1 400	(1 400)	-100,0%	1 950
Community Library Service Grant: Operating		244	–	–	–	–	850	(850)	-100,0%	–
RSEP		800	1 100	1 100	–	–	550	(550)	-100,0%	1 100
Emergency Municipal Load-Shedding Relief Grant		950	850	850	–	–	–	–	–	850
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	76 911	66 797	64 081	–	21 000	23 389	(2 389)	-10,2%	62 797
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	249 516	253 593	251 220	6 400	102 493	92 113	10 380	11,3%	87 140

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

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

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		152 673	169 075	168 792	2 307	71 507	57 114	14 393	25,2%	(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	4 789	2 282	3 550	2 390	1 154	48,1%	(5 072)
Local Government Financial Management Grant (Schedule 5B)		1 550	1 550	1 550	25	268	1 550	(1 282)	-82,7%	(1 550)
Provincial Government:		12 552	16 721	17 101	1 198	4 974	10 720	(5 746)	-53,6%	(16 721)
Human Settlement Development Grant: Operating		360	3 380	3 380	–	–	2 064	(2 064)	-100,0%	–
Municipal Accreditation and Capacity Building Grant		–	–	500	–	–	552	(552)	-100,0%	(1 680)
Mun Accreditation and Capacity Building		513	491	491	164	164	491	(327)	-66,7%	(491)
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		96	190	190	–	–	–	–	–	(190)
Community Library Service Grant: Operating		10 937	11 223	11 223	1 004	4 779	7 519	(2 740)	-36,4%	(11 223)
Community Development Workers (CDW) Grant		106	94	94	31	31	94	(63)	-67,2%	(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)
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	746	–	70	890	(820)	-92,2%	(500)
Departmental Agencies and Accounts		763	500	746	–	70	890	(820)	-92,2%	(500)
Total operating expenditure of Transfers and Grants:		167 025	186 796	187 139	3 505	76 550	68 723	7 827	11,4%	(24 343)
Capital expenditure of Transfers and Grants										
National Government:		68 948	64 847	62 131	2 194	12 454	21 989	(9 535)	-43,4%	(60 847)
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		15 000	20 238	20 238	–	1 107	12 548	(11 441)	-91,2%	(20 238)
Municipal Infrastructure Grant (Schedule 5B)		44 987	40 609	37 893	2 194	11 348	6 442	4 906	76,2%	(40 609)
Municipal Disaster Recovery Grant (Schedule 4B)		1 930	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		3 752	4 000	4 000	–	–	3 000	(3 000)	-100,0%	–
Water Services Infrastructure Grant (Schedule 5B)		3 279	–	–	–	–	–	–	–	–
Provincial Government:		1 962	1 950	1 950	–	–	1 400	(1 400)	-100,0%	(1 950)
Community Library Service Grant: Operating		319	–	–	–	–	850	(850)	-100,0%	–
RSEP		800	1 100	1 100	–	–	550	(550)	-100,0%	(1 100)
Emergency Municipal Load-Shedding Relief Grant		843	850	850	–	–	–	–	–	(850)
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		70 910	66 797	64 081	2 194	12 454	23 389	(10 935)	-46,8%	(62 797)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		237 935	253 593	251 220	5 699	89 005	92 113	(3 108)	-3,4%	(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 30 November 2023, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2023/2024			November 2023					
	Unutilised Balance 01/07/2023	Debit Balance	Received 01/07/2023 30/11/2023	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	Refunded	To Other Debtors	Balance 30/11/2023
National Government:-	-	-	93 789 000,00	-71 507 012,11	-12 454 252,58	-	-	9 827 735,31
Operating grants:-	-	-	72 789 000,00	-71 507 012,11	-	-	-	1 281 987,89
Equitable share	-	-	67 689 000,00	-67 689 000,00	-	-	-	-
Financial Management Grant	-	-	1 550 000,00	-268 012,11	-	-	-	1 281 987,89
EPWP: Expanded Public Works	-	-	3 550 000,00	-3 550 000,00	-	-	-	-
Capital grants:-	-	-	21 000 000,00	-	-12 454 252,58	-	-	8 545 747,42
Municipal Infrastructure Grant	-	-	16 500 000,00	-	-11 347 524,22	-	-	5 152 475,78
Integrated National Electrification Grant	-	-	4 500 000,00	-	-1 106 728,36	-	-	3 393 271,64
Energy Efficiency and Demand-Side Management Grant	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	-	-	-	-	-	-	-	-
Provincial Government:-	-	-	8 634 000,00	-4 973 649,59	-	-	-	3 660 350,41
Operating Grants plus Operating Housing:-	-	-	8 634 000,00	-4 973 649,59	-	-	-	3 660 350,41
Operating Provincial	-	-	8 634 000,00	-4 973 649,59	-	-	-	3 660 350,41
Library Service Conditional Grant	-	-	8 049 000,00	-4 779 184,28	-	-	-	3 269 815,72
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	-	-	94 000,00	-30 798,67	-	-	-	63 201,33
Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-
Thusong Centre	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building	-	-	491 000,00	-163 666,64	-	-	-	327 333,36
Provincial Earmoked (Accelerated) Grant Funding	-	-	-	-	-	-	-	-
Disaster Management Grant	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant	-	-	-	-	-	-	-	-
Operating Provincial Housing	-	-	-	-	-	-	-	-
Housing from Capital to Operating Top structure	-	-	-	-	-	-	-	-
Title Deeds	-	-	-	-	-	-	-	-
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-
Capital Grants:-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Library Service Conditional Grant	-	-	-	-	-	-	-	-
RSEP	-	-	-	-	-	-	-	-
Emergency Municipal Load-Shedding Relief Grant	-	-	-	-	-	-	-	-
Capital- Grants Housing	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	-	-	-	-	-	-	-	-
Operating grants:-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
Housing Grants	-	-	-	-	-	-	-	-
Other Grants	-	-	69 713,07	-69 713,07	-	-	-	-
Operating grants:-	-	-	69 713,07	-69 713,07	-	-	-	-
LGWSETA	-	-	69 713,07	-69 713,07	-	-	-	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	-	-	102 492 713,07	-76 550 374,77	-12 454 252,58	-	-	13 488 085,72
			102 492 713,07	-89 004 627,35				-
						GROSS BALANCE		13 488 085,72

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.1 Supporting Table SC8

WC025 Breede Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Budget										
Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		15 345	16 963	16 963	1 333	7 262	6 619	643	10%	16 963
Pension and UIF Contributions		1 168	1 277	1 277	98	532	498	34	7%	1 277
Medical Aid Contributions		228	234	234	22	109	91	18	20%	234
Motor Vehicle Allowance		389	426	426	30	152	166	(14)	-8%	426
Cellphone Allowance		1 670	1 673	1 673	148	835	653	183	28%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		267	148	148	13	73	58	16	27%	148
Sub Total - Councillors		19 066	20 720	20 720	1 643	8 964	8 085	879	11%	20 720
% increase	4		8,7%	8,7%						8,7%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 822	9 331	9 331	480	2 398	3 644	(1 246)	-34%	9 331
Pension and UIF Contributions		659	844	844	57	284	330	(46)	-14%	844
Medical Aid Contributions		45	109	109	4	20	43	(23)	-54%	109
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 507	1 404	1 404	102	510	548	(38)	-7%	1 404
Cellphone Allowance		288	346	346	24	120	135	(15)	-11%	346
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		243	337	337	21	105	132	(27)	-20%	337
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 564	12 370	12 370	687	3 437	4 831	(1 394)	-29%	12 370
% increase	4		44,4%	44,4%						44,4%
Other Municipal Staff										
Basic Salaries and Wages		204 717	255 868	254 520	17 894	89 600	99 400	(9 800)	-10%	254 520
Pension and UIF Contributions		38 540	47 534	47 534	3 384	16 825	18 564	(1 739)	-9%	47 534
Medical Aid Contributions		22 005	28 279	28 279	1 916	9 534	11 044	(1 510)	-14%	28 279
Overtime		24 355	16 637	16 637	2 094	8 464	6 497	1 967	30%	16 637
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 789	11 443	11 383	831	4 084	4 446	(362)	-8%	11 383
Cellphone Allowance		1 362	1 405	1 405	74	385	549	(164)	-30%	1 405
Housing Allowances		1 680	2 201	2 201	143	705	860	(155)	-18%	2 201
Other benefits and allowances		25 604	28 765	28 766	2 810	9 838	11 234	(1 396)	-12%	28 766
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		20 251	-	0	-	-	0	(0)	-100%	0
Post-retirement benefit obligations		6 818	7 028	7 028	572	2 908	2 745	163	6%	7 028
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	0	13	13	0	13	344099%	0
Acting and post related allowance		2 567	1 617	1 617	194	780	631	149	24%	1 617
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		357 687	400 778	399 369	29 926	143 136	155 970	(12 834)	-8%	399 369
% increase	4		12,0%	11,7%						11,7%
Total Parent Municipality		385 318	433 868	432 460	32 257	155 536	168 885	(13 349)	-8%	432 460
TOTAL SALARY, ALLOWANCES & BENEFITS		385 318	433 868	432 460	32 257	155 536	168 885	(13 349)	-8%	432 460
% increase	4		12,6%	12,2%						12,2%
TOTAL MANAGERS AND STAFF		366 251	413 148	411 739	30 613	146 572	160 801	(14 228)	-9%	411 739

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

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

Overtime and temporary personnel payments are one month in arrear, this being the reason 4 months spending been reflecting on the end of November 2023 reports. Overtime should be monitored closely.

From 1 July 2023 till 30 November 2023	Budget for the year	Estimate for the 4 months	Actual to Date	Variance
Overtime	16 636 573	5 545 524	8 103 387	-2 557 863
Temporary personnel	16 522 077	5 507 359	9 133 105	-3 625 746

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

	<u>September 2023</u>	<u>October 2023</u>	<u>November 2023</u>
EPWP	379	389	389
Temporary	57	103	115
Permanent	865	861	861
Councillors	41	41	41
	1 342	1 394	1 406

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Budget									
Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	4 130	2 011	6 525	5 937	5 937	6 525	588	9,0%	3%
August	10 528	2 261	5 861	22 559	28 495	12 386	(16 110)	-130,1%	15%
September	9 026	28 923	41 066	17 593	46 088	53 452	7 364	13,8%	24%
October	13 482	10 776	19 482	22 345	68 433	72 934	4 501	6,2%	36%
November	19 536	17 205	25 785	13 954	82 387	98 719	16 332	16,5%	43%
December	24 141	31 573	40 527	–	–	139 246	–	0,0%	0%
January	28 187	14 091	15 603	–	–	154 849	–	0,0%	0%
February	5 402	10 131	11 544	–	–	166 393	–	0,0%	0%
March	23 412	29 473	40 512	–	–	206 905	–	0,0%	0%
April	27 279	6 511	7 776	–	–	214 681	–	0,0%	0%
May	35 037	6 641	8 906	–	–	223 587	–	0,0%	0%
June	53 310	30 933	43 327	–	–	266 914	–	0,0%	0%
Total Capital expenditure	253 469	190 531	266 914	82 387					

PART 2 - SUPPORTING DOCUMENTATION

SECTION 10 - CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 30 November 2023.

Capital Progress Report 2023/24	November 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	27 968 976	53 385 235		81 354 211	0.00	36 811 466.54	35 142 781.99	2 015 858.33	46 211 429.01	43.20%
Projects (B/F) (R51m)	100 000	0		100 000		0.00	0.00	0.00	100 000.00	0.00%
TOTAL EXTERNAL LOAN	28 068 976	53 385 235		81 454 211	0.00	36 811 466.54	35 142 781.99	2 015 858.33	46 311 429.01	
CAPITAL REPLACEMENT RESERVE										
Projects New	87 977 471	22 217 974	671 500	111 856 945	535 212.47	37 924 531.51	34 306 717.92	9 732 268.45	77 550 227.08	30.67%
Projects (B/F)	1 428 005	0	0	438 005	0.00	438 005.00	438 005.00	0.00	0.00	100.00%
CRR Connections (Public Contr)	4 839 200	0	0	4 839 200	0.00	14 622.17	14 622.17	8 670.92	4 824 577.83	0.30%
Furniture and Equipment	20 000	0	108 800	128 800	16 343.48	88 967.33	650.00	650.00	128 150.00	0.50%
TOTAL CRR	94 264 676	22 217 974	780 300	117 262 950	551 555.95	38 466 126.01	34 759 995.09	9 741 589.37	82 502 954.91	29.64%
INSURANCE RESERVE										
Insurance Reserve	1 400 000	0	0	1 400 000	105 894.47	177 538.95	29 761.70	2 770.40	1 370 238.30	2.13%
TOTAL INSURANCE RESERVE	1 400 000	0	0	1 400 000	105 894.47	177 538.95	29 761.70	2 770.40	1 370 238.30	2.13%
TOTAL BASIC CAPITAL	123 733 652	75 603 209	780 300	200 117 161	657 450.42	75 455 131.50	69 932 538.78	11 760 218.10	130 184 622.22	34.95%
CAPITAL - GRANT FUNDING										
PAWC: Libraries	850 000	0	0	850 000	0.00	0.00	0.00	0.00	850 000.00	0.00%
PAWC: R5EP	1 100 000	0	0	1 100 000	0.00	8 500.00	0.00	0.00	1 100 000.00	0.00%
National Government: MIG (DORA)	40 609 000	0	0	40 609 000	0.00	11 347 524.22	11 347 524.22	2 193 587.80	29 261 475.78	27.94%
National Government: INEP (DORA)	20 238 000	0	0	20 238 000	0.00	1 106 728.36	1 106 728.36	0.00	19 131 271.64	5.47%
National Government: EEDSMG	4 000 000	0	0	4 000 000	0.00	0.00	0.00	0.00	4 000 000.00	0.00%
TOTAL : GRANT FUNDING	66 797 000	0	0	66 797 000	80 000.00	12 462 752.58	12 454 252.58	2 193 587.80	54 342 747.42	18.64%
TOTAL FUNDING	190 530 652	75 603 209	780 300	266 914 161	737 450.42	87 917 884.08	82 386 791.36	13 953 805.90	184 527 369.64	30.87%

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 30 November 2023.

COUNCIL'S MONTHLY REPORT														
Type of Claim	Prior periods	July	Aug	Sept	October	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Year End
Public Liability/possible Liability				4	6	5	2							
Motor Claims				5	2	2	2							
Property Damage/Loss				2	5	2	4	1						
Claims within excess														
Public Liability/possible Liability														
Motor Claims														
Property Damage/Loss														
Total claims submitted		11	16	10	11	5	0	0	0	0	0	0	0	0
NOTE PLEASE:														
Totals will be adjusted monthly as actual expenses and payment from insurer occur.														
TOTAL QUOTED EXPENSE	R2,940,823.37	R1,265,575.13	R1,729,118.95	R1,074,729.69	R191,531.76	R45,925.02	R0,00	R3,167,880.55						
VALUE OF REJECTED CLAIMS/ CLAIMS WITHIN EXCESS	R1,644,731.66	R516,735.54	R0,00	R993,00	R24,655.10	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R542,383.64
VALUE OF CLAIMS SETTLED														R0,00
TOTAL OUTSTANDING CLAIMS		R-390,160.41	R1,729,118.95	R1,073,736.69	R166,876.66	R45,925.02								R2,625,496.91
COMMENTS:	<p>3 Motor claims within excess. Waiting on Property/ Damage to report. 1 Liability claim excess and Insurers have finalized their file. 3 Liability claims waiting on the internal report and outstanding documents.</p> <p>1 Motor claim file closed and 2 Motor claims authorized for repairs. Waiting on repair assessor's report. 2 Property claims- laptop's collected for repairs and waiting on reports. 4 Property/ Damage to report. 1 Liability claim within excess. 4 Liability claims waiting on internal reports and TP documents. 3 Liability claims within excess and waiting on outstanding TP documents.</p> <p>1 Motor claim within excess. 1 Motor claim on order issued and repairs in progress. 1 Motor and Property claim waiting on the assessor's report. 4 Liability claims waiting on user dept. reports and TP documents. 1 Motor claim appointed. 4 Liability claims waiting on Departmental reports and TP documents.</p> <p>2 Liability claims still waiting on the departmental reports. 1 Property claim waiting on the service provider to collect the laptop. 1 Motor claim authorized for repairs. 1 Motor claim still outstanding documents from the user dept.</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 November 2023 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

DEVIATIONS - NOVEMBER 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 631	COMMUNITY SERVICES	LIBRARY	SOLE PROVIDER	PROFESSIONAL BODY REGISTRATION FOR LIBRARIES	R3 630,00	ONCE OFF	R3 630,00	LIASA	MAAA0149951
2	BVD 632	COMMUNITY SERVICES	FIRE DEPARTMENT	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS	REGISTRATION FEES CONFRENCE FOR DRONE IN DISASTER MANAGEMENT	R6 900,00	ONCE OFF	R6 900,00	QP DRONE TECH	MAAA0893811
3	BVD 633	SSS	HUMAN RESOURCES	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS	REGISTRATION FEES FOR IMPSA CONFRENCE	R11 675,00	ONCE OFF	R11 675,00	IMPSA	MAAA1257099
4	BVD 634	ENGINEERING SERVICES	ENGINEERING SERVICES	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS	REGISTRATION FEES FOR SANCOLD	R9 425,00	ONCE OFF	R9 425,00	SANCOLD	MAAA0543947
						R31 630,00		R31 630,00		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

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SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

TENDERS AWARDED DURING NOVEMBER 2023					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE
06/11/2023	BV 1030/ 2023	PROVISION OF SECURITY SERVICES FOR A PERIOD ENDING 30 JUNE 2026	Mafoko Security Patrols (Pty) Ltd	rates	R35 718 927,36
24/11/2023	BV1027/ 2023	PROVISION OF DEBT COLLECTION SERVICES FOR A PERIOD ENDING 30 JUNE 2026	Steyn Attorneys Incorporated	3% commission	R10 000 000,00
24/11/2023	BV 1033/ 2023	SUPPLY AND DELIVERY OF REGULATED BATTERY UNITS (INCLUSIVE OF MULTIPLE ALARMS) FOR THE PERIOD ENDING 30 JUNE 2026	Memotek Trading cc	rates	R3 087 353,73
24/11/2023	BV 1057/ 2023	SUPPLY AND DELIVERY OF IT EQUIPMENT	De Kock and Cronje (Pty) Ltd	rates	R1 045 549,78
			Infinetix Connect (Pty) Ltd	R310 983,00	
				R50 162 813,87	
Tender turnaround (lead	BV 1030/ 2023	136			
	BV1027/ 2023	203			
	BV 1033/ 2023	126			
	BV 1057/ 2023	28			
Average		123,25			

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SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of November 2023.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF NOVEMBER 2023									
Request Reference	Date of Order	Order Reference	Service Provider/ Contractor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Contractor/ Supplier	Awarded amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)
21690	09/11/2023	8238	CJ NASSON MAINTENANCE	52 000,00	ELZEECK CONSTRUCTION	58 000,00	6 000,00	11%	ACCEPTABLE
21380	9/11/2023	8239	VUYANI	128 742,50	GR CLEANING AND SUPPLIES	136 520,00	7 777,50	6%	ACCEPTABLE
22180	9/11/2023	8237	ALM SUPPLIERS	74 749,77	ITHUBA INDUSTRIES	84 150,00	9 430,23	12,61	ACCEPTABLE
21780	16/11/2023	8268	NOLADA 8	41 986,50	WORCTERIAN WASTE	50 085,00	8 298,50	19,29	ACCEPTABLE
TOTAL PREMIUMS PAID FOR THE MONTH							31 506,23		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 12 - MUNICIPAL MANAGER'S QUALITY CERTIFICATE

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month, November of 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: 11 December 2023