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# **IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 & 52(d) REPORT SEPTEMBER 2023**

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

Prepared in terms of Section 71, & 52(d) 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

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### MFMA SECTION 71 & 52(d)

#### 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;
  - (i) any material variances from the service delivery and budget implementation plan; and
  - (ii) 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.

**52. The mayor of a municipality—**

(d) must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

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## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Virement** – A transfer of budget.

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

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

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## **PART 1 – IN-YEAR REPORT**

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### **SECTION 1 – MAYOR’S REPORT**

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

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

#### **1.2 Other Information**

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

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## **PART 1 – IN-YEAR REPORT**

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### **SECTION 2 – RESOLUTIONS**

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

#### **RESOLVED**

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

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

(b) Any other resolutions required by the Council.



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## **PART 1 -IN-YEAR REPORT**

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### **SECTION 3 - EXECUTIVE SUMMARY**

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#### **3.1 INTRODUCTION**

The audited outcome for 2022/2023 reflected in this report are preliminary as the regulatory audit is still in process for the 2022/2023 financial year. The final audit- and management report will only be issued on 30 November 2023. The municipality has achieved a clean audit opinion (Unqualified with no matters of emphasis) for the 2021/2022 financial 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 2023 – 30 September 2023 is R337 535 874 or 22.90% of the total budgeted revenue R1 473 841 115.

###### **Service charges - electricity revenue**

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

###### **Service charges - water revenue**

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

###### **Sale of Goods and Rendering of Services**

Income for other revenue were less than anticipated.

**Agency services**

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

**Assets**

More investments were made than anticipated.

**Rent on Land**

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

**Rental from Fixed Assets**

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

**Operational Revenue**

Income for other revenue were more than anticipated.

**Property rates**

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

**Fines, penalties and forfeits**

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

**Licenses and permits**

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

**Transfer and subsidies – Operational**

Over performance due to Equitable Share received in July.

**Interest**

Interest for penalties on rates were more than anticipated.

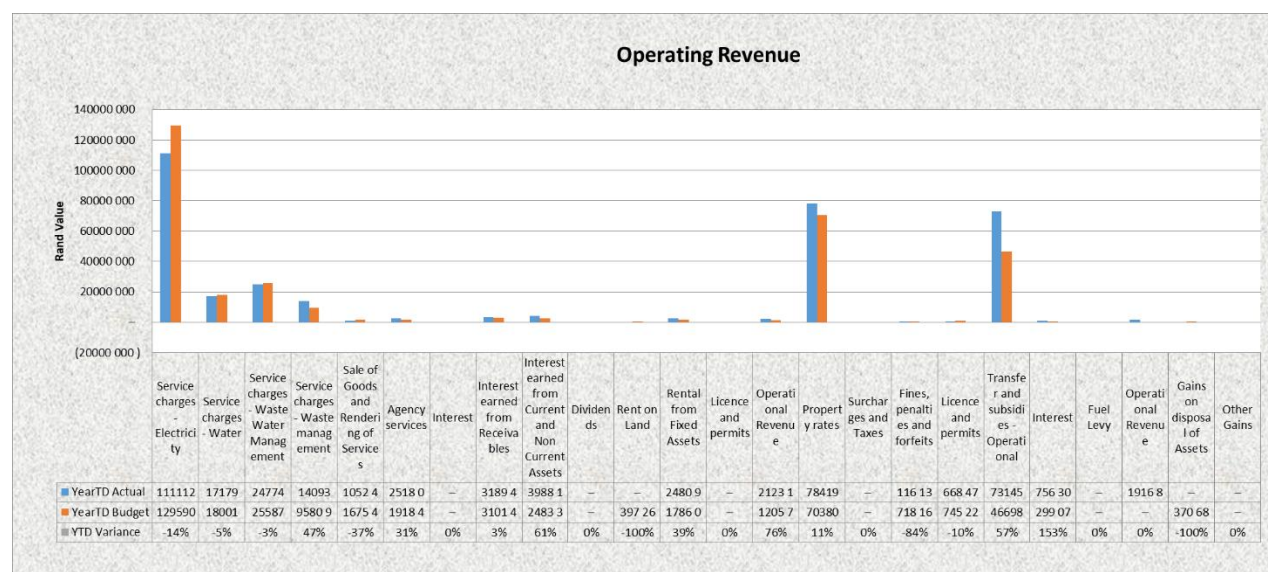
**Gains on disposal of Assets**

Gains from the disposal of assets are less than anticipated.

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

Capital grants are recognized when capital expenditure has been capitalized.

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



### Operating Expenditure by Type

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

The total expenditure amounts to R240 578 866 or 16.22% of the total budgeted expenditure R1 483 288 305.

### Employee related costs

Vacant positions and staff terminations results in savings which are reprioritised with the Mid-year Adjustment Budget.

### Remuneration of councillors

Councillor's salary increases and backpay for 2022/2023 were paid in September 2023.

### Inventory consumed

Expenditure on materials and supplies till September 2023 are pro-rata higher than anticipated.

### Debt impairment

No write offs done for the year under review.

### Depreciation and amortisation

Depreciation till September 2023 are pro-rata higher than anticipated.

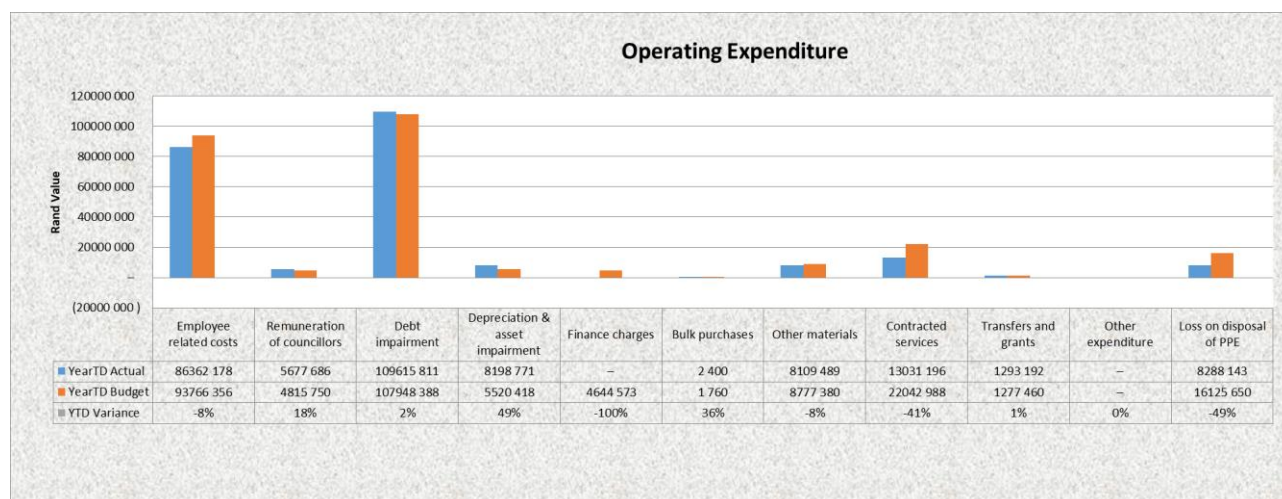
### **Contracted services**

Expenditure on contracted and outsourced services till September 2023 are pro-rata less than anticipated.

### **Losses on Disposal of Assets**

Losses from the disposal of assets are less than anticipated.

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

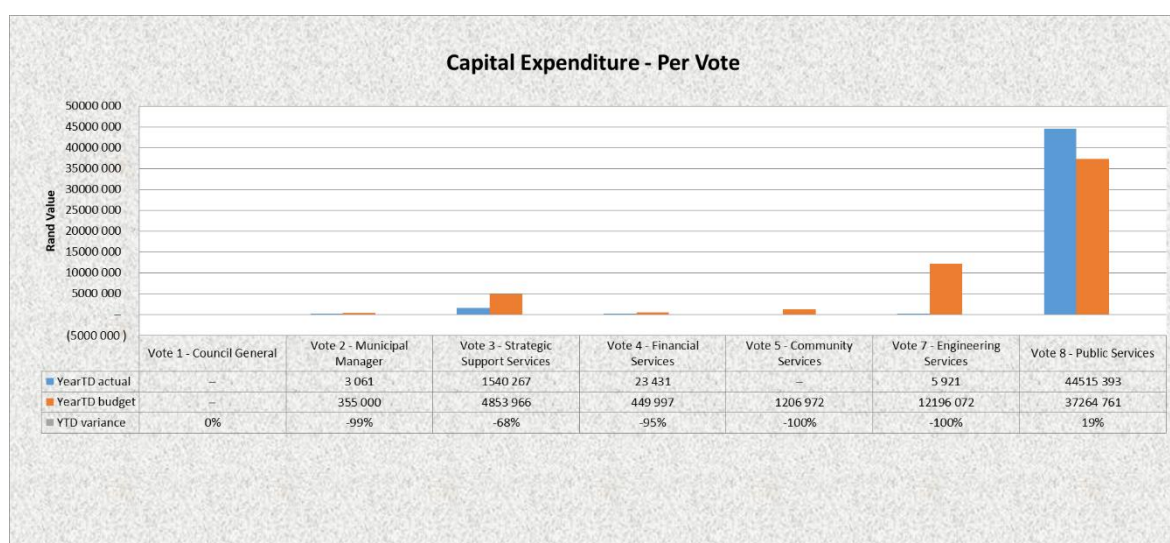


### **Capital Expenditure**

The total capital expenditure for the period 1 July 2023 – 30 September 2023, amounts to R46 088 073 or 17.27% of the total capital budget that amounts to R266 805 361.

**Capital grant funding** the total capital grant funding expenditure amounts to R6 045 538 or 9.05% 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 R147 021 242.

## **Service Charges**

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**

Debtors change from yearly billing and payments to monthly.

## **Other revenue**

Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.

## **Government – Operating**

Will be a difference between the budget and actual - portions paid over can differ in different months.

## **Government Capital**

Will be a difference between the budget and actual - portions paid over can differ in different months.

## **Interest**

Interest on the investment and the current account was higher than anticipated and the investment processes been done monthly.

## **Suppliers**

The final payments for the 2022/2023 fin year was done at year end on sundry creditors, to ensure we can compile the Annual Financial Statements. Processes implemented to handle yearly contracts agreements for the year - to ensure all contracts is funded.

## **Transfer and grants**

No expenditure on Housing projects and Grant-In Aid.

## **Capital assets**

Demand Management Plan in progress/ tenders advertise etc. Possible roll over for projects that will be ongoing in the new financial year.

## **Consumer deposits**

The movement in debtors will have an influence on the deposits %.

*Refer to Section 4*

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

### **3.3 MATERIAL VARIANCES FROM SDBIP**

Comments for September 2023.

*Refer to Section 10 – Supporting Table SC1*

### **3.4 REMEDIAL OR CORRECTIVE STEPS**

No remedial or corrective steps are required at this time.

## PART 1 – IN-YEAR REPORT

### SECTION 4 – IN-YEAR BUDGET TABLES

#### 4.1 Monthly budget statements

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

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

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M03 September									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	180 018	187 406	187 406	13 270	78 420	70 380	8 040	11%	187 406
Service charges	717 458	793 998	793 998	71 275	167 161	182 761	(15 600)	-9%	793 998
Investment revenue	14 384	12 823	12 823	2 217	3 988	2 483	1 505	61%	12 823
Transfers and subsidies - Operational	171 643	186 796	186 796	4 128	73 145	46 699	26 446	57%	186 796
Other own revenue	187 428	292 818	292 818	4 231	14 822	12 218	2 604	21%	292 818
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 270 931</b>	<b>1 473 841</b>	<b>1 473 841</b>	<b>95 121</b>	<b>337 536</b>	<b>314 541</b>	<b>22 995</b>	<b>7%</b>	<b>1 473 841</b>
Employee costs	366 251	413 148	411 773	30 068	86 362	93 766	(7 404)	-8%	411 773
Remuneration of Councilors	19 066	20 720	20 720	2 635	5 678	4 816	862	18%	20 720
Depreciation and amortisation	94 571	100 265	100 265	-	2	2	1	36%	100 265
Interest	19 437	37 980	37 980	8 097	8 109	8 777	(668)	-8%	37 980
Inventory consumed and bulk purchases	424 166	478 033	477 378	57 312	117 815	113 469	4 346	4%	477 378
Transfers and subsidies	3 419	6 138	5 960	420	1 293	1 277	16	1%	5 960
Other expenditure	309 700	427 676	429 212	10 955	21 319	42 813	(21 494)	-50%	429 212
<b>Total Expenditure</b>	<b>1 236 610</b>	<b>1 483 960</b>	<b>1 483 288</b>	<b>109 486</b>	<b>240 579</b>	<b>264 921</b>	<b>(24 342)</b>	<b>-9%</b>	<b>1 483 288</b>
<b>Surplus/(Deficit)</b>	<b>34 321</b>	<b>(10 119)</b>	<b>(9 447)</b>	<b>(14 365)</b>	<b>96 957</b>	<b>49 620</b>	<b>47 337</b>	<b>95%</b>	<b>(9 447)</b>
Transfers and subsidies - capital (monetary allocations)	67 525	66 797	66 797	2	3	16 699	(16 697)	-100%	66 797
Transfers and subsidies - capital (in-kind)	17 917	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>119 763</b>	<b>56 678</b>	<b>57 350</b>	<b>(14 362)</b>	<b>96 960</b>	<b>66 320</b>	<b>30 640</b>	<b>46%</b>	<b>57 350</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>119 763</b>	<b>56 678</b>	<b>57 350</b>	<b>(14 362)</b>	<b>96 960</b>	<b>66 320</b>	<b>30 640</b>	<b>46%</b>	<b>57 350</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>253 469</b>	<b>190 531</b>	<b>266 805</b>	<b>17 593</b>	<b>46 088</b>	<b>56 327</b>	<b>(10 239)</b>	<b>-18%</b>	<b>266 805</b>
Capital transfers recognised	68 092	66 797	66 797	2 102	6 046	13 353	(7 307)	-55%	66 797
Borrowing	104 458	28 069	81 454	11 785	24 877	18 921	5 955	31%	81 454
Internally generated funds	<b>80 918</b>	<b>95 665</b>	<b>118 554</b>	<b>3 706</b>	<b>15 166</b>	<b>24 052</b>	<b>(8 887)</b>	<b>-37%</b>	<b>118 554</b>
<b>Total sources of capital funds</b>	<b>253 469</b>	<b>190 531</b>	<b>266 805</b>	<b>17 593</b>	<b>46 088</b>	<b>56 327</b>	<b>(10 239)</b>	<b>-18%</b>	<b>266 805</b>
<b>Financial position</b>									
Total current assets	325 228	315 160	315 160	-	284 765	-	-	-	315 160
Total non current assets	2 623 222	2 905 151	2 905 151	-	2 725 896	-	-	-	2 905 151
Total current liabilities	172 286	212 142	212 142	-	108 642	-	-	-	212 142
Total non current liabilities	473 827	555 521	555 521	-	452 021	-	-	-	555 521
<b>Community wealth/Equity</b>	<b>2 302 338</b>	<b>2 452 648</b>	<b>2 452 648</b>	-	<b>2 449 997</b>	-	-	-	<b>2 452 648</b>
<b>Cash flows</b>									
Net cash from (used) operating	129 875	83 211	83 211	4 032	73 819	43 730	(30 089)	-69%	83 211
Net cash from (used) investing	(248 121)	(190 481)	(190 481)	(17 277)	(45 574)	(54 611)	(9 037)	17%	(190 481)
Net cash from (used) financing	95 454	7 476	7 476	(12 687)	(12 786)	(10 029)	2 757	-27%	7 476
<b>Cash/cash equivalents at the month/year end</b>	<b>156 297</b>	<b>68 137</b>	<b>68 137</b>	<b>-</b>	<b>174 212</b>	<b>147 021</b>	<b>(27 191)</b>	<b>-18%</b>	<b>58 960</b>
<b>Debtors &amp; creditors analysis</b>									
<b>Debtors Age Analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
Total By Income Source	56 327	13 892	9 642	5 926	3 960	3 700	20 821	165 732	280 000
<b>Creditors Age Analysis</b>									
Total Creditors	79	5	-	-	-	-	-	-	84

## 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) - M03 September										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>289 248</b>	<b>266 407</b>	<b>266 407</b>	<b>17 982</b>	<b>129 044</b>	<b>89 133</b>	39 910	45%	<b>266 407</b>
Executive and council		1 239	105	105	82	242	25	217	856%	105
Finance and administration		288 009	266 302	266 302	17 899	128 801	89 108	39 694	45%	266 302
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>169 787</b>	<b>296 225</b>	<b>296 225</b>	<b>3 673</b>	<b>7 261</b>	<b>14 580</b>	(7 319)	-50%	<b>296 225</b>
Community and social services		13 184	14 101	14 101	4 188	4 499	3 464	1 036	30%	14 101
Sport and recreation		3 818	10 367	10 367	314	685	2 591	(1 906)	-74%	10 367
Public safety		96 178	244 210	244 210	(1 237)	621	1 643	(1 022)	-62%	244 210
Housing		56 606	27 547	27 547	408	1 456	6 883	(5 427)	-79%	27 547
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>22 225</b>	<b>22 519</b>	<b>22 519</b>	<b>1 534</b>	<b>3 854</b>	<b>4 767</b>	(914)	-19%	<b>22 519</b>
Planning and development		2 515	2 959	2 959	130	407	715	(308)	-43%	2 959
Road transport		19 710	19 560	19 560	1 404	3 447	4 053	(606)	-15%	19 560
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>875 100</b>	<b>955 487</b>	<b>955 487</b>	<b>71 935</b>	<b>197 380</b>	<b>222 760</b>	(25 379)	-11%	<b>955 487</b>
Energy sources		502 036	579 425	579 425	50 538	111 991	137 959	(25 968)	-19%	579 425
Water management		133 634	145 023	145 023	8 493	17 534	26 734	(9 200)	-34%	145 023
Waste water management		170 156	156 997	156 997	8 705	29 237	42 204	(12 967)	-31%	156 997
Waste management		69 274	74 042	74 042	4 200	38 619	15 863	22 756	143%	74 042
<i><b>Other</b></i>	<b>4</b>	<b>13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1 356 373</b>	<b>1 540 638</b>	<b>1 540 638</b>	<b>95 124</b>	<b>337 538</b>	<b>331 240</b>	<b>6 298</b>	<b>2%</b>	<b>1 540 638</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>256 057</b>	<b>231 591</b>	<b>230 918</b>	<b>19 512</b>	<b>49 675</b>	<b>43 444</b>	6 231	14%	<b>230 918</b>
Executive and council		43 452	16 482	16 428	3 980	9 868	2 618	7 250	277%	16 428
Finance and administration		208 832	212 428	211 806	15 147	38 741	40 306	(1 564)	-4%	211 806
Internal audit		3 774	2 681	2 683	385	1 065	520	545	105%	2 683
<i><b>Community and public safety</b></i>		<b>219 372</b>	<b>356 817</b>	<b>356 576</b>	<b>9 872</b>	<b>26 751</b>	<b>35 018</b>	(8 267)	-24%	<b>356 576</b>
Community and social services		33 560	35 218	35 128	2 164	5 860	6 532	(672)	-10%	35 128
Sport and recreation		33 633	35 172	35 384	2 224	5 756	7 061	(1 305)	-18%	35 384
Public safety		132 647	255 468	255 395	4 821	13 072	15 905	(2 834)	-18%	255 395
Housing		19 450	30 863	30 574	662	2 062	5 519	(3 457)	-63%	30 574
Health		83	95	95	-	-	-	-	-	95
<i><b>Economic and environmental services</b></i>		<b>82 816</b>	<b>94 437</b>	<b>94 842</b>	<b>4 451</b>	<b>12 320</b>	<b>15 389</b>	(3 069)	-20%	<b>94 842</b>
Planning and development		19 236	23 295	23 855	1 411	4 486	5 120	(633)	-12%	23 855
Road transport		63 129	70 699	70 644	3 039	7 831	10 236	(2 405)	-23%	70 644
Environmental protection		450	443	343	1	3	33	(30)	-91%	343
<i><b>Trading services</b></i>		<b>677 911</b>	<b>799 970</b>	<b>799 872</b>	<b>75 644</b>	<b>151 699</b>	<b>170 851</b>	(19 152)	-11%	<b>799 872</b>
Energy sources		460 784	550 176	550 124	60 357	121 803	130 817	(9 014)	-7%	550 124
Water management		78 532	89 591	89 764	5 478	11 043	14 138	(3 095)	-22%	89 764
Waste water management		81 625	94 606	94 430	6 742	10 838	14 839	(4 001)	-27%	94 430
Waste management		56 970	65 597	65 554	3 067	8 015	11 057	(3 042)	-28%	65 554
<i><b>Other</b></i>		<b>454</b>	<b>1 144</b>	<b>1 081</b>	<b>8</b>	<b>134</b>	<b>219</b>	<b>(85)</b>	<b>-39%</b>	<b>1 081</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>1 236 610</b>	<b>1 483 960</b>	<b>1 483 288</b>	<b>109 486</b>	<b>240 579</b>	<b>264 921</b>	<b>(24 342)</b>	<b>-9%</b>	<b>1 483 288</b>
<b>Surplus/ (Deficit) for the year</b>		<b>119 763</b>	<b>56 678</b>	<b>57 350</b>	<b>(14 362)</b>	<b>96 960</b>	<b>66 320</b>	<b>30 640</b>	<b>46%</b>	<b>57 350</b>



### 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.

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September										
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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Council General	1	739	105	105	82	242	23	220	973,9%	105
Vote 2 - Municipal Manager		500	500	500	-	-	108	(108)	-100,0%	500
Vote 3 - Strategic Support Services		1 024	2 225	2 225	74	156	478	(322)	-67,4%	2 225
Vote 4 - Financial Services		280 419	260 475	260 475	17 718	127 945	56 003	71 942	128,5%	260 475
Vote 5 - Community Services		182 947	310 090	310 090	5 026	10 645	66 670	(56 025)	-84,0%	310 090
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		506 514	579 410	579 410	50 538	111 991	124 574	(12 584)	-10,1%	579 410
Vote 8 - Public Services		384 231	387 833	387 833	21 685	86 560	83 385	3 175	3,8%	387 833
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>1 356 373</b>	<b>1 540 638</b>	<b>1 540 638</b>	<b>95 124</b>	<b>337 538</b>	<b>331 240</b>	<b>6 298</b>	<b>1,9%</b>	<b>1 540 638</b>
<b>Expenditure by Vote</b>										
Vote 1 - Council General	1	36 061	37 280	37 230	3 686	9 038	6 649	2 389	35,9%	37 230
Vote 2 - Municipal Manager		13 225	12 146	12 127	831	2 499	2 166	333	15,4%	12 127
Vote 3 - Strategic Support Services		87 601	88 931	90 146	5 467	14 331	16 100	(1 769)	-11,0%	90 146
Vote 4 - Financial Services		111 927	149 015	147 115	8 576	21 684	26 275	(4 592)	-17,5%	147 115
Vote 5 - Community Services		220 679	349 537	349 070	10 209	28 665	62 345	(33 680)	-54,0%	349 070
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 925	540 318	540 258	60 839	123 142	96 492	26 650	27,6%	540 258
Vote 8 - Public Services		301 192	306 733	307 342	19 878	41 220	54 893	(13 672)	-24,9%	307 342
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>1 236 610</b>	<b>1 483 960</b>	<b>1 483 288</b>	<b>109 486</b>	<b>240 579</b>	<b>264 921</b>	<b>(24 342)</b>	<b>-9,2%</b>	<b>1 483 288</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>119 763</b>	<b>56 678</b>	<b>57 350</b>	<b>(14 362)</b>	<b>96 960</b>	<b>66 320</b>	<b>30 640</b>	<b>46,2%</b>	<b>57 350</b>

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

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

WC025 Breede Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>		777 768	850 663	850 663	77 861	182 513	195 329	(12 816)	-7%	850 663
Service charges - Electricity		474 632	544 474	544 474	50 278	111 113	129 591	(18 478)	-14%	544 474
Service charges - Water		105 610	110 094	110 094	8 375	17 180	18 002	(822)	-5%	110 094
Service charges - Waste Water Management		90 274	90 530	90 530	8 511	24 775	25 587	(813)	-3%	90 530
Service charges - Waste management		46 941	48 900	48 900	4 110	14 094	9 581	4 513	47%	48 900
Sale of Goods and Rendering of Services		5 521	6 939	6 939	424	1 052	1 675	(623)	-37%	6 939
Agency services		9 463	9 908	9 908	1 181	2 518	1 918	600	31%	9 908
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 266	13 376	13 376	1 002	3 189	3 101	88	3%	13 376
Interest earned from Current and Non Current Assets		14 384	12 823	12 823	2 217	3 988	2 483	1 505	61%	12 823
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	1 645	1 645	-	-	397	(397)	-100%	1 645
Rental from Fixed Assets		7 478	6 981	6 981	802	2 481	1 786	695	39%	6 981
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		10 197	4 994	4 994	960	2 123	1 206	917	76%	4 994
<b>Non-Exchange Revenue</b>		493 163	623 178	623 178	17 261	155 023	119 212	35 811	30%	623 178
Property rates		180 018	187 406	187 406	13 270	78 420	70 380	8 040	11%	187 406
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		93 773	242 038	242 038	(1 280)	116	718	(602)	-84%	242 038
Licence and permits		3 123	4 259	4 259	252	668	745	(77)	-10%	4 259
Transfer and subsidies - Operational		171 643	186 796	186 796	4 128	73 145	46 699	26 446	57%	186 796
Interest		2 785	1 196	1 196	252	756	299	457	153%	1 196
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	639	1 917	-	1 917	-	-
Gains on disposal of Assets		118	1 483	1 483	-	-	371	(371)	-100%	1 483
Other Gains		41 703	-	(0)	-	-	-	-	-	(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 270 931</b>	<b>1 473 841</b>	<b>1 473 841</b>	<b>95 121</b>	<b>337 536</b>	<b>314 541</b>	<b>22 995</b>	<b>7%</b>	<b>1 473 841</b>
<b>Expenditure By Type</b>										
Employee related costs		366 251	413 148	411 773	30 068	86 362	93 766	(7 404)	-8%	411 773
Remuneration of councillors		19 066	20 720	20 720	2 635	5 678	4 816	862	18%	20 720
Bulk purchases - electricity		372 993	432 321	432 321	54 008	109 616	107 948	1 667	2%	432 321
Inventory consumed		51 173	45 712	45 057	3 304	8 199	5 520	2 678	49%	45 057
Debt impairment		116 518	209 734	209 734	-	-	4 645	(4 645)	-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	8 097	8 109	8 777	(668)	-8%	37 980
Contracted services		112 150	118 676	121 644	6 968	13 031	22 043	(9 012)	-41%	121 644
Transfers and subsidies		3 419	6 138	5 960	420	1 293	1 277	16	1%	5 960
Irrecoverable debts written off		-	18	18	-	-	-	-	-	18
Operational costs		78 857	95 257	93 825	3 987	8 288	16 126	(7 838)	-49%	93 825
Losses on Disposal of Assets		741	3 928	3 928	-	-	0	(0)	-100%	3 928
Other Losses		1 434	63	63	-	-	-	-	-	63
<b>Total Expenditure</b>		<b>1 236 610</b>	<b>1 483 960</b>	<b>1 483 288</b>	<b>109 486</b>	<b>240 579</b>	<b>264 921</b>	<b>(24 342)</b>	<b>-9%</b>	<b>1 483 288</b>
<b>Surplus/(Deficit)</b>		<b>34 321</b>	<b>(10 119)</b>	<b>(9 447)</b>	<b>(14 365)</b>	<b>96 957</b>	<b>49 620</b>	<b>47 337</b>	<b>0</b>	<b>(9 447)</b>
Transfers and subsidies - capital (monetary allocations)		67 525	66 797	66 797	2	3	16 699	(16 697)	(0)	66 797
Transfers and subsidies - capital (in-kind)		17 917	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>119 763</b>	<b>56 678</b>	<b>57 350</b>	<b>(14 362)</b>	<b>96 960</b>	<b>66 320</b>			<b>57 350</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>119 763</b>	<b>56 678</b>	<b>57 350</b>	<b>(14 362)</b>	<b>96 960</b>	<b>66 320</b>			<b>57 350</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>119 763</b>	<b>56 678</b>	<b>57 350</b>	<b>(14 362)</b>	<b>96 960</b>	<b>66 320</b>			<b>57 350</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>119 763</b>	<b>56 678</b>	<b>57 350</b>	<b>(14 362)</b>	<b>96 960</b>	<b>66 320</b>			<b>57 350</b>

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

### Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M03 September				
Ref	Description	Variances greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	<b>Revenue By Source</b>			
	Service charges - Electricity	-14%	In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2023 the municipality processed a journal to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2024 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.	
	Service charges - Waste management	47%	In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2023 the municipality processed a journal to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2024 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.	
	Sale of Goods and Rendering of Services	-37%	Income for other revenue were less than anticipated.	
	Agency services	31%	Agency fees are on a as and when need basis. More licenses and registration was done.	
	Assets	61%	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	39%	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	76%	Income for other revenue were more than anticipated.	
	Property rates	11%	Over performance due clients that's billed on a annual basis.	
	Fines, penalties and forfeits	-84%	The bugeted revenue is based ons actual collections in the previous year. More collections done compared to the prior year.	
	Licence and permits	-10%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Transfer and subsidies - Operational	57%	Over performance due to Equitable share received in July.	
	Interest	153%	Interest for penalties on rates were more than anticipated.	
	Gains on disposal of Assets	-100%	Gains from the disposal of assets are less than anticipated.	
	allocations)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	<b>Expenditure By Type</b>			
	Employee related costs	-8%	Vacant positions and staff terminations results in savings which are reprinted with the Mid-year Adjustment Budget.	
	Remuneration of councillors	18%	Councillor's salary increases and backpay for 2022/2023 were paid in September 2023.	
	Inventory consumed	49%	Expenditure on materials and supplies till September 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 September 2023 are pro-rata higher than anticipated.	
	Contracted services	-41%	Expenditure on contracted and outsourced services till September 2023 are pro-rata less than anticipated.	
	Operational costs	-49%	Expenditure on general expenses till September 2023 are pro-rata underspend.	
	Losses on Disposal of Assets	-100%	Losses from the disposal of assets are less than anticipated.	
3	<b>Capital Expenditure</b>			
	Total Capital Expenditure	-18%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	<b>Financial Position</b>			
	None			
5	<b>Cash Flow</b>			
	Service Charges	0%	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	-34%	Debtors change from yearly billing and payments to monthly.	
	Other revenue	699%	Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Government - Operating	20%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	58%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Interest	30%	Investment process been done monthly	
	Suppliers	-22%	The final payments for the 22/23 fin year was done at year end on sundry creditors, to ensure we can compile the AFS. Process implemented to handle yearly contracts agreements for the year - to ensure all contracts is funded.	
	Transfer and grants	-51%	No expenditure on Housing projects and Grant-In Aid.	
	Capital assets	16%	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	-247%	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) - M03 September

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Council General		35	5	5	-	-	-	-	-	5
Vote 2 - Municipal Manager		-	155	355	3	3	355	(352)	-99%	355
Vote 3 - Strategic Support Services		16 990	655	2 798	998	1 540	1 166	374	32%	2 798
Vote 4 - Financial Services		-	50	50	-	-	-	-	-	50
Vote 5 - Community Services		10	1 005	1 005	-	-	250	(250)	-100%	1 005
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		26 708	34 138	57 040	1	6	11 596	(11 590)	-100%	57 040
Vote 8 - Public Services		142 677	70 644	105 723	10 344	30 131	22 193	7 938	36%	105 723
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>186 421</b>	<b>106 652</b>	<b>166 976</b>	<b>11 346</b>	<b>31 681</b>	<b>35 561</b>	<b>(3 880)</b>	<b>-11%</b>	<b>166 976</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		19	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		4 655	13 199	13 599	-	-	3 688	(3 688)	-100%	13 599
Vote 4 - Financial Services		1 568	1 655	1 655	23	23	450	(427)	-95%	1 655
Vote 5 - Community Services		2 734	17 946	18 373	-	-	957	(957)	-100%	18 373
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		17 433	3 280	3 280	-	-	600	(600)	-100%	3 280
Vote 8 - Public Services		40 638	47 799	62 922	6 223	14 384	15 071	(687)	-5%	62 922
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>67 047</b>	<b>83 878</b>	<b>99 829</b>	<b>6 247</b>	<b>14 407</b>	<b>20 766</b>	<b>(6 358)</b>	<b>-31%</b>	<b>99 829</b>
<b>Total Capital Expenditure</b>	3	<b>253 469</b>	<b>190 531</b>	<b>266 805</b>	<b>17 593</b>	<b>46 088</b>	<b>56 327</b>	<b>(10 239)</b>	<b>-18%</b>	<b>266 805</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>19 083</b>	<b>17 219</b>	<b>17 993</b>	<b>200</b>	<b>200</b>	<b>5 167</b>	<b>(4 967)</b>	<b>-96%</b>	<b>17 993</b>
Executive and council		35	160	360	3	3	355	(352)	-99%	360
Finance and administration		19 048	17 059	17 633	197	197	4 812	(4 615)	-96%	17 633
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>5 844</b>	<b>19 253</b>	<b>21 924</b>	<b>880</b>	<b>1 422</b>	<b>2 099</b>	<b>(677)</b>	<b>-32%</b>	<b>21 924</b>
Community and social services		3 597	957	3 101	825	1 367	492	874	178%	3 101
Sport and recreation		973	11 296	11 748	55	55	1 357	(1 302)	-96%	11 748
Public safety		1 274	6 000	6 075	-	-	-	-	-	6 075
Housing		-	1 000	1 000	-	-	250	(250)	-100%	1 000
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>49 489</b>	<b>49 630</b>	<b>56 597</b>	<b>3 171</b>	<b>9 876</b>	<b>10 626</b>	<b>(750)</b>	<b>-7%</b>	<b>56 597</b>
Planning and development		1 357	5	5	-	-	-	-	-	5
Road transport		48 133	49 625	56 592	3 171	9 876	10 626	(750)	-7%	56 592
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>179 052</b>	<b>104 429</b>	<b>170 291</b>	<b>13 341</b>	<b>34 590</b>	<b>38 435</b>	<b>(3 845)</b>	<b>-10%</b>	<b>170 291</b>
Energy sources		48 544	41 418	64 651	1	6	12 879	(12 873)	-100%	64 651
Water management		38 497	13 225	28 054	3 959	11 191	5 207	5 984	115%	28 054
Waste water management		91 252	48 786	76 586	8 860	22 872	20 049	2 823	14%	76 586
Waste management		760	1 000	1 000	522	522	300	222	74%	1 000
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>253 469</b>	<b>190 531</b>	<b>266 805</b>	<b>17 593</b>	<b>46 088</b>	<b>56 327</b>	<b>(10 239)</b>	<b>-18%</b>	<b>266 805</b>
<b>Funded by:</b>										
National Government		65 458	64 847	64 847	2 102	6 046	13 078	(7 032)	-54%	64 847
Provincial Government		2 068	1 950	1 950	-	-	275	(275)	-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	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>68 092</b>	<b>66 797</b>	<b>66 797</b>	<b>2 102</b>	<b>6 046</b>	<b>13 353</b>	<b>(7 307)</b>	<b>-55%</b>	<b>66 797</b>
<b>Borrowing</b>	6	<b>104 458</b>	<b>28 069</b>	<b>81 454</b>	<b>11 785</b>	<b>24 877</b>	<b>18 921</b>	<b>5 955</b>	<b>31%</b>	<b>81 454</b>
<b>Internally generated funds</b>		<b>80 918</b>	<b>95 665</b>	<b>118 554</b>	<b>3 706</b>	<b>15 166</b>	<b>24 052</b>	<b>(8 887)</b>	<b>-37%</b>	<b>118 554</b>
<b>Total Capital Funding</b>	7	<b>253 469</b>	<b>190 531</b>	<b>266 805</b>	<b>17 593</b>	<b>46 088</b>	<b>56 327</b>	<b>(10 239)</b>	<b>-18%</b>	<b>266 805</b>

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

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M03 September						
Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		156 284	68 137	68 137	174 199	68 137
Trade and other receivables from exchange transactions		106 532	158 757	158 757	50 490	158 757
Receivables from non-exchange transactions		32 082	71 350	71 350	29 613	71 350
Current portion of non-current receivables		2 148	2 089	2 089	4 663	2 089
Inventory		26 035	9 122	9 122	25 799	9 122
VAT		2 149	5 290	5 290	–	5 290
Other current assets		–	413	413	–	413
<b>Total current assets</b>		<b>325 228</b>	<b>315 160</b>	<b>315 160</b>	<b>284 765</b>	<b>315 160</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		81 437	64 495	64 495	95 807	64 495
Property, plant and equipment		2 498 626	2 799 042	2 799 042	2 584 252	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		–	–	–	–	–
<b>Total non current assets</b>		<b>2 623 222</b>	<b>2 905 151</b>	<b>2 905 151</b>	<b>2 725 896</b>	<b>2 905 151</b>
<b>TOTAL ASSETS</b>		<b>2 948 451</b>	<b>3 220 311</b>	<b>3 220 311</b>	<b>3 010 660</b>	<b>3 220 311</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		14 536	23 916	23 916	22 141	23 916
Consumer deposits		4 589	4 864	4 864	4 703	4 864
Trade and other payables from exchange transactions		106 397	132 205	132 205	30 287	132 205
Trade and other payables from non-exchange transactions		–	–	–	–	–
Provision		46 764	51 156	51 156	49 978	51 156
VAT		–	–	–	1 532	–
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>172 286</b>	<b>212 142</b>	<b>212 142</b>	<b>108 642</b>	<b>212 142</b>
<b>Non current liabilities</b>						
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		–	–	–	–	–
<b>Total non current liabilities</b>		<b>473 827</b>	<b>555 521</b>	<b>555 521</b>	<b>452 021</b>	<b>555 521</b>
<b>TOTAL LIABILITIES</b>		<b>646 112</b>	<b>767 663</b>	<b>767 663</b>	<b>560 663</b>	<b>767 663</b>
<b>NET ASSETS</b>	2	<b>2 302 338</b>	<b>2 452 648</b>	<b>2 452 648</b>	<b>2 449 997</b>	<b>2 452 648</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		2 302 338	2 398 784	2 398 784	2 449 997	2 398 784
Reserves and funds		–	53 865	53 865	–	53 865
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>2 302 338</b>	<b>2 452 648</b>	<b>2 452 648</b>	<b>2 449 997</b>	<b>2 452 648</b>

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

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

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M03 September										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		157 204	168 666	168 666	11 606	35 191	53 588	(18 398)	-34%	168 666
Service charges		706 860	760 946	760 946	75 204	204 562	203 696	866	0%	760 946
Other revenue		196 543	49 152	49 152	30 945	93 182	11 663	81 519	699%	49 152
Transfers and Subsidies - Operational		172 605	186 796	186 796	4 095	75 093	62 582	12 510	20%	186 796
Transfers and Subsidies - Capital		81 388	66 797	66 797	11 250	21 000	13 303	7 697	58%	66 797
Interest		29 466	27 396	27 396	3 471	7 934	6 103	1 831	30%	27 396
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(1 192 745)	(1 129 843)	(1 129 843)	(119 651)	(349 382)	(285 770)	63 612	-22%	(1 129 843)
Interest		(19 841)	(40 560)	(40 560)	(12 468)	(12 468)	(20 577)	(8 110)	39%	(40 560)
Transfers and Subsidies		(1 605)	(6 138)	(6 138)	(420)	(1 293)	(859)	434	-51%	(6 138)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>129 875</b>	<b>83 211</b>	<b>83 211</b>	<b>4 032</b>	<b>73 819</b>	<b>43 730</b>	<b>(30 089)</b>	<b>-69%</b>	<b>83 211</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(17)	50	50	315	514	19	495	2571%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(248 103)	(190 531)	(190 531)	(17 593)	(46 088)	(54 630)	(8 542)	16%	(190 531)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(248 121)</b>	<b>(190 481)</b>	<b>(190 481)</b>	<b>(17 277)</b>	<b>(45 574)</b>	<b>(54 611)</b>	<b>(9 037)</b>	<b>17%</b>	<b>(190 481)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		110 000	28 069	28 069	-	-	-	-	-	28 069
Increase (decrease) in consumer deposits		(11)	100	100	62	(37)	25	(62)	-247%	100
<b>Payments</b>										
Repayment of borrowing		(14 536)	(20 693)	(20 693)	(12 749)	(12 749)	(10 054)	2 695	-27%	(20 693)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>95 454</b>	<b>7 476</b>	<b>7 476</b>	<b>(12 687)</b>	<b>(12 786)</b>	<b>(10 029)</b>	<b>2 757</b>	<b>-27%</b>	<b>7 476</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		179 089	167 931	167 931		158 753	167 931			158 753
Cash/cash equivalents at month/year end:		156 297	68 137	68 137	(25 933)	174 212	147 021			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		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	6 298	2 463	1 704	1 491	1 028	866	4 642	26 543	45 034	34 569	12 757	47 738
Trade and Other Receivables from Exchange Transactions - Electricity	1300	27 030	4 712	2 629	215	125	89	628	4 533	39 961	5 590	197	8 259
Receivables from Non-exchange Transactions - Property Rates	1400	19 606	2 424	1 838	776	593	525	3 281	18 084	47 127	23 258	1 872	27 656
Receivables from Exchange Transactions - Waste Water Management	1500	7 371	1 973	1 637	1 356	912	747	4 071	30 466	48 533	37 551	6 782	44 880
Receivables from Exchange Transactions - Waste Management	1600	5 344	1 381	968	734	546	451	2 400	17 839	29 663	21 970	4 190	27 825
Receivables from Exchange Transactions - Property Rental Debtors	1700	509	308	269	263	211	179	888	8 135	10 764	9 678	1 365	13 131
Interest on Arrear Debtor Accounts	1810	131	7	93	99	107	132	1 212	36 616	38 398	38 167	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(9 964)	623	504	991	438	712	3 700	23 515	20 520	29 356	1 078	27 132
<b>Total By Income Source</b>	<b>2000</b>	<b>56 327</b>	<b>13 892</b>	<b>9 642</b>	<b>5 926</b>	<b>3 960</b>	<b>3 700</b>	<b>20 821</b>	<b>165 732</b>	<b>280 000</b>	<b>200 140</b>	<b>28 241</b>	<b>196 621</b>
<b>2022/23 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	4 267	1 225	570	138	125	263	481	1 280	8 349	2 287	-	-
Commercial	2300	9 692	603	1 877	187	86	85	430	4 166	17 127	4 955	-	-
Households	2400	33 137	11 644	6 929	5 428	3 589	3 202	19 134	144 958	228 021	176 311	28 241	196 621
Other	2500	9 231	419	265	173	160	149	776	15 328	26 503	16 587	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>56 327</b>	<b>13 892</b>	<b>9 642</b>	<b>5 926</b>	<b>3 960</b>	<b>3 700</b>	<b>20 821</b>	<b>165 732</b>	<b>280 000</b>	<b>200 140</b>	<b>28 241</b>	<b>196 621</b>

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

	September 2023	August 2023	July 2023
<b>Gross consumer debtors, as per debtors age analysis</b>	279 999 788	280 715 219	305 026 948
Total Provision for bad debts	<b>-198 445 124</b>	<b>-198 445 124</b>	<b>-198 445 124</b>
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)	<b>-12 506 783</b>	<b>-12 614 098</b>	<b>-16 260 857</b>
<b>Net consumers debtors:</b>	<b>69 047 881</b>	<b>69 655 997</b>	<b>90 320 967</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS ANALYSIS

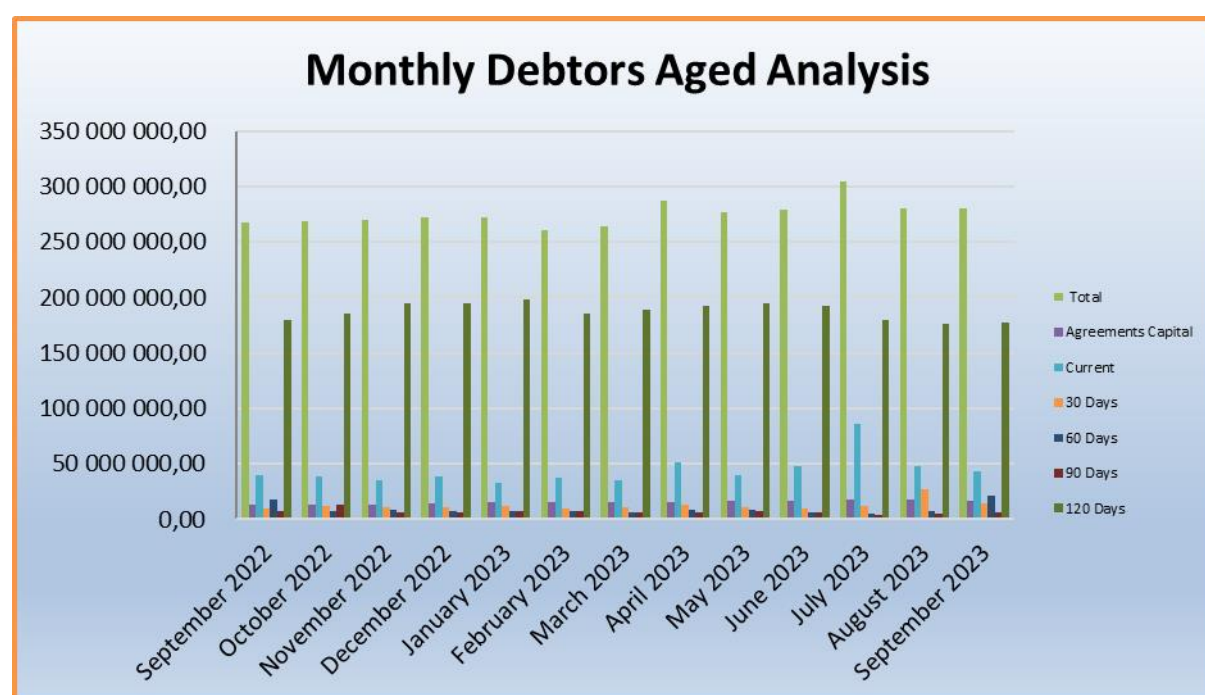
#### 5.2.1 Outstanding Debtors

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

##### 1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R279 999 788 as at 30 September 2023 compared to R280 715 219 as at 31 August 2023. Current debt represents 16 % of the total outstanding debt, while the total debt in arrears represents 78 % of the debt and 6 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 63 % of the total debt. It should be noted that that 24 % of arrear debt representing R53 585 383 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 12 749 210 when compared to the outstanding amount of R 267 250 578 on 30 September 2022, representing a 5 % annual increase.





## 2. Additional Information:

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

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

The Debt collection rate for the period of July 2023 till September 2023 was 90 %.

The electricity distribution losses for July to August 2023 were 10.37 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2023 to August 2023	48 152 045 kWh	43 164 610 kWh	4 987 435 kWh	10.37 %

The water distribution losses for July 2023 to August 2023 were 7.69 % off which real losses were 3.49 %.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
July 2023 – August 2023	2 213 668 kl	2 043 468 kl	170 200 kl	7.69 %
Less:			-	
Unbilled Authorized Consumption			40 533 kl	
Customer Meter and Data Errors			52 399 kl	
Real Losses			77 268 kl	3.5 %

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## PART 2 – SUPPORTING DOCUMENTATION

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### SECTION 5 – DEBTORS ANALYSIS

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#### 5.2.2 Credit Control

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

1. 18 421 SMS's were sent during the month to clients with arrear accounts to the value of R201 699 024 while 3 982 final demands with arrears to the value of R83 641 309 were emailed.
2. 9 641 SMS's were sent during the month to clients after the billing for new account balances to the value of R144 012 368.
3. 82 Arrangements with clients owing arrears to the value of R410 419 were concluded during the month.
4. R 942 251 was recovered through pre-paid electricity restrictions on Non-Indigent clients where for each R10 used to buy prepaid electricity 60% /R6 is redirected towards the payment of arrear debt, and 30% for Indigent households.
5. There were 9 conventional electricity disconnections were performed during the month.
6. There were 116 phone call reminders made to clients with arrears on their accounts.
7. There are currently 10 accounts owing R423 128 with section 58 Magistrate Courts Act Garnishee Orders which were entered into. The total monthly payments amount to R1 324.

## **PART 2 – SUPPORTING DOCUMENTATION**

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### **SECTION 5 – DEBTORS ANALYSIS**

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#### **5.2.3 Indigent Consumers**

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

1. The total applications approved for all services by the end of September 2023 were 8 525.
2. The outstanding amount for Indigent consumers is R8 509 375 of which R5 939 658 in arrears.
3. Subsidies from July to September 2023 were allocated for the following services:

• Refuse	R	3 688 694
• Rates	R	1 543 245
• Sewerage	R	5 689 306
• Electricity	R	1 156 453
• Water	R	5 554 739
• Rent	R	2 627 670

## 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 September 2023.

#### Attorneys

The outstanding handed over debt as at 30 September 2023 was R53 585 383 made up of 1 207 accounts,

1. An amount of R590 151 was received as payments from the handed over accounts, while an amount of R40 720 (vat incl.) was paid as commission.
2. 3 High Court legal documents were sent to the attorneys to attend on receive peruse and consider documentation as requested for the total cost of R2 600.
3. 27 Final Demands were issued via Registered Post for a total fee of R2 315.
4. 47 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 R29 079.
5. 31 Hard tracing was conducted by the appointed sheriff, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R5 510.
6. 8 Sheriff fees in various towns for the value of R4 623 were paid to the sheriff of court for the serving of all court documents including summonses, notices, warrants, orders and execution of judgements and orders.
7. All the costs listed above have been charged against the accounts of the clients concerned.

### **5.2.5 Arrears Councilors**

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

1. The total outstanding debt of Councilors after the September 2023 due date was R25 989.
2. An amount of R8 352 was deducted from the September 2023 salaries of 11 councilors who did not pay their accounts in full on the due date. (The arrear amount was R8 352).
3. An amount of R1 200 was automatically deducted from the September 2023 salary of 1 councilor who had arrangements with a balance of R17 637 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 September 2023 due date was R275 115.
2. An amount of R9 900 was automatically deducted from the September 2023 salaries of 12 officials who had arrangements with a balance of R242 232 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R32 883 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the September 2023 salaries of 65 officials who did not pay their account in full on the due date. (The arrear amount was R 32 883)

## 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											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	79	5	-	-	-	-	-	-	84	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>79</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84</b>	<b>-</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

#### 7.1 Supporting Table SC5

WC025 Breede Valley - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Budget														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
<b>Municipality</b>														
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	21 Jul 2023	-	-	-	-	-
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	10 000	40	(10 000)	-	40
First National Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	18 Sep 2023	10 000	40	(10 000)	-	40
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	19 Sep 2023	10 000	44	(10 000)	-	44
ABSA Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	16 Oct 2023	10 000	72	-	-	10 072
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Oct 2023	10 000	73	-	-	10 073
First National Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Nov 2023	10 000	73	-	-	10 073
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Nov 2023	10 000	74	-	-	10 074
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
														-
<b>Municipality sub-total</b>										<b>90 000</b>	<b>566</b>	<b>(30 000)</b>	<b>-</b>	<b>60 566</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>90 000</b>	<b>566</b>	<b>(30 000)</b>	<b>-</b>	<b>60 566</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

#### 7.2 Summary of Investment Portfolio as at 30 September 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 September 2023 at the following A1 Banks as prescribed by Council's Investment Policy:</u>							
ABSA		R	20 000 000,00				
NEDBANK		R	10 000 000,00				
FNB		R	10 000 000,00				
STANDARD		R	20 000 000,00				
INVESTEC		R	-				
			<b>R 60 000 000,00</b>				
ABSA LT		R	-				
			<b>R 60 000 000,00</b>				



## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
<b>SHORT TERM INVESTMENTS</b>										
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	39 589,04		10 000 000	10 000 000	0
17/Aug/23	FNB	76203808070	8,61%	32	18/Sep/23	40 101,37		10 000 000	10 000 000	0
17/Aug/23	STANDARD	288460898-099	8,850%	33	19/Sep/23	43 643,84		10 000 000	10 000 000	0
17/Aug/23	ABSA	2081207756	8,71%	60	16/Oct/23	71 589,04		10 000 000		10 000 000
17/Aug/23	STANDARD	288460898-100	8,925%	61	17/Oct/23	73 356,16		10 000 000		10 000 000
17/Aug/23	FNB	76203808096	8,87%	92	17/Nov/23	72 904,11		10 000 000		10 000 000
17/Aug/23	STANDARD	288460898-101	9,025%	92	17/Nov/23	74 178,08		10 000 000		10 000 000
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
<b>Sub Total</b>						<b>565 526,02</b>	<b>10 000 000</b>	<b>90 000 000</b>	<b>40 000 000</b>	<b>60 000 000</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – CASH AND CASH EQUIVALENTS

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

##### Funds Allocations

The schedule reflecting all council's Investments as at 30 September 2023 R60 000 000. (R 10 000 000 at 30 June 2023).

More information with regard to Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated			Actual Report	
	30/06/2023		30/09/2023	
	Liability	Cash back	Liability	Cash back
		156 297 031		174 212 148
Unutilized grants	16 786 436	16 786 436	18 107 271	18 107 271
Consumer and Sundry deposits	5 369 408	5 369 408	5 846 782	5 846 782
External loans unspent	5 434 511	5 434 511	-19 442 117	-19 442 117
EFF Accumulated Depreciation	7 250 000	7 250 000	2 200 000	2 200 000
Self Insurance Reserve	21 311 838	21 311 838	21 639 407	21 639 407
Capital Replacement reserve	28 739 763	28 739 763	37 177 288	37 177 288
Retained surplus (unidentified dep.)	4 993 653	4 993 653	8 641 555	8 641 555
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	14 666 361	14 666 361
Set aside for Creditor payments	30 400 000	40 855 161	62 000 000	96 386 080
Provision for leave Payment	6 246 000	6 246 000	6 246 000	6 246 000
	-		-	
	<b>141 873 750</b>	<b>152 328 911</b>	<b>158 166 863</b>	<b>192 552 943</b>
Cash Surplus (Deficit)		<b>10 455 161</b>		<b>34 386 080</b>
<b>Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA</b>				
	30/06/2023		30/09/2023	
ABSA	5 000 000		20 000 000	
Nedbank	0		10 000 000	
First National Bank	0		10 000 000	
Standard Bank	5 000 000		20 000 000	
Investec	0		0	
Total short term	<b>10 000 000</b>		<b>60 000 000</b>	
Bank and Cash	146 283 922		114 199 043	
Cash on hand	13 109		13 105	
Loan payments - out of own funding	-		-	
	<b>156 297 031</b>		<b>174 212 148</b>	
	-		-	

## **PART 2 - SUPPORTING DOCUMENTATION**

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

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

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

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

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

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – BANK RECONCILIATION

<b>NEDBANK</b>				
<b>BREDE VALLEY MUNICIPALITY</b>				
<b>BANK RECONCILIATION AS AT 30 SEPTEMBER 2023</b>				
<b>CASH BOOK RECONCILIATION</b>				
Balance as per Cash Book at 01/09/2023				110 131 609,09
Deposits for September 2023				165 226 294,22
Interest for September 2023				1 721 349,42
Payments for September 2023				(162 880 209,48)
Balance as per Cash Book at 30/09/2023				<u>114 199 043,25</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		110 131 609,09	110 131 609,09
40101012691	Movements		165 226 294,22	
40101012692	Movements		(162 880 209,48)	
40101012693	Movements		1 721 349,42	4 067 434,16
Balance as per Ledger at 30/09/2023				<u>114 199 043,25</u>
<b>BANK RECONCILIATION</b>				
				<b>TOTAL</b>
Balance as per Bank Statement at 30/09/2023				145 056 737,01
Cash on Hand	Not yet Banked			2 877 028,62
Outstanding Payments				(12 029 742,39)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(536 569,28)		
	September 2023	(21 423 948,52)	(21 960 517,80)	(21 960 517,80)
Deposits receipted in Duplicate				2 215,00
Other Items				54 003,77
Cash Surpluses / Shortages	Iro Payments Received			100,00
Adjustments to be Made for Sep 2023	Bank Charges	(199 219,04)	(199 219,04)	199 219,04
Balance as per Cash Book at 30/09/2023				<u>114 199 043,25</u>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 30 SEPTEMBER 2023				
				TOTAL
Balance as per Bank Statement at 01/09/2023				142 432 735,81
Payments for September 2023				(164 501 185,48)
Interest for September 2023				1 721 349,42
Deposits for September 2023				165 250 238,38
Other Adjustments / Transactions				(27 946,22)
Other Adjustments / Transactions now cleared				(3 100,00)
Direct Deposits from previous months Received				(20 362 543,64)
Direct Deposits not Received				21 423 948,52
Cash on Hand - 01/09/2023				2 000 268,84
Cash on Hand - 30/09/2023				(2 877 028,62)
Balance as per Bank Statements at 30/09/2023				<u>145 056 737,01</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 unspent conditional grants to the value of R 4 227 344 for the period September 2023 and conditional grants to the value of R 96 092 713 were received. The value of the unspent conditional grants at the end of September 2023 is R 18 107 271

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

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:		152 673	169 075	169 075	–	70 507	55 986	14 521	25,9%	6 622
Operational Revenue:General Revenue:Equitable Share		147 822	162 453	162 453	–	67 689	53 167	14 522	27,3%	–
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		3 301	5 072	5 072	–	1 268	1 269	(1)	-0,1%	5 072
Local Government Financial Management Grant (Schedule 5B)		1 550	1 550	1 550	–	1 550	1 550	–	–	1 550
Provincial Government:		18 565	16 721	16 721	4 025	4 516	5 916	(1 400)	-23,7%	16 721
Human Settlement Development Grant: Operating		2 505	3 380	3 380	–	–	964	(964)	-100,0%	–
Municipal Accreditation and Capacity Building Grant		200	–	–	–	491	552	(61)	-11,0%	1 680
Mun Accreditation and Capacity Building		513	491	491	–	–	491	(491)	-100,0%	491
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		96	190	190	–	–	–	–	–	190
Community Library Service Grant: Operating		10 789	11 223	11 223	4 025	4 025	3 816	209	5,5%	11 223
Community Development Workers (CDW) Grant		94	94	94	–	–	94	(94)	-100,0%	94
Disaster Management Grant		118	1 103	1 103	–	–	–	–	–	1 103
Thusong Services Centre Grant		150	120	120	–	–	–	–	–	120
Water Resilience Grant		700	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	120	120	–	–	–	–	–	120
Prov Eaemarked Grant		3 400	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	1 700
District Municipality:		605	500	500	–	–	–	–	–	500
Cape Winelands District		605	500	500	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	500
Other grant providers:		763	500	500	70	70	680	(610)	-89,7%	500
Departmental Agencies and Accounts		763	500	500	70	70	680	(610)	-89,7%	500
<b>Total Operating Transfers and Grants</b>	<b>5</b>	<b>172 605</b>	<b>186 796</b>	<b>186 796</b>	<b>4 095</b>	<b>75 093</b>	<b>62 582</b>	<b>12 510</b>	<b>20,0%</b>	<b>24 343</b>
<b>Capital Transfers and Grants</b>										
National Government:		74 917	64 847	64 847	11 250	21 000	12 963	8 037	62,0%	60 847
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		15 000	20 238	20 238	–	4 500	5 060	(560)	-11,1%	20 238
Municipal Infrastructure Grant (Schedule 5B)		40 500	40 609	40 609	11 250	16 500	6 904	9 596	139,0%	40 609
Municipal Disaster Recovery Grant (Schedule 4B)		10 310	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		4 000	4 000	4 000	–	–	1 000	(1 000)	-100,0%	–
Water Services Infrastructure Grant (Schedule 5B)		5 107	–	–	–	–	–	–	–	–
Provincial Government:		1 994	1 950	1 950	–	–	340	(340)	-100,0%	1 950
Community Library Service Grant: Operating		244	–	–	–	–	340	(340)	-100,0%	–
RSEP		800	1 100	1 100	–	–	–	–	–	1 100
Emergency Municipal Load-Shedding Relief Grant		950	850	850	–	–	–	–	–	850
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	<b>5</b>	<b>76 911</b>	<b>66 797</b>	<b>66 797</b>	<b>11 250</b>	<b>21 000</b>	<b>13 303</b>	<b>7 697</b>	<b>57,9%</b>	<b>62 797</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>5</b>	<b>249 516</b>	<b>253 593</b>	<b>253 593</b>	<b>15 345</b>	<b>96 093</b>	<b>75 885</b>	<b>20 207</b>	<b>26,6%</b>	<b>87 140</b>

## PART 2 – SUPPORTING DOCUMENTATION

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

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

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>152 673</b>	<b>169 075</b>	<b>169 075</b>	<b>34</b>	<b>69 050</b>	<b>55 986</b>	<b>13 064</b>	<b>23.3%</b>	<b>(6 622)</b>
Operational Revenue: General Revenue: Equitable Share		147 822	162 453	162 453	-	67 689	53 167	14 522	27.3%	-
Agriculture Research and Technology		-	-	-	-	-	-	-	-	(5 072)
Arts and Culture Sustainable Resource Management		-	-	-	-	-	-	-	-	(1 550)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 301	5 072	5 072	-	1 268	1 269	(1)	-0.1%	-
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	34	93	1 550	(1 457)	-94.0%	-
<b>Provincial Government:</b>		<b>12 552</b>	<b>16 721</b>	<b>16 721</b>	<b>919</b>	<b>2 821</b>	<b>5 916</b>	<b>(3 096)</b>	<b>-52.3%</b>	<b>(16 721)</b>
Human Settlement Development Grant: Operating		360	3 380	3 380	-	-	964	(964)	-100.0%	-
Municipal Accreditation and Capacity Building Grant		-	-	-	-	-	552	(552)	-100.0%	(1 680)
Mun Accreditation and Capacity Building		513	491	491	-	-	491	(491)	-100.0%	(491)
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		96	190	190	-	-	-	-	-	(190)
Community Library Service Grant: Operating		10 937	11 223	11 223	919	2 820	3 816	(996)	-26.1%	(11 223)
Community Development Workers (CDW) Grant		106	94	94	-	1	94	(93)	-99.0%	(94)
Disaster Management Grant		200	1 103	1 103	-	-	-	-	-	(1 103)
Thusong Services Centre Grant		150	120	120	-	-	-	-	-	(120)
Water Resilience Grant		190	-	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance		-	120	120	-	-	-	-	-	(120)
Specify (Add grant description)		-	-	-	-	-	-	-	-	(1 700)
<b>District Municipality:</b>		<b>1 038</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(500)</b>
Cape Winelands District		1 038	500	500	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	(500)
<b>Other grant providers:</b>		<b>763</b>	<b>500</b>	<b>500</b>	<b>70</b>	<b>70</b>	<b>680</b>	<b>(610)</b>	<b>-89.7%</b>	<b>(500)</b>
Departmental Agencies and Accounts		763	500	500	70	70	680	(610)	-89.7%	(500)
<b>Total operating expenditure of Transfers and Grants:</b>		<b>167 025</b>	<b>186 796</b>	<b>186 796</b>	<b>1 022</b>	<b>71 941</b>	<b>62 582</b>	<b>9 358</b>	<b>15.0%</b>	<b>(24 343)</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>68 948</b>	<b>64 847</b>	<b>64 847</b>	<b>2 102</b>	<b>6 046</b>	<b>12 963</b>	<b>(6 917)</b>	<b>-53.4%</b>	<b>(60 847)</b>
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		15 000	20 238	20 238	-	-	5 060	(5 060)	-100.0%	(20 238)
Municipal Infrastructure Grant [Schedule 5B]		44 987	40 609	40 609	2 102	6 046	6 904	(858)	-12.4%	(40 609)
Municipal Disaster Recovery Grant [Schedule 4B]		1 930	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		3 752	4 000	4 000	-	-	1 000	(1 000)	-100.0%	-
Water Services Infrastructure Grant [Schedule 5B]		3 279	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		<b>1 962</b>	<b>1 950</b>	<b>1 950</b>	<b>-</b>	<b>-</b>	<b>340</b>	<b>(340)</b>	<b>-100.0%</b>	<b>(1 950)</b>
Community Library Service Grant: Operating		319	-	-	-	-	340	(340)	-100.0%	-
RSEP		800	1 100	1 100	-	-	-	-	-	(1 100)
Emergency Municipal Load-Shedding Relief Grant		843	850	850	-	-	-	-	-	(850)
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital expenditure of Transfers and Grants</b>		<b>70 910</b>	<b>66 797</b>	<b>66 797</b>	<b>2 102</b>	<b>6 046</b>	<b>13 303</b>	<b>(7 257)</b>	<b>-54.6%</b>	<b>(62 797)</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>237 935</b>	<b>253 593</b>	<b>253 593</b>	<b>3 124</b>	<b>77 986</b>	<b>75 885</b>	<b>2 101</b>	<b>2.8%</b>	<b>(87 140)</b>

## PART 2 – SUPPORTING DOCUMENTATION

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

#### 8.3 Attached summary of the Grants and Subsidies as at 30 September 2023, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2023/2024			September 2023					
	Unutilised Balance 01/07/2023	Debit Balance	Received 01/07/2023 30/09/2023	Conditions met (TRF IO Income Statement)- Operating	Conditions met (TRF IO Income Statement)-Capital	Refunded	To Other Debtors	Balance 30/09/2023
<b>National Government:-</b>	-	-	91 507 000,00	-69 050 404,16	-6 045 537,56	-	-	16 411 058,28
<b>Operating grants:-</b>	-	-	70 507 000,00	-69 050 404,16	-	-	-	1 456 595,84
Equitable share	-	-	67 689 000,00	-67 689 000,00	-	-	-	-
Financial Management Grant	-	-	1 550 000,00	-93 404,16	-	-	-	1 456 595,84
EPWP: Expanded Public Works	-	-	1 268 000,00	-1 268 000,00	-	-	-	-
<b>Capital grants:-</b>	-	-	21 000 000,00	-	-6 045 537,56	-	-	14 954 462,44
Municipal Infrastructure Grant	-	-	16 500 000,00	-	-6 045 537,56	-	-	10 454 462,44
Integrated National Electrification Grant	-	-	4 500 000,00	-	-	-	-	4 500 000,00
Energy Efficiency and Demand-Side Management Grant	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	-	-	-	-	-	-	-	-
<b>Provincial Government:-</b>	-	-	4 516 000,00	-2 820 738,82	-	-	951,20	1 696 212,38
<b>Operating Grants plus Operating Housing:-</b>	-	-	4 516 000,00	-2 820 738,82	-	-	951,20	1 696 212,38
<b>Operating Provincial</b>	-	-	4 516 000,00	-2 820 738,82	-	-	951,20	1 696 212,38
Library Service Conditional Grant	-	-	4 025 000,00	-2 819 787,62	-	-	-	1 205 212,38
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	-	-	-	-951,20	-	-	951,20	-
Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-
Thusing Centre	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building	-	-	491 000,00	-	-	-	-	491 000,00
Provincial Earmoked (Accelerated) Grant Funding	-	-	-	-	-	-	-	-
Disaster Management Grant	-	-	-	-	-	-	-	-
Fire Service Capacity Building Grant	-	-	-	-	-	-	-	-
<b>Operating Provincial Housing</b>	-	-	-	-	-	-	-	-
<b>Housing from Capital to Operating Top structure</b>	-	-	-	-	-	-	-	-
Title Deeds	-	-	-	-	-	-	-	-
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-
<b>Capital Grants:-</b>	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-
Library Service Conditional Grant	-	-	-	-	-	-	-	-
RSEP	-	-	-	-	-	-	-	-
Emergency Municipal Load-Shedding Relief Grant	-	-	-	-	-	-	-	-
<b>Capital- Grants Housing</b>	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
<b>Cape Winelands District Municipality:-</b>	-	-	-	-	-	-	-	-
<b>Operating grants:-</b>	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
<b>Housing Grants</b>	-	-	-	-	-	-	-	-
<b>Other Grants</b>	-	-	69 713,07	-69 713,07	-	-	-	-
<b>Operating grants:-</b>	-	-	69 713,07	-69 713,07	-	-	-	-
LGWSETA	-	-	69 713,07	-69 713,07	-	-	-	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-
<b>Other Municipalities</b>	-	-	-	-	-	-	-	-
	-	-	96 092 713,07	-71 940 856,05	-6 045 537,56	-	951,20	18 107 270,66
			96 092 713,07	-77 986 393,61				-
							GROSS BALANCE	18 107 270,66



## PART 2 – SUPPORTING DOCUMENTATION

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

#### 9.1 Supporting Table SC8

WC025 Breede Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Budget										
Summary of Employee and Councillor remuneration	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		15 345	16 963	16 963	2 030	4 596	3 867	730	19%	16 963
Pension and UIF Contributions		1 168	1 277	1 277	255	337	291	46	16%	1 277
Medical Aid Contributions		228	234	234	36	66	53	12	23%	234
Motor Vehicle Allowance		389	426	426	30	92	97	(5)	-5%	426
Cellphone Allowance		1 670	1 673	1 673	254	540	381	159	42%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		267	148	148	29	47	34	13	40%	148
<b>Sub Total - Councillors</b>		<b>19 066</b>	<b>20 720</b>	<b>20 720</b>	<b>2 635</b>	<b>5 678</b>	<b>4 723</b>	<b>955</b>	<b>20%</b>	<b>20 720</b>
% increase	4		8,7%	8,7%						8,7%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5 822	9 331	9 331	480	1 438	2 125	(686)	-32%	9 331
Pension and UIF Contributions		659	844	844	57	170	192	(22)	-11%	844
Medical Aid Contributions		45	109	109	4	12	25	(13)	-53%	109
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 507	1 404	1 404	102	306	320	(13)	-4%	1 404
Cellphone Allowance		288	346	346	24	72	79	(7)	-9%	346
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		243	337	337	21	63	77	(14)	-18%	337
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>8 564</b>	<b>12 370</b>	<b>12 370</b>	<b>687</b>	<b>2 062</b>	<b>2 817</b>	<b>(755)</b>	<b>-27%</b>	<b>12 370</b>
% increase	4		44,4%	44,4%						44,4%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		204 717	255 868	254 554	18 142	53 666	57 965	(4 300)	-7%	254 554
Pension and UIF Contributions		38 540	47 534	47 534	3 271	10 068	10 824	(756)	-7%	47 534
Medical Aid Contributions		22 005	28 279	28 279	1 911	5 697	6 440	(743)	-12%	28 279
Overtime		24 355	16 637	16 637	2 010	4 137	3 788	349	9%	16 637
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 789	11 443	11 383	821	2 432	2 592	(160)	-6%	11 383
Cellphone Allowance		1 362	1 405	1 405	78	234	320	(86)	-27%	1 405
Housing Allowances		1 680	2 201	2 201	141	421	501	(80)	-16%	2 201
Other benefits and allowances		25 604	28 765	28 766	2 205	5 462	6 550	(1 089)	-17%	28 766
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		20 251	-	0	-	-	0	(0)	-100%	0
Post-retirement benefit obligations	2	6 818	7 028	7 028	584	1 758	1 600	158	10%	7 028
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		2 567	1 617	1 617	219	425	368	57	15%	1 617
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>357 687</b>	<b>400 778</b>	<b>399 403</b>	<b>29 380</b>	<b>84 300</b>	<b>90 950</b>	<b>(6 649)</b>	<b>-7%</b>	<b>399 403</b>
% increase	4		12,0%	11,7%						11,7%
<b>Total Parent Municipality</b>		<b>385 318</b>	<b>433 868</b>	<b>432 494</b>	<b>32 702</b>	<b>92 040</b>	<b>98 489</b>	<b>(6 449)</b>	<b>-7%</b>	<b>432 494</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>385 318</b>	<b>433 868</b>	<b>432 494</b>	<b>32 702</b>	<b>92 040</b>	<b>98 489</b>	<b>(6 449)</b>	<b>-7%</b>	<b>432 494</b>
% increase	4		12,6%	12,2%						12,2%
<b>TOTAL MANAGERS AND STAFF</b>		<b>366 251</b>	<b>413 148</b>	<b>411 773</b>	<b>30 068</b>	<b>86 362</b>	<b>93 766</b>	<b>(7 404)</b>	<b>-8%</b>	<b>411 773</b>

## PART 2 – SUPPORTING DOCUMENTATION

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

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

##### Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R22 340 644**.

Overtime and temporary personnel payments are one month in arrear, this being the reason 2 months spending been reflecting on the end of September 2023 reports. Overtime should be monitored closely.

From 1 July 2023 till 30 September 2023	Budget for the year	Estimate for the 2 months	Actual to Date	Variance
Overtime	22 340 644	3 723 441	3 956 473	-233 032
Temporary personnel	16 152 077	2 692 013	3 770 694	-1 078 681

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

	<u>July 2023</u>	<u>August 2023</u>	<u>September 2023</u>
EPWP	233	350	379
Temporary	49	55	57
Permanent	858	859	865
Councillors	41	41	41
	<b><u>1 181</u></b>	<b><u>1 305</u></b>	<b><u>1 342</u></b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

#### 10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Budget									
Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	4 130	2 011	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	43 941	17 593	46 088	56 327	10 239	18,2%	24%
October	13 482	10 776	13 368	–	–	69 695	–	0,0%	0%
November	19 536	17 205	18 090	–	–	87 785	–	0,0%	0%
December	24 141	31 573	43 152	–	–	130 937	–	0,0%	0%
January	28 187	14 091	16 103	–	–	147 041	–	0,0%	0%
February	5 402	10 131	11 744	–	–	158 784	–	0,0%	0%
March	23 412	29 473	43 380	–	–	202 164	–	0,0%	0%
April	27 279	6 511	9 603	–	–	211 767	–	0,0%	0%
May	35 037	6 641	9 733	–	–	221 500	–	0,0%	0%
June	53 310	30 933	45 305	–	–	266 805	–	0,0%	0%
<b>Total Capital expenditure</b>	<b>253 469</b>	<b>190 531</b>	<b>266 805</b>	<b>46 088</b>					

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

#### 10.2 Capital Expenditure Report for the period ended 30 September 2023.

Capital Progress Report 2023/24		September 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
<b>EXTERNAL LOAN</b>											
Projects New	EFF	27 968 976	53 385 235		81 354 211	0.00	26 975 438.25	24 876 628.70	11 784 710.49	56 477 582.30	30.58%
Projects (B/F) (R51m)	EFF	100 000	0		100 000		0.00	0.00	0.00	100 000.00	0.00%
<b>TOTAL EXTERNAL LOAN</b>		<b>28 068 976</b>	<b>53 385 235</b>		<b>81 454 211</b>	<b>0.00</b>	<b>26 975 438.25</b>	<b>24 876 628.70</b>	<b>11 784 710.49</b>	<b>56 577 582.30</b>	
<b>CAPITAL REPLACEMENT RESERVE</b>											
Projects New	CRR	87 977 471	22 217 974	671 500	110 866 945	1 306 846.75	15 364 408.18	14 688 549.23	3 386 027.99	96 168 395.77	13.28%
Projects (B/F)	CRR	1 428 005	0	0	1 428 005	0.00	438 005.00	438 005.00	285 773.00	990 000.00	39.67%
CRR Connections (Public Contr)	CRR	4 839 200	0	0	4 839 200	0.00	5 921.00	5 921.00	540.17	4 833 279.00	0.12%
Furniture and Equipment	CRR	20 000	0	0	20 000	265.80	0.00	0.00	0.00	20 000.00	0.00%
<b>TOTAL CRR</b>		<b>94 264 676</b>	<b>22 217 974</b>	<b>671 500</b>	<b>117 154 150</b>	<b>1 307 112.55</b>	<b>15 808 334.18</b>	<b>15 142 475.23</b>	<b>3 682 341.16</b>	<b>102 011 674.77</b>	<b>12.93%</b>
<b>INSURANCE RESERVE</b>											
Insurance Reserve	IF	1 400 000	0	0	1 400 000	64 874.65	171 208.55	23 431.30	23 431.30	1 376 568.70	1.67%
<b>TOTAL INSURANCE RESERVE</b>		<b>1 400 000</b>	<b>0</b>	<b>0</b>	<b>1 400 000</b>	<b>64 874.65</b>	<b>171 208.55</b>	<b>23 431.30</b>	<b>23 431.30</b>	<b>1 376 568.70</b>	<b>1.67%</b>
<b>TOTAL BASIC CAPITAL</b>		<b>123 733 652</b>	<b>75 603 209</b>	<b>671 500</b>	<b>200 008 361</b>	<b>1 371 987.20</b>	<b>42 954 980.98</b>	<b>40 042 535.23</b>	<b>15 490 482.95</b>	<b>159 965 825.77</b>	<b>20.02%</b>
<b>CAPITAL : GRANT FUNDING</b>											
PAWC: Libraries	CPLIB	850 000	0	0	850 000	0.00	0.00	0.00	0.00	850 000.00	0.00%
PAWC: RSEP	CPRSE	1 100 000	0	0	1 100 000	0.00	0.00	0.00	0.00	1 100 000.00	0.00%
National Government: MIG (DORA)	CNMIG	40 609 000	0	0	40 609 000	0.00	6 045 537.56	6 045 537.56	2 102 270.95	34 563 462.44	14.89%
National Government: INEP (DORA)	CNINE	20 238 000	0	0	20 238 000	0.00	0.00	0.00	0.00	20 238 000.00	0.00%
National Government: EEDSMG	EEDSMG	4 000 000	0	0	4 000 000	0.00	0.00	0.00	0.00	4 000 000.00	0.00%
<b>TOTAL : GRANT FUNDING</b>		<b>66 797 000</b>	<b>0</b>	<b>0</b>	<b>66 797 000</b>	<b>0.00</b>	<b>6 045 537.56</b>	<b>6 045 537.56</b>	<b>2 102 270.95</b>	<b>60 751 462.44</b>	<b>9.05%</b>
<b>TOTAL FUNDING</b>		<b>190 530 652</b>	<b>75 603 209</b>	<b>671 500</b>	<b>266 805 361</b>	<b>1 371 987.20</b>	<b>49 000 518.54</b>	<b>46 088 072.79</b>	<b>17 592 753.90</b>	<b>220 717 288.21</b>	<b>17.27%</b>

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.1 Insurance Claims for the month ended 30 September 2023.

COUNCIL'S MONTHLY REPORT														
Type of Claim	Prior periods	July	Aug	Sept	October	Nov	Dec	Jan	Feb	March	Apr	May	June	Year End
Public Liability/ possible Liability			4	6	6									
Motor Claims			5	5	2									
Property Damage/Loss			2	5	2									
Claims within excess														
Public Liability/ possible Liability														
Motor Claims														
Property Damage/Loss														
Total claims submitted			11	16	10	0	0	0	0	0	0	0	0	0
<b>NOTE PLEASE:</b>														
<b>Totals will be adjusted monthly as actual expenses and payment from insurer occur.</b>														
TOTAL QUOTED EXPENSE	R2 940 823,37	R110 264,44	R1 337 999,51	R35 275,92	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R1 483 539,97
VALUE OF REJECTED CLAIMS/ CLAIMS WITHIN EXCESS	R1 644 731,66	R496 077,34	R0,00	R993,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R0,00	R497 070,34
VALUE OF CLAIMS SETTLED														R0,00
TOTAL OUTSTANDING CLAIMS		-R 385 812,90	R 1 337 999,51	R 34 282,92										R986 469,53
<b>COMMENTS:</b>														
<b>ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR</b>	<p>3 Motor claims within excess. Waiting on Proformas to issue order for repairs. 2 Motor Claims Authorized and repairs in progress. 1 Property Claim waiting on assessors report. 1 Liability claim falls within the excess and Insurers have finalized their file. 3 Liability claims waiting on the internal report and outstanding documents.</p> <p>1 Motor claim file closed and finalized. 2 Damaged to property claims waiting on assessor's report. 2 Property claims - laptop's collected for repairs and waiting on reports. 4 Property/ Damage to Vehicle claims waiting on quotes. 2 Liability claims to reports and TP documents. Legal. Waiting on internal reports. 3 Liability claims within excess and waiting on outstanding TP documents.</p> <p>2 Motor claims authorized for repairs. Waiting on repair quotes. 1 Property claim waiting on claim assessor appointed. 1 Liability claim within excess. 4 Liability claims waiting on user dept. reports and TP documents.</p>													

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.2 External Loans Schedule for the period 30 September 2023.

EXTERNAL LOANS										
Mun Ref.	Fin Inst. Ref.	Date	Amount	Date	Transactions for the year to date:				Add:	
		Received	Received	Redeemable	Balance as at 30/06/2023	Received	Redeemed	Interest Paid	Interest Accrued Current Year 3011106030x	Balance as at 30/09/2023 3011103001x 3011203097x
<b>EXTERNAL LOANS</b>										
<b>ANNUITY &amp; STOCK LOANS</b>										
Loans redeemed										
	8									
DBSA: @ 6.75%	11097	103649/2	09/03/2010	21 000 000,00	31/03/2030	10 448 922,59	596 660,55	351 684,97		9 852 262,04
DBSA: @ 12.08%	11098	103649/1	09/03/2010	29 000 000,00	31/03/2030	17 452 763,65	830 478,89	1 051 258,85		16 622 284,76
DBSA: @ 11.326%	11099	103649/3	16/07/2010	50 000 000,00	31/03/2030	30 434 644,02	1 487 331,37	1 718 791,93		28 947 312,65
DBSA: @ 11.5%	11100	103649/4	29/06/2011	50 000 000,00	31/03/2030	30 945 278,68	1 502 369,35	1 774 478,58		29 442 909,33
DBSA: @ 12.14%	11101	103649/5	20/06/2013	51 000 000,00	31/03/2030	33 253 856,03	1 570 635,63	2 012 978,90		31 683 220,40
DBSA: @ 11.431%	19975	61007341	20/05/2016	38 500 000,00	31/03/2036	33 052 528,21	588 752,07	1 883 941,59		32 463 776,14
DBSA: @ 10.824%	19976	61007374	20/05/2016	21 500 000,00	31/03/2026	9 015 209,23	1 311 891,90	487 903,13		7 703 317,33
ABSA: @ 12.38%	20022	3058749730	30/06/2023	110 000 000,00	30/06/2038	110 000 000,00	4 579 431,71	3 468 301,90		105 420 568,29

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.3 Municipal Cost Containment Measures for the period 30 September 2023.

Cost Containment In-Year Report						
Measures	Budget	M01	M02	M03	Q1	Savings Q1
	R	R	R	R	R	R
Use of consultants	5 249 994,22	-	535 167,41	245 374,31	780 541,72	531 956,84
Vehicles used for political office -bearers	-	-	-	-	-	-
Travel and subsistence	841 670,00	17 303,84	84 016,13	77 694,77	179 014,74	31 402,76
Domestic accommodation	141 470,00	-	13 469,57	8 139,13	21 608,70	13 758,80
Sponsorships, events and catering	510 400,00	-	32 598,02	17 633,73	50 231,75	77 368,25
Communication	4 081 863,00	73 239,39	281 317,10	195 732,26	550 288,75	470 177,00
Other related expenditure items	-	-	-	-	-	-
<b>Total</b>	<b>10 825 397,22</b>	<b>90 543,23</b>	<b>946 568,23</b>	<b>544 574,20</b>	<b>1 581 685,66</b>	<b>1 124 663,65</b>

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## **PART 2 - SUPPORTING DOCUMENTATION**

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

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



## **PART 2 - SUPPORTING DOCUMENTATION**

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

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**11.5 No awards made at Supply Chain for the month of September 2023.**

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## **PART 2 - SUPPORTING DOCUMENTATION**

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

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**11.6 No procurement premiums paid for the month of September 2023.**

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.7 Approved Budget Virements: 1<sup>ST</sup> QUARTER of 2023/2024.

### APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2023/2024

U-Key Number	Vote Number	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2023	Increase	Decrease	Amended Budget 30 September 2023
<b>1. OPERATING BUDGET:</b> The following Operating Budget Virements were processed in the above mentioned period.								
<b>COUNCIL GENERAL</b>								
20211116021130	10303220252200	Office-bearer Allowance	0.058	24/08/2023	383 474	-	-10	383 464
20230824024756	10303220252700	Basic Salary	0.058	24/08/2023	-	10	-	10
20180704064028	10303221050000	Office-bearer Allowance	0.058	24/08/2023	8 499 723	-	-10	8 499 713
20230824024829	10303221100000	Basic Salary	0.058	24/08/2023	-	10	-	10
20180704064334	10303221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	31 500	-	-31 500	-
20210702018030	10303222720000	Incidental Cost	0.003	10/07/2023	-	2 000	-	2 000
20180927001341	10303222750000	Own Transport	0.003	10/07/2023	-	10 000	-	10 000
20200629056231	10303277250000	Grant In Aid	0.067	04/09/2023	100 100	40 630	-	140 730
20180704062377	10306201450000	Maintenance of Buildings and Facilities	0.003	10/07/2023	5 300	15 000	-	20 300
20220413993259	10306220180000	Standard Rated	0.040	16/08/2023	-	77 000	-	77 000
20210702016261	10306220180000	Standard Rated	0.003	10/07/2023	-	30 000	-	30 000
20220413993260	10306220210000	Materials and Supplies	0.040	16/08/2023	-	28 000	-	28 000
20180704064007	10306220500000	Basic Salary	0.058	24/08/2023	761 618	-	-10	761 608
20180704064011	10306220570000	Medical Aid Benefits	0.058	24/08/2023	-	10	-	10
20230824024549	10306220600000	Office-bearer Allowance	0.058	24/08/2023	-	10	-	10
20180704064023	10306220950000	Basic Salary	0.058	24/08/2023	5 244 132	-	-10	5 244 122
20180704064333	10306221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	15 800	-	-15 800	-
20210702017821	10306222690000	Accommodation	0.003	10/07/2023	-	10 000	-	10 000
20210702017821	10306222690000	Accommodation	0.040	16/08/2023	10 000	6 000	-	16 000
20210702017922	10306222700000	Daily Allowance	0.003	10/07/2023	-	3 000	-	3 000
20181008990723	10306262060000	Social Relief	0.040	16/08/2023	105 000	-	-105 000	-
20180801991218	10306277810000	School Support	0.067	04/09/2023	388 500	-	-100 000	288 500
20180801991943	10306277910000	Sport Councils	0.040	16/08/2023	57 800	80 000	-	137 800
20180801991943	10306277910000	Sport Councils	0.067	04/09/2023	137 800	100 000	-	237 800
20190408983843	10306278630000	Mayors' Charity Fund	0.003	10/07/2023	199 500	-	-70 000	129 500
20190408983843	10306278630000	Mayors' Charity Fund	0.040	16/08/2023	129 500	-	-86 000	43 500
20190408983843	10306278630000	Mayors' Charity Fund	0.059	30/08/2023	43 500	-	-2 870	40 630
20190408983843	10306278630000	Mayors' Charity Fund	0.059	24/08/2023	43 500	-	-2 870	40 630
20190408983843	10306278630000	Mayors' Charity Fund	0.067	04/09/2023	40 630	-	-40 630	-
<b>TOTAL: COUNCIL GENERAL -</b>					<b>16 197 377</b>	<b>401 670</b>	<b>-454 710</b>	<b>16 144 337</b>
<b>MUNICIPAL MANAGER</b>								
20230726052049	10603210200000	Long Service Award	0.020	26/07/2023	-	10	-	10
20210702016252	10603220180000	Standard Rated	0.023	02/08/2023	-	25 000	-	25 000
20180704063977	10603220210000	Materials and Supplies	0.023	02/08/2023	51 600	-	-25 000	26 600
20180704064332	10603221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	3 700	-	-3 700	-
20180704064346	10606221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	800	-	-800	-
20210702018135	10606222750000	Own Transport	0.069	05/09/2023	-	3 000	-	3 000
20180704064330	10618221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	2 600	-	-2 600	-
20210702016491	10625220210000	Materials and Supplies	0.037	15/08/2023	52 100	-	-24 000	28 100
20210702016491	10625220210000	Materials and Supplies	0.050	21/08/2023	28 100	-	-10 000	18 100
20210702016491	10625220210000	Materials and Supplies	0.069	05/09/2023	18 100	-	-12 500	5 600
20210702017608	10625222420000	National	0.037	15/08/2023	13 200	5 000	-	18 200
20180704064932	10625222690000	Accommodation	0.037	15/08/2023	-	7 000	-	7 000
20180704064932	10625222690000	Accommodation	0.069	05/09/2023	7 000	8 000	-	15 000
20220318054035	10625222710000	Food and Beverage (Served)	0.037	15/08/2023	8 000	2 000	-	10 000
20210702018203	10625222790000	Air Transport	0.037	15/08/2023	-	7 000	-	7 000
20210702018218	10625222810000	Road Transport	0.037	15/08/2023	-	3 000	-	3 000
<b>TOTAL: MUNICIPAL MANAGER</b>					<b>185 200</b>	<b>60 010</b>	<b>-78 600</b>	<b>166 610</b>

## APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2023/2024

U-Key Number	Vote Number	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2023	Increase	Decrease	Amended Budget 30 September 2023
<b>STRATEGIC SUPPORT SERVICES</b>								
20180419001750	10612200620000	Transport Services	0.057	23/08/2023	17 700	1 500	-	19 200
20180704064331	10612221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	3 100	-	-3 100	-
20180725061652	10621200800000	Research and Advisory	0.027	02/08/2023	521 300	-	-200 000	321 300
20180704064345	10621221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	500	-	-500	-
20210702017288	10621222120000	Software Licences	0.027	02/08/2023	-	200 000	-	200 000
20190131040954	11545200320000	Catering Services	0.079	19/09/2023	10 500	-	-10 000	500
20210702014399	11545201340000	Event Promoters	0.079	19/09/2023	10 500	-	-10 000	500
20180704064353	11545221850000	Telephone, Fax, Telegraph and Telex	0.045	16/08/2023	78 800	-	-78 800	-
20190222035046	11545222360000	Management Fee	0.035	11/08/2023	500 000	-	-10 000	490 000
20190222035046	11545222360000	Management Fee	0.056	23/08/2023	490 000	-	-400 000	90 000
20190222035046	11545222360000	Management Fee	0.062	04/09/2023	90 000	-	-30 000	60 000
20190222035046	11545222360000	Management Fee	0.075	14/09/2023	60 000	400 000	-	460 000
20200828065060	11545222690000	Accommodation	0.035	11/08/2023	10 500	10 000	-	20 500
20200828065060	11545222690000	Accommodation	0.042	16/08/2023	20 500	7 000	-	27 500
20200828065093	11545222700000	Daily Allowance	0.042	16/08/2023	5 300	3 000	-	8 300
20200828065162	11545222740000	Car Rental	0.042	16/08/2023	5 300	700	-	6 000
20200828065214	11545222750000	Own Transport	0.079	19/09/2023	10 500	10 000	-	20 500
20200828065214	11545222750000	Own Transport	0.079	19/09/2023	20 500	10 000	-	30 500
20200828065236	11545222790000	Air Transport	0.042	16/08/2023	10 500	4 300	-	14 800
20190812034712	11545277880000	Tourism	0.062	04/09/2023	158 000	30 000	-	188 000
20230802021307	11548201070000	Town Planner	0.029	02/08/2023	-	155 000	-	155 000
20230802021307	11548201070000	Town Planner	0.056	23/08/2023	155 000	400 000	-	555 000
20201016050928	11548201640000	Safeguard and Security	0.075	14/09/2023	500 214	74 786	-	575 000
20180704064640	11548222360000	Management Fee	0.029	02/08/2023	2 252 000	-	-155 000	2 097 000
20180704064640	11548222360000	Management Fee	0.057	23/08/2023	2 097 000	-	-1 500	2 095 500
20180704064640	11548222360000	Management Fee	0.075	14/09/2023	2 095 500	-	-474 786	1 620 714
20230726052050	12103210200000	Long Service Award	0.020	26/07/2023	-	10	-	10
20180704064101	12103221430000	Achievements and Awards	0.042	16/08/2023	345 500	-	-15 000	330 500
20180704064267	12103221800000	Postage/Stamps/Frinking Machines	0.041	16/08/2023	5 300	50 000	-	55 300
20180704064267	12103221800000	Postage/Stamps/Frinking Machines	0.071	08/09/2023	55 300	-	-1 987	53 313
20180704064318	12103221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	31 500	-	-31 500	-
20180704064312	12106221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	6 300	-	-6 300	-
20180704063969	12109220210000	Materials and Supplies	0.071	08/09/2023	21 000	1 987	-	22 987
20180704064325	12109221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	73 500	-	-73 500	-
20200828061907	12112200320000	Catering Services	0.009	18/07/2023	-	30 000	-	30 000
20230206025122	12112200620000	Transport Services	0.009	18/07/2023	-	150 000	-	150 000
20210702016349	12112220180000	Standard Rated	0.052	22/08/2023	-	8 000	-	8 000
20210702016349	12112220180000	Standard Rated	0.053	23/08/2023	8 000	10 000	-	18 000
20170418057759	12112220210000	Materials and Supplies	0.052	22/08/2023	36 800	-	-8 000	28 800
20170418057759	12112220210000	Materials and Supplies	0.053	23/08/2023	28 800	-	-10 000	18 800
20170418057798	12112221520000	Staff Recruitment	0.012	18/07/2023	309 800	-	-15 000	294 800
20170418057798	12112221520000	Staff Recruitment	0.039	15/08/2023	294 800	-	-50 000	244 800
20220318054034	12112221760000	Courier and Delivery Services	0.064	04/09/2023	-	1 000	-	1 000
20180704064337	12112221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	52 500	-	-52 500	-
20170418058411	12112222300000	Leaverships and Internships	0.009	18/07/2023	2 098 500	-	-210 000	1 888 500
20210702017865	12112222690000	Accommodation	0.064	04/09/2023	30 000	-	-1 000	29 000
20210702017865	12112222690000	Accommodation	0.009	18/07/2023	-	30 000	-	30 000
20210702017915	12112222700000	Daily Allowance	0.012	18/07/2023	-	5 000	-	5 000
20210702018094	12112222750000	Own Transport	0.012	18/07/2023	-	10 000	-	10 000
20220720023152	12112222970000	Non-employees	0.039	15/08/2023	-	50 000	-	50 000
20210702016203	12114220180000	Standard Rated	0.031	07/08/2023	-	2 000	-	2 000
20210702016203	12114220180000	Standard Rated	0.074	14/09/2023	2 000	2 000	-	4 000
20180704063970	12114220210000	Materials and Supplies	0.031	07/08/2023	13 800	-	-2 000	11 800
20180704063970	12114220210000	Materials and Supplies	0.074	14/09/2023	11 800	-	-2 000	9 800
20180704063970	12114220210000	Materials and Supplies	0.008	18/07/2023	15 800	-	-2 000	13 800
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	813 900	26 300	-	840 200
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	804 400	9 500	-	813 900
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	788 600	15 800	-	804 400
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	767 800	20 800	-	788 600
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	683 800	84 000	-	767 800
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	682 900	900	-	683 800
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	657 100	25 800	-	682 900
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	573 900	83 200	-	657 100
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	542 400	31 500	-	573 900
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	531 900	10 500	-	542 400
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	531 100	800	-	531 900
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	528 500	2 600	-	531 100
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	523 200	5 300	-	528 500
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	470 700	52 500	-	523 200
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	397 200	73 500	-	470 700
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	390 900	6 300	-	397 200
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	359 400	31 500	-	390 900
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	358 900	500	-	359 400

## APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2023/2024

U-Key Number	Vote Number	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2023	Increase	Decrease	Amended Budget 30 September 2023
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	355 800	3 100	-	358 900
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	353 200	2 600	-	355 800
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	352 400	800	-	353 200
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	348 700	3 700	-	352 400
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	332 900	15 800	-	348 700
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	301 400	31 500	-	332 900
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	16/08/2023	196 400	105 000	-	301 400
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	16/08/2023	91 400	105 000	-	196 400
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	16/08/2023	12 600	78 800	-	91 400
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 585 400	10 500	-	1 595 900
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 569 600	15 800	-	1 585 400
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 566 400	3 200	-	1 569 600
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 538 500	27 900	-	1 566 400
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 519 500	19 000	-	1 538 500
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 513 300	6 200	-	1 519 500
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 502 800	10 500	-	1 513 300
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 496 500	6 300	-	1 502 800
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 493 100	3 400	-	1 496 500
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 449 600	43 500	-	1 493 100
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 407 600	42 000	-	1 449 600
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 397 100	10 500	-	1 407 600
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 384 800	12 300	-	1 397 100
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 382 100	2 700	-	1 384 800
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 381 100	1 000	-	1 382 100
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 380 500	600	-	1 381 100
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 376 400	4 100	-	1 380 500
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 329 100	47 300	-	1 376 400
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 310 800	18 300	-	1 329 100
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 258 300	52 500	-	1 310 800
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 205 800	52 500	-	1 258 300
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 169 000	36 800	-	1 205 800
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 165 800	3 200	-	1 169 000
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 162 600	3 200	-	1 165 800
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 159 400	3 200	-	1 162 600
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 157 900	1 500	-	1 159 400
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 156 300	1 600	-	1 157 900
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 154 400	1 900	-	1 156 300
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 148 100	6 300	-	1 154 400
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 129 200	18 900	-	1 148 100
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 092 400	36 800	-	1 129 200
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 088 200	4 200	-	1 092 400
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 072 400	15 800	-	1 088 200
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 061 900	10 500	-	1 072 400
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 044 000	17 900	-	1 061 900
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 024 000	20 000	-	1 044 000
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	987 200	36 800	-	1 024 000
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	850 700	136 500	-	987 200
20180704064326	12114221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	840 200	10 500	-	850 700
20210702017845	12114222690000	Accommodation	0.001	10/07/2023	-	3 700	-	3 700
20210702017917	12114222700000	Daily Allowance	0.008	18/07/2023	-	2 000	-	2 000
20180823053720	12114222980000	Uniform and Protective Clothing	0.001	10/07/2023	3 700	-	-3 700	-
20180704062221	12118201140000	Legal Advice and Litigation	0.018	26/07/2023	2 411 500	-	-20 000	2 391 500
20180704062221	12118201140000	Legal Advice and Litigation	0.068	05/09/2023	2 391 500	-	-70 000	2 321 500
20181120024753	12118221470000	Corporate and Municipal Activities	0.018	26/07/2023	3 100	20 000	-	23 100
20180704064341	12118221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	5 300	-	-5 300	-
20180704064301	13903221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	2 600	-	-2 600	-
20180704062389	13915201450000	Maintenance of Buildings and Facilities	0.047	17/08/2023	420 000	-	-100 000	320 000
20180704062389	13915201450000	Maintenance of Buildings and Facilities	0.066	04/09/2023	320 000	88 826	-	408 826
20210702016275	13915220180000	Standard Rated	0.047	17/08/2023	-	100 000	-	100 000
20210702016275	13915220180000	Standard Rated	0.066	04/09/2023	100 000	-	-88 826	11 174
20180704064315	13935221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	800	-	-800	-
<b>TOTAL: STRATEGIC SUPPORT SERVICES</b>					<b>80 486 114</b>	<b>3 454 109</b>	<b>-2 145 699</b>	<b>81 794 524</b>

## APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2023/2024

U-Key Number	Vote Number	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2023	Increase	Decrease	Amended Budget 30 September 2023
<b>FINANCIAL SERVICES</b>								
20200910021801	12403200460000	Personnel and Labour	0.022	01/08/2023	2 763 500	-	-255 000	2 508 500
20230726052051	12403210200000	Long Service Award	0.020	26/07/2023	-	10	-	10
20180704064338	12403221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	31 500	-	-31 500	-
20230712015359	12403401280000	Gains	0.005	12/07/2023	-	10	-	10
20230712015449	12403401290000	Losses	0.005	12/07/2023	-	10	-	10
20230712015361	12403401321000	Gains	0.005	12/07/2023	-	10	-	10
20230712015451	12403401322000	Losses	0.005	12/07/2023	-	10	-	10
20230712015362	12403401325000	Gains	0.005	12/07/2023	-	10	-	10
20230712015450	12403401326000	Losses	0.005	12/07/2023	-	10	-	10
20180704062124	12404200420000	Meter Management	0.004	10/07/2023	364 000	-	-200 000	164 000
20180704062124	12404200420000	Meter Management	0.032	07/08/2023	164 000	-	-50 000	114 000
20180704062199	12404200680000	Accounting and Auditing	0.004	10/07/2023	500 000	-	-200 000	300 000
20180704062400	12404201450000	Maintenance of Buildings and Facilities	0.032	07/08/2023	36 400	50 000	-	86 400
20170418057566	12404209960000	Basic Salary and Wages	0.030	03/08/2023	17 523 324	-	-600 000	16 923 324
20170418057566	12404209960000	Basic Salary and Wages	0.041	16/08/2023	16 923 324	-	-61 000	16 862 324
20170418057566	12404209960000	Basic Salary and Wages	0.080	20/09/2023	16 862 324	-	-633 600	16 228 724
20170418057566	12404209960000	Basic Salary and Wages	0.084	27/09/2023	16 228 724	-	-20 000	16 208 724
20210702016221	12404220180000	Standard Rated	0.004	10/07/2023	-	50 000	-	50 000
20180704063962	12404220210000	Materials and Supplies	0.004	10/07/2023	103 400	-	-50 000	53 400
20180704064339	12404221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	83 200	-	-83 200	-
20230403004024	12404222120000	Software Licences	0.004	10/07/2023	-	200 000	-	200 000
20230403004024	12404222120000	Software Licences	0.004	10/07/2023	200 000	200 000	-	400 000
20190219050861	12404222980000	Uniform and Protective Clothing	0.070	05/09/2023	65 300	-	-30 000	35 300
20180823053904	12404222980000	Uniform and Protective Clothing	0.070	05/09/2023	21 500	30 000	-	51 500
20170418057434	12406209960000	Basic Salary and Wages	0.020	26/07/2023	11 227 563	-	-50	11 227 513
20210702016213	12406220180000	Standard Rated	0.006	13/07/2023	-	76 000	-	76 000
20180704063991	12406220210000	Materials and Supplies	0.006	13/07/2023	136 500	-	-76 000	60 500
20180704064350	12406221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	25 800	-	-25 800	-
20180704064781	12406222480000	Professional Bodies, Membership and Subscription	0.041	16/08/2023	5 900	11 000	-	16 900
20180704066357	12406400440000	Losses	0.005	12/07/2023	600	-	-30	570
20180704064340	12407221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	900	-	-900	-
20210702016220	12408220180000	Standard Rated	0.014	21/07/2023	-	13 200	-	13 200
20180704063967	12408220210000	Materials and Supplies	0.014	21/07/2023	28 400	-	-13 200	15 200
20180704064335	12408221850000	Telephone, Fax, Telegraph and Telex	0.045	16/08/2023	105 000	-	-105 000	-
20210702017849	12408222690000	Accommodation	0.084	27/09/2023	-	20 000	-	20 000
20180704064336	12409221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	84 000	-	-84 000	-
20180704064357	12412221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	20 800	-	-20 800	-
20210702016278	11521220180000	Standard Rated	0.007	13/07/2023	-	10 000	-	10 000
20180704063916	11521220210000	Materials and Supplies	0.007	13/07/2023	10 500	-	-10 000	500
20180704064293	11521221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	10 500	-	-10 500	-
20170418054474	18860400880000	Gains	0.005	12/07/2023	-1 482 700	-	-40	-1 482 740
<b>TOTAL: FINANCIAL SERVICES -</b>					<b>82 044 259</b>	<b>660 270</b>	<b>-2 560 620</b>	<b>80 143 909</b>
<b>COMMUNITY SERVICES</b>								
20230914022349	10903200320000	Catering Services	0.076	14/09/2023	-	24 000	-	24 000
20230726052053	10903210200000	Long Service Award	0.020	26/07/2023	-	10	-	10
20210702016329	10903220180000	Standard Rated	0.055	23/08/2023	-	3 000	-	3 000
20180704063872	10903220210000	Materials and Supplies	0.055	23/08/2023	6 300	-	-3 000	3 300
20180704064284	10903221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	15 800	-	-15 800	-
20200828064505	10903222020000	Senior Management	0.087	29/09/2023	1 600	10 000	-	11 600
20210702014109	10906200320000	Catering Services	0.015	26/07/2023	-	10 000	-	10 000
20210702014109	10906200320000	Catering Services	0.046	17/08/2023	10 000	20 000	-	30 000
20210702014109	10906200320000	Catering Services	0.085	29/09/2023	30 000	75 000	-	105 000
20180524043958	10906200620000	Transport Services	0.015	26/07/2023	31 500	-	-10 000	21 500
20180524043958	10906200620000	Transport Services	0.085	29/09/2023	21 500	90 000	-	111 500
20210702016339	10906220180000	Standard Rated	0.055	23/08/2023	-	1 500	-	1 500
20210702016339	10906220180000	Standard Rated	0.065	04/09/2023	1 500	5 000	-	6 500
20180704063983	10906220210000	Materials and Supplies	0.055	23/08/2023	10 500	-	-1 500	9 000
20180704063983	10906220210000	Materials and Supplies	0.065	04/09/2023	9 000	-	-5 000	4 000
20180704063983	10906220210000	Materials and Supplies	0.085	29/09/2023	4 000	20 000	-	24 000
20180704064324	10906221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	9 500	-	-9 500	-
20170418057291	10906222490000	Ward Committees	0.085	29/09/2023	1 447 700	-	-210 000	1 237 700
20180704064921	10906222690000	Accommodation	0.059	24/08/2023	-	2 870	-	2 870
20180704064921	10906222690000	Accommodation	0.059	30/08/2023	-	2 870	-	2 870
20200629056054	10906222750000	Own Transport	0.088	29/09/2023	2 600	10 000	-	12 600
20180725062439	10906223080000	Hire Charges	0.046	17/08/2023	63 000	-	-20 000	43 000
20180725062439	10906223080000	Hire Charges	0.085	29/09/2023	43 000	25 000	-	68 000
20210702016311	12104220180000	Standard Rated	0.055	23/08/2023	-	35 000	-	35 000
20170612992181	12104220210000	Materials and Supplies	0.055	23/08/2023	157 200	-	-35 000	122 200
20170612992173	12104221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	26 300	-	-26 300	-
20220128050016	12104223080000	Hire Charges	0.054	23/08/2023	-	120 000	-	120 000
20220128050016	12104223080000	Hire Charges	0.061	31/08/2023	120 000	25 000	-	145 000
20170612992120	12105221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	10 500	-	-10 500	-



## APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2023/2024

U-Key Number	Vote Number	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2023	Increase	Decrease	Amended Budget 30 September 2023
20230815021343	18103200320000	Catering Services	0.038	15/08/2023	-	10 000	-	10 000
20180726013503	18103200680000	Accounting and Auditing	0.010	18/07/2023	140 900	-	-	460 900
20230721020017	18103200760000	Medical Examinations	0.010	18/07/2023	-	70 000	-	70 000
20180704064235	18103221730000	Third Party Vendors	0.010	18/07/2023	5 752 200	-	-1 515 000	4 237 200
20180704064316	18103221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	47 300	-	-47 300	-
20220920204005	18112200560000	Security Services	0.025	02/08/2023	410 500	-	170 000	580 500
20220705002903	18112201320000	Electrical	0.010	21/07/2023	450 000	-	-15 100	434 900
20170418054878	18112201320000	Electrical	0.010	21/07/2023	4 271 300	-	67 500	4 338 800
20170418054878	18112201320000	Electrical	0.010	21/07/2023	4 338 800	-	540 000	4 878 800
20170418054878	18112201320000	Electrical	0.010	21/07/2023	4 878 800	-	394 400	5 273 200
20170418054878	18112201320000	Electrical	0.010	21/07/2023	5 273 200	-	15 100	5 288 300
20170418054878	18112201320000	Electrical	0.025	02/08/2023	5 288 300	-	-170 000	5 118 300
20170418054878	18112201320000	Electrical	0.082	26/09/2023	5 118 300	-	-60 000	5 058 300
20170418054817	18112201320000	Electrical	0.010	18/07/2023	2 000 000	-	811 400	2 811 400
20170418054817	18112201320000	Electrical	0.010	21/07/2023	2 811 400	-	275 600	3 087 000
20180704062230	18112201320000	Electrical	0.010	18/07/2023	1 426 400	-	313 600	1 740 000
20170418054845	18112201460000	Maintenance of Equipment	0.010	21/07/2023	3 008 000	-	-132 400	2 875 600
20180704062494	18112201460000	Maintenance of Equipment	0.010	21/07/2023	41 600	-	132 400	174 000
20220920203922	18112201460000	Maintenance of Equipment	0.082	26/09/2023	500 000	-	60 000	560 000
20180802050650	18112220210000	Materials and Supplies	0.038	15/08/2023	485 600	-	-10 000	475 600
20180405042934	18112220210000	Materials and Supplies	0.038	15/08/2023	3 335 800	-	-50 000	3 285 800
20180405042804	18112220210000	Materials and Supplies	0.038	15/08/2023	1 100 000	-	-50 000	1 050 000
20180405043256	18112220210000	Materials and Supplies	0.038	15/08/2023	863 200	-	-50 000	813 200
20220705003386	18112220210000	Materials and Supplies	0.010	21/07/2023	343 100	-	-275 600	67 500
20220705003386	18112220210000	Materials and Supplies	0.010	21/07/2023	67 500	-	-67 500	-
20190710040749	18112222980000	Uniform and Protective Clothing	0.038	15/08/2023	275 600	-	50 000	325 600
20190710040749	18112222980000	Uniform and Protective Clothing	0.038	15/08/2023	325 600	-	50 000	375 600
20190710040749	18112222980000	Uniform and Protective Clothing	0.038	15/08/2023	375 600	-	50 000	425 600
20180704064290	18160221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	4 100	-	-4 100	-
<b>TOTAL: ENGINEERING SERVICES -</b>					<b>56 869 700</b>	<b>3 355 299</b>	<b>-3 414 989</b>	<b>56 810 010</b>
<b>PUBLIC SERVICES</b>								
20180704064344	10615221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	600	-	-600	-
20210702016353	10623220180000	Standard Rated	0.044	16/08/2023	-	6 500	-	6 500
20210702016259	10623220180000	Standard Rated	0.043	16/08/2023	-	5 000	-	5 000
20180517045704	10623220210000	Materials and Supplies	0.044	16/08/2023	13 700	-	-6 500	7 200
20180704063968	10623220210000	Materials and Supplies	0.043	16/08/2023	10 500	-	-5 000	5 500
20170418055681	11509210120000	Travel or Motor Vehicle	0.077	18/09/2023	670 042	-	-60 000	610 042
20210702016326	11509220180000	Standard Rated	0.078	19/09/2023	-	5 000	-	5 000
20180704063871	11509220210000	Materials and Supplies	0.078	19/09/2023	10 500	-	-5 000	5 500
20180704064282	11509221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	1 000	-	-1 000	-
20210702018104	11509222750000	Own Transport	0.011	19/07/2023	-	6 000	-	6 000
20210702018104	11509222750000	Own Transport	0.077	18/09/2023	6 000	-	60 000	66 000
20180704064323	11512221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	2 700	-	-2 700	-
20180822054351	11518220210000	Materials and Supplies	0.051	21/08/2023	220 000	-	-100 000	120 000
20180822050230	11533223080000	Hire Charges	0.034	10/08/2023	1 514 300	-	-150 000	1 364 300
20230726051522	11538200900000	Ecological	0.016	26/07/2023	-	10 000	-	10 000
20170418055697	11539201470000	Maintenance of Unspecified Assets	0.034	10/08/2023	64 800	-	150 000	214 800
20180508010552	11539220210000	Materials and Supplies	0.016	26/07/2023	2 710 800	-	-22 000	2 688 800
20180704064294	11539221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	12 300	-	-12 300	-
20221012045948	11539222480000	Professional Bodies, Membership and Subscription	0.016	26/07/2023	-	12 000	-	12 000
20230920061921	11542201070000	Town Planner	0.080	20/09/2023	-	570 000	-	570 000
20180704064295	11542221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	10 500	-	-10 500	-
20180704064298	15103221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	42 000	-	-42 000	-
20210702016365	15151220180000	Standard Rated	0.051	21/08/2023	-	100 000	-	100 000
20180704064305	16603221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	43 500	-	-43 500	-
20210702016279	16604220180000	Standard Rated	0.073	08/09/2023	-	6 000	-	6 000
20180704063902	16604220210000	Materials and Supplies	0.073	08/09/2023	138 000	-	-6 000	132 000
20230726054420	16905200350000	Clearing and Grass Cutting Services	0.021	26/07/2023	-	100 000	-	100 000
20210702016283	16905220180000	Standard Rated	0.021	26/07/2023	-	10 000	-	10 000
20180704063894	16905220210000	Materials and Supplies	0.021	26/07/2023	52 500	-	-10 000	42 500
20180730054353	16906200570000	Sewerage Services	0.021	26/07/2023	4 300 000	-	-170 000	4 130 000
20210702016295	16906220180000	Standard Rated	0.021	26/07/2023	-	20 000	-	20 000
20180704063948	16906220210000	Materials and Supplies	0.011	19/07/2023	903 900	-	-6 000	897 900
20180704063948	16906220210000	Materials and Supplies	0.021	26/07/2023	897 900	-	-20 000	877 900
20180704064306	16906221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	3 400	-	-3 400	-
20230726054419	16907200350000	Clearing and Grass Cutting Services	0.021	26/07/2023	-	70 000	-	70 000
20180704064308	16907221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	6 300	-	-6 300	-
20180704064307	16908221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	10 500	-	-10 500	-
20210702016242	16915220180000	Standard Rated	0.021	26/07/2023	-	10 000	-	10 000
20180704063945	16915220210000	Materials and Supplies	0.021	26/07/2023	247 000	-	-10 000	237 000




## APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2023/2024

U-Key Number	Vote Number	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2023	Increase	Decrease	Amended Budget 30 September 2023
20180704064291	18403221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	6 200	-	-6 200	-
20180704064637	18403222310000	Levies Paid - Water Resource Management Charges	0.048	18/08/2023	1 619 100	-	-8 000	1 611 100
20230801054051	18411200460000	Personnel and Labour	0.022	01/08/2023	-	170 000	-	170 000
20210702016373	18412220180000	Standard Rated	0.049	21/08/2023	-	80 000	-	80 000
20180802051006	18412220210000	Materials and Supplies	0.049	21/08/2023	2 097 200	-	-80 000	2 017 200
20180704064292	18412221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	19 000	-	-19 000	-
20230801054050	18413200460000	Personnel and Labour	0.022	01/08/2023	-	85 000	-	85 000
20210702016244	18415220180000	Standard Rated	0.024	02/08/2023	-	20 000	-	20 000
20180704063865	18415220210000	Materials and Supplies	0.024	02/08/2023	808 900	-	-20 000	788 900
20180704064311	18415221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	27 900	-	-27 900	-
20180704064310	18416221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	3 200	-	-3 200	-
20180704064651	18416222370000	Municipal Services	0.048	18/08/2023	2 000	8 000	-	10 000
20180704064309	18418221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	15 800	-	-15 800	-
20180704064287	18421221850000	Telephone, Fax, Telegraph and Telex	0.045	21/08/2023	10 500	-	-10 500	-
<b>TOTAL: PUBLIC SERVICES</b>					<b>16 502 542</b>	<b>1 503 500</b>	<b>-893 900</b>	<b>17 112 142</b>
<b>GRAND TOTAL: OPERATING BUDGET VIREMENTS -</b>					<b>333 440 178</b>	<b>10 341 338</b>	<b>-11 012 838</b>	<b>332 768 678</b>
<b>2. CAPITAL BUDGET:</b> The following Capital Budget Virements were processed in the above mentioned period.								
<b>MUNICIPAL MANAGER</b>								
20170612991805	50102150311	Furniture and Equipment	0.030	03/08/2023	155 000	200 000	-	355 000
<b>TOTAL: MUNICIPAL MANAGER</b>					<b>155 000</b>	<b>200 000</b>	<b>-</b>	<b>355 000</b>
<b>STRATEGIC SUPPORT SERVICES</b>								
20230704002323	50101006881	Upgrading of Municipal Buildings	0.030	03/08/2023	100 000	400 000	-	500 000
20170612991701	50102150011	Computer Equipment	MV	11/08/2023	500 000	92 500	-	592 500
20170612991701	50102150011	Computer Equipment	0.068	05/09/2023	92 500	70 000	-	162 500
20170612991701	50102150011	Computer Equipment	0.069	05/09/2023	162 500	1 500	-	164 000
20170612991701	50102150011	Computer Equipment	MV	29/09/2023	664 000	10 000	-	674 000
<b>TOTAL: STRATEGIC SUPPORT SERVICES</b>					<b>1 519 000</b>	<b>574 000</b>	<b>-</b>	<b>2 093 000</b>
<b>ENGINEERING SERVICES</b>								
20220705001794	50101002221	Zwelethemba removal of mid-blocks	MV	11/08/2023	6 000 000	-	-92 500	5 907 500
<b>TOTAL: ENGINEERING SERVICES -</b>					<b>6 000 000</b>	<b>-</b>	<b>-92 500</b>	<b>5 907 500</b>
<b>PUBLIC SERVICES</b>								
20210702013903	50101001031	Speed Humps	MV	29/09/2023	1 500 000	-	-10 000	1 490 000
<b>TOTAL: PUBLIC SERVICES</b>					<b>1 500 000</b>	<b>-</b>	<b>-10 000</b>	<b>1 490 000</b>
<b>GRAND TOTAL: CAPITAL BUDGET VIREMENTS -</b>					<b>9 174 000</b>	<b>774 000</b>	<b>-102 500</b>	<b>9 845 500</b>

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.8 Summary of all Withdrawals during the 1<sup>ST</sup> QUARTER of 2023/2024. MFMA Section 11 (4a)

<b>PROVINCIAL TREASURY</b>		
<b>Withdrawals from Municipal Bank Accounts</b>		
<b>In accordance with Section 11, Sub-section 1 (b) to (j)</b>		
<b>NAME OF MUNICIPALITY:</b>	Breede Valley Municipality	
<b>MUNICIPAL DEMARCATION CODE:</b>	WC025	
<b>QUARTER ENDED:</b>	<b>July 2023 till September 2023</b>	
<b>MFMA section 11.</b> (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> bank accounts, and may do so only -	<b>Amount</b>	<b>Reason for withdrawal</b>
	R 511 979 855,82	Normal Operating and Capital Expenses
(b) to defray expenditure authorised in terms of section 26(4);	R 0,00	
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	R 0,00	
(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;	R 0,00	
(e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including -	R 16 046 900,92	Traffic payments to Department
(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or	R 0,00	
(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;	R 0,00	
(f) to refund money incorrectly paid into a bank account;	R 0,00	
(g) to refund guarantees, sureties and <i>security</i> deposits;	R 0,00	
(h) for cash management and <i>investment</i> purposes in accordance with section 13;	R 90 000 000,00	Investments made over different periods
(i) to defray increased expenditure in terms of section 31; or	R 0,00	
(j) for such other purposes as may be <i>prescribed</i> .		
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	<b>Name and Surname:</b>	R Ontong
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and	<b>Rank/Position:</b>	Chief Financial Officer
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	<b>Signature:</b>	
<b>Tel number</b>	<b>Fax number</b>	<b>Email Address</b>
023-3484994	023-3484997	<a href="mailto:rontong@bvm.gov.za">rontong@bvm.gov.za</a>

## 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, September 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 October 2023