
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 & 52 (d) REPORT MARCH 2024

In-Year Report of the Municipality

Prepared in terms of Section 71 & 52(d) of the Local Government: Municipal Finance Management Act (56/2003) and Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2023/2024 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71 & 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.

GLOSSARY

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

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR'S REPORT

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for March 2024 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

2. Recommended resolution to Council with regards to March 2024 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for March 2024 as set out in the schedules contained in Section 4 (In-year budget statement tables) as well as the supporting documentation in Section 6 to 13.

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 - EXECUTIVE SUMMARY

3.1 INTRODUCTION

The audited outcome for 2022/2023 reflected in this report are final as the Annual Financial Statements were completed and audited by the Auditor General. The in-year report for March 2024 contains the final outcomes for the 2022/2023 audit. The municipality has achieved a clean audit opinion (Unqualified with no matters of emphasis).

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2023 –31 March 2024 is R985 956 077 or 72.21% of the total budgeted revenue R1 365 399 802.

Property Rates

Property Rates reflects an overperformance of 4% due to the annual rate payers as well as additional revenue as a result of supplementary valuation processes. The projected revenue over the remaining period is expected to result in an overperformance of property rates.

Service charges - electricity revenue

The Electricity revenue shows a 6% underperformance which is mainly due to the accrual journal. The electricity revenue was reviewed during the mid term budget review and there is an expectation that electricity revenue will perform as per the adjusted budget.

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 of R35 711 314 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.

During the period of July 2023 till February 2024 the Municipality purchased 169 362 581 kWh (units) of electricity while 161 401 904 were distributed. This resulted in electricity distribution losses of 4.71% (7 960 677 kWh) during this period.

Service charges - water revenue

Water revenue shows an underperformance of 7% due to the accrual journal. The water revenue was reviewed during the mid term budget review and there is an expectation that water revenue will perform as per the adjusted budget.

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 of R6 152 494 to recognize revenue billed in July 2023, 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 2024 which will then align the revenue properly.

During the period of July 2023 till February 2024 a bulk water supply from source of 9 999 223 kilo litres (kl) of water was inputted into the water distribution system, while revenue water of 8 138 189 kl was accounted for. This means that 1 861 035 kl were lost. This represents overall water losses of 18.61%. The unbilled authorized consumption represent 2.04 % (203 884 kl) while customer meter and data errors are 2.09% (208 674 kl) resulting in real losses of 14.49% (1 448 476 kl).

Service charges – sanitation revenue

Sanitation revenue shows an underperformance of 2 % against the budgeted revenue. This is due to an over-estimation for the period under review based on past trends. The sanitation revenue is expected to perform well during the last term resulting in the budgeted revenue over the financial year being achieved. Furthermore the sanitation revenue will be closely monitored through revenue enhancement processes.

Service charges - Waste management

Income from refuse removal are higher than anticipated.

Interest earned – external investments

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

Interest earned – outstanding debtors

Growth in debtors due to non-payment has resulted in more interest being charged on outstanding debtors than anticipated.

Fines, penalties and forfeits

Traffic fines are underperforming with 54% of the budgeted amount. The traffic fine revenue was adjusted to be in line with anticipated revenue during the adjustment budget process. Due to the time lag between the issuing of traffic fines and the capturing, some of the revenue for fines issued during this quarter will reflect in the next quarter. It should also be noted that traffic fines are primarily a law enforcement tool rather than a revenue generation mechanism. As a result while the municipality endeavours to accurately budget based on past trends, the actual law enforcement activities might result in variances between budgeted revenue and actual revenue billed.

Licenses and permits

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

Transfers and subsidies – Operating

Equitable share has been fully recognised for the year under review.

Gains

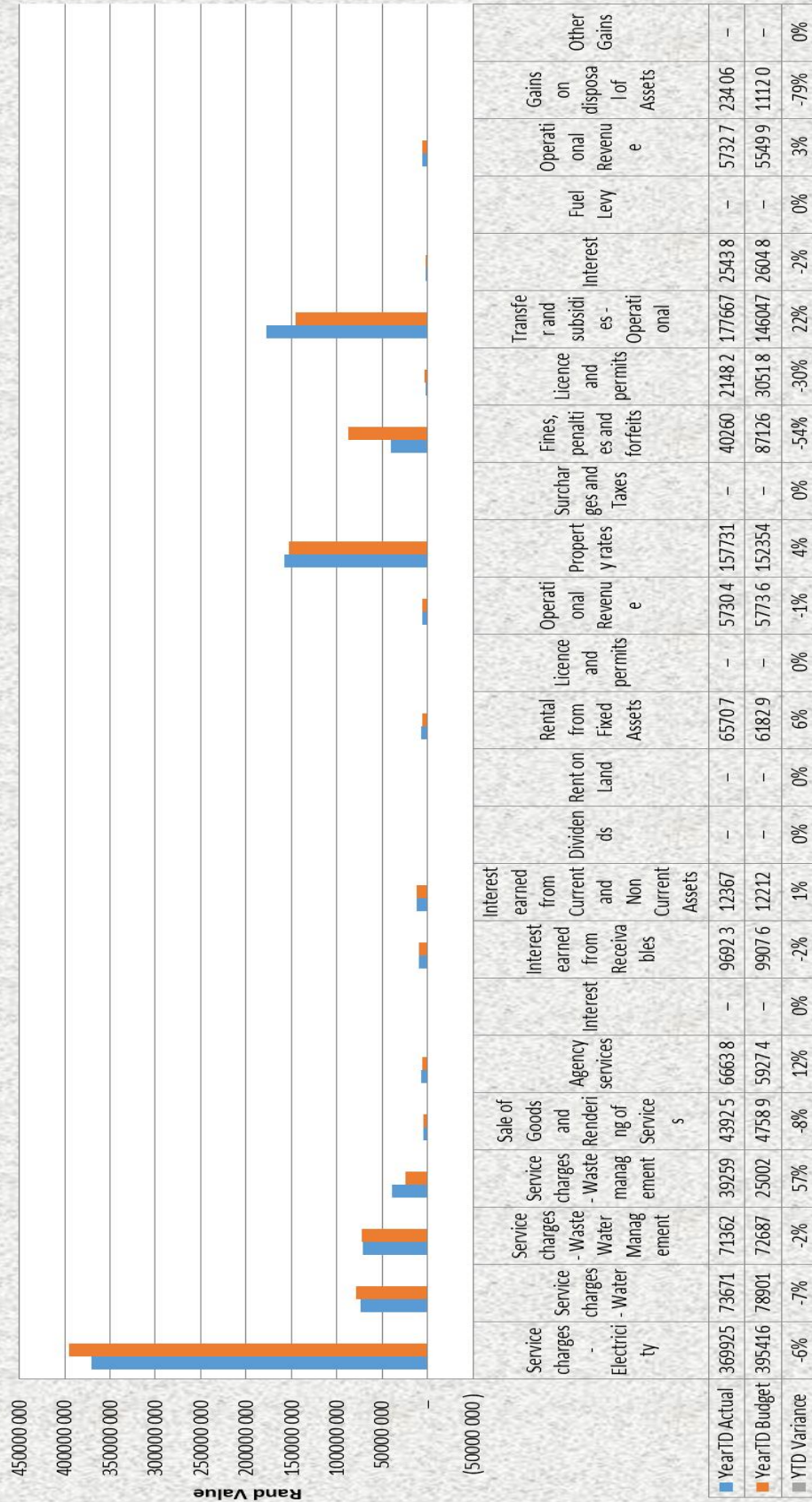
Gains from the disposal of assets are less than anticipated.

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

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

Operating Revenue



Operating Expenditure by Type

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

The total expenditure amounts to R809 755 885 or 55.84% of the total budgeted expenditure R1 450 126 732.

Debt impairment

During the period under review debt amounting to R37 343 122 was written off. This consists of mainly indigent debt written off as per the write-off policy of the municipality. The write-off was done against the provision for bad debt balance in the general ledger. The debt impairment expense is therefore reflecting a 100% underperformance. This will be updated at year end when the provision for bad debt balance is reviewed and adjusted.

Depreciation & amortisation

Depreciation till March 2024 are pro-rata less than anticipated.

Contracted services

Expenditure on contracted and outsourced services till March 2024 are pro-rata less than anticipated.

Transfers and subsidies

Monetary allocations to individuals and organisations till March 2024 are pro-rata less than anticipated.

Irrecoverable debts written off

No write offs done for the year under review.

Operational costs

Expenditure on general expenses till March 2024 are pro-rata underspend.

Losses on Disposal of Assets

Losses from the disposal of assets are less than anticipated.

Other Losses

No write offs done for the year under review.

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

Operating Expenditure



Capital Expenditure

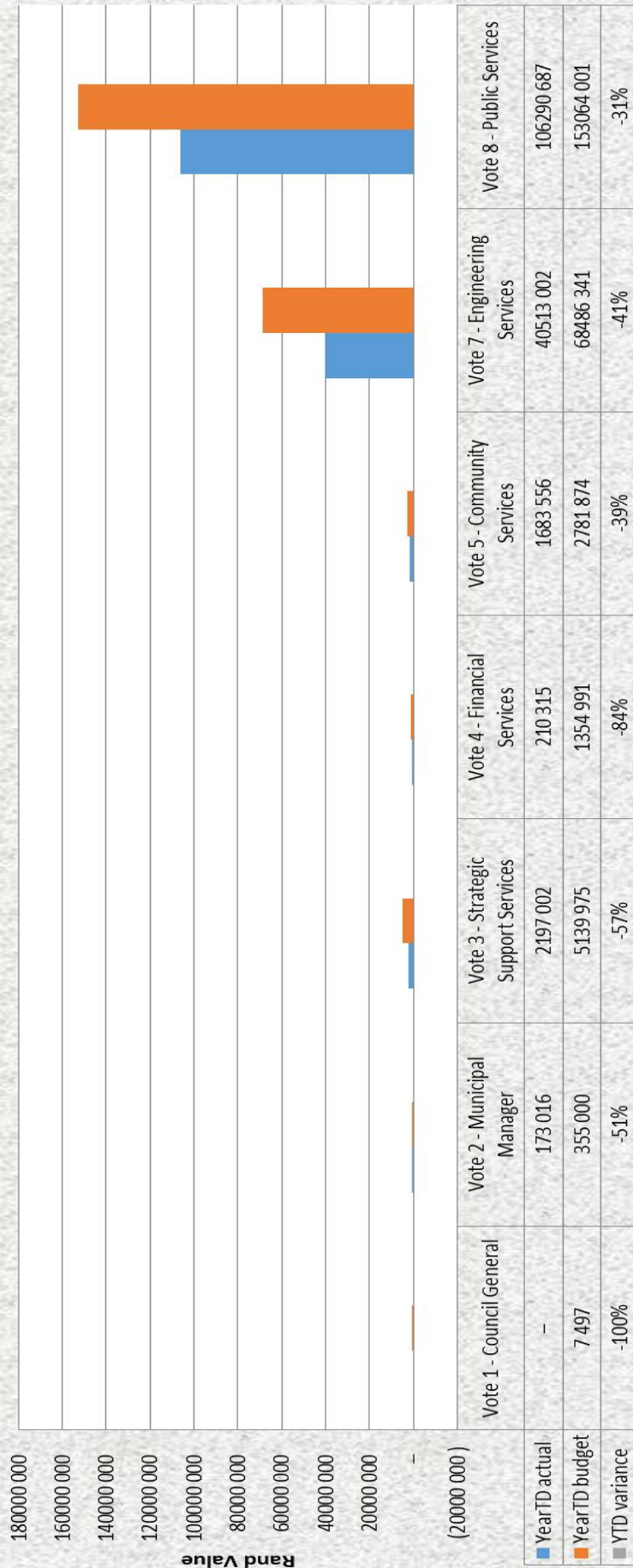
The total capital expenditure for the period 1 July 2023 – 31 March 2024, amounts to R151 067 579 or 51.51% of the total capital budget that amounts to R293 274 201.

Capital grant funding

The total capital grant funding expenditure amounts to R55 745 320 or 52.12% of the total capital grant funding budget that amounts to R106 960 593.

Refer to Section 4 – table C5 for more detail.

Capital Expenditure - Per Vote



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R190 357 217.

Service Charges

The budget and actual cash received is very close – credit control processes has been strengthen to ensure all revenues due to the municipality are collected. Revenue was reviewed during the adjustment budget process.

Property Rates

Debtors change from annual billing and payments to monthly. Credit control processes in place

Other revenue

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

Government – Operating

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

Government Capital

There 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 process been done monthly.

Suppliers

Process implemented to handle yearly contracts agreements for the year - to ensure all contracts is funded. Procurement process updated and ensure we pay within 30 days.

Transfer and grants

Small amount paid related to 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 in progress.

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 March 2024.

Refer to Section 4 – 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 - M09 March									
Description	2022/23			Budget Year 2023/24					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	180 018	187 406	191 406	13 518	157 732	152 354	5 378	4%	191 406
Service charges	717 458	793 998	786 598	66 894	554 220	572 008	(17 789)	-3%	786 598
Investment revenue	14 384	12 823	16 284	1 247	12 368	12 213	155	1%	16 284
Transfers and subsidies - Operational	171 643	186 796	194 730	44 009	177 668	146 047	31 620	22%	194 730
Other own revenue	188 579	292 818	176 382	4 729	83 969	131 995	(48 026)	-36%	176 382
Total Revenue (excluding capital transfers and contributions)	1 272 082	1 473 841	1 365 400	130 398	985 956	1 014 618	(28 662)	-3%	1 365 400
Employee costs	366 251	413 148	395 019	32 355	269 972	289 061	(19 090)	-7%	395 019
Remuneration of Councilors	19 066	20 720	21 720	1 643	15 537	15 902	(365)	-2%	21 720
Depreciation and amortisation	94 571	100 265	100 265	8 304	32 953	68 759	(35 806)	-52%	100 265
Interest	19 437	37 980	37 980	2 643	23 577	25 578	(2 001)	-8%	37 980
Inventory consumed and bulk purchases	424 166	478 033	480 413	33 758	327 112	351 165	(24 054)	-7%	480 413
Transfers and subsidies	3 419	6 138	10 344	100	2 253	6 629	(4 376)	-66%	10 344
Other expenditure	309 700	427 676	404 385	17 307	138 353	282 026	(143 673)	-51%	404 385
Total Expenditure	1 236 610	1 483 960	1 450 127	96 110	809 756	1 039 120	(229 364)	-22%	1 450 127
Surplus/(Deficit)	35 472	(10 119)	(84 727)	34 288	176 200	(24 502)	200 702	-819%	(84 727)
Transfers and subsidies - capital (monetary allocations)	67 525	66 797	106 961	3	11	80 220	(80 209)	-100%	106 961
Transfers and subsidies - capital (in-kind)	17 917	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	120 914	56 678	22 234	34 291	176 211	55 718	120 493	216%	22 234
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	120 914	56 678	22 234	34 291	176 211	55 718	120 493	216%	22 234
Capital expenditure & funds sources									
Capital expenditure	253 469	190 531	293 274	37 486	151 068	231 190	(80 122)	-35%	293 274
Capital transfers recognised	68 092	66 797	106 961	36 217	55 745	87 111	(31 365)	-36%	106 961
Borrowing	104 458	28 069	74 254	3 651	45 907	61 615	(15 709)	-25%	74 254
Internally generated funds	80 918	95 665	112 059	(2 381)	49 415	82 464	(33 048)	-40%	112 059
Total sources of capital funds	253 469	190 531	293 274	37 486	151 068	231 190	(80 122)	-35%	293 274
Financial position									
Total current assets	325 228	315 160	315 160	-	403 320	-	-	-	315 160
Total non current assets	2 623 222	2 905 151	2 905 151	-	2 765 448	-	-	-	2 905 151
Total current liabilities	172 286	212 142	212 142	-	194 161	-	-	-	212 142
Total non current liabilities	473 827	555 521	555 521	-	442 280	-	-	-	555 521
Community wealth/Equity	2 302 338	2 452 648	2 452 648	-	2 532 327	-	-	-	2 452 648
Cash flows									
Net cash from (used) operating	129 875	83 211	110 240	87 323	205 037	185 881	(19 156)	-10%	83 211
Net cash from (used) investing	(248 121)	(190 481)	(293 207)	(38 214)	(150 865)	(205 586)	(54 720)	27%	(190 481)
Net cash from (used) financing	95 454	7 476	60 862	(9 741)	(22 568)	(23 328)	(760)	3%	7 476
Cash/cash equivalents at the month/year end	156 297	68 137	36 648	-	190 357	115 721	(74 636)	-64%	58 960
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	73 585	18 103	206	6 681	6 436	5 517	31 525	156 100	298 152
Creditors Age Analysis									
Total Creditors	79	2	9	-	-	-	-	10	100

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) - M09 March										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		289 248	266 407	276 840	16 986	231 027	216 310	14 718	7%	276 840
Executive and council		1 239	105	1 106	118	868	828	40	5%	1 106
Finance and administration		288 009	266 302	275 734	16 868	230 159	215 481	14 678	7%	275 734
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		170 938	296 225	172 038	14 473	81 975	129 406	(47 431)	-37%	172 038
Community and social services		13 184	14 101	15 123	3 308	12 740	11 261	1 479	13%	15 123
Sport and recreation		3 818	10 367	5 286	311	3 258	3 946	(688)	-17%	5 286
Public safety		97 329	244 210	118 908	84	42 361	89 156	(46 795)	-52%	118 908
Housing		56 606	27 547	32 721	10 770	23 616	25 043	(1 427)	-6%	32 721
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 225	22 519	26 976	804	11 177	20 058	(8 881)	-44%	26 976
Planning and development		2 515	2 959	2 959	150	1 233	2 170	(938)	-43%	2 959
Road transport		19 710	19 560	24 017	654	9 945	17 888	(7 943)	-44%	24 017
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		875 100	955 487	996 506	98 138	661 788	729 064	(67 277)	-9%	996 506
Energy sources		502 036	579 425	608 425	53 437	381 334	445 041	(63 707)	-14%	608 425
Water management		133 634	145 023	142 865	31 687	96 487	104 454	(7 967)	-8%	142 865
Waste water management		170 156	156 997	171 457	8 398	119 487	135 108	(15 621)	-12%	171 457
Waste management		69 274	74 042	73 759	4 616	64 479	44 461	20 019	45%	73 759
<i>Other</i>	4	13	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 357 524	1 540 638	1 472 360	130 401	985 967	1 094 838	(108 871)	-10%	1 472 360
Expenditure - Functional										
<i>Governance and administration</i>		256 830	300 988	302 185	22 677	185 164	212 190	(27 026)	-13%	302 185
Executive and council		43 173	41 730	46 098	2 865	27 438	32 254	(4 816)	-15%	46 098
Finance and administration		209 900	254 642	251 436	19 429	154 593	176 573	(21 980)	-12%	251 436
Internal audit		3 757	4 616	4 651	383	3 133	3 364	(231)	-7%	4 651
<i>Community and public safety</i>		219 839	346 303	265 858	12 725	101 631	192 394	(90 763)	-47%	265 858
Community and social services		33 290	34 778	36 678	2 729	22 326	25 181	(2 855)	-11%	36 678
Sport and recreation		33 303	33 248	35 071	3 686	26 499	24 615	1 885	8%	35 071
Public safety		133 766	249 684	159 862	5 005	42 646	118 508	(75 862)	-64%	159 862
Housing		19 398	28 498	34 152	1 298	10 132	24 025	(13 892)	-58%	34 152
Health		83	95	95	7	28	65	(37)	-57%	95
<i>Economic and environmental services</i>		82 252	91 975	92 698	7 649	50 843	65 205	(14 362)	-22%	92 698
Planning and development		19 218	23 752	24 591	2 562	15 496	17 605	(2 108)	-12%	24 591
Road transport		62 583	67 784	67 778	5 084	35 168	47 435	(12 267)	-26%	67 778
Environmental protection		450	439	329	3	179	166	13	8%	329
<i>Trading services</i>		677 277	743 568	788 473	53 054	471 942	568 731	(96 789)	-17%	788 473
Energy sources		460 591	527 507	530 435	36 691	352 726	394 437	(41 711)	-11%	530 435
Water management		78 466	76 906	101 579	5 587	42 506	65 938	(23 432)	-36%	101 579
Waste water management		81 255	86 558	93 515	6 495	45 115	64 167	(19 052)	-30%	93 515
Waste management		56 965	52 597	62 944	4 280	31 595	44 189	(12 594)	-29%	62 944
<i>Other</i>		412	1 126	912	6	175	600	(424)	-71%	912
Total Expenditure - Functional	3	1 236 610	1 483 960	1 450 127	96 110	809 756	1 039 120	(229 364)	-22%	1 450 127
Surplus/ (Deficit) for the year		120 914	56 678	22 234	34 291	176 211	55 718	120 493	216%	22 234

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

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

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March										
Vote Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	739	105	1 106	118	868	822	46	5,6%	1 106
Vote 2 - Municipal Manager		500	500	500	-	-	372	(372)	-100,0%	500
Vote 3 - Strategic Support Services		1 024	2 225	991	122	830	737	93	12,6%	991
Vote 4 - Financial Services		280 419	260 475	272 078	16 635	227 714	202 315	25 398	12,6%	272 078
Vote 5 - Community Services		184 098	310 090	185 069	15 114	91 014	137 616	(46 602)	-33,9%	185 069
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		506 514	579 410	608 410	53 437	381 334	452 410	(71 076)	-15,7%	608 410
Vote 8 - Public Services		384 231	387 833	404 206	44 975	284 207	300 565	(16 358)	-5,4%	404 206
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 357 524	1 540 638	1 472 360	130 401	985 967	1 094 838	(108 871)	-9,9%	1 472 360
Expenditure by Vote										
Vote 1 - Council General	1	36 061	37 280	41 672	2 611	24 847	29 861	(5 014)	-16,8%	41 672
Vote 2 - Municipal Manager		13 225	12 146	12 235	961	7 719	8 767	(1 048)	-11,9%	12 235
Vote 3 - Strategic Support Services		87 601	88 931	100 708	10 179	67 449	72 164	(4 715)	-6,5%	100 708
Vote 4 - Financial Services		111 927	149 015	134 952	9 034	79 171	96 703	(17 532)	-18,1%	134 952
Vote 5 - Community Services		220 679	349 537	267 934	12 416	102 234	191 994	(89 760)	-46,8%	267 934
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 925	540 318	543 225	37 116	356 870	389 260	(32 390)	-8,3%	543 225
Vote 8 - Public Services		301 192	306 733	349 401	23 794	171 466	250 371	(78 906)	-31,5%	349 401
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 236 610	1 483 960	1 450 127	96 110	809 756	1 039 120	(229 364)	-22,1%	1 450 127
Surplus/ (Deficit) for the year	2	120 914	56 678	22 234	34 291	176 211	55 718	120 493	216,3%	22 234

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) - M09 March										
Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		777 768	850 663	845 928	71 568	599 637	616 772	(17 134)	-3%	845 928
Service charges - Electricity		474 632	544 474	541 774	44 350	369 926	395 417	(25 491)	-6%	541 774
Service charges - Water		105 610	110 094	108 794	9 811	73 671	78 901	(5 230)	-7%	108 794
Service charges - Waste Water Management		90 274	90 530	88 230	8 206	71 363	72 688	(1 325)	-2%	88 230
Service charges - Waste management		46 941	48 900	47 800	4 527	39 259	25 002	14 257	57%	47 800
Sale of Goods and Rendering of Services		5 521	6 939	6 524	560	4 393	4 759	(366)	-8%	6 524
Agency services		9 463	9 908	7 903	354	6 664	5 927	736	12%	7 903
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 266	13 376	13 376	799	9 692	9 908	(215)	-2%	13 376
Interest earned from Current and Non Current Assets		14 384	12 823	16 284	1 247	12 368	12 213	155	1%	16 284
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	1 645	-	-	-	-	-	-	-
Rental from Fixed Assets		7 478	6 981	7 483	760	6 571	6 183	388	6%	7 483
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		10 197	4 994	7 760	955	5 730	5 774	(43)	-1%	7 760
Non-Exchange Revenue		494 314	623 178	519 472	58 830	386 319	397 846	(11 528)	-3%	519 472
Property rates		180 018	187 406	191 406	13 518	157 732	152 354	5 378	4%	191 406
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		94 924	242 038	116 721	20	40 260	87 126	(46 866)	-54%	116 721
Licence and permits		3 123	4 259	4 259	352	2 148	3 052	(904)	-30%	4 259
Transfer and subsidies - Operational		171 643	186 796	194 730	44 009	177 668	146 047	31 620	22%	194 730
Interest		2 785	1 196	3 473	295	2 544	2 605	(61)	-2%	3 473
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	7 400	635	5 733	5 550	183	3%	7 400
Gains on disposal of Assets		118	1 483	1 483	-	234	1 112	(878)	-79%	1 483
Other Gains		41 703	-	(0)	-	-	-	-	-	(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 272 082	1 473 841	1 365 400	130 398	985 956	1 014 618	(28 662)	-3%	1 365 400
Expenditure By Type										
Employee related costs		366 251	413 148	395 019	32 355	269 972	289 061	(19 090)	-7%	395 019
Remuneration of councillors		19 066	20 720	21 720	1 643	15 537	15 902	(365)	-2%	21 720
Bulk purchases - electricity		372 993	432 321	432 321	30 729	298 662	323 845	(25 183)	-8%	432 321
Inventory consumed		51 173	45 712	48 092	3 029	28 449	27 320	1 129	4%	48 092
Debt impairment		116 518	209 734	167 900	-	-	125 925	(125 925)	-100%	167 900
Depreciation and amortisation		94 571	100 265	100 265	8 304	32 953	68 759	(35 806)	-52%	100 265
Interest Charges		19 437	37 980	37 980	2 643	23 577	25 578	(2 001)	-8%	37 980
Contracted services		112 150	118 676	135 357	11 993	81 425	90 461	(9 035)	-10%	135 357
Transfers and subsidies		3 419	6 138	10 344	100	2 253	6 629	(4 376)	-66%	10 344
Irrecoverable debts written off		-	18	18	-	-	9	(9)	-100%	18
Operational costs		78 857	95 257	97 118	4 610	56 196	64 061	(7 866)	-12%	97 118
Losses on Disposal of Assets		741	3 928	3 928	704	732	1 545	(813)	-53%	3 928
Other Losses		1 434	63	63	-	-	25	(25)	-100%	63
Total Expenditure		1 236 610	1 483 960	1 450 127	96 110	809 756	1 039 120	(229 364)	-22%	1 450 127
Surplus/(Deficit)		35 472	(10 119)	(84 727)	34 288	176 200	(24 502)	200 702	(0)	(84 727)
Transfers and subsidies - capital (monetary allocations)		67 525	66 797	106 961	3	11	80 220	(80 209)	(0)	106 961
Transfers and subsidies - capital (in-kind)		17 917	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		120 914	56 678	22 234	34 291	176 211	55 718			22 234
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		120 914	56 678	22 234	34 291	176 211	55 718			22 234
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		120 914	56 678	22 234	34 291	176 211	55 718			22 234
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		120 914	56 678	22 234	34 291	176 211	55 718			22 234

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M09 March				
Ref	Description	Variations greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Service charges - Waste management	57%	Income from refuse removal are higher than anticipated.	
	Agency services	12%	Agency fees are less than anticipated.	
	Fines, penalties and forfeits	-54%	Traffic fines are underperforming with 54% of the budgeted amount. The traffic fine revenue was adjusted to be in line with anticipated revenue during the adjustment budget process. Due to the time lag between the issuing of traffic fines and the capturing, some of the revenue for fines issued during this quarter will reflect in the next quarter. It should also be noted that traffic fines are primarily a law enforcement tool rather than a revenue generation mechanism. As a result while the municipality endeavours to accurately budget based on past trends, the actual law enforcement activities might result in variances between budgeted revenue and actual revenue billed.	
	Licence and permits	-30%	Income from licences and permits are less than anticipated.	
	Transfer and subsidies - Operational	22%	Transfers and subsidy revenue are recognised when conditions of the grant are met.	
	Gains on disposal of Assets (allocations)	-79%	Gains from the disposal of assets are less than anticipated.	
		-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	Expenditure By Type			
	Debt impairment	-100%	During the period under review debt amounting to R37 343 122 was written off. This consists of mainly indigent debt written off as per the write-off policy of the municipality. The write-off was done against the provision for bad debt balance in the general ledger. The debt impairment expense is therefore reflecting a 100% underperformance. This will be updated at year end when the provision for bad debt balance is reviewed and adjusted.	
	Depreciation and amortisation	-52%	Depreciation till March 2024 are pro-rata less than anticipated.	
	Contracted services	-10%	Expenditure on contracted and outsourced services till March 2024 are pro-rata less than anticipated.	
	Transfers and subsidies	-66%	Monetary allocations to individuals and organisations till March 2024 are pro-rata less than anticipated.	
	Irrecoverable debts written off	-100%	During the period under review debt amounting to R37 343 122 was written off. This consists of mainly indigent debt written off as per the write-off policy of the municipality. The write-off was done against the provision for bad debt balance in the general ledger. The debt impairment expense is therefore reflecting a 100% underperformance. This will be updated at year end when the provision for bad debt balance is reviewed and adjusted.	
	Operational costs	-12%	Expenditure on general expenses till March 2024 are pro-rata underspend.	
	Losses on Disposal of Assets	-53%	Losses from the disposal of assets are less than anticipated.	
	Other Losses	-100%	No write offs done for the year under review.	
3	Capital Expenditure			
	Total Capital Expenditure	-35%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	2%	The budget and actual cash received is very close – credit control processes has been strengthen to ensure all revenues due to the municipality are collected. Revenue was reviewed during the adjustment budget process.	
	Property rates	-14%	Debtors change from annual billing and payments to monthly. Credit control processes in place	
	Other revenue	27%	Normal credit control processes has however been implemented. Our Collection % is higher than anticipated.	
	Government - Operating	-5%	There will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	6%	There will be a difference between the budget and actual - portions paid over can differ in different months.	
	Interest	2%	Investment process been done monthly	
	Suppliers	-3%	Process implemented to handle yearly contracts agreements for the year - to ensure all contracts is funded. Procurement process updated and ensure we pay within 30 days	
	Transfer and grants	32%	Small amount paid related to expenditure on Housing projects and Grant-In Aid.	
	Capital assets	27%	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	-229%	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) - M09 March

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		35	5	10	-	-	7	(7)	-100%	10
Vote 2 - Municipal Manager		-	155	355	-	173	355	(182)	-51%	355
Vote 3 - Strategic Support Services		16 990	655	2 599	-	1 582	1 987	(405)	-20%	2 599
Vote 4 - Financial Services		-	50	100	-	3	100	(97)	-97%	100
Vote 5 - Community Services		10	1 005	1 114	-	103	864	(761)	-88%	1 114
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		26 708	34 138	78 840	28 702	40 068	66 196	(26 128)	-39%	78 840
Vote 8 - Public Services		142 677	70 644	127 349	6 977	77 572	100 484	(22 912)	-23%	127 349
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	186 421	106 652	210 367	35 679	119 501	169 993	(50 493)	-30%	210 367
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		19	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		4 655	13 199	5 004	163	615	3 153	(2 538)	-80%	5 004
Vote 4 - Financial Services		1 568	1 655	1 605	-	207	1 255	(1 048)	-83%	1 605
Vote 5 - Community Services		2 734	17 946	3 544	-	1 581	1 918	(337)	-18%	3 544
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		17 433	3 280	2 290	2	445	2 290	(1 845)	-81%	2 290
Vote 8 - Public Services		40 638	47 799	70 464	1 643	28 719	52 580	(23 861)	-45%	70 464
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	67 047	83 878	82 907	1 808	31 567	61 196	(29 629)	-48%	82 907
Total Capital Expenditure	3	253 469	190 531	293 274	37 486	151 068	231 190	(80 122)	-35%	293 274
Capital Expenditure - Functional Classification										
Governance and administration		19 083	17 219	7 080	163	1 265	5 708	(4 443)	-78%	7 080
Executive and council		35	160	365	-	173	362	(189)	-52%	365
Finance and administration		19 048	17 059	6 715	163	1 092	5 346	(4 253)	-80%	6 715
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 844	19 253	6 802	-	1 698	3 627	(1 929)	-53%	6 802
Community and social services		3 597	957	3 042	-	1 576	1 452	125	9%	3 042
Sport and recreation		973	11 296	2 580	-	115	1 420	(1 305)	-92%	2 580
Public safety		1 274	6 000	175	-	7	-	7	#DIV/0!	175
Housing		-	1 000	1 005	-	-	755	(755)	-100%	1 005
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		49 489	49 630	69 529	4 164	37 959	46 876	(8 918)	-19%	69 529
Planning and development		1 357	5	95	-	11	71	(61)	-85%	95
Road transport		48 133	49 625	69 434	4 164	37 948	46 805	(8 857)	-19%	69 434
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		179 052	104 429	209 863	33 160	110 145	174 978	(64 833)	-37%	209 863
Energy sources		48 544	41 418	87 282	31 096	43 224	71 935	(28 710)	-40%	87 282
Water management		38 497	13 225	29 588	226	19 131	21 101	(1 969)	-9%	29 588
Waste water management		91 252	48 786	91 812	1 837	47 268	81 043	(33 775)	-42%	91 812
Waste management		760	1 000	1 180	-	522	900	(378)	-42%	1 180
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	253 469	190 531	293 274	37 486	151 068	231 190	(80 122)	-35%	293 274
Funded by:										
National Government		65 458	64 847	70 690	10 999	30 519	52 026	(21 506)	-41%	70 690
Provincial Government		2 068	1 950	36 271	25 217	25 226	35 085	(9 859)	-28%	36 271
District Municipality		548	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		19	-	-	-	-	-	-	-	-
Transfers recognised - capital		68 092	66 797	106 961	36 217	55 745	87 111	(31 365)	-36%	106 961
Borrowing	6	104 458	28 069	74 254	3 651	45 907	61 615	(15 709)	-25%	74 254
Internally generated funds		80 918	95 665	112 059	(2 381)	49 415	82 464	(33 048)	-40%	112 059
Total Capital Funding	7	253 469	190 531	293 274	37 486	151 068	231 190	(80 122)	-35%	293 274

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M09 March						
Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		156 284	68 137	68 137	190 383	68 137
Trade and other receivables from exchange transactions		106 532	158 757	158 757	122 645	158 757
Receivables from non-exchange transactions		32 082	71 350	71 350	50 932	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	34 697	9 122
VAT		2 149	5 290	5 290		5 290
Other current assets		–	413	413		413
Total current assets		325 228	315 160	315 160	403 320	315 160
Non current assets						
Investments		–	–	–	–	–
Investment property		81 437	64 495	64 495	96 157	64 495
Property, plant and equipment		2 498 626	2 799 042	2 799 042	2 624 046	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	3 912	2 345
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		2 591	2 639	2 639	4 703	2 639
Other non-current assets		–	–	–	–	–
Total non current assets		2 623 222	2 905 151	2 905 151	2 765 448	2 905 151
TOTAL ASSETS		2 948 451	3 220 311	3 220 311	3 168 768	3 220 311
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		14 536	23 916	23 916	22 141	23 916
Consumer deposits		4 589	4 864	4 864	4 601	4 864
Trade and other payables from exchange transactions		106 397	132 205	132 205	109 859	132 205
Trade and other payables from non-exchange transactions		–	–	–	–	–
Provision		46 764	51 156	51 156	47 399	51 156
VAT		–	–	–	10 161	–
Other current liabilities		–	–	–	–	–
Total current liabilities		172 286	212 142	212 142	194 161	212 142
Non current liabilities						
Financial liabilities		260 068	328 391	328 391	230 254	328 391
Provision		213 759	227 130	227 130	212 026	227 130
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		473 827	555 521	555 521	442 280	555 521
TOTAL LIABILITIES		646 112	767 663	767 663	636 441	767 663
NET ASSETS	2	2 302 338	2 452 648	2 452 648	2 532 327	2 452 648
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 302 338	2 398 784	2 398 784	2 532 327	2 398 784
Reserves and funds		–	53 865	53 865	–	53 865
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	2 302 338	2 452 648	2 452 648	2 532 327	2 452 648

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M09 March										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		157 204	168 666	175 739	11 324	106 929	123 773	(16 843)	-14%	168 666
Service charges		706 860	760 946	754 070	68 138	582 251	569 902	12 349	2%	760 946
Other revenue		196 543	49 152	48 683	20 061	210 934	165 944	44 990	27%	49 152
Transfers and Subsidies - Operational		172 605	186 796	188 246	40 733	175 227	185 397	(10 169)	-5%	186 796
Transfers and Subsidies - Capital		81 388	66 797	98 402	62 052	98 402	92 956	5 446	8%	66 797
Interest		29 466	27 396	29 660	2 046	22 060	21 714	346	2%	27 396
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1 192 745)	(1 129 843)	(1 133 655)	(106 103)	(965 218)	(938 060)	27 158	-3%	(1 129 843)
Interest		(19 841)	(40 560)	(40 560)	(10 828)	(23 295)	(32 451)	(9 156)	28%	(40 560)
Transfers and Subsidies		(1 605)	(6 138)	(10 344)	(100)	(2 253)	(3 293)	(1 040)	32%	(6 138)
NET CASH FROM/(USED) OPERATING ACTIVITIES		129 875	83 211	110 240	87 323	205 037	185 881	(19 156)	-10%	83 211
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(17)	50	50	(727)	202	555	(353)	-64%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(248 103)	(190 531)	(293 257)	(37 486)	(151 068)	(206 141)	(55 073)	27%	(190 531)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(248 121)	(190 481)	(293 207)	(38 214)	(150 865)	(205 586)	(54 720)	27%	(190 481)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		110 000	28 069	81 454	-	-	-	-	-	28 069
Increase (decrease) in consumer deposits		(11)	100	100	-	(78)	60	(138)	-229%	100
Payments										
Repayment of borrowing		(14 536)	(20 693)	(20 693)	(9 741)	(22 490)	(23 388)	(898)	4%	(20 693)
NET CASH FROM/(USED) FINANCING ACTIVITIES		95 454	7 476	60 862	(9 741)	(22 568)	(23 328)	(760)	3%	7 476
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		179 089	167 931	158 753	39 368	158 753	158 753			158 753
Cash/cash equivalents at month/year end:		156 297	68 137	36 648		190 357	115 721			58 960

References

1. Material variances to be explained in Table SC1

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

Table SC3 is the only debtors report required by the MBRR.

The age analysis includes all debtor accounts from the billing module. This only includes debtor amounts that originated from a billing perspective.

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - Budget													
Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	15 435	5 146	41	2 244	1 728	1 712	6 541	23 131	55 977	35 355	15 332	47 738
Trade and Other Receivables from Exchange Transactions - Electricity	1300	32 719	1 681	26	429	397	263	722	2 802	39 040	4 614	203	8 259
Receivables from Non-exchange Transactions - Property Rates	1400	10 579	3 018	4	779	699	597	8 043	17 907	41 626	28 025	3 049	27 656
Receivables from Exchange Transactions - Waste Water Management	1500	10 930	3 691	46	1 386	1 318	1 239	5 921	27 487	52 018	37 352	9 181	44 880
Receivables from Exchange Transactions - Waste Management	1600	6 596	2 212	25	839	789	759	3 540	16 948	31 707	22 874	5 689	27 825
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 397	636	12	233	227	206	1 080	7 486	11 277	9 232	2 150	13 131
Interest on Arrear Debtor Accounts	1810	1 574	84	18	138	185	201	1 816	38 924	42 940	41 265	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(5 645)	1 636	34	632	1 093	539	3 862	21 415	23 566	27 542	1 739	27 132
Total By Income Source	2000	73 585	18 103	206	6 681	6 436	5 517	31 525	156 100	298 152	206 258	37 343	196 621
2022/23 - totals only		51 122	11 005	6 156	6 796	6 433	5 523	35 029	142 030	264 094	195 812	22 194	177 163
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 050	392	-	103	446	103	2 228	709	5 031	3 589	-	-
Commercial	2300	19 268	882	24	252	225	157	956	3 102	24 866	4 692	-	-
Households	2400	47 497	16 048	181	6 080	5 513	4 987	25 681	138 870	244 857	181 132	37 343	196 621
Other	2500	5 770	781	1	245	252	269	2 660	13 419	23 398	16 846	-	-
Total By Customer Group	2600	73 585	18 103	206	6 681	6 436	5 517	31 525	156 100	298 152	206 258	37 343	196 621

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

	March 2024	February 2024	January 2024
Gross consumer debtors, as per debtors age analysis	298 151 510	291 655 171	289 274 970
Total Provision for bad debts	-198 445 124	-198 445 124	-198 445 124
Provision bad debts Consumers (SC3)	-196 621 232	-196 621 232	-196 621 232
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-15 229 542	-14 255 091	-13 898 061
Net consumers debtors:	84 476 844	78 954 956	76 931 785

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 March 2024.

1. Debtors Age Analysis

The debtors' book of the municipality reflects an amount of R298 151 510 outstanding debt which represents a 12.9 % growth when compared to R264 094 411 in March 2023. Debt totalling R37 343 122 has been written off during the period ending 31 March 2024. Total arrear debt amounts to R224 566 547 while R206 258 215 is older than 90 days. R52 648 033 or 23.44% of the total arrear debt is with attorneys for debt collection.

The collection rate for the period under review is 92.17% while the debtors collection days are 38.7 days. A concerted effort has been made to reduce the debtor's book by implementing various credit control actions.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

This report serves to inform Council on the processes of Credit Control for the month of March 2024.

1. 18 631 SMS's were sent during the month to clients with arrear accounts to the value of R304 452 014 while 6 821 final demands with arrears to the value of R159 620 097 were emailed.
2. 19 481 SMS's were sent during the month to clients after the billing for new account balances to the value of R18 941 363.
3. 168 Arrangements with clients owing arrears to the value of R1 238 906 were concluded during the month.
4. R2 134 666 was recovered through pre-paid electricity restrictions on Non-Indigent clients where for each R10 used to buy prepaid electricity 60% (R6) or each R10 used to buy pre-paid electricity 90% (R9) is redirected towards the payment of your arrear debt, and 30% for Indigent households.
5. 8 conventional electricity disconnections were performed during the month.
6. There were 298 phone call reminders made to clients with arrears on their accounts.
7. There are currently 11 accounts owing R421 745 with section 58 Magistrate Courts Act Garnishee Orders which were entered into before the Stellenbosch Garnishee Order Court ruling which requires someone to now appear before the court. The total monthly payments amount to R 1 879.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

This report serves to inform Council on the status of Indigent consumers at the end of March 2024.

1. The total applications approved for all services by the end of March 2024 were 6 587.
2. The outstanding amount for Indigent consumers is R 12 840 596 of which R 9 869 405 in arrears.
3. Subsidies from July to March 2024 were allocated for the following services:

• Refuse	R 10 430 931
• Rates	R 4 460 208
• Sewerage	R 16 231 688
• Electricity	R 8 509 166
• Water	R 13 494 162
• Rent	R 7 767 975

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 March 2024.

Attorneys

The outstanding handed over debt as at 31 March 2024 was R 52 648 033 made up of 1 145 accounts,

1. An amount of R 35 115 was received as payments from the handed over accounts, while an amount of R 2 423 (vat incl.) was paid as commission on (6%),
2. 28 Final Demands were issued via Registered Post for a total fee of R2 396.
3. 25 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 R20 068.
4. 11 Judgements were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R6 272.
5. 54 Hard tracing was conducted by the appointed sheriff, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R13 383.
6. 43 Sheriff fees in various towns for the value of R 14 662 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. There were 10 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they us owe the money (the amount will be stated), and signed a document where they promised to pay deferred monthly instalment each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R1 932

8. All the costs listed above have been charged against the accounts of the clients concerned.

5.2.5 Arrears Councillors

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

1. The total outstanding debt of Councilors after the March 2024 due date was R 63 637.
2. An amount of R7 369 was deducted from the March 2024 salaries of 10 councilors who did not pay their accounts in full on the due date. (The arrear amount was R 7 369).
3. An amount of R 1 750 was automatically deducted from the March 2024 salary of 1 councilor who had arrangements with a balance of R56 268 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 March 2024 due date was R 458 303.
2. An amount of R23 776 was automatically deducted from the March 2024 salaries of 12 officials who had arrangements with a balance of R423 343 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R35 944 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the March 2024 salaries of 72 officials who did not pay their account in full on the due date. (The arrear amount was R35 944 but 1 Official was excluded (No Salary))

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - Budget											
Description	NT Code	Budget Year 2023/24								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	78 506	2 300	8 729	0	0	0	0	10 000	100	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	79	2	9	-	-	-	-	10	100	-

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.1 Supporting Table SC5

WC025 Breede Valley - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Budget														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	21 Jul 2023	-	-	-	-	-
Standard Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	24 Jul 2023	-	-	-	-	-
Neobank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	18 Sep 2023	-	-	-	-	-
First National Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	18 Sep 2023	-	-	-	-	-
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	19 Sep 2023	-	-	-	-	-
ABSA Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	16 Oct 2023	-	-	-	-	-
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Oct 2023	-	-	-	-	-
First National Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Nov 2023	-	-	-	-	-
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Nov 2023	-	-	-	-	-
Neobank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	18 Dec 2023	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Jan 2024	-	-	-	-	-
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	20 Nov 2023	-	-	-	-	-
Neobank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	18 Dec 2023	-	-	-	-	-
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	16 Jan 2024	-	-	-	-	-
Neobank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	19 Feb 2024	-	-	-	-	-
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	19 Feb 2024	-	-	-	-	-
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	18 Mar 2024	10 000	43	(10 000)	-	43
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	19 Mar 2024	10 000	46	(10 000)	-	46
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Apr 2024	5 000	40	-	-	5 040
Neobank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	19 Apr 2024	5 000	39	-	-	5 039
														-
Municipality sub-total										30 000	167	(20 000)	-	10 167
TOTAL INVESTMENTS AND INTEREST	2									30 000	167	(20 000)	-	10 167

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 March 2024.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
<u>Investments - 31 March 2024 at the following A1 Banks as prescribed by Council's Investment Policy:</u>							
ABSA		R	5 000 000,00				
NEDBANK		R	5 000 000,00				
FNB		R	-				
STANDARD		R	-				
INVESTEC		R	-				
			R 10 000 000,00				
ABSA LT		R	-				
			R 10 000 000,00				

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance as at 01/07/2023	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
23/Mar/23	ABSA	2080984323	8,50%	120	21/Jul/23	0,00	5 000 000		5 000 000	0
23/Mar/23	STANDARD	588460898-098	8,475%	123	24/Jul/23	0,00	5 000 000		5 000 000	0
17/Aug/23	NEDBANK	03/7881531576/322	8,50%	32	18/Sep/23	0,00		10 000 000	10 000 000	0
17/Aug/23	FNB	76203808070	8,61%	32	18/Sep/23	0,00		10 000 000	10 000 000	0
17/Aug/23	STANDARD	288460898-099	8,850%	33	19/Sep/23	0,00		10 000 000	10 000 000	0
17/Aug/23	ABSA	2081207756	8,71%	60	16/Oct/23	0,00		10 000 000	10 000 000	0
17/Aug/23	STANDARD	288460898-100	8,925%	61	17/Oct/23	0,00		10 000 000	10 000 000	0
17/Aug/23	FNB	76203808096	8,87%	92	17/Nov/23	0,00		10 000 000	10 000 000	0
17/Aug/23	STANDARD	288460898-101	9,025%	92	17/Nov/23	0,00		10 000 000	10 000 000	0
17/Aug/23	NEDBANK	03/7881531576/323	8,98%	123	18/Dec/23	0,00		10 000 000	10 000 000	0
17/Aug/23	ABSA	2081207853	9,29%	153	17/Jan/24	0,00		10 000 000	10 000 000	0
18/Oct/23	STANDARD	288460898-102	8,875%	33	20/Nov/23	0,00		10 000 000	10 000 000	0
18/Oct/23	NEDBANK	03/7881531576/324	8,79%	61	18/Dec/23	0,00		5 000 000	5 000 000	0
18/Oct/23	ABSA	2081275535	8,94%	90	16/Jan/24	0,00		5 000 000	5 000 000	0
19/Dec/23	NEDBANK	03/7881531576/327	8,95%	62	19/Feb/24	0,00		5 000 000	5 000 000	0
19/Dec/23	STANDARD	288460898-104	9,175%	62	19/Feb/24	0,00		5 000 000	5 000 000	0
19/Dec/23	ABSA	2081358953	9,24%	90	18/Mar/24	43 035,62		10 000 000	10 000 000	0
19/Dec/23	STANDARD	288460898-103	9,250%	91	19/Mar/24	45 616,44		10 000 000	10 000 000	0
19/Dec/23	ABSA	2081360160	9,33%	120	17/Apr/24	39 620,55		5 000 000		5 000 000
19/Dec/23	NEDBANK	03/7881531576/328	9,10%	122	19/Apr/24	38 643,84		5 000 000		5 000 000
Sub Total						166 916,45	10 000 000	150 000 000	150 000 000	10 000 000
						166 916,45	10 000 000,00	150 000 000	150 000 000	10 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month March 2024.

Funds Allocations

The schedule reflecting council's Investments of R 10 000 000 as at 31 March 2024. (R10 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 to:	30/06/2023		31/03/2024	
	Liability	Cash back	Liability	Cash back
		156 297 031		190 357 217
Unutilized grants	16 786 436	16 786 436	61 882 562	61 882 562
Consumer and Sundry deposits	5 369 408	5 369 408	5 571 530	5 571 530
External loans unspent	5 434 511	5 434 511	-40 472 425	-40 472 425
EFF Accumulated Depreciation	7 250 000	7 250 000	2 200 000	2 200 000
Self Insurance Reserve	21 311 838	21 311 838	22 157 375	22 157 375
Capital Replacement reserve	28 739 763	28 739 763	50 271 903	50 271 903
Retained surplus (unidentified dep.)	4 993 653	4 993 653	7 251 885	7 251 885
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	13 255 562	13 255 562
Set aside for Creditor payments	30 400 000	40 855 161	35 420 000	39 592 000
Provision for leave Payment	6 246 000	6 246 000	8 246 000	8 246 000
	-		-	
	141 873 750	152 328 911	166 868 710	171 040 710
Cash Surplus (Deficit)		10 455 161		4 172 000
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2023		31/03/2024	
ABSA	5 000 000		5 000 000	
Nedbank	0		5 000 000	
First National Bank	0		0	
Standard Bank	5 000 000		0	
Investec	0		0	
Total short term	10 000 000		10 000 000	
Bank and Cash	146 283 922		180 344 112	
Cash on hand	13 109		13 105	
Loan payments - out of own funding	-		-	
	156 297 031		190 357 217	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in March 2024.

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 31 MARCH 2024				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/03/2024				120 975 778,60
Deposits for March 2024				222 280 947,78
Interest for March 2024				1 344 934,32
Payments for March 2024				(164 257 548,25)
Balance as per Cash Book at 31/03/2024				<u>180 344 112,45</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		120 975 778,60	120 975 778,60
40101012691	Movements		222 280 947,78	
40101012692	Movements		(164 257 548,25)	
40101012693	Movements		1 344 934,32	59 368 333,85
Balance as per Ledger at 31/03/2024				<u>180 344 112,45</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/03/2024				204 417 797,33
Cash on Hand	Not yet Banked			1 793 219,56
Outstanding Payments				(6 944 725,14)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(4 575 659,55)		
	March 2024	(14 667 711,87)	(19 243 371,42)	(19 243 371,42)
Deposits receipted in Duplicate				2 429,10
Other Items				144 626,93
Cash Surpluses / Shortages	Iro Payments Received			1 200,00
Adjustments to be Made for Mar 2024	Bank Charges	(172 936,09)	(172 936,09)	172 936,09
Balance as per Cash Book at 31/03/2024				<u>180 344 112,45</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 MARCH 2024				
				TOTAL
Balance as per Bank Statement at 01/03/2024				177 109 583,76
Payments for March 2024				(160 916 650,30)
Interest for March 2024				1 344 934,32
Deposits for March 2024				222 278 818,68
Other Adjustments / Transactions				(15 152,69)
Other Adjustments / Transactions now cleared				(3 100,00)
Direct Deposits from previous months Received				(50 140 937,76)
Direct Deposits not Received				14 667 711,87
Cash on Hand - 01/03/2024				1 885 809,01
Cash on Hand - 31/03/2024				(1 793 219,56)
Balance as per Bank Statements at 31/03/2024				204 417 797,33

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 R16 423 061 unspent conditional grants, for the period March 2024, Conditional grants to the value of R 278 006 496 were received. The value of the unspent conditional grants at the end of March 2024 is R 61 882 562.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Budget										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		152 673	169 075	168 792	40 613	165 912	167 598	(1 686)	-1.0%	169 075
Operational Revenue:General Revenue:Equitable Share		147 822	162 453	162 453	40 613	159 573	162 453	(2 880)	-1.8%	162 453
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 301	5 072	4 789	–	4 789	3 595	1 194	33.2%	5 072
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	1 550	–	–	1 550
Provincial Government:		18 565	16 721	17 128	4 377	13 131	15 773	(2 642)	-16.8%	16 721
Human Settlement Development Grant: Operating		2 505	3 380	3 107	100	100	2 243	(2 143)	-95.5%	3 380
Municipal Accreditation and Capacity Building Grant		200	–	1 903	1 103	1 594	1 903	(309)	-16.2%	–
Mun Accreditation and Capacity Building		513	491	491	–	–	–	–	–	491
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		96	190	190	–	–	190	(190)	-100.0%	190
Community Library Service Grant: Operating		10 789	11 223	11 223	3 174	11 223	11 223	–	–	11 223
Community Development Workers (CDW) Grant		94	94	94	–	94	94	–	–	94
Disaster Management Grant		118	1 103	–	–	–	–	–	–	1 103
Thusong Services Centre Grant		150	120	120	–	120	120	–	–	120
Water Resilience Grant		700	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	120	–	–	–	–	–	–	120
Prov Eaemarked Grant		3 400	–	–	–	–	–	–	–	–
District Municipality:		605	500	626	0	0	500	(500)	-100.0%	500
Cape Winelands District		605	500	626	–	–	500	(500)	-100.0%	500
Other grant providers:		763	500	1 700	120	561	1 526	(965)	-63.2%	500
Departmental Agencies and Accounts		763	500	1 700	120	561	620	(59)	-9.4%	500
Non-profit Institutions		–	–	–	–	–	906	(906)	-100.0%	–
Total Operating Transfers and Grants	5	172 605	186 796	188 246	45 110	179 604	185 397	(5 792)	-3.1%	186 796
Capital Transfers and Grants										
National Government:		74 917	64 847	62 131	26 881	62 131	59 500	2 631	4.4%	64 847
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		15 000	20 238	20 238	15 738	20 238	17 607	2 631	14.9%	20 238
Municipal Infrastructure Grant [Schedule 5B]		40 500	40 609	37 893	11 143	37 893	37 893	–	–	40 609
Municipal Disaster Recovery Grant [Schedule 4B]		10 310	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		4 000	4 000	4 000	–	4 000	4 000	–	–	4 000
Water Services Infrastructure Grant [Schedule 5B]		5 107	–	–	–	–	–	–	–	–
Provincial Government:		1 994	1 950	36 271	35 171	36 271	36 271	–	–	1 950
Community Library Service Grant: Operating		244	–	1 171	1 171	1 171	1 171	–	–	–
RSEP		800	1 100	1 100	–	1 100	1 100	–	–	1 100
Emergency Municipal Load-Shedding Relief Grant		950	850	–	–	–	–	–	–	850
Housing development		–	–	34 000	34 000	34 000	34 000	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	76 911	66 797	98 402	62 052	98 402	95 771	2 631	2.7%	66 797
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	249 516	253 593	286 648	107 162	278 006	281 168	(3 161)	-1.1%	253 593

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Budget										
Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:										
		152 673	169 075	168 792	40 647	165 360	167 598	(2 237)	-1.3%	169 075
Operational Revenue: General Revenue: Equitable Share		147 822	162 453	162 453	40 613	159 573	162 453	(2 880)	-1.8%	162 453
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		3 301	5 072	4 789	–	4 789	3 599	1 194	33.2%	5 072
Local Government Financial Management Grant (Schedule 5B)		1 550	1 550	1 550	34	998	1 550	(552)	-35.6%	1 550
Provincial Government:										
Human Settlement Development Grant: Operating		360	3 380	3 107	–	–	2 243	(2 243)	-100.0%	3 380
Municipal Accreditation and Capacity Building Grant		–	–	1 903	–	–	1 903	(1 903)	-100.0%	–
Mun Accreditation and Capacity Building		513	491	491	–	286	–	286	#DIV/0!	491
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		96	190	190	–	–	190	(190)	-100.0%	190
Community Library Service Grant: Operating		10 937	11 223	11 223	1 048	8 833	11 223	(2 390)	-21.3%	11 223
Community Development Workers (CDW) Grant		106	94	94	–	62	94	(32)	-33.8%	94
Disaster Management Grant		200	1 103	–	–	–	–	–	–	1 103
Thusong Services Centre Grant		150	120	120	4	109	120	(11)	-9.5%	120
Water Resilience Grant		190	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	120	–	–	–	–	–	–	120
District Municipality:										
Cape Winelands District		1 038	500	626	–	–	500	(500)	-100.0%	500
Other grant providers:										
Departmental Agencies and Accounts		763	500	1 700	120	561	1 526	(965)	-63.2%	500
Non-profit Institutions		–	–	–	–	–	906	(906)	-100.0%	–
Total operating expenditure of Transfers and Grants:		167 025	186 796	188 246	41 818	175 212	185 397	(10 185)	-5.5%	186 796
Capital expenditure of Transfers and Grants										
National Government:										
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		68 948	64 847	62 131	2 620	22 140	59 500	(37 360)	-62.8%	64 847
Municipal Infrastructure Grant (Schedule 5B)		15 000	20 238	20 238	227	3 685	17 607	(13 922)	-79.1%	20 238
Municipal Disaster Recovery Grant (Schedule 4B)		44 987	40 609	37 893	–	16 012	37 893	(21 881)	-57.7%	40 609
Energy Efficiency and Demand Side Management Grant		1 930	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant (Schedule 5B)		3 752	4 000	4 000	2 393	2 443	4 000	(1 557)	-38.9%	4 000
Provincial Government:										
Community Library Service Grant: Operating		3 279	–	–	–	–	–	–	–	–
RSEP		1 962	1 950	36 271	25 217	25 226	36 271	(11 045)	-30.5%	1 950
Emergency Municipal Load-Shedding Relief Grant		319	–	1 171	–	–	1 171	(1 171)	-100.0%	–
Housing development		800	1 100	1 100	–	9	1 100	(1 092)	-99.2%	1 100
District Municipality:										
Other grant providers:		843	850	–	–	–	–	–	–	850
Total capital expenditure of Transfers and Grants										
		70 910	66 797	98 402	27 837	47 366	95 771	(48 405)	-50.5%	66 797
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		237 935	253 593	286 648	69 655	222 577	281 168	(58 591)	-20.8%	253 593

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

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

Summary Grants Received and Utilised: 2023/2024			March 2024					
	Unutilised Balance 01/07/2023	Debit Balance	Received 01/07/2023 31/03/2024	Conditions met (TRF IO Income Statement) - Operating	Conditions met (TRF IO Income Statement) - Capital	Refunded	To Other Debtors	Balance 31/03/2024
National Government:-	9 459 432.43	-	228 043 000.00	-165 360 386.77	-30 519 429.29	-	-900 838.88	40 721 777.49
Operating grants:-	-	-	165 912 000.00	-165 360 386.77	-	-	-	551 613.23
Equitable share	-	-	159 573 000.00	-159 573 000.00	-	-	-	-
Financial Management Grant	-	-	1 550 000.00	-998 386.77	-	-	-	551 613.23
EPWP: Expanded Public Works	-	-	4 789 000.00	-4 789 000.00	-	-	-	-
Capital grants:-	9 459 432.43	-	62 131 000.00	-	-30 519 429.29	-	-900 838.88	40 170 164.26
Municipal Infrastructure Grant	-	-	37 893 000.00	-	-16 012 060.44	-	-	21 880 939.56
Integrated National Electrification Grant	530.14	-	20 238 000.00	-	-3 685 150.50	-	-530.14	16 552 849.50
Energy Efficiency and Demand-Side Management Grant	247 800.50	-	4 000 000.00	-	-2 442 624.80	-	-247 800.50	1 557 375.20
Water Services Infrastructure Grant	831 508.24	-	-	-	-	-	-652 508.24	179 000.00
Municipal Disaster Recovery Grant	8 379 593.55	-	-	-	-8 379 593.55	-	-	-
Provincial Government:-	6 501 628.37	-	49 402 000.00	-9 498 952.23	-25 225 891.30	-480 000.00	-	20 698 784.84
Operating Grants plus Operating Housing:-	6 501 628.37	-	13 131 000.00	-9 498 952.23	-	-480 000.00	-	9 653 676.14
Operating Provincial	4 357 040.37	-	13 131 000.00	-9 355 147.44	-	-480 000.00	-	7 652 892.93
Library Service Conditional Grant	1 304.35	-	11 223 000.00	-8 833 825.93	-	-	-	2 390 478.42
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	82 065.27	-	94 000.00	-72 864.27	-	-	-	103 201.00
Financial Management Capacity Building Grant	480 000.00	-	100 000.00	-	-	-480 000.00	-	100 000.00
Thusong Centre	-	-	120 000.00	-108 549.00	-	-	-	11 451.00
Municipal Service Delivery and Capacity Building Grant	-	-	-	-	-	-	-	-
Municipal Water Resilience Grant	379 114.00	-	-	-53 491.62	-	-	-	325 622.38
Municipal Accreditation and Capacity Building	-	-	491 000.00	-286 416.62	-	-	-	204 583.38
Provincial Earmarked (Accelerated) Grant Funding	3 400 000.00	-	-	-	-	-	-	3 400 000.00
Disaster Management Grant	14 556.75	-	-	-	-	-	-	14 556.75
Fire Service Capacity Building Grant	-	-	1 103 000.00	-	-	-	-	1 103 000.00
Operating Provincial Housing	2 144 588.00	-	-	-143 804.79	-	-	-	2 000 783.21
Housing from Capital to Operating Top structure	2 144 588.00	-	-	-143 804.79	-	-	-	2 000 783.21
Title Deeds	2 144 588.00	-	-	-143 804.79	-	-	-	2 000 783.21
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-
Capital Grants:-	-	-	36 271 000.00	-	-25 225 891.30	-	-	11 045 108.70
Other	-	-	36 271 000.00	-	-25 225 891.30	-	-	11 045 108.70
Library Service Conditional Grant	-	-	850 000.00	-	-	-	-	850 000.00
Library Service: Replacement Funding	-	-	321 000.00	-	-	-	-	321 000.00
RSEP	-	-	1 100 000.00	-	-8 500.00	-	-	1 091 500.00
The Acceleration of Housing Delivery	-	-	34 000 000.00	-	-25 217 391.30	-	-	8 782 608.70
Capital- Grants Housing	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	462 000.00	-	-	-	-	-	-	462 000.00
Operating grants:-	462 000.00	-	-	-	-	-	-	462 000.00
Cape Winelands District Municipality	462 000.00	-	-	-	-	-	-	462 000.00
Capital grants:-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
Housing Grants	-	-	-	-	-	-	-	-
Other Grants	-	-	561 495.52	-561 495.52	-	-	-	-
Operating grants:-	-	-	561 495.52	-561 495.52	-	-	-	-
LGWSETA	-	-	561 495.52	-561 495.52	-	-	-	-
CHIETA	-	-	-	-	-	-	-	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	16 423 060.80	-	278 006 495.52	-175 420 834.52	-55 745 320.59	-480 000.00	-900 838.88	61 882 562.33
			278 006 495.52	-231 166 155.11				-
						GROSS BALANCE		61 882 562.33

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.1 Supporting Table SC8

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - councillor and staff benefits - Budget										
Summary of Employee and Councillor remuneration	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		15 345	16 963	17 963	1 331	12 588	13 145	(557)	-4%	17 963
Pension and UIF Contributions		1 168	1 277	1 277	99	926	934	(8)	-1%	1 277
Medical Aid Contributions		228	234	234	23	201	172	29	17%	234
Motor Vehicle Allowance		389	426	426	29	270	312	(41)	-13%	426
Cellphone Allowance		1 670	1 673	1 673	148	1 426	1 224	202	16%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		267	148	148	13	125	108	17	16%	148
Sub Total - Councillors		19 066	20 720	21 720	1 643	15 537	15 895	(358)	-2%	21 720
% increase	4		8,7%	13,9%						13,9%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 822	9 331	9 331	402	4 238	6 828	(2 590)	-38%	9 331
Pension and UIF Contributions		659	844	844	39	494	617	(124)	-20%	844
Medical Aid Contributions		45	109	109	4	36	80	(44)	-55%	109
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 507	1 404	1 404	84	900	1 027	(128)	-12%	1 404
Cellphone Allowance		288	346	346	19	211	253	(42)	-16%	346
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		243	337	337	16	185	247	(62)	-25%	337
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 564	12 370	12 370	565	6 063	9 052	(2 989)	-33%	12 370
% increase	4		44,4%	44,4%						44,4%
Other Municipal Staff										
Basic Salaries and Wages		204 717	255 868	229 296	19 733	163 069	167 791	(4 722)	-3%	229 296
Pension and UIF Contributions		38 540	47 534	47 534	3 725	30 695	34 784	(4 089)	-12%	47 534
Medical Aid Contributions		22 005	28 279	28 279	2 016	17 536	20 694	(3 158)	-15%	28 279
Overtime		24 355	16 637	25 137	2 063	16 707	18 394	(1 687)	-9%	25 137
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 789	11 443	11 383	831	7 406	8 330	(924)	-11%	11 383
Cellphone Allowance		1 362	1 405	1 405	77	694	1 028	(334)	-32%	1 405
Housing Allowances		1 680	2 201	2 201	145	1 276	1 611	(334)	-21%	2 201
Other benefits and allowances		25 604	28 765	28 770	2 473	19 689	21 053	(1 364)	-6%	28 770
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		20 251	-	0	-	-	0	(0)	-100%	0
Post-retirement benefit obligations		6 818	7 028	7 028	613	5 297	5 143	154	3%	7 028
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	0	-	13	0	13	100%	0
Acting and post related allowance		2 567	1 617	1 617	115	1 527	1 183	344	29%	1 617
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		357 687	400 778	382 649	31 790	263 908	280 010	(16 101)	-6%	382 649
% increase	4		12,0%	7,0%						7,0%
Total Parent Municipality		385 318	433 868	416 740	33 998	285 509	304 956	(19 448)	-6%	416 740
TOTAL SALARY, ALLOWANCES & BENEFITS		385 318	433 868	416 740	33 998	285 509	304 956	(19 448)	-6%	416 740
% increase	4		12,6%	8,2%						8,2%
TOTAL MANAGERS AND STAFF		366 251	413 148	395 019	32 355	269 972	289 061	(19 090)	-7%	395 019

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 **R25 136 573**.

Overtime and temporary personnel payments are one month in arrear, this being the reason 8 months spending been reflecting on the end of March 2024 reports. Overtime should be monitored closely.

From 1 July 2023 till 31 March 2024	Budget for the year	Estimate for the 8 months	Actual to Date	Variance
Overtime	25 136 573	16 757 715	15 994 438	763 277
Temporary personnel	26 999 077	17 999 385	20 598 390	-2 599 055

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

	<u>January 2024</u>	<u>February 2024</u>	<u>March 2024</u>
EPWP	375	365	355
Temporary	129	130	127
Permanent	858	852	854
Councillors	41	41	41
	1 403	1 388	1 377

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Budget									
Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	4 130	2 011	9 565	5 937	5 937	9 565	3 629	37,9%	3%
August	10 528	2 261	9 410	22 559	28 495	18 976	(9 520)	-50,2%	15%
September	9 026	28 923	36 320	17 593	46 088	55 296	9 208	16,7%	24%
October	13 482	10 776	10 689	22 345	68 433	65 985	(2 448)	-3,7%	36%
November	19 536	17 205	23 857	13 954	82 387	89 842	7 455	8,3%	43%
December	24 141	31 573	32 830	15 388	97 775	122 672	24 897	20,3%	51%
January	28 187	14 091	15 110	7 077	104 852	137 783	32 931	23,9%	55%
February	5 402	10 131	13 030	8 730	113 581	150 813	37 232	24,7%	60%
March	23 412	29 473	80 377	37 486	151 068	231 190	80 122	34,7%	79%
April	27 279	6 511	14 450	–	–	245 639	–	0,0%	0%
May	35 037	6 641	14 583	–	–	260 222	–	0,0%	0%
June	53 310	30 933	33 052	–	–	293 274	–	0,0%	0%
Total Capital expenditure	253 469	190 531	293 274	151 068					

PART 2 - SUPPORTING DOCUMENTATION

SECTION 10 - CAPITAL PERFORMANCE PROGRAMME

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

Capital Progress Report 2023/24													
March 2024													
PROJECT FUNDING	Total Approved Budget 2023/24	Roll overs requests from 2022/23	Verments	Other Adjustments/ Additional funding	Adjustments Feb 2024	Total Funded budget 2023/24	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget	Expenditure to Date
EXTERNAL LOAN													
Projects New	27 988 976	53 385 235	0		-7 200 000	74 164 211	16 675 000	46 555 471,42	45 805 236,24	3 648 979,93	28 248 974,76	61,91%	42 256 356,31
Projects (BF)	100 000	0	0		0	100 000	1 700 000	1 700 000	1 700 000	1 700 000	98 300 000	1,70%	0,00
TOTAL EXTERNAL LOAN	28 088 976	53 385 235	0		-7 200 000	74 254 211	16 675 000	48 255 471,42	45 906 936,24	3 650 679,93	28 347 274,76		42 256 356,31
CAPITAL REPLACEMENT RESERVE													
Projects New	87 977 471	22 217 974	990 000	769 000	-15 706 955	96 247 490	1 263 085,36	53 092 026,34	46 510 058,13	-2 438 022,69	47 737 431,87	50,40%	50 940 880,82
Projects (BF)	1 428 005	0	-990 000	0	0	438 005	0,00	438 005,00	438 005,00	0,00	0,00	100,00%	438 005,00
Projects (MIG Counter Funding)	0	0	0	0	8 888 902	8 888 902	0,00	0,00	0,00	0,00	8 888 902,00	0,00%	0,00
CRR Connections (Public Comf)	4 838 200	0	0	0	0	4 838 200	0,00	145 733,73	145 733,73	57 000,00	4 692 466,27	3,01%	88 733,73
Furniture and Equipment	20 000	0	0	198 800	17 000	235 800	0,00	173 816,25	114 062,99	0,00	121 737,01	48,37%	114 062,99
TOTAL CRR	94 264 676	22 217 974	0	967 800	-8 791 053	110 659 397	1 263 085,36	53 849 681,32	49 207 859,85	-2 391 022,69	61 451 537,15	44,47%	51 588 882,54
INSURANCE RESERVE													
Insurance Reserve	1 400 000	0	0	0	0	1 400 000	135 970,65	207 462,79	207 462,79	0,00	1 192 537,21	14,82%	207 462,79
TOTAL INSURANCE RESERVE	1 400 000	0	0	0	0	1 400 000	135 970,65	207 462,79	207 462,79	0,00	1 192 537,21	14,82%	207 462,79
TOTAL BASIC CAPITAL	123 733 652	75 603 209	0	967 800	-13 991 053	166 315 608	1 445 734,01	100 614 315,53	95 322 258,88	1 269 557,24	90 991 349,12	51,16%	94 052 701,64
CAPITAL - GRANT FUNDING													
PAVIC: Libraries	850 000	0	0	0	321 000	1 171 000	0,00	184 900,00	0,00	0,00	1 171 000,00	0,00%	0,00
PAVIC: RSEP	1 100 000	0	0	0	0	1 100 000	0,00	8 500,00	8 500,00	0,00	1 091 500,00	0,77%	8 500,00
PAVIC: HOUSING	0	0	0	0	34 000 000	34 000 000	0,00	25 217 391,30	25 217 391,30	25 217 391,30	8 782 688,70	74,17%	0,00
National Government: MIG (DORA)	40 608 000	0	0	-2 716 000	0	37 892 000	15 669,00	16 012 060,44	16 012 060,44	0,00	21 880 939,56	42,28%	16 012 060,44
National Government: NEP (DORA)	20 238 000	0	0	0	0	20 238 000	0,00	3 685 150,50	3 685 150,50	227 164,94	16 552 849,50	18,21%	3 457 985,56
National Government: MIDRG	0	0	0	8 379 593	0	8 379 593	0,00	8 379 593,00	8 379 593,00	8 379 593,00	0,00	100,00%	0,00
National Government: EDSING	4 000 000	0	0	0	0	4 000 000	0,00	2 442 624,80	2 442 624,80	1 557 375,20	61,07%	50 000,00	
National Government: VISG	0	0	0	179 000	0	179 000	0,00	0,00	0,00	0,00	179 000,00	0,00%	0,00
TOTAL - GRANT FUNDING	66 797 000	0	0	-2 716 000	42 879 593	106 960 593	15 669,00	55 930 220,04	55 145 320,04	36 216 774,04	51 215 272,96	52,12%	19 528 546,00
TOTAL FUNDING	190 530 652	75 603 209	0	-1 746 200	28 888 940	293 276 201	1 431 599,01	156 544 535,57	151 067 578,92	37 486 331,28	142 206 622,08	51,51%	113 561 247,64

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11.2 Municipal Cost Containment Measures for the period 31 March 2024.

Measures	Cost Containment In-Year Report							
	Budget	Q1	Q2	Q3	Savings Q1	Savings Q2	Savings Q3	Savings Q4
	R	R	R	R	R	R	R	R
Use of consultants	4 277 661,61	683 549,22	1 737 394,97	1 013 510,47	385 866,18	-282 113,39	-226 208,45	
Vehicles used for political office -bearers	-	-						
Travel and subsistence	1 062 470,00	145 826,77	340 546,03	261 314,83	119 790,73	44 862,20	49 164,87	
Domestic accommodation	213 995,00	12 243,48	93 242,63	45 339,15	41 255,27	1 511,39	9 670,99	
Sponsorships, events and catering	1 240 584,00	50 231,75	175 025,24	647 917,67	259 914,25	395 035,01	57 263,34	
Communication	4 042 550,00	535 717,16	524 056,01	545 726,78	474 920,34	961 501,83	1 426 412,55	
Other related expenditure items	-	-						
Total	10 837 260,61	1 427 568,38	2 870 264,88	2 513 808,90	1 281 746,77	1 120 797,05	1 316 303,30	

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SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.3 No Irregular and/or unauthorized Expenditure for the period March 2024 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

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SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.4 Awards made at Supply Chain for the month of March 2024.

TENDERS AWARDED DURING MARCH 2024					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE (CAPPED)
01/03/2024	BV902/ 2023	SUPPLY, DELIVERY, INSTALLATION AND COMMISSIONING OF THE CONTROL AND PROTECTION PLANT AT THE 66KV ROBERTSON ROAD SUBSTATION, WORCESTER	Ampcor Khanyisa (Pty) Ltd	R18 406 367,01	
11/03/2024	BV987/ 2023	CONSTRUCTION OF HIGH SECURITY WALL AND RELOCATION OF SERVICES	Umzali Civils (Pty) Ltd	R13 556 281,94	
11/03/2024	BV1054/ 2023	SUPPLY, DELIVERY AND INSTALLATION/ REPLACEMENT OF ARCHIMEDEAN SCREW PUMPS FOR THE INLET WORKS AT THE WWTW	Hidro-Tech Systems (Pty) Ltd	R3 902 631,26	
11/03/2024	BV1037/ 2023	SUPPLY AND DELIVERY OF PRINTING PAPER FOR THE PERIOD ENDING 30 JUNE 2027	KFC Engineering and Industrial Supplies (Pty) Ltd	rates	R31 795,36
25/03/2024	BV1051/ 2023	UPGRADING OF GRAVEL ROADS AT TOUWSRIMER	Leafy Space (Pty) Ltd	R36 753 452,94	
				R72 650 528,51	
Tender Turnaround (lead time) in days	BV902/ 2023	108			
	BV987/ 2023	220			
	BV1054/ 2023	108			
	BV1037/ 2023	192			
	BV1051/ 2023	150			
Average		156			

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SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of March 2024.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF MARCH 2024									
Request Reference	Date of Order	Order Reference	Service Provider/ Contractor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Contractor/ Supplier	Awarded amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)
22671	27/03/2024	9982	RS SUPPLIES	37250,00	SISELO AND SONS TRADING	39000	1750	4,69	ACCEPTABLE
25764	01/03/2024	9701	MEMOTEK TRADING	32224,61	INFINETIX CONNECT	34010,64	1786,03	5,54	ACCEPTABLE
26628	13/03/2024	9801	WAYNE PRINS	52500,00	BRONNYS	53000	500	0,95	ACCEPTABLE
TOTAL PREMIUMS PAID FOR THE MONTH							4036,03		

PART 2 - SUPPORTING DOCUMENTATION

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11.6 Approved Budget Virements: 3rd QUARTER of 2023/2024.

APPROVED BUDGET VIREMENTS: 3rd QUARTER OF 2023/2024										
U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 January 2024	Increase	Decrease	Amended Budget 31 March 2024	
1. OPERATING BUDGET: The following Operating Budget Virements were processed in the above mentioned period.										
COUNCIL GENERAL										
20180816982727	10303200320000	Council General Admin	Catering Services	0.217	21/02/2024	31 200	23 000	-	-	54 200
20200629054231	10303277250000	Council General Admin	Grant In Aid	0.204	12/02/2024	155 000	30 000	-	-	185 000
20180704065051	10306277250000	Mayoral Offices	Grant In Aid	0.204	12/02/2024	465 000	-	-115 000	-	350 000
20231123060511	10306220180000	Mayoral Offices	Standard Rated	0.184	15/01/2024	73 600	20 930	-	-	94 530
20231123060511	10306220180000	Mayoral Offices	Standard Rated	0.204	12/02/2024	94 530	55 000	-	-	149 530
20210702016261	10306220180000	Mayoral Offices	Standard Rated	0.204	12/02/2024	30 000	10 000	-	-	40 000
20220413993259	10306220180000	Mayoral Offices	Standard Rated	0.184	15/01/2024	85 000	-	-20 930	-	64 070
20220413993260	10306220210000	Mayoral Offices	Materials and Supplies	0.184	15/01/2024	28 000	-	-3 652	-	24 348
20231121062224	10306220210000	Mayoral Offices	Materials and Supplies	0.184	15/01/2024	27 530	3 652	-	-	31 182
20180801991943	10306277910000	Mayoral Offices	Sport Councils	0.204	12/02/2024	173 500	20 000	-	-	193 500
TOTAL: COUNCIL GENERAL -						1 163 360	162 582	-139 582	-	1 186 360
MUNICIPAL MANAGER										
20240227044848	10606200320000	Internal Audit	Catering Services	0.225	27/02/2024	-	1 600	-	-	1 600
20180704063979	10606220210000	Internal Audit	Materials and Supplies	0.243	15/03/2024	887	50 000	-	-	50 887
20240221994745	10606400270000	Internal Audit	Losses	0.220	22/02/2024	-	10	-	-	10
20231101035025	10625200320000	Risk Management	Catering Services	0.225	27/02/2014	13 100	-	-1 600	-	11 500
20201222062922	10625201140000	Risk Management	Legal Advice and Litigation	0.254	26/03/2024	5 000	50 000	-	-	55 000
20210702016491	10625220210000	Risk Management	Materials and Supplies	0.243	15/03/2024	3 100	50 000	-	-	53 100
20210702016491	10625220210000	Risk Management	Materials and Supplies	0.254	26/03/2024	53 100	-	-50 000	-	3 100
20240221984813	10625400300000	Risk Management	Losses	0.220	22/02/2024	-	10	-	-	10
TOTAL: MUNICIPAL MANAGER						75 187	151 620	-51 600	-	175 207
STRATEGIC SUPPORT SERVICES										
20210702016292	11545220180000	Tourism	Standard Rated	0.255	26/03/2024	20 500	5 000	-	-	25 500
20180704063996	11545220210000	Tourism	Materials and Supplies	0.255	26/03/2024	10 500	5 000	-	-	15 500
20190222035046	11545222360000	Tourism	Management Fee	0.224	27/02/2024	382 300	-	-34 000	-	348 300
20190222035046	11545222360000	Tourism	Management Fee	0.236	04/03/2024	348 300	-	-22 000	-	326 300
20190222035046	11545222360000	Tourism	Management Fee	0.255	26/03/2024	326 300	-	-23 000	-	303 300
20221010003207	11545222840000	Tourism	Accommodation	0.236	04/03/2024	-	7 000	-	-	7 000
20200828065093	11545222700000	Tourism	Daily Allowance	0.255	26/03/2024	8 300	3 000	-	-	11 300
20200828065214	11545222750000	Tourism	Own Transport	0.255	26/03/2024	30 500	10 000	-	-	40 500
20221010003337	11545222930000	Tourism	Air Transport	0.236	04/03/2024	-	10 000	-	-	10 000
20221010003248	11545222890000	Tourism	Car Rental	0.236	04/03/2024	-	5 000	-	-	5 000
20240221993060	11545400270000	Tourism	Losses	0.220	22/02/2024	-	10	-	-	10
20230802021307	11548201070000	Local Economic Development	Town Planner	0.236	04/03/2024	555 000	1 000 000	-	-	1 555 000
20210702014383	11548201270000	Local Economic Development	Catering Services	0.210	16/02/2024	5 000	15 000	-	-	20 000
20210702014397	11548201340000	Local Economic Development	Event Promoters	0.226	29/02/2024	1 300	603 941	-	-	605 241
20180704064640	11548222360000	Local Economic Development	Management Fee	0.192	22/01/2024	1 605 714	-	-25 000	-	1 580 714
20180704064640	11548222360000	Local Economic Development	Management Fee	0.209	13/02/2024	1 580 714	-	-65 000	-	1 515 714
20180704064640	11548222360000	Local Economic Development	Management Fee	0.210	16/02/2024	1 515 714	-	-15 000	-	1 500 714
20180704064640	11548222360000	Local Economic Development	Management Fee	0.236	04/03/2024	1 500 714	-	-1 000 000	-	500 714
20180704064640	11548222360000	Local Economic Development	Management Fee	0.246	20/03/2024	500 714	-	-200 000	-	300 714
20180704064640	11548222360000	Local Economic Development	Management Fee	0.252	20/03/2024	300 714	-	-12 500	-	288 214
20200120022152	12103201340000	Corporate Services Admin	Event Promoters	0.195	22/01/2024	173 300	500 000	-	-	673 300
20200120022152	12103201340000	Corporate Services Admin	Event Promoters	0.226	29/02/2024	673 300	804 259	-	-	1 477 559
20200120022152	12103201340000	Corporate Services Admin	Event Promoters	0.226	29/02/2024	1 477 559	1 137 754	-	-	2 615 313
20200120022152	12103201340000	Corporate Services Admin	Event Promoters	0.226	29/02/2024	2 615 313	533 813	-	-	3 149 126
20180704064267	12103221800000	Corporate Services Admin	Postage/Stamp/Frinking Machines	0.229	01/03/2024	53 313	6 000	-	-	59 313
20240221984818	12103400480000	Corporate Services Admin	Losses	0.220	22/02/2024	-	10	-	-	10
20200828061899	12106200320000	Publicity	Catering Services	0.211	16/02/2024	16 100	2 000	-	-	18 100
20180919054101	12106201400000	Publicity	Graphic Designers	0.226	29/02/2024	30 100	333 496	-	-	363 596
20180704064123	12106221500000	Publicity	Municipal Newsletters	0.211	16/02/2024	38 000	-	-2 000	-	36 000
20180704064077	12109221210000	Corporate Support	Furniture and Office Equipment	0.242	15/03/2024	1 697 800	-	-150 000	-	1 547 800
20210702017800	12109222570000	Corporate Support	Storage of Files (Archiving)	0.229	01/03/2024	6 300	-	-6 000	-	300
20170418057805	12112200750000	Human Resources	Human Resources	0.246	20/03/2024	135 668	200 000	-	-	335 668
20170418057805	12112200750000	Human Resources	Human Resources	0.248	20/03/2024	335 668	80 000	-	-	415 668
20170418057814	12112200760000	Human Resources	Medical Examinations	0.186	15/01/2024	31 500	24 000	-	-	55 500
20170418057814	12112200760000	Human Resources	Medical Examinations	0.251	20/03/2024	55 500	9 920	-	-	65 420
20170418057814	12112200760000	Human Resources	Medical Examinations	0.253	22/03/2024	65 420	7 000	-	-	72 420
20210702016349	12112220180000	Human Resources	Standard Rated	0.212	16/02/2024	21 000	4 850	-	-	25 850
20170418057759	12112220210000	Human Resources	Materials and Supplies	0.212	16/02/2024	18 800	-	-4 850	-	13 950
20170418057798	12112221520000	Human Resources	Staff Recruitment	0.248	20/03/2024	204 057	-	-80 000	-	124 057
20180704062457	12114201460000	Information Technology	Maintenance of Equipment	0.185	15/01/2024	1 249 000	-	-380 000	-	869 000
20220720040438	12114220180000	Information Technology	Standard Rated	0.205	12/02/2024	-	6 000	-	-	6 000
20220720040440	12114221550000	Information Technology	Assets less than the Capitalisation Threshold	0.205	12/02/2024	199 100	-	-6 000	-	193 100
20180704064503	12114222070000	Information Technology	Internet Charge	0.206	12/02/2024	3 520 000	-	-75 000	-	3 445 000
20180704064503	12114222070000	Information Technology	Internet Charge	0.247	20/03/2024	3 445 000	-	-200 000	-	3 245 000
20180704064521	12114222120000	Information Technology	Software Licences	0.185	15/01/2024	11 137 000	380 000	-	-	11 517 000
20180704064521	12114222120000	Information Technology	Software Licences	0.245	15/03/2024	11 517 000	706 400	-	-	12 223 400
20180704064521	12114222120000	Information Technology	Software Licences	0.247	20/03/2024	12 223 400	200 000	-	-	12 423 400
20180917015259	12114222140000	Information Technology	System Adviser	0.206	12/02/2024	385 000	75 000	-	-	460 000
20180704062104	13903200370000	Civic Centre Worcester	Hygiene Services	0.242	15/03/2024	210 300	150 000	-	-	360 300
20240221993057	13924400270000	Mun. Offices De Doorns	Losses	0.220	22/02/2024	-	10	-	-	10
20240221994750	13930400270000	Mun. Offices Touws River	Losses	0.220	22/02/2024	-	10	-	-	10
20240221993058	13935400480000	Kleinplaspie	Losses	0.220	22/02/2024	-	10	-	-	10
TOTAL: STRATEGIC SUPPORT SERVICES						60 226 782	6 824 483	-2 300 350	-	64 750 915

APPROVED BUDGET VIREMENTS: 3rd QUARTER OF 2023/2024

U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 January 2024	Increase	Decrease	Amended Budget 31 March 2024
ENGINEERING SERVICES									
20180704064763	11503222480000	Operational Services Admin	Professional Bodies/ Membership and Subscription	0.214	20/02/2024	7 600	4 900	-	12 500
20210702018144	11503222750000	Operational Services Admin	Own Transport	0.214	20/02/2024	4 082	7 000	-	11 082
20180405042701	11534220210000	Street Lighting	Materials and Supplies	0.241	12/03/2024	1 350 000	26 000	-	1 376 000
20230721020017	18103200760000	Electricity Admin	Medical Examinations	0.198	26/01/2024	70 000	-	-50 000	20 000
20190813002120	18103220210000	Electricity Admin	Materials and Supplies	0.219	21/02/2024	78 800	-	-57 000	21 800
20210702016745	18103221480000	Electricity Admin	Customer/Client Information	0.198	26/01/2024	-	50 000	-	50 000
20180704064256	18103221790000	Electricity Admin	Licences (Radio and Television)	0.221	23/02/2024	1 500	100	-	1 600
2020091052157	18103221840000	Electricity Admin	SMS Bulk Message Service	0.221	23/02/2024	15 300	10 000	-	25 300
20180704064516	18103221200000	Electricity Admin	Software Licences	0.201	07/02/2024	367 500	-	-29 100	338 400
20180704064516	18103222120000	Electricity Admin	Software Licences	0.214	20/02/2024	338 400	-	-11 900	326 500
20180704064516	18103222120000	Electricity Admin	Software Licences	0.222	23/02/2024	326 500	-	-11 000	315 500
20200828064851	18103222420000	Electricity Admin	National	0.201	07/02/2024	3 900	29 100	-	33 000
20200828064851	18103222420000	Electricity Admin	National	0.222	23/02/2024	33 000	11 000	-	44 000
20170418054817	18112201320000	Electricity Network & Substations	Electrical	0.219	21/02/2024	3 087 000	-	-43 000	3 044 000
20170418054817	18112201320000	Electricity Network & Substations	Electrical	0.241	12/03/2024	3 044 000	-	-226 000	2 818 000
20170418054845	18112201460000	Electricity Network & Substations	Maintenance of Equipment	0.201	07/02/2024	3 012 600	85 000	-	3 097 600
20170418054845	18112201460000	Electricity Network & Substations	Maintenance of Equipment	0.241	12/03/2024	3 097 600	-	-50 000	3 047 600
20220831130611	18112221860000	Electricity Network & Substations	Telemetric Systems	0.221	23/02/2024	60 000	-	-10 100	49 900
20180405042804	18112220210000	Electricity Network & Substations	Materials and Supplies	0.219	21/02/2024	1 680 000	57 000	-	1 737 000
20180405042804	18112220210000	Electricity Network & Substations	Materials and Supplies	0.219	21/02/2024	1 737 000	43 000	-	1 780 000
20180405042804	18112220210000	Electricity Network & Substations	Materials and Supplies	0.241	12/03/2024	1 780 000	200 000	-	1 980 000
20180405043256	18112220210000	Electricity Network & Substations	Materials and Supplies	0.241	12/03/2024	563 200	50 000	-	613 200
20210702016351	18112220180000	Electricity Network & Substations	Standard Rated	0.201	07/02/2024	198 100	-	-85 000	113 100
20202727060948	18112222740000	Electricity Network & Substations	Car Rental	0.241	12/03/2024	450 000	33 500	-	483 500
20180704065036	18112223080000	Electricity Network & Substations	Hire Charges	0.241	12/03/2024	51 700	-	-33 500	18 200
20240221993056	18112400480000	Electricity Network & Substations	Losses	0.220	22/02/2024	-	10	-	10
20170418054866	18160209960000	Electricity Distribution Account	Basic Salary and Wages	0.226	29/02/2024	14 073 400	-	-1 137 754	12 935 646
20170418054866	18160209960000	Electricity Distribution Account	Basic Salary and Wages	0.257	28/03/2024	10 435 646	-	-300 000	10 135 646
TOTAL: ENGINEERING SERVICES -						45 866 828	606 610	-2 044 354	44 429 084
PUBLIC SERVICES									
20240221984815	10623400300000	Customer Care Services	Losses	0.220	22/02/2024	-	10	-	10
20240221984822	11533400480000	Stormwater Drainage: Worcester	Losses	0.220	22/02/2024	-	10	-	10
20180823062925	11539222980000	Streets: Worcester	Uniform and Protective Clothing	0.251	20/03/2024	132 000	-	-9 920	122 080
20240221993061	11539400270000	Streets: Worcester	Losses	0.220	22/02/2024	-	10	-	10
20180704063923	11542220210000	Town Planning	Materials and Supplies	0.203	12/02/2024	13 200	-	-3 000	10 200
20210702016286	11542220180000	Town Planning	Standard Rated	0.203	12/02/2024	-	3 000	-	3 000
20180704063931	13627220210000	New Cemetery	Materials and Supplies	0.235	04/03/2024	953 200	-	-2 000	951 200
20210702014747	15151201460000	Parks(Other)	Maintenance of Equipment	0.154	24/01/2024	50 000	-	-50 000	-
20210702014798	15151201460000	Parks(Other)	Maintenance of Equipment	0.154	24/01/2024	-	50 000	-	50 000
20180704063903	15151220210000	Parks(Other)	Materials and Supplies	0.235	04/03/2024	250 000	2 000	-	252 000
20180822061256	15151223080000	Parks(Other)	Hire Charges	0.195	22/01/2024	618 420	338 000	-	956 420
20180729992055	16603200400000	Refuse Removal: Worcester	Litter Picking and Street Cleaning	0.228	01/03/2024	1 980 000	170 000	-	2 150 000
20180729992055	16603200400000	Refuse Removal: Worcester	Litter Picking and Street Cleaning	0.257	28/03/2024	2 150 000	300 000	-	2 450 000
20180704062177	16603200530000	Refuse Removal: Worcester	Refuse Removal	0.228	01/03/2024	1 134 000	-	-170 000	964 000
20180704063896	16603220210000	Refuse Removal: Worcester	Materials and Supplies	0.227	01/03/2024	344 000	50 000	-	394 000
20201210040903	16603221360000	Refuse Removal: Worcester	Transport Assets	0.227	01/03/2024	2 700 000	-	-50 000	2 650 000
20240221994749	16606400270000	Dumping Site	Losses	0.220	22/02/2024	-	10	-	10
20230726054420	16905200350000	Disposal Works - Touws River	Clearing and Grass Cutting Services	0.253	22/03/2024	100 000	-	-80 000	20 000
20180730054622	16905200570000	Disposal Works - Touws River	Sewerage Services	0.208	12/02/2024	150 000	-	-8 000	142 000
20170418055146	16905201460000	Disposal Works - Touws River	Maintenance of Equipment	0.208	12/02/2024	406 900	-	-10 000	396 900
20240221994748	16905400270000	Disposal Works - Touws River	Losses	0.220	22/02/2024	-	10	-	10
20180730983021	16906200350000	Disposal Works - Worcester	Clearing and Grass Cutting Services	0.208	12/02/2024	458 900	-	-140 000	318 900
20180730054353	16906200570000	Disposal Works - Worcester	Sewerage Services	0.253	22/03/2024	3 330 000	80 000	-	3 410 000
20180730054353	16906200570000	Disposal Works - Worcester	Sewerage Services	0.253	22/03/2024	3 410 000	69 500	-	3 479 500
20220826044386	16906200770000	Disposal Works - Worcester	Occupational Health and Safety	0.208	12/02/2024	800 400	-	-200 400	600 000
20210702014350	16906200770000	Disposal Works - Worcester	Occupational Health and Safety	0.208	12/02/2024	26 300	-	-26 000	300
20180704062491	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0.208	12/02/2024	2 715 000	8 000	-	2 723 000
20180704062491	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0.208	12/02/2024	2 723 000	10 000	-	2 733 000
20180704062491	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0.208	12/02/2024	2 733 000	26 000	-	2 759 000
20180704062491	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0.208	12/02/2024	2 759 000	200 400	-	2 959 400
20180704062491	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0.208	12/02/2024	2 959 400	5 600	-	2 965 000
20180704062491	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0.208	12/02/2024	2 965 000	100 000	-	3 065 000
20180704062491	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0.208	12/02/2024	3 065 000	50 000	-	3 115 000
20180704062491	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0.208	12/02/2024	3 115 000	57 000	-	3 172 000
20180704062491	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0.208	12/02/2024	3 172 000	50 000	-	3 222 000
20180704062491	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0.214	20/02/2024	3 222 000	49 000	-	3 271 000
20180704062491	16906201460000	Disposal Works - Worcester	Maintenance of Equipment	0.208	12/02/2024	2 575 000	140 000	-	2 715 000
20170418055144	16906201470000	Disposal Works - Worcester	Maintenance of Unspecified Assets	0.208	12/02/2024	196 100	-	-100 000	96 100
20170418055202	16906209960000	Disposal Works - Worcester	Basic Salary and Wages	0.226	29/02/2024	8 473 592	-	-1 137 754	7 335 838
20180704063948	16906220210000	Disposal Works - Worcester	Materials and Supplies	0.182	10/01/2024	877 900	-	-30 000	847 900
20181108061457	16906220210000	Disposal Works - Worcester	Materials and Supplies	0.186	15/01/2024	506 300	-	-24 000	482 300
20181108061457	16906220210000	Disposal Works - Worcester	Materials and Supplies	0.213	16/02/2024	482 300	-	-10 000	472 300
20191126042729	16906220210000	Disposal Works - Worcester	Materials and Supplies	0.253	22/03/2024	205 000	80 000	-	285 000
20210702017839	16906222690000	Disposal Works - Worcester	Accommodation	0.182	10/01/2024	30 000	15 000	-	45 000
20210702017839	16906222690000	Disposal Works - Worcester	Accommodation	0.213	16/02/2024	45 000	10 000	-	55 000
20210702017937	16906222700000	Disposal Works - Worcester	Daily Allowance	0.216	21/02/2024	-	35 000	-	35 000
20210702018024	16906222720000	Disposal Works - Worcester	Incidental Cost	0.216	21/02/2024	-	4 000	-	4 000
20210702018188	16906222790000	Disposal Works - Worcester	Air Transport	0.182	10/01/2024	-	15 000	-	15 000
20181016002007	16906201320000	Disposal Works - Worcester	Electrical	0.208	12/02/2024	576 900	-	-5 600	571 300
20181114034502	16906201490000	Disposal Works - Worcester	Medical Services	0.208	12/02/2024	100 000	-	-50 000	50 000
20240221994751	16906400270000	Disposal Works - Worcester	Losses	0.220	22/02/2024	-	10	-	10

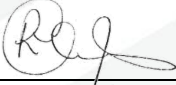
APPROVED BUDGET VIREMENTS: 3rd QUARTER OF 2023/2024

U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 January 2024	Increase	Decrease	Amended Budget 31 March 2024
20230726054419	16907200350000	Disposal Works - Rawsonville	Clearing and Grass Cutting Services	0.253	22/03/2024	70 000	-	-69 500	500
20180704062513	16907201460000	Disposal Works - Rawsonville	Maintenance of Equipment	0.208	12/02/2024	110 500	-	-57 000	53 500
20180821023621	16907222980000	Disposal Works - Rawsonville	Uniform and Protective Clothing	0.253	22/03/2024	28 300	-	-7 000	21 300
20240221994746	16907400270000	Disposal Works - Rawsonville	Losses	0.220	22/02/2024	-	10	-	10
20170418055041	16908201470000	Disposal Works - De Doorns	Maintenance of Unspecified Assets	0.208	12/02/2024	283 200	-	-50 000	233 200
20180730062511	16908200350000	Disposal Works - De Doorns	Clearing and Grass Cutting Services	0.253	22/03/2024	158 900	-	-80 000	78 900
20180704064653	16908222370000	Disposal Works - De Doorns	Municipal Services	0.216	21/02/2024	118 400	70 000	-	188 400
20240221994747	16912400270000	Sewerage Networks: Worcester	Losses	0.220	22/02/2024	-	10	-	10
20180704064637	18403222310000	Water Admin	Water Resource Management Charges	0.188	16/01/2024	1 534 100	-	-68 959	1 465 141
20180704063883	18412220210000	Networks And Pumps: Worcester	Materials and Supplies	0.216	21/02/2024	1 063 300	-	-129 000	934 300
20170418054615	18415201470000	Fairy Glen Dam & Pumpstations	Maintenance of Unspecified Assets	0.187	16/01/2024	435 900	-	-400 000	35 900
20180704064643	18417222370000	Bulk Water: Rawsonville	Municipal Services	0.216	21/02/2024	89 300	20 000	-	109 300
20181123043648	18418220210000	Stettynskloof Dam	Materials and Supplies	0.187	16/01/2024	52 500	400 000	-	452 500
20180704064642	18418222370000	Stettynskloof Dam	Municipal Services	0.188	16/01/2024	206 900	68 959	-	275 859
TOTAL: PUBLIC SERVICES						66 655 112	2 476 539	-2 968 133	66 163 518
GRAND TOTAL: OPERATING BUDGET VIREM						311 893 338	14 702 219	-14 819 719	311 775 838
2. CAPITAL BUDGET: The following Capital Budget Virements were processed in the above mentioned period.									
COUNCIL GENERAL ADMIN									
20170612991763	50102150171	Mayoral Offices	Furniture and Equipment	0.189	22/01/2024	5 000	5 000	-	10 000
TOTAL: COUNCIL GENERAL ADMIN						5 000	5 000	-	10 000
STRATEGIC SUPPORT SERVICES									
20220705002139	50101003901	Civic Centre Worcester	Airconditioner - Town Hall Worcester	24/01/01	19/01/2024	1 969 303	-	-80 000	1 889 303
20240308062755	50101007791	Other Buildings	Supply and Installation of Load Shedding Solution and Solar PV	MV	02/03/2024	1 600 000	-	-547 365	1 052 635
20220705002790	50101006481	Other Buildings	Supply and Installation of Load Shedding Solution and Solar PV	MV	02/03/2024	2 299 218	547 365	-	2 846 583
20220705002247	50101004381	Local Economic Development	LED - Furniture and Office Equipment	0.192	22/01/2024	5 000	25 000	-	30 000
20220705002247	50101004381	Local Economic Development	LED - Furniture and Office Equipment	0.209	13/02/2024	30 000	65 000	-	95 000
20170612991701	50102150011	Information Technology	Computer Equipment	24/01/01	19/01/2024	744 000	80 000	-	824 000
20170612991701	50102150011	Information Technology	Computer Equipment	0.190	22/01/2024	824 000	1 500	-	825 500
20170612991701	50102150011	Information Technology	Computer Equipment	MV	11/03/2024	825 500	5 000	-	830 500
20170612991701	50102150011	Information Technology	Computer Equipment	MV	20/03/2024	830 500	12 500	-	843 000
TOTAL: STRATEGIC SUPPORT SERVICES						9 127 521	736 365	-627 365	9 236 521
PUBLIC SERVICES									
20210702013825	50101000591	Streets: Worcester	Machinery and Equipment	19/01/2024	19/01/2024	200 000	3 500	-	203 500
20210702013945	50101001171	Streets: Worcester	Traffic Circles: (High and Louis Lange)	MV	01/03/2024	8 726 970	1 865	-	8 728 835
20210702013918	50101001081	Streets: Worcester	Upgrading of Gravel Roads	34/02/01	26/02/2024	2 000 000	-	-470 200	1 529 800
20210702013942	50101001161	Streets: Worcester	Upgrading of Gravel Roads	MV	01/03/2024	4 550 871	-	-1 865	4 549 006
20170714094260	50101002271	Streets: Worcester	Resealing of Municipal Roads - Worcester	34/02/01	24/02/2024	1 000 000	470 200	-	1 470 200
20220705002010	50101003411	Networks And Pumps: Worcester	Avian Park Industrial - Sewer Pumpstation	01/01/1900	30/01/2024	14 000 000	-	-300 000	13 700 000
20230829042813	50101007571	Networks And Pumps: Worcester	Pre-loads	01/01/1900	30/01/2024	13 000 000	300 000	-	13 300 000
TOTAL: PUBLIC SERVICES						43 477 841	775 565	-772 065	43 481 341
GRAND TOTAL: CAPITAL BUDGET VIREMENTS -						43 482 841	1 516 930	-1 399 430	52 727 862

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.7 Summary of all Withdrawals during the 3rd QUARTER of 2023/2024. MFMA Section 11 (4a)

PROVINCIAL TREASURY		
Withdrawals from Municipal Bank Accounts		
In accordance with Section 11, Sub-section 1 (b) to (j)		
NAME OF MUNICIPALITY:	Breede Valley Municipality	
MUNICIPAL DEMARCATION CODE:	WC025	
QUARTER ENDED:	January 2024 till March 2024	
MFMA section 11. (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 -	Amount	Reason for withdrawal
	R 371 734 519,48	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 11 541 230,93	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 0,00	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> -	Name and Surname:	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	Rank/Position:	Chief Financial Officer
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	Signature:	
Tel number	Fax number	Email Address
023-3484994	023-3484997	rontong@bvm.gov.za

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

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: _____



DATE: 11.04.2024