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

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

Prepared in terms of Section 71, 52(d) & 72 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

**2022/2023 FINANCIAL YEAR**

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## LEGISLATIVE FRAMEWORK

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### MFMA SECTION 71 & 52(d)

#### 71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

#### **52. The mayor of a municipality—**

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

#### **72. Mid-year budget and performance assessment**

(1) The accounting officer of a municipality must by 25 January of each year—

(a) assess the performance of the municipality during the first half of the financial year, taking into account—

(i) the monthly statements referred to in section 71 for the first half of the financial year;

(ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;

(iii) the past year's annual report, and progress on resolving problems identified in the annual report; and

(iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and

(b) submit a report on such assessment to—

(i) the mayor of the municipality;

(ii) the National Treasury; and

(iii) the relevant provincial treasury.

(2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.

(3) The accounting officer must, as part of the review—

(a) make recommendations as to whether an adjustments budget is necessary; and

(b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

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## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Virement** – A transfer of budget.

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

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

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## **PART 1 – IN-YEAR REPORT**

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### **SECTION 1 – MAYOR'S REPORT**

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

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

#### **1.2 Other Information**

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

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## **PART 1 – IN-YEAR REPORT**

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### **SECTION 2 – RESOLUTIONS**

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

#### **RESOLVED**

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

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

(b) Any other resolutions required by the Council.



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

### **SECTION 3 – EXECUTIVE SUMMARY**

#### **3.1 INTRODUCTION**

The audited outcome for 2021/2022 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 2023 contains the final outcomes for the 2021/2022 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 2022 – 31 March 2023 is R919 310 117 or 65.30% of the total budgeted revenue R1 407 907 136.

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

In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2022, the municipality processed a journal of R31 507 636 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 2023 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.

###### **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**

Final traffic fine provisions and accounting treatment are done at financial year end.

###### **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**

Transfers and subsidy revenue are recognized when conditions of the grant are met.

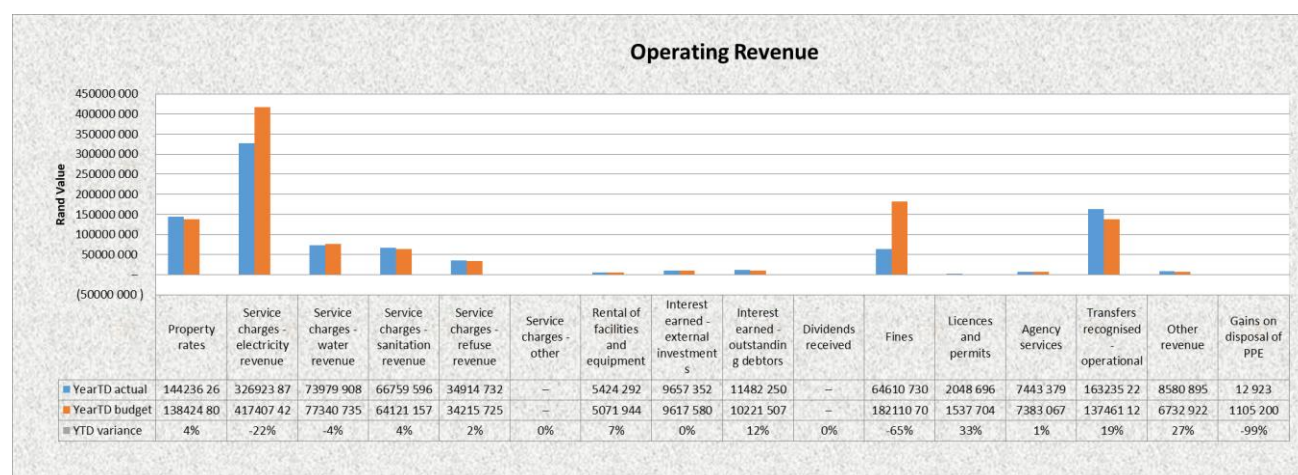
## **Gains**

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 Expenditure by Type**

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

The total expenditure amounts to R829 607 933 or 59.31% of the total budgeted expenditure R1 398 756 719.

## **Debt impairment**

Year-to-date write offs for the year under review are less than budgeted.

## **Depreciation & asset impairment**

Depreciation projections till March 2023 are pro-rata less than anticipated.

## **Finance charges**

Finance charges till March 2023 are pro-rata less than anticipated.

**Bulk purchases - electricity**

Electricity purchases till March 2023 are pro-rata underspend.

**Contracted services**

Expenditure on contracted and outsourced services for March 2023 are pro-rata less than anticipated.

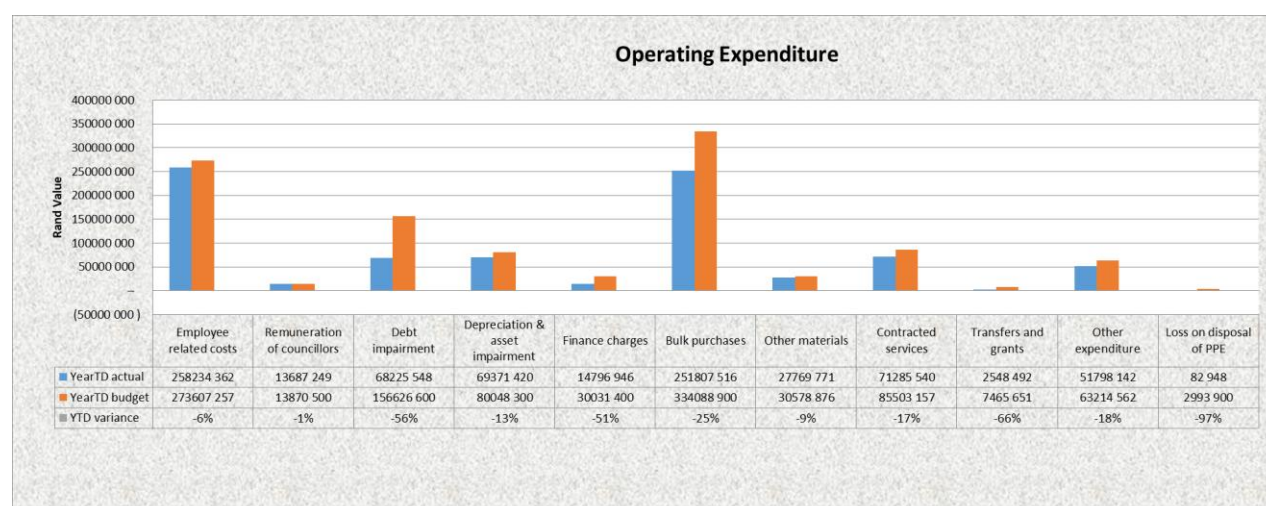
**Transfers and subsidies**

Monetary allocations to individuals and organisations till March 2023 are pro-rata underspend.

**Losses**

Losses on the disposal of assets are less than anticipated.

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

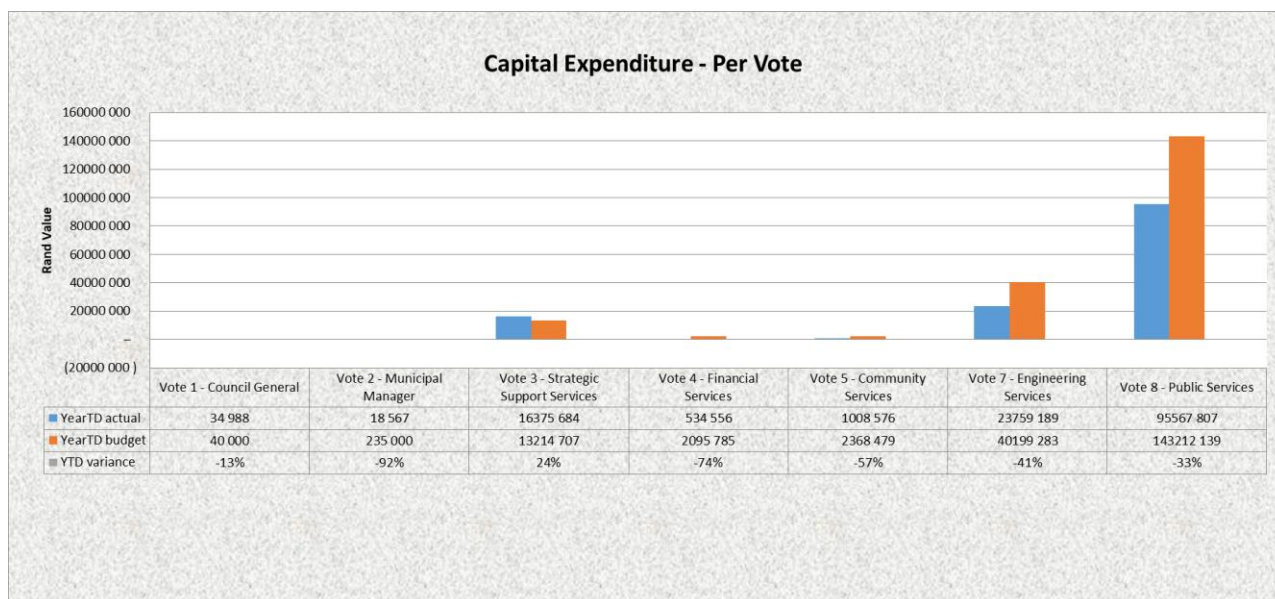
**Capital Expenditure**

The total capital expenditure for the period 1 July 2022 – 31 March 2023, amounts to R137 299 368 or 34.42% of the total capital budget that amounts to R398 936 058.

**Capital grant funding**

The total capital grant funding expenditure amounts to R26 545 823 or 29.80% of the total capital grant funding budget that amounts to R89 080 479.

Refer to Section 4 – table C5 for more detail.



## **Cash Flow**

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R187 408 472.

## **Service Charges**

The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance and the revenue was review during the adjustment budget.

## **Other revenue**

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

## **Government – Operating**

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

## **Government Capital**

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

## **Interest**

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

## **Suppliers**

During the adjustment budget the performance and actual figures was aligned.

## **Transfer and grants**

No expenditure on Housing projects and Grant-In Aid.

**Capital assets**

Demand Management Plan in progress/ tenders advertise etc.

**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 2023.

*Refer to Section 10 – Supporting Table SC1*

**3.4 REMEDIAL OR CORRECTIVE STEPS**

No remedial or corrective steps are required at this time.

## PART 1 - IN-YEAR REPORT

### SECTION 4 - IN-YEAR BUDGET TABLES

#### 4.1 Monthly budget statements

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

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

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M09 March									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	173 037	175 223	175 223	12 180	144 236	138 425	5 811	4%	175 223
Service charges	725 043	761 566	772 334	58 305	502 578	593 085	(90 507)	-15%	772 334
Investment revenue	10 969	10 686	12 823	1 045	9 657	9 618	40	0%	12 823
Transfers and subsidies	152 932	171 058	175 500	41 667	163 235	137 461	25 774	19%	175 500
Other own revenue	70 271	271 940	272 027	6 610	99 603	214 163	(114 560)	-53%	272 027
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 132 251</b>	<b>1 390 473</b>	<b>1 407 907</b>	<b>119 707</b>	<b>919 310</b>	<b>1 092 752</b>	<b>(173 441)</b>	<b>-16%</b>	<b>1 407 907</b>
Employee costs	335 127	350 795	369 354	28 506	258 234	273 607	(15 373)	-6%	369 354
Remuneration of Councillors	18 315	19 549	19 673	1 500	13 687	13 871	(183)	-1%	19 673
Depreciation & asset impairment	88 566	100 988	100 988	69 371	69 371	80 048	(10 677)	-13%	100 988
Finance charges	20 974	38 001	38 001	1 594	14 797	30 031	(15 234)	-51%	38 001
Materials and bulk purchases	424 259	462 319	463 450	25 921	279 577	364 668	(85 090)	-23%	463 450
Transfers and subsidies	3 767	6 872	9 894	-	2 548	7 466	(4 917)	-66%	9 894
Other expenditure	244 981	377 227	397 398	25 496	191 392	308 338	(116 946)	-38%	397 398
<b>Total Expenditure</b>	<b>1 135 989</b>	<b>1 355 751</b>	<b>1 398 757</b>	<b>152 388</b>	<b>829 608</b>	<b>1 078 029</b>	<b>(248 421)</b>	<b>-23%</b>	<b>1 398 757</b>
<b>Surplus/(Deficit)</b>	<b>(3 738)</b>	<b>34 722</b>	<b>9 150</b>	<b>(32 681)</b>	<b>89 702</b>	<b>14 722</b>	<b>74 980</b>	<b>509%</b>	<b>9 150</b>
Transfers and subsidies - capital (monetary allocations)	55 756	70 138	71 163	-	-	56 169	(56 169)	-100%	71 163
Contributions & Contributed assets	-	-	17 918	-	-	-	-	-	17 918
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>52 017</b>	<b>104 860</b>	<b>98 231</b>	<b>(32 681)</b>	<b>89 702</b>	<b>70 891</b>	<b>18 811</b>	<b>27%</b>	<b>98 231</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>52 017</b>	<b>104 860</b>	<b>98 231</b>	<b>(32 681)</b>	<b>89 702</b>	<b>70 891</b>	<b>18 811</b>	<b>27%</b>	<b>98 231</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>143 097</b>	<b>318 550</b>	<b>398 936</b>	<b>16 676</b>	<b>137 299</b>	<b>201 365</b>	<b>(64 066)</b>	<b>-32%</b>	<b>398 936</b>
Capital transfers recognised	55 635	70 138	89 080	5 010	26 546	23 855	2 691	11%	89 080
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	146 238	180 328	13 974	65 298	117 567	(52 269)	-44%	180 328
Internally generated funds	87 462	102 174	129 528	(2 308)	45 456	59 943	(14 487)	-24%	129 528
<b>Total sources of capital funds</b>	<b>143 097</b>	<b>318 550</b>	<b>398 936</b>	<b>16 676</b>	<b>137 299</b>	<b>201 365</b>	<b>(64 066)</b>	<b>-32%</b>	<b>398 936</b>
<b>Financial position</b>									
Total current assets	329 698	267 426	267 426	-	316 406	-	-	-	267 426
Total non current assets	2 506 601	2 682 117	2 682 117	-	2 550 526	-	-	-	2 682 117
Total current liabilities	204 556	154 220	154 220	-	154 877	-	-	-	154 220
Total non current liabilities	378 362	581 169	581 169	-	363 827	-	-	-	581 169
<b>Community wealth/Equity</b>	<b>2 253 381</b>	<b>2 214 154</b>	<b>2 214 154</b>	-	<b>2 348 229</b>	-	-	-	<b>2 214 154</b>
<b>Cash flows</b>									
Net cash from (used) operating	(237 017)	142 598	115 508	62 882	160 003	130 197	(29 805)	-23%	141 580
Net cash from (used) investing	(14 663)	(318 450)	(398 886)	(20 946)	(137 255)	(186 061)	(48 807)	26%	(318 450)
Net cash from (used) financing	329	127 653	161 743	(7 496)	(14 428)	20 791	35 220	169%	127 653
<b>Cash/cash equivalents at the month/year end</b>	<b>(60 589)</b>	<b>101 815</b>	<b>57 454</b>	<b>-</b>	<b>187 408</b>	<b>144 017</b>	<b>(43 392)</b>	<b>-30%</b>	<b>129 873</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	51 122	11 005	6 156	6 796	6 433	5 523	35 029	142 030	264 094
<b>Creditors Age Analysis</b>									
Total Creditors	-	63	9 781	6	6	39	128	0	10 022

## 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	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		242 602	241 045	247 597	15 087	206 991	194 543	12 448	6%	247 597
Executive and council		510	118	118	70	530	95	435	459%	118
Finance and administration		242 093	240 927	247 479	15 016	206 462	194 448	12 013	6%	247 479
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		68 634	281 225	300 274	14 452	102 687	222 518	(119 831)	-54%	300 274
Community and social services		12 676	12 459	12 619	182	12 226	9 840	2 386	24%	12 619
Sport and recreation		3 911	9 249	9 249	254	3 226	7 232	(4 006)	-55%	9 249
Public safety		30 467	230 822	231 299	2 458	66 119	182 271	(116 151)	-64%	231 299
Housing		21 579	28 695	47 107	11 558	21 116	23 176	(2 059)	-9%	47 107
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		27 188	16 395	15 440	1 441	11 689	11 366	323	3%	15 440
Planning and development		2 119	2 226	2 226	219	1 412	1 762	(350)	-20%	2 226
Road transport		25 069	14 169	13 214	1 222	10 276	9 604	673	7%	13 214
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		849 495	921 945	933 663	88 728	597 943	720 493	(122 551)	-17%	933 663
Energy sources		521 762	565 318	565 318	45 359	335 352	440 134	(104 782)	-24%	565 318
Water management		139 458	126 788	131 978	32 512	96 368	99 531	(3 163)	-3%	131 978
Waste water management		123 706	160 679	167 206	7 157	108 978	128 636	(19 658)	-15%	167 206
Waste management		64 568	69 161	69 161	3 699	57 245	52 192	5 052	10%	69 161
<b>Other</b>	4	87	-	13	-	-	-	-	-	13
<b>Total Revenue - Functional</b>	2	1 188 006	1 460 611	1 496 988	119 707	919 310	1 148 920	(229 610)	-20%	1 496 988
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		222 607	258 889	285 739	31 865	190 138	214 533	(24 395)	-11%	285 739
Executive and council		38 533	35 936	42 804	2 762	32 424	31 260	1 164	4%	42 804
Finance and administration		180 574	218 570	238 851	28 831	154 994	180 260	(25 266)	-14%	238 851
Internal audit		3 500	4 382	4 084	271	2 720	3 014	(293)	-10%	4 084
<b>Community and public safety</b>		152 860	314 193	322 920	16 564	148 321	248 883	(100 562)	-40%	322 920
Community and social services		27 723	31 659	32 396	3 993	23 577	24 223	(646)	-3%	32 396
Sport and recreation		28 150	27 733	28 194	4 743	24 202	21 131	3 070	15%	28 194
Public safety		77 314	226 116	231 986	4 771	87 597	180 568	(92 971)	-51%	231 986
Housing		19 591	28 595	30 253	2 995	12 883	22 887	(10 004)	-44%	30 253
Health		83	91	91	62	62	74	(12)	-16%	91
<b>Economic and environmental services</b>		76 154	85 887	84 902	24 674	58 940	63 712	(4 772)	-7%	84 902
Planning and development		18 338	20 016	19 918	2 401	14 266	14 791	(525)	-4%	19 918
Road transport		56 933	65 482	64 632	22 245	44 514	48 635	(4 121)	-8%	64 632
Environmental protection		883	389	352	29	160	285	(126)	-44%	352
<b>Trading services</b>		683 976	695 887	704 423	79 280	432 062	550 315	(118 253)	-21%	704 423
Energy sources		460 880	506 388	507 908	43 293	308 241	398 872	(90 630)	-23%	507 908
Water management		82 276	70 157	69 195	13 858	40 744	52 529	(11 785)	-22%	69 195
Waste water management		80 994	73 986	79 397	15 797	51 026	62 623	(11 598)	-19%	79 397
Waste management		59 826	45 356	47 924	6 331	32 051	36 292	(4 241)	-12%	47 924
<b>Other</b>		392	895	772	5	147	585	(438)	-75%	772
<b>Total Expenditure - Functional</b>	3	1 135 989	1 355 751	1 398 757	152 388	829 608	1 078 029	(248 421)	-23%	1 398 757
<b>Surplus/ (Deficit) for the year</b>		52 017	104 860	98 231	(32 681)	89 702	70 891	18 811	27%	98 231

### 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	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Council General	1	510	118	118	70	530	91	439	483,7%	118
Vote 2 - Municipal Manager		500	500	500	-	-	384	(384)	-100,0%	500
Vote 3 - Strategic Support Services		1 276	1 244	1 257	11	1 663	698	698	72,4%	1 257
Vote 4 - Financial Services		231 226	236 559	244 584	14 930	203 740	187 715	16 025	8,5%	244 584
Vote 5 - Community Services		79 632	294 602	312 790	15 570	112 081	240 063	(127 981)	-53,3%	312 790
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		523 655	565 252	565 252	45 359	335 342	433 825	(98 483)	-22,7%	565 252
Vote 8 - Public Services		351 208	362 335	372 486	43 767	265 954	285 879	(19 925)	-7,0%	372 486
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>1 188 006</b>	<b>1 460 611</b>	<b>1 496 988</b>	<b>119 707</b>	<b>919 310</b>	<b>1 148 920</b>	<b>(229 610)</b>	<b>-20,0%</b>	<b>1 496 988</b>
<b>Expenditure by Vote</b>										
Vote 1 - Council General	1	34 874	28 540	35 357	2 510	26 693	27 249	(557)	-2,0%	35 357
Vote 2 - Municipal Manager		8 847	14 278	13 830	709	10 192	10 659	(467)	-4,4%	13 830
Vote 3 - Strategic Support Services		70 820	70 780	81 583	7 828	57 831	62 876	(5 046)	-8,0%	81 583
Vote 4 - Financial Services		100 806	128 388	141 744	21 008	88 889	109 243	(20 355)	-18,6%	141 744
Vote 5 - Community Services		155 923	320 204	329 802	15 361	150 542	254 180	(103 638)	-40,8%	329 802
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 759	518 086	517 479	43 776	312 186	398 823	(86 637)	-21,7%	517 479
Vote 8 - Public Services		298 959	275 475	278 963	61 195	183 277	214 998	(31 721)	-14,8%	278 963
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>1 135 989</b>	<b>1 355 751</b>	<b>1 398 757</b>	<b>152 388</b>	<b>829 608</b>	<b>1 078 029</b>	<b>(248 421)</b>	<b>-23,0%</b>	<b>1 398 757</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>52 017</b>	<b>104 860</b>	<b>98 231</b>	<b>(32 681)</b>	<b>89 702</b>	<b>70 891</b>	<b>18 811</b>	<b>26,5%</b>	<b>98 231</b>



### 4.1.3 Table C3: Monthly Budget Statement - Financial Performance

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Council General	1	510	118	118	70	530	91	439	483,7%	118
Vote 2 - Municipal Manager		500	500	500	-	-	384	(384)	-100,0%	500
Vote 3 - Strategic Support Services		1 276	1 244	1 257	11	1 663	965	698	72,4%	1 257
Vote 4 - Financial Services		231 226	236 559	244 584	14 930	203 740	187 715	16 025	8,5%	244 584
Vote 5 - Community Services		79 632	294 602	312 790	15 570	112 081	240 063	(127 981)	-53,3%	312 790
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		523 655	565 252	565 252	45 359	335 342	433 825	(98 483)	-22,7%	565 252
Vote 8 - Public Services		351 208	362 335	372 486	43 767	265 954	285 879	(19 925)	-7,0%	372 486
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>1 188 006</b>	<b>1 460 611</b>	<b>1 496 988</b>	<b>119 707</b>	<b>919 310</b>	<b>1 148 920</b>	<b>(229 610)</b>	<b>-20,0%</b>	<b>1 496 988</b>
<b>Expenditure by Vote</b>										
Vote 1 - Council General	1	34 874	28 540	35 357	2 510	26 693	27 249	(557)	-2,0%	35 357
Vote 2 - Municipal Manager		8 847	14 278	13 830	709	10 192	10 659	(467)	-4,4%	13 830
Vote 3 - Strategic Support Services		70 820	70 780	81 583	7 828	57 831	62 876	(5 046)	-8,0%	81 583
Vote 4 - Financial Services		100 806	128 388	141 744	21 008	88 889	109 243	(20 355)	-18,6%	141 744
Vote 5 - Community Services		155 923	320 204	329 802	15 361	150 542	254 180	(103 638)	-40,8%	329 802
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 759	518 086	517 479	43 776	312 186	398 823	(86 637)	-21,7%	517 479
Vote 8 - Public Services		298 959	275 475	278 963	61 195	183 277	214 998	(31 721)	-14,8%	278 963
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>1 135 989</b>	<b>1 355 751</b>	<b>1 398 757</b>	<b>152 388</b>	<b>829 608</b>	<b>1 078 029</b>	<b>(248 421)</b>	<b>-23,0%</b>	<b>1 398 757</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>52 017</b>	<b>104 860</b>	<b>98 231</b>	<b>(32 681)</b>	<b>89 702</b>	<b>70 891</b>	<b>18 811</b>	<b>26,5%</b>	<b>98 231</b>

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

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

WC025 Breede Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		173 037	175 223	175 223	12 180	144 236	138 425	5 811	4%	175 223
Service charges - electricity revenue		492 826	536 542	536 542	37 308	326 924	417 407	(90 484)	-22%	536 542
Service charges - water revenue		104 101	98 700	103 891	10 141	73 980	77 341	(3 361)	-4%	103 891
Service charges - sanitation revenue		84 271	79 917	85 495	7 157	66 760	64 121	2 638	4%	85 495
Service charges - refuse revenue		43 844	46 407	46 407	3 698	34 915	34 216	699	2%	46 407
Rental of facilities and equipment		8 178	6 489	6 489	563	5 424	5 072	352	7%	6 489
Interest earned - external investments		10 969	10 686	12 823	1 045	9 657	9 618	40	0%	12 823
Interest earned - outstanding debtors		9 814	9 970	13 629	1 389	11 482	10 222	1 261	12%	13 629
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		28 741	230 513	230 513	2 390	64 611	182 111	(117 500)	-65%	230 513
Licences and permits		2 620	4 056	2 050	505	2 049	1 538	511	33%	2 050
Agency services		9 061	9 436	9 436	791	7 443	7 383	60	1%	9 436
Transfers and subsidies		152 932	171 058	175 500	41 567	163 235	137 461	25 774	19%	175 500
Other revenue		11 279	10 078	8 511	972	8 581	6 733	1 848	27%	8 511
Gains		577	1 399	1 399	-	13	1 105	(1 092)	-99%	1 399
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 132 251</b>	<b>1 390 473</b>	<b>1 407 907</b>	<b>119 707</b>	<b>919 310</b>	<b>1 092 752</b>	<b>(173 441)</b>	<b>-16%</b>	<b>1 407 907</b>
<b>Expenditure By Type</b>										
Employee related costs		335 127	350 795	369 354	28 506	258 234	273 607	(15 373)	-6%	369 354
Remuneration of councillors		18 315	19 549	19 673	1 500	13 687	13 871	(183)	-1%	19 673
Debt impairment		80 796	198 257	198 257	18 702	68 226	156 627	(88 401)	-56%	198 257
Depreciation & asset impairment		88 566	100 988	100 988	69 371	69 371	80 048	(10 677)	-13%	100 988
Finance charges		20 974	38 001	38 001	1 594	14 797	30 031	(15 234)	-51%	38 001
Bulk purchases - electricity		383 068	422 897	422 897	24 768	251 808	334 089	(82 281)	-25%	422 897
Inventory consumed		41 191	39 422	40 553	1 153	27 770	30 579	(2 809)	-9%	40 553
Contracted services		97 001	104 978	113 048	4 171	71 286	85 503	(14 218)	-17%	113 048
Transfers and grants		3 767	6 872	9 894	-	2 548	7 466	(4 917)	-66%	9 894
Other expenditure		64 709	70 227	82 328	2 622	51 798	63 215	(11 416)	-18%	82 328
Losses		2 476	3 766	3 766	-	83	2 994	(2 911)	-97%	3 766
<b>Total Expenditure</b>		<b>1 135 989</b>	<b>1 355 751</b>	<b>1 398 757</b>	<b>152 388</b>	<b>829 608</b>	<b>1 078 029</b>	<b>(248 421)</b>	<b>-23%</b>	<b>1 398 757</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(3 738)	34 722	9 150	(32 681)	89 702	14 722	74 980	0	9 150
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		55 756	70 138	71 163	-	-	56 169	(56 169)	(0)	71 163
Transfers and subsidies - capital (in-kind - all)		-	-	17 918	-	-	-	-	-	17 918
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>52 017</b>	<b>104 860</b>	<b>98 231</b>	<b>(32 681)</b>	<b>89 702</b>	<b>70 891</b>			<b>98 231</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>52 017</b>	<b>104 860</b>	<b>98 231</b>	<b>(32 681)</b>	<b>89 702</b>	<b>70 891</b>			<b>98 231</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>52 017</b>	<b>104 860</b>	<b>98 231</b>	<b>(32 681)</b>	<b>89 702</b>	<b>70 891</b>			<b>98 231</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>52 017</b>	<b>104 860</b>	<b>98 231</b>	<b>(32 681)</b>	<b>89 702</b>	<b>70 891</b>			<b>98 231</b>

## 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	Variance greater than 10% [over/under]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	<b>Revenue By Source</b>			
	Service charges - electricity revenue	-22%	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 2022 the municipality processed a journal of R31 507 636 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 2023 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.	
	Interest earned - outstanding debtors	12%	Growth in debtors due to non-payment has resulted in more interest being charged on outstanding debtors than anticipated.	
	Fines, penalties and forfeits	-65%	Final traffic fine provisions and accounting treatment are done at financial year end.	
	Licences and permits	33%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Transfers and subsidies	19%	Transfers and subsidy revenue are recognised when conditions of the grant are met.	
	Other revenue	27%	Income for other revenue from resorts and swimming pools were more than anticipated.	
	Gains	-99%	Gains from the disposal of assets are less than anticipated.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	<b>Expenditure By Type</b>			
	Debt impairment	-56%	Year-to-date write offs for the year under review are less than budgeted.	
	Depreciation & asset impairment	-13%	Depreciation projections till March 2023 are pro-rata less than anticipated.	
	Finance charges	-51%	Finance charges till March 2023 are pro-rata less than anticipated.	
	Bulk purchases - electricity	-25%	Electricity purchases till March 2023 are pro-rata underspend.	
	Contracted services	-17%	Expenditure on contracted and outsourced services till March 2023 are pro-rata less than anticipated.	
	Transfers and grants	-66%	Monetary allocations to individuals and organisations till March 2023 are pro-rata underspend.	
	Other expenditure	-18%	Expenditure on general expenses till March 2023 are pro-rata underspend.	
	Losses	-97%	Losses from the disposal of assets are less than anticipated.	
3	<b>Capital Expenditure</b>			
	Total Capital Expenditure	-32%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	<b>Financial Position</b>			
	None			
5	<b>Cash Flow</b>			
	Service Charges	-2%	The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance and the revenue was review during the adjustment budget.	
	Other revenue	20%	Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Government - Operating	1%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	7%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Interest	4%	Investment process been done monthly.	
	Suppliers	0%	During the adjustment Budget the performance and actual figures was aligned.	
	Transfer and grants	73%	No expenditure on Housing projects and Grant-In Aid.	
	Capital assets	26%	Demand Management Plan in progress/ tenders advertise etc.	
	Consumer deposits	-10%	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	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Council General		20	5	40	-	35	40	(5)	-13%	40
Vote 2 - Municipal Manager		1 859	5	205	-	-	205	(205)	-100%	205
Vote 3 - Strategic Support Services		3 147	15 575	19 642	422	13 805	9 422	4 384	47%	19 642
Vote 4 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		15 771	5	14	-	10	14	(4)	-27%	14
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		36 392	58 400	50 390	(785)	10 606	37 536	(26 930)	-72%	50 390
Vote 8 - Public Services		42 781	178 476	207 983	14 282	79 432	101 029	(21 597)	-21%	207 983
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>99 969</b>	<b>252 466</b>	<b>278 274</b>	<b>13 920</b>	<b>103 888</b>	<b>148 246</b>	<b>(44 357)</b>	<b>-30%</b>	<b>278 274</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	30	30	-	19	30	(11)	-38%	30
Vote 3 - Strategic Support Services		400	16 940	4 885	183	2 571	3 793	(1 223)	-32%	4 885
Vote 4 - Financial Services		1 667	1 975	3 068	(2)	535	2 096	(1 561)	-74%	3 068
Vote 5 - Community Services		2 411	5 379	20 572	0	998	2 354	(1 356)	-58%	20 572
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		6 847	3 330	19 692	1 949	13 153	2 664	10 490	394%	19 692
Vote 8 - Public Services		31 803	38 430	72 415	626	16 136	42 183	(26 047)	-62%	72 415
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>43 128</b>	<b>66 083</b>	<b>120 662</b>	<b>2 757</b>	<b>33 411</b>	<b>53 120</b>	<b>(19 709)</b>	<b>-37%</b>	<b>120 662</b>
<b>Total Capital Expenditure</b>	3	<b>143 097</b>	<b>318 550</b>	<b>398 936</b>	<b>16 676</b>	<b>137 299</b>	<b>201 365</b>	<b>(64 066)</b>	<b>-32%</b>	<b>398 936</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>5 399</b>	<b>32 645</b>	<b>24 994</b>	<b>341</b>	<b>16 733</b>	<b>14 565</b>	<b>2 169</b>	<b>15%</b>	<b>24 994</b>
Executive and council		62	10	245	-	35	245	(210)	-86%	245
Finance and administration		5 338	32 635	24 749	341	16 698	14 320	2 379	17%	24 749
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>17 363</b>	<b>9 291</b>	<b>26 005</b>	<b>304</b>	<b>1 250</b>	<b>2 747</b>	<b>(1 497)</b>	<b>-55%</b>	<b>26 005</b>
Community and social services		481	4 832	5 918	262	417	768	(351)	-46%	5 918
Sport and recreation		16 451	3 820	1 050	42	526	890	(364)	-41%	1 050
Public safety		432	639	1 688	-	307	1 089	(782)	-72%	1 688
Housing		-	-	17 350	-	-	-	-	-	17 350
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>34 954</b>	<b>56 246</b>	<b>63 965</b>	<b>4 745</b>	<b>24 062</b>	<b>31 908</b>	<b>(7 847)</b>	<b>-25%</b>	<b>63 965</b>
Planning and development		659	1 820	1 620	-	16	1 620	(1 604)	-99%	1 620
Road transport		34 295	54 426	62 345	4 745	24 046	30 288	(6 243)	-21%	62 345
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>85 382</b>	<b>220 368</b>	<b>283 972</b>	<b>11 287</b>	<b>95 255</b>	<b>152 146</b>	<b>(56 891)</b>	<b>-37%</b>	<b>283 972</b>
Energy sources		46 229	66 230	75 228	2 820	25 748	42 781	(17 033)	-40%	75 228
Water management		15 555	94 688	67 492	2 620	22 571	46 276	(23 706)	-51%	67 492
Waste water management		23 251	58 250	139 980	5 847	46 759	62 317	(15 558)	-25%	139 980
Waste management		346	1 200	1 272	-	178	772	(594)	-77%	1 272
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>143 097</b>	<b>318 550</b>	<b>398 936</b>	<b>16 676</b>	<b>137 299</b>	<b>201 365</b>	<b>(64 066)</b>	<b>-32%</b>	<b>398 936</b>
<b>Funded by:</b>										
National Government		55 182	69 094	69 094	5 010	26 429	22 024	4 405	20%	69 094
Provincial Government		25	1 044	19 419	-	117	1 831	(1 714)	-94%	19 419
District Municipality		429	-	549	-	-	-	-	-	549
Other transfers and grants		-	-	19	-	-	-	-	-	19
<b>Transfers recognised - capital</b>		<b>55 635</b>	<b>70 138</b>	<b>89 080</b>	<b>5 010</b>	<b>26 546</b>	<b>23 855</b>	<b>2 691</b>	<b>11%</b>	<b>89 080</b>
<b>Public contributions &amp; donations</b>	5	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	6	<b>-</b>	<b>146 238</b>	<b>180 328</b>	<b>13 974</b>	<b>65 298</b>	<b>117 567</b>	<b>(52 269)</b>	<b>-44%</b>	<b>180 328</b>
<b>Internally generated funds</b>		<b>87 462</b>	<b>102 174</b>	<b>129 528</b>	<b>(2 308)</b>	<b>45 456</b>	<b>59 943</b>	<b>(14 487)</b>	<b>-24%</b>	<b>129 528</b>
<b>Total Capital Funding</b>		<b>143 097</b>	<b>318 550</b>	<b>398 936</b>	<b>16 676</b>	<b>137 299</b>	<b>201 365</b>	<b>(64 066)</b>	<b>-32%</b>	<b>398 936</b>

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

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M09 March						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		89 089	56 765	56 765	147 427	56 765
Call investment deposits		91 794	45 000	45 000	40 000	45 000
Consumer debtors		113 314	135 752	135 752	89 298	135 752
Other debtors		21 532	18 566	18 566	18 045	18 566
Current portion of long-term receivables		2 148	2 068	2 068	2 148	2 068
Inventory		11 821	9 274	9 274	19 489	9 274
<b>Total current assets</b>		<b>329 698</b>	<b>267 426</b>	<b>267 426</b>	<b>316 406</b>	<b>267 426</b>
<b>Non current assets</b>						
Long-term receivables		2 613	3 266	3 266	2 596	3 266
Investments		–	(50)	(50)	–	(50)
Investment property		63 637	47 145	47 145	63 637	47 145
Investments in Associate		–	–	–	–	–
Property, plant and equipment		2 399 707	2 592 148	2 592 148	2 443 706	2 592 148
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		4 014	2 978	2 978	3 956	2 978
Other non-current assets		36 631	36 631	36 631	36 631	36 631
<b>Total non current assets</b>		<b>2 506 601</b>	<b>2 682 117</b>	<b>2 682 117</b>	<b>2 550 526</b>	<b>2 682 117</b>
<b>TOTAL ASSETS</b>		<b>2 836 299</b>	<b>2 949 543</b>	<b>2 949 543</b>	<b>2 866 933</b>	<b>2 949 543</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		19 580	20 809	20 809	14 536	20 809
Consumer deposits		4 587	4 633	4 633	4 694	4 633
Trade and other payables		129 164	80 518	80 518	87 841	80 518
Provisions		51 225	48 261	48 261	47 806	48 261
<b>Total current liabilities</b>		<b>204 556</b>	<b>154 220</b>	<b>154 220</b>	<b>154 877</b>	<b>154 220</b>
<b>Non current liabilities</b>						
Borrowing		164 603	285 883	285 883	150 068	285 883
Provisions		213 759	295 286	295 286	213 759	295 286
<b>Total non current liabilities</b>		<b>378 362</b>	<b>581 169</b>	<b>581 169</b>	<b>363 827</b>	<b>581 169</b>
<b>TOTAL LIABILITIES</b>		<b>582 919</b>	<b>735 389</b>	<b>735 389</b>	<b>518 703</b>	<b>735 389</b>
<b>NET ASSETS</b>	2	<b>2 253 381</b>	<b>2 214 154</b>	<b>2 214 154</b>	<b>2 348 229</b>	<b>2 214 154</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		2 253 381	2 160 289	2 160 289	2 348 229	2 160 289
Reserves		–	53 865	53 865	–	53 865
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>2 253 381</b>	<b>2 214 154</b>	<b>2 214 154</b>	<b>2 348 229</b>	<b>2 214 154</b>

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

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

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M09 March										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		128 756	157 700	157 700	11 197	125 455	125 586	(130)	0%	158 512
Service charges		306 991	729 917	739 609	57 932	543 141	552 499	(9 358)	-2%	729 917
Other revenue		14 485	47 451	43 878	20 771	151 315	126 556	24 759	20%	43 484
Transfers and Subsidies - Operational		153 479	171 058	174 108	44 701	172 473	171 388	1 085	1%	171 058
Transfers and Subsidies - Capital		57 360	70 138	71 088	30 642	70 925	66 277	4 648	7%	70 138
Interest		11 884	20 656	26 452	2 435	21 140	20 239	901	4%	22 793
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(888 998)	(1 011 634)	(1 051 181)	(95 099)	(903 558)	(900 677)	2 881	0%	(1 011 634)
Finance charges		(20 974)	(35 817)	(35 817)	(9 697)	(19 841)	(27 773)	(7 932)	29%	(35 817)
Transfers and Grants		-	(6 872)	(10 331)	-	(1 047)	(3 897)	(2 850)	73%	(6 872)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(237 017)</b>	<b>142 598</b>	<b>115 508</b>	<b>62 882</b>	<b>160 003</b>	<b>130 197</b>	<b>(29 805)</b>	<b>-23%</b>	<b>141 580</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		59	50	50	17	44	35	9	25%	50
Decrease (increase) in non-current investments		-	50	-	-	-	-	-	-	50
<b>Payments</b>										
Capital assets		(14 722)	(318 550)	(398 936)	(20 963)	(137 299)	(186 097)	(48 798)	26%	(318 550)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(14 663)</b>	<b>(318 450)</b>	<b>(398 886)</b>	<b>(20 946)</b>	<b>(137 255)</b>	<b>(186 061)</b>	<b>(48 807)</b>	<b>26%</b>	<b>(318 450)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	146 238	180 328	-	-	37 338	(37 338)	-100%	146 238
Increase (decrease) in consumer deposits		329	100	100	(5)	107	119	(12)	-10%	100
<b>Payments</b>										
Repayment of borrowing		-	(18 685)	(18 685)	(7 492)	(14 536)	(16 666)	(2 130)	13%	(18 685)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>329</b>	<b>127 653</b>	<b>161 743</b>	<b>(7 496)</b>	<b>(14 428)</b>	<b>20 791</b>	<b>35 220</b>	<b>169%</b>	<b>127 653</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		190 762	150 013	179 089		179 089	179 089			179 089
Cash/cash equivalents at month/year end:		(60 589)	101 815	57 454		187 408	144 017			129 873

## 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 - M09 March

Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	11 722	4 141	1 920	1 700	2 035	1 563	9 059	22 248	54 388	36 605	7 237	42 042
Trade and Other Receivables from Exchange Transactions - Electricity	1300	20 650	1 099	407	292	236	213	902	3 243	27 041	4 886	694	5 511
Receivables from Non-exchange Transactions - Property Rates	1400	9 523	2 087	986	1 441	867	835	7 692	15 821	39 251	26 656	1 031	25 276
Receivables from Exchange Transactions - Waste Water Management	1500	8 313	1 684	1 344	1 293	1 292	1 213	6 347	26 773	48 258	36 918	5 689	40 727
Receivables from Exchange Transactions - Waste Management	1600	4 966	951	814	785	773	737	4 050	16 572	29 648	22 917	3 582	25 383
Receivables from Exchange Transactions - Property Rental Debtors	1700	913	267	200	205	192	217	1 047	7 607	10 647	9 267	207	11 222
Interest on Arrear Debtor Accounts	1810	1 281	27	63	124	162	195	1 784	31 254	34 889	33 518	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(6 245)	749	423	958	876	550	4 148	18 513	19 973	25 046	3 754	26 993
<b>Total By Income Source</b>	<b>2000</b>	<b>51 122</b>	<b>11 005</b>	<b>6 156</b>	<b>6 796</b>	<b>6 433</b>	<b>5 523</b>	<b>35 029</b>	<b>142 030</b>	<b>264 094</b>	<b>195 812</b>	<b>22 194</b>	<b>177 163</b>
<b>2021/22 - totals only</b>		<b>38 781</b>	<b>8 582</b>	<b>5 853</b>	<b>6 077</b>	<b>5 797</b>	<b>6 072</b>	<b>28 613</b>	<b>132 284</b>	<b>232 059</b>	<b>178 843</b>	<b>27 289</b>	<b>136 793</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1 493	328	222	294	189	173	2 594	875	6 167	4 124	–	–
Commercial	2300	7 710	1 194	113	140	145	100	650	2 899	12 949	3 933	–	–
Households	2400	38 251	8 961	5 579	6 107	5 903	5 087	29 533	124 965	224 385	171 594	22 194	177 163
Other	2500	3 668	522	241	256	197	164	2 252	13 292	20 593	16 161	–	–
<b>Total By Customer Group</b>	<b>2600</b>	<b>51 122</b>	<b>11 005</b>	<b>6 156</b>	<b>6 796</b>	<b>6 433</b>	<b>5 523</b>	<b>35 029</b>	<b>142 030</b>	<b>264 094</b>	<b>195 812</b>	<b>22 194</b>	<b>177 163</b>

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

	March 2023	February 2023	January 2023
<b>Gross consumer debtors, as per debtors age analysis</b>	264 094 411	261 026 628	272 168 196
Total Provision for bad debts	<b>-178 987 043</b>	<b>-178 987 043</b>	<b>-178 987 043</b>
Provision bad debts Consumers (SC3)	-177 163 151	-177 163 151	-177 163 151
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	<b>-13 039 689</b>	<b>-12 579 522</b>	<b>-14 250 757</b>
<b>Net consumers debtors:</b>	<b>72 067 678</b>	<b>69 460 063</b>	<b>78 930 396</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS ANALYSIS

#### 5.2.1 Outstanding Debtors

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

##### 1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 264 094 411 as at 31 March 2023 compared to R 261 026 628 as at 28 February 2023. Current debt represents 13 % of the total outstanding debt, while the total debt in arrears represents 81 % of the debt and 6 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 72 % of the total debt. It should be noted that that 26 % of arrear debt representing R54 471 626 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 27 400 354 when compared to the outstanding amount of R 233 626 274 on 28 February 2022, representing a 12 % annual increase.





## 2. Additional Information:

The increase of outstanding debt for service levies is 0.9 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 26 % and the average days outstanding are 76 days, which is 2,5 months.

The Debt collection rate for the period of July 2022 till March 2023 was 95.09 %.

The electricity distribution losses for the period of July 2022 to February 2023 were 4.7 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2022 to February 2023	165 850 966 kWh	158 052 578 kWh	7 798 388 kWh	4.7 %

The water distribution losses for the period of July 2022 till February 2023 were 24.64 % off which real losses were 22.23 %.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
July 22 – February 23	9 843 687 kl	7 418 495 kl	2 425 192 kl	24.64 %
Less:			-	
Unbilled Authorized Consumption			46 317 kl	
Customer Meter and Data Errors			190 220 kl	
Real Losses			2 188 655 kl	22.23 %

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## PART 2 – SUPPORTING DOCUMENTATION

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### SECTION 5 – DEBTORS ANALYSIS

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#### 5.2.2 Credit Control

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

1. 19 266 SMS's were sent during the month to clients with arrear accounts to the value of R 214 389 807 while 3 320 final demands with arrears to the value of R66 039 386,11 were emailed.
2. 18 897 SMS's were sent during the month to clients after the billing for new account balances to the value of R 178 364 014.
3. 70 Arrangements with clients owing arrears to the value of R 909 254 were concluded during the month.
4. R 959 182 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,
5. There were 16 conventional electricity disconnections were performed during the month.
6. There were 224 phone call reminders made to clients with arrears on their accounts.
7. There are currently 14 accounts owing R434 641 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 2 974.

## **PART 2 – SUPPORTING DOCUMENTATION**

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### **SECTION 5 – DEBTORS ANALYSIS**

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#### **5.2.3 Indigent Consumers**

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

1. The total applications approved for all services by the end of March 2023 were 6 370.
2. The outstanding amount for Indigent consumers is R 31 368 800 of which R28 789 876 in arrears.
3. Subsidies for March 2023 were allocated for the following services:

• Refuse	R	9 046 429
• Rates	R	1 297 421
• Sewerage	R	18 394 604
• Electricity	R	10 026 873
• Water	R	9 971 327
• Rent	R	8 122 995

## 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 2023.

#### Attorneys

The outstanding handed over debt as at 31 March 2023 was R54 471 626 made up of 1 259 accounts,

1. An amount of R52 785 was received as payments from the handed over accounts, while an amount of R3 339 (vat incl.) was paid as commission.
2. 6 Final Demands were issued.
3. 34 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 449.
4. 15 Hard tracing was conducted by the appointed sheriff, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R2 564.
5. 3 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R1 734.
6. 5 Judgements were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R2 205.
7. 22 Sheriff fees in various towns for the value of R 9 851, were paid to the sheriff of court for the serving of all court documents including summonses, notices, warrants, orders and execution of judgements and orders.
8. There were 19 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 R3 671.

9. 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 2023:

1. The total outstanding debt of Councilors after the March 2023 due date was R45 138.
2. An amount of R8 616 was deducted from the March 2023 salaries of 12 councilors who did not pay their accounts in full on the due date. (The arrear amount was R 8 616).
3. An amount of R8 050 was automatically deducted from the March 2023 salary of 3 councilor who had arrangements with a balance of R36 522 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 2023 due date was R 231 692.
2. An amount of R9 300 was automatically deducted from the March 2023 salaries of 11 officials who had arrangements with a balance of R192 767 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R38 925 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the March 2023 salaries of 82 officials who did not pay their account in full on the due date. (The arrear amount was R47 863).

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 6 – CREDITORS ANALYSIS

#### 6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March												
Description	NT Code	Budget Year 2022/23									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	Total		
R thousands												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	63	9 781	1	6	39	128	0	10 017	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	5	-	-	-	-	5	-	-
<b>Total By Customer Type</b>	<b>1000</b>	-	63	9 781	6	6	39	128	0	10 022	-	-

## 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 - M09 March									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
<b>Municipality</b>									
Nedbank		8 Months	Fixed Deposit	25 Jul 2022	-	-	-	-	-
Standard Bank		9 Months	Fixed Deposit	24 Aug 2022	-	-	-	-	-
Standard Bank		6 Months	Fixed Deposit	28 Jul 2022	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	29 Aug 2022	-	-	-	-	-
Nedbank		8 Months	Fixed Deposit	27 Sep 2022	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	26 Sep 2022	-	-	-	-	-
Nedbank		7 Months	Fixed Deposit	26 Sep 2022	-	-	-	-	-
ABSA Bank		7 Months	Fixed Deposit	27 Sep 2022	-	-	-	-	-
Nedbank		8 Months	Fixed Deposit	24 Oct 2022	-	-	-	-	-
First National Bank		5 Months	Fixed Deposit	29 Aug 2022	-	-	-	-	-
ABSA Bank		6 Months	Fixed Deposit	26 Sep 2022	-	-	-	-	-
Nedbank		6 Months	Fixed Deposit	29 Sep 2022	-	-	-	-	-
Nedbank		7 Months	Fixed Deposit	31 Oct 2022	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	31 Oct 2022	-	-	-	-	-
Standard Bank		8 Months	Fixed Deposit	29 Nov 2022	-	-	-	-	-
Nedbank		9 Months	Fixed Deposit	29 Dec 2022	-	-	-	-	-
ABSA Bank		3 Months	Fixed Deposit	22 Nov 2022	-	-	-	-	-
Nedbank		4 Months	Fixed Deposit	27 Dec 2022	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	23 Jan 2023	-	-	-	-	-
Standard Bank		5 Months	Fixed Deposit	24 Jan 2023	-	-	-	-	-
Nedbank		6 Months	Fixed Deposit	24 Feb 2023	-	-	-	-	-
Standard Bank		6 Months	Fixed Deposit	24 Feb 2023	-	-	-	-	-
Nedbank		7 Months	Fixed Deposit	24 Mar 2023	24	-	5 000	(5 000)	-
Standard Bank		7 Months	Fixed Deposit	24 Mar 2023	23	-	5 000	(5 000)	-
ABSA Bank		6 Months	Fixed Deposit	27 Mar 2023	28	-	5 000	(5 000)	-
Standard Bank		6 Months	Fixed Deposit	27 Mar 2023	28	-	5 000	(5 000)	-
Standard Bank		4 Months	Fixed Deposit	22 Mar 2023	22	-	5 000	(5 000)	-
ABSA Bank		5 Months	Fixed Deposit	24 Apr 2023	34	-	5 000	-	5 000
Standard Bank		1 Month	Fixed Deposit	16 Jan 2023	-	-	-	-	-
Nedbank		2 Months	Fixed Deposit	14 Feb 2023	-	-	-	-	-
First National Bank		2 Months	Fixed Deposit	14 Feb 2023	-	-	-	-	-
ABSA Bank		3 Months	Fixed Deposit	14 Mar 2023	14	-	5 000	(5 000)	-
Standard Bank		3 Months	Fixed Deposit	14 Mar 2023	15	-	5 000	(5 000)	-
Nedbank		3 Months	Fixed Deposit	15 Mar 2023	15	-	5 000	(5 000)	-
Standard Bank		1 Month	Fixed Deposit	25 Apr 2023	10	-	-	5 000	5 000
ABSA Bank		2 Months	Fixed Deposit	22 May 2023	10	-	-	5 000	5 000
Nedbank		2 Months	Fixed Deposit	23 May 2023	10	-	-	5 000	5 000
ABSA Bank		3 Months	Fixed Deposit	21 Jun 2023	10	-	-	5 000	5 000
Nedbank		3 Months	Fixed Deposit	22 Jun 2023	10	-	-	5 000	5 000
ABSA Bank		4 Months	Fixed Deposit	21 Jul 2023	10	-	-	5 000	5 000
Standard Bank		4 Months	Fixed Deposit	24 Jul 2023	10	-	-	5 000	5 000
<b>Municipality sub-total</b>					<b>274</b>		<b>45 000</b>	<b>(5 000)</b>	<b>40 000</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>274</b>		<b>45 000</b>	<b>(5 000)</b>	<b>40 000</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

#### 7.2 Summary of Investment Portfolio as at 31 March 2023.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
<u>Investments - 31 March 2023 at the following A1 Banks as prescribed by Council's Investment Policy:</u>							
ABSA		R	20 000 000,00				
NEDBANK		R	10 000 000,00				
FNB		R	-				
STANDARD		R	10 000 000,00				
INVESTEC		R	-				
			<b>R 40 000 000,00</b>				
ABSA LT		R	-				
			<b>R 40 000 000,00</b>				



## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
<b>SHORT TERM INVESTMENTS</b>										
25/Nov/21	NEDBANK	03/7881531576/308	5,40%	242	25/Jul/22	0,00	5 000 000		5 000 000	0
25/Nov/21	STANDARD	288460898-083	5,575%	272	24/Aug/22	0,00	5 000 000		5 000 000	0
27/Jan/22	STANDARD	288460898-084	5,400%	182	28/Jul/22	0,00	5 000 000		5 000 000	0
27/Jan/22	STANDARD	288460898-085	5,600%	214	29/Aug/22	0,00	5 000 000		5 000 000	0
27/Jan/22	NEDBANK	03/7881531576/309	5,80%	243	27/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	STANDARD	288460898-087	5,850%	214	26/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	NEDBANK	03/7881531576/310	5,90%	214	26/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	ABSA	2080268458	5,66%	215	27/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	NEDBANK	03/7881531576/311	6,05%	242	24/Oct/22	0,00	5 000 000		5 000 000	0
29/Mar/22	FNB	74942029064	5,40%	153	29/Aug/22	0,00	5 000 000		5 000 000	0
29/Mar/22	ABSA	2080331271	5,82%	181	26/Sep/22	0,00	10 000 000		10 000 000	0
29/Mar/22	NEDBANK	03/7881531576/312	6,05%	184	29/Sep/22	0,00	10 000 000		10 000 000	0
29/Mar/22	NEDBANK	03/7881531576/313	6,25%	216	31/Oct/22	0,00	5 000 000		5 000 000	0
29/Mar/22	STANDARD	288460898-088	6,150%	216	31/Oct/22	0,00	5 000 000		5 000 000	0
29/Mar/22	STANDARD	288460898-089	6,350%	245	29/Nov/22	0,00	5 000 000		5 000 000	0
29/Mar/22	NEDBANK	03/7881531576/314	6,60%	275	29/Dec/22	0,00	5 000 000		5 000 000	0
24/Aug/22	ABSA	2080612780	6,47%	90	22/Nov/22	0,00		5 000 000	5 000 000	0
24/Aug/22	NEDBANK	03/7881531576/315	6,80%	125	27/Dec/22	0,00		5 000 000	5 000 000	0
24/Aug/22	ABSA	2080612887	6,97%	152	23/Jan/23	0,00		5 000 000	5 000 000	0
24/Aug/22	STANDARD	288460898-090	6,950%	153	24/Jan/23	0,00		5 000 000	5 000 000	0
24/Aug/22	NEDBANK	03/7881531576/316	7,30%	184	24/Feb/23	0,00		5 000 000	5 000 000	0
24/Aug/22	STANDARD	288460898-091	7,250%	184	24/Feb/23	0,00		5 000 000	5 000 000	0
24/Aug/22	NEDBANK	03/7881531576/317	7,50%	212	24/Mar/23	23 630,14		5 000 000	5 000 000	0
24/Aug/22	STANDARD	288460898-092	7,450%	212	24/Mar/23	23 472,60		5 000 000	5 000 000	0
27/Sep/22	ABSA	2080668943	7,96%	181	27/Mar/23	28 350,68		5 000 000	5 000 000	0
27/Sep/22	STANDARD	288460898-093	7,900%	181	27/Mar/23	28 136,99		5 000 000	5 000 000	0
22/Nov/22	STANDARD	288460898-094	7,650%	120	22/Mar/23	22 006,85		5 000 000	5 000 000	0
22/Nov/22	ABSA	2080770932	7,92%	153	24/Apr/23	33 632,88		5 000 000		5 000 000
14/Dec/22	STANDARD	288460898-095	8,025%	33	16/Jan/23	0,00		5 000 000	5 000 000	0
14/Dec/22	NEDBANK	03/7881531576/318	7,78%	62	14/Feb/23	0,00		5 000 000	5 000 000	0
14/Dec/22	FNB	76201870188	7,73%	61	14/Feb/23	0,00		5 000 000	5 000 000	0
14/Dec/22	ABSA	2080807927	7,93%	90	14/Mar/23	14 121,92		5 000 000	5 000 000	0
14/Dec/22	STANDARD	288460898-096	8,300%	90	14/Mar/23	14 780,82		5 000 000	5 000 000	0
14/Dec/22	NEDBANK	03/7881531576/319	7,88%	91	15/Mar/23	15 112,33		5 000 000	5 000 000	0
23/Mar/23	STANDARD	288460898-097	8,175%	33	25/Apr/23	10 078,77		5 000 000		5 000 000
23/Mar/23	ABSA	2080984438	7,97%	60	22/May/23	9 826,03		5 000 000		5 000 000
23/Mar/23	NEDBANK	03/7881531576/320	7,83%	61	23/May/23	9 653,42		5 000 000		5 000 000
23/Mar/23	ABSA	2080984250	8,39%	90	21/Jun/23	10 343,84		5 000 000		5 000 000
23/Mar/23	NEDBANK	03/7881531576/321	8,27%	91	22/Jul/23	10 195,89		5 000 000		5 000 000
23/Mar/23	ABSA	2080984323	8,50%	120	21/Jul/23	10 479,45		5 000 000		5 000 000
23/Mar/23	STANDARD	588460898-098	8,475%	123	24/Jul/23	10 448,63		5 000 000		5 000 000
<b>Sub Total</b>						<b>274 271,24</b>	<b>90 000 000</b>	<b>125 000 000</b>	<b>175 000 000</b>	<b>40 000 000</b>
						<b>274 271,24</b>	<b>90 000 000,00</b>	<b>125 000 000</b>	<b>175 000 000</b>	<b>40 000 000,00</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – CASH AND CASH EQUIVALENTS

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

##### Funds Allocations

The schedule reflecting all council's Investments as at 31 March 2023 R40 000 000. (R 90 000 000 at 30 June 2022).

More information with regard to Investments is as follows:

<b>Allocation of Investments, cash and cash equivalents</b>				
Cash and cash equivalents are allocated	Final Report		Report	
	30/06/2022		31/03/2023	
	Liability	Cash back	Liability	Cash back
		170 091 770		187 408 472
Unutilized grants	7 614 037	7 614 037	56 976 498	56 976 498
Consumer and Sundry deposits	5 238 648	5 238 648	5 399 967	5 399 967
External loans unspent	102 884	102 884	102 884	102 884
EFF Accumulated Depreciation	7 250 000	7 250 000	1 812 500	1 812 500
Self Insurance Reserve	26 550 285	26 550 285	25 211 482	25 211 482
Capital Replacement reserve	69 067 070	69 067 070	53 983 942	53 983 942
Retained surplus (unidentified dep.)	5 736 441	5 736 441	5 076 200	5 076 200
Performance Bonus Provison	1 037 177	1 037 177	1 052 735	1 052 735
Set aside for retention	6 553 874	6 553 874	11 287 187	11 287 187
Set aside for Creditor payments	19 530 250	36 141 353	9 852 300	20 259 076
Provision for leave Payment	4 800 000	4 800 000	6 246 000	6 246 000
	<b>153 480 667</b>	<b>170 091 770</b>	<b>177 001 696</b>	<b>187 408 472</b>
Cash Surplus (Deficit)		<b>16 611 103</b>		<b>10 406 776</b>
<b>Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA</b>				
	<b>30/06/2022</b>		<b>31/03/2023</b>	
ABSA	15 000 000		20 000 000	
Nedbank	40 000 000		10 000 000	
First National Bank	5 000 000		0	
Standard Bank	30 000 000		10 000 000	
Investec	0		0	
Total short term	<b>90 000 000</b>		<b>40 000 000</b>	
Bank and Cash	80 078 595		147 395 363	
Cash on hand	13 175		13 109	
	<b>170 091 770</b>		<b>187 408 472</b>	
	-		-	

## **PART 2 - SUPPORTING DOCUMENTATION**

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

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

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

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

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

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – BANK RECONCILIATION

<b>NEDBANK</b>				
<b>BREDE VALLEY MUNICIPALITY</b>				
<b>BANK RECONCILIATION AS AT 31 MARCH 2023</b>				
<b>CASH BOOK RECONCILIATION</b>				
Balance as per Cash Book at 01/03/2023				107 956 071,74
Deposits for March 2023				206 543 579,63
Interest for March 2023				1 146 141,31
Payments for March 2023				(168 250 429,25)
Balance as per Cash Book at 31/03/2023				<u>147 395 363,43</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		107 956 071,74	107 956 071,74
40101012691	Movements		206 543 579,63	
40101012692	Movements		(168 250 429,25)	
40101012693	Movements		1 146 141,31	39 439 291,69
Balance as per Ledger at 31/03/2023				<u>147 395 363,43</u>
<b>BANK RECONCILIATION</b>				
				<b>TOTAL</b>
Balance as per Bank Statement at 31/03/2023				173 473 327,82
Cash on Hand	Not yet Banked			1 593 150,83
Outstanding Payments				(6 584 792,55)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(67 243,28)		
	March 2023	(21 353 527,81)	(21 420 771,09)	(21 420 771,09)
Deposits receipted in Duplicate				0,00
Other Items				142 854,13
Cash Surpluses / Shortages	Iro Payments Received			(4 856,60)
Adjustments to be Made for Mar 2023	BANK CHARGES	(196 450,89)	(196 450,89)	196 450,89
Balance as per Cash Book at 31/03/2023				<u>147 395 363,43</u>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 MARCH 2023				
				TOTAL
Balance as per Bank Statement at 01/03/2023				117 470 349,37
Payments for March 2023				(167 032 557,48)
Interest for March 2023				1 146 141,31
Deposits for March 2023				206 548 436,23
Other Adjustments / Transactions				(10 203,19)
Other Adjustments / Transactions now cleared				(3 100,00)
Direct Deposits from previous months Receipted				(5 933 473,76)
Direct Deposits not Receipted				21 353 527,81
Cash on Hand - 01/03/2023				1 527 358,36
Cash on Hand - 31/03/2023				(1 593 150,83)
Balance as per Bank Statements at 31/03/2023				173 473 327,82

## PART 2 – SUPPORTING DOCUMENTATION

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

#### 8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with unspent conditional grants to the value of R 4 227 344 for the period March 2023 and conditional grants to the value of R 243 397 770 were received. The value of the unspent conditional grants at the end of March 2023 is R 56 976 498.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		137 767	152 673	152 673	41 391	152 673	151 850	823	0,5%	152 673
Operational Revenue:General Revenue:Equitable Share		131 562	147 822	147 822	41 391	147 822	147 822	-		147 822
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 665	3 301	3 301	-	3 301	2 478	823	33,2%	3 301
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	1 550	1 550	-		1 550
<b>Provincial Government:</b>		14 046	17 265	17 265	3 205	18 632	18 315	317	1,7%	17 265
Human Settlement Development Grant: Operating		290	2 830	2 830	2 505	2 505	5 480	(2 975)	-54,3%	2 830
Municipal Accreditation and Capacity Building Grant		328	513	513	-	713	713	-		513
Informal Settlements Upgrading Partnership Grant		-	2 500	2 500	-	-	-	-		2 500
Community Library Service Grant: Operating		90	10 870	10 870	-	10 952	10 870	82	0,8%	10 870
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		10 900	190	190	-	-	190	(190)	-100,0%	190
Community Development Workers (CDW) Grant		94	94	94	-	94	94	-		94
Disaster Management Grant		118	118	118	-	118	118	-		118
Thusong Services Centre Grant		150	150	150	-	150	150	-		150
Public Transport		-	-	-	-	-	-	-		-
Road Infrastructure - Maintenance		2 076	-	-	-	-	-	-		-
Water relians grant		-	-	-	700	700	700	-		-
Provincial Earmark (accelerated grant funding)		-	-	-	-	3 400	-	3 400	#DIV/0!	-
<b>District Municipality:</b>		962	500	500	105	605	500	105	21,0%	500
Specify (Add grant description)		962	500	500	105	605	500	105	21,0%	500
<b>Other grant providers:</b>		704	620	620	-	563	510	53	10,3%	620
Departmental Agencies and Accounts		704	500	500	-	-	120	(120)	-100,0%	500
Other grant providers:		-	120	120	-	563	390	173	44,3%	120
<b>Total Operating Transfers and Grants</b>	5	153 479	171 058	171 058	44 701	172 473	171 175	1 298	0,8%	171 058
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		55 302	69 094	69 094	29 692	69 094	67 222	1 872	2,8%	69 094
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21 000	15 000	15 000	-	15 000	13 128	1 872	14,3%	15 000
Municipal Infrastructure Grant [Schedule 5B]		34 302	44 987	44 987	26 992	44 987	44 987	-		44 987
Energy Efficiency and Demand Side Management Grant		-	4 000	4 000	1 000	4 000	4 000	-		4 000
Water Services Infrastructure Grant [Schedule 5B]		-	5 107	5 107	1 700	5 107	5 107	-		5 107
<b>Provincial Government:</b>		289	1 044	1 044	950	1 831	1 994	(163)	-8,2%	1 044
Emergency Mun Loadshedding relief grant		-	-	-	950	950	950	-		-
Regional Socio-Economic Project (RSEP) Grant		189	800	800	-	800	800	-		800
Community Library Service Grant: Capital		100	244	244	-	81	244	(163)	-66,8%	244
Water Resilience Grant		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	55 591	70 138	70 138	30 642	70 925	69 216	1 709	2,5%	70 138
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	209 070	241 196	241 196	75 343	243 398	240 391	3 007	1,3%	241 196

## 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 - M09 March										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		93 916	152 673	152 673	41 408	151 276	151 850	(574)	-0,4%	152 673
Operational Revenue:General Revenue:Equitable Share		87 701	147 822	147 822	41 391	147 822	147 822	–	–	147 822
Agriculture Research and Technology		4 665	–	–	–	–	–	–	–	–
Arts and Culture Sustainable Resource Management		1 550	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	3 301	3 301	–	3 301	2 478	823	33,2%	3 301
Local Government Financial Management Grant [Schedule 5B]		–	1 550	1 550	17	153	1 550	(1 397)	-90,1%	1 550
<b>Provincial Government:</b>		13 967	17 265	17 265	1 267	8 961	18 315	(9 354)	-51,1%	17 265
Human Settlement Development Grant: Operating		185	2 830	2 830	–	–	5 480	(5 480)	-100,0%	2 830
Municipal Accreditation and Capacity Building Grant		328	513	513	159	377	713	(336)	-47,2%	513
Informal Settlements Upgrading Partnership Grant		265	2 500	2 500	–	–	–	–	–	2 500
Community Library Service Grant: Operating		90	10 870	10 870	989	8 316	10 870	(2 554)	-23,5%	10 870
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		10 752	190	190	–	–	190	(190)	-100,0%	190
Community Development Workers (CDW) Grant		18	94	94	–	42	94	(52)	-55,2%	94
Disaster Management Grant		58	118	118	–	–	118	(118)	-100,0%	118
Thusong Services Centre Grant		150	150	150	–	108	150	(42)	-28,3%	150
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure - Maintenance		2 076	–	–	119	119	–	119	#DIV/0!	–
Specify (Add grant description)		45	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		587	500	500	–	–	500	(500)	-100,0%	500
Specify (Add grant description)		587	500	500	–	–	500	(500)	-100,0%	500
<b>Other grant providers:</b>		704	620	620	–	563	510	53	10,3%	620
Departmental Agencies and Accounts		704	500	500	–	120	–	(120)	-100,0%	500
Other grant providers:		–	120	120	–	563	390	173	44,3%	120
<b>Total operating expenditure of Transfers and Grants:</b>		109 174	171 058	171 058	42 675	160 800	171 175	(10 374)	-6,1%	171 058
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		55 370	69 094	69 094	6 664	27 212	67 222	(40 010)	-59,5%	69 094
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21 069	15 000	15 000	(17)	–	13 128	(13 128)	-100,0%	15 000
Municipal Infrastructure Grant [Schedule 5B]		34 302	44 987	44 987	4 154	23 033	44 987	(21 954)	-48,8%	44 987
Energy Efficiency and Demand Side Management Grant		–	4 000	4 000	871	2 524	4 000	(1 476)	-36,9%	4 000
Water Services Infrastructure Grant [Schedule 5B]		–	5 107	5 107	1 655	1 655	5 107	(3 452)	-67,6%	5 107
<b>Provincial Government:</b>		214	1 044	1 044	–	42	1 994	(1 952)	-97,9%	1 044
Specify (Add grant description)		–	–	–	–	–	950	(950)	-100,0%	–
Regional Socio-Economic Project (RSEP) Grant		189	800	800	–	–	800	(800)	-100,0%	800
Community Library Service Grant: Capital		25	244	244	–	42	244	(202)	-82,7%	244
<b>District Municipality:</b>		429	–	–	–	–	–	–	–	–
Specify (Add grant description)		429	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<b>Total capital expenditure of Transfers and Grants</b>		56 013	70 138	70 138	6 664	27 254	69 216	(41 962)	-60,6%	70 138
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		165 188	241 196	241 196	49 339	188 054	240 391	(52 337)	-21,8%	241 196

## 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 2023, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

	Summary Grants Received and Utilised: 2022/2023				March 2023		Refunded	To Other Debtors	Balance 31/03/2023
	Unutilised Balance 01/07/2022	Debit Balance	Received 01/07/2022 31/03/2023	Other Income	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)- Capital			
<b>National Government:-</b>	-	-	221 767 000,00	-	-151 276 204,61	-27 211 721,26	-	-	43 279 074,13
<b>Operating grants:-</b>	-	-	152 673 000,00	-	-151 276 204,61	-	-	-	1 396 795,39
Equitable share	-	-	147 822 000,00	-	-147 822 000,00	-	-	-	-
Financial Management Grant	-	-	1 550 000,00	-	-153 204,61	-	-	-	1 396 795,39
EPWP: Expanded Public Works	-	-	3 301 000,00	-	-3 301 000,00	-	-	-	-
<b>Capital grants:-</b>	-	-	69 094 000,00	-	-	-27 211 721,26	-	-	41 882 278,74
Municipal Infrastructure Grant	-	-	44 987 000,00	-	-	-23 032 684,78	-	-	21 954 315,22
Integrated National Electrification Grant	-	-	15 000 000,00	-	-	-0,00	-	-	15 000 000,00
Energy Efficiency and Demand-Side Management Grant	-	-	4 000 000,00	-	-	-1 655 237,80	-	-	2 344 762,20
Water Services Infrastructure Grant	-	-	5 107 000,00	-	-	-2 523 798,68	-	-	2 583 201,32
<b>Provincial Government:-</b>	3 332 294,48	-	20 463 000,00	-	-8 961 341,27	-116 991,31	-2 638 988,38	119 401,28	12 197 374,80
<b>Operating Grants plus Operating Housing:-</b>	3 257 416,22	-	18 713 000,00	-81 000,00	-8 961 341,27	-	-2 638 988,38	119 401,28	10 408 487,85
<b>Operating Provincial</b>	752 098,11	-	16 208 000,00	-81 000,00	-8 961 341,27	-	-133 670,27	119 401,28	7 903 487,85
Library Service Conditional Grant	147 795,68	-	11 033 000,00	-81 000,00	-8 315 693,86	-	-	119 401,28	2 784 101,82
Proclaimed Roads	106 938,27	-	94 000,00	-	-119 401,28	-	-12 938,27	-	145 867,87
CDW Grant Operational Support	-	-	200 000,00	-	-	-	-	-	480 000,00
Financial Management Capacity Building Grant	280 000,00	-	150 000,00	-	-107 572,00	-	-	-	42 428,00
Thusing Centre	-	-	700 000,00	-	-	-	-	-	700 000,00
Municipal Water Resilience Grant	-	-	513 000,00	-	-376 542,00	-	-	-	136 458,00
Municipal Accreditation and Capacity Building	-	-	3 400 000,00	-	-	-	-	-	3 400 000,00
Provincial Farmarked (Accelerated) Grant Funding	-	-	118 000,00	-	-	-	-	-	214 632,16
Disaster Management Grant	96 632,16	-	-	-	-	-	-	-	-
RSP	120 732,00	-	-	-	-	-	-120 732,00	-	-
<b>Operating Provincial Housing</b>	2 505 318,11	-	2 505 000,00	-	-	-	-2 505 318,11	-	2 505 000,00
<b>Housing from Capital to Operating Top structure</b>	2 505 318,11	-	2 505 000,00	-	-	-	-2 505 318,11	-	2 505 000,00
Title Deeds	-	-	-	-	-	-	-	-	-
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-	-
<b>Capital Grants:-</b>	74 878,26	-	1 750 000,00	81 000,00	-	-116 991,31	-	-	1 788 886,95
<b>Other</b>	74 878,26	-	1 750 000,00	81 000,00	-	-116 991,31	-	-	1 788 886,95
Library Service Conditional Grant	-	-	-	81 000,00	-	-116 991,31	-	-	38 886,95
RSEP	-	-	800 000,00	-	-	-	-	-	800 000,00
Emergency Municipal Load-Shedding Relief Grant	-	-	950 000,00	-	-	-	-	-	950 000,00
<b>Capital- Grants Housing</b>	-	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-	-
<b>Cape Winelands District Municipality:-</b>	895 049,50	-	605 000,00	-	-	-	-	-	1 500 049,50
<b>Operating grants:-</b>	895 049,50	-	605 000,00	-	-	-	-	-	1 500 049,50
Cape Winelands District Municipality	895 049,50	-	605 000,00	-	-	-	-	-	1 500 049,50
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-	-
<b>Housing Grants</b>	-	-	-	-	-	-	-	-	-
58 Houses for staff (SAMWU)	-	-	-	-	-	-	-	-	-
350 Houses Avian Park	-	-	-	-	-	-	-	-	-
<b>Other Grants</b>	-	-	562 770,14	-	-562 770,14	-	-	-	-
<b>Operating grants:-</b>	-	-	562 770,14	-	-562 770,14	-	-	-	-
LGWSETA	-	-	562 770,14	-	-562 770,14	-	-	-	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-	-
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-	-
<b>Other Municipalities</b>	-	-	-	-	-	-	-	-	-
	4 227 343,98	-	243 397 770,14	-	-140 800 316,02	-27 328 712,57	-2 638 988,38	119 401,28	56 976 498,43
			243 397 770,14		-188 129 028,59				-
							<b>GROSS BALANCE</b>		<b>56 976 498,43</b>



## PART 2 – SUPPORTING DOCUMENTATION

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

#### 9.1 Supporting Table SC8

WC025 Breede Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March										
Summary of Employee and Councillor remuneration	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		14 752	15 819	16 159	1 280	11 512	11 941	(429)	-4%	16 159
Pension and UIF Contributions		1 125	1 183	1 217	26	311	899	(589)	-65%	1 217
Medical Aid Contributions		237	244	212	10	89	156	(68)	-43%	212
Motor Vehicle Allowance		520	482	412	32	293	305	(12)	-4%	412
Cellphone Allowance		1 651	1 673	1 673	138	1 324	1 236	88	7%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		30	148	-	14	159	-	159	#DIV/0!	-
<b>Sub Total - Councillors</b>		<b>18 315</b>	<b>19 549</b>	<b>19 673</b>	<b>1 500</b>	<b>13 687</b>	<b>14 538</b>	<b>(850)</b>	<b>-6%</b>	<b>19 673</b>
<b>% increase</b>	4		<b>6,7%</b>	<b>7,4%</b>						<b>7,4%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5 741	8 711	8 853	467	4 306	6 558	(2 252)	-34%	8 853
Pension and UIF Contributions		601	986	801	55	493	593	(101)	-17%	801
Medical Aid Contributions		99	104	106	4	33	78	(45)	-57%	106
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 333	1 327	1 332	99	1 000	987	14	1%	1 332
Cellphone Allowance		486	245	346	24	216	256	(40)	-16%	346
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		385	176	332	20	182	246	(64)	-26%	332
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>8 645</b>	<b>11 549</b>	<b>11 769</b>	<b>669</b>	<b>6 231</b>	<b>8 719</b>	<b>(2 487)</b>	<b>-29%</b>	<b>11 769</b>
<b>% increase</b>	4		<b>33,6%</b>	<b>36,1%</b>						<b>36,1%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		200 024	232 684	229 083	16 891	154 372	169 698	(15 326)	-9%	229 083
Pension and UIF Contributions		36 514	43 973	41 968	3 252	29 546	31 089	(1 543)	-5%	41 968
Medical Aid Contributions		20 784	26 191	24 468	1 874	16 447	18 125	(1 678)	-9%	24 468
Overtime		23 888	-	16 400	1 645	16 538	12 149	4 389	36%	16 400
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 131	10 030	10 136	827	7 426	7 509	(83)	-1%	10 136
Cellphone Allowance		1 378	1 365	1 375	112	1 034	1 018	15	1%	1 375
Housing Allowances		1 613	1 846	1 852	140	1 280	1 372	(92)	-7%	1 852
Other benefits and allowances		26 452	23 158	25 574	2 512	20 312	18 944	1 368	7%	25 574
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	6 697	-	6 728	585	5 048	4 984	64	1%	6 728
<b>Sub Total - Other Municipal Staff</b>		<b>326 481</b>	<b>339 247</b>	<b>357 584</b>	<b>27 837</b>	<b>252 003</b>	<b>264 889</b>	<b>(12 885)</b>	<b>-5%</b>	<b>357 584</b>
<b>% increase</b>	4		<b>3,9%</b>	<b>9,5%</b>						<b>9,5%</b>
<b>Total Parent Municipality</b>		<b>353 442</b>	<b>370 344</b>	<b>389 026</b>	<b>30 006</b>	<b>271 922</b>	<b>288 145</b>	<b>(16 223)</b>	<b>-6%</b>	<b>389 026</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>353 442</b>	<b>370 344</b>	<b>389 026</b>	<b>30 006</b>	<b>271 922</b>	<b>288 145</b>	<b>(16 223)</b>	<b>-6%</b>	<b>389 026</b>
<b>% increase</b>	4		<b>4,8%</b>	<b>10,1%</b>						<b>10,1%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>335 127</b>	<b>350 795</b>	<b>369 354</b>	<b>28 506</b>	<b>258 234</b>	<b>273 607</b>	<b>(15 373)</b>	<b>-6%</b>	<b>369 354</b>

## PART 2 – SUPPORTING DOCUMENTATION

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

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

##### Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R15 784 200**.

Overtime and temporary personnel payments are one month in arrear, this being the reason 8 months spending been reflecting on the end of March 2023 reports. Overtime should be monitored closely.

From 1 July 2022 till 31 March 2023	Budget for the year	Estimate for the 8 months	Actual to Date	Variance
Overtime	15 784 200	10 522 800	15 938 540	-5 415 740
Temporary and EPWP personnel	14 692 719	9 795 146	16 311 004	-6 515 858

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

	<u>January 2023</u>	<u>February 2023</u>	<u>March 2023</u>
EPWP	297	295	304
Temporary	105	112	107
Permanent	870	867	861
Councillors	41	41	41
	<b>1 313</b>	<b>1 315</b>	<b>1 313</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

#### 10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	4 666	11 540	4 301	4 130	4 130	4 301	171	4,0%	1%
August	4 375	12 019	15 342	16 872	21 001	19 642	(1 359)	-6,9%	7%
September	7 403	32 611	10 842	9 058	30 059	30 484	425	1,4%	9%
October	8 302	14 760	13 495	13 478	43 537	43 978	441	1,0%	14%
November	2 934	22 634	16 643	19 536	63 073	60 622	(2 451)	-4,0%	20%
December	12 126	54 551	17 271	24 141	87 214	77 893	(9 321)	-12,0%	27%
January	4 277	34 038	32 425	28 007	115 221	110 317	(4 904)	-4,4%	36%
February	18 678	28 490	36 183	5 402	120 623	146 500	25 877	17,7%	38%
March	7 220	49 211	54 865	16 676	137 299	201 365	64 066	31,8%	43%
April	12 436	19 210	51 000	–		252 366	–	0,0%	0%
May	30 023	13 763	62 868	–		315 233	–	0,0%	0%
June	30 658	25 724	83 703	–		398 936	–	0,0%	0%
<b>Total Capital expenditure</b>	<b>143 097</b>	<b>318 550</b>	<b>398 936</b>	<b>137 299</b>					

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 10 - CAPITAL PERFORMANCE PROGRAMME

#### 10.2 Capital Expenditure Report for the period ended 31 March 2023.

Capital Progress Report 2022/23		March 2023										
PROJECT FUNDING		Total Approved Budget 2022/23	Roll overs requests from 2021/22	Other Adjustments/ Additional funding	Adjustments Feb 2023	Total Funded budget 2022/23	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
<b>EXTERNAL LOAN</b>												
Projects New	EFF	146 237 952	0		34 089 826	180 327 778	1 596 387	69 331 126.39	65 298 013.97	16 663 473.68	115 029 764.03	36.21%
<b>TOTAL EXTERNAL LOAN</b>		<b>146 237 952</b>	<b>0</b>		<b>34 089 826</b>	<b>180 327 778</b>	<b>1 596 387.10</b>	<b>69 331 126.39</b>	<b>65 298 013.97</b>	<b>16 663 473.68</b>	<b>115 029 764.03</b>	
<b>CAPITAL REPLACEMENT RESERVE</b>												
Projects New	CRR	95 979 600	8 716 072	683 000	9 962 389	115 376 981	1 088 254.87	44 537 685.63	41 823 091.49	-3 991 893.76	73 553 889.51	36.25%
Projects (MIG Counter Funding)	CRR	500 000	0	0	0	0	0.00	0.00	0.00	0.00	#DIV/0!	
CRR Connectors (Public Contr)	CRR	4 839 200	0	210 340	0	5 449 440	9 882.44	1 188 525.57	1 188 525.57	14 745.17	4 260 914.43	21.81%
Furniture and Equipment	CRR	55 000	0	82 300	0	201 380	0.00	182 887.43	31 511.00	0.00	169 869.00	15.65%
<b>TOTAL CRR</b>		<b>101 373 800</b>	<b>8 716 072</b>	<b>975 540</b>	<b>9 962 389</b>	<b>121 027 801</b>	<b>1 097 937.31</b>	<b>45 909 098.63</b>	<b>43 043 128.06</b>	<b>-3 977 148.59</b>	<b>77 984 672.94</b>	<b>35.56%</b>
<b>INSURANCE RESERVE</b>												
Insurance Reserve	IF	800 000	0	0	7 700 000	8 500 000	268 230.38	2 436 602.86	2 412 402.86	2 395 863.73	6 097 597.14	28.38%
<b>TOTAL INSURANCE RESERVE</b>		<b>800 000</b>	<b>0</b>	<b>0</b>	<b>7 700 000</b>	<b>8 500 000</b>	<b>268 230.38</b>	<b>2 436 602.86</b>	<b>2 412 402.86</b>	<b>2 395 863.73</b>	<b>6 097 597.14</b>	<b>28.38%</b>
<b>TOTAL BASIC CAPITAL</b>		<b>248 411 752</b>	<b>8 716 072</b>	<b>975 540</b>	<b>51 752 215</b>	<b>309 855 579</b>	<b>2 962 554.79</b>	<b>116 676 827.88</b>	<b>110 753 544.89</b>	<b>15 082 188.82</b>	<b>199 102 034.11</b>	<b>35.74%</b>
<b>CAPITAL: GRANT FUNDING</b>												
PAWC: Libraries	CPLIB	244 000	0	0	74 879	318 879	0.00	216 104.28	116 891.31	0.00	201 887.69	36.69%
PAWC: RSEF	CPRSE	800 000	0	0	0	800 000	0.00	82 444.56	0.00	0.00	800 000.00	0.00%
Other	CPDLG	0	0	0	950 000	950 000	0.00	0.00	0.00	0.00	950 000.00	0.00%
National Government: MIG (DORA)	CNMIG	44 987 000	0	0	0	44 987 000	0.00	23 032 684.78	23 032 684.78	4 154 046.04	21 954 315.22	51.20%
National Government: INEP (DORA)	CNINE	15 000 000	0	0	15 000 000	15 000 000	0.00	-782 889.79	-782 889.79	-789 655.01	15 782 889.79	-5.22%
National Government: EEDSMG	EEDSMG	4 000 000	0	0	4 000 000	4 000 000	0.00	1 655 237.80	1 655 237.80	1 655 237.80	2 344 762.00	41.38%
National Government: WSIG	WSIG	5 107 000	0	0	5 107 000	5 107 000	742 478.54	1 381 421.86	2 523 798.68	871 388.14	2 583 201.32	49.42%
<b>TOTAL : GRANT FUNDING</b>		<b>70 138 000</b>	<b>0</b>	<b>0</b>	<b>1 024 879</b>	<b>71 162 879</b>	<b>742 478.54</b>	<b>25 585 003.49</b>	<b>26 545 822.78</b>	<b>5 881 016.97</b>	<b>44 617 056.22</b>	<b>37.30%</b>
<b>DONATED ASSETS</b>												
Donated Assets	DON	0	0	0	17 917 600	17 917 600	0.00	0.00	0.00	0.00	17 917 600.00	0.00%
<b>TOTAL FUNDING</b>		<b>318 549 752</b>	<b>8 716 072</b>	<b>975 540</b>	<b>70 694 694</b>	<b>398 936 058</b>	<b>3 705 033.33</b>	<b>142 261 831.37</b>	<b>137 299 367.67</b>	<b>20 963 205.79</b>	<b>261 636 690.33</b>	<b>34.42%</b>

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.1 Insurance Claims for the month ended 31 March 2023.

COUNCIL'S MONTHLY REPORT														
Type of Claim	Prior periods	July	Aug	Sept	October	Nov	Dec	Jan	Feb	March	Apr	May	June	Year End
Public Liability/possible Liability				5	3	1	2	2	3	2	5			23
Motor Claims			5		1	1	3	1	3	1	2			16
Property Damage/Loss					3	2	5	1	3	1				15
Claims within excess														
Public Liability/possible Liability								1			4			5
Motor Claims									1					1
Property Damage/Loss														0
Total claims submitted			5	5	6	4	10	5	10	4	11	0	0	60
<b>NOTE PLEASE:</b>	<b>Totals will be adjusted monthly as actual expenses and payment from insurer occur.</b>													
TOTAL QUOTED EXPENSE	R2 889 776,01	R2 29 926,88	R926 188,81	R1 043 882,74	R239 987,75	R431 230,31	R557 901,77	R675 744,27	R248 152,49	R41 854,24	R0,00	R0,00	R0,00	R4 394 869,26
VALUE OF REJECTED CLAIMS/ CLAIMS WITHIN EXCESS	R1 416 579,40	R236 405,86	R0,00	R0,00	R0,00	R3 800,00	R2 242,50		R16 500,00	R25 374,90				R284 323,26
VALUE OF CLAIMS SETTLED														R0,00
TOTAL OUTSTANDING CLAIMS														R0,00
<b>COMMENTS:</b>														
<b>ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR</b>	<p>1 claim authorized for repairs. 5 claims submitted, and being processed. 3 dept reports outstanding. 3 claims awaiting quotes. 3 claims finalised</p> <p>2 Claims authorized for repairs. 3 Claims submitted awaiting insurer's further address. Claims have a query on them, awaiting user dept to advise. 2 Claims waiting quotes</p> <p>3 Property damages claims authorized by the insurers to be repaired. 1 Property loss claim within excess and finalized. 1 Property loss claim still waiting on assessor's feedback.</p> <p>4 claims submitted and being processed. Waiting on third party claim report for the 1 Liability claim. 2 claims outstanding. 2 claims with quotes waiting on quotes to submit to insurers. 1 Property loss claim within excess and payment pending.</p> <p>5 Claims insurer added for additional information from third party and still outstanding.</p> <p>6 Claims submitted and being processed. 3 dept reports outstanding. 3 claims awaiting quotes. 3 claims finalised</p> <p>7 Property loss claim within excess and finalized. 1 Property loss claim still waiting on assessor's feedback.</p> <p>8 Liability claim falls within excess. 1 vehicle authorized for repairs.</p> <p>9 Insurer awaiting outcome. 2 Claims awaiting further excess. 1 still waiting on documents</p> <p>10 Insurer awaiting outcome. 2 Claims awaiting further excess. 1 still waiting on documents</p> <p>11 Insurer awaiting outcome. 2 Claims awaiting further excess. 1 still waiting on documents</p> <p>12 Insurer awaiting outcome. 2 Claims awaiting further excess. 1 still waiting on documents</p> <p>13 Insurer awaiting outcome. 2 Claims awaiting further excess. 1 still waiting on documents</p> <p>14 Insurer awaiting outcome. 2 Claims awaiting further excess. 1 still waiting on documents</p> <p>15 Insurer awaiting outcome. 2 Claims awaiting further excess. 1 still waiting on documents</p> <p>16 Insurer awaiting outcome. 2 Claims awaiting further excess. 1 still waiting on documents</p> <p>17 Insurer awaiting outcome. 2 Claims awaiting further excess. 1 still waiting on documents</p> <p>18 Insurer awaiting outcome. 2 Claims awaiting further excess. 1 still waiting on documents</p> <p>19 Insurer awaiting outcome. 2 Claims awaiting further excess. 1 still waiting on documents</p> <p>20 Insurer awaiting outcome. 2 Claims awaiting further excess. 1 still waiting on documents</p> <p>21 Insurer awaiting outcome. 2 Claims awaiting further excess. 1 still waiting on documents</p> <p>22 Insurer awaiting outcome. 2 Claims awaiting further excess. 1 still waiting on documents</p> <p>23 Insurer awaiting outcome. 2 Claims awaiting further excess. 1 still waiting on documents</p>													

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.2 Municipal Cost Containment Measures for the period 31 March 2023.

Cost Containment In-Year Report									
Measures	Budget	Q1	Q2	Q3	Q4	Savings Q1	Savings Q2	Savings Q3	Savings Q4
	R	R	R	R	R	R	R	R	R
Use of consultants	11 108 989,50	4 889 759,76	2 463 193,97	275 618,11	-	-2 112 512,39	-1 798 458,98	703 170,29	
Vehicles used for political office -bearers	-	-							
Travel and subsistence	1 180 464,00	163 857,78	278 463,02	121 766,13	-	131 258,22	147 911,20	321 261,07	
Domestic accommodation	129 800,00	2 165,22	18 713,05	17 713,04	-	30 284,78	44 021,73	58 758,69	
Sponsorships, events and catering	1 642 910,00	42 434,14	128 242,57	1 255 936,97	-	368 293,36	650 778,29	-194 431,18	
Communication	4 015 236,00	889 705,53	738 933,24	815 993,29	-	114 103,47	378 979,23	566 794,94	
Other related expenditure items	-	-							
<b>Total</b>	<b>18 077 399,50</b>	<b>5 987 922,43</b>	<b>3 627 545,85</b>	<b>2 487 027,54</b>	<b>-</b>	<b>-1 468 572,56</b>	<b>-576 768,53</b>	<b>1 455 553,81</b>	

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## **PART 2 - SUPPORTING DOCUMENTATION**

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

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

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

<b>TENDERS AWARDED DURING MARCH 2023</b>					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE (CAPPED)
02/03/2023	BV955/ 2022	PROVISION OF BANKING SERVICES FOR THE FOR THE PERIOD NOT EXCEEDING FIVE (5) YEARS (ENDING 30 JUNE 2025)	Nedbank Limited	rates	R5 536 447,98
02/03/2023	BV972/ 2022	CONSTRUCTION OF 400V/ 11KV LINE AND THE REMOVAL OF THE DISTRIBUTION NETWORK IN THE ZWELETHEMBA AREA (PHASE 1.1)	Adenco Construction (Pty) Ltd	R4 849 724,80	
02/03/2023	BV997/ 2022	MAINTENANCE SERVICES FOR GENSETS (INCLUDING REPAIR WORKS) FOR A PERIOD ENDING 30 JUNE 2026	CHE Elec Eng (Pty) Ltd	rates	R1 057 707,00
					<b>R11 443 879,78</b>
Tender turnaround (lead time) in days	BV955/ 2022	139			
	BV972/ 2022	188			
	BV997/ 2022	107			
Average		145			



## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.5 Procurement premiums paid for the month of March 2023.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF MARCH 2023										
Request Reference	Date of Order	Order Reference	Service Provider/ Contractor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Contractor/ Supplier	Awarded amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)	
12688	29/03/2023	4716	ALM CONSTRUCTION	48619,13	TAKE NOTE TRADING 245	R55 200,00	R6 580,87	14%	YES	
13817	29/03/2023	4731	GABRIEL AND MICHAEL MARKETING	65285,21	OBHEJANE TRADING	R66 188,25	R903,04	1%	YES	
<b>TOTAL PREMIUMS PAID FOR THE MONTH</b>								<b>R7 483,91</b>		

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.6 Approved Budget Virements: 3<sup>rd</sup> QUARTER of 2022/2023.

<b>APPROVED BUDGET VIREMENTS: 3rd QUARTER OF 2022/2023</b>									
U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 January 2023	Increase	Decrease	Amended Budget 31 March 2023
<b>1. OPERATING BUDGET</b> The following Operating Budget Virements were processed in the above mentioned period.									
<b>COUNCIL GENERAL</b>									
20180704063826	10303210530000	COUNCIL GENERAL ADMIN	Defined Contribution Fund Expenses	0.219	31/01/2023	3 250 000	700 000	-	3 950 000
20180704063826	10303210530000	COUNCIL GENERAL ADMIN	Defined Contribution Fund Expenses	0.219	31/01/2023	3 950 000	600 000	-	4 550 000
20200629056231	10303277250000	COUNCIL GENERAL ADMIN	Grant In Aid	0.286	27/03/2023	144 300	-	-10 000	134 300
20220413993259	10306220180000	MAYORAL OFFICES	Standard Rated	0.260	28/02/2023	30 000	30 000	-	60 000
20220413993259	10306220180000	MAYORAL OFFICES	Standard Rated	0.283	22/03/2023	60 000	15 000	-	75 000
20220413993259	10306220180000	MAYORAL OFFICES	Standard Rated	0.283	22/03/2023	75 000	9 000	-	84 000
20210702016261	10306220180000	MAYORAL OFFICES	Standard Rated	0.291	28/03/2023	32 000	5 000	-	37 000
20210702016261	10306220180000	MAYORAL OFFICES	Standard Rated	0.291	28/03/2023	37 000	5 000	-	42 000
20210702016261	10306220180000	MAYORAL OFFICES	Standard Rated	0.291	28/03/2023	42 000	5 000	-	47 000
20220927220345	10306220210000	MAYORAL OFFICES	Materials and Supplies	0.291	28/03/2023	10 000	-	-5 000	5 000
20220413993260	10306220210000	MAYORAL OFFICES	Materials and Supplies	0.283	22/03/2023	5 000	25 000	-	30 000
20180919053550	10306221470000	MAYORAL OFFICES	Corporate and Municipal Activities	0.231	09/02/2023	15 000	-	-5 000	10 000
20220413993258	10306221550000	MAYORAL OFFICES	Assets less than the Capitalisation Threshold	0.260	28/02/2023	30 000	-	-30 000	-
20200828065198	10306222750000	MAYORAL OFFICES	Own Transport	0.231	09/02/2023	3 520	5 000	-	8 520
20200828065198	10306222750000	MAYORAL OFFICES	Own Transport	0.286	27/03/2023	8 520	10 000	-	18 520
20220413993256	10306222980000	MAYORAL OFFICES	Uniform and Protective Clothing	0.283	22/03/2023	9 000	-	-9 000	-
20220920111415	10306222980000	MAYORAL OFFICES	Uniform and Protective Clothing	0.291	28/03/2023	10 000	-	-5 000	5 000
20220927220304	10306222980000	MAYORAL OFFICES	Uniform and Protective Clothing	0.291	28/03/2023	10 000	-	-5 000	5 000
20180704065051	10306277250000	MAYORAL OFFICES	Grant In Aid	0.283	22/03/2023	300 000	-	-40 000	260 000
<b>TOTAL: COUNCIL GENERAL -</b>						<b>8 021 340</b>	<b>1 409 000</b>	<b>-109 000</b>	<b>9 321 340</b>
<b>MUNICIPAL MANAGER</b>									
<b>TOTAL: MUNICIPAL MANAGER</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>STRATEGIC SUPPORT SERVICES</b>									
20210702016258	10612220180000	I.D.P.	Standard Rated	0.273	15/03/2023	-	2 000	-	2 000
20180704063978	10612220210000	I.D.P.	Materials and Supplies	0.273	15/03/2023	2 000	-	-2 000	-
2021024051934	10621200320000	COMMUNITY	Catering Services	0.241	21/02/2023	2 000	2 000	-	4 000
20190131040954	11545200320000	TOURISM	Catering Services	0.251	22/02/2023	10 000	-	-4 000	6 000
20190131040954	11545200320000	TOURISM	Catering Services	0.280	22/03/2023	6 000	6 500	-	12 500
20210702016292	11545220180000	TOURISM	Standard Rated	0.251	22/02/2023	10 000	200	-	10 200
20210702016292	11545220180000	TOURISM	Standard Rated	0.251	22/02/2023	10 200	1 060	-	11 260
20210702016292	11545220180000	TOURISM	Standard Rated	0.251	22/02/2023	11 260	2 580	-	13 840
20210702016292	11545220180000	TOURISM	Standard Rated	0.251	22/02/2023	13 840	1 160	-	15 000
20180704063996	11545220210000	TOURISM	Materials and Supplies	0.251	22/02/2023	10 000	2 000	-	12 000
20181003025153	11545221470000	TOURISM	Corporate and Municipal Activities	0.251	22/02/2023	15 000	-	-11 370	3 630
2019022035046	11545222360000	TOURISM	Management Fee	0.237	21/02/2023	72 000	-	-8 500	63 500
2019022035046	11545222360000	TOURISM	Management Fee	0.248	22/02/2023	63 500	-	-4 000	59 500
20210702017587	11545222420000	TOURISM	National	0.251	22/02/2023	1 000	-	-790	210
20210702017878	11545222690000	TOURISM	Accommodation	0.237	21/02/2023	-	2 500	-	2 500
20200828065093	11545222700000	TOURISM	Daily Allowance	0.251	22/02/2023	5 000	2 210	-	7 210
20200828065093	11545222700000	TOURISM	Daily Allowance	0.251	22/02/2023	7 210	790	-	8 000
20200828065214	11545222750000	TOURISM	Own Transport	0.251	22/02/2023	10 000	8 210	-	18 210
20200828065214	11545222750000	TOURISM	Own Transport	0.251	22/02/2023	18 210	1 790	-	20 000
20210702018182	11545222790000	TOURISM	Air Transport	0.237	21/02/2023	-	6 000	-	6 000
20210702018182	11545222790000	TOURISM	Air Transport	0.248	22/02/2023	6 000	4 000	-	10 000
20221010003207	11545222840000	TOURISM	Accommodation	0.251	22/02/2023	15 000	-	-1 700	13 300
20221010003207	11545222840000	TOURISM	Accommodation	0.296	31/03/2023	13 300	9 000	-	22 300
20221010003248	11545222890000	TOURISM	Car Rental	0.251	22/02/2023	5 000	-	-1 060	3 940
20221010003248	11545222890000	TOURISM	Car Rental	0.296	31/03/2023	3 940	5 200	-	9 140
20221010003337	11545222930000	TOURISM	Air Transport	0.251	22/02/2023	19 000	-	-2 580	16 420
20221010003337	11545222930000	TOURISM	Air Transport	0.296	31/03/2023	16 420	10 800	-	27 220
20211130021629	11545222980000	TOURISM	Uniform and Protective Clothing	0.251	22/02/2023	-	1 500	-	1 500
20190812034712	11545277880000	TOURISM	Tourism	0.268	08/03/2023	150 400	-	-50 000	100 400
20210702014397	11548201340000	LOCAL ECONOMIC DEVELOPMENT	Event Promoters	0.268	08/03/2023	1 200	50 000	-	51 200
20210702014397	11548201340000	LOCAL ECONOMIC DEVELOPMENT	Event Promoters	0.268	08/03/2023	51 200	185 000	-	236 200
20210702014397	11548201340000	LOCAL ECONOMIC DEVELOPMENT	Event Promoters	0.268	08/03/2023	236 200	50 000	-	286 200
20210702014397	11548201340000	LOCAL ECONOMIC DEVELOPMENT	Event Promoters	0.294	29/03/2023	286 200	-	-20 000	266 200









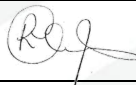
## APPROVED BUDGET VIREMENTS: 3rd QUARTER OF 2022/2023

U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 January 2023	Increase	Decrease	Amended Budget 31 March 2023
<b>2. CAPITAL BUDGET:</b> The following Capital Budget Virements were processed in the above mentioned period.									
<b>COUNCIL GENERAL ADMIN</b>									
<b>TOTAL: COUNCIL GENERAL ADMIN</b>						-	-	-	-
<b>STRATEGIC SUPPORT SERVICES</b>									
20220705002790	50101006481	OTHER BUILDINGS	Supply and Installation of Load Shedding Solution and Solar PV	0.221	02/02/2023	2 848 476	200 000	-	3 048 476
20220705002790	50101006481	OTHER BUILDINGS	Supply and Installation of Load Shedding Solution and Solar PV	0.221	02/02/2023	3 048 476	100 000	-	3 148 476
20220705002790	50101006481	OTHER BUILDINGS	Supply and Installation of Load Shedding Solution and Solar PV	0.221	02/02/2023	3 148 476	300 000	-	3 448 476
20220705002802	50101006521	LOCAL ECONOMIC DEVELOPMENT	Zwelethemba Economic Facility	0.221	02/02/2023	1 000 000	-	-300 000	700 000
<b>TOTAL: STRATEGIC SUPPORT SERVICES</b>						<b>10 045 428</b>	<b>600 000</b>	<b>-300 000</b>	<b>10 345 428</b>
<b>FINANCIAL SERVICES</b>									
20220705002877	50101006771	FINANCIAL PLANNING SECTION	Financial Planning - Upgrading of Buildings	0.215	26/01/2023	215 000	38 000	-	253 000
20220705002109	50101003761	REVENUE SECTION	Revenue - Machinery and Equipment	23/03/04	31/03/2023	400 000	-	-150 000	250 000
20220705002244	50101004371	REVENUE SECTION	Revenue - Furniture and Office Equipment	23/03/04	31/03/2023	205 300	150 000	-	355 300
<b>TOTAL: FINANCIAL SERVICES</b>						<b>820 300</b>	<b>188 000</b>	<b>-150 000</b>	<b>858 300</b>
<b>COMMUNITY SERVICES</b>									
20220705002145	50101003921	FIRE ADMIN	Fire Services - Radios	23/03/02	31/03/2023	55 000	-	-55 000	-
20220705002223	50101004301	FIRE ADMIN	Fire Services - Furniture and Office Equipment	23/03/02	31/03/2023	150 000	55 000	-	205 000
20220705002223	50101004301	FIRE ADMIN	Fire Services - Furniture and Office Equipment	23/03/02	31/03/2023	205 000	54 404	-	259 404
20220705002889	50101006811	FIRE ADMIN	Fire Services - Airconditioners	23/03/03	31/03/2023	50 000	3 766	-	53 766
20220705002160	50101004031	FIRE ADMIN	De Doorns Communication Equipment	23/03/03	31/03/2023	350 000	-	-3 766	346 234
20220705002160	50101004031	FIRE ADMIN	De Doorns Communication Equipment	23/03/02	31/03/2023	346 234	-	-54 404	291 830
<b>TOTAL: COMMUNITY SERVICES -</b>						<b>1 156 234</b>	<b>113 170</b>	<b>-113 170</b>	<b>1 156 234</b>
<b>ENGINEERING SERVICES</b>									
<b>TOTAL: ENGINEERING SERVICES -</b>						-	-	-	-
<b>PUBLIC SERVICES</b>									
20210702013825	50101000591	STREETS: WORCESTER	Machinery and Equipment	MV	22/03/2023	236 300	-	-47 558	188 742
20230303041234	50101007311	STREETS: WORCESTER	Pedestrian walkway between Yssel and Sampson Street	MV	22/03/2023	75 000	47 558	-	122 558
20210702013918	50101001081	STREETS: WORCESTER	Upgrading of Gravel Roads	MV	25/01/2023	3 000 000	-	-1 390 043	1 609 957
20220705002442	50101005131	STREETS: WORCESTER	Reseal of Municipal Roads (De La Bat and others)	MV	25/01/2023	2 968 444	1 390 043	-	4 358 487
<b>TOTAL: PUBLIC SERVICES</b>						<b>6 279 744</b>	<b>1 437 601</b>	<b>-1 437 601</b>	<b>6 279 744</b>
<b>GRAND TOTAL: CAPITAL BUDGET VIREMENTS -</b>						<b>18 301 706</b>	<b>2 338 771</b>	<b>-2 000 771</b>	<b>18 639 706</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.7 Summary of all Withdrawals during the 3<sup>rd</sup> QUARTER of 2022/2023. MFMA Section 11 (4a)

PROVINCIAL TREASURY		
Withdrawals from Municipal Bank Accounts		
In accordance with Section 11, Sub-section 1 (b) to (j)		
<b>NAME OF MUNICIPALITY:</b>	Breede Valley Municipality	
<b>MUNICIPAL DEMARCATION CODE:</b>	WC025	
<b>QUARTER ENDED:</b>	<b>January 2023 till March 2023</b>	
<b>MFMA section 11.</b> (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> bank accounts, and may do so only -	Amount	Reason for withdrawal
	R 374 983 630,90	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 14 904 748,68	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 35 000 000,00	Investments made over different periods
(i) to defray increased expenditure in terms of section 31; or	R 0,00	
(j) for such other purposes as may be <i>prescribed</i> .		
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	<b>Name and Surname:</b>	R Ontong
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and	<b>Rank/Position:</b>	Chief Financial Officer
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	<b>Signature:</b>	
<b>Tel number</b>	<b>Fax number</b>	<b>Email Address</b>
023-3484994	023-3484997	<a href="mailto:rontong@bvm.gov.za">rontong@bvm.gov.za</a>



## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 12 - MUNICIPAL MANAGER'S QUALITY CERTIFICATE

# QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month, March of 2023 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE:  \_\_\_\_\_

DATE: 17.04.2023