
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT APRIL 2024

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2023/2024 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR’S REPORT

1.1 In-Year Report - Monthly Budget Statement

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

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

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

RESOLVED

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

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 - EXECUTIVE SUMMARY

3.1 INTRODUCTION

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

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2023 –30 April 2024 is R1 075 447 516 or 78.76 % of the total budgeted revenue R1 365 399 802.

The total revenue is underperforming by 5 % in comparison to the approved budget. This is mainly due to an underperformance by the traffic fines which by its nature is a law enforcement tool. Property Rates reflects an overperformance of 3% due to the annual rate payers who will phase out over the 12 months. Service charges reflect an overall underperformance of 5%. This is mainly because water and electricity include an accrual journal which was processed in July 2023 to transfer revenue accrued before June 2023, but billed in July 2023 to move it to the 2022/2023 financial year. Whilst there are economic challenges impacting on consumption patterns it is expected that service charges will perform as per budget.

Property Rates

Property Rates reflects an overperformance of 3% due to the annual rate payers as well as additional revenue because of supplementary valuation processes. The projected revenue over the remaining period is expected to result in an overperformance of property rates.

Service charges - electricity revenue.

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

In order to be GRAP compliant the municipality has to process an accrual journal that recognizes revenue which was consumed in previous financial year but billed in the new financial year. In July 2023, the municipality processed a journal of R35 711 314 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2024 when the AFS are being finalized a journal will be processed to recognize the revenue consumed in June which will then align the revenue properly.

During the period of July 2023 till April 2024 the Municipality purchased 214 096 902 kWh (units) of electricity while 202 275 861 were distributed. This resulted in electricity distribution losses of 5.54% (11 821 040 kWh) during this period.

Service charges - water revenue.

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

In order to be GRAP compliant the municipality has to process an accrual journal that recognizes revenue which was consumed in previous financial year but billed in the new financial year. In July 2023 the municipality processed a journal of R6 152 494 to recognize revenue billed in July 2023, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2024 when the AFS are being finalized a journal will be processed to recognize the revenue consumed in June 2024 which will then align the revenue properly.

During the period of July 2023 till March 2024 a bulk water supply from source of 11 340 169 kilo liters (kl) of water was inputted into the water distribution system, while revenue water of 9 027 546 kl was accounted for. This means that 2 312 623 kl were lost. This represents overall water losses of 20.39%. The unbilled authorized consumption represents 1.93 % (219 397 kl) while customer meter and data errors are 2.04% (231 478 kl) resulting in real losses of 16.42% (2 312 623 kl).

Service charges – sanitation revenue.

Sanitation revenue shows an underperformance of 1 % against the budgeted revenue. This is due to an over-estimation for the period under review based on past trends. The sanitation revenue is expected to perform well during the last term resulting in the budgeted revenue over the financial year being achieved. Furthermore, the sanitation revenue will be closely monitored through revenue enhancement processes.

Service charges – refuse removal

Refuse removal revenue shows an overperformance of 58 % against the budgeted revenue. This is due to an under-estimation for the period under review based on past trends as well as annual revenue billed in July 2023 which is spreading out throughout the remainder of the financial year. Refuse removal revenue is expected to perform in line with the budgeted revenue in the remaining period of the year.

Interest earned – external investments

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

Interest earned – outstanding debtors

Interest from overdue debtors shows an underperformance of 3% against the budgeted revenue. This is due to an over-estimation for the period under review based on past trends. The sanitation revenue is expected to perform well during the remaining months resulting in the budgeted revenue over the financial year being achieved.

Fines, penalties, and forfeits

Traffic fines are underperforming with 58% of the budgeted amount. The traffic fine revenue was adjusted to be in line with anticipated revenue during the adjustment budget process. Due to the time lag between the issuing of traffic fines and the capturing, some of the revenue for fines issued during this quarter will reflect in the next quarter. It should also be noted that traffic fines are primarily a law enforcement tool rather than a revenue generation mechanism. As a result, while the municipality endeavors to accurately budget based on past trends, the actual law enforcement activities might result in variances between budgeted revenue and actual revenue billed.

Agency Services

Agency Services revenue shows an overperformance of 14 % against the budgeted revenue. It should be noted that that Agency Services are done on an ad-hoc basis based on the demand from clients.

Licenses and permits

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

Transfers and subsidies – Operating

The first two transfers of the equitable share have been fully recognized for the year under review.

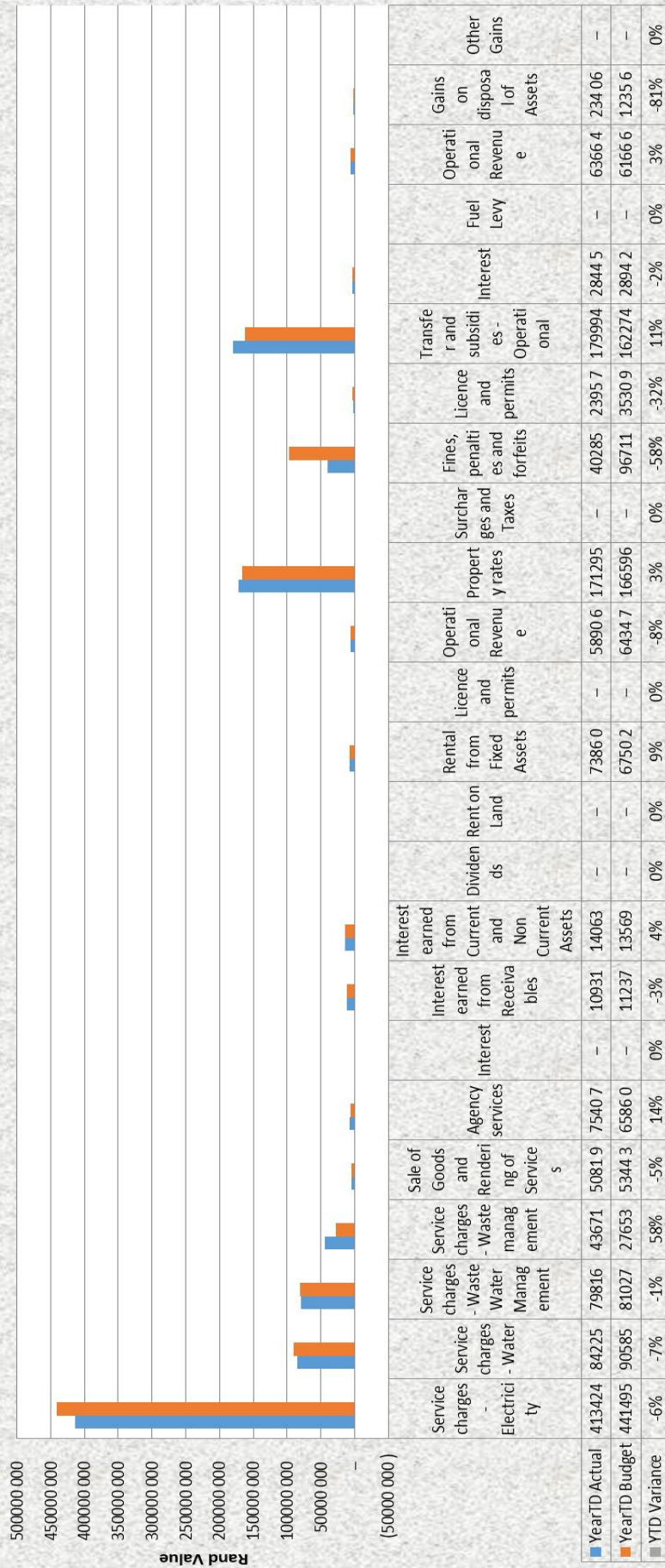
Gains

Gains from the disposal of assets are less than anticipated.

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

Operating Revenue



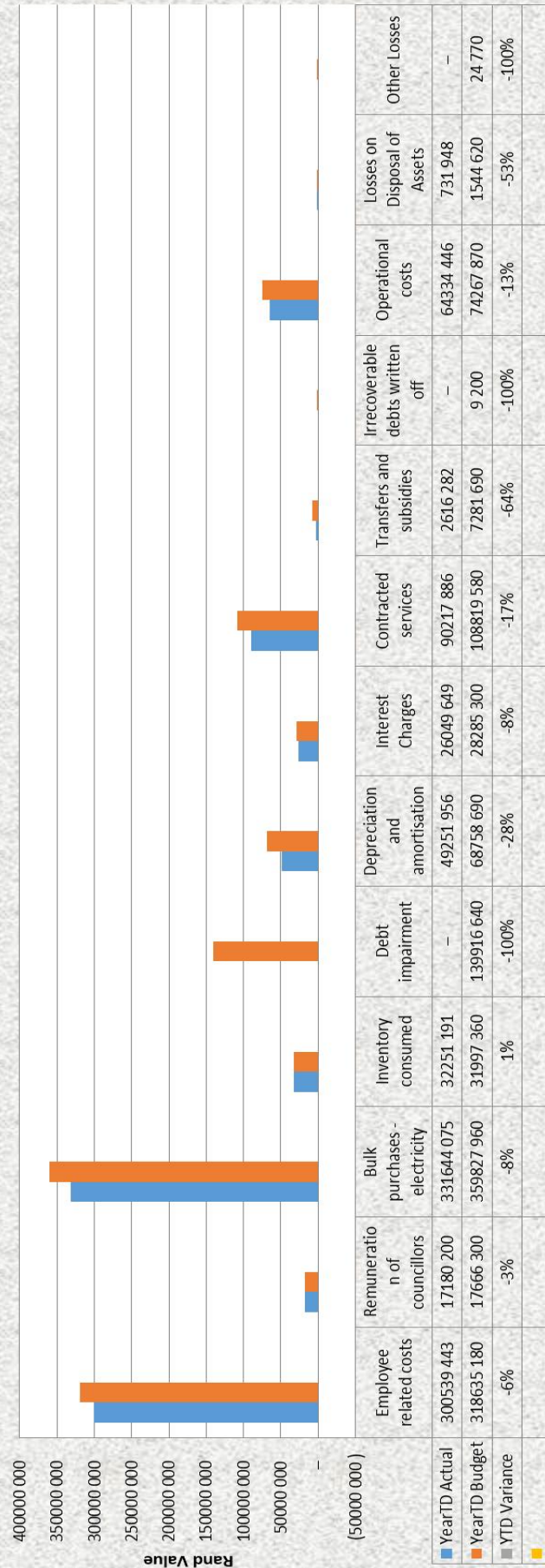
Operating Expenditure by Type

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

The total expenditure amounts to R914 817 076 or 63.09% of the total budgeted expenditure R1 450 041 732.

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

Operating Expenditure



Capital Expenditure

The total capital expenditure for the period 1 July 2023 – 30 April 2024, amounts to R171 616 378 or 58.50% of the total capital budget that amounts to R293 359 201.

Capital grant funding the total capital grant funding expenditure amounts to R63 377 759 or 64.86% of the total capital grant funding budget that amounts to R106 960 593.

Refer to Section 4 – table C5 for more detail.

Capital Expenditure - Per Vote



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R166 937 753.

Refer to Section 4

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

3.3 MATERIAL VARIANCES FROM SDBIP

Refer to Section 4 – Table SC1

3.4 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

PART 1 – IN-YEAR REPORT

SECTION 4 – IN-YEAR BUDGET TABLES

4.1 Monthly budget statements

4.1.1 Table C1: Monthly Budget Statement Summary

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

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M10 April									
Description	2022/23			Budget Year 2023/24					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	180 018	187 406	191 406	13 563	171 295	166 597	4 698	3%	191 406
Service charges	717 458	793 998	786 598	66 918	621 138	640 761	(19 624)	-3%	786 598
Investment revenue	14 384	12 823	16 284	1 696	14 064	13 570	494	4%	16 284
Transfers and subsidies - Operational	171 643	186 796	194 730	2 327	179 994	162 275	17 720	11%	194 730
Other own revenue	188 579	292 818	176 382	4 988	88 957	146 892	(57 935)	-39%	176 382
Total Revenue (excluding capital transfers and contributions)	1 272 082	1 473 841	1 365 400	89 491	1 075 448	1 130 095	(54 647)	-5%	1 365 400
Employee costs	366 251	413 148	389 211	30 568	300 539	318 635	(18 096)	-6%	389 211
Remuneration of Councilors	19 066	20 720	21 720	1 643	17 180	17 666	(486)	-3%	21 720
Depreciation and amortisation	94 571	100 265	100 265	16 299	49 252	68 759	(19 507)	-28%	100 265
Interest	19 437	37 980	37 980	2 473	26 050	28 285	(2 236)	-8%	37 980
Inventory consumed and bulk purchases	424 166	478 033	481 078	36 784	363 895	391 825	(27 930)	-7%	481 078
Transfers and subsidies	3 419	6 138	10 354	363	2 616	7 282	(4 666)	-64%	10 354
Other expenditure	309 700	427 676	409 433	16 931	155 284	324 583	(169 298)	-52%	409 433
Total Expenditure	1 236 610	1 483 960	1 450 042	105 061	914 817	1 157 035	(242 218)	-21%	1 450 042
Surplus/(Deficit)	35 472	(10 119)	(84 642)	(15 570)	160 630	(26 940)	187 571	-696%	(84 642)
Transfers and subsidies - capital (monetary allocations)	67 525	66 797	106 961	-	11	89 134	(89 123)	-100%	106 961
Transfers and subsidies - capital (in-kind)	17 917	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	120 914	56 678	22 319	(15 570)	160 642	62 194	98 448	158%	22 319
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	120 914	56 678	22 319	(15 570)	160 642	62 194	98 448	158%	22 319
Capital expenditure & funds sources									
Capital expenditure	253 469	190 531	293 359	20 549	171 616	245 764	(74 148)	-30%	293 359
Capital transfers recognised	68 092	66 797	106 961	13 632	69 378	89 854	(20 476)	-23%	106 961
Borrowing	104 458	28 069	74 254	1 074	46 980	64 315	(17 335)	-27%	74 254
Internally generated funds	80 918	95 665	112 144	5 843	55 258	91 596	(36 338)	-40%	112 144
Total sources of capital funds	253 469	190 531	293 359	20 549	171 616	245 764	(74 148)	-30%	293 359
Financial position									
Total current assets	325 228	315 160	315 160	-	384 878	-	-	-	315 160
Total non current assets	2 623 222	2 905 151	2 905 151	-	2 753 559	-	-	-	2 905 151
Total current liabilities	172 286	212 142	212 142	-	178 749	-	-	-	212 142
Total non current liabilities	473 827	555 521	555 521	-	442 280	-	-	-	555 521
Community wealth/Equity	2 302 338	2 452 648	2 452 648	-	2 517 408	-	-	-	2 452 648
Cash flows									
Net cash from (used) operating	129 875	83 211	110 240	(2 892)	202 146	177 562	(24 584)	-14%	83 211
Net cash from (used) investing	(248 121)	(190 481)	(293 207)	(20 468)	(171 333)	(220 176)	(48 843)	22%	(190 481)
Net cash from (used) financing	95 454	7 476	60 862	(60)	(22 628)	58 131	80 759	139%	7 476
Cash/cash equivalents at the month/year end	156 297	68 137	36 648	-	166 938	174 270	7 333	4%	58 960
Debtors & creditors analysis									
Debtors Age Analysis									
Total By Income Source	73 585	18 103	206	6 681	6 436	5 517	31 525	156 100	298 152
Creditors Age Analysis									
Total Creditors	-	2	9	-	-	-	-	-	11

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) - M10 April										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		289 248	266 407	276 840	17 364	248 392	237 874	10 518	4%	276 840
Executive and council		1 239	105	1 106	75	943	921	22	2%	1 106
Finance and administration		288 009	266 302	275 734	17 290	247 449	236 953	10 496	4%	275 734
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		170 938	296 225	171 838	1 380	83 355	143 572	(60 217)	-42%	171 838
Community and social services		13 184	14 101	14 923	144	12 884	12 349	535	4%	14 923
Sport and recreation		3 818	10 367	5 286	578	3 836	4 398	(562)	-13%	5 286
Public safety		97 329	244 210	118 908	40	42 401	99 083	(56 682)	-57%	118 908
Housing		56 606	27 547	32 721	618	24 234	27 742	(3 508)	-13%	32 721
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 225	22 519	27 176	1 361	12 539	22 590	(10 051)	-44%	27 176
Planning and development		2 515	2 959	3 159	131	1 364	2 592	(1 228)	-47%	3 159
Road transport		19 710	19 560	24 017	1 230	11 175	19 998	(8 823)	-44%	24 017
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		875 100	955 487	996 506	69 385	731 173	815 193	(84 020)	-10%	996 506
Energy sources		502 036	579 425	608 425	43 767	425 100	496 554	(71 453)	-14%	608 425
Water management		133 634	145 023	142 865	12 472	108 960	118 978	(10 018)	-8%	142 865
Waste water management		170 156	156 997	171 457	8 645	128 132	150 383	(22 251)	-15%	171 457
Waste management		69 274	74 042	73 759	4 501	68 981	49 279	19 702	40%	73 759
<i>Other</i>	4	13	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 357 524	1 540 638	1 472 360	89 491	1 075 459	1 219 229	(143 770)	-12%	1 472 360
Expenditure - Functional										
<i>Governance and administration</i>		256 830	300 988	298 888	21 323	206 487	236 228	(29 740)	-13%	298 888
Executive and council		43 173	41 730	46 098	3 016	30 454	35 868	(5 414)	-15%	46 098
Finance and administration		209 900	254 642	248 184	17 995	172 589	196 640	(24 051)	-12%	248 184
Internal audit		3 757	4 616	4 606	311	3 444	3 719	(275)	-7%	4 606
<i>Community and public safety</i>		219 839	346 303	267 986	14 824	116 455	216 138	(99 682)	-46%	267 986
Community and social services		33 290	34 778	38 576	3 295	25 621	30 341	(4 720)	-16%	38 576
Sport and recreation		33 303	33 248	35 301	2 858	29 358	27 688	1 669	6%	35 301
Public safety		133 766	249 684	159 862	5 703	48 349	131 658	(83 309)	-63%	159 862
Housing		19 398	28 498	34 152	2 954	13 086	26 384	(13 299)	-50%	34 152
Health		83	95	95	14	42	65	(24)	-36%	95
<i>Economic and environmental services</i>		82 252	91 975	90 980	9 672	60 515	69 845	(9 330)	-13%	90 980
Planning and development		19 218	23 752	24 091	1 948	17 444	19 138	(1 694)	-9%	24 091
Road transport		62 583	67 784	66 560	7 716	42 885	50 519	(7 634)	-15%	66 560
Environmental protection		450	439	329	8	187	188	(1)	-1%	329
<i>Trading services</i>		677 277	743 568	790 565	59 220	531 162	633 540	(102 378)	-16%	790 565
Energy sources		460 591	527 507	529 556	39 997	392 722	436 456	(43 733)	-10%	529 556
Water management		78 466	76 906	101 005	6 661	49 167	72 492	(23 325)	-32%	101 005
Waste water management		81 255	86 558	93 851	7 840	52 955	72 453	(19 498)	-27%	93 851
Waste management		56 965	52 597	66 154	4 722	36 318	52 140	(15 822)	-30%	66 154
<i>Other</i>		412	1 126	1 622	23	198	1 285	(1 088)	-85%	1 622
Total Expenditure - Functional	3	1 236 610	1 483 960	1 450 042	105 061	914 817	1 157 035	(242 218)	-21%	1 450 042
Surplus/ (Deficit) for the year		120 914	56 678	22 319	(15 570)	160 642	62 194	98 448	158%	22 319

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) - M10 April										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	739	105	1 106	75	943	916	27	3,0%	1 106
Vote 2 - Municipal Manager		500	500	500	-	-	414	(414)	-100,0%	500
Vote 3 - Strategic Support Services		1 024	2 225	991	212	1 042	821	221	26,9%	991
Vote 4 - Financial Services		280 419	260 475	272 078	16 980	244 694	225 301	19 392	8,6%	272 078
Vote 5 - Community Services		184 098	310 090	184 869	2 476	93 491	153 086	(59 595)	-38,9%	184 869
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		506 514	579 410	608 410	43 767	425 100	503 811	(78 710)	-15,6%	608 410
Vote 8 - Public Services		384 231	387 833	404 406	25 982	310 189	334 880	(24 690)	-7,4%	404 406
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 357 524	1 540 638	1 472 360	89 491	1 075 459	1 219 229	(143 770)	-11,8%	1 472 360
Expenditure by Vote										
Vote 1 - Council General	1	36 061	37 280	41 672	2 747	27 594	33 251	(5 658)	-17,0%	41 672
Vote 2 - Municipal Manager		13 225	12 146	12 190	774	8 493	9 727	(1 234)	-12,7%	12 190
Vote 3 - Strategic Support Services		87 601	88 931	100 279	6 580	74 030	80 016	(5 986)	-7,5%	100 279
Vote 4 - Financial Services		111 927	149 015	134 082	11 051	90 222	106 988	(16 766)	-15,7%	134 082
Vote 5 - Community Services		220 679	349 537	266 974	14 325	116 559	213 027	(96 468)	-45,3%	266 974
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 925	540 318	540 445	40 411	397 280	431 239	(33 958)	-7,9%	540 445
Vote 8 - Public Services		301 192	306 733	354 400	29 174	200 639	282 787	(82 148)	-29,0%	354 400
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 236 610	1 483 960	1 450 042	105 061	914 817	1 157 035	(242 218)	-20,9%	1 450 042
Surplus/ (Deficit) for the year	2	120 914	56 678	22 319	(15 570)	160 642	62 194	98 448	158,3%	22 319

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) - M10 April										
Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		777 768	850 663	845 928	72 395	672 032	690 684	(18 652)	-3%	845 928
Service charges - Electricity		474 632	544 474	541 774	43 499	413 424	441 495	(28 071)	-6%	541 774
Service charges - Water		105 610	110 094	108 794	10 554	84 225	90 585	(6 360)	-7%	108 794
Service charges - Waste Water Management		90 274	90 530	88 230	8 454	79 817	81 027	(1 211)	-1%	88 230
Service charges - Waste management		46 941	48 900	47 800	4 412	43 672	27 654	16 018	58%	47 800
Sale of Goods and Rendering of Services		5 521	6 939	6 524	689	5 082	5 344	(262)	-5%	6 524
Agency services		9 463	9 908	7 903	877	7 541	6 586	955	14%	7 903
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 266	13 376	13 376	1 239	10 931	11 238	(307)	-3%	13 376
Interest earned from Current and Non Current Assets		14 384	12 823	16 284	1 696	14 064	13 570	494	4%	16 284
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	1 645	-	-	-	-	-	-	-
Rental from Fixed Assets		7 478	6 981	7 483	815	7 386	6 750	636	9%	7 483
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		10 197	4 994	7 760	160	5 891	6 435	(544)	-8%	7 760
Non-Exchange Revenue		494 314	623 178	519 472	17 097	403 416	439 411	(35 995)	-8%	519 472
Property rates		180 018	187 406	191 406	13 563	171 295	166 597	4 698	3%	191 406
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		94 924	242 038	116 721	25	40 285	96 712	(56 426)	-58%	116 721
Licence and permits		3 123	4 259	4 259	247	2 396	3 531	(1 135)	-32%	4 259
Transfer and subsidies - Operational		171 643	186 796	194 730	2 327	179 994	162 275	17 720	11%	194 730
Interest		2 785	1 196	3 473	301	2 845	2 894	(50)	-2%	3 473
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	7 400	634	6 366	6 167	200	3%	7 400
Gains on disposal of Assets		118	1 483	1 483	-	234	1 236	(1 002)	-81%	1 483
Other Gains		41 703	-	(0)	-	-	-	-	-	(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 272 082	1 473 841	1 365 400	89 491	1 075 448	1 130 095	(54 647)	-5%	1 365 400
Expenditure By Type										
Employee related costs		366 251	413 148	389 211	30 568	300 539	318 635	(18 096)	-6%	389 211
Remuneration of councillors		19 066	20 720	21 720	1 643	17 180	17 666	(486)	-3%	21 720
Bulk purchases - electricity		372 993	432 321	432 321	32 982	331 644	359 828	(28 184)	-8%	432 321
Inventory consumed		51 173	45 712	48 757	3 802	32 251	31 997	254	1%	48 757
Debt impairment		116 518	209 734	167 900	-	-	139 917	(139 917)	-100%	167 900
Depreciation and amortisation		94 571	100 265	100 265	16 299	49 252	68 759	(19 507)	-28%	100 265
Interest Charges		19 437	37 980	37 980	2 473	26 050	28 285	(2 236)	-8%	37 980
Contracted services		112 150	118 676	137 392	8 793	90 218	108 820	(18 602)	-17%	137 392
Transfers and subsidies		3 419	6 138	10 354	363	2 616	7 282	(4 665)	-64%	10 354
Irrecoverable debts written off		-	18	18	-	-	9	(9)	-100%	18
Operational costs		78 857	95 257	100 132	8 139	64 334	74 268	(9 933)	-13%	100 132
Losses on Disposal of Assets		741	3 928	3 928	-	732	1 545	(813)	-53%	3 928
Other Losses		1 434	63	63	-	-	25	(25)	-100%	63
Total Expenditure		1 236 610	1 483 960	1 450 042	105 061	914 817	1 157 035	(242 218)	-21%	1 450 042
Surplus/(Deficit)		35 472	(10 119)	(84 642)	(15 570)	160 630	(26 940)	187 571	(0)	(84 642)
Transfers and subsidies - capital (monetary allocations)		67 525	66 797	106 961	-	11	89 134	(89 123)	(0)	106 961
Transfers and subsidies - capital (in-kind)		17 917	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		120 914	56 678	22 319	(15 570)	160 642	62 194			22 319
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		120 914	56 678	22 319	(15 570)	160 642	62 194			22 319
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		120 914	56 678	22 319	(15 570)	160 642	62 194			22 319
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		120 914	56 678	22 319	(15 570)	160 642	62 194			22 319

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M10 April				
Ref	Description	Variance greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Service charges - Waste management	58%	Income from refuse removal are higher than anticipated.	
	Agency services	14%	Agency fees are higher than anticipated.	
	Fines, penalties and forfeits	-58%	The budgeted revenue is based on actual collections in the previous year. More collections done compared to the prior year.	
	Licence and permits	-32%	Income from licences and permits are less than anticipated.	
	Transfer and subsidies - Operational	11%	Transfers and subsidy revenue are recognised when conditions of the grant are met.	
	Gains on disposal of Assets	-81%	Gains from the disposal of assets are less than anticipated.	
	allocations)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	Expenditure By Type			
	Debt impairment	-100%	No write offs done for the year under review.	
	Depreciation and amortisation	-28%	Depreciation till April 2024 are pro-rata less than anticipated.	
	Contracted services	-17%	Expenditure on contracted and outsourced services till April 2024 are pro-rata less than anticipated.	
	Transfers and subsidies	-64%	Monetary allocations to individuals and organisations till April 2024 are pro-rata less than anticipated.	
	Irrecoverable debts written off	-100%	No write offs done for the year under review.	
	Operational costs	-13%	Expenditure on general expenses till April 2024 are pro-rata underspend.	
	Losses on Disposal of Assets	-53%	Losses from the disposal of assets are less than anticipated.	
	Other Losses	-100%	No write offs done for the year under review.	
3	Capital Expenditure			
	Total Capital Expenditure	-30%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	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.	
	Property rates	-16%	Debtors change from yearly billing and payments to monthly. Credit processes in place	
	Other revenue	35%	Normal credit control processes has however been implemented. Our Collection % is higher than anticipated.	
	Government - Operating	-2%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	3%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Interest	2%	Investment process been done monthly	
	Suppliers	-4%	Process implemented to handle yearly contracts agreements for the year - to ensure all contracts is funded. Procurement process updated and ensure we pay within 30 days	
	Transfer and grants	34%	Small amount paid related to expenditure on Housing projects and Grant-In Aid.	
	Capital assets	22%	Demand Management Plan in progress/ tenders advertise etc. Possible roll over for projects that will be ongoing in the new financial year in progress .	
	Consumer deposits	-312%	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) - M10 April

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		35	5	10	-	-	8	(8)	-100%	10
Vote 2 - Municipal Manager		-	155	355	-	173	355	(182)	-51%	355
Vote 3 - Strategic Support Services		16 990	655	2 644	89	1 670	2 229	(558)	-25%	2 644
Vote 4 - Financial Services		-	50	100	-	3	100	(97)	-97%	100
Vote 5 - Community Services		10	1 005	1 114	-	103	864	(761)	-88%	1 114
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		26 708	34 138	78 840	12 781	52 850	68 651	(15 802)	-23%	78 840
Vote 8 - Public Services		142 677	70 644	127 349	5 077	82 649	106 705	(24 057)	-23%	127 349
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	186 421	106 652	210 412	17 946	137 447	178 913	(41 465)	-23%	210 412
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		19	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		4 655	13 199	5 004	312	927	3 672	(2 745)	-75%	5 004
Vote 4 - Financial Services		1 568	1 655	2 175	-	207	1 797	(1 589)	-88%	2 175
Vote 5 - Community Services		2 734	17 946	3 544	244	1 824	2 416	(591)	-24%	3 544
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		17 433	3 280	2 290	17	462	2 290	(1 828)	-80%	2 290
Vote 8 - Public Services		40 638	47 799	69 934	2 030	30 749	56 678	(25 929)	-46%	69 934
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	67 047	83 878	82 947	2 602	34 169	66 852	(32 683)	-49%	82 947
Total Capital Expenditure	3	253 469	190 531	293 359	20 549	171 616	245 764	(74 148)	-30%	293 359
Capital Expenditure - Functional Classification										
Governance and administration		19 083	17 219	7 695	131	1 396	6 618	(5 222)	-79%	7 695
Executive and council		35	160	365	-	173	363	(190)	-52%	365
Finance and administration		19 048	17 059	7 330	131	1 223	6 255	(5 032)	-80%	7 330
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 844	19 253	6 802	327	2 025	4 349	(2 323)	-53%	6 802
Community and social services		3 597	957	3 042	174	1 750	1 832	(82)	-4%	3 042
Sport and recreation		973	11 296	2 580	86	201	1 762	(1 560)	-89%	2 580
Public safety		1 274	6 000	175	67	74	-	74	#DIV/0!	175
Housing		-	1 000	1 005	-	-	755	(755)	-100%	1 005
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		49 489	49 630	71 477	4 400	42 359	55 611	(13 253)	-24%	71 477
Planning and development		1 357	5	95	-	11	79	(69)	-87%	95
Road transport		48 133	49 625	71 382	4 400	42 348	55 532	(13 184)	-24%	71 382
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		179 052	104 429	207 384	15 691	125 836	179 186	(53 350)	-30%	207 384
Energy sources		48 544	41 418	87 282	13 350	56 575	74 843	(18 268)	-24%	87 282
Water management		38 497	13 225	27 680	178	19 309	22 658	(3 349)	-15%	27 680
Waste water management		91 252	48 786	91 242	1 827	49 096	80 686	(31 590)	-39%	91 242
Waste management		760	1 000	1 180	336	857	1 000	(143)	-14%	1 180
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	253 469	190 531	293 359	20 549	171 616	245 764	(74 148)	-30%	293 359
Funded by:										
National Government		65 458	64 847	70 690	9 725	40 244	54 429	(14 185)	-26%	70 690
Provincial Government		2 068	1 950	36 271	3 908	29 134	35 424	(6 291)	-18%	36 271
District Municipality		548	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		19	-	-	-	-	-	-	-	-
Transfers recognised - capital		68 092	66 797	106 961	13 632	69 378	89 854	(20 476)	-23%	106 961
Borrowing	6	104 458	28 069	74 254	1 074	46 980	64 315	(17 335)	-27%	74 254
Internally generated funds		80 918	95 665	112 144	5 843	55 258	91 596	(36 338)	-40%	112 144
Total Capital Funding	7	253 469	190 531	293 359	20 549	171 616	245 764	(74 148)	-30%	293 359

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M10 April						
Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		156 284	68 137	68 137	166 954	68 137
Trade and other receivables from exchange transactions		106 532	158 757	158 757	126 466	158 757
Receivables from non-exchange transactions		32 082	71 350	71 350	50 461	71 350
Current portion of non-current receivables		2 148	2 089	2 089	4 663	2 089
Inventry		26 035	9 122	9 122	35 993	9 122
VAT		2 149	5 290	5 290	–	5 290
Other current assets		–	413	413	341	413
Total current assets		325 228	315 160	315 160	384 878	315 160
Non current assets						
Investments		–	–	–	–	–
Investment property		81 437	64 495	64 495	96 157	64 495
Property, plant and equipment		2 498 626	2 799 042	2 799 042	2 611 591	2 799 042
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		36 631	36 631	36 631	36 631	36 631
Intangible assets		3 937	2 345	2 345	3 912	2 345
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		2 591	2 639	2 639	5 269	2 639
Other non-current assets		–	–	–	–	–
Total non current assets		2 623 222	2 905 151	2 905 151	2 753 559	2 905 151
TOTAL ASSETS		2 948 451	3 220 311	3 220 311	3 138 437	3 220 311
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		14 536	23 916	23 916	22 141	23 916
Consumer deposits		4 589	4 864	4 864	4 597	4 864
Trade and other payables from exchange transactions		106 397	132 205	132 205	93 363	132 205
Trade and other payables from non-exchange transactions		–	–	–	–	–
Provision		46 764	51 156	51 156	46 753	51 156
VAT		–	–	–	11 894	–
Other current liabilities		–	–	–	–	–
Total current liabilities		172 286	212 142	212 142	178 749	212 142
Non current liabilities						
Financial liabilities		260 068	328 391	328 391	230 254	328 391
Provision		213 759	227 130	227 130	212 026	227 130
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		473 827	555 521	555 521	442 280	555 521
TOTAL LIABILITIES		646 112	767 663	767 663	621 030	767 663
NET ASSETS	2	2 302 338	2 452 648	2 452 648	2 517 408	2 452 648
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 302 338	2 398 784	2 398 784	2 517 408	2 398 784
Reserves and funds		–	53 865	53 865	–	53 865
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	2 302 338	2 452 648	2 452 648	2 517 408	2 452 648

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		157 204	168 666	175 739	11 889	118 818	141 830	(23 012)	-16%	168 666
Service charges		706 860	760 946	754 070	65 134	647 385	631 857	15 528	2%	760 946
Other revenue		196 543	49 152	48 683	22 471	229 028	169 709	59 319	35%	49 152
Transfers and Subsidies - Operational		172 605	186 796	188 246	3 751	183 355	186 752	(3 396)	-2%	186 796
Transfers and Subsidies - Capital		81 388	66 797	98 402	-	98 402	95 587	2 815	3%	66 797
Interest		29 466	27 396	29 660	2 935	24 995	24 565	430	2%	27 396
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1 192 745)	(1 129 843)	(1 133 655)	(108 708)	(1 073 926)	(1 036 333)	37 593	-4%	(1 129 843)
Interest		(19 841)	(40 560)	(40 560)	-	(23 295)	(32 451)	(9 156)	28%	(40 560)
Transfers and Subsidies		(1 605)	(6 138)	(10 344)	(363)	(2 616)	(3 953)	(1 337)	34%	(6 138)
NET CASH FROM/(USED) OPERATING ACTIVITIES		129 875	83 211	110 240	(2 892)	202 146	177 562	(24 584)	-14%	83 211
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(17)	50	50	81	283	558	(275)	-49%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(248 103)	(190 531)	(293 257)	(20 549)	(171 616)	(220 734)	(49 118)	22%	(190 531)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(248 121)	(190 481)	(293 207)	(20 468)	(171 333)	(220 176)	(48 843)	22%	(190 481)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		110 000	28 069	81 454	-	-	81 454	(81 454)	-100%	28 069
Increase (decrease) in consumer deposits		(11)	100	100	(60)	(138)	65	(203)	-312%	100
Payments										
Repayment of borrowing		(14 536)	(20 693)	(20 693)	-	(22 490)	(23 388)	(898)	4%	(20 693)
NET CASH FROM/(USED) FINANCING ACTIVITIES		95 454	7 476	60 862	(60)	(22 628)	58 131	80 759	139%	7 476
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		179 089	167 931	158 753		158 753	158 753			158 753
Cash/cash equivalents at month/year end:		156 297	68 137	36 648		166 938	174 270			58 960

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - Budget													
Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	15 435	5 146	41	2 244	1 728	1 712	6 541	23 131	55 977	35 355	15 332	47 738
Trade and Other Receivables from Exchange Transactions - Electricity	1300	32 719	1 681	26	429	397	263	722	2 802	39 040	4 614	203	8 259
Receivables from Non-exchange Transactions - Property Rates	1400	10 579	3 018	4	779	699	597	8 043	17 907	41 626	28 025	3 049	27 656
Receivables from Exchange Transactions - Waste Water Management	1500	10 930	3 691	46	1 386	1 318	1 239	5 921	27 487	52 018	37 352	9 181	44 880
Receivables from Exchange Transactions - Waste Management	1600	6 596	2 212	25	839	789	759	3 540	16 948	31 707	22 874	5 689	27 825
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 397	636	12	233	227	206	1 080	7 496	11 277	9 232	2 150	13 131
Interest on Arrear Debtor Accounts	1810	1 574	84	18	138	185	201	1 816	38 924	42 940	41 265	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(5 645)	1 636	34	632	1 093	539	3 862	21 415	23 566	27 542	1 739	27 132
Total By Income Source	2000	73 585	18 103	206	6 681	6 436	5 517	31 525	156 100	298 152	206 258	37 343	196 621
2022/23 - totals only		51 122	11 005	6 156	6 796	6 433	5 523	35 029	142 030	264 094	195 812	22 194	177 163
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 050	392	–	103	446	103	2 228	709	5 031	3 589	–	–
Commercial	2300	19 268	882	24	252	225	157	956	3 102	24 866	4 692	–	–
Households	2400	47 497	16 048	181	6 080	5 513	4 987	25 681	138 870	244 857	181 132	37 343	196 621
Other	2500	5 770	781	1	245	252	269	2 660	13 419	23 398	16 846	–	–
Total By Customer Group	2600	73 585	18 103	206	6 681	6 436	5 517	31 525	156 100	298 152	206 258	37 343	196 621

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

	April 2024	March 2024	February 2024
Gross consumer debtors, as per debtors age analysis	302 643 823	298 151 510	291 655 171
Total Provision for bad debts	-198 445 124	-198 445 124	-198 445 124
Provision bad debts Consumers (SC3)	-196 621 232	-196 621 232	-196 621 232
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-15 903 389	-15 229 542	-14 255 091
Net consumers debtors:	88 295 310	84 476 844	78 954 956

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 April 2024.

1. Debtors Age Analysis

The outstanding debtors of the municipality reflects an amount of R302 643 823 which represents a 5.4 % growth when compared to R287 234 054 in April 2023. Debt totalling R38 161 848 has been written off during the period ending 30 April 2024. Total arrear debt amounts to R232 028 981 while R203 562 809 is older than 90 days. R52 492 000 or 22.62% of the total arrear debt is with attorneys for debt collection.

The collection rate for the period under review is 92.30% while the debtor's collection days are 40.3. A concerted effort has been made to reduce the outstanding debtor's by implementing various credit control actions.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

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

- 15 071 SMSs were sent during the month to clients with arrear accounts to the value of R298 512 033 while 6 486 final demands with arrears to the value of R160 067 341 were emailed.
- 19 503 SMSs were sent during the month to clients after the billing for new account balances to the value of R19 953 614.
- 139 Arrangements with clients owing arrears to the value of R930 658 were concluded during the month.
- R1 797 146 was recovered through pre-paid electricity restrictions on non-indigent clients where for each R10 used to buy prepaid electricity 60% /R6 or each R10 used to buy pre-paid electricity 90% (R9) is redirected towards the payment of your arrear debt, and 30% for Indigent households.
- There were 10 conventional electricity disconnections were performed during the month.
- There were 187 phone call reminders made to clients with arrears on their accounts.
- There are currently 9 accounts owing R419 126 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 2 397.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

As at 30 April 2024 there was a total of 6 837 approved indigents in the indigent register. These indigent clients owed the municipality R14 691 827 with R11 606 649 being in arrears. Between July 2023 and April 2024 Indigent debtors have benefited from the following rebates:

- Refuse Removal R 11 408 400
- Property Rates R 4 912 743
- Sewerage R 17 730 759
- Electricity R 9 018 958
- Water R 14 717 154
- Rental of Municipal Properties R 8 537 410

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 April 2024.

Attorneys

As at 30 April 2024 there were 1 140 accounts with a balance of R52 492 000 handed over to the attorneys. During the March the following took place:

- An amount of R 25 740 was received as payments from the handed over accounts, while an amount of R 1 776 (vat incl.) was paid as commission on (6%),
- 71 Final Demands were issued via Registered Post for a total fee of R5 989.
- 27 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 870.
- 15 Judgements were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R6 173.
- 34 Hard tracing was conducted by the appointed sheriff, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R7 725.
- 51 Sheriff fees in various towns for the value of R 17 949 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.
- All the costs listed above have been charged against the accounts of the clients.

5.2.5 Arrears Councillors

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

- A total of R10 088 was deducted from the salaries of Councillors who owed total of R64 356. R 1750 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from one councillor with an automatic arrangement with a balance of R54 268, while R8 338 was deducted from 10 Councillors who did not pay their debt of R8 338 by due date.

5.2.6 Arrears Employees

- A total of R40 513 was deducted from the salaries of officials who owed total of R491 590. R 20 077 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from 14 officials with an automatic arrangement with a balance of R471 154, while R20 436 was deducted from 69 officials who did not pay their debt of R20 436 by due date.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - Budget												
Description	NT Code	Budget Year 2023/24									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	2	9	-	-	-	-	-	-	11	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	2	9	-	-	-	-	-	-	11	-

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.1 Supporting Table SC5

WC025 Breede Valley - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Budget														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
Municipality														
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	21 Jul 2023	-	-	-	-	-
Standard Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	24 Jul 2023	-	-	-	-	-
Neobank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	18 Sep 2023	-	-	-	-	-
First National Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	18 Sep 2023	-	-	-	-	-
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	19 Sep 2023	-	-	-	-	-
ABSA Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	16 Oct 2023	-	-	-	-	-
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Oct 2023	-	-	-	-	-
First National Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Nov 2023	-	-	-	-	-
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Nov 2023	-	-	-	-	-
Neobank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	18 Dec 2023	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Jan 2024	-	-	-	-	-
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	20 Nov 2023	-	-	-	-	-
Neobank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	18 Dec 2023	-	-	-	-	-
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	16 Jan 2024	-	-	-	-	-
Neobank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	19 Feb 2024	-	-	-	-	-
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	19 Feb 2024	-	-	-	-	-
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	18 Mar 2024	-	-	-	-	-
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	19 Mar 2024	-	-	-	-	-
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Apr 2024	5 000	20	(5 000)	-	20
Neobank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	19 Apr 2024	5 000	22	(5 000)	-	22
ABSA Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	27 May 2024	-	19	-	10 000	10 019
Standard Bank		1 Month	Fixed Deposit	Yes	Yes	Yes	No	No	27 May 2024	-	20	-	10 000	10 020
First National Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	24 Jun 2024	-	10	-	5 000	5 010
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	24 Jun 2024	-	20	-	10 000	10 020
First National Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	22 Jul 2024	-	10	-	5 000	5 010
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	23 Jul 2024	-	20	-	10 000	10 020
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	21 Aug 2024	-	10	-	5 000	5 010
ABSA Bank		5 Months	Fixed Deposit	Yes	Yes	Yes	No	No	20 Sep 2024	-	10	-	5 000	5 010
Municipality sub-total										10 000	161	(10 000)	60 000	60 161
TOTAL INVESTMENTS AND INTEREST	2									10 000	161	(10 000)	60 000	60 161

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 30 April 2024.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)	
<u>Investments - 30 April 2024 at the following A1 Banks as prescribed by Council's Investment Policy:</u>	
ABSA	R 20 000 000,00
NEDBANK	R -
FNB	R 10 000 000,00
STANDARD	R 30 000 000,00
INVESTEC	R -
	R 60 000 000,00
ABSA LT	R -
	R 60 000 000,00

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance as at 01/07/2023	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
23/Mar/23	ABSA	2080984323	8,50%	120	21/Jul/23	0,00	5 000 000		5 000 000	0
23/Mar/23	STANDARD	588460898-098	8,475%	123	24/Jul/23	0,00	5 000 000		5 000 000	0
17/Aug/23	NEDBANK	03/7881531576/322	8,50%	32	18/Sep/23	0,00		10 000 000	10 000 000	0
17/Aug/23	FNB	76203808070	8,61%	32	18/Sep/23	0,00		10 000 000	10 000 000	0
17/Aug/23	STANDARD	288460898-099	8,850%	33	19/Sep/23	0,00		10 000 000	10 000 000	0
17/Aug/23	ABSA	2081207756	8,71%	60	16/Oct/23	0,00		10 000 000	10 000 000	0
17/Aug/23	STANDARD	288460898-100	8,925%	61	17/Oct/23	0,00		10 000 000	10 000 000	0
17/Aug/23	FNB	76203808096	8,87%	92	17/Nov/23	0,00		10 000 000	10 000 000	0
17/Aug/23	STANDARD	288460898-101	9,025%	92	17/Nov/23	0,00		10 000 000	10 000 000	0
17/Aug/23	NEDBANK	03/7881531576/323	8,98%	123	18/Dec/23	0,00		10 000 000	10 000 000	0
17/Aug/23	ABSA	2081207853	9,29%	153	17/Jan/24	0,00		10 000 000	10 000 000	0
18/Oct/23	STANDARD	288460898-102	8,875%	33	20/Nov/23	0,00		10 000 000	10 000 000	0
18/Oct/23	NEDBANK	03/7881531576/324	8,79%	61	18/Dec/23	0,00		5 000 000	5 000 000	0
18/Oct/23	ABSA	2081275535	8,94%	90	16/Jan/24	0,00		5 000 000	5 000 000	0
19/Dec/23	NEDBANK	03/7881531576/327	8,95%	62	19/Feb/24	0,00		5 000 000	5 000 000	0
19/Dec/23	STANDARD	288460898-104	9,175%	62	19/Feb/24	0,00		5 000 000	5 000 000	0
19/Dec/23	ABSA	2081358953	9,24%	90	18/Mar/24	0,00		10 000 000	10 000 000	0
19/Dec/23	STANDARD	288460898-103	9,250%	91	19/Mar/24	0,00		10 000 000	10 000 000	0
19/Dec/23	ABSA	2081360160	9,33%	120	17/Apr/24	20 449,32		5 000 000	5 000 000	0
19/Dec/23	NEDBANK	03/7881531576/328	9,10%	122	19/Apr/24	22 438,36		5 000 000	5 000 000	0
23/Apr/24	ABSA	2081566940	8,54%	34	27/May/24	18 717,81		10 000 000		10 000 000
23/Apr/24	STANDARD	288460898-105	9,025%	34	27/May/24	19 780,82		10 000 000		10 000 000
23/Apr/24	FNB	76205886800	8,67%	62	24/Jun/24	9 501,37		5 000 000		5 000 000
23/Apr/24	STANDARD	288460898-106	9,075%	62	24/Jun/24	19 890,41		10 000 000		10 000 000
23/Apr/24	FNB	76205886727	8,74%	90	22/Jul/24	9 578,08		5 000 000		5 000 000
23/Apr/24	STANDARD	288460898-107	9,150%	91	23/Jul/24	20 054,79		10 000 000		10 000 000
23/Apr/24	ABSA	2081567043	9,28%	120	21/Aug/24	10 169,86		5 000 000		5 000 000
23/Apr/24	ABSA	2081567491	9,39%	150	20/Sep/24	10 290,41		5 000 000		5 000 000
Sub Total						160 871,23	10 000 000	210 000 000	160 000 000	60 000 000
						160 871,23	10 000 000,00	210 000 000	160 000 000	60 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month April 2024.

Funds Allocations

The schedule reflecting council's Investments of R 60 000 000 as at 30 April 2024. (R10 000 000 at 30 June 2023).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are alloc	30/06/2023		30/04/2024	
	Liability	Cash back	Liability	Cash back
		156 297 031		166 937 753
Unutilized grants	16 786 436	16 786 436	48 692 994	48 692 994
Consumer and Sundry deposits	5 369 408	5 369 408	5 592 379	5 592 379
External loans unspent	5 434 511	5 434 511	-41 545 945	-41 545 945
EFF Accumulated Depreciation	7 250 000	7 250 000	4 400 000	4 400 000
Self Insurance Reserve	21 311 838	21 311 838	22 274 375	22 274 375
Capital Replacement reserve	28 739 763	28 739 763	52 289 053	52 289 053
Retained surplus (unidentified dep.)	4 993 653	4 993 653	7 991 279	7 991 279
Performance Bonus Provison	1 052 735	1 052 735	1 084 317	1 084 317
Set aside for retention	14 289 406	14 289 406	10 367 071	10 367 071
Set aside for Creditor payments	30 400 000	40 855 161	39 400 000	47 546 229
Provision for leave Payment	6 246 000	6 246 000	8 246 000	8 246 000
	-		-	
	141 873 750	152 328 911	158 791 524	166 937 753
Cash Surplus (Deficit)		10 455 161		8 146 229
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2023		30/04/2024	
ABSA	5 000 000		20 000 000	
Nedbank	0		0	
First National Bank	0		10 000 000	
Standard Bank	5 000 000		30 000 000	
Investec	0		0	
Total short term	10 000 000		60 000 000	
Bank and Cash	146 283 922		106 924 648	
Cash on hand	13 109		13 105	
Loan payments - out of own funding	-		-	
	156 297 031		166 937 753	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in April 2024.

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 30 APRIL 2024				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/04/2024				180 344 112,45
Deposits for April 2024				114 952 976,90
Interest for April 2024				1 247 217,06
Payments for April 2024				(189 619 658,39)
Balance as per Cash Book at 30/04/2024				106 924 648,02
Votes Balances and Transactions:				
40101012690	Balance B/f		180 344 112,45	180 344 112,45
40101012691	Movements		114 952 976,90	
40101012692	Movements		(189 619 658,39)	
40101012693	Movements		1 247 217,06	(73 419 464,43)
Balance as per Ledger at 30/04/2024				106 924 648,02
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 30/04/2024				141 926 752,06
Cash on Hand	Not yet Banked			2 082 665,11
Outstanding Payments				(19 288 222,80)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(3 677 435,10)		
	April 2024	(14 510 741,41)	(18 188 176,51)	(18 188 176,51)
Deposits receipted in Duplicate				29 834,33
Other Items				166 822,49
Cash Surpluses / Shortages	Iro Payments Received			343,00
Adjustments to be Made for Apr 2024	Bank Charges	(194 630,34)	(194 630,34)	194 630,34
Balance as per Cash Book at 30/04/2024				106 924 648,02

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 30 APRIL 2024			
			TOTAL
Balance as per Bank Statement at 01/04/2024			204 417 797,33
Payments for April 2024			(177 297 854,98)
Interest for April 2024			1 247 217,06
Deposits for April 2024			114 923 999,57
Other Adjustments / Transactions			(19 095,56)
Other Adjustments / Transactions now cleared			(3 100,00)
Direct Deposits from previous months Received			(15 563 507,22)
Direct Deposits not Received			14 510 741,41
Cash on Hand - 01/04/2024			1 793 219,56
Cash on Hand - 30/04/2024			(2 082 665,11)
Balance as per Bank Statements at 30/04/2024			141 926 752,06

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with R16 423 061 unspent conditional grants, for the period April 2024, Conditional grants to the value of R 281 757 127 were received. The value of the unspent conditional grants at the end of April 2024 is R 48 692 994.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Budget										
Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		152 673	169 075	168 792	1 800	167 712	167 598	114	0,1%	169 075
Operational Revenue:General Revenue:Equitable Share		147 822	162 453	162 453	1 800	161 373	162 453	(1 080)	-0,7%	162 453
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 301	5 072	4 789	–	4 789	3 595	1 194	33,2%	5 072
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	1 550	–	–	1 550
Provincial Government:		18 565	16 721	17 128	143	13 274	17 128	(3 854)	-22,5%	16 721
Human Settlement Development Grant: Operating		2 505	3 380	3 107	–	100	3 598	(3 498)	-97,2%	3 380
Municipal Accreditation and Capacity Building Grant		200	–	1 903	–	1 594	1 903	(309)	-16,2%	–
Mun Accreditation and Capacity Building		513	491	491	–	–	–	–	–	491
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		96	190	190	143	143	190	(47)	-24,8%	190
Community Library Service Grant: Operating		10 789	11 223	11 223	–	11 223	11 223	–	–	11 223
Community Development Workers (CDW) Grant		94	94	94	–	94	94	–	–	94
Disaster Management Grant		118	1 103	–	–	–	–	–	–	1 103
Thusong Services Centre Grant		150	120	120	–	120	120	–	–	120
Water Resilience Grant		700	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	120	–	–	–	–	–	–	120
Prov Eaemarked Grant		3 400	–	–	–	–	–	–	–	–
District Municipality:		605	500	626	1 600	1 600	500	1 100	220,0%	500
Cape Winelands District		605	500	626	1 600	1 600	500	1 100	220,0%	500
Other grant providers:		763	500	1 700	208	769	1 526	(757)	-49,6%	500
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	906	(906)	-100,0%	–
Total Operating Transfers and Grants	5	172 605	186 796	188 246	3 751	183 355	186 752	(3 396)	-1,8%	186 796
Capital Transfers and Grants										
National Government:		74 917	64 847	62 131	–	62 131	62 131	–	–	64 847
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		15 000	20 238	20 238	–	20 238	20 238	–	–	20 238
Municipal Infrastructure Grant [Schedule 5B]		40 500	40 609	37 893	–	37 893	37 893	–	–	40 609
Municipal Disaster Recovery Grant [Schedule 4B]		10 310	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		4 000	4 000	4 000	–	4 000	4 000	–	–	4 000
Water Services Infrastructure Grant [Schedule 5B]		5 107	–	–	–	–	–	–	–	–
Provincial Government:		1 994	1 950	36 271	–	36 271	36 271	–	–	1 950
Community Library Service Grant: Operating		244	–	1 171	–	1 171	1 171	–	–	–
RSEP		800	1 100	1 100	–	1 100	1 100	–	–	1 100
Emergency Municipal Load-Shedding Relief Grant		950	850	–	–	–	–	–	–	850
Housing development		–	–	34 000	–	34 000	34 000	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	76 911	66 797	98 402	–	98 402	98 402	–	–	66 797
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	249 516	253 593	286 648	3 751	281 757	285 154	(3 396)	-1,2%	253 593

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Budget										
Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		152 673	169 075	168 792	1 974	167 334	167 598	(263)	-0,2%	169 075
Operational Revenue: General Revenue: Equitable Share		147 822	162 453	162 453	1 800	161 373	162 453	(1 080)	-0,7%	162 453
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		3 301	5 072	4 789	–	4 789	3 599	1 194	33,2%	5 072
Local Government Financial Management Grant (Schedule 5B)		1 550	1 550	1 550	174	1 172	1 550	(378)	-24,4%	1 550
Provincial Government:		12 552	16 721	17 128	1 124	10 414	17 128	(6 714)	-39,2%	16 721
Human Settlement Development Grant: Operating		360	3 380	3 107	–	–	3 598	(3 598)	-100,0%	3 380
Municipal Accreditation and Capacity Building Grant		–	–	1 903	–	–	1 903	(1 903)	-100,0%	–
Mun Accreditation and Capacity Building		513	491	491	–	286	–	286	#DIV/0!	491
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		96	190	190	143	143	190	(47)	-24,8%	190
Community Library Service Grant: Operating		10 937	11 223	11 223	981	9 814	11 223	(1 409)	-12,6%	11 223
Community Development Workers (CDW) Grant		106	94	94	–	62	94	(32)	-33,8%	94
Disaster Management Grant		200	1 103	–	–	–	–	–	–	1 103
Thusong Services Centre Grant		150	120	120	–	109	120	(11)	-9,5%	120
Water Resilience Grant		190	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	120	–	–	–	–	–	–	120
District Municipality:		1 038	500	626	–	–	500	(500)	-100,0%	500
Cape Winelands District		1 038	500	626	–	–	500	(500)	-100,0%	500
Other grant providers:		763	500	1 700	208	769	1 526	(757)	-49,6%	500
Departmental Agencies and Accounts		763	500	1 700	208	769	620	149	24,1%	500
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	906	(906)	-100,0%	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		167 025	186 796	188 246	3 306	178 517	186 752	(8 234)	-4,4%	186 796
Capital expenditure of Transfers and Grants										
National Government:		68 948	64 847	62 131	9 725	31 865	62 131	(30 266)	-48,7%	64 847
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		15 000	20 238	20 238	8 951	12 636	20 238	(7 602)	-37,6%	20 238
Municipal Infrastructure Grant (Schedule 5B)		44 987	40 609	37 893	491	16 503	37 893	(21 390)	-56,4%	40 609
Municipal Disaster Recovery Grant (Schedule 4B)		1 930	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		3 752	4 000	4 000	282	2 725	4 000	(1 275)	-31,9%	4 000
Water Services Infrastructure Grant (Schedule 5B)		3 279	–	–	–	–	–	–	–	–
Provincial Government:		1 962	1 950	36 271	3 908	29 134	36 271	(7 138)	-19,7%	1 950
Community Library Service Grant: Operating		319	–	1 171	125	125	1 171	(1 046)	-89,3%	–
RSEP		800	1 100	1 100	–	9	1 100	(1 092)	-99,2%	1 100
Emergency Municipal Load-Shedding Relief Grant		843	850	–	–	–	–	–	–	850
Housing development		–	–	34 000	3 783	29 000	34 000	(5 000)	-14,7%	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		70 910	66 797	98 402	13 632	60 998	98 402	(37 404)	-38,0%	66 797
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		237 935	253 593	286 648	16 938	239 515	285 154	(45 638)	-16,0%	253 593

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 30 April 2024, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2023/2024			April 2024					
	Unutilised Balance 01/07/2023	Debit Balance	Received 01/07/2023 30/04/2024	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	Refunded	To Other Debtors	Balance 30/04/2024
National Government:-	9 459 432,43	-	229 843 000,00	-167 334 395,14	-40 244 249,42	-	-900 838,88	30 822 948,99
Operating grants:-	-	-	167 712 000,00	-167 334 395,14	-	-	-	377 604,86
Equitable share	-	-	161 373 000,00	-161 373 000,00	-	-	-	-
Financial Management Grant	-	-	1 550 000,00	-1 172 395,14	-	-	-	377 604,86
EPWP: Expanded Public Works	-	-	4 789 000,00	-4 789 000,00	-	-	-	-
Capital grants:-	9 459 432,43	-	62 131 000,00	-	-40 244 249,42	-	-900 838,88	30 445 344,13
Municipal Infrastructure Grant	-	-	37 893 000,00	-	-16 503 395,10	-	-	21 389 604,90
Integrated National Electrification Grant	530,14	-	20 238 000,00	-	-12 636 440,97	-	-530,14	7 601 559,03
Energy Efficiency and Demand-Side Management Grant	247 800,50	-	4 000 000,00	-	-2 724 819,80	-	-247 800,50	1 275 180,20
Water Services Infrastructure Grant	831 508,24	-	-	-	-	-	-652 508,24	179 000,00
Municipal Disaster Recovery Grant	8 379 593,55	-	-	-	-8 379 593,55	-	-	-
Provincial Government:-	6 501 628,37	-	49 544 972,02	-10 625 055,33	-29 133 500,00	-480 000,00	-	15 808 045,06
Operating Grants plus Operating Housing:-	6 501 628,37	-	13 273 972,02	-10 625 055,33	-	-480 000,00	-	8 670 545,06
Operating Provincial	4 357 040,37	-	13 273 972,02	-10 481 250,54	-	-480 000,00	-	6 669 761,85
Library Service Conditional Grant	1 304,35	-	11 223 000,00	-9 814 893,20	-	-	-	1 409 411,15
Proclaimed Roads	-	-	142 972,02	-142 972,02	-	-	-	-
CDW Grant Operational Support	82 065,27	-	94 000,00	-72 864,27	-	-	-	103 201,00
Financial Management Capacity Building Grant	480 000,00	-	100 000,00	-	-480 000,00	-	-	100 000,00
Thusong Centre	-	-	120 000,00	-108 549,00	-	-	-	11 451,00
Municipal Service Delivery and Capacity Building Grant	-	-	-	-55 555,43	-	-	-	323 558,57
Municipal Water Resilience Grant	379 114,00	-	491 000,00	-286 416,62	-	-	-	204 583,38
Municipal Accreditation and Capacity Building	-	-	-	-	-	-	-	3 400 000,00
Provincial Earmoked (Accelerated) Grant Funding	3 400 000,00	-	-	-	-	-	-	14 556,75
Disaster Management Grant	14 556,75	-	-	-	-	-	-	1 103 000,00
Fire Service Capacity Building Grant	-	-	1 103 000,00	-	-	-	-	-
Operating Provincial Housing	2 144 588,00	-	-	-143 804,79	-	-	-	2 000 783,21
Housing from Capital to Operating Top structure	2 144 588,00	-	-	-143 804,79	-	-	-	2 000 783,21
Title Deeds	-	-	-	-	-	-	-	-
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-
Capital Grants:-	-	-	36 271 000,00	-	-29 133 500,00	-	-	7 137 500,00
Other	-	-	36 271 000,00	-	-29 133 500,00	-	-	7 137 500,00
Library Service Conditional Grant	-	-	850 000,00	-	-	-	-	850 000,00
Library Service: Replacement Funding	-	-	321 000,00	-	-125 000,00	-	-	196 000,00
RSEP	-	-	1 100 000,00	-	-8 500,00	-	-	1 091 500,00
The Acceleration of Housing Delivery	-	-	34 000 000,00	-	-29 000 000,00	-	-	5 000 000,00
Capital- Grants Housing	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	462 000,00	-	1 600 000,00	-	-	-	-	2 062 000,00
Operating grants:-	462 000,00	-	1 600 000,00	-	-	-	-	2 062 000,00
Cape Winelands District Municipality	462 000,00	-	1 600 000,00	-	-	-	-	2 062 000,00
Capital grants:-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
Housing Grants	-	-	-	-	-	-	-	-
Other Grants	-	-	769 155,23	-769 155,23	-	-	-	-
Operating grants:-	-	-	769 155,23	-769 155,23	-	-	-	-
LGWSETA	-	-	769 155,23	-769 155,23	-	-	-	-
CHIETA	-	-	-	-	-	-	-	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	16 423 060,80	-	281 757 127,25	-178 728 605,70	-69 377 749,42	-480 000,00	-900 838,88	48 692 994,05
			281 757 127,25	-248 106 355,12				-
						GROSS BALANCE		48 692 994,05

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.1 Supporting Table SC8

WC025 Breede Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Budget										
Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		15 345	16 963	17 963	1 329	13 917	14 701	(783)	-5%	17 963
Pension and UIF Contributions		1 168	1 277	1 277	101	1 028	1 045	(18)	-2%	1 277
Medical Aid Contributions		228	234	234	23	224	192	32	17%	234
Motor Vehicle Allowance		389	426	426	29	300	348	(49)	-14%	426
Cellphone Allowance		1 670	1 673	1 673	148	1 573	1 369	204	15%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		267	148	148	13	138	121	17	14%	148
Sub Total - Councillors		19 066	20 720	21 720	1 643	17 180	17 776	(596)	-3%	21 720
% increase	4		8,7%	13,9%						13,9%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 822	9 331	9 331	392	4 630	7 639	(3 009)	-39%	9 331
Pension and UIF Contributions		659	844	844	39	533	691	(158)	-23%	844
Medical Aid Contributions		45	109	109	4	40	89	(49)	-55%	109
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 507	1 404	1 404	84	983	1 149	(166)	-14%	1 404
Cellphone Allowance		288	346	346	19	230	283	(53)	-19%	346
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		243	337	337	16	201	276	(75)	-27%	337
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post-related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 564	12 370	12 370	555	6 618	10 127	(3 509)	-35%	12 370
% increase	4		44,4%	44,4%						44,4%
Other Municipal Staff										
Basic Salaries and Wages		204 717	255 868	223 488	18 077	181 145	182 963	(1 818)	-1%	223 488
Pension and UIF Contributions		38 540	47 534	47 534	3 405	34 100	38 914	(4 815)	-12%	47 534
Medical Aid Contributions		22 005	28 279	28 279	1 992	19 528	23 151	(3 624)	-16%	28 279
Overtime		24 355	16 637	25 137	2 108	18 815	20 579	(1 763)	-9%	25 137
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 789	11 443	11 383	831	8 236	9 319	(1 083)	-12%	11 383
Cellphone Allowance		1 362	1 405	1 405	77	771	1 150	(379)	-33%	1 405
Housing Allowances		1 680	2 201	2 201	144	1 420	1 802	(382)	-21%	2 201
Other benefits and allowances		25 604	28 765	28 770	2 540	22 229	23 553	(1 324)	-6%	28 770
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		20 251	-	0	-	-	0	(0)	-100%	0
Post-retirement benefit obligations	2	6 818	7 028	7 028	615	5 912	5 754	158	3%	7 028
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	0	-	13	0	13	100%	0
Acting and post-related allowance		2 567	1 617	1 617	226	1 753	1 324	429	32%	1 617
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		357 687	400 778	376 841	30 013	293 922	308 508	(14 587)	-5%	376 841
% increase	4		12,0%	5,4%						5,4%
Total Parent Municipality		385 318	433 868	410 932	32 211	317 720	336 411	(18 691)	-6%	410 932
TOTAL SALARY, ALLOWANCES & BENEFITS		385 318	433 868	410 932	32 211	317 720	336 411	(18 691)	-6%	410 932
% increase	4		12,6%	6,6%						6,6%
TOTAL MANAGERS AND STAFF		366 251	413 148	389 211	30 568	300 539	318 635	(18 096)	-6%	389 211

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R25 136 573**.

Overtime and temporary personnel payments are one month in arrear, this being the reason 9 months spending been reflecting on the end of April 2024 reports. Overtime should be monitored closely.

From 1 July 2023 till 30 April 2024	Budget for the year	Estimate for the 9 months	Actual to Date	Variance
Overtime	25 136 573	18 852 430	18 018 531	833 899
Temporary personnel	26 999 077	22 499 231	20 138 557	2 360 376

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

	<u>February 2024</u>	<u>March 2024</u>	<u>April 2024</u>
EPWP	365	355	402
Temporary	130	127	125
Permanent	852	854	852
Councillors	41	41	41
	1 388	1 377	1 420

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Budget									
Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	4 130	2 011	9 845	5 937	5 937	9 845	3 908	39,7%	3%
August	10 528	2 261	9 690	22 559	28 495	19 535	(8 961)	-45,9%	15%
September	9 026	28 923	36 500	17 593	46 088	56 034	9 946	17,8%	24%
October	13 482	10 776	10 869	22 345	68 433	66 903	(1 530)	-2,3%	36%
November	19 536	17 205	24 137	13 954	82 387	91 040	8 653	9,5%	43%
December	24 141	31 573	33 010	15 388	97 775	124 049	26 275	21,2%	51%
January	28 187	14 091	15 390	7 077	104 852	139 439	34 588	24,8%	55%
February	5 402	10 131	12 040	8 730	113 581	151 479	37 898	25,0%	60%
March	23 412	29 473	80 056	37 486	151 068	231 535	80 468	34,8%	79%
April	27 279	6 511	14 229	20 549	171 616	245 764	74 148	30,2%	90%
May	35 037	6 641	14 362	–	–	260 127	–	0,0%	0%
June	53 310	30 933	33 232	–	–	293 359	–	0,0%	0%
Total Capital expenditure	253 469	190 531	293 359	171 616					

PART 2 - SUPPORTING DOCUMENTATION

SECTION 10 - CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 30 April 2024.

Capital Progress Report 2023/24		April 2024									
<u>PROJECT FUNDING</u>	Total Approved Budget 2023/24	Roll overs requests from 2022/23	Other Adjustments/ Additional funding	Adjustments Feb 2024	Total Funded budget 2023/24	Requests Approved	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
<u>EXTERNAL LOAN</u>											
Projects New	27 988 976	53 385 235		-7 200 000	74 154 211	16 675 000	49 057 334 10	46 981 756 72	1 055 520 48	27 192 454 28	63,33%
Projects (BF)	100 000	0		0	100 000		18 700 000	18 700 000	17 000 000	81 300 000	18,70%
TOTAL EXTERNAL LOAN	28 088 976	53 385 235		-7 200 000	74 254 211	16 675 000	49 076 034 10	46 980 456 72	1 073 520 48	27 273 754 28	
<u>CAPITAL REPLACEMENT RESERVE</u>											
Projects New	87 977 471	22 217 974	854 000	-15 708 355	95 747 490	2 024 400 57	57 561 008 63	54 305 783 33	5 795 725 20	41 441 706 67	56,72%
Projects (BF)	1 428 005	0	0	0	438 005	0,00	438 005 00	438 005 00	0,00	0,00	100,00%
Projects (MG Counter Funding)	0	0	0	8 898 932	8 898 932	0,00	0,00	0,00	0,00	8 898 932 00	0,00%
CRR Connections (Public Contr)	4 839 200	0	0	0	4 839 200	1 331 24	192 858 48	192 858 48	47 124 75	4 646 341 52	3,99%
Furniture and Equipment	20 000	0	198 800	17 000	250 800	31 503 84	173 916 25	114 062 99	0,00	136 737 01	45,48%
TOTAL CRR	94 264 676	22 217 974	1 052 800	-6 791 653	110 714 397	2 057 235 65	58 365 888 36	55 050 708 90	5 842 849 95	55 123 687 20	49,97%
<u>INSURANCE RESERVE</u>											
Insurance Reserve	1 400 000	0	0	0	1 970 000	19 080 65	271 821 44	207 462 79	0,00	1 762 537 21	10,53%
TOTAL INSURANCE RESERVE	1 400 000	0	0	0	1 970 000	19 080 65	271 821 44	207 462 79	0,00	1 762 537 21	10,53%
TOTAL BASIC CAPITAL	123 733 652	75 603 209	1 052 800	-13 991 653	186 398 608	2 083 001 30	107 713 543 90	102 238 629 31	6 916 370 43	84 159 976 69	54,85%
<u>CAPITAL GRANT FUNDING</u>											
PAVIC: Libraries	850 000	0	0	321 000	1 171 000	93 630 00	207 778 26	125 000 00	125 000 00	1 046 000 00	10,67%
PAVIC: RSEP	1 100 000	0	0	0	1 100 000	33 500 00	8 500 00	8 500 00	0,00	1 091 500 00	0,77%
PAVIC: HOUSING	0	0	0	34 000 000	34 000 000	0,00	29 000 000 00	29 000 000 00	3 782 608 70	5 000 000 00	85,29%
National Government: MIG (DORA)	40 609 000	0	-2 716 000	0	37 893 000	15 855 00	16 503 385 10	16 503 385 10	491 334 66	21 389 604 90	43,55%
National Government: INEP (DORA)	20 238 000	0	0	0	20 238 000	0,00	12 636 440 97	12 636 440 97	8 951 250 47	7 601 559 03	62,44%
National Government: WDRG	0	0	0	8 378 583	8 378 583	0,00	8 379 593 00	8 379 593 00	0,00	0,00	100,00%
National Government: EEDSNG	4 000 000	0	0	0	4 000 000	0,00	2 724 819 80	2 724 819 80	282 195 30	1 275 180 20	68,12%
National Government: WISG	0	0	0	179 000	179 000	0,00	0,00	0,00	0,00	179 000 00	0,00%
TOTAL : GRANT FUNDING	66 797 000	0	-2 716 000	42 879 583	106 960 583	142 980 00	69 459 927 13	69 377 748 87	13 632 428 83	37 582 844 13	64,86%
TOTAL FUNDING	190 530 652	75 603 209	-1 663 200	28 888 540	283 339 201	2 235 986 30	177 173 471 03	171 616 378 18	20 546 799 26	121 742 822 82	58,50%

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11.2 The list of deviations from, and April 2024 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

No	Deviation reference	Directorate	Department	Reason for Deviation (Deviation category)	Short Summary of Deviation	Amount approved	Period Approved	Maximum Anticipated expenditure approved	Approved Service Provider/ Contractor/ Supplier	CSD NUMBER
1	BVD 654	COMMUNITY SERVICES	TRAFFIC	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS	TO OBTAIN THE SERVICES OF A SERVICE PROVIDER TO MANAGE THE MUNICIPAL POUND TO THE BVM	R320 000.00	MARCH- JUNE 2024	R320 000.00	SANDYS ANIMAL RESCUE	MAAA1360871
2	BVD 655	SSS	ICT	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS	RENEWAL OF RED HAT LINUX OPERATING SYSTEM (LICENCE)	R170 598,18	ONCE OFF	R170 598,18	DATACENTRIX	MAAA0020525
3	BVD 659	MUNICIPAL MANAGER	INTERNAL AUDITORS	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS	RENEWAL OF MEMBERSHIP FEES FOR INTERNAL AUDITORS	R18 808,84	1 JULY 2024- 30 JUNE 2025	R18 808,84	THE INSTITUTE OF INTERNAL AUDITORS SA	MAAA0005432
4	BVD 660	PUBLIC SERVICES	WATER AND WASTEWATER TREATMENT	SOLE PROVIDER	SUPPLY AND DELIVER COLILERT REAGENTS AND TEST KITS FOR MICROBIAL DRINKING WATER QUALITY COMPLIANCE	R230 464,65	ONCE OFF	R230 464,65	IDEXX LABORATORIES	MAAA0054470
5	BVD 661	PUBLIC SERVICES	SOLID WASTE	SOLE PROVIDER	CUT AND PROGRAMMING OF NEW CAR KEY	R6 612,50	ONCE OFF	R6 612,50	ORBIT WORCESTER	MAAA0337521
6	BVD 662	FINANCE	REVENUE	EMERGENCY	FIXING ALL BROKEN GLASS AND WINDOWS AT TOUWSRIVER MUNICIPAL OFFICES	R6 210,00	ONCE OFF	R6 210,00	VAN NIEKERK GLAS	MAAA0612912
7	BVD 663	PUBLIC SERVICES	BUILDING CONTROL	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS	SUBSCRIPTION TO AN ESRI ARCGIS ONLINE/ HOSTED PLATFORM	R200 000.00	1 JULY 2024- 30 JUNE 2025	R200 000.00	ESRI SOUTH AFRICA	MAAA0003912
						R952 694,17		R952 694,17		

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

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

TENDERS AWARDED DURING APRIL 2024					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE (CAPPED)
12/04/2024	BV 1041/ 2023	UPGRADING OF WASTEWATER TREATMENT WORKS AT TOUWSRMIER (CIVILS AND STRUCTURAL WORKS)	Rodpaul Construction (Pty) Ltd t/a Rods Construction	R49 809 669,54	
12/04/2024	BV 1044/ 2023	UPGRADING OF WASTEWATER TREATMENT WORKS AT TOUWSRMIER (ELECTRICAL & MECHANICAL WORKS)	Inenzo Water (Pty) Ltd	R26 218 330,52	
26/04/2024	BV 1061/ 2023	SUPPLY AND DELIVERY OF ADVANCED POWER QUALITY MEASUREMENT DEVICES AS WELL AS MONITORING OF ASSOCIATED INFRASTRUCTURE FOR THE PERIOD ENDING 30 JUNE 2027	CT Lab (Pty) Ltd	Rates	R3 188 297,85
26/04/2024	BV 1068/ 2024	SUPPORT AND MAINTENANCE SERVICES OF WIRELESS RADIO NETWORK FOR A PERIOD ENDING 30 JUNE 2027	Comsol Networks (Pty) Ltd	Rates	R1 490 400,00
				R80 706 697,91	
Tender turnaround (lead time) in days	BV 1041/ 2023	154			
	BV 1044/ 2023	154			
	BV 1061/ 2023	154			
	BV 1068/ 2024	74			
Average		134			

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11.5 Procurement premiums paid for the month of April 2024.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF APRIL 2024									
Request Reference	Date of Order	Order Reference	Service Provider/ Contractor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Contractor/ Supplier	Awarded Amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)
24075	08/04/2024	10121	WAYNE PRINS	R29 997,00	BRONNYS	R30 208,45	R211,45	0,70	ACCEPTABLE
27316	12/04/2024	10197	WM SPILHAUS	R41 015,41	NOLADA	R41 802,50	R787,09	1,91	ACCEPTABLE
27238	20/03/2024	9893	AGRICO	R1 955,00	AFRIMAK	R2 212,31	R257,31	13,61	ACCEPTABLE
27776	2024/02/04	10020	PIENAAR BROTHERS	R994,75	BUCLER	R1 068,35	R73,60	7,39	ACCEPTABLE
28067	2024/09/04	10144	BUCO	R1 410,85	AAA PAINTS	R1 445,00	R34,15	2,42	ACCEPTABLE
27925	11/04/2024	10182	NOLADA 8	R58 604,00	UNIVERSAL TRADING	R58 995,00	R391,00	0,67	ACCEPTABLE
28528	25/04/2024	10397	LOGO CLOTHING	R2 456,40	BUCLER INDUSTRIAL SUPPLIERS	R2 777,25	R320,85	13,06	ACCEPTABLE
27510	23/04/2024	10314	MKULUWANYE	R107 599,00	BRONNYS	R112 200,33	R4 601,33	4,3	ACCEPTABLE
28279	29/04/2024	10468	HARRY'S UPHOLSTER	R16 450,00	FJJ TRADING (PTY) LTD	R17 980,00	R1 530,00	9,3	ACCEPTABLE
25968	26/04/204	10448	SAULS INDUSTRIAL AND SERVICES	R13 599,80	LEAFX (PTY) LTD	R144 900,00	R9 300,20	6,85	ACCEPTABLE
28285	29/04/2024	10448	BOLAND NETWORK AND IT	R15 365,00	INFINETIX	R15 406,00	R41,33	0,26	ACCEPTABLE
27093	12/04/2024	10183	JRNK INVESTMENTS	R32 319,00	UNIVERSAL TRADING	R37 030,00	R4 711,00	14,58	ACCEPTABLE
TOTAL PREMIUMS PAID FOR THE MONTH							R22 259,31		

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

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: _____



DATE: 14 May 2024