
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT JANUARY 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 January 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 January 2024 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for January 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 January 2024 contains the final outcomes for the 2022/2023 audit. The municipality has achieved a clean audit opinion (Unqualified with no matters of emphasis).

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2023 – 31 January 2024 is R727 045 911 or 49.32% of the total budgeted revenue R1 474 184 115.

Service charges – waste management

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

Sale of Goods and Rendering of Services

Income for other revenue were less than anticipated.

Assets

More investments were made than anticipated.

Rent on Land

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

A caring valley of excellence.

Rental from Fixed Assets

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

Operational Revenue

Income for other revenue were more than anticipated.

Fines, penalties, and forfeits

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

Licence and permits

Income from licences and permits are less than anticipated.

Transfer and subsidies - Operational

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

Interest

Interest for penalties on rates were more than anticipated.

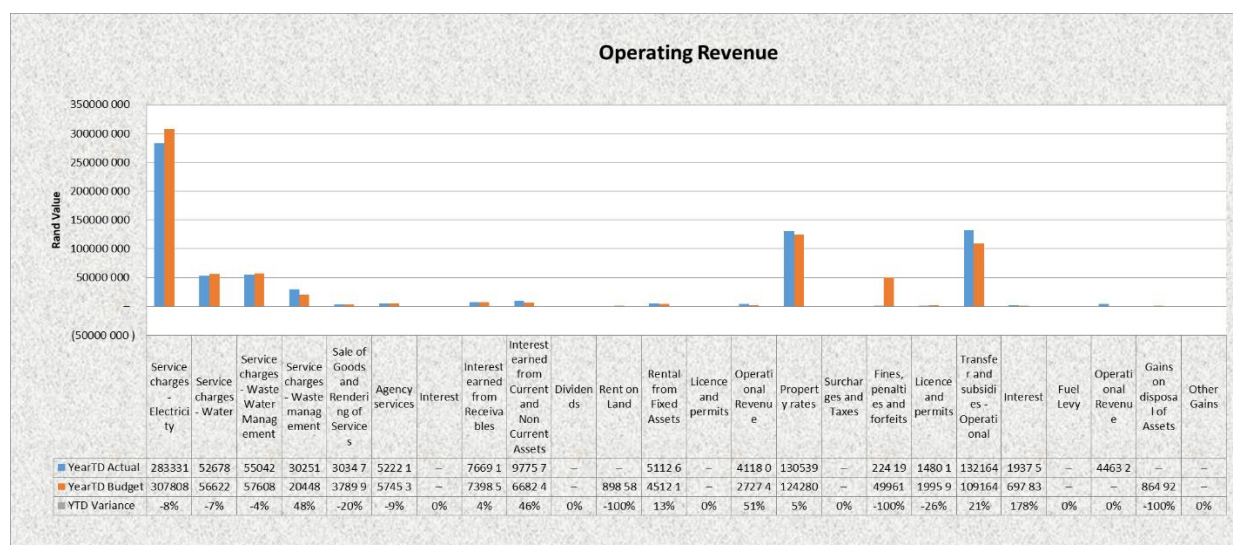
Gains on disposal of Assets

Gains from the disposal of assets are less than anticipated.

Transfers and subsidies - capital (monetary allocations)

Capital grants are recognized when capital expenditure has been capitalized.

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

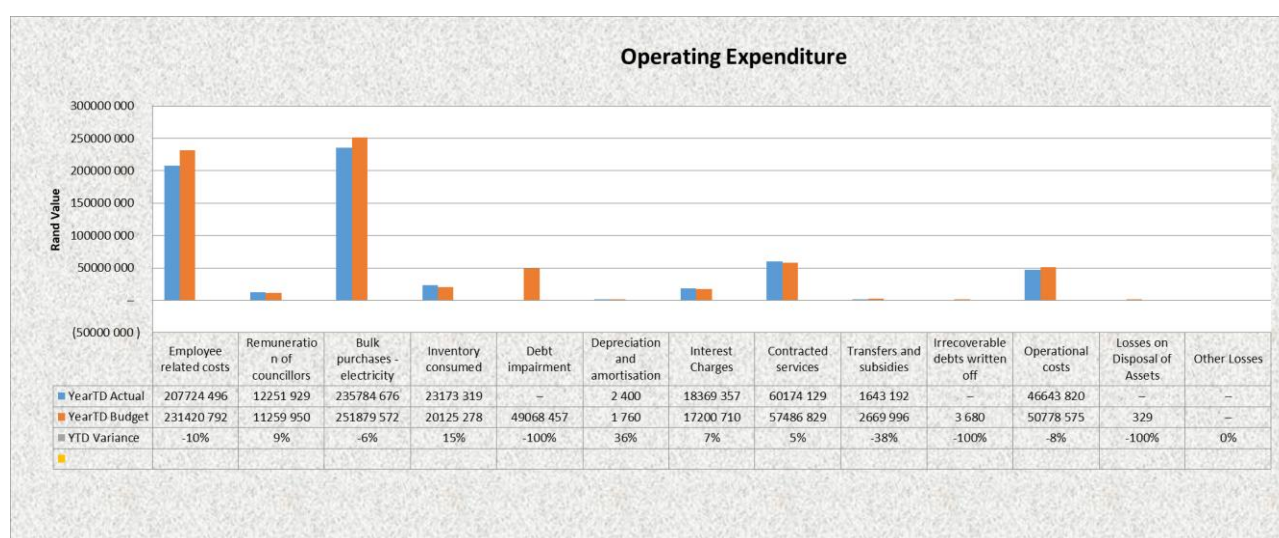


Operating Expenditure by Type

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

The total expenditure amounts to R605 767 319 or 40.84% of the total budgeted expenditure R1 483 417 505.

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

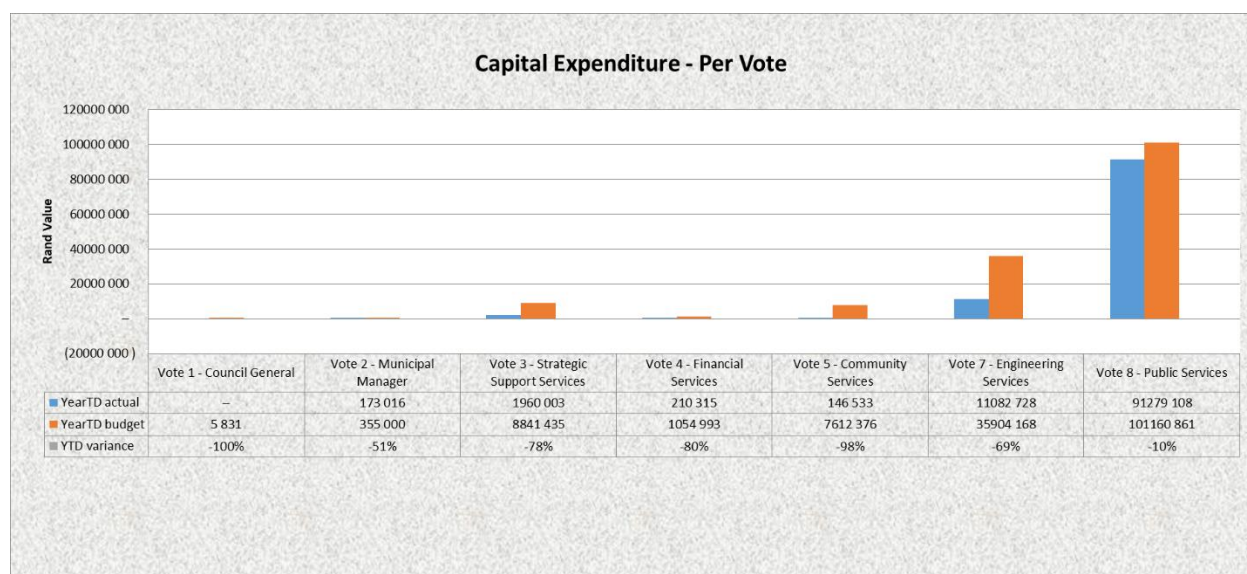


Capital Expenditure

The total capital expenditure for the period 1 July 2023 – 31 January 2024, amounts to R104 851 704 or 39.67% of the total capital budget that amounts to R264 303 161.

Capital grant funding the total capital grant funding expenditure amounts to R19 433 546 or 30.33% of the total capital grant funding budget that amounts to R64 081 000.00

Refer to Section 4 – table C5 for more detail.



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R157 461 038.

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 - M07 January									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	180 018	187 406	187 406	12 900	130 540	124 281	6 259	5%	187 406
Service charges	717 458	793 998	793 998	68 806	421 304	442 488	(21 184)	-5%	793 998
Investment revenue	14 384	12 823	12 823	1 448	9 776	6 682	3 093	46%	12 823
Transfers and subsidies - Operational	171 643	186 796	187 139	1 029	132 164	109 164	23 000	21%	187 139
Other own revenue	188 579	292 818	292 818	4 348	33 262	78 592	(45 330)	-58%	292 818
Total Revenue (excluding capital transfers and contributions)	1 272 082	1 473 841	1 474 184	88 531	727 046	761 208	(34 162)	-4%	1 474 184
Employee costs	366 251	413 148	411 739	30 586	207 724	231 421	(23 696)	-10%	411 739
Remuneration of Councilors	19 066	20 720	20 720	1 645	12 252	11 260	992	9%	20 720
Depreciation and amortisation	94 571	100 265	100 265	-	2	2	1	36%	100 265
Interest	19 437	37 980	37 980	2 565	18 369	17 201	1 169	7%	37 980
Inventory consumed and bulk purchases	424 166	478 033	479 042	33 870	258 958	272 005	(13 047)	-5%	479 042
Transfers and subsidies	3 419	6 138	6 110	-	1 643	2 670	(1 027)	-38%	6 110
Other expenditure	309 700	427 676	427 562	13 190	106 818	157 338	(50 520)	-32%	427 562
Total Expenditure	1 236 610	1 483 960	1 483 418	81 855	605 767	691 896	(86 129)	-12%	1 483 418
Surplus/(Deficit)	35 472	(10 119)	(9 233)	6 676	121 279	69 312	51 967	75%	(9 233)
Transfers and subsidies - capital (monetary allocations)	67 525	66 797	64 081	-	6	37 381	(37 375)	-100%	64 081
Transfers and subsidies - capital (in-kind)	17 917	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	120 914	56 678	54 848	6 676	121 285	106 692	14 592	14%	54 848
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	120 914	56 678	54 848	6 676	121 285	106 692	14 592	14%	54 848
Capital expenditure & funds sources									
Capital expenditure	253 469	190 531	264 303	7 077	104 852	154 935	(50 083)	-32%	264 303
Capital transfers recognised	68 092	66 797	64 081	111	19 434	33 248	(13 815)	-42%	64 081
Borrowing	104 458	28 069	81 454	3 869	41 270	53 505	(12 235)	-23%	81 454
Internally generated funds	80 918	95 665	118 768	3 097	44 148	68 181	(24 033)	-35%	118 768
Total sources of capital funds	253 469	190 531	264 303	7 077	104 852	154 935	(50 083)	-32%	264 303
Financial position									
Total current assets	325 228	315 160	315 160	-	319 400	-	-	-	315 160
Total non current assets	2 623 222	2 905 151	2 905 151	-	2 786 694	-	-	-	2 905 151
Total current liabilities	172 286	212 142	212 142	-	178 194	-	-	-	212 142
Total non current liabilities	473 827	555 521	555 521	-	452 021	-	-	-	555 521
Community wealth/Equity	2 302 338	2 452 648	2 452 648	-	2 475 879	-	-	-	2 452 648
Cash flows									
Net cash from (used) operating	129 875	83 211	81 352	5 774	115 711	103 211	(12 501)	-12%	83 211
Net cash from (used) investing	(248 121)	(190 481)	(264 148)	(7 071)	(104 303)	(136 276)	(31 973)	23%	(190 481)
Net cash from (used) financing	95 454	7 476	60 862	5	(12 701)	68 715	81 416	118%	7 476
Cash/cash equivalents at the month/year end	156 297	68 137	36 819	-	157 461	194 404	36 943	19%	58 960
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	48 329	11 990	8 389	7 006	13 401	5 550	22 592	172 018	289 275
Creditors Age Analysis									
Total Creditors	-	19	-	-	-	492	-	-	512

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) - M07 January										
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	266 533	17 188	196 366	169 071	27 295	16%	266 533
Executive and council		1 239	105	105	70	673	57	615	1074%	105
Finance and administration		288 009	266 302	266 428	17 117	195 693	169 014	26 679	16%	266 428
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		170 938	296 225	296 725	1 288	25 230	82 565	(57 336)	-69%	296 725
Community and social services		13 184	14 101	14 601	159	9 181	8 391	790	9%	14 601
Sport and recreation		3 818	10 367	10 367	618	2 255	6 133	(3 877)	-63%	10 367
Public safety		97 329	244 210	244 210	29	1 645	51 804	(50 159)	-97%	244 210
Housing		56 606	27 547	27 547	482	12 148	16 238	(4 090)	-25%	27 547
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22 225	22 519	22 519	607	8 420	12 598	(4 178)	-33%	22 519
Planning and development		2 515	2 959	2 959	93	929	1 649	(720)	-44%	2 959
Road transport		19 710	19 560	19 560	514	7 491	10 949	(3 458)	-32%	19 560
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		875 100	955 487	952 488	69 448	497 037	534 354	(37 317)	-7%	952 488
Energy sources		502 036	579 425	579 425	47 936	285 353	327 627	(42 274)	-13%	579 425
Water management		133 634	145 023	142 307	8 988	53 501	75 413	(21 912)	-29%	142 307
Waste water management		170 156	156 997	156 997	8 283	102 784	96 381	6 403	7%	156 997
Waste management		69 274	74 042	73 759	4 240	55 399	34 933	20 466	59%	73 759
<i>Other</i>	4	13	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 357 524	1 540 638	1 538 265	88 531	727 052	798 588	(71 536)	-9%	1 538 265
Expenditure - Functional										
<i>Governance and administration</i>		256 830	300 988	299 681	20 564	144 799	159 395	(14 596)	-9%	299 681
Executive and council		43 173	41 730	41 826	2 753	21 389	22 130	(741)	-3%	41 826
Finance and administration		209 900	254 642	253 236	17 452	121 025	134 718	(13 693)	-10%	253 236
Internal audit		3 757	4 616	4 618	358	2 384	2 546	(162)	-6%	4 618
<i>Community and public safety</i>		219 839	346 303	347 246	11 158	73 731	120 063	(46 331)	-39%	347 246
Community and social services		33 290	34 778	35 532	2 094	15 754	17 367	(1 613)	-9%	35 532
Sport and recreation		33 303	33 248	35 252	3 430	18 038	17 986	52	0%	35 252
Public safety		133 766	249 684	249 523	4 576	32 462	72 414	(39 952)	-55%	249 523
Housing		19 398	28 498	26 844	1 057	7 476	12 295	(4 819)	-39%	26 844
Health		83	95	95	-	-	-	-	-	95
<i>Economic and environmental services</i>		82 252	91 975	92 816	4 478	31 175	37 085	(5 911)	-16%	92 816
Planning and development		19 218	23 752	24 290	1 522	11 041	12 769	(1 728)	-14%	24 290
Road transport		62 583	67 784	68 197	2 900	20 022	24 187	(4 166)	-17%	68 197
Environmental protection		450	439	329	56	112	129	(17)	-13%	329
<i>Trading services</i>		677 277	743 568	742 682	45 651	355 895	374 841	(18 946)	-5%	742 682
Energy sources		460 591	527 507	527 075	34 954	274 811	294 209	(19 398)	-7%	527 075
Water management		78 466	76 906	77 038	3 948	28 869	27 771	1 098	4%	77 038
Waste water management		81 255	86 558	86 298	3 576	29 704	32 426	(2 723)	-8%	86 298
Waste management		56 965	52 597	52 271	3 174	22 512	20 435	2 077	10%	52 271
<i>Other</i>		412	1 126	993	3	167	512	(344)	-67%	993
Total Expenditure - Functional	3	1 236 610	1 483 960	1 483 418	81 855	605 767	691 896	(86 129)	-12%	1 483 418
Surplus/ (Deficit) for the year		120 914	56 678	54 848	6 676	121 285	106 692	14 592	14%	54 848

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) - M07 January										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	739	105	105	70	673	54	618	1135,0%	105
Vote 2 - Municipal Manager		500	500	500	-	-	260	(260)	-100,0%	500
Vote 3 - Strategic Support Services		1 024	2 225	2 225	379	642	1 155	(513)	-44,4%	2 225
Vote 4 - Financial Services		280 419	260 475	260 475	16 640	193 749	135 225	58 523	43,3%	260 475
Vote 5 - Community Services		184 098	310 090	310 716	1 751	32 103	161 308	(129 205)	-80,1%	310 716
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		506 514	579 410	579 410	47 936	285 353	300 800	(15 447)	-5,1%	579 410
Vote 8 - Public Services		384 231	387 833	384 834	21 754	214 533	199 786	14 747	7,4%	384 834
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	1 538 265	88 531	727 052	798 588	(71 536)	-9,0%	1 538 265
Expenditure by Vote										
Vote 1 - Council General	1	36 061	37 280	37 380	2 503	19 309	17 435	1 874	10,7%	37 380
Vote 2 - Municipal Manager		13 225	12 146	12 138	795	5 948	5 661	287	5,1%	12 138
Vote 3 - Strategic Support Services		87 601	88 931	90 899	5 470	50 491	42 397	8 094	19,1%	90 899
Vote 4 - Financial Services		111 927	149 015	145 304	10 987	63 667	67 773	(4 106)	-6,1%	145 304
Vote 5 - Community Services		220 679	349 537	349 851	11 718	76 591	163 178	(86 586)	-53,1%	349 851
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 925	540 318	539 903	35 341	277 982	251 822	26 160	10,4%	539 903
Vote 8 - Public Services		301 192	306 733	307 943	15 041	111 779	143 631	(31 852)	-22,2%	307 943
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 236 610	1 483 960	1 483 418	81 855	605 767	691 896	(86 129)	-12,4%	1 483 418
Surplus/ (Deficit) for the year	2	120 914	56 678	54 848	6 676	121 285	106 692	14 592	13,7%	54 848

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) - M07 January										
Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		777 768	850 663	850 663	73 548	456 236	474 242	(18 006)	-4%	850 663
Service charges - Electricity		474 632	544 474	544 474	47 691	283 332	307 808	(24 476)	-8%	544 474
Service charges - Water		105 610	110 094	110 094	8 871	52 678	56 623	(3 944)	-7%	110 094
Service charges - Waste Water Management		90 274	90 530	90 530	8 092	55 042	57 609	(2 566)	-4%	90 530
Service charges - Waste management		46 941	48 900	48 900	4 152	30 251	20 448	9 803	48%	48 900
Sale of Goods and Rendering of Services		5 521	6 939	6 939	686	3 035	3 790	(755)	-20%	6 939
Agency services		9 463	9 908	9 908	442	5 222	5 745	(523)	-9%	9 908
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 266	13 376	13 376	1 209	7 669	7 399	271	4%	13 376
Interest earned from Current and Non Current Assets		14 384	12 823	12 823	1 448	9 776	6 682	3 093	46%	12 823
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	1 645	1 645	-	-	899	(899)	-100%	1 645
Rental from Fixed Assets		7 478	6 981	6 981	687	5 113	4 512	601	13%	6 981
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		10 197	4 994	4 994	270	4 118	2 727	1 391	51%	4 994
Non-Exchange Revenue		494 314	623 178	623 521	14 983	270 809	286 965	(16 156)	-6%	623 521
Property rates		180 018	187 406	187 406	12 900	130 540	124 281	6 259	5%	187 406
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		94 924	242 038	242 038	7	224	49 962	(49 737)	-100%	242 038
Licence and permits		3 123	4 259	4 259	101	1 480	1 996	(516)	-26%	4 259
Transfer and subsidies - Operational		171 643	186 796	187 139	1 029	132 164	109 164	23 000	21%	187 139
Interest		2 785	1 196	1 196	311	1 938	698	1 240	178%	1 196
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	634	4 463	-	4 463	-	-
Gains on disposal of Assets		118	1 483	1 483	-	-	865	(865)	-100%	1 483
Other Gains		41 703	-	(0)	-	-	-	-	-	(0)
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 272 082	1 473 841	1 474 184	88 531	727 046	761 208	(34 162)	-4%	1 474 184
Expenditure By Type										
Employee related costs		366 251	413 148	411 739	30 586	207 724	231 421	(23 696)	-10%	411 739
Remuneration of councillors		19 066	20 720	20 720	1 645	12 252	11 260	992	9%	20 720
Bulk purchases - electricity		372 993	432 321	432 321	31 007	235 785	251 880	(16 095)	-6%	432 321
Inventory consumed		51 173	45 712	46 721	2 863	23 173	20 125	3 048	15%	46 721
Debt impairment		116 518	209 734	209 734	-	-	49 068	(49 068)	-100%	209 734
Depreciation and amortisation		94 571	100 265	100 265	-	2	2	1	36%	100 265
Interest Charges		19 437	37 980	37 980	2 565	18 369	17 201	1 169	7%	37 980
Contracted services		112 150	118 676	118 441	8 837	60 174	57 487	2 687	5%	118 441
Transfers and subsidies		3 419	6 138	6 110	-	1 643	2 670	(1 027)	-38%	6 110
Irrecoverable debts written off		-	18	18	-	-	4	(4)	-100%	18
Operational costs		78 857	95 257	95 378	4 353	46 644	50 779	(4 135)	-8%	95 378
Losses on Disposal of Assets		741	3 928	3 928	-	-	0	(0)	-100%	3 928
Other Losses		1 434	63	63	-	-	-	-	-	63
Total Expenditure		1 236 610	1 483 960	1 483 418	81 855	605 767	691 896	(86 129)	-12%	1 483 418
Surplus/(Deficit)		35 472	(10 119)	(9 233)	6 676	121 279	69 312	51 967	0	(9 233)
Transfers and subsidies - capital (monetary allocations)		67 525	66 797	64 081	-	6	37 381	(37 375)	(0)	64 081
Transfers and subsidies - capital (in-kind)		17 917	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		120 914	56 678	54 848	6 676	121 285	106 692			54 848
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		120 914	56 678	54 848	6 676	121 285	106 692			54 848
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		120 914	56 678	54 848	6 676	121 285	106 692			54 848
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		120 914	56 678	54 848	6 676	121 285	106 692			54 848

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M07 January				
Ref	Description	Variances greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Service charges - Waste management	48%	In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2023 the municipality processed a journal to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2024 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.	
	Sale of Goods and Rendering of Services	-20%	Income for other revenue were less than anticipated.	
	Assets	46%	More investments were made than anticipated.	
	Rent on Land	-100%	Revenue for rent on land included under rental of fixed assets therefore the over performance on rental of fixed assets.The parameters within the system will be aligned.	
	Rental from Fixed Assets	13%	Revenue for rent on land included under rental of fixed assets therefore the over performance on rental of fixed assets.The parameters within the system will be aligned.	
	Operational Revenue	51%	Income for other revenue were more than anticipated.	
	Fines, penalties and forfeits	-100%	The budgeted revenue is based on actual collections in the previous year. More collections done compared to the prior year.	
	Licence and permits	-26%	Income from licences and permits are less than anticipated.	
	Transfer and subsidies - Operational	21%	The first two transfers of the equitable share has been fully recognised for the year under review.	
	Interest	178%	Interest for penalties on rates were more than anticipated.	
	Gains on disposal of Assets (allocations)	-100%	Gains from the disposal of assets are less than anticipated.	
		-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	Expenditure By Type			
	Employee related costs	-10%	Expenditure on salaries and allowances till January 2024 are pro-rata less than anticipated.	
	Inventory consumed	15%	Expenditure on materials and supplies till January 2024 are pro-rata higher than anticipated.	
	Debt impairment	-100%	No write offs done for the year under review.	
	Depreciation and amortisation	36%	Depreciation till January 2024 are pro-rata higher than anticipated.	
	Transfers and subsidies	-38%	Monetary allocations to individuals and organisations till January 2024 are pro-rata less than anticipated.	
	Irrecoverable debts written off	-100%	No write offs done for the year under review.	
	Losses on Disposal of Assets	-100%	Losses from the disposal of assets are less than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-32%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	-1%	The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance and the revenue was review during the adjustment budget.	
	Property rates	-6%	Debtors change from yearly billing and payments to monthly. Credit processes in place	
	Other revenue	58%	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	-5%	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	54%	No expenditure on Housing projects and Grant-In Aid.	
	Capital assets	23%	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	361%	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) - M07 January

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	-	-	6	(6)	-100%	10
Vote 2 - Municipal Manager		-	155	355	-	173	355	(182)	-51%	355
Vote 3 - Strategic Support Services		16 990	655	2 870	-	1 576	1 705	(129)	-8%	2 870
Vote 4 - Financial Services		-	50	100	3	3	100	(97)	-97%	100
Vote 5 - Community Services		10	1 005	1 114	72	88	614	(525)	-86%	1 114
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		26 708	34 138	57 040	1 559	10 641	33 614	(22 973)	-68%	57 040
Vote 8 - Public Services		142 677	70 644	109 197	4 163	64 374	66 853	(2 480)	-4%	109 197
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	170 685	5 796	76 855	103 247	(26 393)	-26%	170 685
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		19	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		4 655	13 199	13 624	209	384	7 136	(6 752)	-95%	13 624
Vote 4 - Financial Services		1 568	1 655	1 605	118	207	955	(748)	-78%	1 605
Vote 5 - Community Services		2 734	17 946	18 373	-	58	6 999	(6 940)	-99%	18 373
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		17 433	3 280	2 290	173	442	2 290	(1 848)	-81%	2 290
Vote 8 - Public Services		40 638	47 799	57 726	781	26 905	34 308	(7 402)	-22%	57 726
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	67 047	83 878	93 618	1 281	27 997	51 687	(23 690)	-46%	93 618
Total Capital Expenditure	3	253 469	190 531	264 303	7 077	104 852	154 935	(50 083)	-32%	264 303
Capital Expenditure - Functional Classification										
Governance and administration		19 083	17 219	18 258	402	1 030	10 785	(9 755)	-90%	18 258
Executive and council		35	160	365	-	173	361	(188)	-52%	365
Finance and administration		19 048	17 059	17 893	402	857	10 424	(9 567)	-92%	17 893
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5 844	19 253	21 844	-	1 693	7 939	(6 246)	-79%	21 844
Community and social services		3 597	957	3 021	-	1 571	1 494	77	5%	3 021
Sport and recreation		973	11 296	11 748	-	115	5 945	(5 830)	-98%	11 748
Public safety		1 274	6 000	6 075	-	7	-	7	#DIV/0!	6 075
Housing		-	1 000	1 000	-	-	500	(500)	-100%	1 000
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		49 489	49 630	48 915	1 768	28 275	21 158	7 117	34%	48 915
Planning and development		1 357	5	30	-	-	18	(18)	-100%	30
Road transport		48 133	49 625	48 885	1 768	28 275	21 141	7 134	34%	48 885
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		179 052	104 429	175 285	4 907	73 854	115 053	(41 198)	-36%	175 285
Energy sources		48 544	41 418	63 661	1 731	11 352	38 870	(27 518)	-71%	63 661
Water management		38 497	13 225	25 638	2 408	18 841	13 029	5 812	45%	25 638
Waste water management		91 252	48 786	84 986	768	43 140	62 454	(19 314)	-31%	84 986
Waste management		760	1 000	1 000	-	522	700	(178)	-25%	1 000
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	253 469	190 531	264 303	7 077	104 852	154 935	(50 083)	-32%	264 303
Funded by:										
National Government		65 458	64 847	62 131	111	19 425	32 182	(12 757)	-40%	62 131
Provincial Government		2 068	1 950	1 950	-	9	1 067	(1 058)	-99%	1 950
District Municipality		548	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		19	-	-	-	-	-	-	-	-
Transfers recognised - capital		68 092	66 797	64 081	111	19 434	33 248	(13 815)	-42%	64 081
Borrowing	6	104 458	28 069	81 454	3 869	41 270	53 505	(12 235)	-23%	81 454
Internally generated funds		80 918	95 665	118 768	3 097	44 148	68 181	(24 033)	-35%	118 768
Total Capital Funding	7	253 469	190 531	264 303	7 077	104 852	154 935	(50 083)	-32%	264 303

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M07 January						
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	157 495	68 137
Trade and other receivables from exchange transactions		106 532	158 757	158 757	111 532	158 757
Receivables from non-exchange transactions		32 082	71 350	71 350	12 797	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	32 913	9 122
VAT		2 149	5 290	5 290		5 290
Other current assets		–	413	413		413
Total current assets		325 228	315 160	315 160	319 400	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	2 644 700	2 799 042
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		36 631	36 631	36 631	36 631	36 631
Intangible assets		3 937	2 345	2 345	3 937	2 345
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		2 591	2 639	2 639	5 269	2 639
Other non-current assets		–	–	–	–	–
Total non current assets		2 623 222	2 905 151	2 905 151	2 786 694	2 905 151
TOTAL ASSETS		2 948 451	3 220 311	3 220 311	3 106 094	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	4 666	4 864
Trade and other payables from exchange transactions		106 397	132 205	132 205	89 150	132 205
Trade and other payables from non-exchange transactions		–	–	–	–	–
Provision		46 764	51 156	51 156	48 237	51 156
VAT		–	–	–	13 999	–
Other current liabilities		–	–	–	–	–
Total current liabilities		172 286	212 142	212 142	178 194	212 142
Non current liabilities						
Financial liabilities		260 068	328 391	328 391	239 994	328 391
Provision		213 759	227 130	227 130	212 026	227 130
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	–	–	–	–
Total non current liabilities		473 827	555 521	555 521	452 021	555 521
TOTAL LIABILITIES		646 112	767 663	767 663	630 215	767 663
NET ASSETS	2	2 302 338	2 452 648	2 452 648	2 475 879	2 452 648
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 302 338	2 398 784	2 398 784	2 475 879	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	2 475 879	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 - M07 January										
Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		157 204	168 666	168 666	11 687	82 949	88 123	(5 174)	-6%	168 666
Service charges		706 860	760 946	760 946	66 573	449 334	452 993	(3 659)	-1%	760 946
Other revenue		196 543	49 152	49 152	15 142	170 221	108 008	62 212	58%	49 152
Transfers and Subsidies - Operational		172 605	186 796	187 139	492	133 256	136 664	(3 409)	-2%	186 796
Transfers and Subsidies - Capital		81 388	66 797	64 081	1 000	36 350	37 654	(1 304)	-3%	66 797
Interest		29 466	27 396	27 396	2 657	17 445	17 136	309	2%	27 396
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1 192 745)	(1 129 843)	(1 129 406)	(91 777)	(759 731)	(721 294)	38 437	-5%	(1 129 843)
Interest		(19 841)	(40 560)	(40 560)	-	(12 468)	(12 468)	-	-	(40 560)
Transfers and Subsidies		(1 605)	(6 138)	(6 061)	-	(1 643)	(3 605)	(1 962)	54%	(6 138)
NET CASH FROM/(USED) OPERATING ACTIVITIES		129 875	83 211	81 352	5 774	115 711	103 211	(12 501)	-12%	83 211
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(17)	50	50	6	549	526	23	4%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(248 103)	(190 531)	(264 198)	(7 077)	(104 852)	(136 802)	(31 950)	23%	(190 531)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(248 121)	(190 481)	(264 148)	(7 071)	(104 303)	(136 276)	(31 973)	23%	(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	5	49	11	38	361%	100
Payments										
Repayment of borrowing		(14 536)	(20 693)	(20 693)	-	(12 749)	(12 749)	-	-	(20 693)
NET CASH FROM/(USED) FINANCING ACTIVITIES		95 454	7 476	60 862	5	(12 701)	68 715	81 416	118%	7 476
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		179 089	167 931	158 753	(1 292)	158 753	158 753			158 753
Cash/cash equivalents at month/year end:		156 297	68 137	36 819		157 461	194 404			58 960

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - Budget													
Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	8 674	3 074	2 140	2 384	2 046	1 658	5 584	27 209	52 768	38 880	14 612	47 738
Trade and Other Receivables from Exchange Transactions - Electricity	1300	30 090	2 650	1 091	538	323	164	520	4 786	40 162	6 330	201	8 259
Receivables from Non-exchange Transactions - Property Rates	1400	9 340	2 108	1 056	838	6 132	812	2 953	18 649	41 889	29 384	2 212	27 656
Receivables from Exchange Transactions - Waste Water Management	1500	6 194	1 944	1 576	1 410	1 859	1 287	4 823	30 970	50 064	40 350	8 537	44 880
Receivables from Exchange Transactions - Waste Management	1600	4 841	1 144	936	885	1 097	769	2 749	18 054	30 474	23 553	5 284	27 825
Receivables from Exchange Transactions - Property Rental Debtors	1700	477	281	272	238	256	218	1 010	8 100	10 851	9 821	2 039	13 131
Interest on Arrear Debtor Accounts	1810	195	3	80	129	357	151	1 327	39 341	41 584	41 305	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(11 482)	786	1 237	585	1 330	491	3 626	24 910	21 484	30 943	1 500	27 132
Total By Income Source	2000	48 329	11 990	8 389	7 006	13 401	5 550	22 592	172 018	289 275	220 567	34 385	196 621
2022/23 - totals only		32 929	11 936	7 707	6 246	10 923	5 296	32 154	164 977	272 168	219 596	3 486	177 163
Debtors Age Analysis By Customer Group													
Organs of State	2200	(314)	1 105	1 432	426	2 273	126	766	1 245	7 058	4 835	-	-
Commercial	2300	15 525	841	282	260	475	82	470	4 379	22 314	5 666	-	-
Households	2400	27 812	9 397	6 313	5 658	8 529	5 178	20 501	151 030	234 418	190 896	34 385	196 621
Other	2500	5 306	646	363	662	2 125	164	855	15 364	25 485	19 169	-	-
Total By Customer Group	2600	48 329	11 990	8 389	7 006	13 401	5 550	22 592	172 018	289 275	220 567	34 385	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.

	January 2024	December 2023	November 2023
Gross consumer debtors, as per debtors age analysis	289 274 970	284 993 031	278 820 131
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)	-13 898 061	-13 255 770	-12 329 835
Net consumers debtors:	76 931 785	73 292 137	68 045 172

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

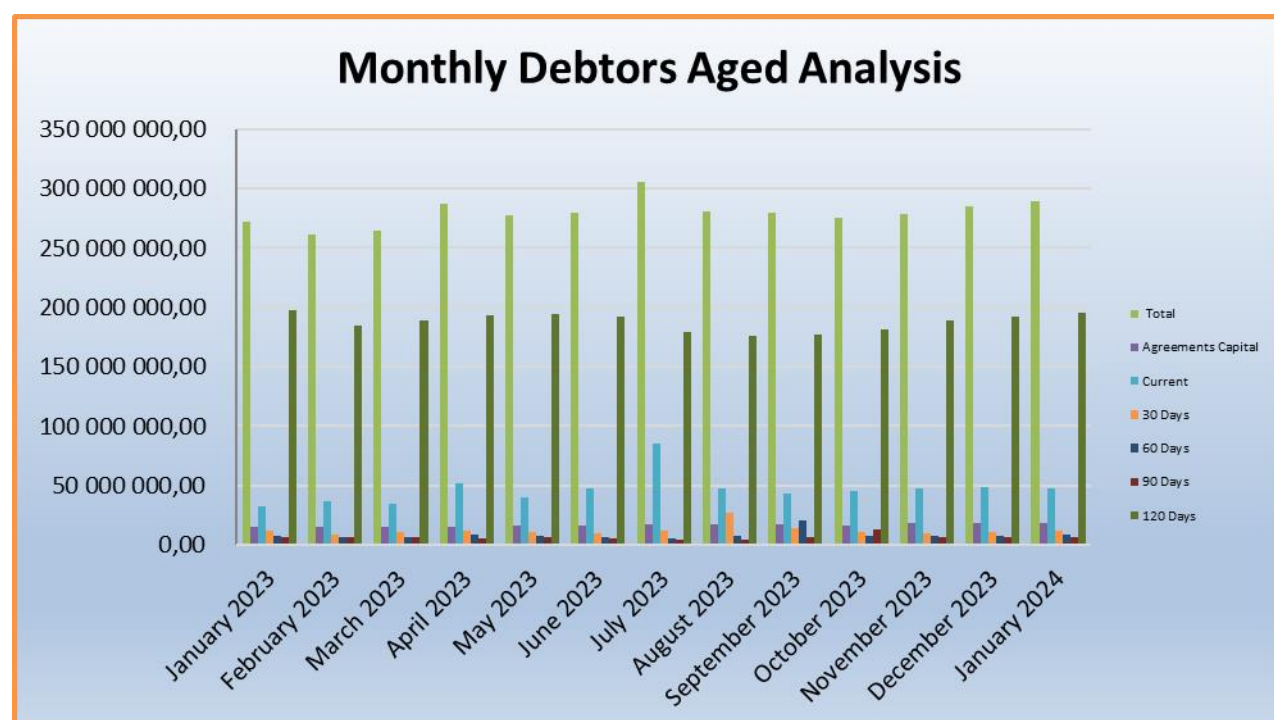
5.2.1 Outstanding Debtors

This report serves to inform Council on the status of outstanding debtors for January 2024.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R289 274 970 as at 31 January 2024 compared to R284 993 031 as at 31 December 2023. Current debt represents 17 % of the total outstanding debt, while the total debt in arrears represents 77 % of the debt and 6 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 67 % of the total debt. It should be noted that that 24 % of arrear debt representing R53 377 030 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 17 106 774 when compared to the outstanding amount of R 272 168 196 on 31 January 2023, representing a 6.3 % annual increase.



2. Additional Information:

The increase of outstanding debt for service levies is 1.6 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 27 % and the average days outstanding are 42 days, which is around 1 and half month.

The Debt collection rate for the period of July 2023 till January 2024 was 92.80 %.

The electricity distribution losses for July to December 2023 were 5.13%.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2023- Dec 2023	128 137 035 kWh	121 578 667 kWh	6 558 368 kWh	5.13 %

The water distribution losses for July 2023 to November 2023 were 19.88 % off which real losses were 15.55 %.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
July 23 – Nov 23	5 907 017 kl	4 732 868 kl	1 174 149 kl	19.88 %
Less:			-	
			Unbilled Authorized Consumption	134 057 kl
			Customer Meter and Data Errors	121 358 kl
Real Losses			918 734 kl	15.55 %

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 January 2024.

1. 15 187 SMSs were sent during the month to clients with arrear accounts to the value of R259 144 057 while 5 324 final demands with arrears to the value of R118 684 341 were emailed.
2. 19 319 SMSs were sent during the month to clients after the billing for new account balances to the value of R154 042 946.
3. 127 Arrangements with clients owing arrears to the value of R1 125 966 were concluded during the month.
4. R1 213 489 was recovered through pre-paid electricity restrictions on non-Indigent clients where for each R10 used to buy prepaid electricity 60% /R6 or each R10 used to buy pre-paid electricity 90% (R9) is redirected towards the payment of your arrear debt, and 30% for Indigent households.
5. There were 14 conventional electricity disconnections were performed during the month.
6. There were 90 phone call reminders made to clients with arrears on their accounts.
7. There are currently 10 accounts owing R411 016 with section 58 Magistrate Courts Act Garnishee Orders which were entered into before the Stellenbosch Garnishee Order Court ruling which requires someone to now appear before the court. The total monthly payments amount to R 1 935.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

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

1. The total applications approved for all services by the end of January 2024 were 7 269.
2. The outstanding amount for Indigent consumers is R 11 076 725 of which R 8 962 185 in arrears.
3. Subsidies from July to January 2024 were allocated for the following services:

• Refuse	R	8 657 322
• Rates	R	3 585 857
• Sewerage	R	13 366 270
• Electricity	R	2 343 366
• Water	R	10 854 283
• Rent	R	6 255 555

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 January 2024.

Attorneys

The outstanding handed over debt as at 31 January 2024 was R 53 377 030 made up of 1 179 accounts,

1. An amount of R27 705 was received as payments from the handed over accounts, while an amount of R1 912 (vat incl.) was paid as commission on (6%),
2. 28 Final Demands were issued via Registered Post for a total fee of R2 401.
3. 25 Section 65A1 notices were issued informing the clients that they need appear in court, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R18 858.
4. 4 Judgements were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R2 323.
5. 26 Hard tracing was conducted by the appointed sheriff, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R5 864.
6. 8 Sheriff fees in various towns for the value of R2 489 were paid to the sheriff of court for the serving of all court documents including summonses, notices, warrants, orders and execution of judgements and orders.
7. 1 Warrant of Executions were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R125.

8. There were 10 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they owe the money (the amount will be stated), instalment each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R1 932.
9. All the costs listed above have been charged against the accounts of the clients concerned.

5.2.5 Arrears Councilors

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

1. The total outstanding debt of Councilors after the January 2024 due date was R 21 552.
2. An amount of R6 503 was deducted from the January 2024 salaries of 11 councilors who did not pay their accounts in full on the due date. (The arrear amount was R6 503).
3. An amount of R1 500 was automatically deducted from the January 2024 salary of 1 councilor who had arrangements with a balance of R14 472 as per the provisions of the Credit Control and Debt Collection Policy.

5.2.6 Arrears Employees

1. The outstanding debt of employees after the January 2024 due date was R462 159.
2. An amount of R 9 650 was automatically deducted from the January 2024 salaries of 11 officials who had arrangements with a balance of R431 625 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R30 534 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the January 2024 salaries of 65 officials who did not pay their account in full on the due date. (The arrear amount was R 30 534)

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	-	19	-	-	-	-	-	-	19	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	492	-	-	492	-
Total By Customer Type	1000	-	19	-	-	-	492	-	-	512	-

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	10 000	41	(10 000)	-	41
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	5 000	18	(5 000)	-	18
Neobank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	19 Feb 2024	5 000	38	-	-	5 038
Standard Bank		2 Months	Fixed Deposit	Yes	Yes	Yes	No	No	19 Feb 2024	5 000	39	-	-	5 039
ABSA Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	18 Mar 2024	10 000	78	-	-	10 078
Standard Bank		3 Months	Fixed Deposit	Yes	Yes	Yes	No	No	19 Mar 2024	10 000	79	-	-	10 079
ABSA Bank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	17 Apr 2024	5 000	40	-	-	5 040
Neobank		4 Months	Fixed Deposit	Yes	Yes	Yes	No	No	19 Apr 2024	5 000	39	-	-	5 039
														-
Municipality sub-total										55 000	371	(15 000)	-	40 371
TOTAL INVESTMENTS AND INTEREST	2									55 000	371	(15 000)	-	40 371

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 January 2024.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
<u>Investments - 31 January 2024 at the following A1 Banks as prescribed by Council's Investment Policy:</u>							
ABSA		R	15 000 000,00				
NEDBANK		R	10 000 000,00				
FNB		R	-				
STANDARD		R	15 000 000,00				
INVESTEC		R	-				
			R 40 000 000,00				
ABSA LT		R	-				
			R 40 000 000,00				

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	40 723,29		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	18 369,86		5 000 000	5 000 000	0
19/Dec/23	NEDBANK	03/7881531576/327	8,95%	62	19/Feb/24	38 006,85		5 000 000		5 000 000
19/Dec/23	STANDARD	288460898-104	9,175%	62	19/Feb/24	38 962,33		5 000 000		5 000 000
19/Dec/23	ABSA	2081358953	9,24%	90	18/Mar/24	78 476,71		10 000 000		10 000 000
19/Dec/23	STANDARD	288460898-103	9,250%	91	19/Mar/24	78 561,64		10 000 000		10 000 000
19/Dec/23	ABSA	2081360160	9,33%	120	17/Apr/24	39 620,55		5 000 000		5 000 000
19/Dec/23	NEDBANK	03/7881531576/328	9,10%	122	19/Apr/24	38 643,84		5 000 000		5 000 000
Sub Total						371 365,07	10 000 000	150 000 000	120 000 000	40 000 000
						371 365,07	10 000 000,00	150 000 000	120 000 000	40 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month January 2024.

Funds Allocations

The schedule reflecting council's Investments of R 40 000 000 as at 31 January 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 allocated to	30/06/2023		Actual Report 31/01/2024	
	Liability	Cash back	Liability	Cash back
		156 297 031		157 461 038
Unutilized grants	16 786 436	16 786 436	35 200 244	35 200 244
Consumer and Sundry deposits	5 369 408	5 369 408	5 966 931	5 966 931
External loans unspent	5 434 511	5 434 511	-35 835 570	-35 835 570
EFF Accumulated Depreciation	7 250 000	7 250 000	11 000 000	11 000 000
Self Insurance Reserve	21 311 838	21 311 838	21 923 375	21 923 375
Capital Replacement reserve	28 739 763	28 739 763	39 819 149	39 819 149
Retained surplus (unidentified dep.)	4 993 653	4 993 653	9 220 720	9 220 720
Performance Bonus Provison	1 052 735	1 052 735	1 084 317	1 084 317
Set aside for retention	14 289 406	14 289 406	13 255 562	13 255 562
Set aside for Creditor payments	30 400 000	40 855 161	38 250 120	49 580 311
Provision for Leave Payment	6 246 000	6 246 000	6 246 000	6 246 000
	-		-	
	141 873 750	152 328 911	146 130 847	157 461 038
Cash Surplus (Deficit)		10 455 161		11 330 191
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2023		31/01/2024	
ABSA	5 000 000		15 000 000	
Nedbank	0		10 000 000	
First National Bank	0		0	
Standard Bank	5 000 000		15 000 000	
Investec	0		0	
Total short term	10 000 000		40 000 000	
Bank and Cash	146 283 922		117 447 933	
Cash on hand	13 109		13 105	
Loan payments - out of own funding	-		-	
	156 297 031		157 461 038	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in January 2024.

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 31 JANUARY 2024				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/01/2024				103 739 959,35
Deposits for January 2024				111 277 084,52
Interest for January 2024				1 284 732,03
Payments for January 2024				(98 853 842,44)
Balance as per Cash Book at 31/01/2024				<u>117 447 933,46</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		103 739 959,35	103 739 959,35
40101012691	Movements		111 277 084,52	
40101012692	Movements		(98 853 842,44)	
40101012693	Movements		1 284 732,03	13 707 974,11
Balance as per Ledger at 31/01/2024				<u>117 447 933,46</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/01/2024				140 839 147,88
Cash on Hand	Not yet Banked			1 810 172,38
Outstanding Payments				(5 704 713,05)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(7 881 166,08)		
	January 2024	(11 935 497,73)	(19 816 663,81)	(19 816 663,81)
Deposits receipted in Duplicate				16 190,00
Other Items				108 499,03
Cash Surpluses / Shortages	Iro Payments Received			0,00
Adjustments to be Made for Jan 2024	Bank Charges	(193 911,23)		
	Petty Cash Withdrawal	(1 389,80)	(195 301,03)	195 301,03
Balance as per Cash Book at 31/01/2024				<u>117 447 933,46</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 JANUARY 2024				
				TOTAL
Balance as per Bank Statement at 01/01/2024				120 278 398,80
Payments for January 2024				(93 188 293,83)
Interest for January 2024				1 284 732,03
Deposits for January 2024				111 309 806,14
Other Adjustments / Transactions				(15 047,96)
Other Adjustments / Transactions now cleared				(6 200,00)
Direct Deposits from previous months Received				(10 767 380,90)
Direct Deposits not Received				11 935 497,73
Cash on Hand - 01/01/2024				1 817 808,25
Cash on Hand - 31/01/2024				(1 810 172,38)
Balance as per Bank Statements at 31/01/2024				140 839 147,88

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 January 2024, Conditional grants to the value of R 169 605 826 were received. The value of the unspent conditional grants at the end of January 2024 is R 35 200 244.

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

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		152 673	169 075	168 792	–	124 060	111 259	12 801	11,5%	6 622
Operational Revenue:General Revenue:Equitable Share		147 822	162 453	162 453	–	118 960	107 313	11 647	10,9%	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 301	5 072	4 789	–	3 550	2 396	1 154	48,1%	5 072
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	1 550	–	–	1 550
Provincial Government:		18 565	16 721	17 101	120	8 754	10 720	(1 966)	-18,3%	16 721
Human Settlement Development Grant: Operating		2 505	3 380	3 380	–	–	2 064	(2 064)	-100,0%	–
Municipal Accreditation and Capacity Building Grant		200	–	500	–	491	552	(61)	-11,0%	1 680
Mun Accreditation and Capacity Building		513	491	491	–	–	491	(491)	-100,0%	491
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		96	190	190	–	–	–	–	–	190
Community Library Service Grant: Operating		10 789	11 223	11 223	–	8 049	7 519	530	7,0%	11 223
Community Development Workers (CDW) Grant		94	94	94	–	94	94	–	–	94
Disaster Management Grant		118	1 103	1 103	–	–	–	–	–	1 103
Thusing Services Centre Grant		150	120	120	120	120	–	120	#DIV/0!	120
Water Resilience Grant		700	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	120	–	–	–	–	–	–	120
Prov Eaemarked Grant		3 400	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	1 700
District Municipality:		605	500	500	0	0	0	–	–	500
Cape Winelands District		605	500	500	–	–	–	–	–	–
Specify (Add grant description)		0	0	0	0	0	0	–	–	500
Other grant providers:		763	500	746	372	442	1 016	(574)	-56,5%	500
Departmental Agencies and Accounts		763	500	746	372	442	890	(448)	-50,4%	500
Non-profit Institutions		–	–	–	–	–	126	(126)	-100,0%	–
Total Operating Transfers and Grants	5	172 605	186 796	187 139	492	133 256	122 995	10 261	8,3%	24 343
Capital Transfers and Grants										
National Government:		74 917	64 847	62 131	1 000	35 250	37 147	(1 897)	-5,1%	60 847
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		15 000	20 238	20 238	–	4 500	12 548	(8 048)	-64,1%	20 238
Municipal Infrastructure Grant [Schedule 5B]		40 500	40 609	37 893	–	26 750	21 599	5 151	23,8%	40 609
Municipal Disaster Recovery Grant [Schedule 4B]		10 310	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		4 000	4 000	4 000	1 000	4 000	3 000	1 000	33,3%	–
Water Services Infrastructure Grant [Schedule 5B]		5 107	–	–	–	–	–	–	–	–
Provincial Government:		1 994	1 950	1 950	–	1 100	1 400	(300)	-21,4%	1 950
Community Library Service Grant: Operating		244	–	–	–	–	850	(850)	-100,0%	–
RSEP		800	1 100	1 100	–	1 100	550	550	100,0%	1 100
Emergency Municipal Load-Shedding Relief Grant		950	850	850	–	–	–	–	–	850
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	76 911	66 797	64 081	1 000	36 350	38 547	(2 197)	-5,7%	62 797
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	249 516	253 593	251 220	1 492	169 606	161 542	8 064	5,0%	87 140

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

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

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		152 673	169 075	168 792	655	123 458	111 259	12 199	11,0%	(6 339)
Operational Revenue: General Revenue: Equitable Share		147 822	162 453	162 453	–	118 960	107 313	11 647	10,9%	–
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		3 301	5 072	4 789	–	3 550	2 396	1 154	48,1%	(4 789)
Local Government Financial Management Grant (Schedule 5B)		1 550	1 550	1 550	655	948	1 550	(602)	-38,8%	(1 550)
Provincial Government:		12 552	16 721	17 101	988	7 015	10 720	(3 705)	-34,6%	(17 221)
Human Settlement Development Grant: Operating		360	3 380	3 380	–	–	2 064	(2 064)	-100,0%	–
Municipal Accreditation and Capacity Building Grant		–	–	500	–	–	552	(552)	-100,0%	(1 680)
Mun Accreditation and Capacity Building		513	491	491	–	164	491	(327)	-66,7%	(491)
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		96	190	190	–	–	–	–	–	(190)
Community Library Service Grant: Operating		10 937	11 223	11 223	986	6 800	7 519	(720)	-9,6%	(11 223)
Community Development Workers (CDW) Grant		106	94	94	2	52	94	(42)	-44,6%	(94)
Disaster Management Grant		200	1 103	1 103	–	–	–	–	–	(1 103)
Thusong Services Centre Grant		150	120	120	–	–	–	–	–	(620)
Water Resilience Grant		190	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	120	–	–	–	–	–	–	(120)
Specify (Add grant description)		–	–	–	–	–	–	–	–	(1 700)
District Municipality:		1 038	500	500	–	–	–	–	–	(500)
Cape Winelands District		1 038	500	500	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	(500)
Other grant providers:		763	500	746	372	442	1 016	(574)	-56,5%	(500)
Departmental Agencies and Accounts		763	500	746	372	442	890	(448)	-50,4%	(500)
Non-profit Institutions		–	–	–	–	–	126	(126)	-100,0%	–
Total operating expenditure of Transfers and Grants:		167 025	186 796	187 139	2 015	130 915	122 995	7 920	6,4%	(24 560)
Capital expenditure of Transfers and Grants										
National Government:		68 948	64 847	62 131	111	19 425	37 147	(17 722)	-47,7%	(58 131)
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		15 000	20 238	20 238	–	3 458	12 548	(9 090)	-72,4%	(20 238)
Municipal Infrastructure Grant (Schedule 5B)		44 987	40 609	37 893	111	15 967	21 599	(5 632)	-26,1%	(37 893)
Municipal Disaster Recovery Grant (Schedule 4B)		1 930	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		3 752	4 000	4 000	–	–	3 000	(3 000)	-100,0%	–
Water Services Infrastructure Grant (Schedule 5B)		3 279	–	–	–	–	–	–	–	–
Provincial Government:		1 962	1 950	1 950	–	9	1 400	(1 392)	-99,4%	(1 950)
Community Library Service Grant: Operating		319	–	–	–	–	850	(850)	-100,0%	–
RSEP		800	1 100	1 100	–	9	550	(542)	-98,5%	(1 100)
Emergency Municipal Load-Shedding Relief Grant		843	850	850	–	–	–	–	–	(850)
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		70 910	66 797	64 081	111	19 434	38 547	(19 113)	-49,6%	(60 081)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		237 935	253 593	251 220	2 126	150 349	161 542	(11 193)	-6,9%	(84 641)

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

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

Summary Grants Received and Utilised: 2023/2024			January 2024					
	Unutilised Balance 01/07/2023	Debit Balance	Received 01/07/2023 31/01/2024	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	Refunded	To Other Debtors	Balance 31/01/2024
National Government:-	9 459 432,43	-	159 310 000,00	-123 457 886,69	-19 425 046,00	-	-	25 886 499,74
Operating grants:-	-	-	124 060 000,00	-123 457 886,69	-	-	-	602 113,31
Equitable share	-	-	118 960 000,00	-118 960 000,00	-	-	-	-
Financial Management Grant	-	-	1 550 000,00	-947 886,69	-	-	-	602 113,31
EPWP: Expanded Public Works	-	-	3 550 000,00	-3 550 000,00	-	-	-	-
Capital grants:-	9 459 432,43	-	35 250 000,00	-	-19 425 046,00	-	-	25 284 386,43
Municipal Infrastructure Grant	-	-	26 750 000,00	-	-15 967 060,44	-	-	10 782 939,56
Integrated National Electrification Grant	530,14	-	4 500 000,00	-	-3 457 985,56	-	-	1 042 544,58
Energy Efficiency and Demand-Side Management Grant	247 800,50	-	4 000 000,00	-	-	-	-	4 247 800,50
Water Services Infrastructure Grant	831 508,24	-	-	-	-	-	-	831 508,24
Municipal Disaster Recovery Grant	8 379 593,55	-	-	-	-	-	-	8 379 593,55
Provincial Government:-	6 501 628,37	-	9 854 000,00	-7 015 383,72	-8 500,00	-480 000,00	-	8 851 744,65
Operating Grants plus Operating Housing:-	6 501 628,37	-	8 754 000,00	-7 015 383,72	-	-480 000,00	-	7 760 244,65
Operating Provincial	4 357 040,37	-	8 754 000,00	-7 015 383,72	-	-480 000,00	-	5 615 656,65
Library Service Conditional Grant	1 304,35	-	8 049 000,00	-6 799 657,59	-	-	-	1 250 646,76
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	82 065,27	-	94 000,00	-52 059,49	-	-	-	124 005,78
Financial Management Capacity Building Grant	480 000,00	-	-	-	-	-480 000,00	-	-
Thusong Centre	-	-	120 000,00	-	-	-	-	120 000,00
Municipal Water Resilience Grant	379 114,00	-	-	-	-	-	-	379 114,00
Municipal Accreditation and Capacity Building	-	-	491 000,00	-163 666,64	-	-	-	327 333,36
Provincial Earmarked (Accelerated) Grant Funding	3 400 000,00	-	-	-	-	-	-	3 400 000,00
Disaster Management Grant	14 556,75	-	-	-	-	-	-	14 556,75
Fire Service Capacity Building Grant	-	-	-	-	-	-	-	-
Operating Provincial Housing	2 144 588,00	-	-	-	-	-	-	2 144 588,00
Housing from Capital to Operating Top structure	2 144 588,00	-	-	-	-	-	-	2 144 588,00
Title Deeds	-	-	-	-	-	-	-	-
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-
Capital Grants:-	-	-	1 100 000,00	-	-8 500,00	-	-	1 091 500,00
Other	-	-	1 100 000,00	-	-8 500,00	-	-	1 091 500,00
Library Service Conditional Grant	-	-	-	-	-	-	-	-
RSEP	-	-	1 100 000,00	-	-8 500,00	-	-	1 091 500,00
Emergency Municipal Load-Shedding Relief Grant	-	-	-	-	-	-	-	-
Capital- Grants Housing	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	462 000,00	-	-	-	-	-	-	462 000,00
Operating grants:-	462 000,00	-	-	-	-	-	-	462 000,00
Cape Winelands District Municipality	462 000,00	-	-	-	-	-	-	462 000,00
Capital grants:-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
Housing Grants	-	-	-	-	-	-	-	-
Other Grants	-	-	441 825,75	-441 825,75	-	-	-	-
Operating grants:-	-	-	441 825,75	-441 825,75	-	-	-	-
LGWSETA	-	-	441 825,75	-441 825,75	-	-	-	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	16 423 060,80	-	169 605 825,75	-130 915 096,16	-19 433 546,00	-480 000,00	-	35 200 244,39
			169 605 825,75	-150 348 642,16				-
						GROSS BALANCE		35 200 244,39

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.1 Supporting Table SC8

WC025 Breede Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Budget										
Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		15 345	16 963	16 963	1 333	9 928	9 519	409	4%	16 963
Pension and UIF Contributions		1 168	1 277	1 277	98	728	717	11	2%	1 277
Medical Aid Contributions		228	234	234	23	154	132	23	17%	234
Motor Vehicle Allowance		389	426	426	30	212	239	(27)	-11%	426
Cellphone Allowance		1 670	1 673	1 673	148	1 131	939	192	20%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		267	148	148	13	99	83	16	20%	148
Sub Total - Councillors		19 066	20 720	20 720	1 645	12 252	11 628	624	5%	20 720
% increase	4		8,7%	8,7%						8,7%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 822	9 331	9 331	480	3 357	5 244	(1 887)	-36%	9 331
Pension and UIF Contributions		659	844	844	57	397	474	(77)	-16%	844
Medical Aid Contributions		45	109	109	4	28	61	(34)	-55%	109
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 507	1 404	1 404	102	714	789	(75)	-9%	1 404
Cellphone Allowance		288	346	346	24	168	194	(26)	-14%	346
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		243	337	337	21	147	189	(42)	-22%	337
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 564	12 370	12 370	688	4 811	6 953	(2 141)	-31%	12 370
% increase	4		44,4%	44,4%						44,4%
Other Municipal Staff										
Basic Salaries and Wages		204 717	255 868	254 516	17 954	125 437	143 052	(17 616)	-12%	254 516
Pension and UIF Contributions		38 540	47 534	47 534	3 395	23 595	26 717	(3 122)	-12%	47 534
Medical Aid Contributions		22 005	28 279	28 279	2 044	13 486	15 895	(2 408)	-15%	28 279
Overtime		24 355	16 637	16 637	2 414	12 948	9 351	3 597	38%	16 637
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 789	11 443	11 383	831	5 745	6 398	(653)	-10%	11 383
Cellphone Allowance		1 362	1 405	1 405	78	540	790	(250)	-32%	1 405
Housing Allowances		1 680	2 201	2 201	142	990	1 237	(248)	-20%	2 201
Other benefits and allowances		25 604	28 765	28 770	2 233	14 913	16 170	(1 257)	-8%	28 770
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		20 251	-	0	-	-	0	(0)	-100%	0
Post-retirement benefit obligations		6 818	7 028	7 028	600	4 071	3 950	121	3%	7 028
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	0	-	13	0	13	239064%	0
Acting and post related allowance		2 567	1 617	1 617	209	1 175	909	267	29%	1 617
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		357 687	400 778	399 369	29 899	202 913	224 468	(21 555)	-10%	399 369
% increase	4		12,0%	11,7%						11,7%
Total Parent Municipality		385 318	433 868	432 460	32 231	219 976	243 048	(23 072)	-9%	432 460
TOTAL SALARY, ALLOWANCES & BENEFITS		385 318	433 868	432 460	32 231	219 976	243 048	(23 072)	-9%	432 460
% increase	4		12,6%	12,2%						12,2%
TOTAL MANAGERS AND STAFF		366 251	413 148	411 739	30 586	207 724	231 421	(23 696)	-10%	411 739

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

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

Overtime and temporary personnel payments are one month in arrear, this being the reason 6 months spending been reflecting on the end of January 2024 reports. Overtime should be monitored closely.

From 1 July 2023 till 30 January 2024	Budget for the year	Estimate for the 6 months	Actual to Date	Variance
Overtime	16 636 573	8 318 287	12 410 681	-4 092 394
Temporary personnel	16 799 077	8 399 539	15 103 751	-6 704 213

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

	<u>November 2023</u>	<u>December 2023</u>	<u>January 2024</u>
EPWP	389	384	375
Temporary	115	134	129
Permanent	861	856	858
Councillors	41	41	41
	1 406	1 415	1 403

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Budget									
Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	4 130	2 011	6 818	5 937	5 937	6 818	881	12,9%	3%
August	10 528	2 261	6 104	22 559	28 495	12 921	(15 574)	-120,5%	15%
September	9 026	28 923	40 685	17 593	46 088	53 606	7 518	14,0%	24%
October	13 482	10 776	19 775	22 345	68 433	73 381	4 948	6,7%	36%
November	19 536	17 205	25 968	13 954	82 387	99 349	16 962	17,1%	43%
December	24 141	31 573	40 770	15 388	97 775	140 119	42 344	30,2%	51%
January	28 187	14 091	14 816	7 077	104 852	154 935	50 083	32,3%	55%
February	5 402	10 131	10 836	–		165 771	–	0,0%	0%
March	23 412	29 473	39 805	–		205 576	–	0,0%	0%
April	27 279	6 511	7 068	–		212 644	–	0,0%	0%
May	35 037	6 641	8 038	–		220 683	–	0,0%	0%
June	53 310	30 933	43 620	–		264 303	–	0,0%	0%
Total Capital expenditure	253 469	190 531	264 303	104 852					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

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

Capital Progress Report 2023/24		January 2024										
PROJECT FUNDING	Total Approved Budget 2023/24	Roll overs requests from 2022/23	Veriments	Other Adjustments/ Additional funding	Adjustments Feb 2024	Total Funded budget 2023/24	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN												
Projects New	27 968 976	53 385 235	0		0	81 354 211	16 675.00	42 933 591,01	41 270 081,46	3 868 885,33	40 084 129,54	50,73%
Projects (B/F) (R51m)	100 000	0			0	100 000		0,00	0,00	0,00	100 000,00	0,00%
TOTAL EXTERNAL LOAN	28 068 976	53 385 235	0		0	81 454 211	16 675,00	42 933 591,01	41 270 081,46	3 868 885,33	40 184 129,54	
CAPITAL REPLACEMENT RESERVE												
Projects New	87 977 471	22 217 974	990 000	751 500	0	111 936 945	434 955,93	46 684 175,05	43 336 663,34	2 866 037,22	68 600 281,66	38,72%
Projects (B/F)	1 428 005	0	-990 000	0	0	438 005	0,00	438 005,00	438 005,00	0,00	0,00	100,00%
CRR Connections (Public Contr)	4 839 200	0	0	0	0	4 839 200	0,00	76 978,50	76 978,50	0,00	4 762 221,50	1,59%
Furniture and Equipment	20 000	0	0	133 800	0	153 800	9 927,38	103 652,65	98 957,34	71 995,91	64 832,66	57,85%
TOTAL CRR	94 264 676	22 217 974	0	885 300	0	117 387 950	444 883,31	47 302 721,54	43 940 614,18	2 979 063,57	73 427 335,82	37,44%
INSURANCE RESERVE												
Insurance Reserve	1 400 000	0	0	0	0	1 400 000	144 970,15	207 462,79	207 462,79	117 951,32	1 192 537,21	14,82%
TOTAL INSURANCE RESERVE	1 400 000	0	0	0	0	1 400 000	144 970,15	207 462,79	207 462,79	117 951,32	1 192 537,21	14,82%
TOTAL BASIC CAPITAL	123 733 652	75 603 209	0	885 300	0	200 222 161	606 528,46	90 443 775,34	85 418 158,43	6 965 900,22	114 804 002,57	42,66%
CAPITAL - GRANT FUNDING												
PAWC: Libraries	850 000	0	0	0	0	850 000	80 000,00	0,00	0,00	0,00	850 000,00	0,00%
PAWC: RSEP	1 100 000	0	0	0	0	1 100 000	0,00	8 500,00	8 500,00	0,00	1 091 500,00	0,77%
National Government: MIG (DORA)	40 609 000	0	0	-2 716 000	0	37 893 000	0,00	15 967 060,44	15 967 060,44	110 940,79	21 925 939,56	42,14%
National Government: INEP (DORA)	20 238 000	0	0	0	0	20 238 000	0,00	3 457 985,56	3 457 985,56	0,00	16 780 014,44	17,09%
National Government: EEDSMG	4 000 000	0	0	0	0	4 000 000	0,00	0,00	0,00	0,00	4 000 000,00	0,00%
TOTAL - GRANT FUNDING	66 797 000	0	0	-2 716 000	0	64 081 000	80 000,00	19 433 546,00	19 433 546,00	110 940,79	44 647 454,00	30,33%
TOTAL FUNDING	190 530 652	75 603 209	0	-1 830 700	0	264 303 161	686 528,46	109 877 321,34	104 851 704,43	7 076 841,01	159 451 456,57	39,67%

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 January 2024.

COUNCIL'S MONTHLY REPORT														
Type of Claim	Prior periods	July	Aug	Sept	October	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Year End
Public Liability/possible Liability			4	6	6	5	2	2	4					
Motor Claims			5	5	2	2	2	2	3					
Property Damage/Loss			2	5	2	4	1	1	1					
Claims within excess														
Public Liability/possible Liability														
Motor Claims														
Property Damage/Loss														
Total claims submitted		11	16	10	11	5	5	8	0	0	0	0	0	0
NOTE PLEASE:														
Totals will be adjusted monthly as actual expenses and payment from insurer occur.														
TOTAL QUOTED EXPENSE	R2 940 823.37	R126 575.13	R1 728 002.95	R1 074 729.69	R191 531.76	R45 925.02	R45 925.02	R70 325.00	R0.00	R0.00	R0.00	R0.00	R0.00	R3 288 014.57
VALUE OF REJECTED CLAIMS/ CLAIMS WITHIN EXCESS	R1 648 731.16	R531 903.93	R0.00	R893.00	R24 655.10	R0.00	R3 155.10	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R560 707.13
VALUE OF CLAIMS SETTLED														R0.00
TOTAL OUTSTANDING CLAIMS		R-405 328.80	R 1 728 002.95	R 1 073 736.69	R166 876.66	R 45 925.02	R 42 769.92	R 70 325.00						R2 722 307.44
COMMENTS:		3 Motor claims within excess, waiting on Proformas to issue order for repairs. 2 Motor Claims Authorized and repairs in progress. 1 Property Claim waiting on assessors report. 1 Liability claim claim falls within the excess and Insurers have finalized their file. 3 Liability claims waiting on the internal report and outstanding documents.	1 Motor claim file closed and finalized. 2 Damaged to property claims waiting on assessor's report. 2 Property claims report's collected for laptop's collected for repairs and waiting on reports. 4 Property Damage to vehicle claims waiting on excess and Insurers have finalized their file. 3 Liability claims waiting on the internal report and outstanding documents.	2 Motor claims authorized for repairs. Waiting on repair quotes. 1 Property claim waiting on claim documents. 1 Property claim assessor appointed. 1 Liability claim within excess. 4 Liability claims waiting on user dept. reports and TP documents.	2 Liability claims within excess. 1 Motor claim an order issued and repairs in progress. 1 Motor and Property claim waiting on the service provider to collect the info. 1 Motor claim authorized for repairs. 1 Motor claim still waiting on outstanding documents from the user dept.	2 Liability claims still waiting on the departmental reports. 1 Property claim waiting on the service provider to collect the info. 1 Motor claim authorized for repairs. 1 Motor claim still waiting on outstanding documents from the user dept.	2 Liability claims awaiting more information/ documents from TP and outstanding user department reports and quotations. 2 Motor claims waiting on the claims waiting outstanding documents to collect the information of (late notification). 1 Property vehicle sent to assessment awaiting pictures and further documents together with quotations insurer to advise.	1 Liability claim found to be within excess. 1 Liability claim awaiting TP to make contact so that they can submit outstanding documents. 1 outstanding documents. 1 Property vehicle sent to assessment awaiting pictures and further documents together with quotations insurer to advise.						
ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR														

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.2 The list of deviations from, and January 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 643	Community Services	Traffic	Emergency	Provisioning of security services - guards for flood victims in the DRC church hall Rawsonville	R89 139,98 R89 139,98	Once Off	R89 139,98	Capital Security Boland	MAAA0582126

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

TENDERS AWARDED DURING JANUARY 2024					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE (CAPPED)
29/01/2024	BV1042/ 2023	CONSTRUCTION OF SPEED HUMPS	Nkutwala Construction	R2 479 333,42	
Tender turnaround (lead time) in days	BV1042/ 2023	101		R2 479 333,42	
Average		101,00			

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of January 2024.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF JANUARY 2023										
Request Reference	Date of Order	Order Reference	Service Provider/ Contractor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Contractor/ Supplier	Awarded amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)	
23972	19/01/2024	9069	KFC ENGINEERING & INDUSTRIAL SUPPLIES	78832,50	BANDAKHANYA (PTY) LTD	79616,80	784,30	1%	ACCEPTABLE	
23783	20/12/2023	8928	TOP FIKS	131548,50	TAKE NOTE	143175,00	11626,50	8,84	ACCEPTABLE	
23907	18/01/2024	9070	KFC ENGINEERING & INDUSTRIAL SUPPLIES	101775,00	ELZEECK CONSTRUCTION & SERVICES	102930,00	1155,00	1,13	ACCEPTABLE	
23546	22/01/2024	9049	KFC ENGINEERING & INDUSTRIAL SUPPLIES	44907,5	ALM CONSTRUCTION	45166,25	258,75	0,01	ACCEPTABLE	
24438	25/01/2024	9127	EMMERENCIA CONSTRUCTION	47250	WORCESTERIAN WASTE	48300	1050	2,20	ACCEPTABLE	
TOTAL PREMIUMS PAID FOR THE MONTH							14874,55			

PART 2 - SUPPORTING DOCUMENTATION

SECTION 12 - MUNICIPAL MANAGER'S QUALITY CERTIFICATE

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month, January 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: 12 February 2024