
**IN-YEAR FINANCIAL
MANAGEMENT REPORT
MFMA S71 REPORT
(PRELIMINARY)
JULY 2022**

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

2022/2023 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 July 2022 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 July 2022 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for July 2022 as set out in the schedules contained in Section 4 (In-year budget statement tables) as well as the supporting documentation in Section 6 to 13.

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 – EXECUTIVE SUMMARY

3.1 INTRODUCTION

The audited outcome for 2021/2022 reflected in this report are preliminary as the regulatory audit is still in process for the 2021/2022 financial year. The final audit- and management report will only be issued on 30 November 2022. The municipality has achieved a clean audit opinion (Unqualified with no matters of emphasis).

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2022 – 31 July 2022 is R140 069 000 or 10.07% of the total budgeted revenue R1 390 473 100.

Property Rates

Property Rates revenue shows an over performance due to the annual billing of R36 131 355 that was done in the month of July, but due in September 2022. It is expected that over the 12 months the over performance will be reduced.

Service charges - electricity revenue

In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2022, the municipality processed a journal of R31 507 636 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2023 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.

Service charges - water revenue

In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2022 the municipality processed a journal of R8 147 141 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2023 when the

AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.

Service charges – sanitation revenue

Sanitation revenue shows an over performance due to the annual billing of R7 665 800 that was done in the month of July, but due in September 2022. It is expected that over the 12 months the over performance will be reduced.

Service charges – refuse revenue

Refuse revenue shows an over performance due to the annual billing of R2 785 466 that was done in the month of July, but due in September 2022. It is expected that over the 12 months the over performance will be reduced.

Rental of facilities and equipment

Growth in Rental of facilities and equipment with the ease of lock down.

Interest earned – external investments

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

Interest earned – outstanding debtors

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

Fines, penalties and forfeits

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

Licenses and permits

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

Agency services

There are some year-end processes that needs to be finalized which affects journals processed in the current year, that need to be accrued in the previous financial year (2021/2022).

Transfers and subsidies – Operating

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

Other revenue

Other revenue shows a slight under performance, although most of the operations are no longer suspended the revenue has been affected by the lockdown.

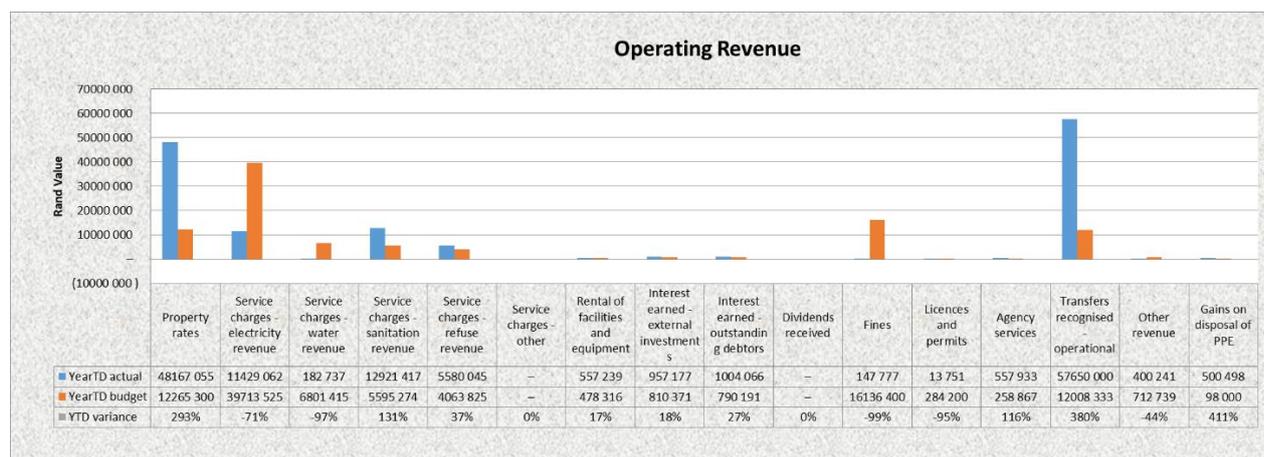
Gains

Gains from the disposal of assets are less than anticipated.

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

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

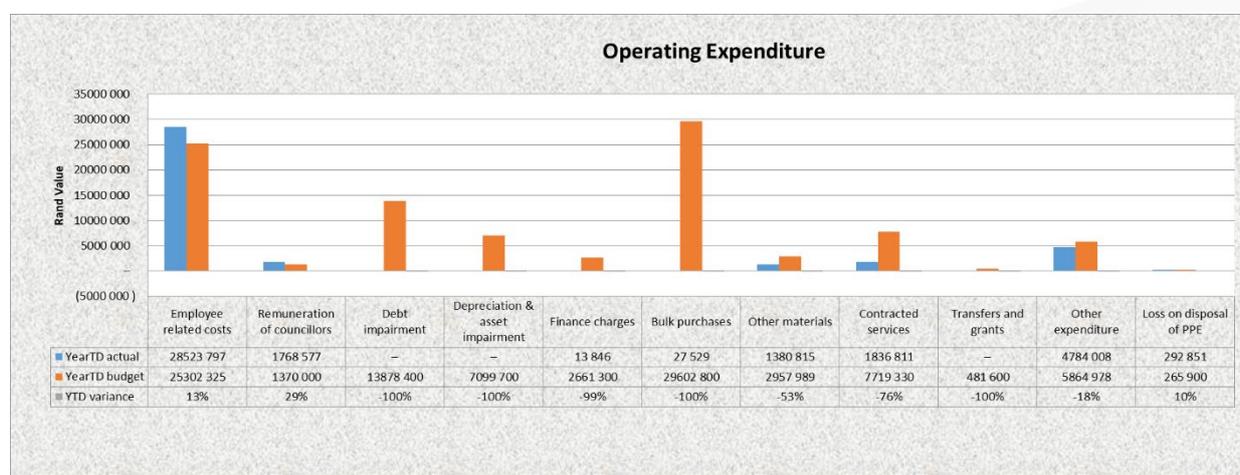


Operating Expenditure by Type

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

The total expenditure amounts to R38 628 234 or 2.85% of the total budgeted expenditure R1 355 551 405.

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

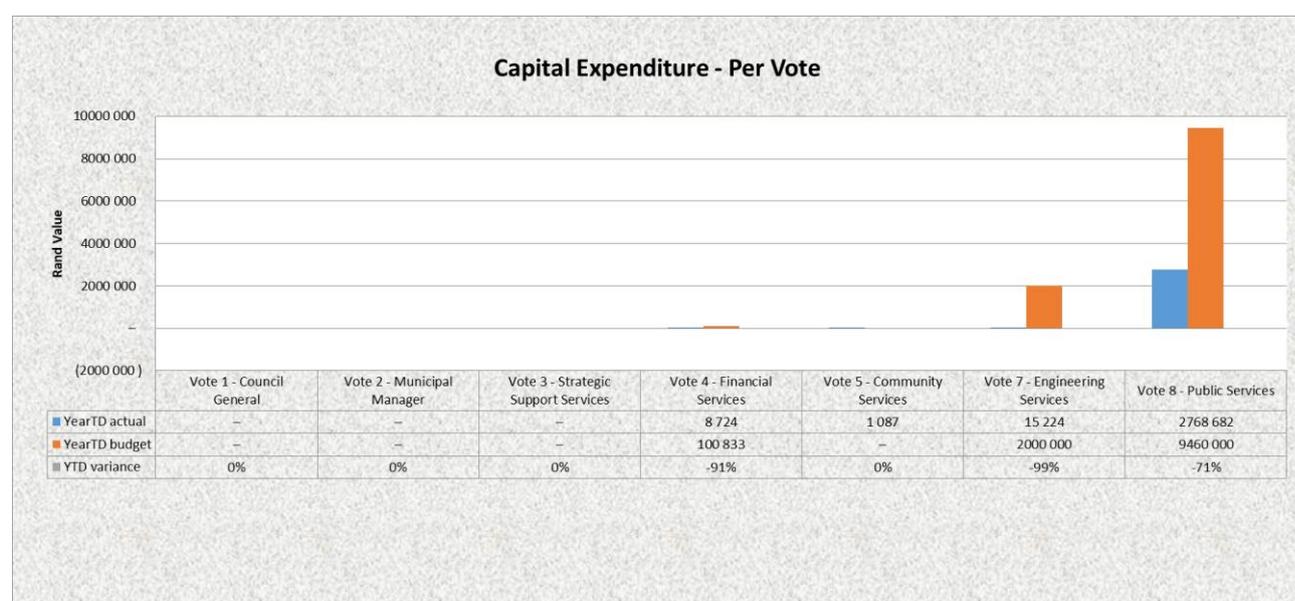


Capital Expenditure

The total capital expenditure for the period 1 July 2022 – 31 July 2022, amounts to R2 793 717 or 0.88% of the total capital budget that amounts to R318 749 752

Capital grant funding the total capital grant funding expenditure amounts to R2 766 976 or 3.95% of the total capital grant funding budget that amounts to R70 138 000.

Refer to Section 4 – table C5 for more detail.



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R216 347 789.

Refer to Section 4

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

3.3 MATERIAL VARIANCES FROM SDBIP

Comments for July 2022.

Refer to Section 10 – Supporting Table SC1

3.4 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

PART 1 – IN-YEAR REPORT

SECTION 4 – IN-YEAR BUDGET TABLES

4.1 Monthly budget statements

4.1.1 Table C1: Monthly Budget Statement Summary

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

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M01 July									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	173 023	175 223	175 223	48 167	48 167	12 265	35 902	293%	175 223
Service charges	724 256	761 566	761 566	30 113	30 113	56 174	(26 061)	-46%	761 566
Investment revenue	10 824	10 686	10 686	957	957	810	147	18%	10 686
Transfers and subsidies	149 602	171 058	171 058	57 650	57 650	12 008	45 642	380%	171 058
Other own revenue	41 837	271 940	271 940	3 182	3 182	18 759	(15 577)	-83%	271 940
Total Revenue (excluding capital transfers and contributions)	1 099 542	1 390 473	1 390 473	140 069	140 069	100 017	40 052	40%	1 390 473
Employee costs	332 627	350 795	342 270	28 524	28 524	25 302	3 221	13%	342 270
Remuneration of Councillors	17 639	19 549	19 549	1 769	1 769	1 370	399	29%	19 549
Depreciation & asset impairment	87 717	100 988	100 988	-	-	7 100	(7 100)	-100%	100 988
Finance charges	20 974	38 001	38 001	14	14	2 661	(2 647)	-99%	38 001
Materials and bulk purchases	370 231	462 319	461 752	1 408	1 408	32 561	(31 152)	-96%	461 752
Transfers and subsidies	3 639	6 872	6 872	-	-	482	(482)	-100%	6 872
Other expenditure	151 983	377 227	386 121	6 914	6 914	27 729	(20 815)	-75%	386 121
Total Expenditure	984 811	1 355 751	1 355 551	38 628	38 628	97 204	(58 576)	-60%	1 355 551
Surplus/(Deficit)	114 731	34 722	34 922	101 441	101 441	2 812	98 628	3507%	34 922
Transfers and subsidies - capital (monetary alloc	-	70 138	70 138	-	-	4 910	(4 910)	-100%	70 138
Contributions & Contributed assets	822	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	115 553	104 860	105 060	101 441	101 441	7 722	93 719	1214%	105 060
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	115 553	104 860	105 060	101 441	101 441	7 722	93 719	1214%	105 060
Capital expenditure & funds sources									
Capital expenditure	142 068	318 550	318 750	2 794	2 794	11 561	(8 767)	-76%	318 750
Capital transfers recognised	55 730	70 138	70 138	2 767	2 767	4 500	(1 733)	-39%	70 138
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	146 238	146 238	-	-	7 000	(7 000)	-100%	146 238
Internally generated funds	86 338	102 174	102 374	27	27	61	(34)	-56%	102 374
Total sources of capital funds	142 068	318 550	318 750	2 794	2 794	11 561	(8 767)	-76%	318 750
Financial position									
Total current assets	344 075	267 426	267 426	-	443 691	-	-	-	267 426
Total non current assets	2 439 292	2 682 117	2 682 117	-	2 490 073	-	-	-	2 682 117
Total current liabilities	103 201	154 220	154 220	-	156 239	-	-	-	154 220
Total non current liabilities	451 433	581 169	581 169	-	451 433	-	-	-	581 169
Community wealth/Equity	2 228 734	2 214 154	2 214 154	-	2 326 092	-	-	-	2 214 154
Cash flows									
Net cash from (used) operating	(239 907)	142 598	142 598	39 470	39 470	48 159	8 688	18%	142 598
Net cash from (used) investing	(14 996)	(318 500)	(318 500)	(2 808)	(2 808)	(11 535)	(8 727)	76%	(318 500)
Net cash from (used) financing	5 458	127 653	127 653	(520)	(520)	4	525	12891%	127 653
Cash/cash equivalents at the month/year end	(58 683)	101 765	101 765	-	216 348	186 641	(29 706)	-16%	131 958
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	116 340	7 287	6 214	5 583	123	9 619	30 992	123 897	300 054
Creditors Age Analysis									
Total Creditors	-	170	179	44	54	23	60	-	530

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) - M01 July										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		232 916	241 045	241 045	86 835	86 835	17 029	69 806	410%	241 045
Executive and council		500	118	118	36	36	8	28	330%	118
Finance and administration		232 415	240 927	240 927	86 799	86 799	17 020	69 779	410%	240 927
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		41 055	281 225	281 225	863	863	19 747	(18 884)	-96%	281 225
Community and social services		12 553	12 459	12 459	116	116	875	(759)	-87%	12 459
Sport and recreation		3 855	9 249	9 249	195	195	671	(475)	-71%	9 249
Public safety		5 303	230 822	230 822	177	177	16 158	(15 981)	-99%	230 822
Housing		19 344	28 695	28 695	375	375	2 043	(1 668)	-82%	28 695
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		15 586	16 395	16 395	714	714	747	(33)	-4%	16 395
Planning and development		2 050	2 226	2 226	155	155	156	(1)	0%	2 226
Road transport		13 536	14 169	14 169	559	559	591	(32)	-5%	14 169
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		810 807	921 945	921 945	51 657	51 657	67 404	(15 747)	-23%	921 945
Energy sources		501 085	565 318	565 318	11 445	11 445	41 731	(30 286)	-73%	565 318
Water management		124 397	126 788	126 788	183	183	8 768	(8 585)	-98%	126 788
Waste water management		121 361	160 679	160 679	12 921	12 921	11 249	1 673	15%	160 679
Waste management		63 964	69 161	69 161	27 108	27 108	5 657	21 451	379%	69 161
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 100 364	1 460 611	1 460 611	140 069	140 069	104 927	35 142	33%	1 460 611
Expenditure - Functional										
<i>Governance and administration</i>		209 791	258 889	269 244	15 970	15 970	19 475	(3 505)	-18%	269 244
Executive and council		36 030	35 936	38 936	6 543	6 543	2 815	3 727	132%	38 936
Finance and administration		170 175	218 570	225 926	9 105	9 105	16 352	(7 247)	-44%	225 926
Internal audit		3 586	4 382	4 382	323	323	308	15	5%	4 382
<i>Community and public safety</i>		123 139	314 193	309 163	8 408	8 408	22 377	(13 969)	-62%	309 163
Community and social services		27 918	31 659	31 629	1 783	1 783	2 232	(448)	-20%	31 629
Sport and recreation		27 948	27 733	27 733	1 924	1 924	1 985	(61)	-3%	27 733
Public safety		50 791	226 116	221 116	4 107	4 107	15 960	(11 853)	-74%	221 116
Housing		16 398	28 595	28 595	594	594	2 194	(1 600)	-73%	28 595
Health		83	91	91	-	-	7	(7)	-100%	91
<i>Economic and environmental services</i>		75 817	85 887	84 887	3 731	3 731	6 039	(2 308)	-38%	84 887
Planning and development		18 270	20 016	20 016	1 350	1 350	1 407	(57)	-4%	20 016
Road transport		57 100	65 482	64 482	2 378	2 378	4 604	(2 226)	-48%	64 482
Environmental protection		446	389	389	3	3	28	(25)	-88%	389
<i>Trading services</i>		575 670	695 887	691 361	10 515	10 515	49 249	(38 734)	-79%	691 361
Energy sources		412 583	506 388	504 863	2 769	2 769	35 626	(32 858)	-92%	504 863
Water management		53 401	70 157	69 157	2 791	2 791	5 143	(2 352)	-46%	69 157
Waste water management		65 322	73 986	72 986	2 033	2 033	5 213	(3 180)	-61%	72 986
Waste management		44 365	45 356	44 356	2 923	2 923	3 266	(344)	-11%	44 356
<i>Other</i>		395	895	895	4	4	64	(60)	-94%	895
Total Expenditure - Functional	3	984 811	1 355 751	1 355 551	38 628	38 628	97 204	(58 576)	-60%	1 355 551
Surplus/ (Deficit) for the year		115 553	104 860	105 060	101 441	101 441	7 722	93 719	1214%	105 060

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) - M01 July										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	500	118	118	36	36	8	28	325,8%	118
Vote 2 - Municipal Manager		500	500	500	-	-	36	(36)	-100,0%	500
Vote 3 - Strategic Support Services		1 277	1 244	1 244	7	7	89	(82)	-92,3%	1 244
Vote 4 - Financial Services		229 716	236 559	236 559	86 247	86 247	16 994	69 253	407,5%	236 559
Vote 5 - Community Services		52 087	294 602	294 602	1 354	1 354	21 163	(19 809)	-93,6%	294 602
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		501 040	565 252	565 252	11 943	11 943	40 606	(28 663)	-70,6%	565 252
Vote 8 - Public Services		315 243	362 335	362 335	40 482	40 482	26 029	14 453	55,5%	362 335
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	1 100 364	1 460 611	1 460 611	140 069	140 069	104 927	35 142	33,5%	1 460 611
Expenditure by Vote										
Vote 1 - Council General	1	32 498	28 540	31 540	6 302	6 302	2 262	4 040	178,6%	31 540
Vote 2 - Municipal Manager		8 813	14 278	14 278	701	701	1 024	(323)	-31,6%	14 278
Vote 3 - Strategic Support Services		69 599	70 780	79 306	3 120	3 120	5 687	(2 567)	-45,1%	79 306
Vote 4 - Financial Services		92 368	128 388	127 188	4 762	4 762	9 120	(4 359)	-47,8%	127 188
Vote 5 - Community Services		126 456	320 204	315 204	9 080	9 080	22 603	(13 522)	-59,8%	315 204
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		416 815	518 086	516 561	3 428	3 428	37 042	(33 614)	-90,7%	516 561
Vote 8 - Public Services		238 261	275 475	271 475	11 236	11 236	19 467	(8 231)	-42,3%	271 475
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	984 811	1 355 751	1 355 551	38 628	38 628	97 204	(58 576)	-60,3%	1 355 551
Surplus/ (Deficit) for the year	2	115 553	104 860	105 060	101 441	101 441	7 722	93 719	1213,6%	105 060

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M01 July

Vote Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Council General		500	118	118	36	36	8	28	326%	118
1.1 - Admin		500	118	118	36	36	8	28	326%	118
1.2 - Mayoral Office		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		500	500	500	-	-	36	(36)	-100%	500
2.1 - Office Support		500	500	500	-	-	36	(36)	-100%	500
2.2 - Internal Audit		-	-	-	-	-	-	-	-	-
2.3 - Project Management		-	-	-	-	-	-	-	-	-
2.4 - Ombudsman		-	-	-	-	-	-	-	-	-
2.5 - Enterprise Risk Management		-	-	-	-	-	-	-	-	-
2.6 - Jobs4U		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		1 277	1 244	1 244	7	7	89	(82)	-92%	1 244
3.1 - Administration & Support Services		389	478	478	4	4	34	(30)	-87%	478
3.2 - Human Resources		704	626	626	-	-	45	(45)	-100%	626
3.3 - Information Communication Technology		7	2	2	0	0	0	0	105%	2
3.4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-
3.5 - Communications & Media Relations		-	-	-	-	-	-	-	-	-
3.6 - Local Economic Development		123	137	137	-	-	10	(10)	-100%	137
3.7 - Legal Services		54	-	-	2	2	-	2	#DIV/0!	-
Vote 4 - Financial Services		229 716	236 559	236 559	86 247	86 247	16 994	69 253	408%	236 559
4.1 - Administration		39 484	40 556	40 556	21 953	21 953	2 913	19 040	654%	40 556
4.2 - Revenue		189 733	193 135	193 135	64 293	64 293	13 874	50 419	363%	193 135
4.3 - Financial Planning		498	1 349	1 349	-	-	97	(97)	-100%	1 349
4.4 - Supply Chain Management		-	1 520	1 520	-	-	109	(109)	-100%	1 520
Vote 5 - Community Services		52 087	294 602	294 602	1 354	1 354	21 163	(19 809)	-94%	294 602
5.1 - Administration & Support Services		-	94	94	-	-	7	(7)	-100%	94
5.2 - Human Settlements & Housing		19 749	29 102	29 102	408	408	2 091	(1 682)	-80%	29 102
5.3 - Libraries		10 896	11 512	11 512	8	8	827	(819)	-99%	11 512
5.4 - Fire Brigade & Disaster Risk Management		1 677	1 704	1 704	39	39	122	(83)	-68%	1 704
5.5 - Traffic Services		16 331	242 680	242 680	696	696	17 433	(16 737)	-96%	242 680
5.6 - Municipal Halls and Resorts		2 914	3 125	3 125	202	202	225	(22)	-10%	3 125
5.7 - Customer Care Services		-	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		521	6 387	6 387	0	0	459	(458)	-100%	6 387
5.9 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
6.1 - Public Works		-	-	-	-	-	-	-	-	-
6.2 - Cemeteries		-	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		-	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		-	-	-	-	-	-	-	-	-
6.5 - Sewerages		-	-	-	-	-	-	-	-	-
6.6 - Electricity Management		-	-	-	-	-	-	-	-	-
6.7 - Water Management		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		501 040	565 252	565 252	11 943	11 943	40 606	(28 663)	-71%	565 252
7.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		501 040	565 252	565 252	11 943	11 943	40 606	(28 663)	-71%	565 252
Vote 8 - Public Services		315 243	362 335	362 335	40 482	40 482	26 029	14 453	56%	362 335
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		-	800	800	-	-	57	(57)	-100%	800
8.3 - Community Liason		460	512	512	-	-	37	(37)	-100%	512
8.4 - Municipal Planning and Building Control		1 927	1 289	1 289	155	155	93	63	68%	1 289
8.5 - Public Works		998	2 360	2 360	14	14	170	(156)	-92%	2 360
8.6 - Cemeteries		1 568	670	670	94	94	48	46	96%	670
8.7 - Parks and Open Spaces		502	11	11	4	4	1	3	416%	11
8.8 - Solid Waste and Area Cleaning		63 964	69 161	69 161	27 108	27 108	4 968	22 139	446%	69 161
8.9 - Waste Water Treatment and Networks		121 361	160 679	160 679	12 921	12 921	11 543	1 379	12%	160 679
8.10 - Water Treatment and Networks		124 463	126 853	126 853	185	185	9 113	(8 927)	-98%	126 853
Total Revenue by Vote	2	1 100 364	1 460 611	1 460 611	140 069	140 069	104 927	35 142	33%	1 460 611

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M01 July

Vote Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote	1									
Vote 1 - Council General		32 498	28 540	31 540	6 302	6 302	2 262	4 040	179%	31 540
1.1 - Admin		20 647	14 842	17 842	5 196	5 196	1 279	3 917	306%	17 842
1.2 - Mayoral Office		11 851	13 699	13 699	1 106	1 106	982	123	13%	13 699
Vote 2 - Municipal Manager		8 813	14 278	14 278	701	701	1 024	(323)	-32%	14 278
2.1 - Office Support		3 533	7 345	7 345	241	241	527	(286)	-54%	7 345
2.2 - Internal Audit		3 586	4 382	4 382	323	323	314	9	3%	4 382
2.3 - Project Management		-	-	-	-	-	-	-	-	-
2.4 - Ombudsman		0	2	2	-	-	0	(0)	-100%	2
2.5 - Enterprise Risk Management		1 693	2 526	2 526	137	137	181	(44)	-24%	2 526
2.6 - Jobs4U		1	22	22	-	-	2	(2)	-100%	22
Vote 3 - Strategic Support Services		69 599	70 780	79 306	3 120	3 120	5 687	(2 567)	-45%	79 306
3.1 - Administration & Support Services		23 741	27 139	27 139	704	704	1 946	(1 242)	-64%	27 139
3.2 - Human Resources		15 077	14 887	14 887	855	855	1 068	(213)	-20%	14 887
3.3 - Information Communication Technology		18 376	12 668	21 193	641	641	1 520	(879)	-58%	21 193
3.4 - IDP/ PMS/ SDBIP		2 384	2 326	2 326	140	140	167	(27)	-16%	2 326
3.5 - Communications & Media Relations		1 617	2 065	2 065	89	89	148	(59)	-40%	2 065
3.6 - Local Economic Development		4 353	5 111	5 111	322	322	366	(45)	-12%	5 111
3.7 - Legal Services		4 051	6 584	6 584	370	370	472	(102)	-22%	6 584
Vote 4 - Financial Services		92 368	128 388	127 188	4 762	4 762	9 120	(4 359)	-48%	127 188
4.1 - Administration		11 956	19 313	19 313	266	266	1 385	(1 119)	-81%	19 313
4.2 - Revenue		26 656	51 880	50 880	1 893	1 893	3 649	(1 756)	-48%	50 880
4.3 - Financial Planning		19 166	19 916	19 716	1 525	1 525	1 414	111	8%	19 716
4.4 - Supply Chain Management		34 590	37 279	37 279	1 079	1 079	2 673	(1 594)	-60%	37 279
Vote 5 - Community Services		126 456	320 204	315 204	9 080	9 080	22 603	(13 522)	-60%	315 204
5.1 - Administration & Support Services		6 450	9 804	9 804	539	539	703	(164)	-23%	9 804
5.2 - Human Settlements & Housing		16 404	28 601	28 601	592	592	2 051	(1 459)	-71%	28 601
5.3 - Libraries		15 349	17 031	17 031	1 243	1 243	1 221	22	2%	17 031
5.4 - Fire Brigade & Disaster Risk Management		32 157	34 130	30 130	2 765	2 765	2 161	604	28%	30 130
5.5 - Traffic Services		36 712	213 138	212 138	2 715	2 715	15 212	(12 497)	-82%	212 138
5.6 - Municipal Halls and Resorts		9 424	8 531	8 531	722	722	612	110	18%	8 531
5.7 - Customer Care Services		-	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		9 877	8 878	8 878	505	505	637	(132)	-21%	8 878
5.9 - Health		83	91	91	-	-	6	(6)	-100%	91
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
6.1 - Public Works		-	-	-	-	-	-	-	-	-
6.2 - Cemeteries		-	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		-	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		-	-	-	-	-	-	-	-	-
6.5 - Sewerages		-	-	-	-	-	-	-	-	-
6.6 - Electricity Management		-	-	-	-	-	-	-	-	-
6.7 - Water Management		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		416 815	518 086	516 561	3 428	3 428	37 042	(33 614)	-91%	516 561
7.1 - Administration & Support Services		5 026	11 698	11 698	366	366	839	(472)	-56%	11 698
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		411 789	506 388	504 863	3 062	3 062	36 203	(33 141)	-92%	504 863
Vote 8 - Public Services		238 261	275 475	271 475	11 236	11 236	19 467	(8 231)	-42%	271 475
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		2 401	2 458	2 458	99	99	176	(78)	-44%	2 458
8.3 - Community Liason		2 592	3 302	3 302	208	208	237	(29)	-12%	3 302
8.4 - Municipal Planning and Building Control		9 484	10 965	10 965	793	793	786	7	1%	10 965
8.5 - Public Works		47 764	55 069	54 069	1 481	1 481	3 877	(2 396)	-62%	54 069
8.6 - Cemeteries		5 912	7 475	7 475	162	162	536	(374)	-70%	7 475
8.7 - Parks and Open Spaces		9 228	10 623	10 623	747	747	762	(15)	-2%	10 623
8.8 - Solid Waste and Area Cleaning		47 209	48 183	47 183	3 147	3 147	3 383	(237)	-7%	47 183
8.9 - Waste Water Treatment and Networks		60 124	67 293	66 293	1 809	1 809	4 754	(2 945)	-62%	66 293
8.10 - Water Treatment and Networks		53 548	70 107	69 107	2 791	2 791	4 956	(2 165)	-44%	69 107
Total Expenditure by Vote	2	984 811	1 355 751	1 355 551	38 628	38 628	97 204	(58 576)	(0)	1 355 551
Surplus/ (Deficit) for the year	2	115 553	104 860	105 060	101 441	101 441	7 722	93 719	0	105 060

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) - M01 July										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		173 023	175 223	175 223	48 167	48 167	12 265	35 902	293%	175 223
Service charges - electricity revenue		493 382	536 542	536 542	11 429	11 429	39 714	(28 284)	-71%	536 542
Service charges - water revenue		104 110	98 700	98 700	183	183	6 801	(6 619)	-97%	98 700
Service charges - sanitation revenue		83 525	79 917	79 917	12 921	12 921	5 595	7 326	131%	79 917
Service charges - refuse revenue		43 240	46 407	46 407	5 580	5 580	4 064	1 516	37%	46 407
Rental of facilities and equipment		6 606	6 489	6 489	557	557	478	79	17%	6 489
Interest earned - external investments		10 824	10 686	10 686	957	957	810	147	18%	10 686
Interest earned - outstanding debtors		9 814	9 970	9 970	1 004	1 004	790	214	27%	9 970
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3 634	230 513	230 513	148	148	16 136	(15 989)	-99%	230 513
Licences and permits		2 620	4 056	4 056	14	14	284	(270)	-95%	4 056
Agency services		9 061	9 436	9 436	558	558	259	299	116%	9 436
Transfers and subsidies		149 602	171 058	171 058	57 650	57 650	12 008	45 642	380%	171 058
Other revenue		10 080	10 078	10 078	400	400	713	(312)	-44%	10 078
Gains		21	1 399	1 399	500	500	98	402	411%	1 399
Total Revenue (excluding capital transfers and contributions)		1 099 542	1 390 473	1 390 473	140 069	140 069	100 017	40 052	40%	1 390 473
Expenditure By Type										
Employee related costs		332 627	350 795	342 270	28 524	28 524	25 302	3 221	13%	342 270
Remuneration of councillors		17 639	19 549	19 549	1 769	1 769	1 370	399	29%	19 549
Debt impairment		-	198 257	198 257	-	-	13 878	(13 878)	-100%	198 257
Depreciation & asset impairment		87 717	100 988	100 988	-	-	7 100	(7 100)	-100%	100 988
Finance charges		20 974	38 001	38 001	14	14	2 661	(2 647)	-99%	38 001
Bulk purchases - electricity		339 699	422 897	422 897	28	28	29 603	(29 575)	-100%	422 897
Inventory consumed		30 532	39 422	38 855	1 381	1 381	2 958	(1 577)	-53%	38 855
Contracted services		84 874	104 978	105 101	1 837	1 837	7 719	(5 883)	-76%	105 101
Transfers and subsidies		3 639	6 872	6 872	-	-	482	(482)	-100%	6 872
Other expenditure		64 969	70 227	78 997	4 784	4 784	5 865	(1 081)	-18%	78 997
Losses		2 141	3 766	3 766	293	293	266	27	10%	3 766
Total Expenditure		984 811	1 355 751	1 355 551	38 628	38 628	97 204	(58 576)	-60%	1 355 551
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		114 731	34 722	34 922	101 441	101 441	2 812	98 628	0	34 922
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all))		-	70 138	70 138	-	-	4 910	(4 910)	(0)	70 138
		822	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		115 553	104 860	105 060	101 441	101 441	7 722			105 060
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		115 553	104 860	105 060	101 441	101 441	7 722			105 060
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		115 553	104 860	105 060	101 441	101 441	7 722			105 060
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		115 553	104 860	105 060	101 441	101 441	7 722			105 060

Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)
Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M01 July				
Ref	Description	Variance greater than 5% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Property rates	293%	Property Rates revenue shows an over performance due to the annual billing of R36 131 355 that was done in the month of July, but due in September 2022. It is expected that over the 12 months the over performance will be reduced.	
	Service charges - electricity revenue	-71%	In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2022 the municipality processed a journal of R31 507 636 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2023 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.	
	Service charges - water revenue	-97%	In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2022 the municipality processed a journal of R8 147 141 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2023 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.	
	Service charges - sanitation revenue	131%	Sanitation revenue shows an over performance due to the annual billing of R7 665 800 that was done in the month of July, but due in September 2022. It is expected that over the 12 months the over performance will be reduced.	
	Service charges - refuse revenue	37%	Refuse revenue shows an over performance due to the annual billing of R2 785 466 that was done in the month of July, but due in September 2022. It is expected that over the 12 months the over performance will be reduced.	
	Rental of facilities and equipment	17%	Growth in Rental of facilities and equipment with the ease of lock down.	
	Interest earned - external investments	18%	Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies.	
	Interest earned - outstanding debtors	27%	Growth in debtors due to non-payment has resulted in more interest being charged on outstanding debtors than anticipated.	
	Fines, penalties and forfeits	-99%	Final traffic fine provisions and accounting treatment are done at financial year end.	
	Licences and permits	-95%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Agency services	116%	There are some year-end processes that needs to be finalized which affects journals processed in the current year, that need to be accrued in the old year 2021/2022.	
	Transfers and subsidies - operating	380%	Transfers and subsidy revenue are recognised when conditions of the grant are met.	
	Other revenue	-44%	Other revenue shows a slight under performance, although most of the operations are no longer suspended the revenue has been affected by the lockdown.	
	Gains	411%	Gains from the disposal of assets are less than anticipated.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	Expenditure By Type			
	Employee related costs	13%	Salaries and allowances for July 2022 are pro-rata higher than anticipated.	
	Remuneration of councillors	29%	Councillors backpay for 2021/2022 was paid in July 2022.	
	Debt impairment	-100%	Debt Impairment for July 2022 will be calculated after the finalisation of the 2021/2022 year-end procedures.	
	Depreciation & asset impairment	-100%	Depreciation for July 2022 will be calculated after the finalisation of the 2021/2022 year-end procedures.	
	Finance charges	-99%	Finance charges for July 2022 will be calculated after the finalisation of the 2021/2022 year-end procedures.	
	Bulk purchases - electricity	-100%	Electricity purchases for July 2022 are pro-rata underspend.	
	Inventory consumed	-53%	Expenditure on materials and supplies for July 2022 are pro-rata less than anticipated.	
	Contracted services	-76%	Expenditure on contracted and outsourced services for July 2022 are pro-rata less than anticipated.	
	Transfers and subsidies	-100%	Monetary allocations to individuals and organisations for July 2022 are pro-rata underspend.	
	Other expenditure	-18%	Expenditure on general expenses for July 2022 are pro-rata less than anticipated.	
	Losses	10%	Losses on the disposal of assets are higher than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-76%	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	-9%	The municipality processed an accrual journal that recognises water and electricity revenue which was consumed in previous financial year but billed in the new financial year.	
	Other revenue	564%	Normal credit control processes has however been implemented. Our Collection % is higher than anticipated.	
	Government - Operating	9%	Equitable Share 1st Transfer received in July 2022	
	Government Capital	32%	MIG 1st Transfer received in July 2022	
	Interest	30%	Investment process been done monthly.	
	Suppliers	-26%	In progress with the year-end processes. Will have an impact on the payments of July 2022	
	Transfer and grants	100%	No expenditure on Housing projects and Grant-In Aid.	
	Capital assets	76%	Demand Management Plan in progress	
	Consumer deposits	-12891%	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) - M01 July

Vote Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		5	5	5	-	-	-	-		5
Vote 2 - Municipal Manager		41	5	5	-	-	-	-		5
Vote 3 - Strategic Support Services		3 129	15 575	15 575	-	-	-	-		15 575
Vote 4 - Financial Services		-	-	-	-	-	-	-		-
Vote 5 - Community Services		15 770	5	5	1	1	-	1	#DIV/0!	5
Vote 6 - Technical Services		-	-	-	-	-	-	-		-
Vote 7 - Engineering Services		36 480	58 400	58 400	15	15	2 000	(1 985)	-99%	58 400
Vote 8 - Public Services		43 950	178 476	178 476	2 767	2 767	9 460	(6 693)	-71%	178 476
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	99 375	252 466	252 466	2 783	2 783	11 460	(8 677)	-76%	252 466
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-		-
Vote 2 - Municipal Manager		-	30	30	-	-	-	-		30
Vote 3 - Strategic Support Services		151	16 940	16 940	-	-	-	-		16 940
Vote 4 - Financial Services		1 606	1 975	2 175	9	9	101	(92)	-91%	2 175
Vote 5 - Community Services		2 403	5 379	5 379	-	-	-	-		5 379
Vote 6 - Technical Services		-	-	-	-	-	-	-		-
Vote 7 - Engineering Services		6 847	3 330	3 330	-	-	-	-		3 330
Vote 8 - Public Services		31 685	38 430	38 430	2	2	-	2	#DIV/0!	38 430
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	42 653	66 083	66 283	10	10	101	(90)	-90%	66 283
Total Capital Expenditure	3	142 068	318 550	318 750	2 794	2 794	11 561	(8 767)	-76%	318 750
Capital Expenditure - Functional Classification										
Governance and administration		5 306	32 645	32 845	9	9	61	(52)	-86%	32 845
Executive and council		47	10	10	-	-	-	-		10
Finance and administration		5 259	32 635	32 835	9	9	61	(52)	-86%	32 835
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		16 909	9 291	9 291	1	1	-	1	#DIV/0!	9 291
Community and social services		27	4 832	4 832	1	1	-	1	#DIV/0!	4 832
Sport and recreation		16 451	3 820	3 820	-	-	-	-		3 820
Public safety		432	639	639	-	-	-	-		639
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		36 215	56 246	56 246	-	-	2 000	(2 000)	-100%	56 246
Planning and development		11	1 820	1 820	-	-	-	-		1 820
Road transport		36 204	54 426	54 426	-	-	2 000	(2 000)	-100%	54 426
Environmental protection		-	-	-	-	-	-	-		-
Trading services		83 638	220 368	220 368	2 784	2 784	9 500	(6 716)	-71%	220 368
Energy sources		46 317	66 230	66 230	17	17	1 000	(983)	-98%	66 230
Water management		15 555	94 688	94 688	2 767	2 767	6 500	(3 733)	-57%	94 688
Waste water management		21 420	58 250	58 250	-	-	2 000	(2 000)	-100%	58 250
Waste management		346	1 200	1 200	-	-	-	-		1 200
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	142 068	318 550	318 750	2 794	2 794	11 561	(8 767)	-76%	318 750
Funded by:										
National Government		55 302	69 094	69 094	2 767	2 767	4 500	(1 733)	-39%	69 094
Provincial Government		-	1 044	1 044	-	-	-	-		1 044
District Municipality		429	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		55 730	70 138	70 138	2 767	2 767	4 500	(1 733)	-39%	70 138
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	146 238	146 238	-	-	7 000	(7 000)	-100%	146 238
Internally generated funds		86 338	102 174	102 374	27	27	61	(34)	-56%	102 374
Total Capital Funding		142 068	318 550	318 750	2 794	2 794	11 561	(8 767)	-76%	318 750

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M01 July						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		80 092	56 765	56 765	136 348	56 765
Call investment deposits		90 000	45 000	45 000	80 000	45 000
Consumer debtors		123 076	135 752	135 752	166 402	135 752
Other debtors		22 034	18 566	18 566	32 036	18 566
Current portion of long-term receivables		1 840	2 068	2 068	1 840	2 068
Inventory		27 033	9 274	9 274	27 064	9 274
Total current assets		344 075	267 426	267 426	443 691	267 426
Non current assets						
Long-term receivables		9 877	3 266	3 266	9 875	3 266
Investments		-	(50)	(50)	-	(50)
Investment property		62 142	47 145	47 145	62 142	47 145
Investments in Associate		-	-	-	-	-
Property, plant and equipment		2 326 628	2 592 148	2 592 148	2 377 411	2 592 148
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		4 014	2 978	2 978	4 014	2 978
Other non-current assets		36 631	36 631	36 631	36 631	36 631
Total non current assets		2 439 292	2 682 117	2 682 117	2 490 073	2 682 117
TOTAL ASSETS		2 783 367	2 949 543	2 949 543	2 933 764	2 949 543
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		13 041	20 809	20 809	13 041	20 809
Consumer deposits		4 587	4 633	4 633	4 596	4 633
Trade and other payables		38 448	80 518	80 518	91 656	80 518
Provisions		47 125	48 261	48 261	46 947	48 261
Total current liabilities		103 201	154 220	154 220	156 239	154 220
Non current liabilities						
Borrowing		166 098	285 883	285 883	166 098	285 883
Provisions		285 335	295 286	295 286	285 335	295 286
Total non current liabilities		451 433	581 169	581 169	451 433	581 169
TOTAL LIABILITIES		554 634	735 389	735 389	607 672	735 389
NET ASSETS	2	2 228 734	2 214 154	2 214 154	2 326 092	2 214 154
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 228 734	2 160 289	2 160 289	2 326 092	2 160 289
Reserves		-	53 865	53 865	-	53 865
TOTAL COMMUNITY WEALTH/EQUITY	2	2 228 734	2 214 154	2 214 154	2 326 092	2 214 154

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 - M01 July										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		128 756	157 700	157 700	10 251	10 251	13 285	(3 034)	-23%	157 700
Service charges		306 991	729 917	729 917	57 407	57 407	63 085	(5 677)	-9%	729 917
Other revenue		14 484	47 451	47 451	18 803	18 803	2 832	15 971	564%	47 451
Transfers and Subsidies - Operational		153 479	171 058	171 058	58 163	58 163	53 167	4 996	9%	171 058
Transfers and Subsidies - Capital		57 360	70 138	70 138	10 062	10 062	7 648	2 414	32%	70 138
Interest		11 884	20 656	20 656	1 961	1 961	1 512	450	30%	20 656
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(896 933)	(1 011 634)	(1 011 634)	(117 177)	(117 177)	(93 239)	23 938	-26%	(1 011 634)
Finance charges		(15 929)	(35 817)	(35 817)	-	-	-	-	-	(35 817)
Transfers and Grants		-	(6 872)	(6 872)	-	-	(130)	(130)	100%	(6 872)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(239 907)	142 598	142 598	39 470	39 470	48 159	8 688	18%	142 598
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(4 436)	50	50	(15)	(15)	6	(21)	-376%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(10 560)	(318 550)	(318 550)	(2 793)	(2 793)	(11 540)	(8 747)	76%	(318 550)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(14 996)	(318 500)	(318 500)	(2 808)	(2 808)	(11 535)	(8 727)	76%	(318 500)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	146 238	146 238	-	-	-	-	-	146 238
Increase (decrease) in consumer deposits		5 458	100	100	(520)	(520)	4	(525)	-12891%	100
Payments										
Repayment of borrowing		-	(18 685)	(18 685)	-	-	-	-	-	(18 685)
NET CASH FROM/(USED) FINANCING ACTIVITIES		5 458	127 653	127 653	(520)	(520)	4	525	12891%	127 653
NET INCREASE/ (DECREASE) IN CASH HELD		(249 446)	(48 248)	(48 248)	36 142	36 142	36 628			(48 248)
Cash/cash equivalents at beginning:		190 762	150 013	150 013		180 206	150 013			180 206
Cash/cash equivalents at month/year end:		(58 683)	101 765	101 765		216 348	186 641			131 958
References										
1. Material variances to be explained in Table SC1										

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July													
Description	NT Code	Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	14 120	1 798	2 021	1 754	21	2 740	7 956	18 170	48 580	30 641	--	--
Trade and Other Receivables from Exchange Transactions - Electricity	1300	30 309	603	408	274	4	222	396	3 013	35 228	3 908	--	--
Receivables from Non-exchange Transactions - Property Rates	1400	47 771	877	764	712	8	1 244	5 441	12 720	69 538	20 125	--	--
Receivables from Exchange Transactions - Waste Water Management	1500	11 825	1 389	1 331	1 243	26	2 393	6 864	23 432	48 503	33 968	--	--
Receivables from Exchange Transactions - Waste Management	1600	7 765	839	794	764	16	1 463	4 362	14 563	30 571	21 173	--	--
Receivables from Exchange Transactions - Property Rental Debtors	1700	870	212	210	196	10	360	1 085	6 769	9 711	8 419	--	--
Interest on Arrear Debtor Accounts	1810	1 163	60	100	122	14	292	1 596	26 032	29 378	28 056	--	--
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	--	--	--	--	--	--	--	--	--	--	--	--
Other	1900	2 516	1 510	586	518	26	900	3 293	19 198	28 546	23 935	--	--
Total By Income Source	2000	116 340	7 287	6 214	5 583	123	9 619	30 992	123 897	300 054	170 213	--	--
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	18 153	81	65	70	--	84	828	582	19 863	1 563	--	--
Commercial	2300	14 336	232	298	149	12	249	806	2 383	18 466	3 600	--	--
Households	2400	64 262	6 634	5 623	5 186	107	8 962	27 510	105 878	224 163	147 644	--	--
Other	2500	19 589	340	228	178	3	323	1 848	15 055	37 563	17 407	--	--
Total By Customer Group	2600	116 340	7 287	6 214	5 583	123	9 619	30 992	123 897	300 054	170 213	--	--

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.

	July 2022	June 2022	May 2022
Gross consumer debtors, as per debtors age analysis	300 054 196	251 316 225	238 130 895
Total Provision for bad debts	-138 616 578	-138 616 578	-138 616 578
Provision bad debts Consumers (SC3)	-136 792 686	-136 792 686	-136 792 686
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)	-24 489 227	-17 178 531	-15 200 731
Net consumers debtors:	136 948 392	95 521 116	84 313 586

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

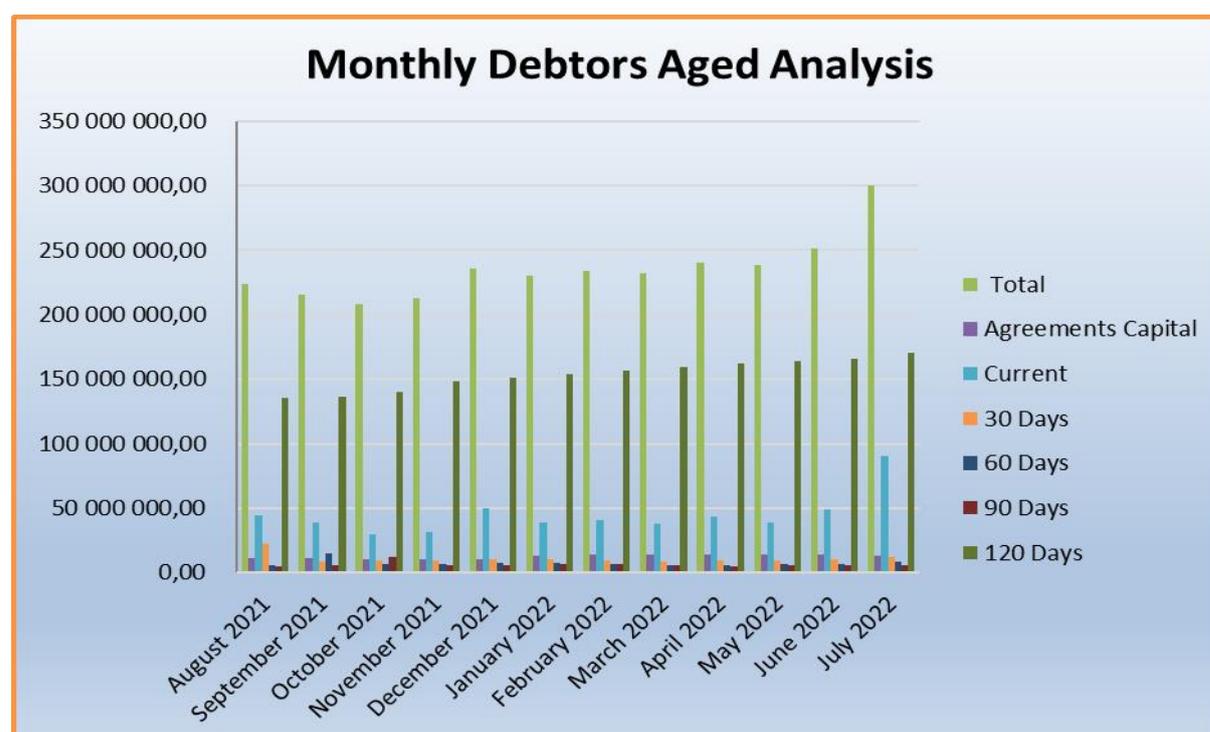
5.2.1 Outstanding Debtors

This report serves to inform Council on the status of outstanding debtors for July 2022.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 300 054 196 as at 31 July 2022 compared to R 251 316 225 as at 30 June 2022. Current debt represents 30 % of the total outstanding debt, while the total debt in arrears represents 65 % of the debt and 5 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 57 % of the total debt. It should be noted that that 18 % of arrear debt representing R 55 484 026 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 59 634 121 when compared to the outstanding amount of R 240 420 on 31 July 2022, representing an 25 % annual increase. This is due to the billing of annual rates, refuse and sewerage of R46 582 621 whose payment due date is 30 September 2022.



2. Additional Information:

The Increase of outstanding debt for service levies is 20 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 31 % and the average days outstanding are 113 days, which is 3,7 months.

The Debt collection rate for the period of July 2022 was 61 % due to the annual rates, refuse and sewerage services which are due in September 2022.

The electricity distribution losses for the period of July 2021 to June 2022 were 7.52 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2021 to June 2022	282 707 483	261 457 970 kWh	21 249 512 kWh	7.52 %

The provisional water distribution losses for the period of July 2021 till June 2022 were 14.49 % off which real losses were 12.27%.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
July 2021 – June 2022	14 168 717 kl	12 115 716 kl	2 053 001 kl	14.49 %
Less:			-	
			Unbilled Authorized Consumption	53 266 kl
			Customer Meter and Data Errors	260 156 kl
Real Losses			1 7395 579 kl	12.27 %

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 July 2022.

1. 9 068 SMS's were sent during the month to clients with arrear accounts to the value of R 93 743 266 while 1 395 final demands with arrears to the value of R 29 481 952 were emailed.
2. 17 769 accounts were sent via MMS (Multimedia Messaging Services) for clients to receive their accounts on their cellphones,
3. 18 594 SMS's were sent during the month to clients after the billing for new account balances to the value of R198 145 941.
4. 40 Arrangements with clients owing arrears to the value of R774 169 were concluded during the month.
5. R 729 081 was recovered through pre-paid electricity restrictions on Non-Indigent clients where for each R10 used to buy prepaid electricity 60% or R6 is redirected towards the payment of your arrear debt,
6. There were 19 conventional electricity disconnections were performed during the month.
7. There were 308 phone call reminders made to clients with arrears on their accounts.
8. There are currently 14 accounts owing R5 356 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 5 356.

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 July 2022.

1. The total applications approved for all services by the end of July 2022 were 9 812.
2. The outstanding amount for Indigent consumers is R 29 420 148 of which R 26 496 680 in arrears.
3. Subsidies for July 2022 were allocated for the following services:

• Refuse	R	1 279 782
• Rates	R	574 517
• Sewerage	R	2 027 931
• Electricity	R	422 266
• Water	R	1 224 719
• Rent	R	903 745

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 July 2022.

Attorneys

The outstanding handed over debt as at 31 July 2022 was 55 484 026 made up of 1 328 accounts,

1. An amount of R86 500 was received as payments from the handed over accounts, while an amount of R2 984 (vat incl.) was paid as commission on (3%).
2. An amount of R148 916 was received as payments from the handed over accounts where the attorneys had to appear in court, while an amount of R10 275 (vat incl.) was paid as commission on (6%).
3. 12 Final Demands were issued via Registered Post for a total fee of R1 029.
4. 10 Clients were hard traced, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R2 094.
5. 15 Sheriff fees in various towns for the value of R 4 510, 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.
6. 15 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R8 668.
7. 12 Judgements were issued by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R5 292.
8. 35 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 R27 065.

9. There were 3 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they owe the money (the amount will be stated), and signed a document where they promised to pay deferred monthly instalment each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R580
10. All the costs listed above have been charged against the accounts of the clients concerned.

5.2.5 Arrears Councillors

A list of the accounts is available for scrutiny in the office of the Speaker. The following information was extracted from the list for July 2022:

1. The total outstanding debt of councillors after the July 2022 due date was R46 249.
2. An amount of R11 067 was deducted from the July 2022 salaries of 9 councillors who did not pay their accounts in full on the due date. (The arrear amount was R11 067).
3. An amount of R3800 was automatically deducted from the July 2022 salary of 1 councillor who had arrangements with a balance of R35 182 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 July 2022 due date was R125 180
2. An amount of R12 605 was automatically deducted from the July 2022 salaries of 4 officials who had arrangements with a balance of R89 032 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R36 148 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the July 2022 salaries of 84 officials who did not pay their account in full on the due date. (The arrear amount was R36 148).

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July											
Description	NT Code	Budget Year 2022/23								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
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	-	170	179	44	54	23	60	-	530	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	170	179	44	54	23	60	-	530	-

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 - M01 July									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
Nedbank		8 Months	Fixed Depos	25 Jul 2022	18		5 000	(5 000)	-
Standard Bank		9 Months	Fixed Depos	24 Aug 2022	24		5 000	-	5 000
Standard Bank		6 Months	Fixed Depos	28 Jul 2022	20		5 000	(5 000)	-
Standard Bank		7 Months	Fixed Depos	29 Aug 2022	24		5 000	-	5 000
Nedbank		8 Months	Fixed Depos	27 Sep 2022	25		5 000	-	5 000
Standard Bank		7 Months	Fixed Depos	26 Sep 2022	25		5 000	-	5 000
Nedbank		7 Months	Fixed Depos	26 Sep 2022	25		5 000	-	5 000
ABSA Bank		7 Months	Fixed Depos	27 Sep 2022	24		5 000	-	5 000
Nedbank		8 Months	Fixed Depos	24 Oct 2022	26		5 000	-	5 000
First National Bank		5 Months	Fixed Depos	29 Aug 2022	23		5 000	-	5 000
ABSA Bank		6 Months	Fixed Depos	26 Sep 2022	49		10 000	-	10 000
Nedbank		6 Months	Fixed Depos	29 Sep 2022	51		10 000	-	10 000
Nedbank		7 Months	Fixed Depos	31 Oct 2022	27		5 000	-	5 000
Standard Bank		7 Months	Fixed Depos	31 Oct 2022	26		5 000	-	5 000
Standard Bank		8 Months	Fixed Depos	29 Nov 2022	27		5 000	-	5 000
Nedbank		9 Months	Fixed Depos	29 Dec 2022	28		5 000	-	5 000
Municipality sub-total					441		90 000	(10 000)	80 000
TOTAL INVESTMENTS AND INTEREST	2				441		90 000	(10 000)	80 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 July 2022.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
Investments - 31 July 2022 at the following A1 Banks as prescribed by Council's Investment Policy:							
ABSA		R	15 000 000,00				
NEDBANK		R	35 000 000,00				
FNB		R	5 000 000,00				
STANDARD		R	25 000 000,00				
INVESTEC		R	-				
		R	80 000 000,00				
ABSA LT		R	-				
		R	80 000 000,00				

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 beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
25/Nov/21	NEDBANK	03/7881531576/308	5,40%	242	25/Jul/22	17 753,42	5 000 000		5 000 000	0
25/Nov/21	STANDARD	288460898-083	5,575%	272	24/Aug/22	23 674,66	5 000 000			5 000 000
27/Jan/22	STANDARD	288460898-084	5,400%	182	28/Jul/22	19 972,60	5 000 000		5 000 000	0
27/Jan/22	STANDARD	288460898-085	5,600%	214	29/Aug/22	23 780,82	5 000 000			5 000 000
27/Jan/22	NEDBANK	03/7881531576/309	5,80%	243	27/Sep/22	24 630,14	5 000 000			5 000 000
24/Feb/22	STANDARD	288460898-087	5,850%	214	26/Sep/22	24 842,47	5 000 000			5 000 000
24/Feb/22	NEDBANK	03/7881531576/310	5,90%	214	26/Sep/22	25 054,79	5 000 000			5 000 000
24/Feb/22	ABSA	2080268458	5,66%	215	27/Sep/22	24 035,62	5 000 000			5 000 000
24/Feb/22	NEDBANK	03/7881531576/311	6,05%	242	24/Oct/22	25 691,78	5 000 000			5 000 000
29/Mar/22	FNB	74942029064	5,40%	153	29/Aug/22	22 931,51	5 000 000			5 000 000
29/Mar/22	ABSA	2080331271	5,82%	181	26/Sep/22	49 430,14	10 000 000			10 000 000
29/Mar/22	NEDBANK	03/7881531576/312	6,05%	184	29/Sep/22	51 383,56	10 000 000			10 000 000
29/Mar/22	NEDBANK	03/7881531576/313	6,25%	216	31/Oct/22	26 541,10	5 000 000			5 000 000
29/Mar/22	STANDARD	288460898-088	6,150%	216	31/Oct/22	26 116,44	5 000 000			5 000 000
29/Mar/22	STANDARD	288460898-089	6,350%	245	29/Nov/22	26 965,75	5 000 000			5 000 000
29/Mar/22	NEDBANK	03/7881531576/314	6,60%	275	29/Dec/22	28 027,40	5 000 000			5 000 000
Sub Total						440 832,19	90 000 000	0	10 000 000	80 000 000
						440 832,19	90 000 000,00	0	10 000 000	80 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month July 2022.

Funds Allocations

The schedule reflecting all council's Investments as at 31 July 2022 R80 000 000. (R90 000 000 at 30 June 2022).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated	Preliminary		Preliminary	
	30/06/2022		31/07/2022	
	Liability	Cash back	Liability	Cash back
		170 091 770		216 347 829
Unutilized grants	7 614 037	7 614 037	53 928 024	53 928 024
Consumer and Sundry deposits	5 238 648	5 238 648	4 702 984	4 702 984
External loans unspent	102 884	102 884	102 884	102 884
EFF Accumulated Depreciation	7 250 000	7 250 000	9 062 500	9 062 500
Self Insurance Reserve	26 423 922	26 423 922	26 539 322	26 539 322
Capital Replacement reserve	81 939 044	81 939 044	91 093 389	91 093 389
Brandwacht Trust	-	0		0
Retained surplus (unidentified dep.)	5 736 441	5 736 441	4 301 553	4 301 553
Performance Bonus Provison	1 037 177	1 037 177	1 037 177	1 037 177
Set aside for retention	6 553 874	6 553 874	6 553 874	6 553 874
Set aside for Creditor payments	19 530 250	23 395 743	9 250 000	14 226 121
Provision for leave Payment	4 800 000	4 800 000	4 800 000	4 800 000
	166 226 277	170 091 770	211 371 708	216 347 829
Cash Surplus (Deficit)		3 865 493		4 976 121
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2022		31/07/2022	
ABSA	15 000 000		15 000 000	
Nedbank	40 000 000		35 000 000	
First National Bank	5 000 000		5 000 000	
Standard Bank	30 000 000		25 000 000	
Investec	0		0	
Total short term	90 000 000		80 000 000	
Bank and Cash	80 078 595		136 334 654	
Cash on hand	13 175		13 175	
	170 091 770		216 347 829	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in July 2022.

Attached in annexure is the computerised bank reconciliation for July 2022.

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 JULY 2022				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/07/2022				90 192 702,75
Deposits for the July 2022				166 111 822,84
Payments for the July 2022				(119 969 871,36)
Balance as per Cash Book at 31/07/2022				<u>136 334 654,23</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		90 192 702,75	
40101012690	Balance B/f		0,00	90 192 702,75
40101012691	Movements		166 111 822,84	
40101012692	Movements		(119 969 871,36)	46 141 951,48
Balance as per Ledger at 31/07/2022				<u>136 334 654,23</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/07/2022				134 324 841,60
Cash on Hand	Not yet Banked			1 647 271,74
Outstanding Payments				0,00
Deposits not Received	Previous months	0,00		
	July 2022	(5 969 132,48)	(5 969 132,48)	(5 969 093,48)
Deposits received in Duplicate				0,00
Other Items				1 130 765,29
Cash Surpluses / Shortages	Iro Payments Received			0,00
Adjustments to be Made for July 2022	Bank Charges	(175 108,60)		
	SARS	(5 025 760,48)	(5 200 869,08)	5 200 869,08
Balance as per Cash Book at 31/07/2022				<u>136 334 654,23</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 JULY 2022				
				TOTAL
Balance as per Bank Statement at 01/07/2022				89 310 162,35
Payments for July 2022				(125 686 060,31)
Deposits for July 2022				166 111 822,84
Other Adjustments / Transactions				(11 588,27)
Other Adjustments / Transactions now cleared				(2 700,00)
Direct Deposits from previous months Received				(39,00)
Direct Deposits not Received				5 969 132,48
Cash on Hand - 01/07/2022				281 383,25
Cash on Hand - 31/07/2022				(1 647 271,74)
Balance as per Bank Statements at 31/07/2022				<u>134 324 841,60</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with no unspent conditional grants for the period July 2022 and conditional grants to the value of R 68 225 000 were received. The value of the unspent conditional grants at the end of July 2022 is R 53 928 024.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		137 767	152 673	152 673	57 650	57 650	53 167	4 483	8,4%	152 673
Operational Revenue: General Revenue: Equitable Share		131 552	147 822	147 822	57 650	57 650	53 167	4 483	8,4%	147 822
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 665	3 301	3 301	-	-	-	-	-	3 301
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	-	-	-	-	1 550
Provincial Government:		14 046	17 265	17 265	513	513	-	513	#DIV/0!	17 265
Human Settlement Development Grant: Operating		290	2 830	2 830	-	-	-	-	-	2 830
Municipal Accreditation and Capacity Building Grant		328	513	513	513	513	-	513	#DIV/0!	513
Informal Settlements Upgrading Partnership Grant		-	2 500	2 500	-	-	-	-	-	2 500
Community Library Service Grant: Operating		90	10 870	10 870	-	-	-	-	-	10 870
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		10 900	190	190	-	-	-	-	-	190
Community Development Workers (CDW) Grant		94	94	94	-	-	-	-	-	94
Disaster Management Grant		118	118	118	-	-	-	-	-	118
Thusong Services Centre Grant		150	150	150	-	-	-	-	-	150
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure - Maintenance		2 076	-	-	-	-	-	-	-	-
District Municipality:		962	500	500	-	-	-	-	-	500
Specify (Add grant description)		962	500	500	-	-	-	-	-	500
Other grant providers:		704	620	620	-	-	-	-	-	620
Departmental Agencies and Accounts		704	500	500	-	-	-	-	-	500
120		-	120	120	-	-	-	-	-	120
Total Operating Transfers and Grants	5	153 479	171 058	171 058	58 163	58 163	53 167	4 996	9,4%	171 058
Capital Transfers and Grants										
National Government:		57 260	69 094	69 094	10 062	10 062	7 648	2 414	31,6%	69 094
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21 000	15 000	15 000	5 000	5 000	5 000	5 000	#DIV/0!	15 000
Municipal Infrastructure Grant [Schedule 5B]		36 260	44 987	44 987	5 062	5 062	7 648	(2 586)	-33,8%	44 987
Energy Efficiency and Demand Side Management Grant		-	4 000	4 000	-	-	-	-	-	4 000
Water Services Infrastructure Grant [Schedule 5B]		-	5 107	5 107	-	-	-	-	-	5 107
Provincial Government:		100	1 044	1 044	-	-	-	-	-	1 044
Regional Socio-Economic Project (RSEP) Grant		-	800	800	-	-	-	-	-	800
Community Library Service Grant: Capital		100	244	244	-	-	-	-	-	244
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	57 360	70 138	70 138	10 062	10 062	7 648	2 414	31,6%	70 138
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	210 839	241 196	241 196	68 225	68 225	60 815	7 410	12,2%	241 196

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:										
		93 452	152 673	152 673	11 547	11 547	53 167	(41 620)	-78,3%	152 673
Operational Revenue: General Revenue: Equitable Share		87 701	147 822	147 822	11 530	11 530	53 167	(41 637)	-78,3%	147 822
Agriculture Research and Technology		4 665	-	-	-	-	-	-	-	-
Arts and Culture Sustainable Resource Management		1 086	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	3 301	3 301	-	-	-	-	-	3 301
Local Government Financial Management Grant [Schedule 5B]		-	1 550	1 550	17	17	-	17	#DIV/0!	1 550
Provincial Government:										
		11 094	17 265	17 265	864	864	-	864	#DIV/0!	17 265
Human Settlement Development Grant: Operating		185	2 830	2 830	-	-	-	-	-	2 830
Municipal Accreditation and Capacity Building Grant		-	513	513	-	-	-	-	-	513
Informal Settlements Upgrading Partnership Grant		-	2 500	2 500	-	-	-	-	-	2 500
Community Library Service Grant: Operating		90	10 870	10 870	864	864	-	864	#DIV/0!	10 870
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		10 819	190	190	-	-	-	-	-	190
Community Development Workers (CDW) Grant		-	94	94	-	-	-	-	-	94
Disaster Management Grant		-	118	118	-	-	-	-	-	118
Thusong Services Centre Grant		-	150	150	-	-	-	-	-	150
District Municipality:										
		500	500	500	-	-	-	-	-	500
Specify (Add grant description)		500	500	500	-	-	-	-	-	500
Other grant providers:										
		704	620	620	-	-	-	-	-	620
Departmental Agencies and Accounts		704	500	500	-	-	-	-	-	500
120		-	120	120	-	-	-	-	-	120
Total operating expenditure of Transfers and Grants:		105 751	171 058	171 058	12 411	12 411	53 167	(40 756)	-76,7%	171 058
Capital expenditure of Transfers and Grants										
National Government:										
		-	69 094	69 094	2 767	2 767	7 648	(4 881)	-63,8%	69 094
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	15 000	15 000	-	-	-	-	-	15 000
Municipal Infrastructure Grant [Schedule 5B]		-	44 987	44 987	2 767	2 767	7 648	(4 881)	-63,8%	44 987
Energy Efficiency and Demand Side Management Grant		-	4 000	4 000	-	-	-	-	-	4 000
Water Services Infrastructure Grant [Schedule 5B]		-	5 107	5 107	-	-	-	-	-	5 107
Provincial Government:										
		-	1 044	1 044	-	-	-	-	-	1 044
Regional Socio-Economic Project (RSEP) Grant		-	800	800	-	-	-	-	-	800
Community Library Service Grant: Capital		-	244	244	-	-	-	-	-	244
District Municipality:										
		-	-	-	-	-	-	-	-	-
Other grant providers:										
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	70 138	70 138	2 767	2 767	7 648	(4 881)	-63,8%	70 138
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		105 751	241 196	241 196	15 178	15 178	60 815	(45 637)	-75,0%	241 196

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 31 July 2022, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2022/2023				July 2022				
	Unutilised Balance 01/07/2022	Debit Balance	Received 01/07/2022 31/07/2022	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)- Capital	Refunded	To Other Debtors	Balance 31/07/2022
National Government:-	-	-	67 712 000,00	-11 547 022,73	-2 766 975,66	-	17 022,73	53 415 024,34
Operating grants:-	-	-	57 650 000,00	-11 547 022,73	-	-	17 022,73	46 120 000,00
Equitable share	-	-	57 650 000,00	-11 530 000,00	-	-	-	46 120 000,00
Financial Management Grant	-	-	-	-17 022,73	-	-	17 022,73	-
EPWP: Expanded Public Works	-	-	-	-	-	-	-	-
Capital grants:-	-	-	10 062 000,00	-	-2 766 975,66	-	-	7 295 024,34
Municipal Infrastructure Grant	-	-	5 062 000,00	-	-2 766 975,66	-	-	2 295 024,34
Integrated National Electrification Grant	-	-	5 000 000,00	-	-	-	-	5 000 000,00
Energy Efficiency and Demand-Side Management C	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant	-	-	-	-	-	-	-	-
Provincial Government:-	-	-	513 000,00	-863 735,64	-	-	863 735,64	513 000,00
Operating Grants plus Operating Housing:-	-	-	513 000,00	-863 735,64	-	-	863 735,64	513 000,00
Operating Provincial	-	-	513 000,00	-863 735,64	-	-	863 735,64	513 000,00
Library Service Conditional Grant	-	-	-	-863 735,64	-	-	863 735,64	-
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	-	-	-	-	-	-	-	-
Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-
Thusong Centre	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building	-	-	513 000,00	-	-	-	-	513 000,00
Disaster Management Grant	-	-	-	-	-	-	-	-
Operating Provincial Housing	-	-	-	-	-	-	-	-
Housing from Capital to Operating Top structure	-	-	-	-	-	-	-	-
Title Deeds	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-
Capital Grants:-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Library Service Conditional Grant	-	-	-	-	-	-	-	-
Capital- Grants Housing	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	-	-	-	-	-	-	-	-
Operating grants:-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
Housing Grants	-	-	-	-	-	-	-	-
58 Houses for staff (SAMWU)	-	-	-	-	-	-	-	-
350 Houses Avian Park	-	-	-	-	-	-	-	-
Other Grants	-	-	-	-	-	-	-	-
Operating grants:-	-	-	-	-	-	-	-	-
LGWSETA	-	-	-	-	-	-	-	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	68 225 000,00	-12 410 758,37	-2 766 975,66	-	880 758,37	53 928 024,34
			68 225 000,00	-15 177 734,03				-
							GROSS BALANCE	53 928 024,34

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 - M01 July										
Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 365	15 819	15 819	1 669	1 669	1 166	502	43%	15 819
Pension and UIF Contributions		771	1 183	1 183	31	31	87	(57)	-65%	1 183
Medical Aid Contributions		191	244	244	8	8	18	(10)	-53%	244
Motor Vehicle Allowance		520	482	482	33	33	36	(3)	-8%	482
Cellphone Allowance		1 728	1 673	1 673	52	52	123	(71)	-58%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		64	148	148	(24)	(24)	11	(34)	-316%	148
Sub Total - Councillors		17 639	19 549	19 549	1 769	1 769	1 441	328	23%	19 549
% increase	4		10,8%	10,8%						10,8%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 741	8 711	8 711	467	467	644	(177)	-27%	8 711
Pension and UIF Contributions		625	986	986	55	55	73	(18)	-25%	986
Medical Aid Contributions		75	104	104	4	4	8	(4)	-52%	104
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 333	1 327	1 327	89	89	98	(9)	-9%	1 327
Cellphone Allowance		486	245	245	24	24	18	6	33%	245
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		385	176	176	21	21	13	8	62%	176
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 645	11 549	11 549	660	660	854	(194)	-23%	11 549
% increase	4		33,6%	33,6%						33,6%
Other Municipal Staff										
Basic Salaries and Wages		199 953	232 684	214 659	17 225	17 225	15 869	1 357	9%	214 659
Pension and UIF Contributions		36 811	43 973	43 973	3 333	3 333	3 251	83	3%	43 973
Medical Aid Contributions		20 830	26 191	26 191	1 798	1 798	1 936	(139)	-7%	26 191
Overtime		21 881	-	6 500	2 006	2 006	481	1 526	318%	6 500
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 103	10 030	10 030	812	812	741	70	9%	10 030
Cellphone Allowance		1 378	1 365	1 365	117	117	101	16	16%	1 365
Housing Allowances		1 613	1 846	1 846	143	143	136	6	5%	1 846
Other benefits and allowances		25 717	23 158	23 158	1 862	1 862	1 712	150	9%	23 158
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6 697	-	3 000	568	568	222	346	156%	3 000
Sub Total - Other Municipal Staff		323 982	339 247	330 721	27 864	27 864	24 449	3 415	14%	330 721
% increase	4		4,7%	2,1%						2,1%
Total Parent Municipality		350 266	370 344	361 818	30 292	30 292	26 743	3 549	13%	361 818
TOTAL SALARY, ALLOWANCES & BENEFITS		350 266	370 344	361 818	30 292	30 292	26 743	3 549	13%	361 818
% increase	4		5,7%	3,3%						3,3%
TOTAL MANAGERS AND STAFF		332 627	350 795	342 270	28 524	28 524	25 302	3 221	13%	342 270

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SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R15 419 630**.

Overtime and temporary personnel payments are one month in arrear, this being the reason no spending been reflecting on the end of July 2022 reports. Overtime should be monitored closely.

From 1 July 2022 till 31 July 2022	Budget for the year	Estimate for the 1 month	Actual to Date	Variance
Overtime	15 419 630	1 284 969	0	0
Temporary personnel	13 567 760	1 130 647	0	0

Summary of number of employees and councillors paid during July 2022.

	<u>May 2022</u>	<u>June 2022</u>	<u>July 2022</u>
EPWP	453	448	213
Temporary	17	16	48
Permanent	899	898	889
Councillors	41	41	41
	1 410	1 413	1 191

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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 - M01 July									
Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	4 666	11 540	11 561	2 794	2 794	11 561	8 767	75,8%	1%
August	4 375	12 019	12 040	–	–	23 601	–	0,0%	0%
September	7 403	32 611	32 631	–	–	56 232	–	0,0%	0%
October	8 302	14 760	14 781	–	–	71 013	–	0,0%	0%
November	2 934	22 634	22 604	–	–	93 617	–	0,0%	0%
December	12 126	54 551	54 571	–	–	148 189	–	0,0%	0%
January	4 277	34 038	34 059	–	–	182 248	–	0,0%	0%
February	18 678	28 490	28 511	–	–	210 759	–	0,0%	0%
March	7 220	49 211	49 231	–	–	259 990	–	0,0%	0%
April	12 436	19 210	19 231	–	–	279 221	–	0,0%	0%
May	30 023	13 763	13 784	–	–	293 005	–	0,0%	0%
June	29 629	25 724	25 745	–	–	318 750	–	0,0%	0%
Total Capital expenditure	142 068	318 550	318 750	2 794					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 31 July 2022.

Capital Progress Report 2022/23		July 2022							
PROJECT FUNDING	Total Approved Budget 2022/23	Other Adjustments/ Additional funding	Total Funded budget 2022/23	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN									
Projects New	146 237 952		146 237 952		0,00	0,00	0,00	146 237 952,00	0,00%
TOTAL EXTERNAL LOAN	146 237 952		146 237 952	0,00	0,00	0,00	0,00	146 237 952,00	
CAPITAL REPLACEMENT RESERVE									
Projects New	95 979 600	200 000	96 179 600	296 382,12	1 706,68	1 706,68	1 706,68	96 177 893,32	0,00%
Projects (MIG Counter Funding)	500 000	0	500 000	0,00	0,00	0,00	0,00	500 000,00	0,00%
CRR Connections (Public Contr)	4 839 200	0	4 839 200	0,00	15 224,12	15 224,12	15 224,12	4 823 975,88	0,31%
Furniture and Equipment	55 000	0	55 000	0,00	0,00	8 723,77	8 723,77	46 276,23	15,86%
TOTAL CRR	101 373 800	200 000	101 573 800	296 382,12	16 930,80	25 654,57	25 654,57	101 548 145,43	0,03%
INSURANCE RESERVE									
Insurance Reserve	800 000	0	800 000	0,00	0,00	0,00	0,00	800 000,00	0,00%
TOTAL INSURANCE RESERVE	800 000	0	800 000	0,00	0,00	0,00	0,00	800 000,00	0,00%
TOTAL BASIC CAPITAL	248 411 752	200 000	248 611 752	296 382,12	16 930,80	25 654,57	25 654,57	248 586 097,43	0,01%
CAPITAL: GRANT FUNDING									
PAWC: Libraries	244 000	0	244 000	0,00	0,00	0,00	0,00	244 000,00	0,00%
PAWC: RSEP	800 000	0	800 000	0,00	0,00	0,00	0,00	800 000,00	0,00%
National Government: MIG (DORA)	44 987 000	0	44 987 000	0,00	2 766 975,66	2 766 975,66	2 766 975,66	42 220 024,34	6,15%
National Government: INEP (DORA)	15 000 000	0	15 000 000	0,00	0,00	0,00	0,00	15 000 000,00	0,00%
National Government: EEDSMG	4 000 000	0	4 000 000	0,00	0,00	0,00	0,00	4 000 000,00	0,00%
National Government: W/SIG	5 107 000	0	5 107 000	0,00	0,00	0,00	0,00	5 107 000,00	0,00%
TOTAL : GRANT FUNDING	70 138 000	0	70 138 000	0,00	2 766 975,66	2 766 975,66	2 766 975,66	67 371 024,34	3,95%
TOTAL FUNDING	318 549 752	200 000	318 749 752	296 382,12	2 783 906,46	2 792 630,23	2 792 630,23	315 957 121,77	0,88%

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 July 2022.

COUNCIL'S MONTHLY REPORT													
Type of Claim	July	Aug	Sept	October	Nov	Dec	Jan	Feb	March	Apr	May	June	Year End
Public Liability/possible Liability													0
Council vehicles	5												5
Private vehicles													0
Fire/Theft /Damage to buildings	5												5
Theft/ Loss of Property													0
Injury on duty claims													0
Claims within excess not submitted to insurer (Marsh Africa)/not covered													
Public Liability/possible Liability													0
Council vehicles													0
Private vehicles													0
Fire/Theft /Damage to buildings													0
Theft/ Loss of Property													0
Damage Electrical Poles no cover													0
RESOLVED CLAIMS													0
Total claims submitted	10	0	0	0	0	0	0	0	0	0	0	0	10
NOTE PLEASE:													
TOTAL QUOTED EXPENSE	R 88 917,03												R 88 917,03
VALUE OF REJECTED CLAIMS	R 22 574,08												R 22 574,08
ACTUAL CAPITAL EXPENSE: SAMRAS													R 0,00
ORDERS (excl VAT)													R 0,00
ACTUAL M & R EXPENSE: SAMRAS													R 0,00
ORDERS (excl VAT)													R 0,00
DIRECT PAYMENT TO SUPPLIER/TP													R 0,00
FROM INSURER													R 0,00
PAYMENT FROM INSURER:													R 0,00
CAPITAL REPLACEMENT (excl VAT)													R 0,00
PAYMENT FROM INSURER:													R 0,00
OPERATING REPAIRS (excl VAT)													R 0,00
LOSS TO COUNCIL													R 0,00
LEGAL DEP APPROVED													R 0,00
EXCESS:													R 0,00
COMMENTS:													
ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR	2 Claims authorised for repairs. 3 Claims submitted awaiting insurer's further advice. 3 Claims have a query on them, awaiting user dept to advise. 2 Claims awaiting quotes												

Totals will be adjusted monthly as actual expenses and payment from insurer occur.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.2 The list of deviations from, and rectification of minor breaches of the procurement process for the period July 2022 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

Department	Reason for Deviation (Deviation category)	Short Summary of Deviation	Amount Approved	Period Approved	Maximum Anticipated Expenditure Approved	Approved Service Provider/ Contractor/ Supplier	Company Registration Number
ICT	Exceptional case where it is impractical and impossible to follow a normal procurement process	Rental of multifunction machines for a period: 1 July 2022 to 30 September 2022 while effecting transitional arrangements for a newly approved tender which shall be implemented on 1 October 2022. The global shortage of chips had an impact in the delay in implementing the approved tender.	R480 000,00	1/07/2022- 30/09/2022 (3 Months)	R480 000,00	Bidvest Office T/A Konica Minolta	1997/010942/07
ICT	Exceptional case where it is impractical and impossible to follow a normal procurement process	Implementation and commissioning of the network connectivity upgrades within BVM while effecting transitional arrangements for a newly approved tender which shall be implemented on 1 October 2022. The global shortage of chips had an impact in the delay in implementing the approved tender.	R140 359,80	1/07/2022 - 30/09/2022 (3 Months)	R140 359,80	MTN	1993/001436/07
Traffic	Exceptional case where it is impractical and impossible to follow a normal procurement process	A one-month provisioning of security services to sites and buildings. The outcomes of the objection were received from legal services on 29 June 2022, resulting in insufficient time for the winning bidder to establish a site, recruit guards, make statutory arrangements, etc. Capital security Boland was requested to render one-month service to necessitate a smooth hand-over.	R1 000 000,00	Once off (July 2022)	R1 000 000,00	Capital Security Boland	2018/036074/07
ICT	Exceptional case where it is impractical and impossible to follow a normal procurement process	Provision and maintenance of internet and related services. New tender implementation while effecting transitional arrangements for a newly approved tender which shall be implemented on 1 October 2022. The global shortage of chips had an impact in the delay in implementing the approved tender.	R155 726,10	1/07/2022 - 30/09/2022 (3 Months)	R155 726,10	Linux Based Systems Design	2005/032930/07
Roads and Stormwater	Emergency	Consultancy services for submission of annual safety improvement plan (the railway siding span which BVM use)	R229 471,00	Once off	R229 471,00	Cara Creative Solutions	2000/007484/23
Human Resources	Exceptional case where it is impractical and impossible to follow a normal procurement process	Provision of HR system sage- already core HR system in use.	R750 000,00	1 July 2022 - 30 June 2024 (24 months)	R750 000,00	APPLICO	2019/244497/07
Water and Wastewater Treatment	Emergency	Emergency repair of the leakage at the preloads reservoir - leak result in water losses and damage to reservoir which supply drinking water to Worcester.	R1 057 512,40	July 2022 - September 2022 (3 Months)	R1 057 512,40	Murray & Dickson Construction	1983/009052/07
Project Management	Exceptional case where it is impractical and impossible to follow a normal procurement process	Professional mechanical consultant services- consultants was appointed 2019/2020 by RFQ process. Appointment cannot be extended because amount will exceed R200 000 and require a bid process.	R283 185,99	25 July 2022 - 30 June 2023 (11 months)	R283 185,99	African Dynamic Quality Engineering Projects	2019/217555/07
Water and Wastewater Treatment	Emergency	Emergency repairs avian park pump station - to operate effectively and ensuring that all four pumps with pipework's, valves, electrical components, and brackets are repair and replaced.	R410 088,85	21 July 2022 - 15/08/2022 - once off	R410 088,85	Nova Vda Pups	2019/323268/07
			R4 506 344,14		R 4 506 344,14		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.3 No Irregular and/or unauthorized Expenditure for the period July 2022 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 July 2022.

TENDERS AWARDED DURING JULY 2022					
<u>AWARD DATE</u>	<u>BID NUMBER</u>	<u>TENDER DESCRIPTION</u>	<u>AWARDED TO</u>	<u>AMOUNT</u>	<u>ANTICIPATED EXPENDITURE</u>
29/07/2022	BV937/ 2021	MAINTENANCE SERVICES FOR JOINTING AND TERMINATION OF ELECTRICAL CABLING AND OVERHEAD CONDUCTORS FOR A PERIOD ENDING 30 JUNE 2025	Motheo Construction Group (Pty) Ltd	rates	R4 025 000,00
29/07/2022	BV949/ 2022	SUPPLY AND DELIVERY OF ELECTRICAL CABLE AND WIRE PRODUCTS FOR THE PERIOD ENDING 30 JUNE 2025	Abedare Cables (Pty) Ltd	rates	R 38 909 276,77
			Siyphambili Electrical and Industrial Su	rates	
			Memotek Trading cc	rates	
					R 42 934 276,77
Tender turnaround (lead time) in days	BV937/ 2021	147			
	BV949/ 2022	161			
Average		154			

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 No procurement premiums paid for the month of July 2022.

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, July of 2022 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 August 2022