
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT MAY 2024

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2023/2024 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR’S REPORT

1.1 In-Year Report - Monthly Budget Statement

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

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

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

RESOLVED

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

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 - EXECUTIVE SUMMARY

3.1 INTRODUCTION

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

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2023 –31 May 2024 is R1 171 340 771 or 85.79 % of the total budgeted revenue R1 365 399 802.

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

Property Rates

Property Rates reflects an overperformance of 2% due to the annual rate payers as well as additional revenue because of supplementary valuation processes. The projected revenue over the remaining period is expected to result in an overperformance of property rates.

Service charges - electricity revenue.

The Electricity revenue shows a 5% underperformance which is mainly due to the accrual journal. The electricity revenue was reviewed during the mid-term budget review and there is an expectation that electricity revenue will perform as per the adjusted budget.

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

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

Service charges - water revenue.

Water revenue shows an underperformance of 3% due to the accrual journal. The water revenue was reviewed during the mid-term budget review and there is an expectation that water revenue will perform as per the adjusted budget.

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

During the period of July 2023 till April 2024 a bulk water supply from source of 12 510 699 kilo liters (kl) of water was inputted into the water distribution system, while revenue water of 10 081 382 kl was accounted for. This means that 2 429 317 kl were lost. This represents overall water losses of 19.42%. The unbilled authorized consumption represents 1.95 % (244 458 kl) while customer meter and data errors are 2.07% (258 499 kl) resulting in real losses of 15.40% (1 926 573 kl).

Service charges – refuse removal.

Refuse removal revenue shows an overperformance of 80 % against the budgeted revenue. This is due to an under-estimation for the period under review based on past trends as well as annual revenue billed in July 2023 which is spreading out throughout the remainder of the financial year. Refuse removal revenue is expected to perform in line with the budgeted revenue in the remaining period of the year.

Interest earned – external investments.

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

Interest earned – outstanding debtors.

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

Fines, penalties, and forfeits

Traffic fines are underperforming with 62% of the budgeted amount. The traffic fine revenue was adjusted to be in line with anticipated revenue during the adjustment budget process. Due to the time lag between the issuing of traffic fines and the capturing, some of the revenue for fines issued during this quarter will reflect in the next quarter. It should also be noted that traffic fines are primarily a law enforcement tool rather than a revenue generation mechanism. As a result, while the municipality endeavors to accurately budget based on past trends, the actual law enforcement activities might result in variances between budgeted revenue and actual revenue billed.

Agency Services

Agency Services revenue shows an overperformance of 9 % against the budgeted revenue. It should be noted that that Agency Services are done on an ad-hoc basis based on the demand from clients.

Licenses and permits.

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

Transfers and subsidies – Operating.

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

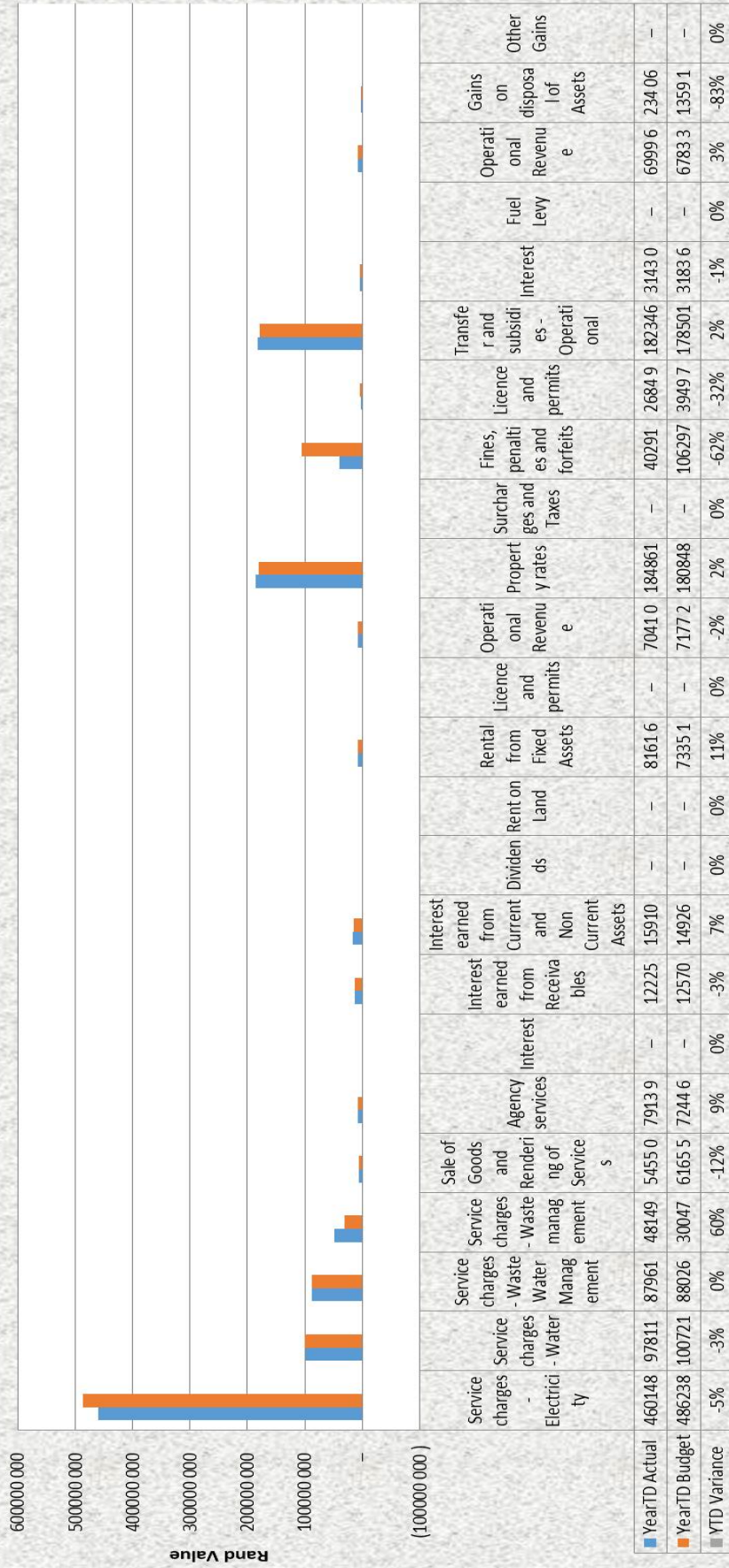
Gains

Gains from the disposal of assets are less than anticipated.

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

Operating Revenue



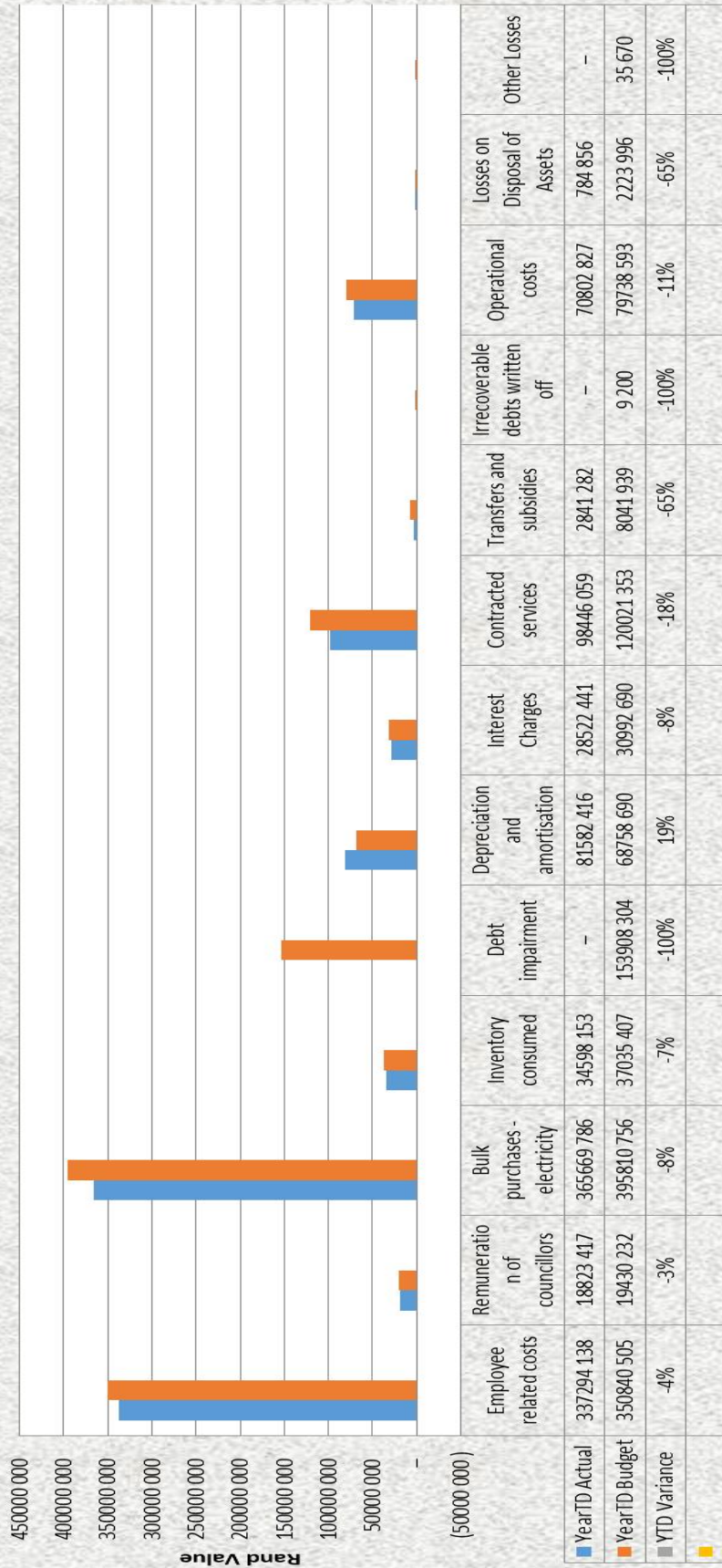
Operating Expenditure by Type

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

The total expenditure amounts to R1 039 365 375 or 71.68% of the total budgeted expenditure R1 450 041 732.

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

Operating Expenditure



Capital Expenditure

The total capital expenditure for the period 1 July 2023 – 31 May 2024, amounts to R193 421 670 or 65.93% of the total capital budget that amounts to R293 359 201.

Capital grant funding the total capital grant funding expenditure amounts to R84 106 851 or 78.63% of the total capital grant funding budget that amounts to R106 960 593.

Refer to Section 4 – table C5 for more detail.

Capital Expenditure - Per Vote



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R153 142 216.

Refer to Section 4

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

3.3 MATERIAL VARIANCES FROM SDBIP

Refer to Section 4 – Table SC1

3.4 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

PART 1 – IN-YEAR REPORT

SECTION 4 – IN-YEAR BUDGET TABLES

4.1 Monthly budget statements

4.1.1 Table C1: Monthly Budget Statement Summary

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

| WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M11 May | | | | | | | | | |
|---|------------------|---------------------|------------------|-----------------|------------------|------------------|------------------|----------------|--------------------|
| Description | 2022/23 | Budget Year 2023/24 | | | | | | | |
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 180 018 | 187 406 | 191 406 | 13 566 | 184 861 | 180 849 | 4 013 | 2% | 191 406 |
| Service charges | 717 458 | 793 998 | 786 598 | 72 934 | 694 072 | 705 034 | (10 963) | -2% | 786 598 |
| Investment revenue | 14 384 | 12 823 | 16 284 | 1 847 | 15 911 | 14 927 | 984 | 7% | 16 284 |
| Transfers and subsidies - Operational | 171 643 | 186 796 | 194 730 | 2 352 | 182 347 | 178 502 | 3 845 | 2% | 194 730 |
| Other own revenue | 188 579 | 292 818 | 176 382 | 5 193 | 94 150 | 162 066 | (67 915) | -42% | 176 382 |
| Total Revenue (excluding capital transfers and contributions) | 1 272 082 | 1 473 841 | 1 365 400 | 95 893 | 1 171 341 | 1 241 377 | (70 037) | -6% | 1 365 400 |
| Employee costs | 366 251 | 413 148 | 389 211 | 36 755 | 337 294 | 350 841 | (13 546) | -4% | 389 211 |
| Remuneration of Councilors | 19 066 | 20 720 | 21 720 | 1 643 | 18 823 | 19 430 | (607) | -3% | 21 720 |
| Depreciation and amortisation | 94 571 | 100 265 | 100 265 | 32 330 | 81 582 | 68 759 | 12 824 | 19% | 100 265 |
| Interest | 19 437 | 37 980 | 37 980 | 2 473 | 28 522 | 30 993 | (2 470) | -8% | 37 980 |
| Inventory consumed and bulk purchases | 424 166 | 478 033 | 482 611 | 36 373 | 400 268 | 432 846 | (32 578) | -8% | 482 611 |
| Transfers and subsidies | 3 419 | 6 138 | 10 354 | 225 | 2 841 | 8 042 | (5 201) | -65% | 10 354 |
| Other expenditure | 309 700 | 427 676 | 407 900 | 14 749 | 170 034 | 355 937 | (185 903) | -52% | 407 900 |
| Total Expenditure | 1 236 610 | 1 483 960 | 1 450 042 | 124 548 | 1 039 365 | 1 266 847 | (227 482) | -18% | 1 450 042 |
| Surplus/(Deficit) | 35 472 | (10 119) | (84 642) | (28 655) | 131 975 | (25 470) | 157 445 | | (84 642) |
| Transfers and subsidies - capital (monetary allocations) | 67 525 | 66 797 | 106 961 | - | 11 | 98 047 | (98 036) | -100% | 106 961 |
| Transfers and subsidies - capital (in-kind) | 17 917 | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 120 914 | 56 678 | 22 319 | (28 655) | 131 987 | 72 577 | 59 409 | 82% | 22 319 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 120 914 | 56 678 | 22 319 | (28 655) | 131 987 | 72 577 | 59 409 | 82% | 22 319 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 253 469 | 190 531 | 293 359 | 21 805 | 193 422 | 260 157 | (66 735) | -26% | 293 359 |
| Capital transfers recognised | 68 092 | 66 797 | 106 961 | 14 729 | 84 107 | 92 756 | (8 649) | -9% | 106 961 |
| Borrowing | 104 458 | 28 069 | 74 254 | 1 890 | 48 871 | 66 015 | (17 144) | -26% | 74 254 |
| Internally generated funds | 80 918 | 95 665 | 112 144 | 5 186 | 60 444 | 101 387 | (40 942) | -40% | 112 144 |
| Total sources of capital funds | 253 469 | 190 531 | 293 359 | 21 805 | 193 422 | 260 157 | (66 735) | -26% | 293 359 |
| Financial position | | | | | | | | | |
| Total current assets | 325 228 | 315 160 | 315 160 | - | 373 201 | - | - | - | 315 160 |
| Total non current assets | 2 623 222 | 2 905 151 | 2 905 151 | - | 2 727 787 | - | - | - | 2 905 151 |
| Total current liabilities | 172 286 | 212 142 | 212 142 | - | 170 187 | - | - | - | 212 142 |
| Total non current liabilities | 473 827 | 555 521 | 555 521 | - | 442 280 | - | - | - | 555 521 |
| Community wealth/Equity | 2 302 338 | 2 452 648 | 2 452 648 | - | 2 488 521 | - | - | - | 2 452 648 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 129 875 | 83 211 | 110 240 | 7 980 | 210 125 | 166 530 | (43 595) | -26% | 83 211 |
| Net cash from (used) investing | (248 121) | (190 481) | (293 207) | (21 802) | (193 136) | (234 755) | (41 619) | 18% | (190 481) |
| Net cash from (used) financing | 95 454 | 7 476 | 60 862 | 28 | (22 600) | 58 131 | 80 731 | 139% | 7 476 |
| Cash/cash equivalents at the month/year end | 156 297 | 68 137 | 36 648 | - | 153 143 | 148 660 | (4 483) | -3% | 58 960 |
| Debtors & creditors analysis | | | | | | | | | |
| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 73 585 | 18 103 | 206 | 6 681 | 6 436 | 5 517 | 31 525 | 156 100 | 298 152 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | - | - | 34 | 2 | - | - | - | - | 36 |

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) - M11 May | | | | | | | | | | |
|---|-----|------------------|---------------------|------------------|-----------------|------------------|------------------|------------------|----------------|--------------------|
| Description | Ref | 2022/23 | Budget Year 2023/24 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 289 248 | 266 407 | 276 840 | 18 727 | 267 119 | 259 506 | 7 614 | 3% | 276 840 |
| Executive and council | | 1 239 | 105 | 1 106 | 75 | 1 018 | 1 015 | 2 | 0% | 1 106 |
| Finance and administration | | 288 009 | 266 302 | 275 734 | 18 653 | 266 102 | 258 490 | 7 611 | 3% | 275 734 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 170 938 | 296 225 | 171 838 | 1 844 | 85 199 | 158 062 | (72 863) | -46% | 171 838 |
| Community and social services | | 13 184 | 14 101 | 14 923 | 601 | 13 485 | 13 652 | (167) | -1% | 14 923 |
| Sport and recreation | | 3 818 | 10 367 | 5 286 | 284 | 4 120 | 4 931 | (811) | -16% | 5 286 |
| Public safety | | 97 329 | 244 210 | 118 908 | 96 | 42 496 | 109 014 | (66 518) | -61% | 118 908 |
| Housing | | 56 606 | 27 547 | 32 721 | 863 | 25 097 | 30 466 | (5 368) | -18% | 32 721 |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 22 225 | 22 519 | 27 176 | 670 | 13 208 | 24 986 | (11 778) | -47% | 27 176 |
| Planning and development | | 2 515 | 2 959 | 3 159 | 68 | 1 432 | 2 929 | (1 497) | -51% | 3 159 |
| Road transport | | 19 710 | 19 560 | 24 017 | 602 | 11 776 | 22 057 | (10 280) | -47% | 24 017 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 875 100 | 955 487 | 996 506 | 74 653 | 805 826 | 896 871 | (91 045) | -10% | 996 506 |
| Energy sources | | 502 036 | 579 425 | 608 425 | 46 966 | 472 066 | 546 741 | (74 675) | -14% | 608 425 |
| Water management | | 133 634 | 145 023 | 142 865 | 14 783 | 123 742 | 131 955 | (8 212) | -6% | 142 865 |
| Waste water management | | 170 156 | 156 997 | 171 457 | 8 336 | 136 469 | 164 318 | (27 849) | -17% | 171 457 |
| Waste management | | 69 274 | 74 042 | 73 759 | 4 568 | 73 548 | 53 857 | 19 691 | 37% | 73 759 |
| <i>Other</i> | 4 | 13 | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 1 357 524 | 1 540 638 | 1 472 360 | 95 893 | 1 171 352 | 1 339 424 | (168 073) | -13% | 1 472 360 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 256 830 | 300 988 | 298 672 | 24 312 | 230 799 | 259 490 | (28 691) | -11% | 298 672 |
| Executive and council | | 43 173 | 41 730 | 46 098 | 5 380 | 35 834 | 39 470 | (3 636) | -9% | 46 098 |
| Finance and administration | | 209 900 | 254 642 | 247 968 | 18 584 | 191 173 | 215 931 | (24 758) | -11% | 247 968 |
| Internal audit | | 3 757 | 4 616 | 4 606 | 348 | 3 792 | 4 090 | (297) | -7% | 4 606 |
| <i>Community and public safety</i> | | 219 839 | 346 303 | 268 126 | 15 522 | 131 977 | 237 349 | (105 372) | -44% | 268 126 |
| Community and social services | | 33 290 | 34 778 | 38 716 | 4 358 | 29 979 | 33 358 | (3 379) | -10% | 38 716 |
| Sport and recreation | | 33 303 | 33 248 | 35 316 | 3 371 | 32 729 | 30 377 | 2 352 | 8% | 35 316 |
| Public safety | | 133 766 | 249 684 | 159 862 | 5 476 | 53 825 | 144 731 | (90 906) | -63% | 159 862 |
| Housing | | 19 398 | 28 498 | 34 137 | 2 288 | 15 374 | 28 818 | (13 443) | -47% | 34 137 |
| Health | | 83 | 95 | 95 | 27 | 69 | 65 | 4 | 6% | 95 |
| <i>Economic and environmental services</i> | | 82 252 | 91 975 | 91 075 | 14 480 | 74 995 | 75 199 | (204) | 0% | 91 075 |
| Planning and development | | 19 218 | 23 752 | 24 161 | 2 342 | 19 786 | 21 036 | (1 250) | -6% | 24 161 |
| Road transport | | 62 583 | 67 784 | 66 585 | 12 137 | 55 021 | 53 951 | 1 071 | 2% | 66 585 |
| Environmental protection | | 450 | 439 | 329 | 1 | 187 | 213 | (25) | -12% | 329 |
| <i>Trading services</i> | | 677 277 | 743 568 | 790 546 | 69 210 | 600 372 | 693 396 | (93 025) | -13% | 790 546 |
| Energy sources | | 460 591 | 527 507 | 529 537 | 46 344 | 439 067 | 478 919 | (39 852) | -8% | 529 537 |
| Water management | | 78 466 | 76 906 | 100 904 | 8 713 | 57 879 | 79 029 | (21 149) | -27% | 100 904 |
| Waste water management | | 81 255 | 86 558 | 93 951 | 9 332 | 62 287 | 78 948 | (16 661) | -21% | 93 951 |
| Waste management | | 56 965 | 52 597 | 66 154 | 4 821 | 41 139 | 56 501 | (15 362) | -27% | 66 154 |
| <i>Other</i> | | 412 | 1 126 | 1 622 | 1 025 | 1 222 | 1 413 | (190) | -13% | 1 622 |
| Total Expenditure - Functional | 3 | 1 236 610 | 1 483 960 | 1 450 042 | 124 548 | 1 039 365 | 1 266 847 | (227 482) | -18% | 1 450 042 |
| Surplus/ (Deficit) for the year | | 120 914 | 56 678 | 22 319 | (28 655) | 131 987 | 72 577 | 59 409 | 82% | 22 319 |

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

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

| WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May | | | | | | | | | | |
|---|-----|------------------|---------------------|------------------|-----------------|------------------|------------------|------------------|----------------|--------------------|
| Vote Description | Ref | 2022/23 | Budget Year 2023/24 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | | | | | | | | | | |
| Vote 1 - Council General | 1 | 739 | 105 | 1 106 | 75 | 1 018 | 1 006 | 11 | 1,1% | 1 106 |
| Vote 2 - Municipal Manager | | 500 | 500 | 500 | 500 | 500 | 455 | 45 | 9,9% | 500 |
| Vote 3 - Strategic Support Services | | 1 024 | 2 225 | 991 | 2 | 1 043 | 902 | 142 | 15,7% | 991 |
| Vote 4 - Financial Services | | 280 419 | 260 475 | 272 078 | 18 046 | 262 739 | 247 512 | 15 227 | 6,2% | 272 078 |
| Vote 5 - Community Services | | 184 098 | 310 090 | 184 869 | 2 420 | 95 911 | 168 178 | (72 267) | -43,0% | 184 869 |
| Vote 6 - Technical Services | | - | - | - | - | - | - | - | - | - |
| Vote 7 - Engineering Services | | 506 514 | 579 410 | 608 410 | 46 966 | 472 066 | 553 478 | (81 412) | -14,7% | 608 410 |
| Vote 8 - Public Services | | 384 231 | 387 833 | 404 406 | 27 885 | 338 074 | 367 893 | (29 819) | -8,1% | 404 406 |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 1 357 524 | 1 540 638 | 1 472 360 | 95 893 | 1 171 352 | 1 339 424 | (168 073) | -12,5% | 1 472 360 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - Council General | 1 | 36 061 | 37 280 | 41 672 | 2 520 | 30 108 | 36 407 | (6 299) | -17,3% | 41 672 |
| Vote 2 - Municipal Manager | | 13 225 | 12 146 | 12 190 | 3 500 | 11 993 | 10 650 | 1 344 | 12,6% | 12 190 |
| Vote 3 - Strategic Support Services | | 87 601 | 88 931 | 100 129 | 9 081 | 83 111 | 87 479 | (4 368) | -5,0% | 100 129 |
| Vote 4 - Financial Services | | 111 927 | 149 015 | 134 082 | 8 409 | 98 636 | 117 142 | (18 506) | -15,8% | 134 082 |
| Vote 5 - Community Services | | 220 679 | 349 537 | 267 144 | 14 316 | 130 875 | 233 394 | (102 519) | -43,9% | 267 144 |
| Vote 6 - Technical Services | | - | - | - | - | - | - | - | - | - |
| Vote 7 - Engineering Services | | 465 925 | 540 318 | 540 430 | 48 689 | 445 970 | 472 154 | (26 184) | -5,5% | 540 430 |
| Vote 8 - Public Services | | 301 192 | 306 733 | 354 396 | 38 033 | 238 672 | 309 622 | (70 950) | -22,9% | 354 396 |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 1 236 610 | 1 483 960 | 1 450 042 | 124 548 | 1 039 365 | 1 266 847 | (227 482) | -18,0% | 1 450 042 |
| Surplus/ (Deficit) for the year | 2 | 120 914 | 56 678 | 22 319 | (28 655) | 131 987 | 72 577 | 59 409 | 81,9% | 22 319 |

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

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

| WC025 Breede Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May | | | | | | | | | | |
|---|-----|-------------------------|------------------|------------------|-----------------|------------------|------------------|------------------|----------------|--------------------|
| Description | Ref | Budget Year 2023/24 | | | | | | | | |
| | | 2022/23 Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| Exchange Revenue | | 777 768 | 850 663 | 845 928 | 78 748 | 750 780 | 760 453 | (9 674) | -1% | 845 928 |
| Service charges - Electricity | | 474 632 | 544 474 | 541 774 | 46 724 | 460 148 | 486 239 | (26 091) | -5% | 541 774 |
| Service charges - Water | | 105 610 | 110 094 | 108 794 | 13 587 | 97 812 | 100 722 | (2 910) | -3% | 108 794 |
| Service charges - Waste Water Management | | 90 274 | 90 530 | 88 230 | 8 145 | 87 962 | 88 026 | (64) | 0% | 88 230 |
| Service charges - Waste management | | 46 941 | 48 900 | 47 800 | 4 478 | 48 150 | 30 048 | 18 102 | 60% | 47 800 |
| Sale of Goods and Rendering of Services | | 5 521 | 6 939 | 6 524 | 373 | 5 455 | 6 166 | (710) | -12% | 6 524 |
| Agency services | | 9 463 | 9 908 | 7 903 | 373 | 7 914 | 7 245 | 669 | 9% | 7 903 |
| Interest | | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 13 266 | 13 376 | 13 376 | 1 294 | 12 226 | 12 570 | (344) | -3% | 13 376 |
| Interest earned from Current and Non Current Assets | | 14 384 | 12 823 | 16 284 | 1 847 | 15 911 | 14 927 | 984 | 7% | 16 284 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | 1 645 | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 7 478 | 6 981 | 7 483 | 776 | 8 162 | 7 335 | 827 | 11% | 7 483 |
| Licence and permits | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | 10 197 | 4 994 | 7 760 | 1 150 | 7 041 | 7 177 | (136) | -2% | 7 760 |
| Non-Exchange Revenue | | 494 314 | 623 178 | 519 472 | 17 146 | 420 561 | 480 924 | (60 363) | -13% | 519 472 |
| Property rates | | 180 018 | 187 406 | 191 406 | 13 566 | 184 861 | 180 849 | 4 013 | 2% | 191 406 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 94 924 | 242 038 | 116 721 | 6 | 40 291 | 106 297 | (66 006) | -62% | 116 721 |
| Licence and permits | | 3 123 | 4 259 | 4 259 | 289 | 2 685 | 3 950 | (1 265) | -32% | 4 259 |
| Transfer and subsidies - Operational | | 171 643 | 186 796 | 194 730 | 2 352 | 182 347 | 178 502 | 3 845 | 2% | 194 730 |
| Interest | | 2 785 | 1 196 | 3 473 | 298 | 3 143 | 3 184 | (41) | -1% | 3 473 |
| Fuel Levy | | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | 7 400 | 633 | 7 000 | 6 783 | 216 | 3% | 7 400 |
| Gains on disposal of Assets | | 118 | 1 483 | 1 483 | - | 234 | 1 359 | (1 125) | -83% | 1 483 |
| Other Gains | | 41 703 | - | (0) | - | - | - | - | - | (0) |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 1 272 082 | 1 473 841 | 1 365 400 | 95 893 | 1 171 341 | 1 241 377 | (70 037) | -6% | 1 365 400 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 366 251 | 413 148 | 389 211 | 36 755 | 337 294 | 350 841 | (13 546) | -4% | 389 211 |
| Remuneration of councillors | | 19 066 | 20 720 | 21 720 | 1 643 | 18 823 | 19 430 | (607) | -3% | 21 720 |
| Bulk purchases - electricity | | 372 993 | 432 321 | 432 321 | 34 026 | 365 670 | 395 811 | (30 141) | -8% | 432 321 |
| Inventory consumed | | 51 173 | 45 712 | 50 290 | 2 347 | 34 598 | 37 035 | (2 437) | -7% | 50 290 |
| Debt impairment | | 116 518 | 209 734 | 167 900 | - | - | 153 908 | (153 908) | -100% | 167 900 |
| Depreciation and amortisation | | 94 571 | 100 265 | 100 265 | 32 330 | 81 582 | 68 759 | 12 824 | 19% | 100 265 |
| Interest Charges | | 19 437 | 37 980 | 37 980 | 2 473 | 28 522 | 30 993 | (2 470) | -8% | 37 980 |
| Contracted services | | 112 150 | 118 676 | 137 180 | 8 228 | 98 446 | 120 021 | (21 575) | -18% | 137 180 |
| Transfers and subsidies | | 3 419 | 6 138 | 10 354 | 225 | 2 841 | 8 042 | (5 201) | -65% | 10 354 |
| Irrecoverable debts written off | | - | 18 | 18 | - | - | 9 | (9) | -100% | 18 |
| Operational costs | | 78 857 | 95 257 | 98 811 | 6 468 | 70 803 | 79 739 | (8 936) | -11% | 98 811 |
| Losses on Disposal of Assets | | 741 | 3 928 | 3 928 | 53 | 785 | 2 224 | (1 439) | -65% | 3 928 |
| Other Losses | | 1 434 | 63 | 63 | - | - | 36 | (36) | -100% | 63 |
| Total Expenditure | | 1 236 610 | 1 483 960 | 1 450 042 | 124 548 | 1 039 365 | 1 266 847 | (227 482) | -18% | 1 450 042 |
| Surplus/(Deficit) | | 35 472 | (10 119) | (84 642) | (28 655) | 131 975 | (25 470) | 157 445 | | (84 642) |
| Transfers and subsidies - capital (monetary allocations) | | 67 525 | 66 797 | 106 961 | - | 11 | 98 047 | (98 036) | -100% | 106 961 |
| Transfers and subsidies - capital (in-kind) | | 17 917 | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 120 914 | 56 678 | 22 319 | (28 655) | 131 987 | 72 577 | | | 22 319 |
| Income Tax | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after income tax | | 120 914 | 56 678 | 22 319 | (28 655) | 131 987 | 72 577 | | | 22 319 |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 120 914 | 56 678 | 22 319 | (28 655) | 131 987 | 72 577 | | | 22 319 |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 120 914 | 56 678 | 22 319 | (28 655) | 131 987 | 72 577 | | | 22 319 |

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

Supporting Table SC1

| WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M11 May | | | | |
|---|--|---|--|--------------------------------------|
| Ref | Description | Variations greater than 10% [over/ (under)] | Reasons for material deviations | Remedial or corrective steps/remarks |
| R thousands | | | | |
| 1 | Revenue By Source | | | |
| | Service charges - Waste management | 60% | Income from refuse removal are higher than anticipated. | |
| | Sale of Goods and Rendering of Services | -12% | Sale of goods and services are less than anticipated. | |
| | Rental from Fixed Assets | 11% | Income from rentals are higher than anticipated. | |
| | Fines, penalties and forfeits | -62% | The bugeted revenue is based ons actual collections in the previous year. More collections done compared to the prior year. | |
| | Licence and permits | -32% | The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients. | |
| | Gains on disposal of Assets | -83% | Gains from the disposal of assets are less than anticipated. | |
| | Transfers and subsidies - capital (monetary allocations) | -100% | Capital grants are recognized when capital expenditure has been capitalized. | |
| 2 | Expenditure By Type | | | |
| | Debt impairment | -100% | No write offs done for the year under review. | |
| | Depreciation and amortisation | 19% | Depreciation till May 2024 are pro-rata higher than anticipated. | |
| | Contracted services | -18% | Expenditure on contracted and outsourced services till May 2024 are pro-rata less than anticipated. | |
| | Transfers and subsidies | -65% | Monetary allocations to individuals and organisations till May 2024 are pro-rata less than anticipated. | |
| | Irrecoverable debts written off | -100% | No write offs done for the year under review. | |
| | Operational costs | -11% | Expenditure on general expenses till May 2024 are pro-rata underspend. | |
| | Losses on Disposal of Assets | -65% | Losses from the disposal of assets are less than anticipated. | |
| | Other Losses | -100% | No write offs done for the year under review. | |
| 3 | Capital Expenditure | | | |
| | Total Capital Expenditure | -26% | 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 | 4% | The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance and the revenue was review during the adjustment budget. | |
| | Property rates | -17% | Credit processes in place to follow up. | |
| | Other revenue | 42% | Normal credit control processes has however been implemented. Our Collection % is higher that anticipated. | |
| | Government - Operating | -2% | Will be a difference between the budget and actual - portions paid over can differ in different months. | |
| | Government Capital | 3% | Will be a difference between the budget and actual - portions paid over can differ in different months. | |
| | Interest | 4% | Investment process been done monthly | |
| | Suppliers | -4% | Process implemented to handle yearly contracts agreements for the year - to ensure all contracts is funded. Procurement process updated and ensure we pay within 30 days | |
| | Transfer and grants | 36% | Small amount paid related to expenditure on Housing projects and Grant-In Aid. | |
| | Capital assets | 18% | Demand Management Plan in progress/ tenders advertise etc. Possible roll over for projects that will be ongoing in the new financial year in progress . | |
| | Consumer deposits | -268% | 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) - M11 May

| Vote Description | Ref | Budget Year 2023/24 | | | | | | | | |
|--|-----|-------------------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| | | 2022/23 Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Council General | | 35 | 5 | 10 | - | - | 9 | (9) | -100% | 10 |
| Vote 2 - Municipal Manager | | - | 155 | 280 | - | 173 | 280 | (107) | -38% | 280 |
| Vote 3 - Strategic Support Services | | 16 990 | 655 | 2 482 | 21 | 1 691 | 2 304 | (613) | -27% | 2 482 |
| Vote 4 - Financial Services | | - | 50 | 100 | 8 | 11 | 100 | (89) | -89% | 100 |
| Vote 5 - Community Services | | 10 | 1 005 | 1 114 | - | 103 | 864 | (761) | -88% | 1 114 |
| Vote 6 - Technical Services | | - | - | - | - | - | - | - | - | - |
| Vote 7 - Engineering Services | | 26 708 | 34 138 | 78 840 | 1 516 | 54 366 | 71 107 | (16 741) | -24% | 78 840 |
| Vote 8 - Public Services | | 142 677 | 70 644 | 127 386 | 16 829 | 99 477 | 113 087 | (13 610) | -12% | 127 386 |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital Multi-year expenditure | 4,7 | 186 421 | 106 652 | 210 211 | 18 374 | 155 821 | 187 751 | (31 930) | -17% | 210 211 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Council General | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Municipal Manager | | 19 | - | - | - | - | - | - | - | - |
| Vote 3 - Strategic Support Services | | 4 655 | 13 199 | 5 079 | 1 086 | 2 014 | 4 413 | (2 399) | -54% | 5 079 |
| Vote 4 - Financial Services | | 1 568 | 1 655 | 2 175 | 64 | 272 | 1 936 | (1 664) | -86% | 2 175 |
| Vote 5 - Community Services | | 2 734 | 17 946 | 3 544 | 60 | 1 884 | 2 852 | (968) | -34% | 3 544 |
| Vote 6 - Technical Services | | - | - | - | - | - | - | - | - | - |
| Vote 7 - Engineering Services | | 17 433 | 3 280 | 2 290 | - | 462 | 2 290 | (1 828) | -80% | 2 290 |
| Vote 8 - Public Services | | 40 638 | 47 799 | 70 060 | 2 221 | 32 969 | 60 915 | (27 946) | -46% | 70 060 |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | 67 047 | 83 878 | 83 148 | 3 431 | 37 600 | 72 406 | (34 806) | -48% | 83 148 |
| Total Capital Expenditure | 3 | 253 469 | 190 531 | 293 359 | 21 805 | 193 422 | 260 157 | (66 735) | -26% | 293 359 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 19 083 | 17 219 | 7 695 | 1 123 | 2 519 | 7 122 | (4 603) | -65% | 7 695 |
| Executive and council | | 35 | 160 | 290 | - | 173 | 289 | (116) | -40% | 290 |
| Finance and administration | | 19 048 | 17 059 | 7 405 | 1 123 | 2 345 | 6 832 | (4 487) | -66% | 7 405 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 5 844 | 19 253 | 6 677 | 60 | 2 085 | 4 884 | (2 799) | -57% | 6 677 |
| Community and social services | | 3 597 | 957 | 2 880 | 60 | 1 810 | 2 139 | (329) | -15% | 2 880 |
| Sport and recreation | | 973 | 11 296 | 2 617 | - | 201 | 1 990 | (1 789) | -90% | 2 617 |
| Public safety | | 1 274 | 6 000 | 175 | - | 74 | - | 74 | #DIV/0! | 175 |
| Housing | | - | 1 000 | 1 005 | - | - | 755 | (755) | -100% | 1 005 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 49 489 | 49 630 | 71 477 | 1 434 | 43 793 | 62 789 | (18 996) | -30% | 71 477 |
| Planning and development | | 1 357 | 5 | 95 | 57 | 68 | 87 | (20) | -22% | 95 |
| Road transport | | 48 133 | 49 625 | 71 382 | 1 377 | 43 725 | 62 702 | (18 977) | -30% | 71 382 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 179 052 | 104 429 | 207 510 | 19 189 | 145 025 | 185 362 | (40 337) | -22% | 207 510 |
| Energy sources | | 48 544 | 41 418 | 87 282 | 2 237 | 58 812 | 77 998 | (19 186) | -25% | 87 282 |
| Water management | | 38 497 | 13 225 | 27 842 | 1 235 | 20 544 | 23 797 | (3 253) | -14% | 27 842 |
| Waste water management | | 91 252 | 48 786 | 91 205 | 15 717 | 64 813 | 82 568 | (17 755) | -22% | 91 205 |
| Waste management | | 760 | 1 000 | 1 180 | - | 857 | 1 000 | (143) | -14% | 1 180 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 253 469 | 190 531 | 293 359 | 21 805 | 193 422 | 260 157 | (66 735) | -26% | 293 359 |
| Funded by: | | | | | | | | | | |
| National Government | | 65 458 | 64 847 | 70 690 | 9 669 | 49 913 | 56 933 | (7 019) | -12% | 70 690 |
| Provincial Government | | 2 068 | 1 950 | 36 271 | 5 060 | 34 193 | 35 823 | (1 629) | -5% | 36 271 |
| District Municipality | | 548 | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) | | 19 | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 68 092 | 66 797 | 106 961 | 14 729 | 84 107 | 92 756 | (8 649) | -9% | 106 961 |
| Borrowing | 6 | 104 458 | 28 069 | 74 254 | 1 890 | 48 871 | 66 015 | (17 144) | -26% | 74 254 |
| Internally generated funds | | 80 918 | 95 665 | 112 144 | 5 186 | 60 444 | 101 387 | (40 942) | -40% | 112 144 |
| Total Capital Funding | 7 | 253 469 | 190 531 | 293 359 | 21 805 | 193 422 | 260 157 | (66 735) | -26% | 293 359 |

4.1.6 Table C6: Monthly Budget Statement – Financial Position

| WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M11 May | | | | | | |
|--|-----|------------------|---------------------|------------------|------------------|--------------------|
| Description | Ref | 2022/23 | Budget Year 2023/24 | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD Actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 156 284 | 68 137 | 68 137 | 153 160 | 68 137 |
| Trade and other receivables from exchange transactions | | 106 532 | 158 757 | 158 757 | 106 799 | 158 757 |
| Receivables from non-exchange transactions | | 32 082 | 71 350 | 71 350 | 71 670 | 71 350 |
| Current portion of non-current receivables | | 2 148 | 2 089 | 2 089 | 4 663 | 2 089 |
| Inventry | | 26 035 | 9 122 | 9 122 | 36 569 | 9 122 |
| VAT | | 2 149 | 5 290 | 5 290 | – | 5 290 |
| Other current assets | | – | 413 | 413 | 341 | 413 |
| Total current assets | | 325 228 | 315 160 | 315 160 | 373 201 | 315 160 |
| Non current assets | | | | | | |
| Investments | | – | – | – | – | – |
| Investment property | | 81 437 | 64 495 | 64 495 | 96 157 | 64 495 |
| Property, plant and equipment | | 2 498 626 | 2 799 042 | 2 799 042 | 2 586 424 | 2 799 042 |
| Biological assets | | – | – | – | – | – |
| Living and non-living resources | | – | – | – | – | – |
| Heritage assets | | 36 631 | 36 631 | 36 631 | 36 631 | 36 631 |
| Intangible assets | | 3 937 | 2 345 | 2 345 | 3 873 | 2 345 |
| Trade and other receivables from exchange transactions | | – | – | – | – | – |
| Non-current receivables from non-exchange transactions | | 2 591 | 2 639 | 2 639 | 4 702 | 2 639 |
| Other non-current assets | | – | – | – | – | – |
| Total non current assets | | 2 623 222 | 2 905 151 | 2 905 151 | 2 727 787 | 2 905 151 |
| TOTAL ASSETS | | 2 948 451 | 3 220 311 | 3 220 311 | 3 100 988 | 3 220 311 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | – | – | – | – | – |
| Financial liabilities | | 14 536 | 23 916 | 23 916 | 22 141 | 23 916 |
| Consumer deposits | | 4 589 | 4 864 | 4 864 | 4 622 | 4 864 |
| Trade and other payables from exchange transactions | | 106 397 | 132 205 | 132 205 | 84 259 | 132 205 |
| Trade and other payables from non-exchange transactions | | – | – | – | – | – |
| Provision | | 46 764 | 51 156 | 51 156 | 45 853 | 51 156 |
| VAT | | – | – | – | 13 311 | – |
| Other current liabilities | | – | – | – | – | – |
| Total current liabilities | | 172 286 | 212 142 | 212 142 | 170 187 | 212 142 |
| Non current liabilities | | | | | | |
| Financial liabilities | | 260 068 | 328 391 | 328 391 | 230 254 | 328 391 |
| Provision | | 213 759 | 227 130 | 227 130 | 212 026 | 227 130 |
| Long term portion of trade payables | | – | – | – | – | – |
| Other non-current liabilities | | – | – | – | – | – |
| Total non current liabilities | | 473 827 | 555 521 | 555 521 | 442 280 | 555 521 |
| TOTAL LIABILITIES | | 646 112 | 767 663 | 767 663 | 612 467 | 767 663 |
| NET ASSETS | 2 | 2 302 338 | 2 452 648 | 2 452 648 | 2 488 521 | 2 452 648 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 2 302 338 | 2 398 784 | 2 398 784 | 2 488 521 | 2 398 784 |
| Reserves and funds | | – | 53 865 | 53 865 | – | 53 865 |
| Other | | – | – | – | – | – |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 2 302 338 | 2 452 648 | 2 452 648 | 2 488 521 | 2 452 648 |

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

| WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M11 May | | | | | | | | | | |
|---|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| Description | Ref | Budget Year 2023/24 | | | | | | | | |
| | | 2022/23 Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 157 204 | 168 666 | 175 739 | 12 545 | 131 363 | 158 864 | (27 501) | -17% | 168 666 |
| Service charges | | 706 860 | 760 946 | 754 070 | 73 186 | 720 571 | 693 657 | 26 914 | 4% | 760 946 |
| Other revenue | | 196 543 | 49 152 | 48 683 | 18 396 | 247 424 | 173 749 | 73 675 | 42% | 49 152 |
| Transfers and Subsidies - Operational | | 172 605 | 186 796 | 188 246 | 1 906 | 185 261 | 188 246 | (2 985) | -2% | 186 796 |
| Transfers and Subsidies - Capital | | 81 388 | 66 797 | 98 402 | - | 98 402 | 95 587 | 2 815 | 3% | 66 797 |
| Interest | | 29 466 | 27 396 | 29 660 | 3 141 | 28 136 | 27 006 | 1 131 | 4% | 27 396 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (1 192 745) | (1 129 843) | (1 133 655) | (100 969) | (1 174 895) | (1 133 653) | 41 242 | -4% | (1 129 843) |
| Interest | | (19 841) | (40 560) | (40 560) | - | (23 295) | (32 451) | (9 156) | 28% | (40 560) |
| Transfers and Subsidies | | (1 605) | (6 138) | (10 344) | (225) | (2 841) | (4 474) | (1 633) | 36% | (6 138) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 129 875 | 83 211 | 110 240 | 7 980 | 210 125 | 166 530 | (43 595) | -26% | 83 211 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | | (17) | 50 | 50 | 3 | 286 | 561 | (275) | -49% | 50 |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Capital assets | | (248 103) | (190 531) | (293 257) | (21 805) | (193 422) | (235 316) | (41 894) | 18% | (190 531) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (248 121) | (190 481) | (293 207) | (21 802) | (193 136) | (234 755) | (41 619) | 18% | (190 481) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | 110 000 | 28 069 | 81 454 | - | - | 81 454 | (81 454) | -100% | 28 069 |
| Increase (decrease) in consumer deposits | | (11) | 100 | 100 | 28 | (110) | 65 | (175) | -268% | 100 |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (14 536) | (20 693) | (20 693) | - | (22 490) | (23 388) | (898) | 4% | (20 693) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | 95 454 | 7 476 | 60 862 | 28 | (22 600) | 58 131 | 80 731 | 139% | 7 476 |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | | | | | | | | |
| Cash/cash equivalents at beginning: | | 179 089 | 167 931 | 158 753 | (13 795) | 158 753 | 158 753 | | | 158 753 |
| Cash/cash equivalents at month/year end: | | 156 297 | 68 137 | 36 648 | | 153 143 | 148 660 | | | 58 960 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

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

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

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

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

| | May 2024 | April 2024 | March 2024 |
|--|---------------------|---------------------|---------------------|
| Gross consumer debtors, as per debtors age analysis | 307 001 916 | 302 643 823 | 298 151 510 |
| Total Provision for bad debts | -198 445 124 | -198 445 124 | -198 445 124 |
| Provision bad debts Consumers (SC3) | -196 621 232 | -196 621 232 | -196 621 232 |
| Long term Debtors | -1 656 635 | -1 656 635 | -1 656 635 |
| Short term portion long term debtors | -167 257 | -167 257 | -167 257 |
| Less: VAT (15% of outstanding debtors) | -16 557 103 | -15 903 389 | -15 229 542 |
| Net consumers debtors: | 91 999 689 | 88 295 310 | 84 476 844 |

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 May 2024.

1. Debtors Age Analysis

The outstanding debtors of the municipality reflects an amount of R307 001 916 outstanding debt which represents a 10.7 % growth when compared to R277 326 546 in May 2023. Debt totalling R38 494 968 has been written off during the period ending 31 May 2024. Total arrear debt amounts to R233 750 021 while R206 855 381 is older than 90 days. R52 371 913 or 22.4% of the total arrear debt is with attorneys for debt collection.

The collection rate for the period under review is 92.66% while the debtor's collection days are 41.1. A concerted effort has been made to reduce the debtor's book by implementing various credit control actions.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

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

- 11 278 SMSs were sent during the month to clients with arrear accounts to the value of R324 642 304 while 6 891 final demands with arrears to the value of R191 752 080 were emailed.
- 19 561 SMSs were sent during the month to clients after the billing for new account balances to the value of R24 641 907.
- 153 Arrangements with clients owing arrears to the value of R2 151 156 were concluded during the month.
- R2 286 027 was recovered through pre-paid electricity restrictions on non-indigent clients where for each R10 used to buy prepaid electricity 60% /R6 or each R10 used to buy pre-paid electricity 90% (R9) is redirected towards the payment of your arrear debt, and 30% for Indigent households.
- There were 23 conventional electricity disconnections were performed during the month.
- There were 145 phone call reminders made to clients with arrears on their accounts.
- There are currently 9 accounts owing R418 548 with section 58 Magistrate Courts Act Garnishee Orders. The total monthly payments amount to R 3 012.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

As at 31 May 2024 there was a total of 7 079 approved indigents in the indigent register. These indigent clients owed the municipality R16 489 788 with R13 509 887 being in arrears. Between July 2023 and May 2024 Indigent debtors have benefited from the following rebates:

- Refuse Removal R 12 408 706
- Property Rates R 5 379 625
- Sewerage R 19 266 758
- Electricity R 9 548 047
- Water R 15 928 434
- Rental of Municipal Properties R 9 323 275

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 May 2024.

Attorneys

As at 31 May 2024 there were 1 137 accounts with a balance of R52 492 000 handed over to the attorneys. During the March the following took place:

- An amount of R 77 702 was received as payments from the handed over accounts, while an amount of R 5 361 (vat incl.) was paid as commission on (6%).
- 93 Final Demands were issued via Registered Post for a total fee of R7 872.
- 33 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 R23 269.
- 1 Warrant of Execution were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R232.
- 77 Hard tracing was conducted by the appointed sheriff, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R12 434.
- 34 Sheriff fees in various towns for the value of R 9 070 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.
- There were 27 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 R5 023.

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

5.2.5 Arrears Councillors

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

- A total of R14 689 was deducted from the salaries of Councillors who owed total of R71 768. R 3 950 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from two councillors with an automatic arrangement with a balance of R61 029, while R10 739 was deducted from 10 Councillors who did not pay their debt of R10 739 by due date.

5.2.6 Arrears Employees

- A total of R75 216 was deducted from the salaries of officials who owed total of R456 113. R32 400 was deducted, as per the provisions of the Credit Control and Debt Collection Policy, from 12 officials with an automatic arrangement with a balance of R413 297, while R42 816 was deducted from 69 officials who did not pay their debt of R42 816 by due date.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

| WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - Budget | | | | | | | | | | | |
|---|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|-------|---|
| Description | NT Code | Budget Year 2023/24 | | | | | | | | | Prior year totals for chart (same period) |
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| R thousands | | | | | | | | | | | |
| 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 | - | - | 34 | - | - | - | - | - | 34 | - |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | 2 | - | - | - | - | 2 | - |
| Total By Customer Type | 1000 | - | - | 34 | 2 | - | - | - | - | 36 | - |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.1 Supporting Table SC5

| WC025 Breede Valley - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Budget | | | | | | | | | | | | | | |
|---|----------|-------------------------|-----------------------|-----------------------------------|---------------------------------------|--------------------|----------------------------|-------------------------|------------------------------|--------------------|----------------------------|---|----------------------|--------------------|
| Investments by maturity Name of institution & investment ID | Ref | Period of Investment | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed interest rate | Interest Rate * | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
| | | | | | | | | | | | | | | |
| R thousands | | | | | | | | | | | | | | |
| Municipality | | | | | | | | | | | | | | |
| ABSA Bank | | 4 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 21 Jul 2023 | - | - | - | - | - |
| Standard Bank | | 4 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 24 Jul 2023 | - | - | - | - | - |
| Neobank | | 1 Month | Fixed Deposit | Yes | Yes | Yes | No | No | 18 Sep 2023 | - | - | - | - | - |
| First National Bank | | 1 Month | Fixed Deposit | Yes | Yes | Yes | No | No | 18 Sep 2023 | - | - | - | - | - |
| Standard Bank | | 1 Month | Fixed Deposit | Yes | Yes | Yes | No | No | 19 Sep 2023 | - | - | - | - | - |
| ABSA Bank | | 2 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 16 Oct 2023 | - | - | - | - | - |
| Standard Bank | | 2 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 17 Oct 2023 | - | - | - | - | - |
| First National Bank | | 3 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 17 Nov 2023 | - | - | - | - | - |
| Standard Bank | | 3 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 17 Nov 2023 | - | - | - | - | - |
| Neobank | | 4 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 18 Dec 2023 | - | - | - | - | - |
| ABSA Bank | | 5 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 17 Jan 2024 | - | - | - | - | - |
| Standard Bank | | 1 Month | Fixed Deposit | Yes | Yes | Yes | No | No | 20 Nov 2023 | - | - | - | - | - |
| Neobank | | 2 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 18 Dec 2023 | - | - | - | - | - |
| ABSA Bank | | 3 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 16 Jan 2024 | - | - | - | - | - |
| Neobank | | 2 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 19 Feb 2024 | - | - | - | - | - |
| Standard Bank | | 2 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 19 Feb 2024 | - | - | - | - | - |
| ABSA Bank | | 3 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 18 Mar 2024 | - | - | - | - | - |
| Standard Bank | | 3 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 19 Mar 2024 | - | - | - | - | - |
| ABSA Bank | | 4 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 17 Apr 2024 | - | - | - | - | - |
| Neobank | | 4 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 19 Apr 2024 | - | - | - | - | - |
| ABSA Bank | | 1 Month | Fixed Deposit | Yes | Yes | Yes | No | No | 27 May 2024 | 10 000 | 61 | (10 000) | - | 61 |
| Standard Bank | | 1 Month | Fixed Deposit | Yes | Yes | Yes | No | No | 27 May 2024 | 10 000 | 64 | (10 000) | - | 64 |
| First National Bank | | 2 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 24 Jun 2024 | 5 000 | 37 | - | - | 5 037 |
| Standard Bank | | 2 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 24 Jun 2024 | 10 000 | 77 | - | - | 10 077 |
| First National Bank | | 3 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 22 Jul 2024 | 5 000 | 37 | - | - | 5 037 |
| Standard Bank | | 3 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 23 Jul 2024 | 10 000 | 78 | - | - | 10 078 |
| ABSA Bank | | 4 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 21 Aug 2024 | 5 000 | 39 | - | - | 5 039 |
| ABSA Bank | | 5 Months | Fixed Deposit | Yes | Yes | Yes | No | No | 20 Sep 2024 | 5 000 | 40 | - | - | 5 040 |
| | | | | | | | | | | | | | | - |
| Municipality sub-total | | | | | | | | | | 60 000 | 433 | (20 000) | - | 40 433 |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | | | | | | 60 000 | 433 | (20 000) | - | 40 433 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 May 2024.

| PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003) | | | | | | | |
|---|--|---|------------------------|--|--|--|--|
| <u>Investments - 31 May 2024 at the following A1 Banks as prescribed by Council's Investment Policy:</u> | | | | | | | |
| | | | | | | | |
| ABSA | | R | 10 000 000,00 | | | | |
| NEDBANK | | R | - | | | | |
| FNB | | R | 10 000 000,00 | | | | |
| STANDARD | | R | 20 000 000,00 | | | | |
| INVESTEC | | R | - | | | | |
| | | | | | | | |
| | | | R 40 000 000,00 | | | | |
| | | | | | | | |
| ABSA LT | | R | - | | | | |
| | | | | | | | |
| | | | R 40 000 000,00 | | | | |
| | | | | | | | |

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

| Date of Investment | Name of Institution | Account Number | Interest Rate | Period of Investment | Maturity Date | Interest earned During the month | Balance as at 01/07/2023 | Investment Made for | Investment Withdrawn | Balance end of month |
|-------------------------------|---------------------|-------------------|---------------|----------------------|---------------|----------------------------------|--------------------------|---------------------|----------------------|----------------------|
| SHORT TERM INVESTMENTS | | | | | | | | | | |
| 23/Mar/23 | ABSA | 2080984323 | 8,50% | 120 | 21/Jul/23 | 0,00 | 5 000 000 | | 5 000 000 | 0 |
| 23/Mar/23 | STANDARD | 588460898-098 | 8,475% | 123 | 24/Jul/23 | 0,00 | 5 000 000 | | 5 000 000 | 0 |
| 17/Aug/23 | NEDBANK | 03/7881531576/322 | 8,50% | 32 | 18/Sep/23 | 0,00 | | 10 000 000 | 10 000 000 | 0 |
| 17/Aug/23 | FNB | 76203808070 | 8,61% | 32 | 18/Sep/23 | 0,00 | | 10 000 000 | 10 000 000 | 0 |
| 17/Aug/23 | STANDARD | 288460898-099 | 8,850% | 33 | 19/Sep/23 | 0,00 | | 10 000 000 | 10 000 000 | 0 |
| 17/Aug/23 | ABSA | 2081207756 | 8,71% | 60 | 16/Oct/23 | 0,00 | | 10 000 000 | 10 000 000 | 0 |
| 17/Aug/23 | STANDARD | 288460898-100 | 8,925% | 61 | 17/Oct/23 | 0,00 | | 10 000 000 | 10 000 000 | 0 |
| 17/Aug/23 | FNB | 76203808096 | 8,87% | 92 | 17/Nov/23 | 0,00 | | 10 000 000 | 10 000 000 | 0 |
| 17/Aug/23 | STANDARD | 288460898-101 | 9,025% | 92 | 17/Nov/23 | 0,00 | | 10 000 000 | 10 000 000 | 0 |
| 17/Aug/23 | NEDBANK | 03/7881531576/323 | 8,98% | 123 | 18/Dec/23 | 0,00 | | 10 000 000 | 10 000 000 | 0 |
| 17/Aug/23 | ABSA | 2081207853 | 9,29% | 153 | 17/Jan/24 | 0,00 | | 10 000 000 | 10 000 000 | 0 |
| 18/Oct/23 | STANDARD | 288460898-102 | 8,875% | 33 | 20/Nov/23 | 0,00 | | 10 000 000 | 10 000 000 | 0 |
| 18/Oct/23 | NEDBANK | 03/7881531576/324 | 8,79% | 61 | 18/Dec/23 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 18/Oct/23 | ABSA | 2081275535 | 8,94% | 90 | 16/Jan/24 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 19/Dec/23 | NEDBANK | 03/7881531576/327 | 8,95% | 62 | 19/Feb/24 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 19/Dec/23 | STANDARD | 288460898-104 | 9,175% | 62 | 19/Feb/24 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 19/Dec/23 | ABSA | 2081358953 | 9,24% | 90 | 18/Mar/24 | 0,00 | | 10 000 000 | 10 000 000 | 0 |
| 19/Dec/23 | STANDARD | 288460898-103 | 9,250% | 91 | 19/Mar/24 | 0,00 | | 10 000 000 | 10 000 000 | 0 |
| 19/Dec/23 | ABSA | 2081360160 | 9,33% | 120 | 17/Apr/24 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 19/Dec/23 | NEDBANK | 03/7881531576/328 | 9,10% | 122 | 19/Apr/24 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 23/Apr/24 | ABSA | 2081566940 | 8,54% | 34 | 27/May/24 | 60 832,88 | | 10 000 000 | 10 000 000 | 0 |
| 23/Apr/24 | STANDARD | 288460898-105 | 9,025% | 34 | 27/May/24 | 64 287,67 | | 10 000 000 | 10 000 000 | 0 |
| 23/Apr/24 | FNB | 76205886800 | 8,67% | 62 | 24/Jun/24 | 36 817,81 | | 5 000 000 | | 5 000 000 |
| 23/Apr/24 | STANDARD | 288460898-106 | 9,075% | 62 | 24/Jun/24 | 77 075,34 | | 10 000 000 | | 10 000 000 |
| 23/Apr/24 | FNB | 76205886727 | 8,74% | 90 | 22/Jul/24 | 37 115,07 | | 5 000 000 | | 5 000 000 |
| 23/Apr/24 | STANDARD | 288460898-107 | 9,150% | 91 | 23/Jul/24 | 77 712,33 | | 10 000 000 | | 10 000 000 |
| 23/Apr/24 | ABSA | 2081567043 | 9,28% | 120 | 21/Aug/24 | 39 408,22 | | 5 000 000 | | 5 000 000 |
| 23/Apr/24 | ABSA | 2081567491 | 9,39% | 150 | 20/Sep/24 | 39 875,34 | | 5 000 000 | | 5 000 000 |
| Sub Total | | | | | | 433 124,66 | 10 000 000 | 210 000 000 | 180 000 000 | 40 000 000 |
| | | | | | | 433 124,66 | 10 000 000,00 | 210 000 000 | 180 000 000 | 40 000 000,00 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month May 2024.

Funds Allocations

The schedule reflecting council's Investments of R 40 000 000 as at 31 May 2024. (R10 000 000 at 30 June 2023).

More information regarding Investments is as follows:

| Allocation of Investments, cash and cash equivalents | | | | |
|--|--------------------|--------------------|--------------------|--------------------|
| Cash and cash equivalents are allocated | | | | |
| | 30/06/2023 | | 31/05/2024 | |
| | Liability | Cash back | Liability | Cash back |
| | | 156 297 031 | | 153 143 216 |
| Unutilized grants | 16 786 436 | 16 786 436 | 32 552 359 | 32 552 359 |
| Consumer and Sundry deposits | 5 369 408 | 5 369 408 | 5 623 465 | 5 623 465 |
| External Loans Unspent | 5 434 511 | 5 434 511 | -43 436 070 | -43 436 070 |
| EFF Accumulated Depreciation | 7 250 000 | 7 250 000 | 6 500 000 | 6 500 000 |
| Self Insurance Reserve | 21 311 838 | 21 311 838 | 22 327 017 | 22 327 017 |
| Capital Replacement Reserve | 28 739 763 | 28 739 763 | 55 027 346 | 55 027 346 |
| Retained Surplus (unidentified dep.) | 4 993 653 | 4 993 653 | 7 460 038 | 7 460 038 |
| Performance Bonus Provison | 1 052 735 | 1 052 735 | 1 084 317 | 1 084 317 |
| Set aside for Retention | 14 289 406 | 14 289 406 | 10 416 530 | 10 416 530 |
| Set aside for Creditor Payments | 30 400 000 | 40 855 161 | 40 526 000 | 47 342 214 |
| Provision for Leave Payment | 6 246 000 | 6 246 000 | 8 246 000 | 8 246 000 |
| | - | | - | |
| | 141 873 750 | 152 328 911 | 146 327 002 | 153 143 216 |
| Cash Surplus (Deficit) | | 10 455 161 | | 6 816 214 |
| Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA | | | | |
| | 30/06/2023 | | 31/05/2024 | |
| ABSA | 5 000 000 | | 10 000 000 | |
| Nedbank | 0 | | 0 | |
| First National Bank | 0 | | 10 000 000 | |
| Standard Bank | 5 000 000 | | 20 000 000 | |
| Investec | 0 | | 0 | |
| Total short term | 10 000 000 | | 40 000 000 | |
| Bank and Cash | 146 283 922 | | 113 130 111 | |
| Cash on hand | 13 109 | | 13 105 | |
| Loan payments - Own funding | - | | - | |
| | 156 297 031 | | 153 143 216 | |
| | - | | - | |

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in May 2024.

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

| NEDBANK | | | | |
|--|-----------------------|-----------------|------------------|-----------------------|
| BREED VALLEY MUNICIPALITY | | | | |
| BANK RECONCILIATION AS AT 31 MAY 2024 | | | | |
| CASH BOOK RECONCILIATION | | | | |
| Balance as per Cash Book at 01/05/2024 | | | | 106 924 648,02 |
| Deposits for May 2024 | | | | 127 509 397,94 |
| Interest for May 2024 | | | | 1 695 729,75 |
| Payments for May 2024 | | | | (122 999 665,11) |
| Balance as per Cash Book at 31/05/2024 | | | | <u>113 130 110,60</u> |
| Votes Balances and Transactions: | | | | |
| 40101012690 | Balance B/f | | 106 924 648,02 | 106 924 648,02 |
| 40101012691 | Movements | | 127 509 397,94 | |
| 40101012692 | Movements | | (122 999 665,11) | |
| 40101012693 | Movements | | 1 695 729,75 | 6 205 462,58 |
| Balance as per Ledger at 31/05/2024 | | | | <u>113 130 110,60</u> |
| BANK RECONCILIATION | | | | |
| | | | | TOTAL |
| Balance as per Bank Statement at 31/05/2024 | | | | 133 904 868,36 |
| Cash on Hand | Not yet Banked | | | 2 051 713,95 |
| Outstanding Payments | | | | (2 474 520,36) |
| Outstanding Interest Journal | | | | 0,00 |
| Deposits not Receipted | Previous months | (4 283 368,14) | | |
| | May 2024 | (16 436 862,13) | (20 720 230,27) | (20 720 230,27) |
| Deposits receipted in Duplicate | | | | 0,00 |
| Other Items | | | | 184 637,38 |
| Cash Surpluses / Shortages | Iro Payments Received | | | 285,80 |
| Adjustments to be Made for May 2024 | Bank Charges | (183 355,74) | (183 355,74) | 183 355,74 |
| Balance as per Cash Book at 31/05/2024 | | | | <u>113 130 110,60</u> |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

| RECONCILIATION OF BANK STATEMENTS AS AT 31 MAY 2024 | | | | |
|---|--|--|--|-----------------------|
| | | | | TOTAL |
| Balance as per Bank Statement at 01/05/2024 | | | | 141 926 752,06 |
| Payments for May 2024 | | | | (139 802 092,95) |
| Interest for May 2024 | | | | 1 695 729,75 |
| Deposits for May 2024 | | | | 127 539 233,47 |
| Other Adjustments / Transactions | | | | (14 714,89) |
| Other Adjustments / Transactions now cleared | | | | (3 100,00) |
| Direct Deposits from previous months Received | | | | (13 904 752,37) |
| Direct Deposits not Receipted | | | | 16 436 862,13 |
| Cash on Hand - 01/05/2024 | | | | 2 082 665,11 |
| Cash on Hand - 31/05/2024 | | | | (2 051 713,95) |
| Balance as per Bank Statements at 31/05/2024 | | | | <u>133 904 868,36</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 R16 423 061 unspent conditional grants, for the period May 2024, Conditional grants to the value of R 283 662 966 were received. The value of the unspent conditional grants at the end of May 2024 is R 32 552 359.

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

| Description | Ref | 2022/23 | | Budget Year 2023/24 | | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 152 673 | 169 075 | 168 792 | 1 080 | 168 792 | 168 792 | (0) | 0,0% | 169 075 |
| Operational Revenue:General Revenue:Equitable Share | | 147 822 | 162 453 | 162 453 | 1 080 | 162 453 | 162 453 | (0) | 0,0% | 162 453 |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | 3 301 | 5 072 | 4 789 | - | 4 789 | 4 789 | (0) | 0,0% | 5 072 |
| Local Government Financial Management Grant [Schedule 5B] | | 1 550 | 1 550 | 1 550 | - | 1 550 | 1 550 | - | - | 1 550 |
| Provincial Government: | | 18 565 | 16 721 | 17 128 | 700 | 13 974 | 17 128 | (3 154) | -18,4% | 16 721 |
| Human Settlement Development Grant: Operating | | 2 505 | 3 380 | 3 107 | - | 100 | 3 598 | (3 498) | -97,2% | 3 380 |
| Municipal Accreditation and Capacity Building Grant | | 200 | - | 1 903 | 700 | 2 294 | 1 903 | 391 | 20,5% | - |
| Mun Accreditation and Capacity Building | | 513 | 491 | 491 | - | - | - | - | - | 491 |
| Maintenance and Construction of Transport Infrastructure (Proclaimed Roads) | | 96 | 190 | 190 | - | 143 | 190 | (47) | -24,8% | 190 |
| Community Library Service Grant: Operating | | 10 789 | 11 223 | 11 223 | - | 11 223 | 11 223 | - | - | 11 223 |
| Community Development Workers (CDW) Grant | | 94 | 94 | 94 | - | 94 | 94 | - | - | 94 |
| Disaster Management Grant | | 118 | 1 103 | - | - | - | - | - | - | 1 103 |
| Thusing Services Centre Grant | | 150 | 120 | 120 | - | 120 | 120 | - | - | 120 |
| Water Resilience Grant | | 700 | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure - Maintenance | | - | 120 | - | - | - | - | - | - | 120 |
| Prov Eaemarked Grant | | 3 400 | - | - | - | - | - | - | - | - |
| District Municipality: | | 605 | 500 | 626 | 126 | 1 726 | 500 | 1 226 | 245,2% | 500 |
| Cape Winelands District | | 605 | 500 | 626 | 126 | 1 726 | 500 | 1 226 | 245,2% | 500 |
| Other grant providers: | | 763 | 500 | 1 700 | - | 769 | 1 826 | (1 057) | -57,9% | 500 |
| Departmental Agencies and Accounts | | 763 | 500 | 1 700 | - | 769 | 620 | 149 | 24,1% | 500 |
| Non-profit Institutions | | - | - | - | - | - | 1 206 | (1 206) | -100,0% | - |
| Total Operating Transfers and Grants | 5 | 172 605 | 186 796 | 188 246 | 1 906 | 185 261 | 188 246 | (2 985) | -1,6% | 186 796 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 74 917 | 64 847 | 62 131 | - | 62 130 | 62 131 | (1) | 0,0% | 64 847 |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | 15 000 | 20 238 | 20 238 | - | 20 237 | 20 238 | (1) | 0,0% | 20 238 |
| Municipal Infrastructure Grant [Schedule 5B] | | 40 500 | 40 609 | 37 893 | - | 37 893 | 37 893 | - | - | 40 609 |
| Municipal Disaster Recovery Grant [Schedule 4B] | | 10 310 | - | - | - | - | - | - | - | - |
| Energy Efficiency and Demand Side Management Grant | | 4 000 | 4 000 | 4 000 | - | 4 000 | 4 000 | - | - | 4 000 |
| Water Services Infrastructure Grant [Schedule 5B] | | 5 107 | - | - | - | - | - | - | - | - |
| Provincial Government: | | 1 994 | 1 950 | 36 271 | - | 36 271 | 36 271 | - | - | 1 950 |
| Community Library Service Grant: Operating | | 244 | - | 1 171 | - | 1 171 | 1 171 | - | - | - |
| RSEP | | 800 | 1 100 | 1 100 | - | 1 100 | 1 100 | - | - | 1 100 |
| Emergency Municipal Load-Shedding Relief Grant | | 950 | 850 | - | - | - | - | - | - | 850 |
| Housing development | | - | - | 34 000 | - | 34 000 | 34 000 | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total Capital Transfers and Grants | 5 | 76 911 | 66 797 | 98 402 | - | 98 401 | 98 402 | (1) | 0,0% | 66 797 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 249 516 | 253 593 | 286 648 | 1 906 | 283 662 | 286 648 | (2 986) | -1,0% | 253 593 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

| WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Budget | | | | | | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | 2022/23 | | Budget Year 2023/24 | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | | | | | | | | | |
| | | 152 673 | 169 075 | 168 792 | 1 117 | 168 451 | 168 792 | (341) | -0.2% | 169 075 |
| Operational Revenue: General Revenue: Equitable Share | | 147 822 | 162 453 | 162 453 | 1 080 | 162 453 | 162 453 | (0) | 0.0% | 162 453 |
| Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B) | | 3 301 | 5 072 | 4 789 | – | 4 789 | 4 789 | (0) | 0.0% | 5 072 |
| Local Government Financial Management Grant (Schedule 5B) | | 1 550 | 1 550 | 1 550 | 37 | 1 209 | 1 550 | (341) | -22.0% | 1 550 |
| Provincial Government: | | 12 552 | 16 721 | 17 128 | 1 470 | 11 884 | 17 128 | (5 244) | -30.6% | 16 721 |
| Human Settlement Development Grant: Operating | | 360 | 3 380 | 3 107 | – | – | 3 598 | (3 598) | -100.0% | 3 380 |
| Municipal Accreditation and Capacity Building Grant | | – | – | 1 903 | 532 | 818 | 1 903 | (1 085) | -57.0% | – |
| Mun Accreditation and Capacity Building | | 513 | 491 | 491 | – | – | – | – | – | 491 |
| Maintenance and Construction of Transport Infrastructure (Proclaimed Roads) | | 96 | 190 | 190 | – | 143 | 190 | (47) | -24.8% | 190 |
| Community Library Service Grant: Operating | | 10 937 | 11 223 | 11 223 | 930 | 10 743 | 11 223 | (480) | -4.3% | 11 223 |
| Community Development Workers (CDW) Grant | | 106 | 94 | 94 | – | 62 | 94 | (32) | -33.8% | 94 |
| Disaster Management Grant | | 200 | 1 103 | – | – | – | – | – | – | 1 103 |
| Thusong Services Centre Grant | | 150 | 120 | 120 | 9 | 118 | 120 | (2) | -2.0% | 120 |
| Water Resilience Grant | | 190 | – | – | – | – | – | – | – | – |
| Water Supply Infrastructure - Maintenance | | – | 120 | – | – | – | – | – | – | 120 |
| District Municipality: | | 1 038 | 500 | 626 | 500 | 500 | 500 | – | – | 500 |
| Cape Winelands District | | 1 038 | 500 | 626 | 500 | 500 | 500 | – | – | 500 |
| Other grant providers: | | 763 | 500 | 1 700 | – | 769 | 1 826 | (1 057) | -57.9% | 500 |
| Departmental Agencies and Accounts | | 763 | 500 | 1 700 | – | 769 | 620 | 149 | 24.1% | 500 |
| Non-profit Institutions | | – | – | – | – | – | 1 206 | (1 206) | -100.0% | – |
| Total operating expenditure of Transfers and Grants: | | 167 025 | 186 796 | 188 246 | 3 087 | 181 604 | 188 246 | (6 642) | -3.5% | 186 796 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | | | | | | | | | |
| | | 68 948 | 64 847 | 62 131 | 9 669 | 41 534 | 62 131 | (20 597) | -33.2% | 64 847 |
| Integrated National Electrification Programme (Municipal Grant) (Schedule 5B) | | 15 000 | 20 238 | 20 238 | – | 12 636 | 20 238 | (7 602) | -37.6% | 20 238 |
| Municipal Infrastructure Grant (Schedule 5B) | | 44 987 | 40 609 | 37 893 | 9 100 | 25 604 | 37 893 | (12 289) | -32.4% | 40 609 |
| Municipal Disaster Recovery Grant (Schedule 4B) | | 1 930 | – | – | – | – | – | – | – | – |
| Energy Efficiency and Demand Side Management Grant | | 3 752 | 4 000 | 4 000 | 569 | 3 294 | 4 000 | (706) | -17.7% | 4 000 |
| Water Services Infrastructure Grant (Schedule 5B) | | 3 279 | – | – | – | – | – | – | – | – |
| Provincial Government: | | 1 962 | 1 950 | 36 271 | 5 060 | 34 193 | 36 271 | (2 078) | -5.7% | 1 950 |
| Community Library Service Grant: Operating | | 319 | – | 1 171 | 60 | 185 | 1 171 | (986) | -84.2% | – |
| RSEF | | 800 | 1 100 | 1 100 | – | 9 | 1 100 | (1 092) | -99.2% | 1 100 |
| Emergency Municipal Load-Shedding Relief Grant | | 843 | 850 | – | – | – | – | – | – | 850 |
| Housing development | | – | – | 34 000 | 5 000 | 34 000 | 34 000 | – | – | – |
| District Municipality: | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | – | – | – | – | – | – | – | – | – |
| Total capital expenditure of Transfers and Grants | | 70 910 | 66 797 | 98 402 | 14 729 | 75 727 | 98 402 | (22 675) | -23.0% | 66 797 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 237 935 | 253 593 | 286 648 | 17 816 | 257 332 | 286 648 | (29 316) | -10.2% | 253 593 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

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

| Summary Grants Received and Utilised: 2023/2024 | | | | May 2024 | | | | | |
|--|-------------------------------|-----------------|--------------------------------|---------------------|---|--|----------------------|----------------------|----------------------|
| | Unutilised Balance 01/07/2023 | Debit Balance - | Received 01/07/2023 31/05/2024 | Other Income | Conditions met (TRF TO Income Statement)- Operating | Conditions met (TRF TO Income Statement)-Capital | Refunded | To Other Debtors | Balance 31/05/2024 |
| National Government:- | 9 459 432.43 | - | 229 843 000.00 | 1 079 838.88 | -168 451 036.79 | -49 913 451.39 | - | -1 079 838.88 | 20 937 944.25 |
| Operating grants:- | - | - | 167 712 000.00 | 1 079 838.88 | -168 451 036.79 | - | - | - | 340 802.09 |
| Equitable share | - | - | 161 373 000.00 | 1 079 838.88 | -162 452 838.88 | - | - | - | - |
| Financial Management Grant | - | - | 1 550 000.00 | - | -1 209 197.91 | - | - | - | 340 802.09 |
| EPWP: Expanded Public Works | - | - | 4 789 000.00 | - | -4 789 000.00 | - | - | - | - |
| Capital grants:- | 9 459 432.43 | - | 42 131 000.00 | - | - | -49 913 451.39 | - | -1 079 838.88 | 20 597 142.16 |
| Municipal Infrastructure Grant | - | - | 37 893 000.00 | - | - | -25 603 826.07 | - | - | 12 289 173.93 |
| Integrated National Electrification Grant | 530.14 | - | 20 238 000.00 | - | - | -12 636 440.97 | - | -530.14 | 7 601 559.03 |
| Energy Efficiency and Demand-Side Management Grant | 247 800.50 | - | 4 000 000.00 | - | - | -3 293 590.80 | - | -247 800.50 | 706 409.20 |
| Water Services Infrastructure Grant | 831 508.24 | - | - | - | - | - | - | -831 508.24 | - |
| Municipal Disaster Recovery Grant | 8 379 593.55 | - | - | - | - | -8 379 593.55 | - | - | - |
| Provincial Government:- | 6 501 628.37 | - | 50 244 972.02 | - | -12 146 785.54 | -34 193 400.00 | -480 000.00 | - | 9 926 414.85 |
| Operating Grants plus Operating Housing:- | 6 501 628.37 | - | 13 973 972.02 | - | -12 146 785.54 | - | -480 000.00 | - | 7 848 814.85 |
| Operating Provincial | 4 357 040.37 | - | 13 973 972.02 | - | -11 956 983.04 | - | -480 000.00 | - | 5 894 029.35 |
| Library Service Conditional Grant | 1 304.35 | - | 11 223 000.00 | - | -10 744 640.69 | - | - | - | 479 663.66 |
| Proclaimed Roads | - | - | 142 972.02 | - | -142 972.02 | - | - | - | - |
| CDW Grant Operational Support | 82 065.27 | - | 94 000.00 | - | -78 176.77 | - | - | - | 97 888.50 |
| Financial Management Capacity Building Grant | 480 000.00 | - | 100 000.00 | - | - | - | -480 000.00 | - | 100 000.00 |
| Thusong Centre | - | - | 120 000.00 | - | -117 549.00 | - | - | - | 2 451.00 |
| Municipal Service Delivery and Capacity Building Grant | - | - | 700 000.00 | - | -443 686.36 | - | - | - | 256 313.64 |
| Municipal Water Resilience Grant | 379 114.00 | - | - | - | -55 555.43 | - | - | - | 323 558.57 |
| Municipal Accreditation and Capacity Building | - | - | 491 000.00 | - | -374 402.77 | - | - | - | 116 597.23 |
| Provincial Earmarked (Accelerated) Grant Funding | 3 400 000.00 | - | - | - | - | - | - | - | 3 400 000.00 |
| Disaster Management Grant | 14 556.75 | - | - | - | - | - | - | - | 14 556.75 |
| Fire Service Capacity Building Grant | - | - | 1 103 000.00 | - | - | - | - | - | 1 103 000.00 |
| Operating Provincial Housing | 2 144 588.00 | - | - | - | -189 802.50 | - | - | - | 1 954 785.50 |
| Housing from Capital to Operating Top structure | 2 144 588.00 | - | - | - | -189 802.50 | - | - | - | 1 954 785.50 |
| Title Deeds | - | - | - | - | - | - | - | - | - |
| Transhex: Beneficiary Administration | - | - | - | - | - | - | - | - | - |
| Informal Settlements Upgrading Partnership Grant | - | - | - | - | - | - | - | - | - |
| Capital grants:- | - | - | 36 271 000.00 | - | - | -34 193 400.00 | - | - | 2 077 600.00 |
| Other | - | - | 36 271 000.00 | - | - | -34 193 400.00 | - | - | 2 077 600.00 |
| Library Service Conditional Grant | - | - | 850 000.00 | - | - | - | - | - | 850 000.00 |
| Library Service: Replacement Funding | - | - | 321 000.00 | - | - | -184 900.00 | - | - | 136 100.00 |
| RSEP | - | - | 1 100 000.00 | - | - | -8 500.00 | - | - | 1 091 500.00 |
| The Acceleration of Housing Delivery | - | - | 34 000 000.00 | - | - | -34 000 000.00 | - | - | - |
| Capital- Grants Housing | - | - | - | - | - | - | - | - | - |
| Housing: Transhex | - | - | - | - | - | - | - | - | - |
| Cape Winelands District Municipality:- | 462 000.00 | - | 1 726 000.00 | - | -500 000.00 | - | - | - | 1 688 000.00 |
| Operating grants:- | 462 000.00 | - | 1 726 000.00 | - | -500 000.00 | - | - | - | 1 688 000.00 |
| Cape Winelands District Municipality | 462 000.00 | - | 1 726 000.00 | - | -500 000.00 | - | - | - | 1 688 000.00 |
| Capital grants:- | - | - | - | - | - | - | - | - | - |
| Cape Winelands District Municipality | - | - | - | - | - | - | - | - | - |
| Cape Winelands Donated Assets | - | - | - | - | - | - | - | - | - |
| Housing Grants | - | - | - | - | - | - | - | - | - |
| Other Grants | - | - | 769 155.23 | - | -769 155.23 | - | - | - | - |
| Operating grants:- | - | - | 769 155.23 | - | -769 155.23 | - | - | - | - |
| LGWSETA | - | - | 769 155.23 | - | -769 155.23 | - | - | - | - |
| CHIETA | - | - | - | - | - | - | - | - | - |
| Maintenance of Fire Equipment | - | - | - | - | - | - | - | - | - |
| Capital grants:- | - | - | - | - | - | - | - | - | - |
| Other Municipalities | - | - | - | - | - | - | - | - | - |
| | 16 423 060.80 | - | 282 583 127.25 | 1 079 838.88 | -181 866 977.56 | -84 106 851.39 | -480 000.00 | -1 079 838.88 | 32 552 359.10 |
| | | | 283 662 966.13 | | -265 973 828.95 | | | | |
| | | | | | | | GROSS BALANCE | | 32 552 359.10 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.1 Supporting Table SC8

| WC025 Breede Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Budget | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Summary of Employee and Councillor remuneration | Ref | 2022/23 | Budget Year 2023/24 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands | | A | B | C | | | | | D | |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 15 345 | 16 963 | 17 963 | 1 329 | 15 246 | 16 186 | (939) | -6% | 17 963 |
| Pension and UIF Contributions | | 1 168 | 1 277 | 1 277 | 101 | 1 129 | 1 151 | (22) | -2% | 1 277 |
| Medical Aid Contributions | | 228 | 234 | 234 | 23 | 247 | 211 | 36 | 17% | 234 |
| Motor Vehicle Allowance | | 389 | 426 | 426 | 29 | 329 | 384 | (54) | -14% | 426 |
| Cellphone Allowance | | 1 670 | 1 673 | 1 673 | 148 | 1 721 | 1 507 | 214 | 14% | 1 673 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | 267 | 148 | 148 | 13 | 151 | 133 | 18 | 14% | 148 |
| Sub Total - Councillors | | 19 066 | 20 720 | 21 720 | 1 643 | 18 823 | 19 571 | (748) | -4% | 21 720 |
| % increase | 4 | | 8,7% | 13,9% | | | | | | 13,9% |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | | 5 822 | 9 331 | 9 330 | 6 879 | 11 508 | 8 410 | 3 098 | 37% | 9 330 |
| Pension and UIF Contributions | | 659 | 844 | 844 | 74 | 608 | 761 | (153) | -20% | 844 |
| Medical Aid Contributions | | 45 | 109 | 109 | 9 | 49 | 98 | (49) | -50% | 109 |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | 1 507 | 1 404 | 1 404 | 397 | 1 381 | 1 265 | 115 | 9% | 1 404 |
| Cellphone Allowance | | 288 | 346 | 346 | 24 | 254 | 312 | (57) | -18% | 346 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | 243 | 337 | 338 | 45 | 246 | 304 | (58) | -19% | 338 |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | 2 | - | - | - | - | - | - | - | - | - |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | - | - | - | - | - | - | - |
| Acting and post-related allowance | | - | - | - | - | - | - | - | - | - |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | 8 564 | 12 370 | 12 370 | 7 429 | 14 046 | 11 150 | 2 896 | 26% | 12 370 |
| % increase | 4 | | 44,4% | 44,4% | | | | | | 44,4% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 204 717 | 255 868 | 223 488 | 18 323 | 199 466 | 201 455 | (1 987) | -1% | 223 488 |
| Pension and UIF Contributions | | 38 540 | 47 534 | 47 534 | 3 438 | 37 536 | 42 848 | (5 310) | -12% | 47 534 |
| Medical Aid Contributions | | 22 005 | 28 279 | 28 279 | 1 995 | 21 523 | 25 491 | (3 968) | -16% | 28 279 |
| Overtime | | 24 355 | 16 637 | 25 137 | 2 005 | 20 820 | 22 658 | (1 839) | -8% | 25 137 |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | 9 789 | 11 443 | 11 383 | 851 | 9 087 | 10 261 | (1 173) | -11% | 11 383 |
| Cellphone Allowance | | 1 362 | 1 405 | 1 405 | 76 | 847 | 1 266 | (419) | -33% | 1 405 |
| Housing Allowances | | 1 680 | 2 201 | 2 201 | 145 | 1 565 | 1 984 | (419) | -21% | 2 201 |
| Other benefits and allowances | | 25 604 | 28 765 | 28 770 | 1 696 | 23 924 | 25 933 | (2 009) | -8% | 28 770 |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | 20 251 | - | 0 | - | - | 0 | (0) | -100% | 0 |
| Post-retirement benefit obligations | 2 | 6 818 | 7 028 | 7 028 | 603 | 6 515 | 6 336 | 180 | 3% | 7 028 |
| Entertainment | | - | - | - | - | - | - | - | - | - |
| Scarcity | | - | - | 0 | - | 13 | 0 | 13 | 100% | 0 |
| Acting and post-related allowance | | 2 567 | 1 617 | 1 617 | 194 | 1 946 | 1 457 | 489 | 34% | 1 617 |
| In kind benefits | | - | - | - | - | - | - | - | - | - |
| Sub Total - Other Municipal Staff | | 357 687 | 400 778 | 376 841 | 29 326 | 323 248 | 339 690 | (16 442) | -5% | 376 841 |
| % increase | 4 | | 12,0% | 5,4% | | | | | | 5,4% |
| Total Parent Municipality | | 385 318 | 433 868 | 410 932 | 38 398 | 356 118 | 370 412 | (14 294) | -4% | 410 932 |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 385 318 | 433 868 | 410 932 | 38 398 | 356 118 | 370 412 | (14 294) | -4% | 410 932 |
| % increase | 4 | | 12,6% | 6,6% | | | | | | 6,6% |
| TOTAL MANAGERS AND STAFF | | 366 251 | 413 148 | 389 211 | 36 755 | 337 294 | 350 841 | (13 546) | -4% | 389 211 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

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

Overtime and temporary personnel payments are one month in arrear, this being the reason 10 months spending been reflecting on the end of May 2024 reports. Overtime should be monitored closely.

| From 1 July 2023 till 31 May 2024 | Budget for the year | Estimate for the 10 months | Actual to Date | Variance |
|-----------------------------------|---------------------|----------------------------|----------------|------------|
| Overtime | 25 136 573 | 20 947 144 | 19 938 464 | 1 008 680 |
| Temporary personnel | 27 010 957 | 22 509 131 | 24 969 469 | -2 460 338 |

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

| | <u>March 2024</u> | <u>April 2024</u> | <u>May 2024</u> |
|-------------|-------------------|-------------------|-----------------|
| EPWP | 355 | 402 | 399 |
| Temporary | 127 | 125 | 68 |
| Permanent | 854 | 855 | 847 |
| Councillors | 41 | 41 | 41 |
| | 1 377 | 1 423 | 1 355 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

| WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Budget | | | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| Month | 2022/23 | Budget Year 2023/24 | | | | | | | |
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | % spend of Original Budget |
| R thousands | | | | | | | | | |
| Monthly expenditure performance trend | | | | | | | | | |
| July | 4 130 | 2 011 | 9 770 | 5 937 | 5 937 | 9 770 | 3 833 | 39,2% | 3% |
| August | 10 528 | 2 261 | 9 690 | 22 559 | 28 495 | 19 460 | (9 036) | -46,4% | 15% |
| September | 9 026 | 28 923 | 36 500 | 17 593 | 46 088 | 55 959 | 9 871 | 17,6% | 24% |
| October | 13 482 | 10 776 | 10 869 | 22 345 | 68 433 | 66 828 | (1 605) | -2,4% | 36% |
| November | 19 536 | 17 205 | 24 137 | 13 954 | 82 387 | 90 965 | 8 578 | 9,4% | 43% |
| December | 24 141 | 31 573 | 33 010 | 15 388 | 97 775 | 123 974 | 26 200 | 21,1% | 51% |
| January | 28 187 | 14 091 | 15 390 | 7 077 | 104 852 | 139 364 | 34 513 | 24,8% | 55% |
| February | 5 402 | 10 131 | 12 040 | 8 730 | 113 581 | 151 404 | 37 823 | 25,0% | 60% |
| March | 23 412 | 29 473 | 80 056 | 37 486 | 151 068 | 231 460 | 80 393 | 34,7% | 79% |
| April | 27 279 | 6 511 | 14 229 | 20 549 | 171 616 | 245 689 | 74 073 | 30,1% | 90% |
| May | 35 037 | 6 641 | 14 467 | 21 805 | 193 422 | 260 157 | 66 735 | 25,7% | 102% |
| June | 53 310 | 30 933 | 33 202 | – | – | 293 359 | – | 0,0% | 0% |
| Total Capital expenditure | 253 469 | 190 531 | 293 359 | 193 422 | | | | | |

PART 2 - SUPPORTING DOCUMENTATION

SECTION 10 - CAPITAL PERFORMANCE PROGRAMME

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

| Capital Progress Report 2023/24 | | May 2024 | | | | | | | | | |
|--|----------------------------------|-------------------------------------|--|-------------------------|--------------------------------|--|-----------------------|--------------------------|----------------------|-------------------------------|--|
| <u>PROJECT FUNDING</u> | Total Approved Budget 2023/24 | Roll overs requests from 2022/23 | Other Adjustments/ Additional funding | Adjustments Feb 2024 | Total Funded budget 2023/24 | Requests Approved Committed Funding | Expenditure to Date | Expenditure for Month | Unspent | Expenditure as % of Budget | |
| EXTERNAL LOAN | | | | | | | | | | | |
| Projects New | 27 989 976 | 53 385 235 | | -7 200 000 | 74 154 211 | 0,00 | 48 851 881,28 | 1 890 124,56 | 25 302 329,72 | 65,88% | |
| Projects (B/F) | 100 000 | 0 | | 0 | 100 000 | | 18 700,00 | 0,00 | 81 300,00 | 18,70% | |
| TOTAL EXTERNAL LOAN | 28 089 976 | 53 385 235 | | -7 200 000 | 74 254 211 | 0,00 | 48 870 581,28 | 1 890 124,56 | 25 383 629,72 | | |
| CAPITAL REPLACEMENT RESERVE | | | | | | | | | | | |
| Projects New | 87 977 471 | 22 217 974 | 854 000 | -15 709 955 | 95 747 490 | 1 074 739,89 | 58 343 988,68 | 4 038 205,35 | 37 403 501,32 | 60,94% | |
| Projects (B/F) | 1 428 005 | 0 | 0 | 0 | 438 005 | 0,00 | 438 005,00 | 0,00 | 0,00 | 100,00% | |
| Projects (MIG Counter Funding) | 0 | 0 | 0 | 8 898 902 | 8 898 902 | 0,00 | 936 965,81 | 936 965,81 | 7 961 936,19 | 10,53% | |
| CRR Connections (Public Contr) | 4 839 200 | 0 | 0 | 0 | 4 839 200 | 3 064,65 | 271 075,96 | 78 217,48 | 4 568 124,04 | 5,60% | |
| Furniture and Equipment | 20 000 | 0 | 198 800 | 17 000 | 235 800 | 19 535,69 | 182 300,95 | 68 317,96 | 68 419,05 | 72,72% | |
| TOTAL CRR | 94 264 676 | 22 217 974 | 1 052 800 | -6 791 053 | 110 174 397 | 1 097 340,03 | 60 172 416,40 | 5 121 706,60 | 50 001 980,60 | 54,62% | |
| INSURANCE RESERVE | | | | | | | | | | | |
| Insurance Reserve | 1 400 000 | 0 | 0 | 0 | 1 970 000 | 19 090,65 | 271 821,44 | 64 338,65 | 1 698 178,56 | 13,80% | |
| TOTAL INSURANCE RESERVE | 1 400 000 | 0 | 0 | 0 | 1 970 000 | 19 090,65 | 271 821,44 | 64 338,65 | 1 698 178,56 | 13,80% | |
| TOTAL BASIC CAPITAL | 123 733 652 | 75 603 209 | 1 052 800 | -13 991 053 | 186 396 608 | 1 116 430,68 | 108 314 819,12 | 7 075 189,81 | 77 083 768,88 | 38,65% | |
| CAPITAL: GRANT FUNDING | | | | | | | | | | | |
| PAWC: Libraries | 850 000 | 0 | 0 | 321 000 | 1 171 000 | 93 630,00 | 184 900,00 | 59 900,00 | 986 100,00 | 15,79% | |
| PAWC: RSEP | 1 100 000 | 0 | 0 | 0 | 1 100 000 | 0,00 | 8 500,00 | 0,00 | 1 091 500,00 | 0,77% | |
| PAWC: HOUSING | 0 | 0 | 0 | 34 000 000 | 34 000 000 | 0,00 | 34 000 000,00 | 5 000 000,00 | 0,00 | 100,00% | |
| National Government: MIG (DORA) | 40 609 000 | 0 | -2 716 000 | 0 | 37 893 000 | 0,00 | 25 615 720,57 | 25 603 826,07 | 12 289 173,93 | 67,57% | |
| National Government: INEP (DORA) | 20 238 000 | 0 | 0 | 0 | 20 238 000 | 0,00 | 12 636 440,97 | 0,00 | 7 601 559,03 | 62,44% | |
| National Government: IDRG | 0 | 0 | 0 | 8 379 593 | 8 379 593 | 0,00 | 8 379 593,00 | 0,00 | 0,00 | 100,00% | |
| National Government: EEDSMG | 4 000 000 | 0 | 0 | 0 | 4 000 000 | 0,00 | 3 293 590,80 | 568 771,00 | 706 409,20 | 82,34% | |
| National Government: WSIG | 0 | 0 | 0 | 179 000 | 179 000 | 0,00 | 0,00 | 0,00 | 179 000,00 | 0,00% | |
| TOTAL : GRANT FUNDING | 66 797 000 | 0 | -2 716 000 | 42 879 593 | 106 960 593 | 93 630,00 | 84 106 850,64 | 14 729 101,97 | 22 853 742,16 | 78,63% | |
| TOTAL FUNDING | 190 530 652 | 75 603 209 | -1 663 200 | 28 888 540 | 293 359 201 | 1 210 060,68 | 193 421 669,96 | 21 805 291,78 | 99 937 531,04 | 65,93% | |

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

| No | Deviation reference | Directorate | Department | Reason for Deviation (Deviation category) | Short Summary of Deviation | Amount approved | Period Approved | Maximum Anticipated expenditure approved | Approved Service Provider/ Contractor/ Supplier | CSD NUMBER |
|----|---------------------|----------------------|----------------------|---|---|-----------------|-----------------------|--|---|-------------|
| 1 | BVD 662 AMEND | FINANCE | REVENUE | EMERGENCY | BVD 662 AMENDED FROM R6 210,00 TO R8 968,18 FIXING ALL BROKEN GLASS AND WINDOWS AT TOUWSRVIER MUNICIPAL OFFICES | R2 758,17 | ONCE OFF | R2 758,17 | VAN NIEKERK GLAS | MAAA0612912 |
| 2 | BVD 664 | FINANCE | FINANCIAL PLANNING | EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS | PROCUREMENT OF CASEWARE LICENSES TO COMPLETE THE ANNUAL FINANCIAL STATEMENTS | R145 056,99 | ONCE OFF | R145 056,99 | ADAPT IT | MAAA0038240 |
| 3 | BVD 665 | PUBLIC SERVICES | ROADS AND STORMWATER | EMERGENCY | STORMWATER IMPROVEMENT ON VICTORY WAY, FAIRWAY HEIGHTS, WORCESTER | R652 372,08 | 06/05/2024-3/06/2024 | R652 372,08 | EYETHU ALPHA PTY LTD | MAAA0841015 |
| 4 | BVD 666 | ENGINEERING SERVICES | ELECTRICAL SERVICES | EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL OR IMPOSSIBLE TO FOLLOW A NORMAL PROCUREMENT PROCESS | EXAMINE, REPAIR AND INVESTIGATE GPS MODULE AND REPROGRAMMING OF RADIO | R1 300,00 | 6-7 MAY 2024 | R1 300,00 | BREERVIER KOMMUNIKASIE | MAAA0361394 |
| 5 | BVD 667 | PUBLIC SERVICES | SOLID WASTE | EMERGENCY | RENTAL OF REFUSE COMPACTORS | R832 000,00 | 30/05/2024-30/06/2024 | R832 000,00 | ZAMAMPI (PTY) LTD | MAAA0465797 |
| | | | | | | | | R1 633 487,24 | | |

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

| TENDERS AWARDED DURING MAY 2024 | | | | | |
|---------------------------------------|---------------|---|--|-------------|----------------------------------|
| AWARD DATE | BID NUMBER | TENDER DESCRIPTION | AWARDED TO | AMOUNT | ANTICIPATED EXPENDITURE (CAPPED) |
| 03/05/2024 | BV 1038/ 2023 | SUPPLY AND DELIVERY OF ELECTRICAL PERSONAL PROTECTIVE EQUIPMENT(PPE) FOR THE PERIOD ENDING 30 JUNE 2027 | Adjuvo Enterprises (Pty) Ltd (Category A: Protective Clothes) | Rates | R2 206 546,62 |
| | | | Pienaar Brothers (Pty) Ltd (Category B: Protective Boots and Category D: Fall Arrest System) | Rates | R885 094,12 |
| | | | Blackbird Trading 480cc (Category C: Protective headwear and shields) | Rates | R367 751,77 |
| | | | Cyrus Trading (Pty) Ltd (Category E: Gloves and Storage bags) | Rates | R178 877,04 |
| 03/05/2024 | BV 1053/ 2023 | PROVISION OF PROFESSIONAL TRAVEL AGENCY SERVICES FOR THE PERIOD ENDING 30 JUNE 2027 | Travel Click (Pty) Ltd | Rates | R10 000 000,00 |
| 03/05/2024 | BV 1058/ 2023 | SUPPLY AND DELIVERY OF TISSUE PAPER PRODUCTS FOR THE PERIOD ENDING 30 JUNE 2027 | FDR Trading | Rates | R5 892 466,04 |
| 03/05/2024 | BV 1066/ 2024 | SUPPLY, INSTALLATION, COMMISSIONING OF TELEPHONE VOIP SYSTEM SOLUTION FOR A PERIOD ENDING 30 JUNE 2027 | Mezobyte (Pty) Ltd | Rates | R2 694 335,42 |
| 06/05/2024 | BV 1072/ 2024 | COMPILATION AND MAINTENANCE OF THE GENERAL VALUATION (GV) AND SUPPLEMENTARY VALUATION (SV) ROLLS FOR THE PERIOD NOT EXCEEDING SEVEN (7) YEARS | HCB Valuations and Services (Pty) Ltd | Rates | R6 850 782,59 |
| 31/05/2024 | BV 1082/ 2024 | SUPPLY, DELIVERY AND INSTALLATION OF OUTDOOR GYM EQUIPMENT AND STEEL PLAYGROUND EQUIPMENT IN FIVE (5) PARKS IN THE WORCESTER AREA | Green Outdoor Gym (Pty) Ltd | R730 410,75 | |
| | | | | | R29 806 264,35 |
| Tender turnaround (lead time) in days | BV 1038/ 2023 | 245 | | | |
| | BV 1053/ 2023 | 175 | | | |
| | BV 1058/ 2023 | 175 | | | |
| | BV 1066/ 2024 | 91 | | | |
| | BV 1072/ 2024 | 73 | | | |
| | BV 1082/ 2024 | 56 | | | |
| Average | | 136 | | | |

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of May 2024.

| PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF MAY 2024 | | | | | | | | | |
|---|---------------|-----------------|---|--------------------------------|--|----------------|-----------------|----------------------|--|
| Request Reference | Date of Order | Order Reference | Service Provider/ Contractor/ Supplier with lowest acceptable offer | Lowest acceptable offer amount | Awarded Service Provider/ Contractor/ Supplier | Awarded amount | Premium Payable | Premium Payable as % | National Treasury Norm >25% (Acceptable/ Not Acceptable) |
| 26267 | 23/05/2024 | 10779 | NOLADA 8 | 163668.00 | BANDAKHAYA | 172040 | 8372.00 | 5.11 | ACCEPTABLE |
| 25221 | 08/05/2024 | 10574 | GUNDO EVALUATION | 68652.39 | TAKE NOTE TRADING | 69 000.00 | 347.61 | 0.50 | ACCEPTABLE |
| 28624 | 14/05/2024 | 10637 | LOGO CLOTHING | 17071.15 | BUCLER | 17388 | 316.85 | 1.85 | ACCEPTABLE |
| 26961 | 17/05/2024 | 10723 | FIERCE DIMENSION | 54950.45 | AAA PAINTS | 58538.2 | 3587.75 | 6.52 | ACCEPTABLE |
| 28754 | 15/05/2024 | 10682 | AAA PAINTS | 14134.85 | AGRIMARK | 14385.75 | 250.90 | 1.78 | ACCEPTABLE |
| 28829 | 24/05/2024 | 10807 | RL AUTOPARTS | 29900.00 | VUYANI ELECTRICAL | 29992 | 92.00 | 0.30 | ACCEPTABLE |
| 26853 | 21/05/2024 | 10750 | WORCESTER BUILD IT | 9001.43 | RANDALL INDUSTRIES | 9921.51 | 920.08 | 10.22 | ACCEPTABLE |
| 29035 | 31/05/2024 | 10860 | MASTER GRADE IT | 9604.80 | TORQUE IT | 9890 | 285.20 | 2.96 | ACCEPTABLE |
| 28680 | 31/05/2024 | 10863 | GABRIEL AND MICHAEL | 37975.30 | NOLADA 8 | 38 338.70 | 363.40 | 0.95 | ACCEPTABLE |
| TOTAL PREMIUMS PAID FOR THE MONTH | | | | | | | 14535.79 | | |

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

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: _____



DATE: 13 June 2024