
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT OCTOBER 2022

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2022/2023 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR'S REPORT

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for October 2022 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

2. Recommended resolution to Council with regards to October 2022 In-year report is:

RESOLVED

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

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 - EXECUTIVE SUMMARY

3.1 INTRODUCTION

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

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2022 – 31 October 2022 is R382 366 975 or 27.50% of the total budgeted revenue R1 390 473 100.

Property Rates

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

Service charges - electricity revenue

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

Service charges - water revenue

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

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

Service charges – sanitation revenue

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

Rental of facilities and equipment

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

Interest earned – external investments

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

Interest earned – outstanding debtors

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

Fines, penalties and forfeits

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

Licenses and permits

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

Transfers and subsidies – Operating

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

Other revenue

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

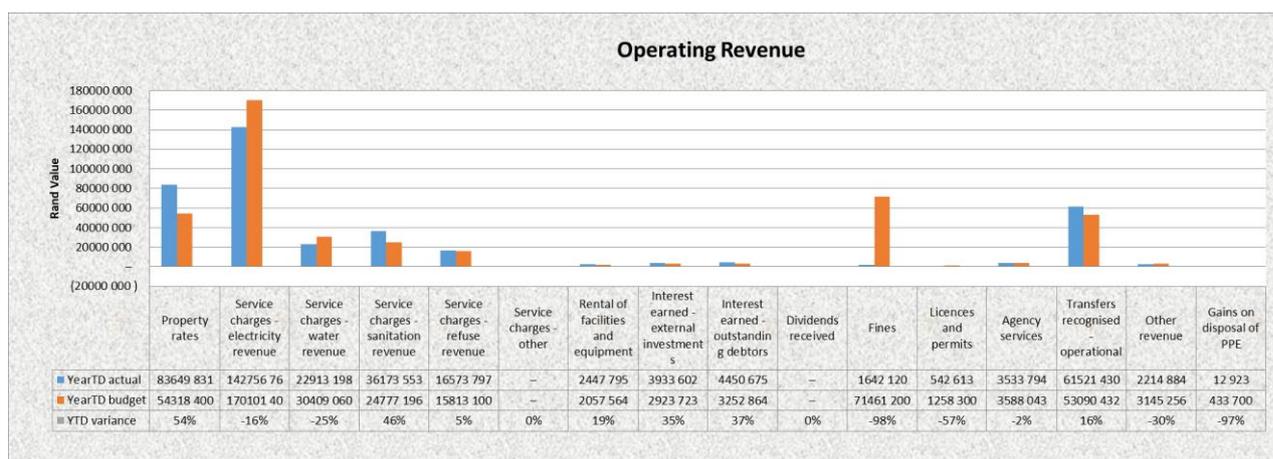
Gains

Gains from the disposal of assets are less than anticipated.

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

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

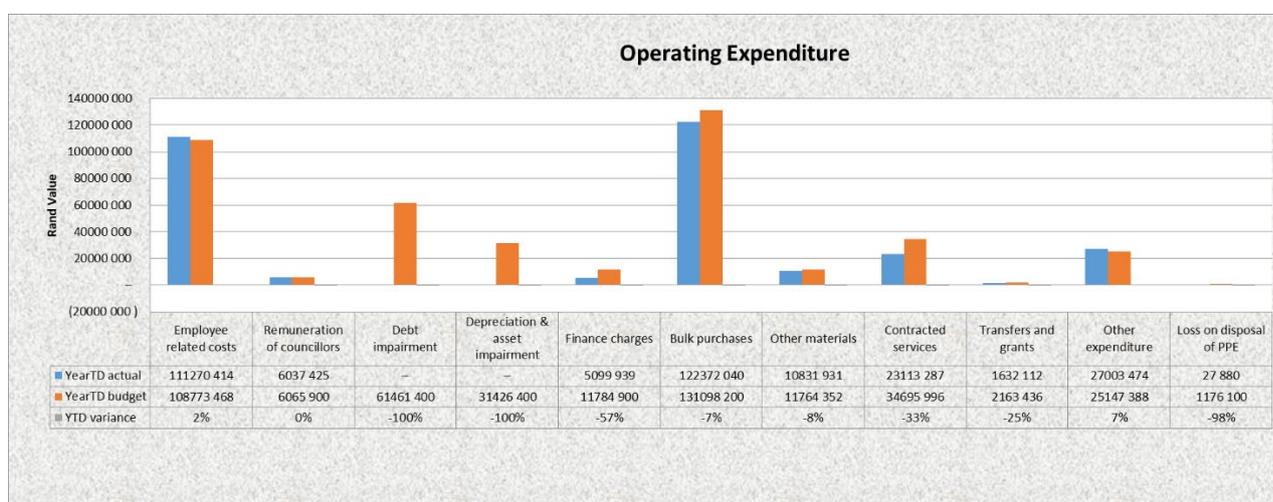


Operating Expenditure by Type

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

The total expenditure amounts to R307 388 502 or 22.68% of the total budgeted expenditure R1 355 126 165.

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

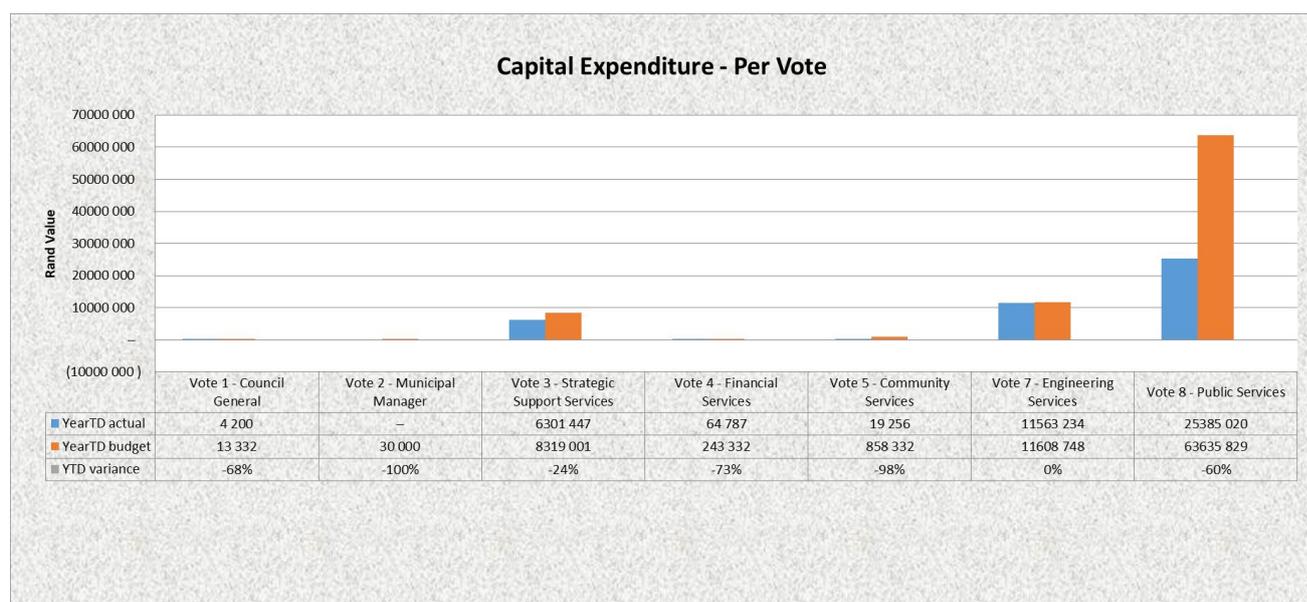


Capital Expenditure

The total capital expenditure for the period 1 July 2022 – 31 October 2022, amounts to R43 337 944 or 13.22% of the total capital budget that amounts to R327 891 064.

Capital grant funding the total capital grant funding expenditure amounts to R6 002 637 or 8.56% of the total capital grant funding budget that amounts to R70 138 000.

Refer to Section 4 – table C5 for more detail.



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R169 744 505.

Refer to Section 4

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

3.3 MATERIAL VARIANCES FROM SDBIP

Comments for October 2022.

Refer to Section 10 – Supporting Table SC1

3.4 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

PART 1 – IN-YEAR REPORT

SECTION 4 – IN-YEAR BUDGET TABLES

4.1 Monthly budget statements

4.1.1 Table C1: Monthly Budget Statement Summary

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

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M04 October									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	173 037	175 223	175 223	12 326	83 650	54 318	29 331	54%	175 223
Service charges	725 043	761 566	761 566	56 185	218 417	241 101	(22 683)	-9%	761 566
Investment revenue	10 969	10 686	10 686	1 115	3 934	2 924	1 010	35%	10 686
Transfers and subsidies	152 932	171 058	171 058	3 712	61 521	53 090	8 431	16%	171 058
Other own revenue	70 271	271 940	271 940	3 909	14 845	85 197	(70 352)	-83%	271 940
Total Revenue (excluding capital transfers and contributions)	1 132 251	1 390 473	1 390 473	77 247	382 367	436 630	(54 263)	-12%	1 390 473
Employee costs	335 127	350 795	342 210	28 243	111 270	108 773	2 497	2%	342 210
Remuneration of Councillors	18 315	19 549	19 549	1 488	6 037	6 066	(28)	-0%	19 549
Depreciation & asset impairment	88 579	100 988	100 988	-	-	31 426	(31 426)	-100%	100 988
Finance charges	20 974	38 001	38 001	-	5 100	11 785	(6 685)	-57%	38 001
Materials and bulk purchases	424 247	462 319	459 516	27 331	133 204	142 863	(9 659)	-7%	459 516
Transfers and subsidies	3 767	6 872	6 901	102	1 632	2 163	(531)	-25%	6 901
Other expenditure	244 981	377 227	387 962	10 926	50 145	122 481	(72 336)	-59%	387 962
Total Expenditure	1 135 989	1 355 751	1 355 126	68 090	307 389	425 558	(118 169)	-28%	1 355 126
Surplus/(Deficit)	(3 738)	34 722	35 347	9 157	74 978	11 073	63 906	577%	35 347
Transfers and subsidies - capital (monetary alloc	55 756	70 138	70 138	-	-	21 743	(21 743)	-100%	70 138
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	52 017	104 860	105 485	9 157	74 978	32 816	42 162	128%	105 485
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52 017	104 860	105 485	9 157	74 978	32 816	42 162	128%	105 485
Capital expenditure & funds sources									
Capital expenditure	143 097	318 550	327 891	13 324	43 338	84 709	(41 371)	-49%	327 891
Capital transfers recognised	55 635	70 138	70 138	865	6 003	21 257	(15 254)	-72%	70 138
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	146 238	146 238	12 391	28 064	37 800	(9 736)	-26%	146 238
Internally generated funds	87 462	102 174	111 515	68	9 271	25 652	(16 381)	-64%	111 515
Total sources of capital funds	143 097	318 550	327 891	13 324	43 338	84 709	(41 371)	-49%	327 891
Financial position									
Total current assets	344 075	267 426	267 426	-	287 796	-	-	-	267 426
Total non current assets	2 439 292	2 682 117	2 682 117	-	2 541 913	-	-	-	2 682 117
Total current liabilities	103 201	154 220	154 220	-	120 636	-	-	-	154 220
Total non current liabilities	451 433	581 169	581 169	-	322 100	-	-	-	581 169
Community wealth/Equity	2 228 734	2 214 154	2 214 154	-	2 386 974	-	-	-	2 214 154
Cash flows									
Net cash from (used) operating	(238 831)	142 598	142 598	2 706	41 448	12 221	(29 228)	-239%	142 598
Net cash from (used) investing	(17 665)	(318 500)	(318 500)	(18 379)	(43 314)	(72 010)	(28 696)	40%	(318 500)
Net cash from (used) financing	5 458	127 653	127 653	53	(7 479)	(9 023)	(1 544)	17%	127 653
Cash/cash equivalents at the month/year end	(60 276)	101 765	130 841	-	169 745	110 277	(59 467)	-54%	130 841
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	38 191	25 171	33	12 790	1 201	5 969	29 075	156 331	268 760
Creditors Age Analysis									
Total Creditors	31 614	434	2	2	-	1	-	-	32 052

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) - M04 October										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		242 602	241 045	241 045	14 724	129 098	74 502	54 596	73%	241 045
Executive and council		510	118	118	29	142	37	105	281%	118
Finance and administration		242 093	240 927	240 927	14 695	128 956	74 465	54 492	73%	240 927
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		68 634	281 225	281 225	5 015	8 554	87 297	(78 742)	-90%	281 225
Community and social services		12 676	12 459	12 459	3 841	4 292	3 873	419	11%	12 459
Sport and recreation		3 911	9 249	9 249	241	968	2 909	(1 941)	-67%	9 249
Public safety		30 467	230 822	230 822	533	1 718	71 556	(69 837)	-98%	230 822
Housing		21 579	28 695	28 695	400	1 576	8 959	(7 383)	-82%	28 695
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27 188	16 395	16 395	1 298	4 623	5 750	(1 127)	-20%	16 395
Planning and development		2 119	2 226	2 226	142	651	692	(41)	-6%	2 226
Road transport		25 069	14 169	14 169	1 156	3 972	5 058	(1 086)	-21%	14 169
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		849 495	921 945	921 945	56 210	240 092	290 826	(50 734)	-17%	921 945
Energy sources		521 762	565 318	565 318	36 094	142 898	179 028	(36 130)	-20%	565 318
Water management		139 458	126 788	126 788	7 874	22 914	39 117	(16 202)	-41%	126 788
Waste water management		123 706	160 679	160 679	8 534	36 176	49 814	(13 638)	-27%	160 679
Waste management		64 568	69 161	69 161	3 708	38 104	22 867	15 236	67%	69 161
<i>Other</i>	4	87	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 188 006	1 460 611	1 460 611	77 247	382 367	458 374	(76 007)	-17%	1 460 611
Expenditure - Functional										
<i>Governance and administration</i>		222 607	258 889	271 209	16 622	78 564	86 006	(7 442)	-9%	271 209
Executive and council		38 533	35 936	38 791	2 708	18 050	12 211	5 838	48%	38 791
Finance and administration		180 574	218 570	228 054	13 627	59 236	72 438	(13 202)	-18%	228 054
Internal audit		3 500	4 382	4 364	286	1 278	1 357	(79)	-6%	4 364
<i>Community and public safety</i>		152 860	314 193	305 319	9 918	36 510	96 111	(59 600)	-62%	305 319
Community and social services		27 723	31 659	31 509	2 530	8 721	9 938	(1 217)	-12%	31 509
Sport and recreation		28 150	27 733	28 028	1 952	7 372	8 854	(1 483)	-17%	28 028
Public safety		77 314	226 116	217 824	3 962	15 866	68 319	(52 453)	-77%	217 824
Housing		19 591	28 595	27 868	1 475	4 552	8 971	(4 419)	-49%	27 868
Health		83	91	91	-	-	29	(29)	-100%	91
<i>Economic and environmental services</i>		76 154	85 887	84 713	3 589	16 883	26 483	(9 600)	-36%	84 713
Planning and development		18 338	20 016	20 041	1 271	6 332	6 257	76	1%	20 041
Road transport		56 933	65 482	64 283	2 318	10 472	20 103	(9 631)	-48%	64 283
Environmental protection		883	389	389	-	79	123	(44)	-36%	389
<i>Trading services</i>		683 976	695 887	693 107	37 959	175 358	216 706	(41 349)	-19%	693 107
Energy sources		460 880	506 388	505 777	29 406	137 275	157 484	(20 209)	-13%	505 777
Water management		82 276	70 157	67 754	2 959	13 116	21 537	(8 421)	-39%	67 754
Waste water management		80 994	73 986	74 267	2 372	13 385	23 320	(9 935)	-43%	74 267
Waste management		59 826	45 356	45 310	3 222	11 582	14 365	(2 784)	-19%	45 310
<i>Other</i>		392	895	777	2	73	251	(178)	-71%	777
Total Expenditure - Functional	3	1 135 989	1 355 751	1 355 126	68 090	307 389	425 558	(118 169)	-28%	1 355 126
Surplus/ (Deficit) for the year		52 017	104 860	105 485	9 157	74 978	32 816	42 162	128%	105 485

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) - M04 October										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	510	118	118	29	142	37	105	282,2%	118
Vote 2 - Municipal Manager		500	500	500	-	-	157	(157)	-100,0%	500
Vote 3 - Strategic Support Services		1 276	1 244	1 244	(116)	436	390	46	11,8%	1 244
Vote 4 - Financial Services		231 226	236 559	236 559	14 733	128 305	74 238	54 067	72,8%	236 559
Vote 5 - Community Services		79 632	294 602	294 602	6 101	12 167	92 453	(80 286)	-86,8%	294 602
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		523 655	565 252	565 252	36 094	142 888	177 389	(34 501)	-19,4%	565 252
Vote 8 - Public Services		351 208	362 335	362 335	20 407	98 429	113 709	(15 280)	-13,4%	362 335
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 188 006	1 460 611	1 460 611	77 247	382 367	458 374	(76 007)	-16,6%	1 460 611
Expenditure by Vote										
Vote 1 - Council General	1	34 874	28 540	31 423	2 468	13 875	9 868	4 007	40,6%	31 423
Vote 2 - Municipal Manager		8 847	14 278	14 270	670	6 199	4 481	1 717	38,3%	14 270
Vote 3 - Strategic Support Services		70 820	70 780	82 080	7 121	25 177	25 776	(599)	-2,3%	82 080
Vote 4 - Financial Services		100 806	128 388	126 935	5 764	31 363	39 862	(8 500)	-21,3%	126 935
Vote 5 - Community Services		155 923	320 204	310 812	10 114	38 641	97 606	(58 965)	-60,4%	310 812
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 759	518 086	517 424	29 697	138 752	162 489	(23 737)	-14,6%	517 424
Vote 8 - Public Services		298 959	275 475	272 183	12 256	53 383	85 475	(32 092)	-37,5%	272 183
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	1 135 989	1 355 751	1 355 126	68 090	307 389	425 558	(118 169)	-27,8%	1 355 126
Surplus/ (Deficit) for the year	2	52 017	104 860	105 485	9 157	74 978	32 816	42 162	128,5%	105 485

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M04 October										
Vote Description	Ref	Budget Year 2022/23								
		2021/22	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
Revenue by Vote	1									
Vote 1 - Council General		510	118	118	29	142	37	105	282%	118
1.1 - Admin		510	118	118	29	142	37	105	282%	118
1.2 - Mayoral Office		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		500	500	500	-	-	157	(157)	-100%	500
2.1 - Office Support		500	500	500	-	-	157	(157)	-100%	500
2.2 - Internal Audit		-	-	-	-	-	-	-	-	-
2.3 - Project Management		-	-	-	-	-	-	-	-	-
2.4 - Ombudsman		-	-	-	-	-	-	-	-	-
2.5 - Enterprise Risk Management		-	-	-	-	-	-	-	-	-
2.6 - Jobs4U		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		1 276	1 244	1 244	(116)	436	390	46	12%	1 244
3.1 - Administration & Support Services		301	478	478	(132)	288	150	138	92%	478
3.2 - Human Resources		704	626	626	-	126	197	(71)	-36%	626
3.3 - Information Communication Technology		7	2	2	0	3	1	2	297%	2
3.4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-
3.5 - Communications & Media Relations		-	-	-	-	-	-	-	-	-
3.6 - Local Economic Development		210	137	137	-	-	43	(43)	-100%	137
3.7 - Legal Services		54	-	-	15	20	-	20	#DIV/0!	-
Vote 4 - Financial Services		231 226	236 559	236 559	14 733	128 305	74 238	54 067	73%	236 559
4.1 - Administration		40 658	40 556	40 556	2 249	28 264	12 727	15 537	122%	40 556
4.2 - Revenue		190 070	193 135	193 135	12 386	99 943	60 610	39 333	65%	193 135
4.3 - Financial Planning		498	1 349	1 349	98	98	423	(326)	-77%	1 349
4.4 - Supply Chain Management		-	1 520	1 520	-	-	477	(477)	-100%	1 520
Vote 5 - Community Services		79 632	294 602	294 602	6 101	12 167	92 453	(80 286)	-87%	294 602
5.1 - Administration & Support Services		18	94	94	-	-	29	(29)	-100%	94
5.2 - Human Settlements & Housing		21 985	29 102	29 102	465	1 745	9 133	(7 388)	-81%	29 102
5.3 - Libraries		10 854	11 512	11 512	3 690	3 727	3 613	114	3%	11 512
5.4 - Fire Brigade & Disaster Risk Management		1 734	1 704	1 704	40	175	535	(359)	-67%	1 704
5.5 - Traffic Services		41 438	242 680	242 680	1 649	5 512	76 158	(70 647)	-93%	242 680
5.6 - Municipal Halls and Resorts		3 082	3 125	3 125	245	973	981	(8)	-1%	3 125
5.7 - Customer Care Services		-	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		521	6 387	6 387	13	35	2 004	(1 969)	-98%	6 387
5.9 - Health		-	-	-	-	-	-	-	-	-
5.10 -		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
6.1 - Public Works		-	-	-	-	-	-	-	-	-
6.2 - Cemeteries		-	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		-	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		-	-	-	-	-	-	-	-	-
6.5 - Sewerages		-	-	-	-	-	-	-	-	-
6.6 - Electricity Management		-	-	-	-	-	-	-	-	-
6.7 - Water Management		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		523 655	565 252	565 252	36 094	142 888	177 389	(34 501)	-19%	565 252
7.1 - Administration & Support Services		1 958	-	0	-	-	0	(0)	-100%	0
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		521 697	565 252	565 252	36 094	142 888	177 389	(34 501)	-19%	565 252
Vote 8 - Public Services		351 208	362 335	362 335	20 407	98 429	113 709	(15 280)	-13%	362 335
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		69	800	800	-	-	251	(251)	-100%	800
8.3 - Community Liason		460	512	512	-	-	161	(161)	-100%	512
8.4 - Municipal Planning and Building Control		1 927	1 289	1 289	142	651	405	246	61%	1 289
8.5 - Public Works		14 129	2 360	2 360	14	60	741	(681)	-92%	2 360
8.6 - Cemeteries		1 568	670	670	135	507	210	297	141%	670
8.7 - Parks and Open Spaces		558	11	11	0	10	3	6	190%	11
8.8 - Solid Waste and Area Cleaning		64 568	69 161	69 161	3 708	38 104	21 704	16 399	76%	69 161
8.9 - Waste Water Treatment and Networks		128 405	160 679	160 679	8 534	36 174	50 425	(14 251)	-28%	160 679
8.10 - Water Treatment and Networks		139 524	126 853	126 853	7 874	22 924	39 810	(16 885)	-42%	126 853
Total Revenue by Vote	2	1 188 006	1 460 611	1 460 611	77 247	382 367	458 374	(76 007)	-17%	1 460 611

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M04 October										
Vote Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
Expenditure by Vote	1									
Vote 1 - Council General		34 874	28 540	31 423	2 468	13 875	9 868	4 007	41%	31 423
1.1 - Admin		22 466	14 842	17 857	1 454	9 612	5 608	4 004	71%	17 857
1.2 - Mayoral Office		12 408	13 699	13 565	1 014	4 263	4 260	3	0%	13 565
Vote 2 - Municipal Manager		8 847	14 278	14 270	670	6 199	4 481	1 717	38%	14 270
2.1 - Office Support		3 653	7 345	7 317	240	4 175	2 298	1 877	82%	7 317
2.2 - Internal Audit		3 500	4 382	4 364	286	1 278	1 371	(92)	-7%	4 364
2.3 - Project Management		-	-	-	-	-	-	-	-	-
2.4 - Ombudsman		0	2	0	-	0	0	0	206%	0
2.5 - Enterprise Risk Management		1 693	2 526	2 566	144	746	806	(60)	-7%	2 566
2.6 - Jobs4U		1	22	22	-	-	7	(7)	-100%	22
Vote 3 - Strategic Support Services		70 820	70 780	82 080	7 121	25 177	25 776	(599)	-2%	82 080
3.1 - Administration & Support Services		24 377	27 139	28 203	560	7 779	8 857	(1 078)	-12%	28 203
3.2 - Human Resources		15 231	14 887	16 143	870	3 750	5 070	(1 320)	-26%	16 143
3.3 - Information Communication Technology		18 582	12 668	23 218	4 784	8 799	7 291	1 508	21%	23 218
3.4 - IDP/ PMS/ SDBIP		2 408	2 326	2 386	148	722	749	(27)	-4%	2 386
3.5 - Communications & Media Relations		1 613	2 065	2 058	45	259	646	(387)	-60%	2 058
3.6 - Local Economic Development		4 409	5 111	4 993	262	2 166	1 568	598	38%	4 993
3.7 - Legal Services		4 201	6 584	5 079	452	1 702	1 595	107	7%	5 079
3.8 -		-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		100 806	128 388	126 935	5 764	31 363	39 862	(8 500)	-21%	126 935
4.1 - Administration		12 387	19 313	19 277	917	3 120	6 054	(2 934)	-48%	19 277
4.2 - Revenue		31 060	51 880	50 466	2 261	8 801	15 848	(7 047)	-44%	50 466
4.3 - Financial Planning		19 422	19 916	19 619	1 398	6 104	6 161	(58)	-1%	19 619
4.4 - Supply Chain Management		37 936	37 279	37 574	1 188	13 338	11 799	1 539	13%	37 574
Vote 5 - Community Services		155 923	320 204	310 812	10 114	38 641	97 606	(58 965)	-60%	310 812
5.1 - Administration & Support Services		6 702	9 804	9 482	480	2 112	2 978	(866)	-29%	9 482
5.2 - Human Settlements & Housing		19 597	28 601	27 874	1 502	4 574	8 754	(4 180)	-48%	27 874
5.3 - Libraries		15 157	17 031	16 693	1 366	5 182	5 242	(60)	-1%	16 693
5.4 - Fire Brigade & Disaster Risk Management		30 782	34 130	28 414	2 746	10 661	8 923	1 738	19%	28 414
5.5 - Traffic Services		63 903	213 138	210 384	2 548	10 877	66 068	(55 191)	-84%	210 384
5.6 - Municipal Halls and Resorts		9 565	8 531	8 664	895	3 076	2 721	356	13%	8 664
5.7 - Customer Care Services		-	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		10 134	8 878	9 212	577	2 158	2 893	(734)	-25%	9 212
5.9 - Health		83	91	91	-	-	28	(28)	-100%	91
5.10 -		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
6.1 - Public Works		-	-	-	-	-	-	-	-	-
6.2 - Cemeteries		-	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		-	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		-	-	-	-	-	-	-	-	-
6.5 - Sewerages		-	-	-	-	-	-	-	-	-
6.6 - Electricity Management		-	-	-	-	-	-	-	-	-
6.7 - Water Management		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 759	518 086	517 424	29 697	138 752	162 489	(23 737)	-15%	517 424
7.1 - Administration & Support Services		4 880	11 698	11 647	363	1 550	3 658	(2 108)	-58%	11 647
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		460 880	506 388	505 777	29 334	137 202	158 832	(21 629)	-14%	505 777
Vote 8 - Public Services		298 959	275 475	272 183	12 256	53 383	85 475	(32 092)	-38%	272 183
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		2 405	2 458	2 458	105	388	772	(384)	-50%	2 458
8.3 - Community Liason		2 627	3 302	3 302	209	852	1 037	(185)	-18%	3 302
8.4 - Municipal Planning and Building Control		9 465	10 965	10 930	759	3 130	3 432	(302)	-9%	10 930
8.5 - Public Works		48 884	55 069	54 046	1 495	7 064	16 972	(9 908)	-58%	54 046
8.6 - Cemeteries		5 936	7 475	7 300	461	1 533	2 292	(759)	-33%	7 300
8.7 - Parks and Open Spaces		9 154	10 623	10 732	675	2 571	3 370	(799)	-24%	10 732
8.8 - Solid Waste and Area Cleaning		62 709	48 183	48 137	3 497	12 466	15 117	(2 651)	-18%	48 137
8.9 - Waste Water Treatment and Networks		75 501	67 293	67 574	2 097	12 263	21 221	(8 958)	-42%	67 574
8.10 - Water Treatment and Networks		82 276	70 107	67 704	2 959	13 116	21 262	(8 145)	-38%	67 704
Total Expenditure by Vote	2	1 135 989	1 355 751	1 355 126	68 090	307 389	425 558	(118 169)	(0)	1 355 126
Surplus/ (Deficit) for the year	2	52 017	104 860	105 485	9 157	74 978	32 816	42 162	0	105 485

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) - M04 October										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		173 037	175 223	175 223	12 326	83 650	54 318	29 331	54%	175 223
Service charges - electricity revenue		492 826	536 542	536 542	36 070	142 757	170 101	(27 345)	-16%	536 542
Service charges - water revenue		104 101	98 700	98 700	7 873	22 913	30 409	(7 496)	-25%	98 700
Service charges - sanitation revenue		84 271	79 917	79 917	8 534	36 174	24 777	11 396	46%	79 917
Service charges - refuse revenue		43 844	46 407	46 407	3 707	16 574	15 813	761	5%	46 407
Rental of facilities and equipment		8 178	6 489	6 489	627	2 448	2 058	390	19%	6 489
Interest earned - external investments		10 969	10 686	10 686	1 115	3 934	2 924	1 010	35%	10 686
Interest earned - outstanding debtors		9 814	9 970	9 970	1 165	4 451	3 253	1 198	37%	9 970
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		28 741	230 513	230 513	507	1 642	71 461	(69 819)	-98%	230 513
Licences and permits		2 620	4 056	4 056	103	543	1 258	(716)	-57%	4 056
Agency services		9 061	9 436	9 436	1 087	3 534	3 588	(54)	-2%	9 436
Transfers and subsidies		152 932	171 058	171 058	3 712	61 521	53 090	8 431	16%	171 058
Other revenue		11 279	10 078	10 078	419	2 215	3 145	(930)	-30%	10 078
Gains		577	1 399	1 399	-	13	434	(421)	-97%	1 399
Total Revenue (excluding capital transfers and contributions)		1 132 251	1 390 473	1 390 473	77 247	382 367	436 630	(54 263)	-12%	1 390 473
Expenditure By Type										
Employee related costs		335 127	350 795	342 210	28 243	111 270	108 773	2 497	2%	342 210
Remuneration of councillors		18 315	19 549	19 549	1 488	6 037	6 066	(28)	0%	19 549
Debt impairment		80 796	198 257	198 257	-	-	61 461	(61 461)	-100%	198 257
Depreciation & asset impairment		88 579	100 988	100 988	-	-	31 426	(31 426)	-100%	100 988
Finance charges		20 974	38 001	38 001	-	5 100	11 785	(6 685)	-57%	38 001
Bulk purchases - electricity		383 068	422 897	422 897	25 672	122 372	131 098	(8 726)	-7%	422 897
Inventory consumed		41 178	39 422	36 619	1 658	10 832	11 764	(932)	-8%	36 619
Contracted services		97 001	104 978	107 845	1 470	23 113	34 696	(11 583)	-33%	107 845
Transfers and grants		3 767	6 872	6 901	102	1 632	2 163	(531)	-25%	6 901
Other expenditure		64 709	70 227	78 096	9 456	27 003	25 147	1 856	7%	78 096
Losses		2 476	3 766	3 766	-	28	1 176	(1 148)	-98%	3 766
Total Expenditure		1 135 989	1 355 751	1 355 126	68 090	307 389	425 558	(118 169)	-28%	1 355 126
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(3 738)	34 722	35 347	9 157	74 978	11 073	63 906	0	35 347
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all))		55 756	70 138	70 138	-	-	21 743	(21 743)	(0)	70 138
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		52 017	104 860	105 485	9 157	74 978	32 816			105 485
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		52 017	104 860	105 485	9 157	74 978	32 816			105 485
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52 017	104 860	105 485	9 157	74 978	32 816			105 485
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		52 017	104 860	105 485	9 157	74 978	32 816			105 485

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M04 October				
Ref	Description	Variance greater than 10% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Property rates	54%	Property Rates revenue shows an over performance due to the annual billing of R36 131 355 that was done in the month of July, but due in September 2022. It is expected that over the 12 months the over performance will be reduced.	
	Service charges - electricity revenue	-16%	In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2022 the municipality processed a journal of R31 507 636 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2023 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.	
	Service charges - water revenue	-25%	In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2022 the municipality processed a journal of R8 147 141 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2023 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.	
	Service charges - sanitation revenue	46%	Sanitation revenue shows an over performance due to the annual billing of R7 665 800 that was done in the month of July, but due in September 2022. It is expected that over the 12 months the over performance will be reduced.	
	Rental of facilities and equipment	19%	Growth in Rental of facilities and equipment with the ease of lock down.	
	Interest earned - external investments	35%	Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies.	
	Interest earned - outstanding debtors	37%	Growth in debtors due to non-payment has resulted in more interest being charged on outstanding debtors than anticipated.	
	Fines, penalties and forfeits	-98%	Final traffic fine provisions and accounting treatment are done at financial year end.	
	Licenses and permits	-57%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Transfers and subsidies	16%	Transfers and subsidy revenue are recognised when conditions of the grant are met.	
	Other revenue	-30%	Other revenue shows a slight under performance, although most of the operations are no longer suspended the revenue has been affected by the lockdown.	
	Gains	-97%	Gains from the disposal of assets are less than anticipated.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	Expenditure By Type			
	Debt impairment	-100%	No write offs done for the year under review.	
	Depreciation & asset impairment	-100%	Depreciation for 2022/2023 has not yet been calculated because the 2021/2022 financial year is being audited and not yet closed.	
	Finance charges	-57%	Finance charges till October 2022 are pro-rata less than anticipated.	
	Contracted services	-33%	Expenditure on contracted and outsourced services till October 2022 are pro-rata less than anticipated.	
	Transfers and grants	-25%	Monetary allocations to individuals and organisations till October 2022 are pro-rata underspend.	
	Losses	-98%	Losses from the disposal of assets are less than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-49%	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 municipality processed an accrual journal that recognises water and electricity revenue which was consumed in previous financial year but billed in the new financial year.	
	Other revenue	309%	Normal credit control processes has however been implemented. Our Collection % is higher than anticipated.	
	Government - Operating	3%	Equitable Share 1st Transfer received in July 2022, portion more than grant budget	
	Government Capital	30%	WSIG and EEDMG grant portion also paid over more than the grant budget amount	
	Interest	35%	Investment process been done monthly.	
	Suppliers	-18%	Eskom payment higher - in period of high usage	
	Transfer and grants	71%	No expenditure on Housing projects and Grant-In Aid.	
	Capital assets	40%	Demand Management Plan in progress/ tenders advertise etc.	
	Consumer deposits	-1195%	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) - M04 October

Vote Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		20	5	40	-	4	13	(9)	-68%	40
Vote 2 - Municipal Manager		1 859	5	5	-	-	-	-	-	5
Vote 3 - Strategic Support Services		3 147	15 575	20 210	-	5 046	4 173	873	21%	20 210
Vote 4 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		15 771	5	5	-	-	-	-	-	5
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		36 392	58 400	57 190	8 312	10 846	10 125	721	7%	57 190
Vote 8 - Public Services		42 781	178 476	165 953	4 109	21 204	42 362	(21 159)	-50%	165 953
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	99 969	252 466	243 404	12 421	37 099	56 674	(19 574)	-35%	243 404
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	30	30	-	-	30	(30)	-100%	30
Vote 3 - Strategic Support Services		400	16 940	18 455	-	1 255	4 146	(2 891)	-70%	18 455
Vote 4 - Financial Services		1 667	1 975	2 175	-	65	243	(179)	-73%	2 175
Vote 5 - Community Services		2 411	5 379	5 779	-	19	858	(839)	-98%	5 779
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		6 847	3 330	4 881	43	718	1 484	(766)	-52%	4 881
Vote 8 - Public Services		31 803	38 430	53 168	860	4 181	21 274	(17 092)	-80%	53 168
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	43 128	66 083	84 487	903	6 239	28 035	(21 796)	-78%	84 487
Total Capital Expenditure	3	143 097	318 550	327 891	13 324	43 338	84 709	(41 371)	-49%	327 891
Capital Expenditure - Functional Classification										
Governance and administration		5 399	32 645	39 329	-	6 380	9 481	(3 101)	-33%	39 329
Executive and council		62	10	45	-	4	13	(9)	-68%	45
Finance and administration		5 338	32 635	39 284	-	6 376	9 467	(3 091)	-33%	39 284
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		17 363	9 291	9 692	-	19	918	(899)	-98%	9 692
Community and social services		481	4 832	4 933	-	0	33	(33)	-100%	4 933
Sport and recreation		16 451	3 820	4 120	-	-	885	(885)	-100%	4 120
Public safety		432	639	639	-	19	-	19	#DIV/0!	639
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		34 954	56 246	56 924	904	1 874	16 763	(14 889)	-89%	56 924
Planning and development		659	1 820	1 820	-	-	-	-	-	1 820
Road transport		34 295	54 426	55 104	904	1 874	16 763	(14 889)	-89%	55 104
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		85 382	220 368	221 946	12 420	35 064	57 546	(22 483)	-39%	221 946
Energy sources		46 229	66 230	67 167	8 355	11 896	13 085	(1 189)	-9%	67 167
Water management		15 555	94 688	95 181	1 823	10 981	29 510	(18 529)	-63%	95 181
Waste water management		23 251	58 250	58 398	2 242	12 187	14 702	(2 515)	-17%	58 398
Waste management		346	1 200	1 200	-	-	250	(250)	-100%	1 200
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	143 097	318 550	327 891	13 324	43 338	84 709	(41 371)	-49%	327 891
Funded by:										
National Government		55 182	69 094	69 094	865	6 003	21 257	(15 254)	-72%	69 094
Provincial Government		25	1 044	1 044	-	-	-	-	-	1 044
District Municipality		429	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		55 635	70 138	70 138	865	6 003	21 257	(15 254)	-72%	70 138
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	146 238	146 238	12 391	28 064	37 800	(9 736)	-26%	146 238
Internally generated funds		87 462	102 174	111 515	68	9 271	25 652	(16 381)	-64%	111 515
Total Capital Funding		143 097	318 550	327 891	13 324	43 338	84 709	(41 371)	-49%	327 891

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M04 October						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		80 092	56 765	56 765	109 774	56 765
Call investment deposits		90 000	45 000	45 000	60 000	45 000
Consumer debtors		123 076	135 752	135 752	94 883	135 752
Other debtors		22 034	18 566	18 566	10 522	18 566
Current portion of long-term receivables		1 840	2 068	2 068	2 148	2 068
Inventory		27 033	9 274	9 274	10 470	9 274
Total current assets		344 075	267 426	267 426	287 796	267 426
Non current assets						
Long-term receivables		9 877	3 266	3 266	1 460	3 266
Investments		-	(50)	(50)	-	(50)
Investment property		62 142	47 145	47 145	63 637	47 145
Investments in Associate		-	-	-	-	-
Property, plant and equipment		2 326 628	2 592 148	2 592 148	2 436 214	2 592 148
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		4 014	2 978	2 978	3 971	2 978
Other non-current assets		36 631	36 631	36 631	36 631	36 631
Total non current assets		2 439 292	2 682 117	2 682 117	2 541 913	2 682 117
TOTAL ASSETS		2 783 367	2 949 543	2 949 543	2 829 709	2 949 543
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		13 041	20 809	20 809	14 536	20 809
Consumer deposits		4 587	4 633	4 633	4 672	4 633
Trade and other payables		38 448	80 518	80 518	51 312	80 518
Provisions		47 125	48 261	48 261	50 116	48 261
Total current liabilities		103 201	154 220	154 220	120 636	154 220
Non current liabilities						
Borrowing		166 098	285 883	285 883	157 559	285 883
Provisions		285 335	295 286	295 286	164 540	295 286
Total non current liabilities		451 433	581 169	581 169	322 100	581 169
TOTAL LIABILITIES		554 634	735 389	735 389	442 736	735 389
NET ASSETS	2	2 228 734	2 214 154	2 214 154	2 386 974	2 214 154
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 228 734	2 160 289	2 160 289	2 386 974	2 160 289
Reserves		-	53 865	53 865	-	53 865
TOTAL COMMUNITY WEALTH/EQUITY	2	2 228 734	2 214 154	2 214 154	2 386 974	2 214 154

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M04 October										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		128 756	157 700	157 700	10 664	71 457	54 038	17 419	32%	157 700
Service charges		306 991	729 917	729 917	57 671	261 367	250 669	10 698	4%	729 917
Other revenue		14 485	47 451	47 451	14 282	67 570	16 517	51 054	309%	47 451
Transfers and Subsidies - Operational		153 479	171 058	171 058	3 678	67 940	65 661	2 279	3%	171 058
Transfers and Subsidies - Capital		57 360	70 138	70 138	2 300	18 046	13 923	4 123	30%	70 138
Interest		11 884	20 656	20 656	2 281	8 384	6 223	2 161	35%	20 656
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(890 812)	(1 011 634)	(1 011 634)	(88 069)	(442 547)	(374 447)	68 100	-18%	(1 011 634)
Finance charges		(20 974)	(35 817)	(35 817)	-	(10 144)	(18 188)	(8 043)	44%	(35 817)
Transfers and Grants		-	(6 872)	(6 872)	(102)	(625)	(2 176)	(1 551)	71%	(6 872)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(238 831)	142 598	142 598	2 706	41 448	12 221	(29 228)	-239%	142 598
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		(4 437)	50	50	20	24	39	(14)	-37%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(13 227)	(318 550)	(318 550)	(18 399)	(43 338)	(72 048)	(28 710)	40%	(318 550)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(17 665)	(318 500)	(318 500)	(18 379)	(43 314)	(72 010)	(28 696)	40%	(318 500)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	146 238	146 238	-	-	-	-	-	146 238
Increase (decrease) in consumer deposits		5 458	100	100	53	(435)	40	(475)	-1195%	100
Payments										
Repayment of borrowing		-	(18 685)	(18 685)	-	(7 044)	(9 063)	(2 019)	22%	(18 685)
NET CASH FROM/(USED) FINANCING ACTIVITIES		5 458	127 653	127 653	53	(7 479)	(9 023)	(1 544)	17%	127 653
NET INCREASE/ (DECREASE) IN CASH HELD		(251 038)	(48 248)	(48 248)	(15 621)	(9 345)	(68 812)			(48 248)
Cash/cash equivalents at beginning:		190 762	150 013	179 089		179 089	179 089			179 089
Cash/cash equivalents at month/year end:		(60 276)	101 765	130 841		169 745	110 277			130 841
References										
1. Material variances to be explained in Table SC1										

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October															
Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.To Council Policy	SC3	Check Import Sheet
		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	5 907	5 243	1	4 677	18	1 511	8 925	25 250	51 533	40 381	–	42 042	1200	SC3 1200
Trade and Other Receivables from Exchange Transactions - Electricity	1300	20 334	2 669	1	836	12	229	719	5 180	29 980	6 975	–	5 511	1300	SC3 1300
Receivables from Non-exchange Transactions - Property Rates	1400	9 241	9 619	0	1 624	2	620	3 130	16 182	40 418	21 558	–	25 276	1400	SC3 1400
Receivables from Exchange Transactions - Waste Water Management	1500	5 499	3 967	7	2 607	20	1 201	6 772	29 791	49 465	40 391	–	40 727	1500	SC3 1500
Receivables from Exchange Transactions - Waste Water Management	1600	3 401	2 258	13	1 586	22	747	4 178	18 062	30 266	24 594	–	25 393	1600	SC3 1600
Receivables from Exchange Transactions - Property Rental Debtors	1700	371	455	7	383	22	186	1 069	7 692	10 185	9 352	–	11 222	1700	SC3 1700
Interest on Arrear Debtor Accounts	1810	73	53	1	222	8	141	1 375	30 194	32 068	31 941	–	–	1810	SC3 1810
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	1820	SC3 1820
Other	1900	(6 636)	1 307	2	854	1 097	1 334	2 908	23 981	24 846	30 173	–	26 993	1900	SC3 1900
Total By Income Source	2000	38 191	25 171	33	12 790	1 201	5 969	29 075	156 331	268 760	205 365	–	177 163	2000	2000
2021/22 - totals only		29 980	15 193	6 100	10 710	292	4 577	19 414	122 223	208 490	157 217	23 848	136 793		
Debtors Age Analysis By Customer Group															
Organs of State	2200	3 641	3 554	–	269	6	40	237	681	8 428	1 233	–	–	2200	SC3 2200
Commercial	2300	7 866	1 495	4	368	48	95	472	3 834	14 181	4 816	–	–	2300	SC3 2300
Households	2400	22 156	17 103	29	11 526	1 120	5 689	27 467	134 478	219 567	180 279	–	177 163	2400	SC3 2400
Other	2500	4 528	3 018	0	627	28	146	900	17 338	26 585	19 038	–	–	2500	SC3 2500
Total By Customer Group	2600	38 191	25 171	33	12 790	1 201	5 969	29 075	156 331	268 760	205 365	–	177 163	2600	2600

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.

	October 2022	September 2022	August 2022
Gross consumer debtors, as per debtors age analysis	268 760 162	267 250 578	264 638 134
Total Provision for bad debts	-138 616 578	-138 616 578	-138 616 578
Provision bad debts Consumers (SC3)	-136 792 686	-136 792 686	-136 792 686
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-19 795 121	-19 568 684	-19 176 817
Net consumers debtors:	110 348 463	109 065 316	106 844 739

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

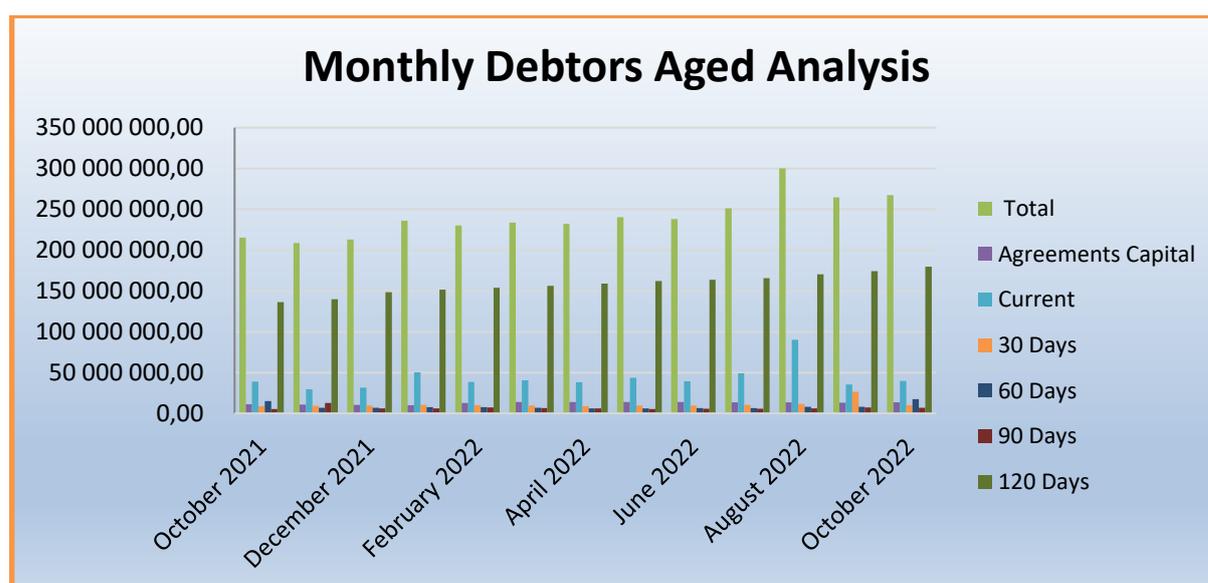
5.2.1 Outstanding Debtors

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

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 268 760 162 as at 31 October 2022 compared R 267 250 578 as at 30 September 2022. Current debt represents 14 % of the total outstanding debt, while the total debt in arrears represents 81 % of the debt and 5 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 69 % of the total debt. It should be noted that that 25 % of arrear debt representing R55 343 926 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 60 270 173 when compared to the outstanding amount of R 208 489 985 on 31 October 2021, representing a 29 % annual increase. It should be noted that in the previous year by the end of October Indigent Debt in arrears as at June 2021 had already been written off. In the current year the write-off will only take place after verification of indigent client's applications.



2. Additional Information:

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

The ratio of debtors to estimated revenue levied is 26 % and the average days outstanding are 94 days, which is 3 months.

The Debt collection rate for the period of July 2022 till October 2022 was 95.06 %.

The electricity distribution losses for the period of July 2022 to September 2022 were 4.07 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2022 to September 2022	66 913 149 kWh	64 187 389 kWh	2 725 760 kWh	4.07 %

The water distribution losses for the period of July 2022 till September 2022 were 22.14 % off which real losses were 19.75%.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
July 2022 – September 2022	3 316 938 kl	2 582 663 kl	734 275 kl	22.14 %
Less:			-	
	Unbilled Authorized Consumption		13 052 kl	
	Customer Meter and Data Errors		66 225 kl	
Real Losses			654 998 kl	19.75 %

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 October 2022.

1. 18 092 SMS's were sent during the month to clients with arrear accounts to the value of R207 803 458 while 2 980 final demands with arrears to the value of R70 306 407 were emailed.
2. 8 654 SMS's were sent to clients as a due date friendly reminder to the value of R101 258 828.
3. 15 817 SMS's were sent during the month to clients after the billing for new account balances to the value of R 134 178 049.
4. 35 Arrangements with clients owing arrears to the value of R419 107 were concluded during the month.
5. R 848 407 was recovered through pre-paid electricity restrictions on Non-Indigent clients where for each R10 used to buy prepaid electricity 60% or R6 is redirected towards the payment of your arrear debt,
6. There were 27 conventional electricity disconnections were performed during the month.
7. There were 124 phone call reminders made to clients with arrears on their accounts.
8. There are currently 14 accounts owing R444 328 with section 58 Magistrate Courts Act Garnishee Orders which were entered into before the Stellenbosch Garnishee Order Court ruling which requires someone to now appear before the court. The total monthly payments amount to R2 589.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

This report serves to inform Council on the status of Indigent consumers at the end of October 2022.

1. The total applications approved for all services by the end of October 2022 were 9 794.
2. The outstanding amount for Indigent consumers is R 37 048 947 of which R34 385 513 in arrears.
3. Subsidies for October 2022 were allocated for the following services:

• Refuse	R	5 312 380
• Rates	R	2 153 642
• Sewerage	R	8 274 526
• Electricity	R	1 677 216
• Water	R	4 987 390
• Rent	R	3 614 855

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 October 2022.

Attorneys

The outstanding handed over debt as at 31 October 2022 was R55 343 926 made up of 1 307 accounts,

1. An amount of R114 825 was received as payments from the handed over accounts, while an amount of R7 923 (vat incl.) was paid as commission on (6%).
2. 43 Clients were hard traced, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R5 777.
3. 8 Sheriff fees in various towns for the value of R1 723 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.
4. 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 R128.
5. 2 Garnishee orders were granted by the court for the installment to be deducted directly from the salary, resulting to legal fees, according to the approved Magistrate tariffs of R465.
6. 10 Final Demands were issued via Registered Post for a total fee of R858.
7. 50 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 R30 073.
8. There were 14 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they us owe the money (the amount will be stated), and signed a document where they promised to pay deferred monthly

instalment each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R2 705.

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

5.2.5 Arrears Councillors

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

1. The total outstanding debt of Councilors after the October 2022 due date was R62 285.
2. An amount of R7 322 was deducted from the October 2022 salaries of 11 councilors who did not pay their accounts in full on the due date. (The arrear amount was R7 322).
3. An amount of R5 700 was automatically deducted from the October 2022 salary of 2 councilor who had arrangements with a balance of R 54 963 as per the provisions of the Credit Control and Debt Collection Policy

5.2.6 Arrears Employees

1. The outstanding debt of employees after the October 2022 due date was R124 973.
2. An amount of R11 050 was automatically deducted from the October 2022 salaries of 12 officials who had arrangements with a balance of R98 486 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R26 487 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the October 2022 salaries of 54 officials who did not pay their account in full on the due date. (The arrear amount was R26 487.)

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October											
Description	NT Code	Budget Year 2022/23								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	31 432	433	2	2	-	-	-	-	31 869	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	182	0	-	-	-	1	-	-	183	-
Total By Customer Type	1000	31 614	434	2	2	-	1	-	-	32 052	-

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 - M04 October									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
Nedbank		8 Months	Fixed Deposit	25 Jul 2022	-	-	-	-	-
Standard Bank		9 Months	Fixed Deposit	24 Aug 2022	-	-	-	-	-
Standard Bank		6 Months	Fixed Deposit	28 Jul 2022	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	29 Aug 2022	-	-	-	-	-
Nedbank		8 Months	Fixed Deposit	27 Sep 2022	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	26 Sep 2022	-	-	-	-	-
Nedbank		7 Months	Fixed Deposit	26 Sep 2022	-	-	-	-	-
ABSA Bank		7 Months	Fixed Deposit	27 Sep 2022	-	-	-	-	-
Nedbank		8 Months	Fixed Deposit	24 Oct 2022	19	5 000	(5 000)	-	-
First National Bank		5 Months	Fixed Deposit	29 Aug 2022	-	-	-	-	-
ABSA Bank		6 Months	Fixed Deposit	26 Sep 2022	-	-	-	-	-
Nedbank		6 Months	Fixed Deposit	29 Sep 2022	-	-	-	-	-
Nedbank		7 Months	Fixed Deposit	31 Oct 2022	26	5 000	(5 000)	-	-
Standard Bank		7 Months	Fixed Deposit	31 Oct 2022	25	5 000	(5 000)	-	-
Standard Bank		8 Months	Fixed Deposit	29 Nov 2022	27	5 000	-	5 000	5 000
Nedbank		9 Months	Fixed Deposit	29 Dec 2022	28	5 000	-	5 000	5 000
ABSA Bank		3 Months	Fixed Deposit	22 Nov 2022	27	5 000	-	5 000	5 000
Nedbank		4 Months	Fixed Deposit	27 Dec 2022	29	5 000	-	5 000	5 000
ABSA Bank		5 Months	Fixed Deposit	23 Jan 2023	30	5 000	-	5 000	5 000
Standard Bank		5 Months	Fixed Deposit	24 Jan 2023	30	5 000	-	5 000	5 000
Nedbank		6 Months	Fixed Deposit	24 Feb 2023	31	5 000	-	5 000	5 000
Standard Bank		6 Months	Fixed Deposit	24 Feb 2023	31	5 000	-	5 000	5 000
Nedbank		7 Months	Fixed Deposit	24 Mar 2023	32	5 000	-	5 000	5 000
Standard Bank		7 Months	Fixed Deposit	24 Mar 2023	32	5 000	-	5 000	5 000
ABSA Bank		6 Months	Fixed Deposit	27 Mar 2023	34	5 000	-	5 000	5 000
Standard Bank		6 Months	Fixed Deposit	27 Mar 2023	34	5 000	-	5 000	5 000
Municipality sub-total					433		75 000	(15 000)	60 000
TOTAL INVESTMENTS AND INTEREST	2				433		75 000	(15 000)	60 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 October 2022.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
Investments - 31 October 2022 at the following A1 Banks as prescribed by Council's Investment Policy:							
ABSA		R	15 000 000,00				
NEDBANK		R	20 000 000,00				
FNB		R	-				
STANDARD		R	25 000 000,00				
INVESTEC		R	-				
		R	60 000 000,00				
ABSA LT		R	-				
		R	60 000 000,00				

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Investment	Institution	Number	Rate	Investment	Date	During the month	Of month	Made for	Withdrawn	of month
SHORT TERM INVESTMENTS										
25/Nov/21	NEDBANK	03/7881531576/308	5,40%	242	25/Jul/22	0,00	5 000 000		5 000 000	0
25/Nov/21	STANDARD	288460898-083	5,575%	272	24/Aug/22	0,00	5 000 000		5 000 000	0
27/Jan/22	STANDARD	288460898-084	5,400%	182	28/Jul/22	0,00	5 000 000		5 000 000	0
27/Jan/22	STANDARD	2884609898-085	5,600%	214	29/Aug/22	0,00	5 000 000		5 000 000	0
27/Jan/22	NEDBANK	03/7881531576/309	5,80%	243	27/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	STANDARD	288460898-087	5,850%	214	26/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	NEDBANK	03/7881531576/310	5,90%	214	26/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	ABSA	2080268458	5,66%	215	27/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	NEDBANK	03/7881531576/311	6,05%	242	24/Oct/22	19 061,64	5 000 000		5 000 000	0
29/Mar/22	FNB	74942029064	5,40%	153	29/Aug/22	0,00	5 000 000		5 000 000	0
29/Mar/22	ABSA	2080331271	5,82%	181	26/Sep/22	0,00	10 000 000		10 000 000	0
29/Mar/22	NEDBANK	03/7881531576/312	6,05%	184	29/Sep/22	0,00	10 000 000		10 000 000	0
29/Mar/22	NEDBANK	03/7881531576/313	6,25%	216	31/Oct/22	25 684,93	5 000 000		5 000 000	0
29/Mar/22	STANDARD	288460898-088	6,150%	216	31/Oct/22	25 273,97	5 000 000		5 000 000	0
29/Mar/22	STANDARD	288460898-089	6,350%	245	29/Nov/22	26 965,75	5 000 000		5 000 000	5 000 000
29/Mar/22	NEDBANK	03/7881531576/314	6,60%	275	29/Dec/22	28 027,40	5 000 000		5 000 000	5 000 000
24/Aug/22	ABSA	2080612780	6,47%	90	22/Nov/22	27 475,34		5 000 000		5 000 000
24/Aug/22	NEDBANK	03/7881531576/315	6,80%	125	27/Dec/22	28 876,71		5 000 000		5 000 000
24/Aug/22	ABSA	2080612887	6,97%	152	23/Jan/23	29 598,63		5 000 000		5 000 000
24/Aug/22	STANDARD	288460898-090	6,950%	153	24/Jan/23	29 513,70		5 000 000		5 000 000
24/Aug/22	NEDBANK	03/7881531576/316	7,30%	184	24/Feb/23	31 000,00		5 000 000		5 000 000
24/Aug/22	STANDARD	288460898-091	7,250%	184	24/Feb/23	30 787,67		5 000 000		5 000 000
24/Aug/22	NEDBANK	03/7881531576/317	7,50%	212	24/Mar/23	31 849,32		5 000 000		5 000 000
24/Aug/22	STANDARD	288460898-092	7,450%	212	24/Mar/23	31 636,99		5 000 000		5 000 000
27/Sep/22	ABSA	2080668943	7,96%	181	27/Mar/23	33 802,74		5 000 000		5 000 000
27/Sep/22	STANDARD	288460898-093	7,900%	181	27/Mar/23	33 547,95		5 000 000		5 000 000
Sub Total						433 102,74	90 000 000	50 000 000	80 000 000	60 000 000
						433 102,74	90 000 000,00	50 000 000	80 000 000	60 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month October 2022.

Funds Allocations

The schedule reflecting all council's Investments as at 31 October 2022 R60 000 000. (R90 000 000 at 30 June 2022).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated to	30/06/2022		31/10/2022	
	Liability	Cash back	Liability	Cash back
			170 091 770	
Unutilized grants	7 614 037	7 614 037	19 306 423	19 306 423
Consumer and Sundry deposits	5 238 648	5 238 648	4 827 666	4 827 666
External loans unspent	102 884	102 884	102 884	102 884
EFF Accumulated Depreciation	7 250 000	7 250 000	3 625 000	3 625 000
Self Insurance Reserve	26 550 285	26 550 285	27 011 885	27 011 885
Capital Replacement reserve	69 067 070	69 067 070	86 576 186	86 576 186
Retained surplus (unidentified deposits)	5 736 441	5 736 441	5 136 202	5 136 202
Performance Bonus Provison	1 037 177	1 037 177	1 037 177	1 037 177
Set aside for retention	6 553 874	6 553 874	9 073 982	9 073 982
Set aside for Creditor payments	19 530 250	36 141 353	4 350 000	6 801 100
Provision for leave Payment	4 800 000	4 800 000	6 246 000	6 246 000
	153 480 667	170 091 770	167 293 405	169 744 505
Cash Surplus (Deficit)		16 611 103		2 451 100
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2022		31/10/2022	
ABSA	15 000 000		15 000 000	
Nedbank	40 000 000		20 000 000	
First National Bank	5 000 000		0	
Standard Bank	30 000 000		25 000 000	
Investec	0		0	
Total short term	90 000 000		60 000 000	
Bank and Cash	80 078 595		109 731 396	
Cash on hand	13 175		13 109	
	170 091 770		169 744 505	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in October 2022.

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 31 OCTOBER 2022				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/10/2022				110 352 472,47
Deposits for October 2022				109 283 172,98
Interest for October 2022				(3 334 469,14)
Payments for October 2022				(106 569 780,65)
Balance as per Cash Book at 31/10/2022				<u>109 731 395,66</u>
Votes Balances and Transactions:				
40101012690 Balance B/f			110 352 472,47	110 352 472,47
40101012691 Movements			109 283 172,98	
40101012692 Movements			(106 569 780,65)	
40101012693 Movements			(3 334 469,14)	(621 076,81)
Balance as per Ledger at 31/10/2022				<u>109 731 395,66</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/10/2022				113 505 060,60
Cash on Hand	Not yet Banked			1 625 649,64
Outstanding Payments				(4 168 879,34)
Deposits not Received	Previous months	(1 171 173,47)		
	October 2022	(4 015 335,80)	(5 186 509,27)	(5 186 509,27)
Deposits received in Duplicate				14 920,30
Other Items				4 941 145,02
Cash Surpluses / Shortages	Iro Payments Received			(1 228 343,50)
Adjustments to be Made for Oct 2022	ALSU ENTERPRISES CC	(37 077,15)		
	BANK CHARGES	(191 275,06)	(228 352,21)	228 352,21
Balance as per Cash Book at 31/10/2022				<u>109 731 395,66</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 OCTOBER 2022			
			TOTAL
Balance as per Bank Statement at 01/10/2022			122 822 714,56
Payments for October 2022			(106 302 954,72)
Interest for October 2022			(3 334 469,14)
Deposits for October 2022			110 496 596,18
Other Adjustments / Transactions			(4 893 099,48)
Other Adjustments / Transactions now cleared			(3 100,00)
Direct Deposits from previous months Receipted			(9 602 543,75)
Direct Deposits not Receipted			4 015 335,80
Cash on Hand - 01/10/2022			1 932 230,79
Cash on Hand - 31/10/2022			(1 625 649,64)
Balance as per Bank Statements at 31/10/2022			<u>113 505 060,60</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with unspent conditional grants to the value of R 4 227 344 for the period October 2022 and conditional grants to the value of R 85 985 907 were received. The value of the unspent conditional grants at the end of October 2022 is R 19 306 423.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		137 767	152 673	152 673	-	60 026	56 369	3 657	6,5%	152 673
Operational Revenue:General Revenue:Equitable Share		131 552	147 822	147 822	-	57 650	53 167	4 483	8,4%	147 822
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 665	3 301	3 301	-	826	1 652	(826)	-50,0%	3 301
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	1 550	1 550	-		1 550
Provincial Government:		14 046	17 265	17 265	3 678	7 788	8 707	(919)	-10,6%	17 265
Human Settlement Development Grant: Operating		290	2 830	2 830	-	-	2 665	(2 665)	-100,0%	2 830
Municipal Accreditation and Capacity Building Grant		328	513	513	-	513	513	-		513
Informal Settlements Upgrading Partnership Grant		-	2 500	2 500	-	-	-	-		2 500
Community Library Service Grant: Operating		90	10 870	10 870	3 678	7 275	5 435	1 840	33,9%	10 870
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		10 900	190	190	-	-	-	-		190
Community Development Workers (CDW) Grant		94	94	94	-	-	94	(94)	-100,0%	94
Disaster Management Grant		118	118	118	-	-	-	-		118
Thusong Services Centre Grant		150	150	150	-	-	-	-		150
Public Transport		-	-	-	-	-	-	-		-
Road Infrastructure - Maintenance		2 076	-	-	-	-	-	-		-
District Municipality:		962	500	500	-	-	-	-		500
Specify (Add grant description)		962	500	500	-	-	-	-		500
Other grant providers:		704	620	620	-	126	585	(459)	-78,5%	620
Departmental Agencies and Accounts		704	500	500	-	-	500	(500)	-100,0%	500
120		-	120	120	-	126	85	41	48,1%	120
Total Operating Transfers and Grants	5	153 479	171 058	171 058	3 678	67 940	65 661	2 279	3,5%	171 058
Capital Transfers and Grants										
National Government:		55 302	69 094	69 094	2 300	17 165	13 279	3 886	29,3%	69 094
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21 000	15 000	15 000	-	5 000	3 078	1 922	62,4%	15 000
Municipal Infrastructure Grant [Schedule 5B]		34 302	44 987	44 987	-	7 758	7 648	110	1,4%	44 987
Energy Efficiency and Demand Side Management Grant		-	4 000	4 000	-	1 000	-	1 000	#DIV/0!	4 000
Water Services Infrastructure Grant [Schedule 5B]		-	5 107	5 107	2 300	3 407	2 554	854	33,4%	5 107
Provincial Government:		289	1 044	1 044	-	881	644	237	36,8%	1 044
Specify (Add grant description)		-	-	-	-	-	-	-		-
Regional Socio-Economic Project (RSEP) Grant		189	800	800	-	800	400	400	100,0%	800
Community Library Service Grant: Capital		100	244	244	-	81	244	(163)	-66,8%	244
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	55 591	70 138	70 138	2 300	18 046	13 923	4 123	29,6%	70 138
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	209 070	241 196	241 196	5 978	85 986	79 584	6 402	8,0%	241 196

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		93 916	152 673	152 673	17	58 544	56 369	2 175	3,9%	152 673
Operational Revenue:General Revenue:Equitable Share		87 701	147 822	147 822	-	57 650	53 167	4 483	8,4%	147 822
Agriculture Research and Technology		4 665	-	-	-	-	-	-	-	-
Arts and Culture Sustainable Resource Management		1 550	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	3 301	3 301	-	826	1 652	(826)	-50,0%	3 301
Local Government Financial Management Grant [Schedule 5B]		-	1 550	1 550	17	68	1 550	(1 482)	-95,6%	1 550
Provincial Government:		13 967	17 265	17 265	900	3 596	8 707	(5 111)	-58,7%	17 265
Human Settlement Development Grant: Operating		185	2 830	2 830	-	-	2 665	(2 665)	-100,0%	2 830
Municipal Accreditation and Capacity Building Grant		328	513	513	-	-	513	(513)	-100,0%	513
Informal Settlements Upgrading Partnership Grant		265	2 500	2 500	-	-	-	-	-	2 500
Community Library Service Grant: Operating		90	10 870	10 870	900	3 596	5 435	(1 839)	-33,8%	10 870
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		10 752	190	190	-	-	-	-	-	190
Community Development Workers (CDW) Grant		18	94	94	-	-	94	(94)	-100,0%	94
Disaster Management Grant		58	118	118	-	-	-	-	-	118
Thusong Services Centre Grant		150	150	150	-	-	-	-	-	150
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure - Maintenance		2 076	-	-	-	-	-	-	-	-
Specify (Add grant description)		45	-	-	-	-	-	-	-	-
District Municipality:		587	500	500	-	-	-	-	-	500
Specify (Add grant description)		587	500	500	-	-	-	-	-	500
Other grant providers:		704	620	620	-	126	585	(459)	-78,5%	620
Departmental Agencies and Accounts		704	500	500	-	-	500	(500)	-100,0%	500
120		-	120	120	-	126	85	41	48,1%	120
Total operating expenditure of Transfers and Grants:		109 174	171 058	171 058	916	62 265	65 661	(3 396)	-5,2%	171 058
Capital expenditure of Transfers and Grants										
National Government:		55 370	69 094	69 094	865	6 003	13 279	(7 277)	-54,8%	69 094
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21 069	15 000	15 000	-	-	3 078	(3 078)	-100,0%	15 000
Municipal Infrastructure Grant [Schedule 5B]		34 302	44 987	44 987	865	5 297	7 648	(2 351)	-30,7%	44 987
Energy Efficiency and Demand Side Management Grant		-	4 000	4 000	-	-	-	-	-	4 000
Water Services Infrastructure Grant [Schedule 5B]		-	5 107	5 107	-	705	2 554	(1 848)	-72,4%	5 107
Provincial Government:		214	1 044	1 044	-	-	644	(644)	-100,0%	1 044
Regional Socio-Economic Project (RSEP) Grant		189	800	800	-	-	400	(400)	-100,0%	800
Community Library Service Grant: Capital		25	244	244	-	-	244	(244)	-100,0%	244
District Municipality:		429	-	-	-	-	-	-	-	-
Specify (Add grant description)		429	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		56 013	70 138	70 138	865	6 003	13 923	(7 921)	-56,9%	70 138
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		165 188	241 196	241 196	1 782	68 268	79 584	(11 316)	-14,2%	241 196

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

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

Summary Grants Received and Utilised: 2022/2023				October 2022					
	Unutilised Balance 01/07/2022	Debit Balance	Received 01/07/2022 to 31/10/2022	Other Income	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	Refunded	To Other Debtors	Balance 31/10/2022
National Government:-	-	-	77 191 000,00	-	-58 543 522,81	-6 002 636,88	-	-	12 644 840,31
Operating grants:-	-	-	60 026 000,00	-	-58 543 522,81	-	-	-	1 482 477,19
Equitable share	-	-	57 650 000,00	-	-57 650 000,00	-	-	-	-
Financial Management Grant	-	-	1 550 000,00	-	-67 522,81	-	-	-	1 482 477,19
EPWP: Expanded Public Works	-	-	826 000,00	-	-826 000,00	-	-	-	-
Capital grants:-	-	-	17 165 000,00	-	-	-6 002 636,88	-	-	11 162 363,12
Municipal Infrastructure Grant	-	-	7 758 000,00	-	-	-5 297 266,40	-	-	2 460 733,60
Integrated National Electrification Grant	-	-	5 000 000,00	-	-	-	-	-	5 000 000,00
Energy Efficiency and Demand-Side Management	-	-	1 000 000,00	-	-	-	-	-	1 000 000,00
Water Services Infrastructure Grant	-	-	3 407 000,00	-	-	-705 370,48	-	-	2 701 629,52
Provincial Government:-	3 332 294,48	-	8 669 000,00	-	-3 595 773,35	-	-133 670,27	-	5 766 532,75
Operating Grants plus Operating Housing:-	3 257 416,22	-	7 869 000,00	-81 000,00	-3 595 773,35	-	-133 670,27	-	4 810 654,49
Operating Provincial	752 098,11	-	7 869 000,00	-81 000,00	-3 595 773,35	-	-133 670,27	-	4 810 654,49
Library Service Conditional Grant	147 795,68	-	7 356 000,00	-81 000,00	-3 595 773,35	-	-	-	3 827 022,33
Proclaimed Roads	-	-	-	-	-	-	-	-	-
CDW Grant Operational Support	106 938,27	-	-	-	-	-	-12 938,27	-	94 000,00
Financial Management Capacity Building Grant	280 000,00	-	-	-	-	-	-	-	280 000,00
Thusong Centre	-	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building	-	-	513 000,00	-	-	-	-	-	513 000,00
Disaster Management Grant	96 632,16	-	-	-	-	-	-	-	96 632,16
RSEP	120 732,00	-	-	-	-	-	-120 732,00	-	-
Operating Provincial Housing	2 505 318,11	-	-	-	-	-	-2 505 318,11	-	-
Housing from Capital to Operating Top structure	2 505 318,11	-	-	-	-	-	-2 505 318,11	-	-
Title Deeds	-	-	-	-	-	-	-	-	-
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-	-
Capital Grants:-	74 878,26	-	800 000,00	81 000,00	-	-	-	-	955 878,26
Other	74 878,26	-	800 000,00	81 000,00	-	-	-	-	955 878,26
Library Service Conditional Grant	74 878,26	-	-	81 000,00	-	-	-	-	155 878,26
RSEP	-	-	800 000,00	-	-	-	-	-	800 000,00
Capital- Grants Housing	-	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	895 049,50	-	-	-	-	-	-	-	895 049,50
Operating grants:-	895 049,50	-	-	-	-	-	-	-	895 049,50
Cape Winelands District Municipality	895 049,50	-	-	-	-	-	-	-	895 049,50
Capital grants:-	-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-	-
Housing Grants	-	-	-	-	-	-	-	-	-
58 Houses for staff (SAMWU)	-	-	-	-	-	-	-	-	-
350 Houses Avian Park	-	-	-	-	-	-	-	-	-
Other Grants	-	-	125 906,90	-	-125 906,90	-	-	-	-
Operating grants:-	-	-	125 906,90	-	-125 906,90	-	-	-	-
LGWSEIA	-	-	125 906,90	-	-125 906,90	-	-	-	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	4 227 343,98	-	85 985 906,90	-	-62 265 203,06	-6 002 636,88	-2 638 988,38	-	19 306 422,56
			85 985 906,90		-68 267 839,94				-
							GROSS BALANCE		19 306 422,56

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 - M04 October										
Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 752	15 819	15 819	1 282	5 126	5 022	105	2%	15 819
Pension and UIF Contributions		1 125	1 183	1 183	26	180	376	(196)	-52%	1 183
Medical Aid Contributions		237	244	244	8	43	77	(35)	-45%	244
Motor Vehicle Allowance		520	482	482	33	131	153	(22)	-14%	482
Cellphone Allowance		1 651	1 673	1 673	129	517	531	(14)	-3%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		30	148	148	10	41	47	(6)	-13%	148
Sub Total - Councillors		18 315	19 549	19 549	1 488	6 037	6 206	(168)	-3%	19 549
% increase	4		6,7%	6,7%						6,7%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 741	8 711	8 711	467	1 868	2 769	(901)	-33%	8 711
Pension and UIF Contributions		601	986	986	55	219	313	(95)	-30%	986
Medical Aid Contributions		99	104	104	4	15	33	(18)	-55%	104
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 333	1 327	1 327	89	358	422	(64)	-15%	1 327
Cellphone Allowance		486	245	245	24	96	78	18	23%	245
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		385	176	176	20	82	56	26	46%	176
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 645	11 549	11 549	659	2 637	3 671	(1 034)	-28%	11 549
% increase	4		33,6%	33,6%						33,6%
Other Municipal Staff										
Basic Salaries and Wages		200 024	232 684	211 099	17 191	68 727	67 099	1 628	2%	211 099
Pension and UIF Contributions		36 514	43 973	43 973	3 314	13 140	13 977	(837)	-6%	43 973
Medical Aid Contributions		20 784	26 191	26 191	1 810	7 191	8 325	(1 134)	-14%	26 191
Overtime		23 888	-	6 500	1 998	5 965	2 066	3 899	189%	6 500
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 131	10 030	10 030	853	3 288	3 188	100	3%	10 030
Cellphone Allowance		1 378	1 365	1 365	119	468	434	34	8%	1 365
Housing Allowances		1 613	1 846	1 846	144	571	587	(16)	-3%	1 846
Other benefits and allowances		26 452	23 158	26 658	1 616	7 072	8 473	(1 402)	-17%	26 658
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6 697	-	3 000	541	2 213	954	1 260	132%	3 000
Sub Total - Other Municipal Staff		326 481	339 247	330 661	27 584	108 633	105 103	3 531	3%	330 661
% increase	4		3,9%	1,3%						1,3%
Total Parent Municipality		353 442	370 344	361 758	29 731	117 308	114 979	2 329	2%	361 758
TOTAL SALARY, ALLOWANCES & BENEFITS		353 442	370 344	361 758	29 731	117 308	114 979	2 329	2%	361 758
% increase	4		4,8%	2,4%						2,4%
TOTAL MANAGERS AND STAFF		335 127	350 795	342 210	28 243	111 270	108 773	2 497	2%	342 210

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 **R6 500 000**.

Overtime and temporary personnel payments are one month in arrear, this being the reason 3-month spending been reflecting on the end of October 2022 reports. Overtime should be monitored closely.

From 1 July 2022 till 31 October 2022	Budget for the year	Estimate for the 1 month	Actual to Date	Variance
Overtime	6 500 000	1 625 000	5 729 662	-4 104 662
Temporary personnel	13 522 760	3 380 690	4 019 034	-638 344

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

	<u>August 2022</u>	<u>September 2022</u>	<u>October 2022</u>
EPWP	289	322	316
Temporary	49	51	87
Permanent	887	882	884
Councillors	41	41	41
	1 266	1 297	1 328

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 - M04 October									
Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	4 666	11 540	11 830	4 130	4 130	11 830	7 700	65,1%	1%
August	4 375	12 019	12 090	16 827	20 957	23 919	2 962	12,4%	7%
September	7 403	32 611	42 554	9 058	30 014	66 473	36 459	54,8%	9%
October	8 302	14 760	18 236	13 324	43 338	84 709	41 371	48,8%	14%
November	2 934	22 634	21 271	–	–	105 980	–	0,0%	0%
December	12 126	54 551	50 983	–	–	156 963	–	0,0%	0%
January	4 277	34 038	29 428	–	–	186 391	–	0,0%	0%
February	18 678	28 490	25 980	–	–	212 370	–	0,0%	0%
March	7 220	49 211	52 732	–	–	265 103	–	0,0%	0%
April	12 436	19 210	15 080	–	–	280 182	–	0,0%	0%
May	30 023	13 763	13 553	–	–	293 735	–	0,0%	0%
June	30 658	25 724	34 156	–	–	327 891	–	0,0%	0%
Total Capital expenditure	143 097	318 550	327 891	43 338					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

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

Capital Progress Report 2022/23		October 2022									
PROJECT FUNDING		Total Approved Budget 2022/23	Roll overs requests from 2021/22	Other Adjustments/ Additional funding	Total Funded budget 2022/23	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN											
Projects New	EFF	146 237 952	0		146 237 952		28 064 422.89	28 064 422.89	12 390 525.95	118 173 529.11	19.19%
TOTAL EXTERNAL LOAN		146 237 952	0		146 237 952	0.00	28 064 422.89	28 064 422.89	12 390 525.95	118 173 529.11	
CAPITAL REPLACEMENT RESERVE											
Projects New	CRR	95 979 600	8 716 072	335 000	104 560 672	1 254 206.67	8 289 452.23	8 289 452.23	5 156 608.56	96 271 219.77	7.93%
Projects (MIG Counter Funding)	CRR	500 000	0	0	500 000	0.00	0.00	0.00	0.00	500 000.00	0.00%
CRR Connections (Public Contr)	CRR	4 839 200	0	210 240	5 449 440	210 240.00	979 005.54	979 005.54	-13 593.18	4 470 434.46	17.97%
Furniture and Equipment	CRR	55 000	0	80 000	205 000	128 872.32	2 426.09	2 426.09	0.00	202 573.91	1.18%
TOTAL CRR		101 373 800	8 716 072	625 240	110 715 112	1 593 318.99	9 270 883.86	9 270 883.86	5 143 015.38	101 444 228.14	8.37%
INSURANCE RESERVE											
Insurance Reserve	F	800 000	0	0	800 000	0.00	0.00	0.00	0.00	800 000.00	0.00%
TOTAL INSURANCE RESERVE		800 000	0	0	800 000	0.00	0.00	0.00	0.00	800 000.00	0.00%
TOTAL BASIC CAPITAL		248 411 752	8 716 072	625 240	257 753 064	1 593 318.99	37 335 306.75	37 335 306.75	17 533 541.33	220 417 757.25	14.48%
CAPITAL: GRANT FUNDING											
PAWC: Libraries	CPLB	244 000	0	0	244 000	76 550.60	0.00	0.00	0.00	244 000.00	0.00%
PAWC: RSEP	CPRS	800 000	0	0	800 000	38 274.00	0.00	0.00	0.00	800 000.00	0.00%
National Government: MIG (DORA)	CNMG	44 987 000	0	0	44 987 000	0.00	5 297 286.40	5 297 286.40	865 430.84	39 689 733.60	11.78%
National Government: NEP (DORA)	CNINE	15 000 000	0	0	15 000 000	0.00	0.00	0.00	0.00	15 000 000.00	0.00%
National Government: EEDSMG	EEDSMG	4 000 000	0	0	4 000 000	0.00	0.00	0.00	0.00	4 000 000.00	0.00%
National Government: WSG	WSG	5 107 000	0	0	5 107 000	147 826.08	705 370.48	705 370.48	705 370.48	4 401 629.52	13.81%
TOTAL : GRANT FUNDING		70 138 000	0	0	70 138 000	262 650.68	6 002 636.88	6 002 636.88	1 570 801.32	64 135 363.12	8.56%
TOTAL FUNDING		318 549 752	8 716 072	625 240	327 891 064	1 855 969.67	43 337 943.63	43 337 943.63	19 104 342.65	284 553 120.37	13.22%

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 October 2022.

COUNCIL'S MONTHLY REPORT													
Type of Claim	July	Aug	Sept	October	Nov	Dec	Jan	Feb	March	Apr	May	June	Year End
Public Liability/possible Liability			5	3	1								0
Council vehicles					2								7
Private vehicles	5												0
Fire/ Theft /Damage to buildings	5												0
Theft/ Loss of Property				3	2								5
Injury on duty claims													0
Claims within excess not submitted to insurer (Marsh Africa)/not covered													
Public Liability/possible Liability													0
Council vehicles													0
Private vehicles													0
Fire/ Theft /Damage to buildings													0
Theft/ Loss of Property													0
Damage Electrical Poles no cover													0
RESOLVED CLAIMS													0
Total claims submitted	10	5	5	6	5	0	0	0	0	0	0	0	26
NOTE PLEASE:													
TOTAL QUOTED EXPENSE	R 88 917,03	R 924 408,03	R 553 322,00	R 34 435,34									R 1 601 085,40
VALUE OF REJECTED CLAIMS	R 22 574,08	R 0,00	R 35 570,00										R 58 144,08
Totals will be adjusted monthly as actual expenses and payment from insurer occur.													
ACTUAL CAPITAL EXPENSE: SAMRAS ORDERS (excl VAT)													R 0,00
ACTUAL I & R EXPENSE: SAMRAS ORDERS (excl VAT)													R 0,00
DIRECT PAYMENT TO SUPPLIER/TP FROM INSURER													R 0,00
PAYMENT FROM INSURER: CAPITAL REPLACEMENT (excl VAT)			R 24 366,23										R 24 366,23
PAYMENT FROM INSURER: OPERATING REPAIRS (excl VAT)													R 0,00
LOSS TO COUNCIL													
LEGAL DEP APPROVED EXCESS:			0,00										R 0,00
			5 500,00										R 5 500,00
COMMENTS:	4 claims submitted and being processed. Waiting on third party claim report for the 1 Liability claim. 2 claims waiting on quotes to submit to insurers. 1 Property loss claim within excess and payment pending.												
ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR	6 claims submitted and being processed. 3 dep reports outstanding. 3 claims with quotes. 2 outstanding. 2 claims insurer asked for additional information from third party and still outstanding.												

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

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
BVD 559	SSS	ITC	Exceptional Case	Renewal of guardian manager control. Meycom holds the rights to the equipment and are therefore the only entity entitled, authorized and able to perform repairs and service on it. It is therefore impractical and not feasible to consider any other service provider to render this service.	R72,000.00	1/09/2022- 31/08/2025 (36 MONTHS)	R72,000.00	MEYCOM	IMAA0746144
							R72,000.00		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.3 No Irregular and/or unauthorized Expenditure for the period October 2022 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.4 Awards made at Supply Chain for the month of October 2022.

TENDERS AWARDED DURING OCTOBER 2022					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE
13/10/2022	BV963/ 2022	SUPPLY AND DELIVERY OF BINS (AND RELATED SPARE PARTS) FOR A PERIOD ENDING 30 JUNE 2025	Cocopan (Pty) Ltd	R 4 531 052,73	
			Nolada 8 (Pty) Ltd		
13/10/2022	BV975/ 2022	CONSTRUCTION OF SPEED HUMPS	Futi Construction (Pty) Ltd	R 1 717 113,89	
28/10/2022	BV 1013/ 2022	REVIEW AND DESIGN OF THE STAFF ESTABLISHMENT OF BREEDE VALLEY MUNICIPALITY	Ignite Advisory Services (Pty) Ltd	R 1 037 300,00	
				R 7 285 466,62	
Tender turnaround (lead	BV963/ 2022	111			
	BV975/ 2022	76			
	BV 1013/ 2022	45			
Average		77,33333333			

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 12 - MUNICIPAL MANAGER'S QUALITY CERTIFICATE

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month, October of 2022 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE:  _____

DATE: 14 November 2022