
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT JANUARY 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

2021/2022 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR’S REPORT

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for January 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 January 2022 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for January 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 2020/2021 reflected in this report are final as the Annual Financial Statements were completed and audited by the Auditor General. The in-year report for January 2022 contains the final outcomes for the 2020/2021 audit. The municipality has achieved a clean audit opinion (Unqualified with no matters of emphasis).

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2021 – 31 January 2022 is R634 499 401 or 48.48% of the total budgeted revenue R1 308 711 200.

Property Rates

Property rates shows an over performance due to the annual billing that was done in the month of July, but due in September 2021. 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 recognizes revenue which was consumed in previous financial year but billed in the new financial year. In July 2021 the municipality processed a journal of R28 255 206 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 2022 when the AFS a journal will be processed to recognize the revenue consumed in June which will then align the revenue properly. In addition, slight underperformance in the commercial and domestic categories contributed to the overall underperformance. This is monitored and will be considered for amendment in accordance with anticipated trends in the Mid-year adjustments budget.

Service charges – water revenue

There is an over-performance. Includes services that will be affected by revenue accrual journal. The journal of R8 373 526 to recognize revenue billed in July, but services were utilized in the old year was processed in August. In addition, the consumption was higher than anticipated but is expected to level out during the winter months.

Service charges – sanitation revenue

Sanitation revenue shows an over performance due to the annual billing that was done in the month of July, but due in September 2021. It is expected that over the 12 months the over performance will be reduced.

Interest earned – external investments

Monthly assessment on available /access funds are done, access funds (own as well as unspent grants), are invested in line with the funds and reserves policies.

Interest earned – outstanding debtors

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

Fines, penalties and forfeits

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

Licenses and permits

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

Agency services

The variance is mainly due to the fact that the amounts were only updated for 2 weeks in January and that 3 of the weeks will only be processed in February.

Transfers and subsidies – Operating

Transfers of grants and subsidies are done throughout the financial year. All operational conditional grant revenue has been recognized where the conditions are met. The first transfer of the equitable share has been fully recognized due to the fact that it is an unconditional grant.

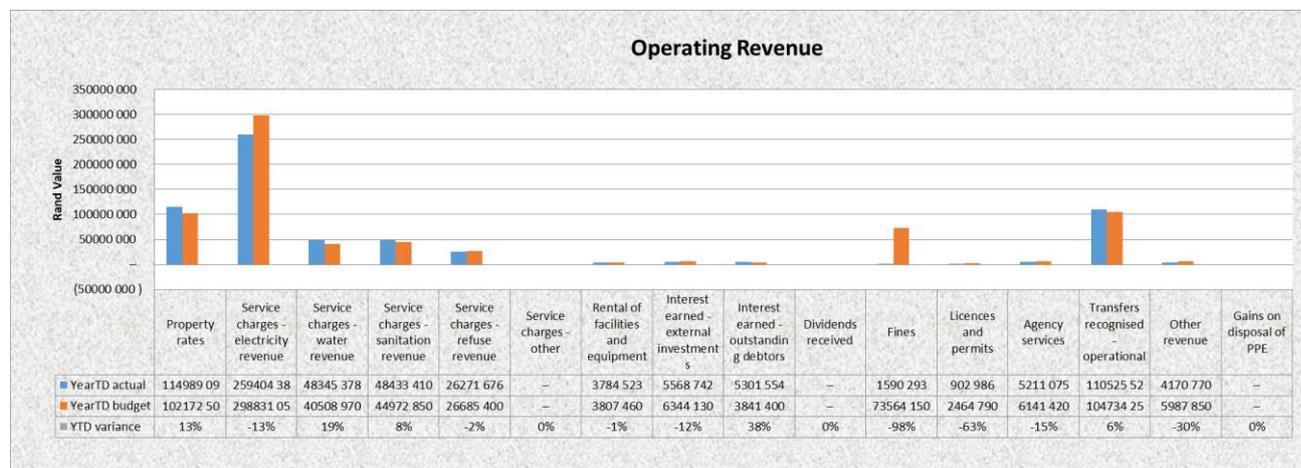
Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

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.

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

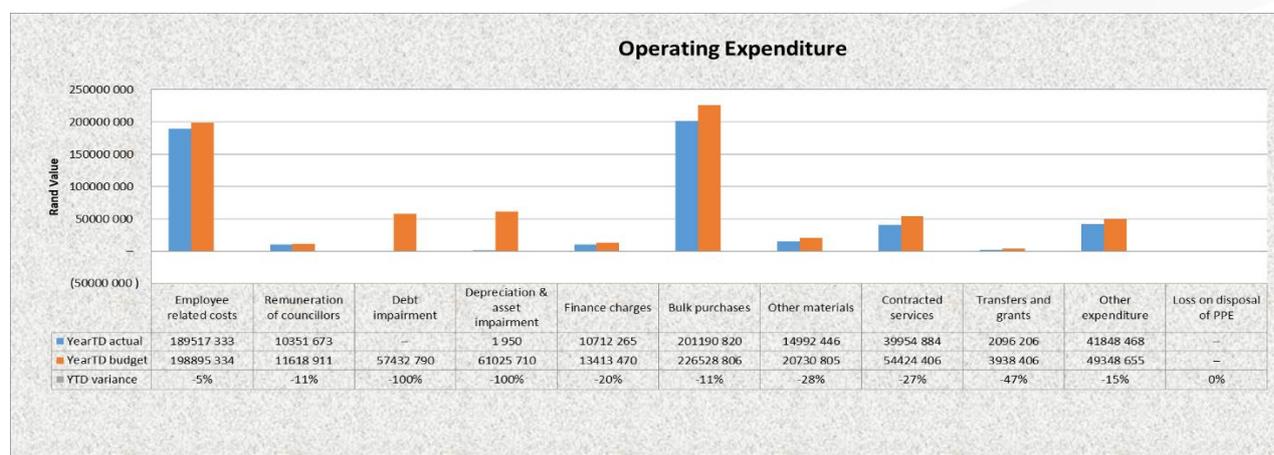


Operating Expenditure by Type

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 R510 666 044 or 39.60% of the total budgeted expenditure R1 289 433 920.

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

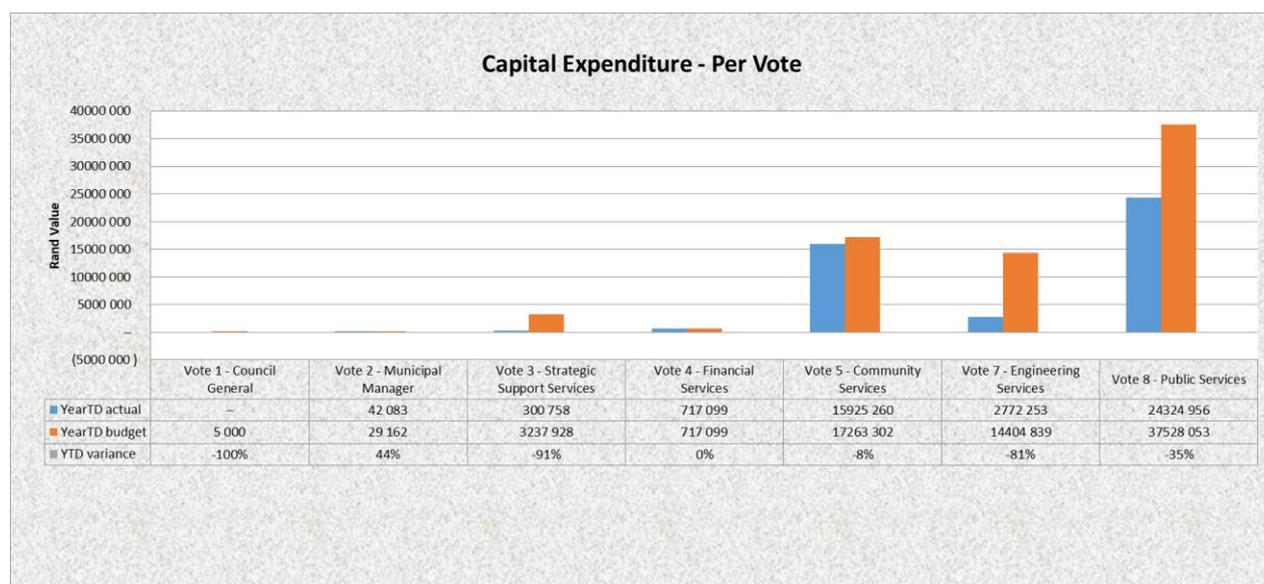


Capital Expenditure

The total capital expenditure for the period 1 July 2021 – 31 January 2022, amounts to R44 082 409 or 27.79% of the total capital budget that amounts to R158 618 432.

Capital grant funding the total capital grant funding expenditure amounts to R7 572 356 or 13.20% of the total capital grant funding budget that amounts to R57 360 000.

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 R244 205 738.

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 November 2021.

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 - M07 January									
Description	2020/21	Budget Year 2021/22							
	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	155 977	154 348	154 348	11 486	114 989	102 173	12 817	13%	154 348
Service charges	644 056	722 633	722 633	57 510	382 455	410 998	(28 543)	-7%	722 633
Investment revenue	9 718	10 686	10 686	921	5 569	6 344	(775)	-12%	10 686
Transfers and subsidies	168 007	147 172	153 795	554	110 526	104 734	5 791	6%	153 795
Other own revenue	92 652	267 249	267 249	2 841	20 961	95 807	(74 846)	-78%	267 249
Total Revenue (excluding capital transfers and contributions)	1 070 409	1 302 088	1 308 711	73 312	634 499	720 056	(85 557)	-12%	1 308 711
Employee costs	319 700	344 581	341 751	27 850	189 517	198 895	(9 378)	-5%	341 751
Remuneration of Councillors	18 421	20 356	20 356	1 557	10 352	11 619	(1 267)	-11%	20 356
Depreciation & asset impairment	88 561	100 988	100 988	–	2	61 026	(61 024)	-100%	100 988
Finance charges	22 351	23 653	23 653	–	10 712	13 413	(2 701)	-20%	23 653
Materials and bulk purchases	363 591	428 242	422 856	28 953	216 183	247 260	(31 076)	-13%	422 856
Transfers and subsidies	4 452	4 365	4 370	61	2 096	3 938	(1 842)	-47%	4 370
Other expenditure	253 931	364 990	375 459	11 193	81 803	161 206	(79 402)	-49%	375 459
Total Expenditure	1 071 008	1 287 175	1 289 434	69 614	510 666	697 357	(186 691)	-27%	1 289 434
Surplus/(Deficit)	(598)	14 913	19 277	3 698	123 833	22 699	101 134	446%	19 277
Transfers and subsidies - capital (monetary alloc	52 583	57 360	57 360	–	–	40 797	(40 797)	-100%	57 360
Contributions & Contributed assets	800	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	52 784	72 273	76 637	3 698	123 833	63 496	60 337	95%	76 637
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	52 784	72 273	76 637	3 698	123 833	63 496	60 337	95%	76 637
Capital expenditure & funds sources									
Capital expenditure	124 588	151 230	158 618	4 277	44 082	96 645	(52 562)	-54%	158 618
Capital transfers recognised	53 383	57 360	57 360	–	7 572	25 287	(17 715)	-70%	57 360
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	71 205	93 870	101 258	4 277	36 510	71 358	(34 847)	-49%	101 258
Total sources of capital funds	124 588	151 230	158 618	4 277	44 082	96 645	(52 562)	-54%	158 618
Financial position									
Total current assets	329 806	319 279	319 279	–	415 449	–	–	–	319 279
Total non current assets	2 460 414	2 499 055	2 499 055	–	2 508 491	–	–	–	2 499 055
Total current liabilities	181 007	154 174	154 174	–	187 902	–	–	–	154 174
Total non current liabilities	465 053	434 708	434 708	–	458 158	–	–	–	434 708
Community wealth/Equity	2 144 160	2 229 452	2 229 452	–	2 277 880	–	–	–	2 229 452
Cash flows									
Net cash from (used) operating	147 422	50 395	54 759	13 155	105 089	84 035	(21 054)	-25%	50 494
Net cash from (used) investing	(123 462)	(151 180)	(158 568)	(4 288)	(44 034)	(71 168)	(27 134)	38%	(151 180)
Net cash from (used) financing	(11 548)	(12 941)	(12 941)	22	(6 197)	(6 215)	(18)	0%	(12 941)
Cash/cash equivalents at the month/year end	174 132	86 287	72 597	–	244 206	196 000	(48 206)	-25%	75 721
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	38 646	9 917	7 314	7 366	9 508	4 651	23 512	129 108	230 022
Creditors Age Analysis									
Total Creditors	156	–	–	–	–	–	–	–	156

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications, which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

WC025 Breede Valley - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M07 January										
Description	Ref	2020/21	Budget Year 2021/22							
		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>		226 404	213 203	213 203	13 899	152 926	140 513	12 412	9%	213 203
Executive and council		433	112	112	23	312	69	243	354%	112
Finance and administration		225 972	213 091	213 091	13 876	152 614	140 445	12 169	9%	213 091
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		86 047	264 651	269 192	1 489	27 957	97 550	(69 592)	-71%	269 192
Community and social services		13 597	10 140	12 269	142	9 753	7 047	2 706	38%	12 269
Sport and recreation		1 282	2 211	2 623	778	1 812	1 388	424	31%	2 623
Public safety		31 913	230 807	230 807	252	2 591	74 360	(71 769)	-97%	230 807
Housing		39 256	21 493	23 493	317	13 800	14 754	(954)	-6%	23 493
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		50 136	14 911	15 205	407	7 642	9 913	(2 270)	-23%	15 205
Planning and development		2 828	1 353	1 353	69	1 065	826	238	29%	1 353
Road transport		44 821	13 558	13 853	338	6 578	9 086	(2 509)	-28%	13 853
Environmental protection		2 487	-	-	-	-	-	-	-	-
<i>Trading services</i>		761 204	866 683	868 371	57 517	445 974	512 819	(66 845)	-13%	868 371
Energy sources		457 881	552 484	552 631	41 427	264 924	319 500	(54 576)	-17%	552 631
Water management		119 417	102 167	102 861	5 541	63 277	56 480	6 797	12%	102 861
Waste water management		119 912	147 556	147 556	7 091	76 612	95 772	(19 159)	-20%	147 556
Waste management		63 993	64 476	65 322	3 458	41 161	41 068	93	0%	65 322
<i>Other</i>	4	-	-	100	-	-	58	(58)	-100%	100
Total Revenue - Functional	2	1 123 792	1 359 448	1 366 071	73 312	634 499	760 853	(126 354)	-17%	1 366 071
Expenditure - Functional										
<i>Governance and administration</i>		226 174	262 202	259 039	17 262	118 901	149 920	(31 019)	-21%	259 039
Executive and council		40 376	40 098	40 523	2 637	21 961	24 163	(2 202)	-9%	40 523
Finance and administration		182 041	218 212	214 624	14 353	94 851	123 482	(28 632)	-23%	214 624
Internal audit		3 757	3 891	3 891	273	2 088	2 274	(186)	-8%	3 891
<i>Community and public safety</i>		171 118	309 857	313 964	9 660	63 020	131 216	(68 196)	-52%	313 964
Community and social services		27 864	26 949	28 411	1 937	14 378	16 632	(2 255)	-14%	28 411
Sport and recreation		25 600	27 026	28 121	2 688	13 703	16 371	(2 668)	-16%	28 121
Public safety		94 987	225 937	225 787	4 024	28 346	80 901	(52 555)	-65%	225 787
Housing		22 583	29 855	31 555	1 011	6 593	17 257	(10 663)	-62%	31 555
Health		83	91	91	-	-	55	(55)	-100%	91
<i>Economic and environmental services</i>		78 767	79 306	81 724	3 724	28 533	48 434	(19 901)	-41%	81 724
Planning and development		17 506	18 626	18 782	1 295	9 977	11 162	(1 185)	-11%	18 782
Road transport		58 262	60 221	61 909	2 424	18 253	36 656	(18 403)	-50%	61 909
Environmental protection		2 999	459	1 034	5	303	616	(312)	-51%	1 034
<i>Trading services</i>		594 443	635 190	634 053	38 956	300 013	367 309	(67 296)	-18%	634 053
Energy sources		404 364	462 271	461 718	30 032	230 514	269 377	(38 863)	-14%	461 718
Water management		75 107	65 812	62 896	2 690	21 622	36 523	(14 901)	-41%	62 896
Waste water management		68 096	63 890	66 270	2 916	25 760	36 650	(10 890)	-30%	66 270
Waste management		46 876	43 218	43 169	3 318	22 117	24 759	(2 642)	-11%	43 169
<i>Other</i>		505	619	654	12	200	479	(279)	-58%	654
Total Expenditure - Functional	3	1 071 008	1 287 175	1 289 434	69 614	510 666	697 357	(186 691)	-27%	1 289 434
Surplus/ (Deficit) for the year		52 784	72 273	76 637	3 698	123 833	63 496	60 337	95%	76 637

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

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

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January										
Vote Description	Ref	2020/21	Budget Year 2021/22							
		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	433	112	112	23	312	63	250	399,3%	112
Vote 2 - Municipal Manager		2 859	500	500	-	-	278	(278)	-100,0%	500
Vote 3 - Strategic Support Services		1 529	1 651	1 751	32	680	975	(295)	-30,3%	1 751
Vote 4 - Financial Services		220 708	208 487	208 487	13 797	151 374	116 120	35 254	30,4%	208 487
Vote 5 - Community Services		97 399	277 467	281 596	1 729	33 543	156 839	(123 296)	-78,6%	281 596
Vote 6 - Technical Services		800 865	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	552 474	552 622	41 423	264 891	307 791	(42 900)	-13,9%	552 622
Vote 8 - Public Services		-	318 757	321 004	16 307	183 700	178 788	4 912	2,7%	321 004
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	1 123 792	1 359 448	1 366 071	73 312	634 499	760 853	(126 354)	-16,6%	1 366 071
Expenditure by Vote										
Vote 1 - Council General	1	36 468	36 147	35 700	2 397	20 018	19 308	710	3,7%	35 700
Vote 2 - Municipal Manager		11 297	9 628	10 508	706	4 932	5 683	(750)	-13,2%	10 508
Vote 3 - Strategic Support Services		68 710	71 745	70 915	6 233	36 215	38 353	(2 137)	-5,6%	70 915
Vote 4 - Financial Services		77 852	133 357	130 869	7 146	52 931	70 777	(17 846)	-25,2%	130 869
Vote 5 - Community Services		180 406	315 481	317 673	9 940	66 828	171 805	(104 977)	-61,1%	317 673
Vote 6 - Technical Services		696 274	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	471 099	470 547	31 307	234 885	254 483	(19 598)	-7,7%	470 547
Vote 8 - Public Services		-	249 717	253 222	11 885	94 857	136 949	(42 092)	-30,7%	253 222
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	1 071 008	1 287 175	1 289 434	69 614	510 666	697 357	(186 691)	-26,8%	1 289 434
Surplus/ (Deficit) for the year	2	52 784	72 273	76 637	3 698	123 833	63 496	60 337	95,0%	76 637
References										
1. Insert 'Vote'; e.g. Department, if different to standard classification structure										
2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)										

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 - M07 January

Vote Description	Ref	Budget Year 2021/22								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Council General		433	112	112	23	312	63	250	399%	112
1.1 - Admin		433	112	112	23	312	63	250	399%	112
1.2 - Mayoral Office		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		2 859	500	500	-	-	278	(278)	-100%	500
2.1 - Office Support		500	500	500	-	-	278	(278)	-100%	500
2.2 - Internal Audit		-	-	-	-	-	-	-	-	-
2.3 - Project Management		2 359	-	-	-	-	-	-	-	-
2.4 - Ombudsman		-	-	-	-	-	-	-	-	-
2.5 - Enterprise Risk Management		-	-	-	-	-	-	-	-	-
2.6 - Jobs4U		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		1 529	1 651	1 751	32	680	975	(295)	-30%	1 751
3.1 - Administration & Support Services		787	906	906	32	251	504	(253)	-50%	906
3.2 - Human Resources		544	620	620	-	339	345	(6)	-2%	620
3.3 - Information Communication Technology		5	2	2	0	4	1	3	228%	2
3.4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-
3.5 - Communications & Media Relations		-	-	-	-	-	-	-	-	-
3.6 - Local Economic Development		127	123	223	-	86	124	(38)	-31%	223
3.7 - Legal Services		66	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		220 708	208 487	208 487	13 797	151 374	116 120	35 254	30%	208 487
4.1 - Administration		41 218	35 376	35 376	2 270	24 772	19 703	5 068	26%	35 376
4.2 - Revenue		176 827	170 312	170 312	11 527	126 354	94 858	31 497	33%	170 312
4.3 - Financial Planning		2 664	1 285	1 285	-	248	716	(467)	-65%	1 285
4.4 - Supply Chain Management		-	1 514	1 514	-	-	843	(843)	-100%	1 514
Vote 5 - Community Services		97 399	277 467	281 596	1 729	33 543	156 839	(123 296)	-79%	281 596
5.1 - Administration & Support Services		63	94	94	-	-	52	(52)	-100%	94
5.2 - Human Settlements & Housing		39 685	21 865	23 865	350	14 026	13 292	734	6%	23 865
5.3 - Libraries		10 247	9 208	11 337	5	8 715	6 314	2 401	38%	11 337
5.4 - Fire Brigade & Disaster Risk Management		1 789	1 700	1 700	18	1 026	947	79	8%	1 700
5.5 - Traffic Services		42 971	242 108	242 108	572	7 901	134 845	(126 945)	-94%	242 108
5.6 - Municipal Halls and Resorts		2 166	2 124	2 124	544	1 627	1 183	444	38%	2 124
5.7 - Customer Care Services		477	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		1	368	368	241	247	205	42	21%	368
5.9 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		800 865	-	-	-	-	-	-	-	-
6.1 - Public Works		38 046	-	-	-	-	-	-	-	-
6.2 - Cemeteries		1 612	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		3	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		63 993	-	-	-	-	-	-	-	-
6.5 - Sewerages		119 912	-	-	-	-	-	-	-	-
6.6 - Electricity Management		457 752	-	-	-	-	-	-	-	-
6.7 - Water Management		119 547	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	552 474	552 622	41 423	264 891	307 791	(42 900)	-14%	552 622
7.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		-	552 474	552 622	41 423	264 891	307 791	(42 900)	-14%	552 622
Vote 8 - Public Services		-	318 757	321 004	16 307	183 700	178 788	4 912	3%	321 004
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		-	-	-	-	-	-	-	-	-
8.3 - Community Liason		-	460	460	-	322	256	66	26%	460
8.4 - Municipal Planning and Building Control		-	1 230	1 230	69	979	685	294	43%	1 230
8.5 - Public Works		-	2 211	2 506	14	339	1 395	(1 056)	-76%	2 506
8.6 - Cemeteries		-	638	638	130	976	355	621	175%	638
8.7 - Parks and Open Spaces		-	10	422	-	0	235	(235)	-100%	422
8.8 - Solid Waste and Area Cleaning		-	64 476	65 322	3 458	41 161	36 382	4 779	13%	65 322
8.9 - Waste Water Treatment and Networks		-	147 556	147 556	7 091	76 612	82 184	(5 571)	-7%	147 556
8.10 - Water Treatment and Networks		-	102 176	102 870	5 545	63 310	57 295	6 015	10%	102 870
Total Revenue by Vote	2	1 123 792	1 359 448	1 366 071	73 312	634 499	760 853	(126 354)	-17%	1 366 071

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M07 January

Vote Description	Ref	Budget Year 2021/22								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote	1									
Vote 1 - Council General		36 468	36 147	35 700	2 397	20 018	19 308	- 710	4%	35 700
1.1 - Admin		23 163	21 733	21 775	1 428	13 422	11 776	1 646	14%	21 775
1.2 - Mayoral Office		13 305	14 414	13 926	969	6 596	7 531	(935)	-12%	13 926
Vote 2 - Municipal Manager		11 297	9 628	10 508	706	4 932	5 683	(750)	-13%	10 508
2.1 - Office Support		3 889	3 900	4 772	233	1 933	2 581	(647)	-25%	4 772
2.2 - Internal Audit		3 757	3 891	3 891	273	2 088	2 105	(17)	-1%	3 891
2.3 - Project Management		2 174	-	-	-	-	-	-	-	-
2.4 - Ombudsman		2	2	2	0	0	1	(1)	-93%	2
2.5 - Enterprise Risk Management		1 469	1 812	1 820	201	911	984	(73)	-7%	1 820
2.6 - Jobs4U		6	22	22	-	-	12	(12)	-100%	22
Vote 3 - Strategic Support Services		68 710	71 745	70 915	6 233	36 215	38 353	(2 137)	-6%	70 915
3.1 - Administration & Support Services		26 441	27 901	27 359	1 505	11 729	14 797	(3 068)	-21%	27 359
3.2 - Human Resources		13 725	13 133	12 706	1 125	6 815	6 872	(56)	-1%	12 706
3.3 - Information Communication Technology		16 101	16 701	16 812	2 711	11 019	9 092	1 927	21%	16 812
3.4 - IDP/ PMS/ SDBIP		2 253	2 236	2 256	147	1 174	1 220	(46)	-4%	2 256
3.5 - Communications & Media Relations		1 379	1 576	1 513	156	781	818	(38)	-5%	1 513
3.6 - Local Economic Development		3 754	4 127	4 297	268	2 640	2 324	316	14%	4 297
3.7 - Legal Services		5 057	6 072	5 972	321	2 058	3 230	(1 172)	-36%	5 972
Vote 4 - Financial Services		77 852	133 357	130 869	7 146	52 931	70 777	(17 846)	-25%	130 869
4.1 - Administration		26 078	25 697	25 747	875	8 950	13 925	(4 974)	-36%	25 747
4.2 - Revenue		35 284	49 235	46 697	2 093	15 582	25 255	(9 673)	-38%	46 697
4.3 - Financial Planning		2 243	21 176	21 126	1 465	10 280	11 425	(1 146)	-10%	21 126
4.4 - Supply Chain Management		14 248	37 249	37 299	2 713	18 119	20 172	(2 053)	-10%	37 299
Vote 5 - Community Services		180 406	315 481	317 673	9 940	66 828	171 805	(104 977)	-61%	317 673
5.1 - Administration & Support Services		6 205	6 066	6 066	475	3 599	3 281	319	10%	6 066
5.2 - Human Settlements & Housing		22 428	29 861	31 561	977	6 583	17 069	(10 486)	-61%	31 561
5.3 - Libraries		15 952	15 780	16 077	1 155	8 246	8 695	(449)	-5%	16 077
5.4 - Fire Brigade & Disaster Risk Management		40 396	34 749	34 699	2 591	18 012	18 766	(754)	-4%	34 699
5.5 - Traffic Services		75 375	210 699	210 654	2 848	21 170	113 927	(92 757)	-81%	210 654
5.6 - Municipal Halls and Resorts		8 579	8 991	9 133	742	4 964	4 940	24	0%	9 133
5.7 - Customer Care Services		3 191	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		8 198	9 245	9 393	1 150	4 254	5 080	(825)	-16%	9 393
5.9 - Health		83	91	91	-	-	49	(49)	-100%	91
Vote 6 - Technical Services		696 274	-	-	-	-	-	-	-	-
6.1 - Public Works		96 339	-	-	-	-	-	-	-	-
6.2 - Cemeteries		4 681	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		9 128	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		49 070	-	-	-	-	-	-	-	-
6.5 - Sewerages		62 406	-	-	-	-	-	-	-	-
6.6 - Electricity Management		399 544	-	-	-	-	-	-	-	-
6.7 - Water Management		75 107	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	471 099	470 547	31 307	234 885	254 483	(19 598)	-8%	470 547
7.1 - Administration & Support Services		-	8 829	8 829	340	2 771	4 775	(2 004)	-42%	8 829
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		-	462 271	461 718	30 967	232 114	249 708	(17 594)	-7%	461 718
Vote 8 - Public Services		-	249 717	253 222	11 885	94 857	136 949	(42 092)	-31%	253 222
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		-	2 412	2 412	90	633	1 304	(672)	-51%	2 412
8.3 - Community Liason		-	3 407	3 407	239	1 488	1 843	(355)	-19%	3 407
8.4 - Municipal Planning and Building Control		-	10 419	10 419	797	5 725	5 635	90	2%	10 419
8.5 - Public Works		-	50 531	52 739	1 399	11 348	28 522	(17 175)	-60%	52 739
8.6 - Cemeteries		-	4 042	5 012	361	3 005	2 711	295	11%	5 012
8.7 - Parks and Open Spaces		-	9 003	9 965	717	4 723	5 389	(666)	-12%	9 965
8.8 - Solid Waste and Area Cleaning		-	45 802	45 773	3 330	23 177	24 755	(1 578)	-6%	45 773
8.9 - Waste Water Treatment and Networks		-	58 240	60 599	2 568	23 753	32 774	(9 021)	-28%	60 599
8.10 - Water Treatment and Networks		-	65 862	62 896	2 383	21 006	34 016	(13 010)	-38%	62 896
Total Expenditure by Vote	2	1 071 008	1 287 175	1 289 434	69 614	510 666	697 357	(186 691)	(0)	1 289 434
Surplus/ (Deficit) for the year	2	52 784	72 273	76 637	3 698	123 833	63 496	60 337	0	76 637

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

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

WC025 Breede Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January										
Description	Ref	2020/21	Budget Year 2021/22							
		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		155 977	154 348	154 348	11 486	114 989	102 173	12 817	13%	154 348
Service charges - electricity revenue		431 937	522 613	522 613	41 420	259 404	298 831	(39 427)	-13%	522 613
Service charges - water revenue		93 942	79 712	79 712	5 541	48 345	40 509	7 836	19%	79 712
Service charges - sanitation revenue		76 021	76 112	76 112	7 091	48 433	44 973	3 461	8%	76 112
Service charges - refuse revenue		42 155	44 197	44 197	3 457	26 272	26 685	(414)	-2%	44 197
Rental of facilities and equipment		22 936	5 845	5 845	592	3 785	3 807	(23)	-1%	5 845
Interest earned - external investments		9 718	10 686	10 686	921	5 569	6 344	(775)	-12%	10 686
Interest earned - outstanding debtors		8 344	6 770	6 770	809	5 302	3 841	1 460	38%	6 770
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		30 304	230 513	230 513	238	1 590	73 564	(71 974)	-98%	230 513
Licences and permits		2 017	3 949	3 949	18	903	2 465	(1 562)	-63%	3 949
Agency services		9 416	8 987	8 987	338	5 211	6 141	(930)	-15%	8 987
Transfers and subsidies		168 007	147 172	153 795	554	110 526	104 734	5 791	6%	153 795
Other revenue		15 716	9 786	9 786	845	4 171	5 988	(1 817)	-30%	9 786
Gains		3 919	1 399	1 399	-	-	-	-	-	1 399
Total Revenue (excluding capital transfers and contributions)		1 070 409	1 302 088	1 308 711	73 312	634 499	720 056	(85 557)	-12%	1 308 711
Expenditure By Type										
Employee related costs		319 700	344 581	341 751	27 850	189 517	198 895	(9 378)	-5%	341 751
Remuneration of councillors		18 421	20 356	20 356	1 557	10 352	11 619	(1 267)	-11%	20 356
Debt impairment		77 130	198 257	198 257	-	-	57 433	(57 433)	-100%	198 257
Depreciation & asset impairment		88 561	100 988	100 988	-	2	61 026	(61 024)	-100%	100 988
Finance charges		22 351	23 653	23 653	-	10 712	13 413	(2 701)	-20%	23 653
Bulk purchases - electricity		337 524	388 335	388 335	26 313	201 191	226 529	(25 338)	-11%	388 335
Inventory consumed		26 067	39 907	34 521	2 640	14 992	20 731	(5 738)	-28%	34 521
Contracted services		73 166	89 923	98 137	5 347	39 955	54 424	(14 470)	-27%	98 137
Transfers and subsidies		4 452	4 365	4 370	61	2 096	3 938	(1 842)	-47%	4 370
Other expenditure		100 150	73 045	75 301	5 846	41 848	49 349	(7 500)	-15%	75 301
Losses		3 485	3 766	3 766	-	-	-	-	-	3 766
Total Expenditure		1 071 008	1 287 175	1 289 434	69 614	510 666	697 357	(186 691)	-27%	1 289 434
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(598)	14 913	19 277	3 698	123 833	22 699	101 134	0	19 277
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all))		52 583	57 360	57 360	-	-	40 797	(40 797)	(0)	57 360
		500	-	-	-	-	-	-	-	-
		300	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		52 784	72 273	76 637	3 698	123 833	63 496			76 637
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		52 784	72 273	76 637	3 698	123 833	63 496			76 637
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52 784	72 273	76 637	3 698	123 833	63 496			76 637
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		52 784	72 273	76 637	3 698	123 833	63 496			76 637

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M07 January				
Ref	Description	Variance greater than 5% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Property rates	13%	Property rates shows an over performance due to the annual billing that was done in the month of July, but due in September 2021. It is expected that over the 12 months the over performance will be reduced.	
	Service charges - electricity revenue	-13%	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 2021 the municipality processed a journal of R28 255 206 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 2022 when the AFS a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly. In addition, slight underperformance in the commercial and domestic categories contributed to the overall underperformance. This is monitored and will be considered for amendment in accordance with anticipated trends in the Mid-year adjustments budget.	
	Service charges - water revenue	19%	There is an over-performance. Includes services that will be affected by revenue accrual journal. The journal of R8 373 526 to recognize revenue billed in July, but services were utilized in the old year was processed in August. In addition the consumption was higher than anticipated but is expected to level out during the winter months.	
	Service charges - sanitation revenue	8%	Sanitation revenue shows an over performance due to the annual billing that was done in the month of July, but due in September 2021. It is expected that over the 12 months the over performance will be reduced.	
	Interest earned - external investments	-12%	Monthly assessment on available /access funds are done, access funds (own as well as unspent grants) ,are invested in line with the funds and reserves policies.	
	Interest earned - outstanding debtors	38%	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.	
	Licences and permits	-63%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Agency services	-15%	The variance is mainly due to the fact that the amounts were only updated for 2 weeks in December and that 3 of the weeks will only be processed in January.	
	Transfers and subsidies - operating	6%	Transfers of grants and subsidies are done throughout the financial year. All operational conditional grant revenue has been recognized where the conditions are met. The first two transfers of the equitable share has been fully recognized due to the fact that it is an unconditional grant.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants are recognised when capital expenditure has been capitalised.	
	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.	
2	Expenditure By Type			
	Employee related costs	-5%	Positions are budgeted for 12 months of the financial year. Vacant position, employees resigning and retiring, results in savings which are reprioritised with the Mid-year Adjustment Budget. Only critical vacant positions are currently advertised and filled as a result of the TASK Implementation and Job Evaluation processes that are currently in progress.	
	Remuneration of councillors	-11%	Municipal Councillors are currently still remunerated on the 2019/2020 Gazette.	
	Debt impairment	-100%	Debt impairment for 2021/2022 has not yet been calculated.	
	Depreciation & asset impairment	-100%	Asset depreciation for 2021/2022 has not yet been calculated.	
	Finance charges	-20%	Provision for interest till January 2022 are pro-rata less than anticipated.	
	Bulk purchases - electricity	-11%	Electricity purchases till January 2022 are pro-rata less than anticipated.	
	Inventory consumed	-28%	Expenditure on materials and supplies till January 2022 are pro-rata less than anticipated.	
	Contracted services	-27%	Expenditure on contracted and outsourced services till January 2022 are pro-rata less than anticipated.	
	Transfers and subsidies	-47%	Pro-rata underspending on monetary allocations to individuals and organisations.	
	Other expenditure	-15%	Expenditure on general expenses till January 2022 are pro-rata less than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-54%	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	3%	Normal credit control processes has however been implemented. Our Collection % is higher than anticipated.	
	Other revenue	8%	Normal credit control processes has however been implemented. Our Collection % is higher than anticipated.	
	Government - Operating	-2%	EQ Share for the second quarter was received in December 2021.	
	Government Capital	-2%	Second transfer for INEP received.	
	Interest	1%	Investment process been done monthly.	
	Suppliers	-1%	Eskom high usage tariff been paid over the 2 months will have an impact on our % payments	
	Transfer and grants	-8%	Transfers and grants budgets are trend based however a bigger portion of grants and subsidies has been spent in the first quarter compared to the prior year.	
	Capital assets	38%	Capital projects for the year - Demand management plan been implemented and updated monthly	
	Consumer deposits	18%	The movement in debtors will have an influence on the deposits %.	

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification, and funding)

WC025 Breede Valley - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		-	5	5	-	-	5	(5)	-100%	5
Vote 2 - Municipal Manager		1 065	5	50	42	42	29	13	44%	50
Vote 3 - Strategic Support Services		370	3 155	6 173	-	289	3 226	(2 937)	-91%	6 173
Vote 4 - Financial Services		3 237	-	-	-	-	-	-	-	-
Vote 5 - Community Services		10 442	15 635	15 655	-	14 317	15 655	(1 338)	-9%	15 655
Vote 6 - Technical Services		93 045	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	33 600	34 709	60	1 722	13 355	(11 633)	-87%	34 709
Vote 8 - Public Services		-	50 394	52 261	-	10 551	23 754	(13 203)	-56%	52 261
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	108 160	102 794	108 853	102	26 921	56 024	(29 103)	-52%	108 853
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		1 379	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		928	3 200	3 200	-	12	3 200	(3 188)	-100%	3 200
Vote 4 - Financial Services		450	805	2 139	-	717	1 214	(497)	-41%	2 139
Vote 5 - Community Services		1 153	7 200	8 180	960	1 608	6 722	(5 113)	-76%	8 180
Vote 6 - Technical Services		12 517	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	12 220	7 123	134	1 050	7 123	(6 073)	-85%	7 123
Vote 8 - Public Services		-	25 011	29 123	3 081	13 774	22 362	(8 588)	-38%	29 123
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	16 427	48 436	49 765	4 175	17 161	40 621	(23 459)	-58%	49 765
Total Capital Expenditure	3	124 588	151 230	158 618	4 277	44 082	96 645	(52 562)	-54%	158 618
Capital Expenditure - Functional Classification										
Governance and administration		5 425	7 005	11 386	42	1 106	7 493	(6 387)	-85%	11 386
Executive and council		37	10	55	42	42	34	8	23%	55
Finance and administration		5 388	6 995	11 331	-	1 064	7 459	(6 395)	-86%	11 331
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		12 192	23 828	22 828	-	14 369	21 328	(6 959)	-33%	22 828
Community and social services		11 252	728	728	-	18	728	(710)	-98%	728
Sport and recreation		10	22 600	21 600	-	14 296	20 100	(5 804)	-29%	21 600
Public safety		930	500	500	-	55	500	(445)	-89%	500
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		72 398	51 601	49 472	1 833	14 427	30 126	(15 699)	-52%	49 472
Planning and development		1 222	-	-	-	-	-	-	-	-
Road transport		71 176	51 601	49 472	1 833	14 427	30 126	(15 699)	-52%	49 472
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		34 572	68 797	74 932	2 402	14 180	37 697	(23 517)	-62%	74 932
Energy sources		23 781	45 490	46 039	616	3 152	21 784	(18 632)	-86%	46 039
Water management		4 195	7 308	6 308	-	438	2 261	(1 823)	-81%	6 308
Waste water management		5 420	14 483	21 070	1 786	10 418	12 636	(2 218)	-18%	21 070
Waste management		1 177	1 516	1 516	-	173	1 016	(844)	-83%	1 516
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	124 588	151 230	158 618	4 277	44 082	96 645	(52 562)	-54%	158 618
Funded by:										
National Government		50 125	57 260	57 260	-	7 572	25 187	(17 615)	-70%	57 260
Provincial Government		2 458	100	100	-	-	100	(100)	-100%	100
District Municipality		300	-	-	-	-	-	-	-	-
Other transfers and grants		500	-	-	-	-	-	-	-	-
Transfers recognised - capital		53 383	57 360	57 360	-	7 572	25 287	(17 715)	-70%	57 360
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		71 205	93 870	101 258	4 277	36 510	71 358	(34 847)	-49%	101 258
Total Capital Funding		124 588	151 230	158 618	4 277	44 082	96 645	(52 562)	-54%	158 618

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M07 January						
Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		89 348	41 287	41 287	114 172	41 287
Call investment deposits		101 414	45 000	45 000	130 000	45 000
Consumer debtors		106 600	195 191	195 191	120 583	195 191
Other debtors		21 935	24 782	24 782	17 135	24 782
Current portion of long-term receivables		1 840	2 066	2 066	1 840	2 066
Inventory		8 668	10 953	10 953	31 719	10 953
Total current assets		329 806	319 279	319 279	415 449	319 279
Non current assets						
Long-term receivables		2 658	3 479	3 479	2 606	3 479
Investments		–	–	–	–	–
Investment property		63 876	47 145	47 145	63 876	47 145
Investments in Associate		–	–	–	–	–
Property, plant and equipment		2 353 160	2 408 787	2 408 787	2 401 288	2 408 787
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		4 090	3 013	3 013	4 090	3 013
Other non-current assets		36 631	36 631	36 631	36 631	36 631
Total non current assets		2 460 414	2 499 055	2 499 055	2 508 491	2 499 055
TOTAL ASSETS		2 790 220	2 818 334	2 818 334	2 923 940	2 818 334
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		18 448	14 536	14 536	13 041	14 536
Consumer deposits		4 367	4 738	4 738	4 475	4 738
Trade and other payables		106 664	92 096	92 096	120 308	92 096
Provisions		51 529	42 804	42 804	50 077	42 804
Total current liabilities		181 007	154 174	154 174	187 902	154 174
Non current liabilities						
Borrowing		179 139	164 603	164 603	172 824	164 603
Provisions		285 914	270 105	270 105	285 335	270 105
Total non current liabilities		465 053	434 708	434 708	458 158	434 708
TOTAL LIABILITIES		646 060	588 882	588 882	646 060	588 882
NET ASSETS	2	2 144 160	2 229 452	2 229 452	2 277 880	2 229 452
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 144 160	2 175 587	2 175 587	2 277 880	2 175 587
Reserves		–	53 865	53 865	–	53 865
TOTAL COMMUNITY WEALTH/EQUITY	2	2 144 160	2 229 452	2 229 452	2 277 880	2 229 452

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M07 January										
Description	Ref	2020/21	Budget Year 2021/22							
		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		111 142	131 196	131 196	10 369	70 235	70 464	(229)	0%	131 196
Service charges		637 405	641 866	641 866	65 314	404 162	390 648	13 514	3%	641 866
Other revenue		202 857	40 959	40 959	15 424	174 746	162 339	12 408	8%	40 959
Government - operating		161 901	147 172	147 272	-	72 345	73 560	(1 215)	-2%	147 272
Government - capital		56 927	57 360	63 883	-	48 642	48 642	-	-	57 360
Interest		16 052	17 456	17 456	1 572	9 872	9 755	117	1%	17 456
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1 012 988)	(959 913)	(962 166)	(79 463)	(661 944)	(658 214)	3 730	-1%	(959 913)
Finance charges		(22 675)	(21 336)	(21 336)	-	(10 873)	(10 873)	-	-	(21 336)
Transfers and Grants		(3 199)	(4 365)	(4 370)	(61)	(2 096)	(2 285)	(189)	8%	(4 365)
NET CASH FROM/(USED) OPERATING ACTIVITIES		147 422	50 395	54 759	13 155	105 089	84 035	(21 054)	-25%	50 494
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(1 744)	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		23	50	50	(11)	48	65	(17)	-26%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(121 740)	(151 230)	(158 618)	(4 277)	(44 082)	(71 233)	(27 151)	38%	(151 230)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(123 462)	(151 180)	(158 568)	(4 288)	(44 034)	(71 168)	(27 134)	38%	(151 180)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		153	100	100	22	118	100	18	18%	100
Payments										
Repayment of borrowing		(11 702)	(13 041)	(13 041)	-	(6 315)	(6 315)	(0)	0%	(13 041)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(11 548)	(12 941)	(12 941)	22	(6 197)	(6 215)	(18)	0%	(12 941)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		161 720	200 013	189 348	8 890	189 348	189 348			189 348
Cash/cash equivalents at month/year end:		174 132	86 287	72 597		244 206	196 000			75 721

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 - M07 January													
Description	NT Code	Budget Year 2021/22									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 990	2 637	1 921	1 896	1 144	1 050	5 464	19 845	39 946	29 399	9 875	28 726
Trade and Other Receivables from Exchange Transactions - Electricity	1300	23 479	1 595	816	602	436	199	1 553	3 904	32 584	6 693	152	4 163
Receivables from Non-exchange Transactions - Property Rates	1400	8 589	2 320	1 439	1 827	3 891	818	2 421	13 738	35 043	22 695	1 715	22 322
Receivables from Exchange Transactions - Waste Water Management	1500	5 280	1 576	1 412	1 330	1 539	1 190	4 802	24 840	41 968	33 700	7 486	31 644
Receivables from Exchange Transactions - Waste Management	1600	3 325	933	845	807	1 233	732	2 953	15 038	25 865	20 762	4 669	19 617
Receivables from Exchange Transactions - Property Rental Debtors	1700	293	217	199	192	192	188	1 113	6 809	9 203	8 494	878	20 834
Interest on Arrear Debtor Accounts	1810	40	1	41	86	157	105	857	24 678	25 966	25 883	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(8 350)	638	641	626	916	370	4 349	20 257	19 447	26 518	847	9 486
Total By Income Source	2000	38 646	9 917	7 314	7 366	9 508	4 651	23 512	129 108	230 022	174 144	25 622	136 793
2020/21 - totals only		38 579	10 462	6 905	6 401	7 974	5 780	23 969	108 054	208 124	152 177	16 574	123 344
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 544	1 330	975	951	1 468	236	175	593	9 272	3 423	-	-
Commercial	2300	3 141	384	178	241	386	91	946	3 119	8 486	4 784	-	-
Households	2400	27 875	7 738	5 843	5 714	6 085	4 152	21 613	109 821	188 841	147 385	25 622	136 793
Other	2500	4 087	466	317	459	1 569	172	777	15 575	23 422	18 552	-	-
Total By Customer Group	2600	38 646	9 917	7 314	7 366	9 508	4 651	23 512	129 108	230 022	174 144	25 622	136 793

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

	January 2022	December 2021	November 2021
Gross consumer debtors, as per debtors age analysis	230 021 762	236 036 149	212 939 976
Total Provision for bad debts	-138 616 578	-138 616 578	-125 168 136
Provision bad debts Consumers (SC3)	-136 792 686	-136 792 686	-123 344 244
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-13 984 361	-14 886 519	-13 439 360
Net consumers debtors:	77 420 823	82 533 052	74 332 480

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.1 Outstanding Debtors

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

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 230 021 762 as at 31 January 2022 compared to R 236 036 149 as at 31 December 2021. Current debt represents 17 % of the total outstanding debt, while the total debt in arrears represents 78 % of the debt and 4 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 67 % of the total debt. It should be noted that that 24 % of arrear debt representing R 56 183 227 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 21 898 163 when compared to the outstanding amount of R 208 123 560 on 31 January 2021, representing an 13.4 % annual increase.

2. Additional Information:

The decrease of outstanding debt for service levies is 3.4 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 24 % and the average days outstanding are 83 days, which is 3 months.

The Debt collection rate for the period July 2021 till January 2022 was 93.12 %.

The electricity distribution losses for the period of July 2021 to December 2021 were 7.26 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2021 to December 2021	140 855 154 kWh	130 630 536 kWh	10 224 618 kWh	7.26 %

The water distribution losses for the period of July till December 2021 were 20.06 % off which real losses were 17.95 %.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
Jul 2021 – December 2021	6 548 176 kl	5 234 367 kl	1 313 809 kl	20.06 %
Less:			-	
			Unbilled Authorized Consumption	27 886 kl
			Customer Meter and Data Errors	134 217 kl
Real Losses			1 151 706 kl	17.59 %

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

This report serves to inform Council on the processes of Credit Control for the month of January 2022.

1. 11 458 SMS's were sent during the month to clients with arrear accounts to the value of R 120 236 011 while 3 754 final demands with arrears to the value of R 68 699 837 were emailed.
2. 17 522 accounts were sent via MMS (Multimedia Messaging Services) for clients to receive their accounts on their cellphones, while 18 150 friendly due date Reminders to the value of R 115 814 340,18 were emailed to clients.
3. 45 Arrangements with clients owing arrears to the value of R 3 118 781 were concluded during the month.
4. R 420 612 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.
5. There were 11 conventional electricity disconnections were performed during the month.
6. There were 227 phone call reminders made to clients with arrears on their accounts.
7. There are currently 19 accounts owing R386 284 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 R3 546.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

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

1. The total applications approved for all services by the end of January 2022 were 9 719.
2. The outstanding amount for Indigent consumers is R17 595 040 of which R15 756 132 is in arrears.
3. An amount of R219 815 owed by indigent clients was written off during the month of January 2022.
4. Subsidies for January 2022 were allocated for the following services:

• Refuse	R	8 339 960
• Rates	R	4 424 165
• Sewerage	R	13 185 702
• Electricity	R	2 899 476
• Water	R	6 304 296
• Rent	R	6 001 900

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.4 Debt Collection

This report serves to inform council on the progress made by the attorneys on debt collection, for January 2022.

Attorneys

The outstanding handed over debt as at 31 January 2022 was R56 183 227 made up of 1 394 accounts,

1. An amount of R165 173 was received as payments from the handed over accounts, while an amount of R 5 699 (vat incl.) was paid as commission.
2. 29 Final Demands were issued via Registered Post for a total fee of R2 487
3. 28 Sheriff fees in various towns for the value of R10 183, 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. 29 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R35 250.
5. 6 Judgements were issued and granted by the court, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R2 926.
6. 15 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 R9 022.
7. 1 Warrant of Execution was issued, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R125.

8. 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 January 2022:

1. The total outstanding debt of Councilors after the January 2022 due date was R109 164.
2. An amount of R12 934 was deducted from the January 2022 salaries of 11 councilors who did not pay their accounts in full on the due date. (The arrear amount was R12 934)
3. An amount of R11 500 was automatically deducted from the January 2022 salary of 6 councilor who had arrangements with a balance of R96 230 as per the provisions of the Credit Control and Debt Collection Policy.

5.2.6 Arrears Employees

1. The outstanding debt of employees after the January 2022 due date was R125 864
2. An amount of R8 750 was automatically deducted from the January 2022 salaries of 9 officials who had arrangements with a balance of R88 344 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R37 520 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the January 2022 salaries of 89 officials who did not pay their account in full on the due date. (The arrear amount was R37 520).

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January											
Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	156	-	-	-	-	-	-	-	156	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	156	-	-	-	-	-	-	-	156	-

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 - M07 January									
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
R thousands		Yrs/Months							
Municipality									
Nedbank		7 Months	Fixed Deposit	19 Jul 2021	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	19 Jul 2021	-	-	-	-	-
Nedbank		6 Months	Fixed Deposit	26 Jul 2021	-	-	-	-	-
ABSA Bank		7 Months	Fixed Deposit	26 Aug 2021	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	26 Aug 2021	-	-	-	-	-
Nedbank		8 Months	Fixed Deposit	27 Sep 2021	-	-	-	-	-
ABSA Bank		7 Months	Fixed Deposit	23 Sep 2021	-	-	-	-	-
Nedbank		7 Months	Fixed Deposit	23 Sep 2021	-	-	-	-	-
Nedbank		8 Months	Fixed Deposit	25 Oct 2021	-	-	-	-	-
ABSA Bank		6 Months	Fixed Deposit	27 Sep 2021	-	-	-	-	-
ABSA Bank		7 Months	Fixed Deposit	25 Oct 2021	-	-	-	-	-
First National Bank		7 Months	Fixed Deposit	25 Oct 2021	-	-	-	-	-
Nedbank		8 Months	Fixed Deposit	24 Nov 2021	-	-	-	-	-
Standard Bank		8 Months	Fixed Deposit	24 Nov 2021	-	-	-	-	-
Nedbank		4 Months	Fixed Deposit	23 Aug 2021	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	22 Sep 2021	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	23 Nov 2021	-	-	-	-	-
Nedbank		8 Months	Fixed Deposit	22 Dec 2021	-	-	-	-	-
Nedbank		7 Months	Fixed Deposit	28 Dec 2021	-	-	-	-	-
First National Bank		7 Months	Fixed Deposit	28 Dec 2021	-	-	-	-	-
Standard Bank		2 Months	Fixed Deposit	25 Oct 2021	-	-	-	-	-
First National Bank		3 Months	Fixed Deposit	22 Nov 2021	-	-	-	-	-
Standard Bank		4 Months	Fixed Deposit	24 Dec 2021	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	24 Jan 2022	14	-	5 000	(5 000)	-
Nedbank		5 Months	Fixed Deposit	24 Jan 2022	14	-	5 000	(5 000)	-
Nedbank		6 Months	Fixed Deposit	24 Feb 2022	20	-	5 000	-	5 000
Standard Bank		6 Months	Fixed Deposit	24 Feb 2022	20	-	5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	24 Mar 2022	20	-	5 000	-	5 000
Nedbank		6 Months	Fixed Deposit	28 Mar 2022	40	-	10 000	-	10 000
ABSA Bank		5 Months	Fixed Deposit	22 Mar 2022	19	-	5 000	-	5 000
Standard Bank		5 Months	Fixed Deposit	22 Mar 2022	21	-	5 000	-	5 000
Standard Bank		6 Months	Fixed Deposit	21 Apr 2022	21	-	5 000	-	5 000
Nedbank		2 Months	Fixed Deposit	25 Jan 2022	14	-	5 000	(5 000)	-
First National Bank		3 Months	Fixed Deposit	25 Feb 2022	18	-	5 000	-	5 000
Nedbank		4 Months	Fixed Deposit	25 Mar 2022	20	-	5 000	-	5 000
Standard Bank		4 Months	Fixed Deposit	25 Mar 2022	21	-	5 000	-	5 000
First National Bank		5 Months	Fixed Deposit	25 Apr 2022	38	-	10 000	-	10 000
Nedbank		6 Months	Fixed Deposit	25 May 2022	43	-	10 000	-	10 000
Standard Bank		6 Months	Fixed Deposit	26 May 2022	22	-	5 000	-	5 000
Nedbank		7 Months	Fixed Deposit	27 Jun 2022	22	-	5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	28 Jun 2022	45	-	10 000	-	10 000
Nedbank		8 Months	Fixed Deposit	25 Jul 2022	23	-	5 000	-	5 000
Standard Bank		9 Months	Fixed Deposit	24 Aug 2022	24	-	5 000	-	5 000
First National Bank		4 Months	Fixed Deposit	27 May 2022	3	-	5 000	-	5 000
ABSA Bank		5 Months	Fixed Deposit	27 Jun 2022	3	-	5 000	-	5 000
Standard Bank		6 Months	Fixed Deposit	28 Jul 2022	4	-	5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	29 Aug 2022	4	-	5 000	-	5 000
Nedbank		8 Months	Fixed Deposit	27 Sep 2022	4	-	5 000	-	5 000
Municipality sub-total					498		145 000	(15 000)	130 000
TOTAL INVESTMENTS AND INTEREST	2				498		145 000	(15 000)	130 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 January 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 January 2022 at the following A1 Banks as prescribed by Council's Investment Policy:							
ABSA		R	10 000 000,00				
NEDBANK		R	45 000 000,00				
FNB		R	20 000 000,00				
STANDARD		R	55 000 000,00				
INVESTEC		R	-				
			R 130 000 000,00				
ABSA LT		R	-				
			R 130 000 000,00				

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
17/Dec/20	NEDBANK	03/7881531576/291	4,50%	214	19/Jul/21	0,00	5 000 000		5 000 000	0
17/Dec/20	STANDARD	288460898-070	4,750%	214	19/Jul/21	0,00	5 000 000		5 000 000	0
26/Jan/21	NEDBANK	03/7881531576/292	4,55%	181	26/Jul/21	0,00	5 000 000		5 000 000	0
26/Jan/21	ABSA	2079605435	4,35%	212	26/Aug/21	0,00	5 000 000		5 000 000	0
26/Jan/21	STANDARD	288460898-071	4,525%	212	26/Aug/21	0,00	5 000 000		5 000 000	0
26/Jan/21	NEDBANK	03/7881531576/293	4,65%	244	27/Sep/21	0,00	5 000 000		5 000 000	0
23/Feb/21	ABSA	2079654997	4,48%	212	23/Sep/21	0,00	5 000 000		5 000 000	0
23/Feb/21	NEDBANK	03/7881531576/294	4,65%	212	23/Sep/21	0,00	5 000 000		5 000 000	0
23/Feb/21	NEDBANK	03/7881531576/295	4,70%	244	25/Oct/21	0,00	5 000 000		5 000 000	0
24/Mar/21	ABSA	2079710278	4,59%	187	27/Sep/21	0,00	5 000 000		5 000 000	0
24/Mar/21	ABSA	2079710317	4,63%	215	25/Oct/21	0,00	5 000 000		5 000 000	0
24/Mar/21	FNB	74892725639	4,40%	215	25/Oct/21	0,00	5 000 000		5 000 000	0
24/Mar/21	NEDBANK	03/7881531576/296	4,90%	245	24/Nov/21	0,00	5 000 000		5 000 000	0
24/Mar/21	STANDARD	288460898-072	4,875%	245	24/Nov/21	0,00	5 000 000		5 000 000	0
22/Apr/21	NEDBANK	03/7881531576/297	4,55%	123	23/Aug/21	0,00	5 000 000		5 000 000	0
22/Apr/21	ABSA	2079768611	4,39%	153	22/Sep/21	0,00	5 000 000		5 000 000	0
22/Apr/21	STANDARD	288460898-073	4,725%	215	23/Nov/21	0,00	5 000 000		5 000 000	0
22/Apr/21	NEDBANK	03/7881531576/298	4,85%	244	22/Dec/21	0,00	5 000 000		5 000 000	0
28/May/21	NEDBANK	03/7881531576/299	4,80%	214	28/Dec/21	0,00	5 000 000		5 000 000	0
28/May/21	FNB	74901523164	4,33%	214	28/Dec/21	0,00	5 000 000		5 000 000	0
24/Aug/21	STANDARD	288460898-074	4,150%	62	25/Oct/21	0,00		5 000 000	5 000 000	0
24/Aug/21	FNB	74912286511	4,13%	90	22/Nov/21	0,00		5 000 000	5 000 000	0
24/Aug/21	STANDARD	288460898-075	4,475%	122	24/Dec/21	0,00		5 000 000	5 000 000	0
24/Aug/21	ABSA	2079990527	4,34%	153	24/Jan/22	13 673,97		5 000 000	5 000 000	0
24/Aug/21	NEDBANK	03/7881531576/301	4,60%	153	24/Jan/22	14 493,15		5 000 000	5 000 000	0
24/Aug/21	NEDBANK	03/7881531576/302	4,70%	184	24/Jan/22	19 958,90		5 000 000		5 000 000
24/Aug/21	STANDARD	288460898-076	4,725%	184	24/Feb/22	20 065,07		5 000 000		5 000 000
24/Aug/21	STANDARD	288460898-077	4,825%	212	24/Mar/22	20 489,73		5 000 000		5 000 000
28/Sep/21	NEDBANK	03/7881531576/303	4,75%	181	28/Mar/22	40 342,47		10 000 000		10 000 000
21/Oct/21	ABSA	2080077566	4,49%	152	22/Mar/22	19 067,12		5 000 000		5 000 000
21/Oct/21	STANDARD	288460898-078	4,850%	152	22/Mar/22	20 595,89		5 000 000		5 000 000
21/Oct/21	STANDARD	288460898-079	4,900%	182	21/Apr/22	20 808,22		5 000 000		5 000 000
25/Nov/21	NEDBANK	03/7881531576/304	4,40%	61	25/Jan/22	14 465,75		5 000 000	5 000 000	0
25/Nov/21	FNB	74925968221	4,32%	92	25/Feb/22	18 345,21		5 000 000		5 000 000
25/Nov/21	NEDBANK	03/7881531576/305	4,65%	120	25/Mar/22	19 746,58		5 000 000		5 000 000
25/Nov/21	STANDARD	288460898-080	4,925%	120	25/Mar/22	20 914,38		5 000 000		5 000 000
25/Nov/21	FNB	74925967182	4,53%	151	25/Apr/22	38 473,97		10 000 000		10 000 000
25/Nov/21	NEDBANK	03/7881531576/306	5,10%	181	25/May/22	43 315,07		10 000 000		10 000 000
25/Nov/21	STANDARD	288460898-081	5,125%	182	26/May/22	21 763,70		5 000 000		5 000 000
25/Nov/21	NEDBANK	03/7881531576/307	5,25%	214	27/Jun/22	22 294,52		5 000 000		5 000 000
25/Nov/21	STANDARD	288460898-082	5,275%	215	28/Jun/22	44 801,37		10 000 000		10 000 000
25/Nov/21	NEDBANK	03/7881531576/308	5,40%	242	25/Jul/22	22 931,51		5 000 000		5 000 000
25/Nov/21	STANDARD	288460898-083	5,575%	272	24/Aug/22	23 674,66		5 000 000		5 000 000
27/Jan/22	FNB	74933426021	4,60%	120	27/May/22	3 150,68		5 000 000		5 000 000
27/Jan/22	ABSA	2080219289	5,07%	151	27/Jun/22	3 472,60		5 000 000		5 000 000
27/Jan/22	STANDARD	288460898-084	5,400%	182	28/Jul/22	3 698,63		5 000 000		5 000 000
27/Jan/22	STANDARD	288460898-085	5,600%	214	29/Aug/22	3 835,62		5 000 000		5 000 000
27/Jan/22	NEDBANK	03/7881531576/309	5,80%	243	27/Sep/22	3 972,60		5 000 000		5 000 000
Sub Total						498 351,37	100 000 000	160 000 000	130 000 000	130 000 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month January 2022.

Funds Allocations

The schedule reflecting all council's Investments as at 31 January 2022 R130 000 000. (R100 000 000 at 30 June 2021).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated to	30/06/2021		31/01/2022	
	Liability	Cash back	Liability	Cash back
			174 132 013	
Unutilized grants	6 709 678	6 709 678	58 274 506	58 274 506
Consumer and Sundry deposits	5 001 949	5 001 949	5 168 614	5 168 614
External loans unspent	102 884	102 884	102 884	102 884
EFF Accumulated Depreciation	8 425 820	8 425 820	9 062 500	9 062 500
Self Insurance Reserve	25 774 111	25 774 111	26 027 007	26 027 007
Capital Replacement reserve	55 828 690	55 828 690	82 971 434	82 971 434
Brandwacht Trust	97 893	97 893	-	0
Retained surplus (unidentified dep.)	7 488 390	7 488 390	14 532 209	14 532 209
Performance Bonus Provison	1 011 111	1 011 111	1 037 177	1 037 177
Set aside for retention	8 327 577	8 327 577	6 235 749	6 235 749
Set aside for Creditor payments	37 400 000	51 013 909	30 925 000	35 993 657
Provision for leave Payment	4 350 000	4 350 000	4 800 000	4 800 000
	160 518 104	174 132 013	239 137 081	244 205 738
Cash Surplus (Deficit)		13 613 909		5 068 657
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2021		31/01/2022	
ABSA	25 000 000		10 000 000	
Nedbank	45 000 000		45 000 000	
First National Bank	10 000 000		20 000 000	
Standard Bank	20 000 000		55 000 000	
Investec	0		0	
Total short term	100 000 000		130 000 000	
Bank and Cash	74 118 838		114 192 563	
Cash on hand	13 175		13 175	
	174 132 013		244 205 738	
			-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in January 2022.

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

All payments are recorded in the cashbook (general ledger) as from electronic transfer number 287 426 to 287 721.

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 31 JANUARY 2022				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/01/2022				115 302 678,45
Deposits for the January 2022				107 690 868,00
Payments for the January 2022				(108 850 983,24)
Balance as per Cash Book at 31/01/2022				<u>114 142 563,21</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		115 302 678,45	
40101012690	Balance B/f		0,00	115 302 678,45
40101012691	Movements		107 690 868,00	
40101012692	Movements		(108 850 983,24)	(1 160 115,24)
Balance as per Ledger at 31/01/2022				<u>114 142 563,21</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/01/2022				121 638 298,42
Cash on Hand	Not yet Banked			1 759 486,71
Outstanding Payments				(93 739,68)
Deposits not Received	Previous months	(3 182 544,04)		
	January 2022	(7 189 137,46)	(10 371 681,50)	(10 371 681,50)
Deposits received in Duplicate				16 886,80
Other Items				1 033 603,51
Cash Surpluses / Shortages	Iro Payments Received			(9 534,00)
Adjustments to be Made for Jan 2022	Bank Charges	(169 242,95)	(169 242,95)	169 242,95
Balance as per Cash Book at 31/01/2022				<u>114 142 563,21</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 JANUARY 2022				
				TOTAL
Balance as per Bank Statement at 01/01/2022				138 771 923,71
Payments for January 2022				(108 752 928,89)
Deposits for January 2022				107 683 515,20
Other Adjustments / Transactions				(12 814,88)
Other Adjustments / Transactions now cleared				(2 420,00)
Direct Deposits from previous months Received				(22 809 223,49)
Direct Deposits not Received				7 189 137,46
Cash on Hand - 01/01/2022				1 330 596,02
Cash on Hand - 31/01/2022				(1 759 486,71)
Balance as per Bank Statements at 31/01/2022				<u>121 638 298,42</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 4 195 613 for the period January 2022 and conditional grants to the value of R 154 701 249 were received. The value of the unspent conditional grants at the end of January 2022 is R 58 274 506.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	Budget Year 2021/22								
		2020/21 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:		149 956	136 067	136 067	–	102 290	100 789	1 501	1,5%	136 067
Operational Revenue:General Revenue:Equitable Share		145 330	131 552	131 552	–	98 664	97 013	1 651	1,7%	131 552
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 076	2 965	2 965	–	2 076	2 226	(150)	-6,7%	2 965
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	1 550	–	–	1 550
Provincial Government:		12 410	9 985	16 508	–	9 230	7 753	1 478	19,1%	9 985
Capacity Building		1 000	–	–	–	–	–	–	–	–
Capacity Building and Other		300	250	2 944	–	–	250	(250)	-100,0%	250
Disaster and Emergency Services	4	236	118	118	–	118	118	–	–	118
Housing	4	475	503	503	–	328	503	(175)	-34,8%	503
Libraries, Archives and Museums	4	10 125	8 690	10 819	–	8 690	6 518	2 173	33,3%	8 690
Other	4	94	244	1 944	–	94	364	(270)	-74,2%	244
Road Infrastructure - Maintenance	4	180	180	180	–	–	–	–	–	180
District Municipality:		600	500	600	–	500	600	(100)	-16,7%	600
All Grants		600	500	600	–	500	600	(100)	-16,7%	600
Other grant providers:		3 878	500	500	–	339	245	94	38,5%	500
Departmental Agencies and Accounts		500	500	500	–	339	245	94	38,5%	500
Non-profit Institutions		3 378	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	166 844	147 052	153 675	–	112 359	109 386	2 973	2,7%	147 152
Capital Transfers and Grants										
National Government:		50 820	57 260	57 260	–	42 242	31 516	10 726	34,0%	57 260
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		17 000	21 000	21 000	–	19 000	10 848	8 152	75,1%	21 000
Municipal Infrastructure Grant [Schedule 5B]		33 820	36 260	36 260	–	23 242	20 668	2 574	12,5%	36 260
Provincial Government:		2 000	100	100	–	100	75	25	33,3%	100
Capacity Building and Other		100	100	100	–	–	–	–	–	100
Other		1 900	–	–	–	100	75	25	33,3%	–
District Municipality:		–	–	–	–	–	–	–	–	–
All Grants		–	–	–	–	–	–	–	–	–
Other grant providers:		1 717	120	120	–	–	–	–	–	120
Non-Profit Institutions		1 717	120	120	–	–	–	–	–	120
Total Capital Transfers and Grants	5	54 537	57 480	57 480	–	42 342	31 591	10 751	34,0%	57 480
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	221 381	204 532	211 155	–	154 701	140 978	13 724	9,7%	204 632

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 - M07 January

Description	Ref	2020/21	Budget Year 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:		149 956	136 067	136 067	14 651	87 768	100 789	(13 021)	-12,9%	136 067
Operational Revenue:General Revenue:Equitable Share		145 330	131 552	131 552	14 617	84 047	97 013	(12 966)	-13,4%	131 552
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 076	2 965	2 965	–	2 965	2 226	739	33,2%	2 965
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	34	756	1 550	(794)	-51,2%	1 550
Provincial Government:		12 410	9 985	16 508	807	5 831	7 753	(1 921)	-24,8%	9 985
Capacity Building		1 000	–	–	–	–	–	–	–	–
Capacity Building and Other		300	250	2 944	–	–	250	(250)	-100,0%	250
Disaster and Emergency Services		236	118	118	–	–	118	(118)	-100,0%	118
Housing		475	503	503	–	–	503	(503)	-100,0%	503
Libraries, Archives and Museums		10 125	8 690	10 819	807	5 831	6 518	(686)	-10,5%	8 690
Other		94	244	1 944	–	–	364	(364)	-100,0%	244
Road Infrastructure - Maintenance		180	180	180	–	–	–	–	–	180
District Municipality:		600	500	600	–	–	600	(600)	-100,0%	600
All Grants		600	500	600	–	–	600	(600)	-100,0%	600
Other grant providers:		3 878	500	500	–	339	245	94	38,5%	500
Departmental Agencies and Accounts		500	500	500	–	339	245	94	38,5%	500
Non-profit Institutions		3 378	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		166 844	147 052	153 675	15 458	93 939	109 386	(15 447)	-14,1%	147 152
Capital expenditure of Transfers and Grants										
National Government:		50 820	57 260	57 260	–	7 572	31 516	(23 944)	-76,0%	57 260
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		17 000	21 000	21 000	–	496	10 848	(10 352)	-95,4%	21 000
Municipal Infrastructure Grant [Schedule 5B]		33 820	36 260	36 260	–	7 076	20 668	(13 592)	-65,8%	36 260
Provincial Government:		2 000	100	100	–	–	75	(75)	-100,0%	100
Capacity Building and Other		100	100	100	–	–	–	–	–	100
Other		1 900	–	–	–	–	75	(75)	-100,0%	–
District Municipality:		–	–	–	–	–	–	–	–	–
All Grants		–	–	–	–	–	–	–	–	–
Other grant providers:		1 717	120	120	–	–	–	–	–	120
Non-Profit Institutions		1 717	120	120	–	–	–	–	–	120
Total capital expenditure of Transfers and Grants		54 537	57 480	57 480	–	7 572	31 591	(24 019)	-76,0%	57 480
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		221 381	204 532	211 155	15 458	101 511	140 978	(39 466)	-28,0%	204 632

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

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

Summary Grants Received and Utilised: 2021/2022			January 2022					
	Unutilised Balance 01/07/2021	Debit Balance	Received 01/07/2021 31/01/2022	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)- Capital	Refunded	To Other Debtors	Balance 31/01/2022
National Government:-	-	-	144 532 000,00	-87 768 273,37	-7 572 355,81	-	889 000,00	50 080 370,82
Operating grants:-	-	-	102 290 000,00	-87 768 273,37	-	-	889 000,00	15 410 726,63
Equitable share	-	-	98 664 000,00	-84 047 000,00	-	-	-	14 617 000,00
Financial Management Grant	-	-	1 550 000,00	-756 273,37	-	-	-	793 726,63
EPWP: Expanded Public Works	-	-	2 076 000,00	-2 965 000,00	-	-	889 000,00	-
Capital grants:-	-	-	42 242 000,00	-	-7 572 355,81	-	-	34 669 644,19
Municipal Infrastructure Grant	-	-	23 242 000,00	-	-7 075 934,81	-	-	16 166 065,19
Integrated National Electrification Grant	-	-	19 000 000,00	-	-496 421,00	-	-	18 503 579,00
Provincial Government:-	3 202 033,33	-	9 330 000,00	-5 831 477,63	-	-	-	6 700 555,70
Operating Grants plus Operating Housing:-	3 012 771,68	-	9 230 000,00	-5 831 477,63	-	-	-	6 411 294,05
Operating Provincial	507 453,57	-	8 902 000,00	-5 831 477,63	-	-	-	3 577 975,94
Library Service Conditional Grant	-	-	8 690 000,00	-5 831 477,63	-	-	-	2 858 522,37
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	30 717,07	-	94 000,00	-	-	-	-	124 717,07
Financial Management Capacity Building Grant	175 000,00	-	-	-	-	-	-	175 000,00
FMSG - Revenue Enhancement	-	-	-	-	-	-	-	-
Thusong Centre	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building	265 000,00	-	-	-	-	-	-	265 000,00
Disaster Management Grant	36 736,50	-	118 000,00	-	-	-	-	154 736,50
Local Government Graduate Internship Grant	-	-	-	-	-	-	-	-
Operating Provincial Housing	2 505 318,11	-	328 000,00	-	-	-	-	2 833 318,11
Housing from Capital to Operating Top structure	-	-	-	-	-	-	-	-
Avian Park 439 Houses	-	-	-	-	-	-	-	-
Title Deeds	2 505 318,11	-	-	-	-	-	-	2 505 318,11
Transhex: Beneficiary Administration	-	-	328 000,00	-	-	-	-	328 000,00
Capital grants:-	189 261,65	-	100 000,00	-	-	-	-	289 261,65
Other	189 261,65	-	100 000,00	-	-	-	-	289 261,65
RSEP	189 261,65	-	-	-	-	-	-	189 261,65
Library Service Conditional Grant	-	-	100 000,00	-	-	-	-	100 000,00
Capital - grants Housing	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	948 755,00	-	500 000,00	-	-	-	-	1 448 755,00
Operating grants:-	520 000,00	-	500 000,00	-	-	-	-	1 020 000,00
Cape Winelands District Municipality	520 000,00	-	500 000,00	-	-	-	-	1 020 000,00
Capital grants:-	428 755,00	-	-	-	-	-	-	428 755,00
Cape Winelands District Municipality	428 755,00	-	-	-	-	-	-	428 755,00
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
Housing Grants	44 824,54	-422 643,00	-	-	-	-	422 643,00	44 824,54
58 Houses for staff (SAMWU)	44 824,54	-	-	-	-	-	-	44 824,54
350 Houses Avian Park	-	-422 643,00	-	-	-	-	422 643,00	-
1800 Zweletemba Housing Project (A + B)	-	-	-	-	-	-	-	-
339 Houses	-	-	-	-	-	-	-	-
Other Grants	-	-2 662 388,04	339 249,35	-339 249,35	-	-	2 662 388,04	-
Operating grants:-	-	-2 662 388,04	339 249,35	-339 249,35	-	-	2 662 388,04	-
LGWSETA	-	-	339 249,35	-339 249,35	-	-	-	-
Work for water	-	-2 662 388,04	-	-	-	-	2 662 388,04	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Area Lighting	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	4 195 612,87	-3 085 031,04	154 701 249,35	-93 939 000,35	-7 572 355,81	-	3 974 031,04	58 274 506,06
			154 701 249,35	-101 511 356,16				-
							GROSS BALANCE	58 274 506,06

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 - M07 January										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2021/22								
		2020/21 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		14 080	15 763	15 763	1 239	8 120	9 164	(1 044)	-11%	7 488
Pension and UIF Contributions		1 532	1 682	1 682	120	709	978	(269)	-28%	1 682
Medical Aid Contributions		311	326	326	9	127	190	(63)	-33%	326
Motor Vehicle Allowance		679	765	765	37	350	445	(94)	-21%	765
Cellphone Allowance		1 672	1 673	1 673	138	1 003	973	31	3%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		147	148	148	14	43	86	(43)	-50%	8 423
Sub Total - Councillors		18 421	20 356	20 356	1 557	10 352	11 834	(1 483)	-13%	20 356
% increase	4		10,5%	10,5%						10,5%
Senior Managers of the Municipality										
Basic Salaries and Wages		7 061	8 297	8 297	475	3 733	4 823	(1 090)	-23%	8 297
Pension and UIF Contributions		591	892	892	54	357	519	(162)	-31%	892
Medical Aid Contributions		92	97	97	4	52	57	(5)	-9%	97
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		899	1 296	1 296	82	602	754	(152)	-20%	1 296
Cellphone Allowance		239	247	247	17	131	144	(13)	-9%	247
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		51	255	255	10	129	148	(19)	-13%	255
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 932	11 084	11 084	641	5 003	6 444	(1 441)	-22%	11 084
% increase	4		24,1%	24,1%						24,1%
Other Municipal Staff										
Basic Salaries and Wages		188 754	208 008	205 178	16 822	114 683	119 282	(4 599)	-4%	205 178
Pension and UIF Contributions		35 715	38 589	38 589	3 021	20 936	22 434	(1 498)	-7%	38 589
Medical Aid Contributions		20 014	22 954	22 954	1 791	11 902	13 345	(1 443)	-11%	22 954
Overtime		21 184	15 370	15 370	1 947	11 879	8 935	2 943	33%	22 188
Performance Bonus		-	-	-	-	-	-	-	-	16 038
Motor Vehicle Allowance		8 345	9 476	9 476	739	5 192	5 509	(317)	-6%	9 476
Cellphone Allowance		1 660	1 331	1 331	140	927	774	154	20%	1 331
Housing Allowances		2 214	3 264	3 264	136	936	1 897	(962)	-51%	3 264
Other benefits and allowances		26 409	27 412	27 412	2 047	14 206	15 936	(1 730)	-11%	4 555
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6 474	7 094	7 094	567	3 854	4 124	(270)	-7%	7 094
Sub Total - Other Municipal Staff		310 768	333 497	330 667	27 209	184 515	192 236	(7 721)	-4%	330 667
% increase	4		7,3%	6,4%						6,4%
Total Parent Municipality		338 121	364 937	362 107	29 407	199 869	210 514	(10 645)	-5%	362 107
TOTAL SALARY, ALLOWANCES & BENEFITS		338 121	364 937	362 107	29 407	199 869	210 514	(10 645)	-5%	362 107
% increase	4		7,9%	7,1%						7,1%
TOTAL MANAGERS AND STAFF		319 700	344 581	341 751	27 850	189 517	198 680	(9 163)	-5%	341 751

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 **R15 369 630**.

Overtime and temporary personnel payments are one month in arrear, this being the reason 6 months spending been reflecting on the end of January 2022 reports. Overtime should be monitored closely.

From 1 July 2021 till 31 January 2022	Budget for the year	Estimate for the 6 months	Actual to Date	Variance
Overtime	15 369 630	7 684 815	11 842 991	(4 158 176)
Temporary personnel	13 304 367	6 652 184	9 566 777	(2 914 594)

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

	<u>November 2021</u>	<u>December 2021</u>	<u>January 2022</u>
EPWP	425	415	405
Temporary	14	61	59
Permanent	852	862	874
Councillors	41	41	41
	1 332	1 379	1 379

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 - M07 January									
Month	2020/21	Budget Year 2021/22							
	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	353	2 040	2 671	4 666	4 666	2 671	(1 995)	-74,7%	3%
August	349	5 759	3 640	4 375	9 040	6 311	(2 729)	-43,2%	6%
September	3 065	10 181	10 617	7 403	16 443	16 928	485	2,9%	11%
October	186	11 664	7 942	8 302	24 745	24 870	125	0,5%	16%
November	9 562	24 990	24 813	2 934	27 679	49 684	22 005	44,3%	18%
December	8 808	12 725	17 687	12 126	39 805	67 371	27 566	40,9%	26%
January	1 079	31 428	29 274	4 277	44 082	96 645	52 562	54,4%	29%
February	11 789	13 180	11 991	–	–	108 636	–	0,0%	0%
March	22 957	18 430	20 371	–	–	129 007	–	0,0%	0%
April	18 253	7 056	6 246	–	–	135 253	–	0,0%	0%
May	12 185	6 130	7 691	–	–	142 944	–	0,0%	0%
June	36 002	7 647	15 675	–	–	158 618	–	0,0%	0%
Total Capital expenditure	124 588	151 230	158 618	44 082					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

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

Capital Progress Report 2021/22		January 2022								
PROJECT FUNDING	Total Approved Budget 2021/22	Roll overs requests from 2020/21	Other Adjustments/ Additional funding	Total Funded budget 2021/22	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN										
TOTAL EXTERNAL LOAN	0	0		0	0,00	0,00	0,00	0,00	0,00	
CAPITAL REPLACEMENT RESERVE										
Projects New	87 716 064	3 182 558	1 617 220	92 495 842	3 342 657,50	39 421 526,47	34 229 007,76	4 217 420,66	58 266 834,24	37,01%
Projects (B/F)	0	1 054 390	0	1 054 390	0,00	749 296,34	749 296,34	0,00	305 093,66	71,06%
Projects (MIG Counter Funding)	500 000	0	0	500 000	0,00	141 172,42	141 172,42	0,00	358 827,58	28,23%
CRR Connections (Public Contr)	4 839 200	0	0	4 839 200	75 080,73	620 907,92	495 150,98	60 009,11	4 344 049,02	10,23%
Furniture and Equipment	15 000	200 000	750 000	965 000	551 909,47	340 521,32	340 521,32	0,00	644 478,68	34,57%
TOTAL CRR	93 070 264	4 436 948	2 367 220	99 874 432	3 969 647,70	41 273 424,47	35 955 148,82	4 277 429,77	63 919 283,18	36,00%
INSURANCE RESERVE										
Insurance Reserve	800 000	584 000	0	1 384 000	0,00	554 903,97	554 903,97	0,00	829 096,03	40,09%
TOTAL INSURANCE RESERVE	800 000	584 000	0	1 384 000	0,00	554 903,97	554 903,97	0,00	829 096,03	40,09%
TOTAL BASIC CAPITAL	93 870 264	5 020 948	2 367 220	101 258 432	3 969 647,70	41 828 328,44	36 510 052,79	4 277 429,77	64 748 379,21	36,06%
CAPITAL: GRANT FUNDING										
PAWC: Librarians	100 000	0	0	100 000	0,00	0,00	0,00	0,00	100 000,00	0,00%
PAWC: RSEP	0	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%
National Government: MIG (DORA)	36 260 000	0	0	36 260 000	0,00	7 075 934,81	7 075 934,81	0,00	29 184 065,19	19,51%
National Government: INEP (DORA)	21 000 000	0	0	21 000 000	0,00	670 280,00	496 421,00	0,00	20 503 579,00	2,36%
TOTAL : GRANT FUNDING	57 360 000	0	0	57 360 000	0,00	7 746 214,81	7 572 355,81	0,00	49 787 644,19	13,20%
TOTAL FUNDING	151 230 264	5 020 948	2 367 220	158 618 432	3 969 647,70	49 574 543,25	44 082 408,60	4 277 429,77	114 536 023,40	27,79%

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 January 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	4		4	4	2	3	8						0
Council vehicles	2	2	1		3	1	1						10
Private vehicles													0
Fire/ Theft /Damage to buildings	1			1	3								5
Theft/ Loss of Property			1				5						6
Injury on duty claims													0
Claims within excess not submitted to insurer (Marsh Africa)/not covered													
Public Liability/possible Liability				3									3
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	3			3	2	2	2						12
Total claims submitted	7	2	6	11	10	6	16	0	0	0	0	0	58
NOTE PLEASE: Totals will be adjusted monthly as actual expenses and payment from insurer occur.													
TOTAL QUOTED EXPENSE	R 30 955,25	R 21 209,78	R 10 674,00	R 218 194,50	R 28 633,55	R 167 357,35	R 487 280,07						R 964 304,50
VALUE OF REJECTED CLAIMS	R 14 517,24	R 25 689,10	R 17 438,00	R 95 330,22	R 13 595,08								R 166 569,64
ACTUAL CAPITAL EXPENSE: SAMBRAS ORDERS (excl VAT)			R 464 378,97										R 554 903,97
ACTUAL M & R EXPENSE: SAMBRAS ORDERS (excl VAT)		R 148 602,37				R 31 884,00							R 180 486,37
DIRECT PAYMENT TO SUPPLIER/TP FROM INSURER													R 0,00
PAYMENT FROM INSURER:													
CAPITAL REPLACEMENT (excl VAT)	R 219 067,60			R 29 359,13									R 248 426,73
PAYMENT FROM INSURER:													
OPERATING REPAIRS (excl VAT)													R 0,00
LOSS TO COUNCIL													
LEGAL DEP APPROVED	R 17 104,00		R 43 478,26	R 21 739,13	R 3 162,50	R 32 608,70	R 2 077,50						R 87 561,39
EXCESS:	R 25 239,13	R 32 282,88	R 32 282,88	R 4 946,20	R 22 239,13	R 32 608,70	R 2 500,00						R 119 816,04
<p>4 Claims submitted for repairs awaiting further advice.</p> <p>1 Claim authorised for repairs awaiting requested repairs for insurer's perusal. 2 Claims salvage awaiting to be picked up by insurer. 1 Claim awaiting quotes from user department. 2 Claims awaiting Insurer's advice.</p>													
<p>COMMENTS:</p> <p>ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR</p>													

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 January 2022 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

No	Deviation reference	Directorate	Department	Reason for Deviation (Deviation category)	Short Summary of Deviation	Amount approved	Period Approved	Maximum Anticipated expenditure approved	Approved Service Provider/ Contractor/ Supplier
1	BVD 495	SSS	ICT	EXCEPTIONAL CASE WHERE IT IS IMPRACTICAL TO FOLLOW A NORMAL PROCUREMENT PROCESS	Procurement of licence renewal. It is impractical and impossible to replace the current anti-virus system (SOPHOS) with an alternative one, due to the risks associated with downtime. To ensure that BVM pays the market related price, more than three quotations were obtained, but Dataegra was the cheapest. It is for this reason that it was impossible to follow the normal advertising of bids for 7 days on the website.	179 343,06	ONCE OFF	179 343,06	DATATEGRA
2	BVD 496	PUBLIC SERVICES ENGINEERING SERVICES	WATER AND WASTEWATER TREATMENT	EMERGENCY	Repairs to water leaks in the water supply pipeline from Stelynskloof to Worcester, which needed immediate intervention. A further delay in obtaining three quotations could have resulted in unnecessary water losses and service delivery interruptions, which could be prevented should reasonable care been exercised.	17 744,50	ONCE OFF	17 744,50	DE LA ROSA TRAILORS
3	BVD 497		ELECTRICAL SERVICES	EMERGENCY	Conducting investigation on a faulty medium voltage switchgear and repairs to oil leaks that were identified as a cause. A further delay in intervention by sourcing three quotations could have resulted in a further damage to a unit, service interruptions and a possible human injury, which could be avoided should reasonable care been taken	18 185,10	ONCE OFF	18 185,10	DE KOCK AND CRONJE
Total						215 272,66		215 272,66	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

TENDERS AWARDED DURING JANUARY 2022					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE
20/01/2022	BV 899/ 2021	BULK ELECTRICAL SERVICES FOR THE TRANSHEX HOUSING DEVELOPMENT IN WORCESTER - PHASE 4 FOR A PERIOD ENDING 30 JUNE 2024	Motheo Construction Group (Pty) Ltd	R 91 784 164,25	
20/01/2022	BV 914/ 2021	PROVISION OF PROFESSIONAL TRAVEL AGENCY SERVICES FOR THE PERIOD ENDING 30 JUNE 2024	Travel Click (Pty) Ltd	rates based	R 596 153,00
20/01/2022	BV 927/ 2021	SUPPLY, INSTALLATION, COMMISSIONING OF TELEPHONE VOIP SYSTEM SOLUTION FOR A PERIOD ENDING 30 JUNE 2024	Mezobyte (Pty) Ltd	rates based	R 2 393 530,49
26/01/2022	BV 915/ 2021	EXTENTIONS OF WATER TREATMENT WORKS: RAWSONVILLE (CIVIL ENGINEERING WORKS)	Civils 2000 (Pty) Ltd	R 21 194 341,30	
26/01/2022	BV 926/ 2021	EXTENTION OF WATER TREATMENT WORKS: RAWSONVILLE (MECHANICAL AND ELECTRICAL WORKS)	Lektratek Water Technology (Pty) Ltd	R 18 413 735,35	
Tender turnaround (lead time) in days					
	BV 899/ 2021	101			
	BV 914/ 2021	153			
	BV 927/ 2021	132			
	BV 915/ 2021	148			
	BV 926/ 2021	145			
Average		135,8			

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of January 2022.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF JANUARY 2022								
Request / Tender Reference	Date of Award/ Order	Service Provider/ Contractor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Contractor/ Supplier	Awarded amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)
BV 915/ 2021	28/01/2022	Hiload Inyanga Construction (Pty) Ltd	R19 221 382,15	Civils 2000 (Pty) Ltd	R21 194 341,30	R1 972 959,15	10%	Acceptable
BV926/ 2021	28/01/2022	Alveo Water (Pty) Ltd	R18 065 470,80	Lektratek Water Technology (Pty) Ltd	R18 413 735,35	R348 264,55	2%	Acceptable
TOTAL PREMIUMS PAID FOR THE MONTH						R2 321 223,70		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 12 - MUNICIPAL MANAGER'S QUALITY CERTIFICATE

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month, January of 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: 9 February 2022