
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT MAY 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

TABLE OF CONTENTS

Description	Page
LEGISLATIVE FRAMEWORK	3
GLOSSARY	5
PART 1 – IN-YEAR REPORT	7
Section 1 - MAYOR'S REPORT	7
Section 2 – RESOLUTIONS	8
Section 3 - EXECUTIVE SUMMARY	9
Section 4 - IN-YEAR BUDGET STATEMENT TABLES	14
PART 2 – SUPPORTING DOCUMENTATION	23
Section 5 – DEBTORS ANALYSIS	23
Section 6 – CREDITORS ANALYSIS	31
Section 7 – INVESTMENTS PORTFOLIO ANALYSIS	32
Section 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE	39
Section 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS	42
Section 10 – CAPITAL PROGRAMME PERFORMANCE	44
Section 11 – OTHER SUPPORTING DOCUMENTATION (ANNEXURES)	46
Section 12 – QUALITY CERTIFICATE	50

LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR’S REPORT

1.1 In-Year Report - Monthly Budget Statement

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

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for May 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 May 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 May 2022 is R976 535 417 or 74.80% of the total budgeted revenue R1 305 548 294.

Property Rates

Property Rates are performing better that anticipated during the adjustment budget process.

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 are being finalized a journal will be processed to recognize the revenue consumed in June which will then align the revenue properly.

Service charges – sanitation revenue

Sanitation revenue shows an over performance due to the annual billing 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.

Rental of facilities and equipment

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

Interest earned – outstanding debtors

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

Fines, penalties and forfeits

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

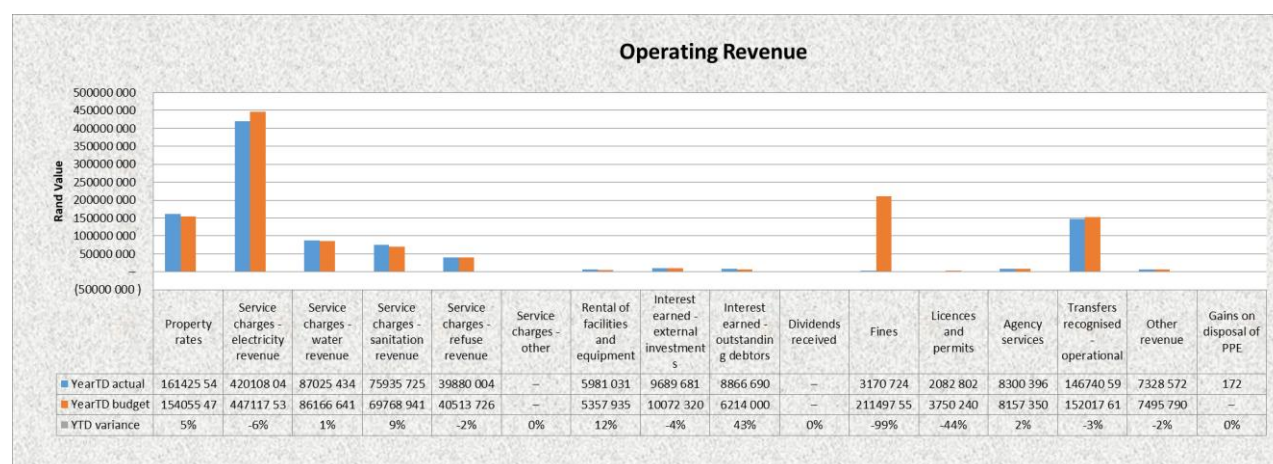
Licenses and permits

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

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

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

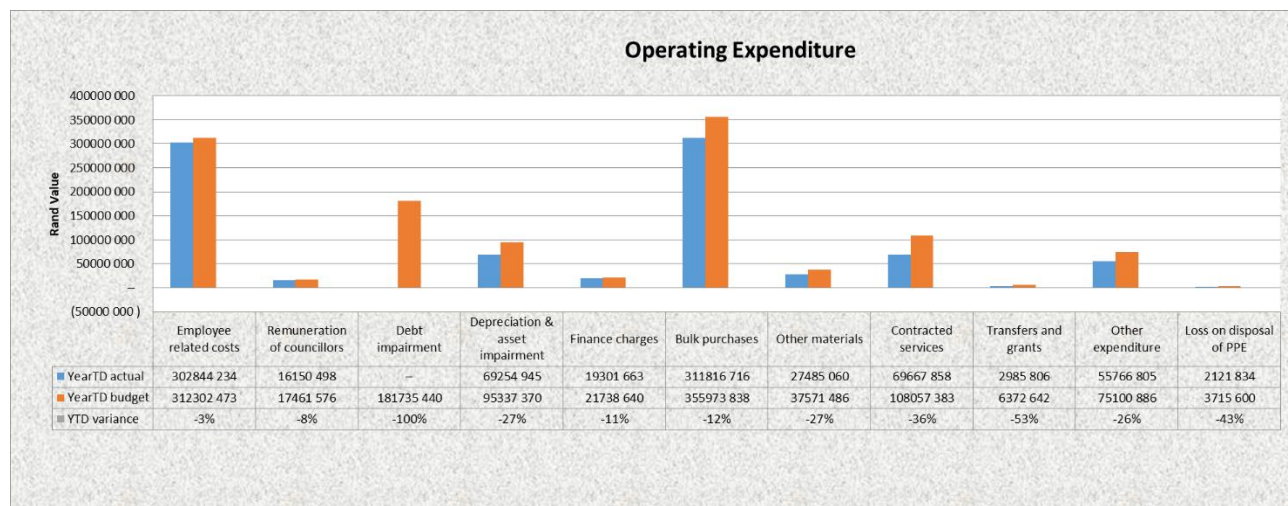


Operating Expenditure by Type

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

The total expenditure amounts to R877 395 420 or 66.39% of the total budgeted expenditure R1 321 623 569.

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

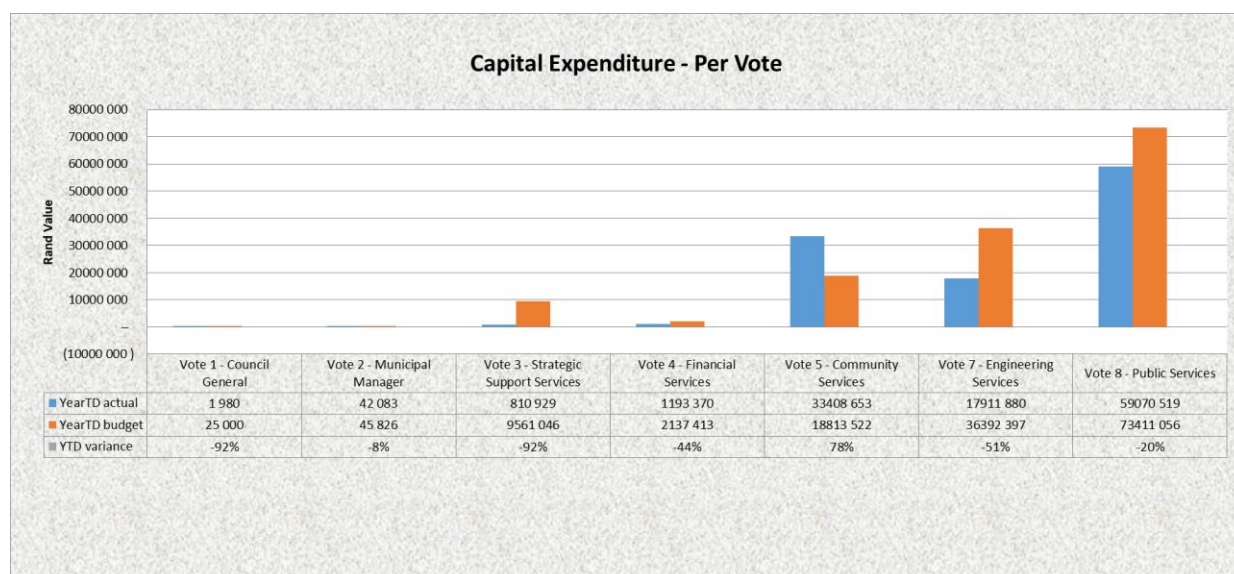


Capital Expenditure

The total capital expenditure for the period 1 July 2021 – 31 May 2022, amounts to R112 439 413 or 72.38% of the total capital budget that amounts to R155 352 070.

Capital grant funding the total capital grant funding expenditure amounts to R29 747 842 or 51.48% of the total capital grant funding budget that amounts to R57 788 755.

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 R227 794 218.

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 May 2022.

Refer to Section 10 – Supporting Table SC1

3.4 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

PART 1 – IN-YEAR REPORT

SECTION 4 – IN-YEAR BUDGET TABLES

4.1 Monthly budget statements

4.1.1 Table C1: Monthly Budget Statement Summary

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

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M11 May									
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	168 061	11 683	161 426	154 055	7 370	5%	168 061
Service charges	644 056	722 633	702 073	57 569	622 949	643 567	(20 618)	-3%	702 073
Investment revenue	9 718	10 686	10 686	1 058	9 690	10 072	(383)	-4%	10 686
Transfers and subsidies	168 007	147 172	157 480	17	146 741	152 018	(5 277)	-3%	157 480
Other own revenue	92 652	267 249	267 249	3 762	35 730	242 473	(206 742)	-85%	267 249
Total Revenue (excluding capital transfers and contributions)	1 070 409	1 302 088	1 305 548	74 089	976 535	1 202 185	(225 650)	-19%	1 305 548
Employee costs	319 700	344 581	340 720	27 854	302 844	312 302	(9 458)	-3%	340 720
Remuneration of Councillors	18 421	20 356	19 049	1 462	16 150	17 462	(1 311)	-8%	19 049
Depreciation & asset impairment	88 561	100 988	100 988	–	69 255	95 337	(26 082)	-27%	100 988
Finance charges	22 351	23 653	23 653	1 686	19 302	21 739	(2 437)	-11%	23 653
Materials and bulk purchases	363 591	428 242	429 355	30 075	339 302	393 545	(54 244)	-14%	429 355
Transfers and subsidies	4 452	4 365	7 158	156	2 986	6 373	(3 387)	-53%	7 158
Other expenditure	253 931	364 990	400 701	11 679	127 556	368 609	(241 053)	-65%	400 701
Total Expenditure	1 071 008	1 287 175	1 321 624	72 912	877 395	1 215 367	(337 972)	-28%	1 321 624
Surplus/(Deficit)	(598)	14 913	(16 075)	1 177	99 140	(13 182)	112 322	-852%	(16 075)
Transfers and subsidies - capital (monetary alloc	52 583	57 360	57 789	–	–	54 991	(54 991)	-100%	57 789
Contributions & Contributed assets	800	–	–	–	2	–	2	#DIV/0!	–
Surplus/(Deficit) after capital transfers & contributions	52 784	72 273	41 713	1 177	99 142	41 809	57 333	137%	41 713
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	52 784	72 273	41 713	1 177	99 142	41 809	57 333	137%	41 713
Capital expenditure & funds sources									
Capital expenditure	124 588	151 230	155 352	30 023	112 439	140 386	(27 947)	-20%	155 352
Capital transfers recognised	53 383	57 360	57 789	8 738	29 748	49 885	(20 137)	-40%	57 789
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	71 205	93 870	97 563	21 286	82 692	90 502	(7 810)	-9%	97 563
Total sources of capital funds	124 588	151 230	155 352	30 023	112 439	140 386	(27 947)	-20%	155 352
Financial position									
Total current assets	329 806	319 279	319 279		377 349				319 279
Total non current assets	2 460 414	2 499 055	2 499 055		2 483 461				2 499 055
Total current liabilities	181 007	154 174	154 174		188 136				154 174
Total non current liabilities	465 053	434 708	434 708		451 433				434 708
Community wealth/Equity	2 144 160	2 229 452	2 229 452		2 221 241				2 229 452
Cash flows									
Net cash from (used) operating	147 422	50 395	18 546	(435)	144 475	56 813	(87 662)	-154%	53 518
Net cash from (used) investing	(123 462)	(151 180)	(154 728)	(14 388)	(93 209)	(109 715)	(16 506)	15%	(151 180)
Net cash from (used) financing	(11 548)	(12 941)	(12 941)	40	(12 820)	(12 948)	(128)	1%	(12 941)
Cash/cash equivalents at the month/year end	174 132	86 287	40 225	–	227 794	123 498	(104 296)	-84%	78 745
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	39 653	9 247	6 208	5 611	4 858	5 266	31 891	135 396	238 131
Creditors Age Analysis									
Total Creditors	794	–	–	–	–	–	–	–	794

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

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

WC025 Breede Valley - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May										
Description	Ref	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	227 212	14 274	216 556	208 442	8 114	4%	227 212
Executive and council		433	112	112	59	444	86	357	415%	112
Finance and administration		225 972	213 091	227 100	14 215	216 113	208 356	7 757	4%	227 100
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		86 047	264 651	272 391	1 044	39 326	250 478	(211 151)	-84%	272 391
Community and social services		13 597	10 140	12 243	151	12 358	11 103	1 255	11%	12 243
Sport and recreation		1 282	2 211	3 173	144	3 194	2 710	484	18%	3 173
Public safety		31 913	230 807	230 844	402	4 767	211 861	(207 094)	-98%	230 844
Housing		39 256	21 493	26 131	346	19 007	24 804	(5 796)	-23%	26 131
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		50 136	14 911	15 395	1 168	12 904	14 023	(1 119)	-8%	15 395
Planning and development		2 828	1 353	1 542	284	1 864	1 242	622	50%	1 542
Road transport		44 821	13 558	13 853	884	11 040	12 781	(1 741)	-14%	13 853
Environmental protection		2 487	-	-	-	-	-	-	-	-
<i>Trading services</i>		761 204	866 683	848 239	57 602	707 751	784 142	(76 392)	-10%	848 239
Energy sources		457 881	552 484	517 783	39 628	427 550	475 005	(47 455)	-10%	517 783
Water management		119 417	102 167	117 149	8 758	106 935	108 633	(1 698)	-2%	117 149
Waste water management		119 912	147 556	147 985	6 038	113 508	139 585	(26 077)	-19%	147 985
Waste management		63 993	64 476	65 322	3 178	59 757	60 919	(1 162)	-2%	65 322
<i>Other</i>	4	-	-	100	-	-	92	(92)	-100%	100
Total Revenue - Functional	2	1 123 792	1 359 448	1 363 337	74 089	976 537	1 257 176	(280 639)	-22%	1 363 337
Expenditure - Functional										
<i>Governance and administration</i>		226 174	262 202	254 718	15 851	188 171	234 219	(46 048)	-20%	254 718
Executive and council		40 376	40 098	37 846	2 674	32 646	34 809	(2 163)	-6%	37 846
Finance and administration		182 041	218 212	212 979	12 857	152 255	195 835	(43 580)	-22%	212 979
Internal audit		3 757	3 891	3 893	320	3 270	3 575	(304)	-9%	3 893
<i>Community and public safety</i>		171 118	309 857	317 989	10 301	109 706	291 919	(182 214)	-62%	317 989
Community and social services		27 864	26 949	30 369	2 197	24 494	27 949	(3 454)	-12%	30 369
Sport and recreation		25 600	27 026	28 251	2 123	25 073	25 991	(918)	-4%	28 251
Public safety		94 987	225 937	225 788	4 110	45 902	207 068	(161 166)	-78%	225 788
Housing		22 583	29 855	33 490	1 871	14 174	30 826	(16 651)	-54%	33 490
Health		83	91	91	-	62	86	(23)	-27%	91
<i>Economic and environmental services</i>		78 767	79 306	84 165	4 397	66 127	77 854	(11 727)	-15%	84 165
Planning and development		17 506	18 626	19 167	1 620	16 571	17 574	(1 003)	-6%	19 167
Road transport		58 262	60 221	63 827	2 747	49 158	59 203	(10 045)	-17%	63 827
Environmental protection		2 999	459	1 171	30	398	1 077	(679)	-63%	1 171
<i>Trading services</i>		594 443	635 190	664 148	42 343	513 096	610 829	(97 734)	-16%	664 148
Energy sources		404 364	462 271	466 627	31 146	373 782	428 241	(54 460)	-13%	466 627
Water management		75 107	65 812	68 160	3 788	46 130	62 908	(16 778)	-27%	68 160
Waste water management		68 096	63 890	75 098	3 868	53 836	69 572	(15 736)	-23%	75 098
Waste management		46 876	43 218	54 262	3 541	39 348	50 108	(10 760)	-21%	54 262
<i>Other</i>		505	619	604	20	296	546	(250)	-46%	604
Total Expenditure - Functional	3	1 071 008	1 287 175	1 321 624	72 912	877 395	1 215 367	(337 972)	-28%	1 321 624
Surplus/ (Deficit) for the year		52 784	72 273	41 713	1 177	99 142	41 809	57 333	137%	41 713

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

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

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May										
Vote Description	Ref	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	59	444	104	340	328,3%	112
Vote 2 - Municipal Manager		2 859	500	500	-	-	461	(461)	-100,0%	500
Vote 3 - Strategic Support Services		1 529	1 651	1 301	87	1 022	1 199	(178)	-14,8%	1 301
Vote 4 - Financial Services		220 708	208 487	222 465	14 082	214 250	205 142	9 107	4,4%	222 465
Vote 5 - Community Services		97 399	277 467	285 261	1 813	48 824	263 048	(214 224)	-81,4%	285 261
Vote 6 - Technical Services		800 865	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	552 474	517 723	39 609	427 486	477 409	(49 923)	-10,5%	517 723
Vote 8 - Public Services		-	318 757	335 975	18 439	284 513	309 813	(25 301)	-8,2%	335 975
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	1 363 337	74 089	976 537	1 257 176	(280 639)	-22,3%	1 363 337
Expenditure by Vote										
Vote 1 - Council General	1	36 468	36 147	32 993	2 432	29 915	30 341	(426)	-1,4%	32 993
Vote 2 - Municipal Manager		11 297	9 628	10 523	787	7 524	9 677	(2 153)	-22,3%	10 523
Vote 3 - Strategic Support Services		68 710	71 745	74 840	5 285	59 090	68 823	(9 733)	-14,1%	74 840
Vote 4 - Financial Services		77 852	133 357	125 474	6 809	85 228	115 387	(30 159)	-26,1%	125 474
Vote 5 - Community Services		180 406	315 481	322 162	10 609	113 281	296 261	(182 980)	-61,8%	322 162
Vote 6 - Technical Services		696 274	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	471 099	475 672	31 635	378 361	437 429	(59 069)	-13,5%	475 672
Vote 8 - Public Services		-	249 717	279 958	15 354	203 998	257 450	(53 452)	-20,8%	279 958
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	1 321 624	72 912	877 395	1 215 367	(337 972)	-27,8%	1 321 624
Surplus/ (Deficit) for the year	2	52 784	72 273	41 713	1 177	99 142	41 809	57 333	137,1%	41 713

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 - M11 May

Vote Description	Ref	Budget Year 2021/22								
		2020/21	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
Revenue by Vote	1									
Vote 1 - Council General		433	112	112	59	444	104	340	328%	112
1.1 - Admin		433	112	112	59	444	104	340	328%	112
1.2 - Mayoral Office		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		2 859	500	500	-	-	461	(461)	-100%	500
2.1 - Office Support		500	500	500	-	-	461	(461)	-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	1 301	87	1 022	1 199	(178)	-15%	1 301
3.1 - Administration & Support Services		787	906	456	32	384	420	(37)	-9%	456
3.2 - Human Resources		544	620	620	-	455	572	(117)	-20%	620
3.3 - Information Communication Technology		5	2	2	2	7	2	5	275%	2
3.4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-
3.5 - Communications & Media Relations		-	-	-	-	-	-	-	-	-
3.6 - Local Economic Development		127	123	223	-	123	206	(83)	-40%	223
3.7 - Legal Services		66	-	-	53	53	-	53	#DIV/0!	-
Vote 4 - Financial Services		220 708	208 487	222 465	14 082	214 250	205 142	9 107	4%	222 465
4.1 - Administration		41 218	35 376	35 551	1 948	36 847	32 783	4 064	12%	35 551
4.2 - Revenue		176 827	170 312	184 115	12 108	176 905	169 778	7 126	4%	184 115
4.3 - Financial Planning		2 664	1 285	1 285	25	498	1 185	(687)	-58%	1 285
4.4 - Supply Chain Management		-	1 514	1 514	-	-	1 396	(1 396)	-100%	1 514
Vote 5 - Community Services		97 399	277 467	285 261	1 813	48 824	263 048	(214 224)	-81%	285 261
5.1 - Administration & Support Services		63	94	545	-	-	502	(502)	-100%	545
5.2 - Human Settlements & Housing		39 685	21 865	26 519	379	19 363	24 454	(5 091)	-21%	26 519
5.3 - Libraries		10 247	9 208	11 335	14	10 879	10 452	427	4%	11 335
5.4 - Fire Brigade & Disaster Risk Management		1 789	1 700	1 737	110	1 617	1 602	15	1%	1 737
5.5 - Traffic Services		42 971	242 108	242 108	1 165	13 732	223 255	(209 523)	-94%	242 108
5.6 - Municipal Halls and Resorts		2 166	2 124	2 650	145	2 712	2 443	269	11%	2 650
5.7 - Customer Care Services		477	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		1	368	368	1	521	339	181	53%	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	517 723	39 609	427 486	477 409	(49 923)	-10%	517 723
7.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		-	552 474	517 723	39 609	427 486	477 409	(49 923)	-10%	517 723
Vote 8 - Public Services		-	318 757	335 975	18 439	284 513	309 813	(25 301)	-8%	335 975
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		-	-	189	-	-	175	(175)	-100%	189
8.3 - Community Liason		-	460	460	-	460	424	36	8%	460
8.4 - Municipal Planning and Building Control		-	1 230	1 230	284	1 741	1 134	607	54%	1 230
8.5 - Public Works		-	2 211	2 949	25	611	2 719	(2 108)	-78%	2 949
8.6 - Cemeteries		-	638	638	125	1 401	588	814	138%	638
8.7 - Parks and Open Spaces		-	10	422	11	34	389	(355)	-91%	422
8.8 - Solid Waste and Area Cleaning		-	64 476	65 322	3 178	59 757	60 236	(478)	-1%	65 322
8.9 - Waste Water Treatment and Networks		-	147 556	147 556	6 038	113 508	136 066	(22 558)	-17%	147 556
8.10 - Water Treatment and Networks		-	102 176	117 208	8 777	106 999	108 082	(1 083)	-1%	117 208
Total Revenue by Vote	2	1 123 792	1 359 448	1 363 337	74 089	976 537	1 257 176	(280 639)	-22%	1 363 337

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M11 May

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	32 993	2 432	29 915	30 341	(426)	-1%	
1.1 - Admin		23 163	21 733	21 754	1 456	19 169	20 005	(837)	-4%	
1.2 - Mayoral Office		13 305	14 414	11 239	976	10 746	10 335	411	4%	
Vote 2 - Municipal Manager		11 297	9 628	10 523	787	7 524	9 677	(2 153)	-22%	
2.1 - Office Support		3 889	3 900	4 801	242	2 726	4 415	(1 690)	-38%	
2.2 - Internal Audit		3 757	3 891	3 893	320	3 270	3 580	(310)	-9%	
2.3 - Project Management		2 174	-	-	-	-	-	-	-	
2.4 - Ombudsman		2	2	2	0	0	2	(2)	-93%	
2.5 - Enterprise Risk Management		1 469	1 812	1 804	225	1 527	1 659	(132)	-8%	
2.6 - Jobs4U		6	22	22	-	1	21	(20)	-95%	
Vote 3 - Strategic Support Services		68 710	71 745	74 840	5 285	59 090	68 823	(9 733)	-14%	
3.1 - Administration & Support Services		26 441	27 901	27 860	2 011	21 256	25 620	(4 364)	-17%	
3.2 - Human Resources		13 725	13 133	11 231	992	11 728	10 328	1 400	14%	
3.3 - Information Communication Technology		16 101	16 701	21 608	799	14 819	19 871	(5 051)	-25%	
3.4 - IDP/ PMS/ SDBIP		2 253	2 236	2 499	454	2 218	2 298	(80)	-3%	
3.5 - Communications & Media Relations		1 379	1 576	1 926	242	1 482	1 771	(289)	-16%	
3.6 - Local Economic Development		3 754	4 127	4 473	301	3 888	4 113	(225)	-5%	
3.7 - Legal Services		5 057	6 072	5 243	486	3 698	4 821	(3 124)	-23%	
Vote 4 - Financial Services		77 852	133 357	125 474	6 809	85 228	115 387	(30 159)	-26%	
4.1 - Administration		26 078	25 697	17 500	440	10 919	16 093	(5 173)	-32%	
4.2 - Revenue		35 284	49 235	47 025	2 093	24 152	43 244	(19 092)	-44%	
4.3 - Financial Planning		2 243	21 176	23 822	1 387	17 490	21 907	(4 417)	-20%	
4.4 - Supply Chain Management		14 248	37 249	37 128	2 890	32 666	34 143	(1 476)	-4%	
Vote 5 - Community Services		180 406	315 481	322 162	10 609	113 281	296 261	(182 980)	-62%	
5.1 - Administration & Support Services		6 205	6 066	6 886	602	5 713	6 332	(619)	-10%	
5.2 - Human Settlements & Housing		22 428	29 861	33 502	1 869	14 183	30 808	(16 626)	-54%	
5.3 - Libraries		15 952	15 780	15 753	1 278	13 720	14 487	(767)	-5%	
5.4 - Fire Brigade & Disaster Risk Management		40 396	34 749	34 257	2 637	29 030	31 502	(2 473)	-8%	
5.5 - Traffic Services		75 375	210 699	212 961	2 832	33 158	195 840	(162 681)	-83%	
5.6 - Municipal Halls and Resorts		8 579	8 991	9 500	833	8 329	8 737	(407)	-5%	
5.7 - Customer Care Services		3 191	-	-	-	-	-	-	-	
5.8 - Sports and Recreation		8 198	9 245	9 212	559	9 086	8 471	614	7%	
5.9 - Health		83	91	91	-	62	83	(21)	-25%	
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	475 672	31 635	378 361	437 429	(59 069)	-14%	
7.1 - Administration & Support Services		-	8 829	9 045	465	4 554	8 318	(3 764)	-45%	
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	
7.3 - Electro-Technical Services		-	462 271	466 627	31 171	373 807	429 111	(55 305)	-13%	
Vote 8 - Public Services		-	249 717	279 958	15 354	203 998	257 450	(53 452)	-21%	
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	
8.2 - Project Management		-	2 412	2 588	151	1 943	2 379	(437)	-18%	
8.3 - Community Liason		-	3 407	2 862	227	2 388	2 632	(244)	-9%	
8.4 - Municipal Planning and Building Control		-	10 419	10 161	734	8 775	9 344	(569)	-6%	
8.5 - Public Works		-	50 531	53 399	2 099	40 544	49 105	(8 562)	-17%	
8.6 - Cemeteries		-	4 042	6 929	409	4 764	6 372	(1 609)	-25%	
8.7 - Parks and Open Spaces		-	9 003	10 099	752	8 163	9 287	(1 125)	-12%	
8.8 - Solid Waste and Area Cleaning		-	45 802	56 950	3 781	41 962	52 371	(10 409)	-20%	
8.9 - Waste Water Treatment and Networks		-	58 240	68 811	3 412	49 331	63 278	(13 948)	-22%	
8.10 - Water Treatment and Networks		-	65 862	68 160	3 788	46 130	62 680	(16 550)	-26%	
Total Expenditure by Vote	2	1 071 008	1 287 175	1 321 624	72 912	877 395	1 215 367	(337 972)	(0)	
Surplus/ (Deficit) for the year	2	52 784	72 273	41 713	1 177	99 142	41 809	57 333	0	

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

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

WC025 Breede Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May										
Description	Ref	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	168 061	11 683	161 426	154 055	7 370	5%	168 061
Service charges - electricity revenue		431 937	522 613	487 765	39 596	420 108	447 118	(27 009)	-6%	487 765
Service charges - water revenue		93 942	79 712	94 000	8 758	87 025	86 167	859	1%	94 000
Service charges - sanitation revenue		76 021	76 112	76 112	6 038	75 936	69 769	6 167	9%	76 112
Service charges - refuse revenue		42 155	44 197	44 197	3 177	39 880	40 514	(634)	-2%	44 197
Rental of facilities and equipment		22 936	5 845	5 845	524	5 981	5 358	623	12%	5 845
Interest earned - external investments		9 718	10 686	10 686	1 058	9 690	10 072	(383)	-4%	10 686
Interest earned - outstanding debtors		8 344	6 770	6 770	911	8 867	6 214	2 653	43%	6 770
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		30 304	230 513	230 513	293	3 171	211 498	(208 327)	-99%	230 513
Licences and permits		2 017	3 949	3 949	230	2 083	3 750	(1 667)	-44%	3 949
Agency services		9 416	8 987	8 987	708	8 300	8 157	143	2%	8 987
Transfers and subsidies		168 007	147 172	157 480	17	146 741	152 018	(5 277)	-3%	157 480
Other revenue		15 716	9 786	9 786	1 096	7 329	7 496	(167)	-2%	9 786
Gains		3 919	1 399	1 399	-	0	-	0	#DIV/0!	1 399
Total Revenue (excluding capital transfers and contributions)		1 070 409	1 302 088	1 305 548	74 089	976 535	1 202 185	(225 650)	-19%	1 305 548
Expenditure By Type										
Employee related costs		319 700	344 581	340 720	27 854	302 844	312 302	(9 458)	-3%	340 720
Remuneration of councillors		18 421	20 356	19 049	1 462	16 150	17 462	(1 311)	-8%	19 049
Debt impairment		77 130	198 257	198 257	-	-	181 735	(181 735)	-100%	198 257
Depreciation & asset impairment		88 561	100 988	100 988	-	69 255	95 337	(26 082)	-27%	100 988
Finance charges		22 351	23 653	23 653	1 686	19 302	21 739	(2 437)	-11%	23 653
Bulk purchases - electricity		337 524	388 335	388 335	26 172	311 817	355 974	(44 157)	-12%	388 335
Inventory consumed		26 067	39 907	41 020	3 903	27 485	37 571	(10 086)	-27%	41 020
Contracted services		73 166	89 923	118 098	7 596	69 668	108 057	(38 390)	-36%	118 098
Transfers and subsidies		4 452	4 365	7 158	156	2 986	6 373	(3 387)	-53%	7 158
Other expenditure		100 150	73 045	80 581	3 417	55 767	75 101	(19 334)	-26%	80 581
Losses		3 485	3 766	3 766	666	2 122	3 716	(1 594)	-43%	3 766
Total Expenditure		1 071 008	1 287 175	1 321 624	72 912	877 395	1 215 367	(337 972)	-28%	1 321 624
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(598)	14 913	(16 075)	1 177	99 140	(13 182)	112 322	(0)	(16 075)
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	57 789	-	-	54 991	(54 991)	(0)	57 789
		500	-	-	-	2	-	2	#DIV/0!	-
		300	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		52 784	72 273	41 713	1 177	99 142	41 809			41 713
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		52 784	72 273	41 713	1 177	99 142	41 809			41 713
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52 784	72 273	41 713	1 177	99 142	41 809			41 713
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		52 784	72 273	41 713	1 177	99 142	41 809			41 713

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M11 May				
Ref	Description	Variations greater than 5% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Property rates	5%	Property Rates are performing better than anticipated during the adjustment budget process.	
	Service charges - electricity revenue	-6%	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 are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.	
	Service charges - sanitation revenue	9%	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.	
	Rental of facilities and equipment	12%	Growth in Rental of facilities and equipment with the ease of lock down.	
	Interest earned - outstanding debtors	43%	Growth in debtors due to non-payment has resulted in more interest being charged on outstanding debtors than anticipated.	
	Fines, penalties and forfeits	-99%	Final traffic fine provisions and accounting treatment are done at financial year end.	
	Licences and permits	-44%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants are recognised when capital expenditure has been capitalised.	
2	Expenditure By Type			
	Remuneration of councillors	-8%	Municipal Councillors are currently still remunerated on the 2019/2020 Gazette.	
	Debt impairment	-100%	Debt impairment provisions and accounting treatment are done at financial year end.	
	Depreciation & asset impairment	-27%	Depreciation run will be performed after the review of useful life of assets.	
	Finance charges	-11%	Provision for interest till May 2022 are pro-rata less than anticipated.	
	Bulk purchases - electricity	-12%	Electricity purchases till May 2022 are pro-rata less than anticipated.	
	Inventory consumed	-27%	Expenditure on materials and supplies till May 2022 are pro-rata less than anticipated.	
	Contracted services	-36%	Expenditure on contracted and outsourced services till May 2022 are pro-rata less than anticipated.	
	Transfers and subsidies	-53%	Pro-rata underspending on monetary allocations to individuals and organisations.	
	Other expenditure	-26%	Expenditure on general expenses till May 2022 are pro-rata less than anticipated.	
	Losses	-43%	Losses on the disposal of assets are less than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-20%	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	8%	Normal credit control processes has however been implemented. Our Collection % is higher than anticipated.	
	Other revenue	433%	Normal credit control processes has however been implemented. Our Collection % is higher than anticipated.	
	Government - Operating	4%	EQ was received for the last 2 months of the financial year	
	Government Capital	4%	INEP have been paid over to the BVM - % more than cash budget for.	
	Interest	10%	Investment process been done monthly.	
	Suppliers	-15%	Already in the year end process - request and orders been follow up	
	Transfer and grants	23%	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	15%	Capital projects for the year - Demand management plan been implemented and updated monthly	
	Consumer deposits	137%	The movement in debtors will have an influence on the deposits %.	

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

WC025 Breede Valley - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

Vote Description	Ref	Budget Year 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	25	-	2	25	(23)	-92%	25
Vote 2 - Municipal Manager		1 065	5	50	-	42	46	(4)	-8%	50
Vote 3 - Strategic Support Services		370	3 155	7 582	30	648	7 565	(6 917)	-91%	7 582
Vote 4 - Financial Services		3 237	-	-	-	-	-	-	-	-
Vote 5 - Community Services		10 442	15 635	15 997	15 650	31 413	15 997	15 416	96%	15 997
Vote 6 - Technical Services		93 045	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	33 600	36 525	1 122	14 554	29 307	(14 753)	-50%	36 525
Vote 8 - Public Services		-	50 394	45 852	12 479	31 601	41 692	(10 091)	-24%	45 852
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	106 031	29 280	78 260	94 631	(16 371)	-17%	106 031
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		1 379	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		928	3 200	1 996	151	163	1 996	(1 834)	-92%	1 996
Vote 4 - Financial Services		450	805	2 339	289	1 193	2 137	(944)	-44%	2 339
Vote 5 - Community Services		1 153	7 200	3 095	209	1 996	2 816	(820)	-29%	3 095
Vote 6 - Technical Services		12 517	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	12 220	7 144	103	3 358	7 086	(3 728)	-53%	7 144
Vote 8 - Public Services		-	25 011	34 747	(9)	27 470	31 719	(4 250)	-13%	34 747
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	49 321	743	34 179	45 755	(11 576)	-25%	49 321
Total Capital Expenditure	3	124 588	151 230	155 352	30 023	112 439	140 386	(27 947)	-20%	155 352
Capital Expenditure - Functional Classification										
Governance and administration		5 425	7 005	12 142	469	2 408	11 769	(9 361)	-80%	12 142
Executive and council		37	10	75	-	44	71	(27)	-38%	75
Finance and administration		5 388	6 995	12 067	469	2 364	11 698	(9 335)	-80%	12 067
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		12 192	23 828	18 611	15 800	31 973	18 315	13 659	75%	18 611
Community and social services		11 252	728	1 061	1	20	891	(871)	-98%	1 061
Sport and recreation		10	22 600	16 970	15 747	31 669	16 924	14 746	87%	16 970
Public safety		930	500	500	52	284	500	(216)	-43%	500
Housing		-	-	80	-	-	-	-	-	80
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		72 398	51 601	35 473	4 913	30 975	32 664	(1 689)	-5%	35 473
Planning and development		1 222	-	40	-	-	-	-	-	40
Road transport		71 176	51 601	35 433	4 913	30 975	32 664	(1 689)	-5%	35 433
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		34 572	68 797	89 126	8 842	47 083	77 639	(30 555)	-39%	89 126
Energy sources		23 781	45 490	47 133	1 526	19 833	39 875	(20 042)	-50%	47 133
Water management		4 195	7 308	20 162	3 866	8 554	18 275	(9 720)	-53%	20 162
Waste water management		5 420	14 483	21 485	3 276	18 350	19 148	(797)	-4%	21 485
Waste management		1 177	1 516	346	174	346	341	5	1%	346
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	124 588	151 230	155 352	30 023	112 439	140 386	(27 947)	-20%	155 352
Funded by:										
National Government		50 125	57 260	57 260	8 738	29 319	49 492	(20 173)	-41%	57 260
Provincial Government		2 458	100	100	-	-	-	-	-	100
District Municipality		300	-	429	-	429	393	36	9%	429
Other transfers and grants		500	-	-	-	-	-	-	-	-
Transfers recognised - capital		53 383	57 360	57 789	8 738	29 748	49 885	(20 137)	-40%	57 789
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		71 205	93 870	97 563	21 286	82 692	90 502	(7 810)	-9%	97 563
Total Capital Funding		124 588	151 230	155 352	30 023	112 439	140 386	(27 947)	-20%	155 352

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M11 May						
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	117 810	41 287
Call investment deposits		101 414	45 000	45 000	110 000	45 000
Consumer debtors		106 600	195 191	195 191	109 467	195 191
Other debtors		21 935	24 782	24 782	16 750	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	21 481	10 953
Total current assets		329 806	319 279	319 279	377 349	319 279
Non current assets						
Long-term receivables		2 658	3 479	3 479	9 879	3 479
Investments		–	–	–	–	–
Investment property		63 876	47 145	47 145	62 142	47 145
Investments in Associate		–	–	–	–	–
Property, plant and equipment		2 353 160	2 408 787	2 408 787	2 370 787	2 408 787
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		4 090	3 013	3 013	4 022	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	2 483 461	2 499 055
TOTAL ASSETS		2 790 220	2 818 334	2 818 334	2 860 810	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	4 578	4 738
Trade and other payables		106 664	92 096	92 096	122 885	92 096
Provisions		51 529	42 804	42 804	47 633	42 804
Total current liabilities		181 007	154 174	154 174	188 136	154 174
Non current liabilities						
Borrowing		179 139	164 603	164 603	166 098	164 603
Provisions		285 914	270 105	270 105	285 335	270 105
Total non current liabilities		465 053	434 708	434 708	451 433	434 708
TOTAL LIABILITIES		646 060	588 882	588 882	639 569	588 882
NET ASSETS	2	2 144 160	2 229 452	2 229 452	2 221 241	2 229 452
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 144 160	2 175 587	2 175 587	2 221 241	2 175 587
Reserves		–	53 865	53 865	–	53 865
TOTAL COMMUNITY WEALTH/EQUITY	2	2 144 160	2 229 452	2 229 452	2 221 241	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 - M11 May										
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	142 851	10 691	110 824	115 091	(4 268)	-4%	133 086
Service charges		637 405	641 866	622 647	60 497	640 461	594 167	46 294	8%	641 866
Other revenue		202 857	40 959	40 959	12 245	202 218	37 918	164 300	433%	41 483
Government - operating		161 901	147 172	157 480	330	152 977	147 207	5 770	4%	147 881
Government - capital		56 927	57 360	57 789	-	57 360	55 360	2 000	4%	57 360
Interest		16 052	17 456	17 456	1 969	17 098	15 527	1 571	10%	17 456
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1 012 988)	(959 913)	(992 083)	(86 010)	(1 012 142)	(883 268)	128 874	-15%	(959 913)
Finance charges		(22 675)	(21 336)	(21 336)	-	(21 336)	(21 336)	0	0%	(21 336)
Transfers and Grants		(3 199)	(4 365)	(7 218)	(156)	(2 985)	(3 852)	(868)	23%	(4 365)
NET CASH FROM/(USED) OPERATING ACTIVITIES		147 422	50 395	18 546	(435)	144 475	56 813	(87 662)	-154%	53 518
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(1 744)	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		23	50	50	(14)	74	44	31	70%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(121 740)	(151 230)	(154 778)	(14 373)	(93 283)	(109 759)	(16 476)	15%	(151 230)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(123 462)	(151 180)	(154 728)	(14 388)	(93 209)	(109 715)	(16 506)	15%	(151 180)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		153	100	100	40	221	93	128	137%	100
Payments										
Repayment of borrowing		(11 702)	(13 041)	(13 041)	-	(13 041)	(13 041)	(0)	0%	(13 041)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(11 548)	(12 941)	(12 941)	40	(12 820)	(12 948)	(128)	1%	(12 941)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		161 720	200 013	189 348		189 348	189 348			189 348
Cash/cash equivalents at month/year end:		174 132	86 287	40 225		227 794	123 498			78 745

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 - M11 May														
Description	NT Code	Budget Year 2021/22										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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	6 739	2 628	1 892	1 614	1 287	1 588	7 825	20 782	44 355	33 096	11 142	28 726	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	22 489	1 457	484	318	168	191	1 381	4 400	30 887	6 458	175	4 163	
Receivables from Non-exchange Transactions - Property Rates	1400	7 963	1 882	913	813	730	699	5 660	13 447	32 106	21 348	1 913	22 322	
Receivables from Exchange Transactions - Waste Water Management	1500	5 256	1 534	1 329	1 297	1 245	1 209	6 829	25 508	44 206	36 088	8 862	31 644	
Receivables from Exchange Transactions - Waste Management	1600	3 362	904	816	780	757	741	4 266	15 429	27 055	21 973	5 547	19 617	
Receivables from Exchange Transactions - Property Rental Debtors	1700	290	224	205	189	185	191	1 064	7 225	9 574	8 855	1 128	20 834	
Interest on Arrear Debtor Accounts	1810	78	3	40	75	91	128	1 297	26 335	28 046	27 925	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(6 522)	615	530	526	396	518	3 569	22 270	21 901	27 278	11 192	9 486	
Total By Income Source	2000	39 653	9 247	6 208	5 611	4 858	5 266	31 891	135 396	238 131	183 023	39 959	136 793	
2020/21 - totals only		53 921	7 285	16	11 553	5 574	18	34 914	110 713	223 994	162 772	20 389	123 344	
Debtors Age Analysis By Customer Group														
Organs of State	2200	2 236	241	128	98	90	101	1 035	585	4 514	1 909	-	-	
Commercial	2300	7 542	391	165	146	116	81	869	3 553	12 863	4 765	-	-	
Households	2400	26 105	8 004	5 581	5 093	4 411	4 828	28 179	115 391	197 592	157 901	39 959	136 793	
Other	2500	3 769	610	334	275	242	257	1 807	15 867	23 162	18 448	-	-	
Total By Customer Group	2600	39 653	9 247	6 208	5 611	4 858	5 266	31 891	135 396	238 131	183 023	39 959	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.

	May 2022	April 2022	March 2022
Gross consumer debtors, as per debtors age analysis	238 130 895	240 531 256	232 059 478
Total Provision for bad debts	-138 616 578	-138 616 578	-138 616 578
Provision bad debts Consumers (SC3)	-136 792 686	-136 792 686	-136 792 686
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-15 200 731	-15 560 786	-14 290 019
Net consumers debtors:	84 313 586	86 353 893	79 152 881

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

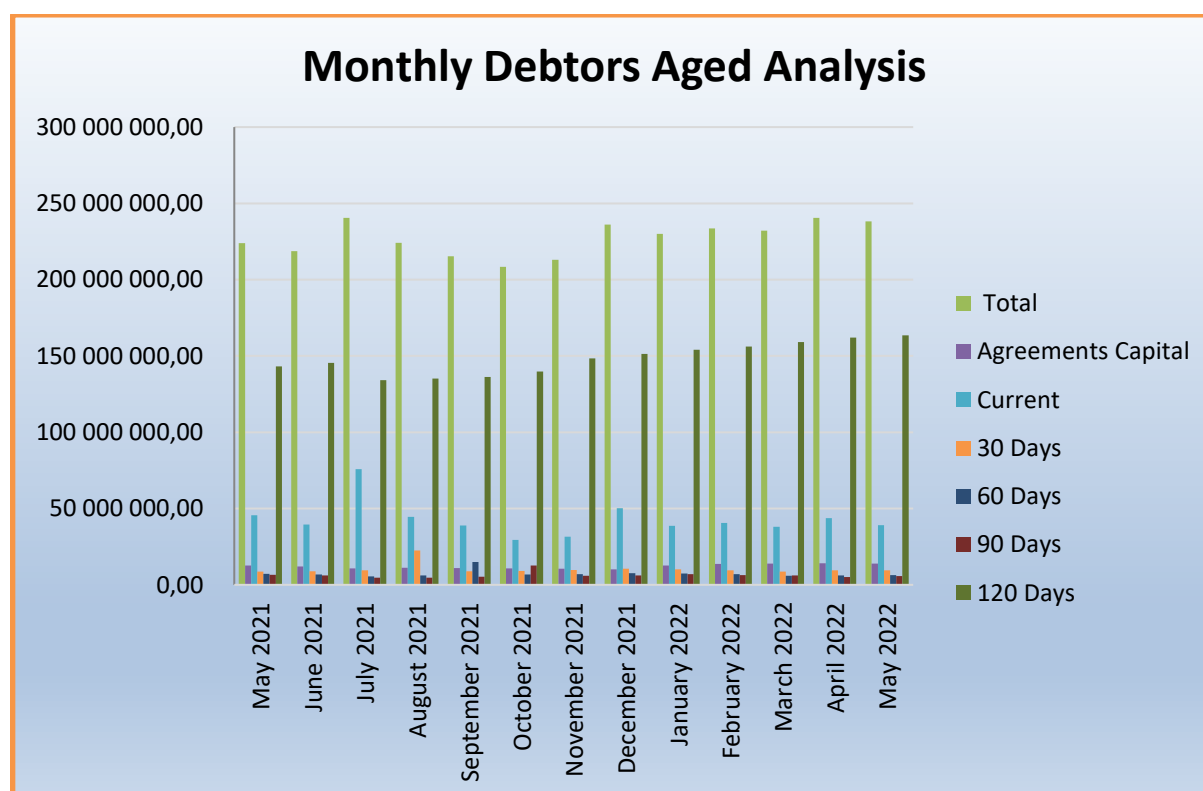
5.2.1 Outstanding Debtors

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

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 238 130 895 as at 31 May 2022 compared to R 240 531 256 as at 30 April 2022. Current debt represents 16 % of the total outstanding debt, while the total debt in arrears represents 78 % of the debt and 6 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 67 % of the total debt. It should be noted that that 23 % of arrear debt representing R 55 793 362 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 14 136 687 when compared to the outstanding amount of R 223 994 208 on 31 May 2021, representing an 6.31 % annual increase.



2. Additional Information:

The decrease of outstanding debt for service levies is 1.07 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 25 % and the average days outstanding are 90 days, which is 3 months.

The Debt collection rate for the period July 2021 till May 2022 was 94 %.

The electricity distribution losses for the period of July 2021 to May 2022 were 7.56 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2021 to May 2022	259 360 408 kWh	239 751 708 kWh	19 608 700 kWh	7.56 %

The water distribution losses for the period of July 2021 till April 2022 were 22.61% off which real losses were 20.22%.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
July 2021 – April 2022	12 072 748 kl	9 343 341 kl	2 729 407 kl	22.61 %
Less:			-	
			Unbilled Authorized Consumption	48 817 kl
			Customer Meter and Data Errors	239 575 kl
Real Losses			2 441 015 kl	20.22 %

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

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

1. 35 150 SMS's were sent during the month to clients with arrear accounts to the value of R 364 700 509 while 5 396 final demands with arrears to the value of R 103 284 003 were emailed.
2. 17 721 accounts were sent via MMS (Multimedia Messaging Services) for clients to receive their accounts on their cellphones, while 15 875 friendly due date reminders to the value of R142 436 902 were emailed to clients.
3. 18 209 SMS's were sent during the month to clients after the billing for new account balances to the value of R120 775 263.
4. 55 Arrangements with clients owing arrears to the value of R715 942 were concluded during the month.
5. R 633 379 was recovered through pre-paid electricity restrictions on Non-Indigent clients where for each R10 used to buy prepaid electricity 60% or R6 is redirected towards the payment of your arrear debt,
6. 17 conventional electricity disconnections were performed during the month.
7. There were 294 phone call reminders made to clients with arrears on their accounts.
8. There are currently 18 accounts owing R368 541 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 R4 124.

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 May 2022.

1. The total applications approved for all services by the end of May 2022 were 9 806.
2. The outstanding amount for Indigent consumers is R 24 165 305 of which R 21 641 802 is in arrears.
3. An amount of R 246 092 owed by indigent clients was written off during the month of May 2022.
4. Subsidies for May 2022 were allocated for the following services:
 - Refuse R 13 128 107
 - Rates R 6 340 455
 - Sewerage R 20 812 896
 - Electricity R 5 016 920
 - Water R 11 317 684
 - Rent R 9 412 573

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.4 Debt Collection

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

Attorneys

The outstanding handed over debt as at 31 May 2022 was R55 579 362 made up of 1 348 accounts,

1. An amount of R103 859 was received as payments from the handed over accounts, while an amount of R2 600 (vat incl.) was paid as commission on (3%).
2. An amount of R34 986.25 was received as payments from the handed over accounts, while an amount of R 2 414 (vat incl.) was paid as commission on (6%).
3. 14 Final Demands were issued via Registered Post for a total fee of R1 201.
4. 84 Clients were hard traced, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R12 108.
5. 11 Sheriff fees in various towns for the value of R 3 479, were paid to the sheriff of court for the serving of all court documents including summonses, notices, warrants, orders and execution of judgements and orders.
6. 16 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R9 246.
7. 12 Judgements were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R5 292
8. 30 Section 65A1 notices were issued informing the clients that they need appear in court, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R18 044.

9. There were 2 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they owe the money (the amount will be stated), and signed a document where they promised to pay deferred monthly instalment each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R386.
10. All the costs listed above have been charged against the accounts of the clients concerned

5.2.5 Arrears Councillors

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

1. The total outstanding debt of Councillors after the May 2022 due date was R51 775.
2. An amount of R3 625 was deducted from the May 2022 salaries of 7 councillors who did not pay their accounts in full on the due date. (The arrear amount was R3 625).
3. An amount of R8 211 was automatically deducted from the May 2022 salary of 4 councillors who had arrangements with a balance of R48 150 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 May 2022 due date was R130 822.
2. An amount of R8 211 was automatically deducted from the May 2022 salaries of 4 officials who had arrangements with a balance of R95 203 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R35 619 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the May 2022 salaries of 88 officials who did not pay their account in full on the due date. (The arrear amount was R35 619).

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May												
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	794	-	-	-	-	-	-	-	-	794	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	794	-	-	-	-	-	-	-	-	794	-

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 - M11 May

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									
Municipality									
		Yrs/Months							
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	–		–	–	–
Nedbank		5 Months	Fixed Deposit	24 Jan 2022	–		–	–	–
Nedbank		6 Months	Fixed Deposit	24 Feb 2022	–		–	–	–
Standard Bank		6 Months	Fixed Deposit	24 Feb 2022	–		–	–	–
Standard Bank		7 Months	Fixed Deposit	24 Mar 2022	–		–	–	–
Nedbank		6 Months	Fixed Deposit	28 Mar 2022	–		–	–	–
ABSA Bank		5 Months	Fixed Deposit	22 Mar 2022	–		–	–	–
Standard Bank		5 Months	Fixed Deposit	22 Mar 2022	–		–	–	–
Standard Bank		6 Months	Fixed Deposit	21 Apr 2022	–		–	–	–
Nedbank		2 Months	Fixed Deposit	25 Jan 2022	–		–	–	–
First National Bank		3 Months	Fixed Deposit	25 Feb 2022	–		–	–	–
Nedbank		4 Months	Fixed Deposit	25 Mar 2022	–		–	–	–
Standard Bank		4 Months	Fixed Deposit	25 Mar 2022	–		–	–	–
First National Bank		5 Months	Fixed Deposit	25 Apr 2022	–		–	–	–
Nedbank		6 Months	Fixed Deposit	25 May 2022	34		10 000	(10 000)	–
Standard Bank		6 Months	Fixed Deposit	26 May 2022	18		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	16		5 000	(5 000)	–
ABSA Bank		5 Months	Fixed Deposit	27 Jun 2022	22		5 000	–	5 000
Standard Bank		6 Months	Fixed Deposit	28 Jul 2022	23		5 000	–	5 000
Standard Bank		7 Months	Fixed Deposit	29 Aug 2022	24		5 000	–	5 000
Nedbank		8 Months	Fixed Deposit	27 Sep 2022	25		5 000	–	5 000
Standard Bank		7 Months	Fixed Deposit	26 Sep 2022	25		5 000	–	5 000
Nedbank		7 Months	Fixed Deposit	26 Sep 2022	25		5 000	–	5 000
ABSA Bank		7 Months	Fixed Deposit	27 Sep 2022	25		5 000	–	5 000
Nedbank		8 Months	Fixed Deposit	24 Oct 2022	24		5 000	–	5 000
First National Bank		5 Months	Fixed Deposit	29 Aug 2022	23		5 000	–	5 000
ABSA Bank		6 Months	Fixed Deposit	26 Sep 2022	49		10 000	–	10 000
Nedbank		6 Months	Fixed Deposit	29 Sep 2022	51		10 000	–	10 000
Nedbank		7 Months	Fixed Deposit	31 Oct 2022	27		5 000	–	5 000
Standard Bank		7 Months	Fixed Deposit	31 Oct 2022	26		5 000	–	5 000
Standard Bank		8 Months	Fixed Deposit	29 Nov 2022	27		5 000	–	5 000
Nedbank		9 Months	Fixed Deposit	29 Dec 2022	28		5 000	–	5 000
Municipality sub-total					604		130 000	(20 000)	110 000
TOTAL INVESTMENTS AND INTEREST	2				604		130 000	(20 000)	110 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 May 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 May 2022 at the following A1 Banks as prescribed by Council's Investment Policy:							
ABSA		R	20 000 000,00				
NEDBANK		R	45 000 000,00				
FNB		R	5 000 000,00				
STANDARD		R	40 000 000,00				
INVESTEC		R	-				
			R 110 000 000,00				
ABSA LT		R	-				
			R 110 000 000,00				

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	0,00		5 000 000	5 000 000	0
24/Aug/21	NEDBANK	03/7881531576/301	4,60%	153	24/Jan/22	0,00		5 000 000	5 000 000	0
24/Aug/21	NEDBANK	03/7881531576/302	4,70%	184	24/Feb/22	0,00		5 000 000	5 000 000	0
24/Aug/21	STANDARD	288460898-076	4,725%	184	24/Feb/22	0,00		5 000 000	5 000 000	0
24/Aug/21	STANDARD	288460898-077	4,825%	212	24/Mar/22	0,00		5 000 000	5 000 000	0
28/Sep/21	NEDBANK	03/7881531576/303	4,75%	181	28/Mar/22	0,00		10 000 000	10 000 000	0
21/Oct/21	ABSA	2080077566	4,49%	152	22/Mar/22	0,00		5 000 000	5 000 000	0
21/Oct/21	STANDARD	288460898-078	4,850%	152	22/Mar/22	0,00		5 000 000	5 000 000	0
21/Oct/21	STANDARD	288460898-079	4,900%	182	21/Apr/22	0,00		5 000 000	5 000 000	0
25/Nov/21	NEDBANK	03/7881531576/304	4,40%	61	25/Jan/22	0,00		5 000 000	5 000 000	0
25/Nov/21	FNB	74925968221	4,32%	92	25/Feb/22	0,00		5 000 000	5 000 000	0
25/Nov/21	NEDBANK	03/7881531576/305	4,65%	120	25/Mar/22	0,00		5 000 000	5 000 000	0
25/Nov/21	STANDARD	288460898-080	4,925%	120	25/Mar/22	0,00		5 000 000	5 000 000	0
25/Nov/21	FNB	74925967182	4,53%	151	25/Apr/22	0,00		10 000 000	10 000 000	0
25/Nov/21	NEDBANK	03/7881531576/306	5,10%	181	25/May/22	33 534,25		10 000 000	10 000 000	0
25/Nov/21	STANDARD	288460898-081	5,125%	182	26/May/22	17 551,37		5 000 000	5 000 000	0
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	16 383,56		5 000 000	5 000 000	0
27/Jan/22	ABSA	2080219289	5,07%	151	27/Jun/22	21 530,14		5 000 000		5 000 000
27/Jan/22	STANDARD	288460898-084	5,400%	182	28/Jul/22	22 931,51		5 000 000		5 000 000
27/Jan/22	STANDARD	2884609898-085	5,600%	214	29/Aug/22	23 780,82		5 000 000		5 000 000
27/Jan/22	NEDBANK	03/7881531576/309	5,80%	243	27/Sep/22	24 630,14		5 000 000		5 000 000
24/Feb/22	STANDARD	288460898-087	5,850%	214	26/Sep/22	24 842,47		5 000 000		5 000 000
24/Feb/22	NEDBANK	03/7881531576/310	5,90%	214	26/Sep/22	25 054,79		5 000 000		5 000 000
24/Feb/22	ABSA	2080268458	5,66%	215	27/Sep/22	24 630,14		5 000 000		5 000 000
24/Feb/22	NEDBANK	03/7881531576/311	6,05%	242	24/Oct/22	24 035,62		5 000 000		5 000 000
29/Mar/22	FNB	74942029064	5,40%	153	29/Aug/22	22 931,51		5 000 000		5 000 000
29/Mar/22	ABSA	2080331271	5,82%	181	26/Sep/22	49 430,14		10 000 000		10 000 000
29/Mar/22	NEDBANK	03/7881531576/312	6,05%	184	29/Sep/22	51 383,56		10 000 000		10 000 000
29/Mar/22	NEDBANK	03/7881531576/313	6,25%	216	31/Oct/22	26 541,10		5 000 000		5 000 000
29/Mar/22	STANDARD	288460898-088	6,150%	216	31/Oct/22	26 116,44		5 000 000		5 000 000
29/Mar/22	STANDARD	288460898-089	6,350%	245	29/Nov/22	26 965,75		5 000 000		5 000 000
29/Mar/22	NEDBANK	03/7881531576/314	6,60%	275	29/Dec/22	28 027,40		5 000 000		5 000 000
Sub Total						604 002,77	100 000 000	225 000 000	215 000 000	110 000 000
						604 002,77	100 000 000,00	225 000 000	215 000 000	110 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month May 2022.

Funds Allocations

The schedule reflecting all council's Investments as at 31 May 2022 R110 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	30/06/2021		31/05/2022	
	Liability	Cash back	Liability	Cash back
			174 132 013	
Unutilized grants	6 709 678	6 709 678	45 733 672	45 733 672
Consumer and Sundry deposits	5 001 949	5 001 949	5 296 739	5 296 739
External loans unspent	102 884	102 884	102 884	102 884
EFF Accumulated Depreciation	8 425 820	8 425 820	5 437 500	5 437 500
Self Insurance Reserve	25 774 111	25 774 111	26 464 858	26 464 858
Capital Replacement reserve	55 828 690	55 828 690	88 463 717	88 463 717
Brandwacht Trust	97 893	97 893	-	0
Retained surplus (unidentified dep.)	7 488 390	7 488 390	5 850 410	5 850 410
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	6 553 874	6 553 874
Set aside for Creditor payments	37 400 000	51 013 909	29 850 000	38 053 386
Provision for leave Payment	4 350 000	4 350 000	4 800 000	4 800 000
	160 518 104	174 132 013	219 590 832	227 794 218
Cash Surplus (Deficit)		13 613 909		8 203 386
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2021		31/05/2022	
ABSA	25 000 000		20 000 000	
Nedbank	45 000 000		45 000 000	
First National Bank	10 000 000		5 000 000	
Standard Bank	20 000 000		40 000 000	
Investec	0		0	
Total short term	100 000 000		110 000 000	
Bank and Cash	74 118 838		117 781 043	
Cash on hand	13 175		13 175	
	174 132 013		227 794 218	
			-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in May 2022.

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

All payments are recorded in the cashbook (general ledger) as from electronic transfer number 288 732 to 289 065.

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 MAY 2022				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/05/2022				112 564 514,39
Deposits for the May 2022				105 756 540,18
Payments for the May 2022				(100 540 011,93)
Balance as per Cash Book at 31/05/2022				<u>117 781 042,64</u>
Votes Balances and Transactions:				
40101012690 Balance B/f			112 564 514,39	
40101012690 Balance B/f			0,00	112 564 514,39
40101012691 Movements			105 756 540,18	
40101012692 Movements			(100 015 092,45)	
40101012692 WEB Payments			(524 919,48)	5 216 528,25
Balance as per Ledger at 31/05/2022				<u>117 781 042,64</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/05/2022				120 798 503,59
Cash on Hand	Not yet Banked			1 915 354,21
Outstanding Payments				(779 863,39)
Deposits not Received	Previous months	(534 042,49)		
	May 2022	(5 978 136,16)	(6 512 178,65)	(6 512 178,65)
Deposits received in Duplicate				276,00
Other Items				2 121 480,95
Cash Surpluses / Shortages	Iro Payments Received			70 546,87
Adjustments to be Made for May 2022	Bank Charges	(166 923,06)	(166 923,06)	166 923,06
Balance as per Cash Book at 31/05/2022				<u>117 781 042,64</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 MAY 2022				
				TOTAL
Balance as per Bank Statement at 01/05/2022				118 799 666,26
Payments for May 2022				(102 302 934,22)
Deposits for May 2022				105 756 240,17
Other Adjustments / Transactions				288 835,02
Other Adjustments / Transactions now cleared				(2 420,00)
Direct Deposits from previous months Received				(7 520 756,86)
Direct Deposits not Received				5 978 136,16
Cash on Hand - 01/05/2022				1 717 091,27
Cash on Hand - 31/05/2022				(1 915 354,21)
Balance as per Bank Statements at 31/05/2022				<u>120 798 503,59</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 May 2022 and conditional grants to the value of R 210 337 429 were received. The value of the unspent conditional grants at the end of May 2022 is R 45 733 672.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		149 956	136 067	136 067	–	136 067	136 067	–		136 067
Operational Revenue:General Revenue:Equitable Share		145 330	131 552	131 552	–	131 552	131 552	–		131 552
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 076	2 965	2 965	–	2 965	2 965	–		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	330	13 880	16 628	(2 748)	-16,5%	9 985
Capacity Building		1 000	–	–	–	–	–	–		–
Capacity Building and Other		300	250	2 944	–	250	944	(694)	-73,5%	250
Disaster and Emergency Services	4	236	118	118	–	118	118	–		118
Housing	4	475	503	503	–	328	2 503	(2 175)	-86,9%	503
Libraries, Archives and Museums	4	10 125	8 690	10 819	81	10 900	10 819	81	0,7%	8 690
Other	4	94	244	1 944	249	2 193	2 064	129	6,3%	244
Road Infrastructure - Maintenance	4	180	180	180	–	90	180	(90)	-49,8%	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	–	2 531	435	2 096	481,8%	500
Departmental Agencies and Accounts		500	500	500	–	2 531	435	2 096	481,8%	500
Non-profit Institutions		3 378	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	166 844	147 052	153 675	330	152 977	153 730	(753)	-0,5%	147 152
Capital Transfers and Grants										
National Government:		50 820	57 260	57 260	–	57 260	55 260	2 000	3,6%	57 260
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		17 000	21 000	21 000	–	21 000	19 000	2 000	10,5%	21 000
Municipal Infrastructure Grant [Schedule 5B]		33 820	36 260	36 260	–	36 260	36 260	–		36 260
Provincial Government:		2 000	100	100	–	100	100	–		100
Capacity Building and Other		100	100	100	–	–	–	–		100
Other		1 900	–	–	–	100	100	–		–
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	–	57 360	55 360	2 000	3,6%	57 480
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	221 381	204 532	211 155	330	210 337	209 090	1 247	0,6%	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 - M11 May

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	8 239	127 154	136 067	(8 913)	-6,6%	136 067
Operational Revenue:General Revenue:Equitable Share		145 330	131 552	131 552	8 222	123 330	131 552	(8 222)	-6,3%	131 552
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 076	2 965	2 965	-	2 965	2 965	-	-	2 965
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	17	859	1 550	(691)	-44,6%	1 550
Provincial Government:		12 410	9 985	16 508	870	9 317	16 628	(7 311)	-44,0%	9 985
Capacity Building		1 000	-	-	-	-	-	-	-	-
Capacity Building and Other		300	250	2 944	-	-	944	(944)	-100,0%	250
Disaster and Emergency Services		236	118	118	-	-	118	(118)	-100,0%	118
Housing		475	503	503	-	-	2 503	(2 503)	-100,0%	503
Libraries, Archives and Museums		10 125	8 690	10 819	870	9 226	10 819	(1 593)	-14,7%	8 690
Other		94	244	1 944	-	-	2 064	(2 064)	-100,0%	244
Road Infrastructure - Maintenance		180	180	180	-	90	180	(90)	-49,8%	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	-	455	435	20	4,6%	500
Departmental Agencies and Accounts		500	500	500	-	455	435	20	4,6%	500
Non-profit Institutions		3 378	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		166 844	147 052	153 675	9 109	136 926	153 730	(16 804)	-10,9%	147 152
Capital expenditure of Transfers and Grants										
National Government:		50 820	57 260	57 260	8 929	29 319	55 260	(25 941)	-46,9%	57 260
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		17 000	21 000	21 000	418	2 414	19 000	(16 586)	-87,3%	21 000
Municipal Infrastructure Grant [Schedule 5B]		33 820	36 260	36 260	8 511	26 905	36 260	(9 355)	-25,8%	36 260
Provincial Government:		2 000	100	100	-	-	100	(100)	-100,0%	100
Capacity Building and Other		100	100	100	-	-	-	-	-	100
Other		1 900	-	-	-	-	100	(100)	-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	8 929	29 319	55 360	(26 041)	-47,0%	57 480
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		221 381	204 532	211 155	18 038	166 245	209 090	(42 845)	-20,5%	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 May 2022, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2021/2022			May 2022					
	Unutilised Balance 01/07/2021	Debit Balance	Received 01/07/2021 31/05/2022	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	Refunded	To Other Debtors	Balance 31/05/2022
National Government:-	-	-	193 327 000,00	-127 154 159,47	-29 319 087,39	-	-	36 853 753,14
Operating grants:-	-	-	136 067 000,00	-127 154 159,47	-	-	-	8 912 840,53
Equitable share	-	-	131 552 000,00	-123 330 000,00	-	-	-	8 222 000,00
Financial Management Grant	-	-	1 550 000,00	-859 159,47	-	-	-	690 840,53
EPWP: Expanded Public Works	-	-	2 965 000,00	-2 965 000,00	-	-	-	-
Capital grants:-	-	-	57 260 000,00	-	-29 319 087,39	-	-	27 940 912,61
Municipal Infrastructure Grant	-	-	36 260 000,00	-	-26 905 051,18	-	-	9 354 948,82
Integrated National Electrification Grant	-	-	21 000 000,00	-	-2 414 036,21	-	-	18 585 963,79
Provincial Government:-	3 202 033,68	-	13 730 359,24	-9 366 535,81	-	-	-	7 565 857,11
Operating Grants plus Operating Housing:-	3 202 033,68	-	13 630 359,24	-9 366 535,81	-	-	-	7 465 857,11
Operating Provincial	696 715,57	-	13 302 359,24	-9 366 535,81	-	-	-	4 632 539,00
Library Service Conditional Grant	-	-	10 900 000,00	-9 226 176,57	-	-	-	1 673 823,43
Proclaimed Roads	-	-	90 359,24	-90 359,24	-	-	-	-
CDW Grant Operational Support	30 717,07	-	94 000,00	-	-	-	-	124 717,07
Financial Management Capacity Building Grant	175 000,00	-	250 000,00	-50 000,00	-	-	-	375 000,00
Thusong Centre	-	-	150 000,00	-	-	-	-	150 000,00
Municipal Accreditation and Capacity Building	265 000,00	-	-	-	-	-	-	265 000,00
Disaster Management Grant	36 736,50	-	118 000,00	-	-	-	-	154 736,50
Public Grant	-	-	1 700 000,00	-	-	-	-	1 700 000,00
RSEP	189 262,00	-	-	-	-	-	-	189 262,00
Operating Provincial Housing	2 505 318,11	-	328 000,00	-	-	-	-	2 833 318,11
Housing from Capital to Operating Top structure								
Title Deeds	2 505 318,11	-	-	-	-	-	-	2 505 318,11
Transhex: Beneficiary Administration	-	-	328 000,00	-	-	-	-	328 000,00
Capital grants:-	-	-	100 000,00	-	-	-	-	100 000,00
Other	-	-	100 000,00	-	-	-	-	100 000,00
RSEP	-	-	-	-	-	-	-	-
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	-	-428 755,00	-	-	1 020 000,00
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	-
Other Grants	-	-2 662 388,04	2 780 069,69	-455 074,26	-	-	586 629,72	249 237,11
Operating grants:-	-	-2 662 388,04	2 780 069,69	-455 074,26	-	-	586 629,72	249 237,11
LGWSETA	-	-	704 311,37	-455 074,26	-	-	-	249 237,11
Work for water	-	-2 662 388,04	2 075 758,32	-	-	-	586 629,72	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Area Lighting	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	4 195 613,22	-3 085 031,04	210 337 428,93	-136 975 769,54	-29 747 842,39	-	1 009 272,72	45 733 671,90
			210 337 428,93	-166 723 611,93				
						GROSS BALANCE		45 733 671,90

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 - M11 May										
Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 080	15 763	15 574	1 243	13 084	14 275	(1 191)	-8%	6 999
Pension and UIF Contributions		1 532	1 682	942	25	745	864	(119)	-14%	942
Medical Aid Contributions		311	326	205	8	182	187	(5)	-3%	205
Motor Vehicle Allowance		679	765	508	33	487	466	21	5%	508
Cellphone Allowance		1 672	1 673	1 673	138	1 599	1 533	66	4%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		147	148	148	14	54	135	(81)	-60%	8 723
Sub Total - Councillors		18 421	20 356	19 049	1 462	16 150	17 460	(1 310)	-8%	19 049
% increase	4		10,5%	3,4%						3,4%
Senior Managers of the Municipality										
Basic Salaries and Wages		7 061	8 297	8 466	542	5 199	7 760	(2 560)	-33%	8 466
Pension and UIF Contributions		591	892	959	55	570	879	(308)	-35%	959
Medical Aid Contributions		92	97	101	4	71	93	(21)	-23%	101
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		899	1 296	1 289	103	1 231	1 182	49	4%	1 289
Cellphone Allowance		239	247	245	29	457	224	233	104%	245
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		51	255	330	25	360	303	57	19%	330
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 932	11 084	11 390	757	7 889	10 440	(2 551)	-24%	11 390
% increase	4		24,1%	27,5%						27,5%
Other Municipal Staff										
Basic Salaries and Wages		188 754	208 008	205 191	16 579	182 375	188 078	(5 704)	-3%	205 191
Pension and UIF Contributions		35 715	38 589	38 504	3 199	33 623	35 293	(1 670)	-5%	38 504
Medical Aid Contributions		20 014	22 954	22 628	1 781	19 034	20 741	(1 707)	-8%	22 628
Overtime		21 184	15 370	15 420	2 165	19 817	14 134	5 684	40%	22 238
Performance Bonus		-	-	-	-	-	-	-	-	15 790
Motor Vehicle Allowance		8 345	9 476	9 123	781	8 327	8 362	(35)	0%	9 123
Cellphone Allowance		1 660	1 331	1 326	112	1 261	1 215	46	4%	1 326
Housing Allowances		2 214	3 264	1 687	135	1 479	1 546	(68)	-4%	1 687
Other benefits and allowances		26 409	27 412	28 357	1 775	22 913	25 992	(3 079)	-12%	5 748
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6 474	7 094	7 094	570	6 127	6 502	(376)	-6%	7 094
Sub Total - Other Municipal Staff		310 768	333 497	329 330	27 097	294 956	301 864	(6 908)	-2%	329 330
% increase	4		7,3%	6,0%						6,0%
Total Parent Municipality		338 121	364 937	359 769	29 315	318 995	329 764	(10 769)	-3%	359 769
TOTAL SALARY, ALLOWANCES & BENEFITS		338 121	364 937	359 769	29 315	318 995	329 764	(10 769)	-3%	359 769
% increase	4		7,9%	6,4%						6,4%
TOTAL MANAGERS AND STAFF		319 700	344 581	340 720	27 854	302 844	312 304	(9 460)	-3%	340 720

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 419 630**.

Overtime and temporary personnel payments are one month in arrear, this being the reason 10 months spending been reflecting on the end of May 2022 reports. Overtime should be monitored closely.

From 1 July 2021 till 31 May 2022	Budget for the year	Estimate for the 10 months	Actual to Date	Variance
Overtime	15 419 630	12 849 692	19 074 844	(6 225 152)
Temporary personnel	19 846 898	16 539 082	18 067 105	(1 528 023)

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

	<u>March 2022</u>	<u>April 2022</u>	<u>May 2022</u>
EPWP	459	462	453
Temporary	58	13	17
Permanent	894	897	899
Councillors	41	41	41
	1 452	1 413	1 410

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 - M11 May									
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	5 050	4 666	4 666	5 050	384	7,6%	3%
August	349	5 759	5 520	4 375	9 040	10 570	1 529	14,5%	6%
September	3 065	10 181	11 548	7 403	16 443	22 118	5 675	25,7%	11%
October	186	11 664	7 850	8 302	24 745	29 968	5 223	17,4%	16%
November	9 562	24 990	21 455	2 934	27 679	51 423	23 745	46,2%	18%
December	8 808	12 725	14 273	12 126	39 805	65 696	25 891	39,4%	26%
January	1 079	31 428	20 135	4 277	44 082	85 831	41 749	48,6%	29%
February	11 789	13 180	15 152	18 678	62 760	100 983	38 223	37,9%	41%
March	22 957	18 430	15 383	7 220	69 980	116 366	46 386	39,9%	46%
April	18 253	7 056	6 512	12 436	82 416	122 878	40 462	32,9%	54%
May	12 185	6 130	17 508	30 023	112 439	140 386	27 947	19,9%	74%
June	36 002	7 647	14 966	–		155 352	–	0,0%	0%
Total Capital expenditure	124 588	151 230	155 352	112 439					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

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

Capital Progress Report 2021/22		May 2022									
PROJECT FUNDING	Total Approved Budget 2021/22	Roll overs requests from 2020/21	Other Adjustments/ Additional funding	Adjustments Feb 2022	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	0.00	0.00	0.00	0.00	0.00	
CAPITAL REPLACEMENT RESERVE											
Projects New	87 716 064	3 182 558	1 975 220	-4 269 117	88 655 688	2 997 191.52	76 834 531.13	63 676 539.46	5 303 612.02	24 979 148.54	71.82%
Projects (B.F)	0	1 054 390	0	0	1 071 695	0.00	1 071 694.75	1 071 694.75	0.00	0.25	100.00%
Projects (MIG Counter Funding)	500 000	0	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	0	4 477 975	177 105.40	690 045.62	690 045.62	43 661.38	3 787 929.38	15.41%
Furniture and Equipment	15 000	200 000	966 000	0	1 473 957	369 207.36	1 027 029.40	883 413.48	288 624.15	590 543.52	59.93%
TOTAL CRR	93 070 264	4 436 948	2 941 220	-4 269 117	96 179 315	3 543 504.28	79 764 473.32	66 462 865.73	5 635 897.55	29 716 449.27	69.10%
INSURANCE RESERVE											
Insurance Reserve	800 000	584 000	0	0	1 384 000	22 506.71	788 750.09	578 652.93	0.00	805 347.07	41.81%
TOTAL INSURANCE RESERVE	800 000	584 000	0	0	1 384 000	22 506.71	788 750.09	578 652.93	0.00	805 347.07	41.81%
TOTAL BASIC CAPITAL	93 870 264	5 020 948	2 941 220	-4 269 117	97 563 315	3 566 010.99	80 553 223.41	67 041 518.66	5 635 897.55	30 521 796.34	68.72%
CAPITAL: GRANT FUNDING											
District Municipality	0	0	0	428 755	428 755	0.00	428 755.00	428 755.00	0.00	0.00	100.00%
PAWC: Libraries	100 000	0	0	0	100 000	28 890.00	0.00	0.00	0.00	100 000.00	0.00%
PAWC: RSEP	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!
National Government: MIG (DORA)	36 260 000	0	0	0	36 260 000	0.00	26 905 051.18	26 905 051.18	8 737 546.88	9 354 948.82	74.20%
National Government: NEP (DORA)	21 000 000	0	0	0	21 000 000	0.00	2 414 036.21	2 414 036.21	0.00	18 585 963.79	11.50%
TOTAL : GRANT FUNDING	57 360 000	0	0	428 755	57 788 755	28 890.00	29 747 842.39	29 747 842.39	8 737 546.88	28 040 912.61	51.48%
TOTAL FUNDING	151 230 264	5 020 948	2 941 220	-3 840 362	155 352 070	3 594 900.99	110 301 065.80	96 789 361.05	14 373 444.43	58 562 708.95	62.30%

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 May 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	1	5	1			0
Council vehicles	2	2	1	1	3	1	1	3	0	1	2		16
Private vehicles													0
Fire/ Theft /Damage to buildings	1		1	1	3		5	1			1		7
Theft/ Loss of Property													6
Injury on duty claims													0
Claims within excess not submitted to insurer (Marsh Africa)/not covered													
Public Liability/possible Liability				3						3			6
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		1	3	2	2	2	3			2		17
Total claims submitted	7	2	6	11	10	6	16	8	5	5	5	0	81
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 274 888,04	R 32 337,91	R 6 325,98	R 3 500,00		R 1 281 356,43
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 19 971,00	R 40 671,36	R 14 125,30	R 9 507,45		R 250 844,75
ACTUAL CAPITAL EXPENSE:													
SAMRAS ORDERS (excl VAT)			R 464 378,97	R 90 525,00									R 554 903,97
A CTUAL M & R EXPENSE: SAMRAS ORDERS (excl VAT)		R 148 602,37				R 31 884,00		R 38 659,00					R 219 145,37
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 214 434,00	R 25 074,75		R 498 434,78
PAYMENT FROM INSURER: OPERATING REPAIRS (excl VAT)													R 0,00
LOSS TO COUNCIL													
LEGAL DRP APPROVED	R 17 104,00		R 43 478,26	R 21 739,13	R 3 162,50		R 2 077,50	R 28 716,58					R 116 277,97
EXCESS:	R 25 239,13	R 32 282,88		R 4 946,20	R 22 239,13	R 32 608,70	R 2 500,00	R 34 781,82	R 3 585,70	R 16 002,22	R 13 913,05		R 188 098,83
COMMENTS:	4 Claims submitted awaiting reports from user departments.3 claims submitted awaiting insurers further advise.												
ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR	1 Claim authorised for repairs awaiting confirmation from service provider on when to bring in vehicle. 1 Claim awaits insurers further advise.												
	3 Claims deemed to be within excess referred to legal department. 1 Claim awaiting submission by user department. 2 Claims awaiting insurer's response (feedback)												
	2 Glass claims sent for repairs, request issued. 1 Claim insurer to pickup the laptop salvage.												
	4 Claims awaiting the insurers' response for claim awaiting user department report.												
	1 Claim authorised for repairs. 8 Claims awaiting requested dept reports for insurers perusal. 2 claims salvage claim awaiting to be processed. 1 claim awaiting quotes from user department. 2 Claims awaiting insurers' advise.												
	1 Claim deemed to be within excess by insurer sent to legal dept. awaiting outcome. 2 Claims claim awaits the claim progress. 1 claim authorised for repairs												
	5 Claims awaiting departmental reports												
	1 Claim submitted to the insurer, insurer awaiting late notification reason from user department. 1 claim awaiting insurer's advise												
	1 Claim repairs authorised by insurer. 1 claim awaits quotes from user department. 1 claim awaiting insurer's advise												

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 May 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 527	Engineering Services	Electrical Services	Emergency	Repair control circuit of motor- ware supply De Wet community- the community did not have access to water supply. Immediate intervention was required to avoid service delivery being compromised	R42 825,31	Once Off	R42 825,31	Nova Vida Pumping Solutions
2	BVD 530	Engineering Services	Engineering Services	Impractical and impossible to follow a normal procurement process	The contractor is current service provider on site, works must be completed. Claim for extension of time was expected but not to such an extent. The increase in the fuel price in the global market has had an influence in the Contract Price Adjustment.	R1 567 000,00	Once Off	R1 567 000,00	JVZ Construction (Pty) Ltd
						R1 609 825,31		R1 609 825,31	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

TENDERS AWARDED DURING MAY 2022					
Award Date	Bid Number	Tender Description	Awarded To	Amount	Anticipated Expenditure
16/05/2022	BV934/ 2021	Installation of fibre links in De Doorns	Bilionetwork (Pty) Ltd	R1 443 753,76	
16/05/2022	BV940/ 2022	Provision of a group life insurance for the period ending 30 June 2025.	Verso Financial Services (Pty) Ltd	Rates	R9 832 500,00
16/05/2022	BV942/ 2022	Facilitation of third-party payment (municipal service account) services for the period ending 30 June 2025.	Easy Pay (Pty) Ltd	Rates	R1 208 908,00
27/05/2022	BV874/ 2021	Provision of security services for a period ending 30 June 2024.	Six Combined Corporations	Rates	R23 442 573,20
27/05/2022	BV935/ 2022	Provision of training: minimum municipal competency levels for a period ending 30 June 2025.	Fachs Business Consulting and Training	Rates	R540 705,99
27/05/2022	BV922/ 2021	Bi-annual maintenance and services of chlorine stations for the period ending 30 June 2025.	Maxal Projects SA (Pty) Ltd	Rates	R1 380 000,00
27/05/2022	BV941/ 2022	Supply and delivery of meter reading equipment and software solution (inclusive of support services) for a period ending 30 June 2025.	Consolidated African Technologies (Pty) Ltd	Rates	R1 034 090,84
27/05/2022	BV943/ 2022	Printing, folding and distribution of municipal accounts and newsletters for the period ending 30 June 2025.	CAB Holdings (Pty) Ltd	Rates	R2 730 852,30
27/05/2022	BV951/ 2022	Supply and delivery of high security padlocks for the period ending 30 June 2025.	Patch Industrial Supplies and Consulting (Pty) Ltd	Rates	R3 579 071,01
				R1 443 753,76	R43 748 701,34
				R45 192 455,10	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of May 2022.

Request Reference	Service Provider/ Contractor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ constructor/ Supplier	Awarded amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)
319020	HENCHEM	R64 757,55	TAMBUTI AGRICULTURAL SUPPLIES	R65 550,00	R792,45	1%	ACCEPTABLE
TOTAL PREMIUMS PAID FOR THE MONTH					R792,45		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 12 - MUNICIPAL MANAGER'S QUALITY CERTIFICATE

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month, May of 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: 13 June 2022