
**IN-YEAR FINANCIAL
MANAGEMENT REPORT
MFMA S71, 52(d) & 72 REPORT
DECEMBER 2021**

In-Year Report of the Municipality

Prepared in terms of Section 71, 52(d) & 72 of the Local Government: Municipal Finance Management Act (56/2003) and Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2021/2022 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71, 52(d) & 72

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;
 - (i) any material variances from the service delivery and budget implementation plan; and
 - (ii) 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.

52. The mayor of a municipality—

(d) must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

72. Mid-year budget and performance assessment

(1) The accounting officer of a municipality must by 25 January of each year—

(a) assess the performance of the municipality during the first half of the financial year, taking into account—

(i) the monthly statements referred to in section 71 for the first half of the financial year;

(ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;

(iii) the past year's annual report, and progress on resolving problems identified in the annual report; and

(iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and

(b) submit a report on such assessment to—

(i) the mayor of the municipality;

(ii) the National Treasury; and

(iii) the relevant provincial treasury.

(2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.

(3) The accounting officer must, as part of the review—

(a) make recommendations as to whether an adjustments budget is necessary; and

(b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

GLOSSARY

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality November 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 December 2021 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 December 2021 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for December 2021 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 November 2021 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 December 2021 is R 561 187 253 or 43.10% of the total budgeted revenue R1 302 188 200.

Property Rates

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

Service charges – electricity revenue

In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2021 the municipality processed a journal of R28 255 206 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2022 when the AFS a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly. In addition, slight underperformance in the commercial and domestic categories contributed to the overall underperformance. This is monitored and will be considered for amendment in accordance with anticipated trends in the Mid-year adjustments budget.

Service charges – water revenue

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

Service charges – sanitation revenue

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

Interest earned – external investments

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

Interest earned – outstanding debtors

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

Fines, penalties and forfeits

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

Licenses and permits

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

Agency services

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

Transfers and subsidies – operating

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

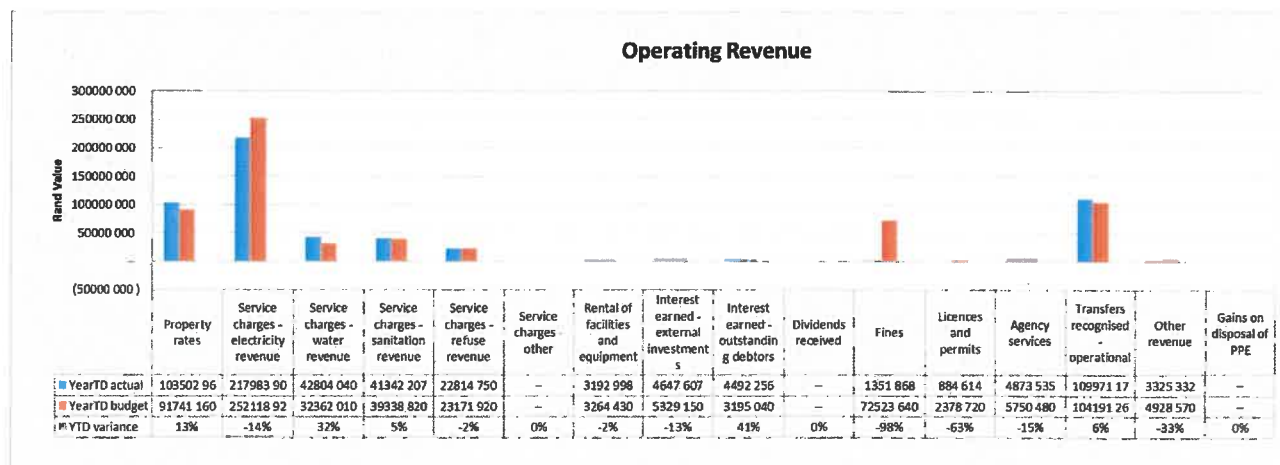
Transfers and subsidies – capital

Capital grants are recognised when capital expenditure has been capitalised.

Other Revenue

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

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



Operating Expenditure by Type

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

The total expenditure amounts to R 441 051 944 or 34.33% of the total budgeted expenditure R1 284 907 920.

Employee related costs

Positions are budgeted for 12 months of the financial year. Vacant positions, employees resigning and retiring, results in savings which are reprioritised with the Mid-year Adjustment Budget. Only critical vacant positions are currently advertised and filled as a result of the TASK Implementation and Job Evaluation processes that are currently in progress.

Remuneration of councillors

Municipal Councillors are currently still remunerated on the 2019/2020 Gazette.

Debt impairment

Debt impairment for 2021/2022 has not yet been calculated.

Finance charges

Provision for interest till December 2021 are pro-rata less than anticipated.

Bulk purchases - electricity

Electricity purchases till December 2021 are pro-rata less than anticipated.

Inventory consumed

Expenditure on materials and supplies till December 2021 are pro-rata less than anticipated..

Contracted services

Expenditure on contracted and outsourced services until December 2021 are pro-rata less than anticipated.

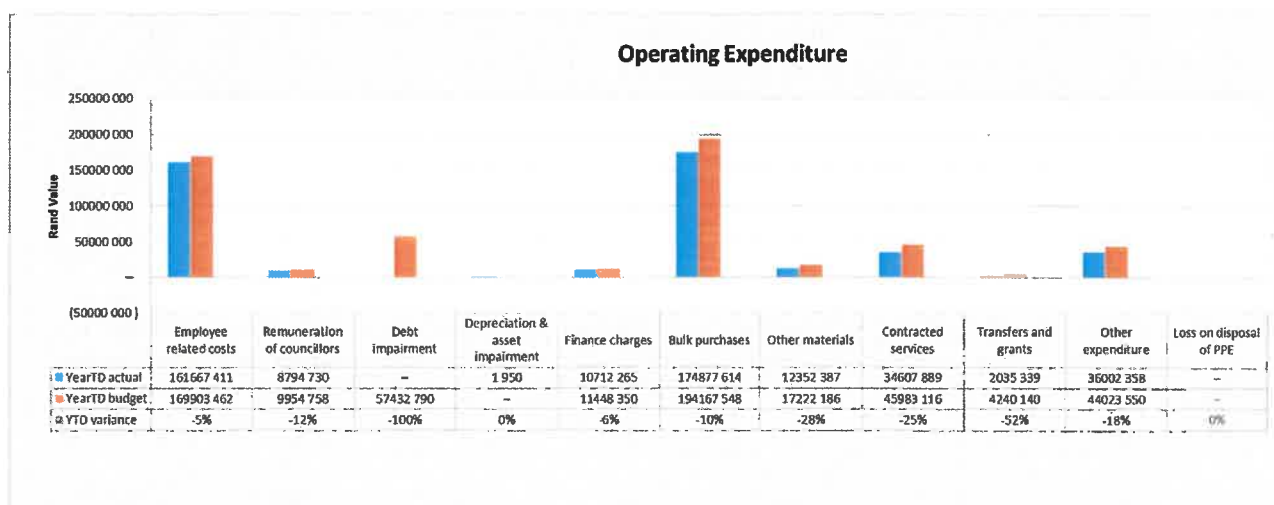
Transfers and subsidies

Pro-rata underspending on monetary allocations to individuals and organisations.

Other expenditure

Expenditure on general expenses until December 2021 are pro-rata less than anticipated.

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

**Capital Expenditure**

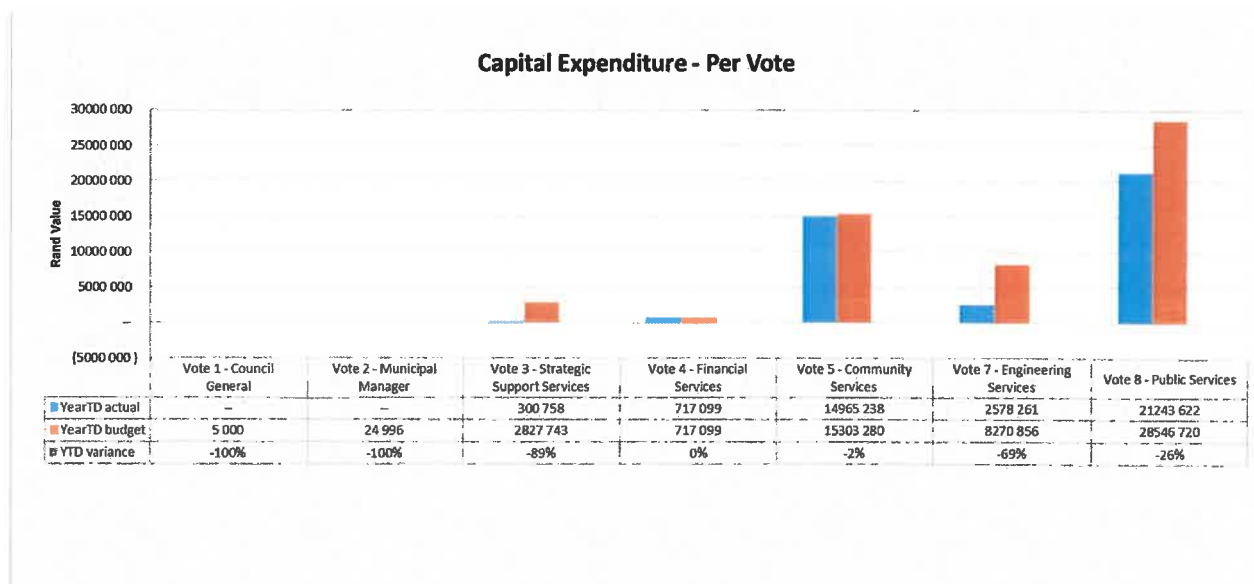
The total capital expenditure for the period 1 July 2021 – 31 December 2021, amounts to R39 804 979 or 25.09% of the total capital budget that amounts to R158 618 432.

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

Total Capital Expenditure

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.

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 R235 315 853.

Service Charges

Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.

Other revenue

Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.

Government – Operating

EQ Share for the second quarter was received in December 2021.

Government Capital

Second transfer for INEP received.

Interest

Investment process been done monthly.

Suppliers

Eskom high usage tariff been paid over the 2 months will have an impact on our % payments.

Transfer and grants

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

Capital projects for the year - Demand management plan been implemented and updated monthly.

Consumer deposits

The movement in debtors will have an influence on the deposits %.

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 December 2021.

Refer to Section 10 – Supporting Table SC1

3.3 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

The financial state will be monitored continuously and possible remedial actions will be taken-up in the Adjustment Budget portfolio during the month of February 2022.

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 - Mid-Year Assessment									
Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	155 977	154 348	154 348	11 692	103 503	91 741	11 762	13%	154 348
Service charges	644 056	722 633	722 633	58 328	324 945	346 992	(22 047)	-6%	722 633
Investment revenue	9 718	10 686	10 686	986	4 648	5 329	(682)	-13%	10 686
Transfers and subsidies	168 007	147 172	147 272	44 116	109 971	104 191	5 780	6%	147 272
Other own revenue	92 652	267 249	267 249	2 455	18 121	92 041	(73 920)	-80%	267 249
Total Revenue (excluding capital transfers and contributions)	1 070 409	1 302 088	1 302 188	117 577	561 187	640 294	(79 107)	-12%	1 302 188
Employee costs	319 700	344 581	341 751	30 485	161 667	169 903	(8 236)	-5%	341 751
Remuneration of Councillors	18 421	20 356	20 356	1 497	8 795	9 955	(1 160)	-12%	20 356
Depreciation & asset impairment	88 561	100 988	100 988	-	2	-	2	#DIV/0!	100 988
Finance charges	22 351	23 653	23 653	3 497	10 712	11 448	(736)	-6%	23 653
Materials and bulk purchases	363 591	428 242	422 139	28 276	187 230	211 390	(24 160)	-11%	422 139
Transfers and subsidies	4 452	4 365	4 398	410	2 035	4 240	(2 205)	-52%	4 398
Other expenditure	253 931	364 990	371 623	16 428	70 810	147 439	(76 629)	-52%	371 623
Total Expenditure	1 071 008	1 287 175	1 284 908	80 591	441 052	554 376	(113 324)	-20%	1 284 908
Surplus/(Deficit)	(598)	14 913	17 280	36 985	120 135	85 918	34 217	40%	17 280
Transfers and subsidies - capital (monetary alloc	52 583	57 360	57 360	-	-	40 589	(40 589)	-100%	57 360
Contributions & Contributed assets	800	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	52 784	72 273	74 640	36 985	120 135	126 507	(6 372)	-5%	74 640
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52 784	72 273	74 640	36 985	120 135	126 507	(6 372)	-5%	74 640
Capital expenditure & funds sources									
Capital expenditure	124 588	151 230	158 618	12 126	39 805	68 836	(29 031)	-42%	158 618
Capital transfers recognised	53 383	57 360	57 360	4 199	7 572	17 287	(9 715)	-56%	57 360
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	71 205	93 870	101 258	7 928	32 233	51 549	(19 316)	-37%	101 258
Total sources of capital funds	124 588	151 230	158 618	12 126	39 805	68 836	(29 031)	-42%	158 618
Financial position									
Total current assets	329 806	319 279	319 279		411 471				319 279
Total non current assets	2 460 414	2 499 055	2 499 055		2 522 927				2 499 055
Total current liabilities	181 007	154 174	154 174		207 694				154 174
Total non current liabilities	465 053	434 708	434 708		458 158				434 708
Community wealth/Equity	2 144 160	2 229 452	2 229 452		2 268 545				2 229 452
Cash flows									
Net cash from (used) operating	147 422	50 395	50 395	20 989	91 933	51 175	(40 758)	-80%	50 494
Net cash from (used) investing	(123 462)	(151 180)	(156 201)	(12 143)	(39 746)	(67 334)	(27 588)	41%	(151 180)
Net cash from (used) financing	(11 548)	(12 941)	(12 941)	(23)	(6 219)	(6 248)	(28)	0%	(12 941)
Cash/cash equivalents at the month/year end	174 132	86 287	81 266	-	235 316	177 607	(57 709)	-32%	75 721
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	31 542	10 144	12 043	5 218	10 152	280	20 410	123 150	212 940
Creditors Age Analysis									
Total Creditors	2 371	54	53	10	-	-	-	-	2 487

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) - Mid-Year Assessment										
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										
Revenue - Functional										
<i>Governance and administration</i>		226 404	213 203	213 203	24 540	139 027	127 799	11 227	9%	213 203
Executive and council		433	112	112	31	289	57	232	410%	112
Finance and administration		225 972	213 091	213 091	24 509	138 738	127 743	10 995	9%	213 091
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		86 047	264 651	264 651	5 747	26 469	95 521	(69 052)	-72%	264 651
Community and social services		13 597	10 140	10 140	91	9 612	6 905	2 707	39%	10 140
Sport and recreation		1 282	2 211	2 211	97	1 035	1 163	(128)	-11%	2 211
Public safety		31 913	230 807	230 807	124	2 340	73 297	(70 958)	-97%	230 807
Housing		39 256	21 493	21 493	5 436	13 483	14 156	(673)	-5%	21 493
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		50 136	14 911	14 911	894	7 235	9 307	(2 072)	-22%	14 911
Planning and development		2 828	1 353	1 353	83	995	698	298	43%	1 353
Road transport		44 821	13 558	13 558	810	6 240	8 609	(2 370)	-28%	13 558
Environmental protection		2 487	-	-	-	-	-	-	-	-
<i>Trading services</i>		761 204	866 683	866 683	86 396	388 457	448 206	(59 749)	-13%	866 683
Energy sources		457 881	552 484	552 484	39 266	223 497	272 655	(49 158)	-18%	552 484
Water management		119 417	102 167	102 167	17 575	57 735	48 251	9 484	20%	102 167
Waste water management		119 912	147 556	147 556	19 545	69 521	89 861	(20 340)	-23%	147 556
Waste management		63 993	64 476	64 476	10 010	37 703	37 438	266	1%	64 476
<i>Other</i>	4	-	-	100	-	-	50	(50)	-100%	100
Total Revenue - Functional	2	1 123 792	1 359 448	1 359 548	117 577	561 187	680 883	(119 696)	-18%	1 359 548
Expenditure - Functional										
<i>Governance and administration</i>		226 174	262 202	259 109	21 606	101 638	127 805	(26 167)	-20%	259 109
Executive and council		40 376	40 098	40 523	3 053	19 325	21 398	(2 073)	-10%	40 523
Finance and administration		182 041	218 212	214 694	18 225	80 498	104 496	(23 998)	-23%	214 694
Internal audit		3 757	3 891	3 891	329	1 816	1 911	(95)	-5%	3 891
<i>Community and public safety</i>		171 118	309 857	311 424	10 771	53 359	115 098	(61 739)	-54%	311 424
Community and social services		27 864	26 949	28 329	2 345	12 440	12 733	(292)	-2%	28 329
Sport and recreation		25 600	27 026	27 663	2 338	11 014	12 866	(1 852)	-14%	27 663
Public safety		94 987	225 937	225 787	4 708	24 322	75 673	(51 351)	-68%	225 787
Housing		22 583	29 855	29 555	1 381	5 583	13 827	(8 244)	-60%	29 555
Health		83	91	91	-	-	-	-	-	91
<i>Economic and environmental services</i>		78 767	79 306	81 705	4 717	24 809	27 495	(2 685)	-10%	81 705
Planning and development		17 506	18 626	18 712	1 402	8 682	8 907	(225)	-3%	18 712
Road transport		58 262	60 221	61 659	3 212	15 829	17 909	(2 080)	-12%	61 659
Environmental protection		2 999	459	1 334	103	298	678	(380)	-56%	1 334
<i>Trading services</i>		594 443	635 190	632 015	43 488	261 057	283 550	(22 493)	-8%	632 015
Energy sources		404 364	462 271	461 571	30 610	200 482	222 826	(22 344)	-10%	461 571
Water management		75 107	65 812	62 631	3 580	18 932	24 086	(5 155)	-21%	62 631
Waste water management		68 096	63 890	65 841	5 332	22 844	22 285	559	3%	65 841
Waste management		46 876	43 218	41 973	3 966	18 799	14 352	4 446	31%	41 973
<i>Other</i>		505	619	654	9	188	428	(240)	-56%	654
Total Expenditure - Functional	3	1 071 008	1 287 175	1 284 908	80 591	441 052	554 376	(113 324)	-20%	1 284 908
Surplus/ (Deficit) for the year		52 784	72 273	74 640	36 985	120 135	126 507	(6 372)	-5%	74 640

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) - Mid-Year										
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	31	289	56	233	413,6%	112
Vote 2 - Municipal Manager		2 859	500	500	-	-	250	(250)	-100,0%	500
Vote 3 - Strategic Support Services		1 529	1 651	1 751	256	647	877	(229)	-26,2%	1 751
Vote 4 - Financial Services		220 708	208 487	208 487	24 206	137 577	104 413	33 164	31,8%	208 487
Vote 5 - Community Services		97 399	277 467	277 467	6 512	31 813	138 960	(107 146)	-77,1%	277 467
Vote 6 - Technical Services		800 865	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	552 474	552 474	39 258	223 467	276 688	(53 220)	-19,2%	552 474
Vote 8 - Public Services		-	318 757	318 757	47 313	167 393	159 639	7 754	4,9%	318 757
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	1 359 548	117 577	561 187	680 883	(119 696)	-17,6%	1 359 548
Expenditure by Vote										
Vote 1 - Council General	1	36 468	36 147	35 695	2 546	17 621	15 401	2 220	14,4%	35 695
Vote 2 - Municipal Manager		11 297	9 628	10 513	940	4 226	4 536	(310)	-6,8%	10 513
Vote 3 - Strategic Support Services		68 710	71 745	70 915	4 975	29 982	30 596	(615)	-2,0%	70 915
Vote 4 - Financial Services		77 852	133 357	130 869	11 912	45 785	56 464	(10 678)	-18,9%	130 869
Vote 5 - Community Services		180 406	315 481	315 541	11 311	56 888	136 141	(79 252)	-58,2%	315 541
Vote 6 - Technical Services		696 274	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	471 099	470 399	31 552	203 578	202 955	623	0,3%	470 399
Vote 8 - Public Services		-	249 717	250 975	17 356	82 972	108 284	(25 311)	-23,4%	250 975
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 Expenditure by Vote	2	1 071 008	1 287 175	1 284 908	80 591	441 052	554 376	(113 324)	-20,4%	1 284 908
Surplus/ (Deficit) for the year	2	52 784	72 273	74 640	36 985	120 135	126 507	(6 372)	-5,0%	74 640

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 - Mid-Year Assessment

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	31	289	58	233	414%	112
1.1 - Admin		433	112	112	31	289	58	233	414%	112
1.2 - Mayoral Office		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		2 859	500	500	-	-	250	(250)	-100%	500
2.1 - Office Support		500	500	500	-	-	250	(250)	-100%	500
2.2 - Internal Audit		-	-	-	-	-	-	-	-	-
2.3 - Project Management		2 359	-	-	-	-	-	-	-	-
2.4 - Ombudsman		-	-	-	-	-	-	-	-	-
2.5 - Enterprise Risk Management		-	-	-	-	-	-	-	-	-
2.6 - Jobs4U		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		1 529	1 651	1 751	256	647	877	(229)	-26%	1 751
3.1 - Administration & Support Services		787	906	906	26	219	454	(235)	-52%	906
3.2 - Human Resources		544	620	620	230	339	311	29	9%	620
3.3 - Information Communication Technology		5	2	2	0	3	1	2	235%	2
3.4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-
3.5 - Communications & Media Relations		-	-	-	-	-	-	-	-	-
3.6 - Local Economic Development		127	123	223	-	86	112	(26)	-23%	223
3.7 - Legal Services		66	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		220 708	208 487	208 487	24 208	137 577	104 413	33 164	32%	208 487
4.1 - Administration		41 218	35 376	35 376	7 736	22 501	17 717	4 784	27%	35 376
4.2 - Revenue		176 827	170 312	170 312	16 470	114 828	85 295	29 533	35%	170 312
4.3 - Financial Planning		2 664	1 285	1 285	-	248	644	(395)	-61%	1 285
4.4 - Supply Chain Management		-	1 514	1 514	-	-	758	(758)	-100%	1 514
Vote 5 - Community Services		97 399	277 467	277 467	6 512	31 813	138 960	(107 146)	-77%	277 467
5.1 - Administration & Support Services		63	94	94	-	-	47	(47)	-100%	94
5.2 - Human Settlements & Housing		39 685	21 865	21 865	5 468	13 677	10 950	2 726	25%	21 865
5.3 - Libraries		10 247	9 208	9 208	3	8 710	4 611	4 098	89%	9 208
5.4 - Fire Brigade & Disaster Risk Management		1 789	1 700	1 700	28	1 008	851	157	18%	1 700
5.5 - Traffic Services		42 971	242 108	242 108	906	7 329	121 251	(113 922)	-94%	242 108
5.6 - Municipal Halls and Resorts		2 166	2 124	2 124	101	1 084	1 063	20	2%	2 124
5.7 - Customer Care Services		477	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		1	368	368	6	6	184	(178)	-97%	368
5.9 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		800 865	-	-	-	-	-	-	-	-
6.1 - Public Works		38 046	-	-	-	-	-	-	-	-
6.2 - Cemeteries		1 612	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		3	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		63 993	-	-	-	-	-	-	-	-
6.5 - Sewerages		119 912	-	-	-	-	-	-	-	-
6.6 - Electricity Management		457 752	-	-	-	-	-	-	-	-
6.7 - Water Management		119 547	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	552 474	552 474	39 258	223 467	276 688	(53 220)	-19%	552 474
7.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		-	552 474	552 474	39 258	223 467	276 688	(53 220)	-19%	552 474
Vote 8 - Public Services		-	318 757	318 757	47 313	167 393	159 639	7 754	5%	318 757
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		-	-	-	-	-	-	-	-	-
8.3 - Community Liason		-	460	460	-	322	230	92	40%	460
8.4 - Municipal Planning and Building Control		-	1 230	1 230	83	909	616	294	46%	1 230
8.5 - Public Works		-	2 211	2 211	14	325	1 107	(782)	-71%	2 211
8.6 - Cemeteries		-	638	638	78	846	319	527	165%	638
8.7 - Parks and Open Spaces		-	10	10	-	0	5	(5)	-80%	10
8.8 - Solid Waste and Area Cleaning		-	64 476	64 476	10 010	37 703	32 291	5 413	17%	64 476
8.9 - Waste Water Treatment and Networks		-	147 556	147 556	19 545	89 521	73 899	(4 377)	-6%	147 556
8.10 - Water Treatment and Networks		-	102 176	102 176	17 583	57 765	51 172	6 594	13%	102 176
Total Revenue by Vote	2	1 123 792	1 359 448	1 359 548	117 577	561 187	680 863	(119 696)	-18%	1 359 548

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

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
Expenditure by Vote										
Vote 1 - Council General		36 468	36 147	35 695	2 346	17 621	15 401	2 220	14%	35 695
1.1 - Admin		23 183	21 733	21 775	1 391	11 994	9 395	2 599	28%	21 775
1.2 - Mayoral Office		13 305	14 414	13 921	1 155	5 626	6 006	(380)	-6%	13 921
Vote 2 - Municipal Manager		11 297	9 628	10 513	940	4 226	4 536	(310)	-7%	10 513
2.1 - Office Support		3 889	3 900	4 777	503	1 701	2 061	(360)	-17%	4 777
2.2 - Internal Audit		3 757	3 891	3 891	329	1 815	1 679	136	6%	3 891
2.3 - Project Management		2 174	-	-	-	-	-	-	-	-
2.4 - Ombudsman		2	2	2	0	0	1	(1)	-92%	2
2.5 - Enterprise Risk Management		1 469	1 812	1 820	109	710	785	(75)	-10%	1 820
2.6 - Jobs4U		6	22	22	-	-	10	(10)	-100%	22
Vote 3 - Strategic Support Services		68 710	71 745	70 915	4 975	29 982	30 596	(615)	-2%	70 915
3.1 - Administration & Support Services		26 441	27 901	27 359	2 314	10 224	11 804	(1 581)	-13%	27 359
3.2 - Human Resources		13 725	13 133	12 706	1 170	5 691	5 482	208	4%	12 706
3.3 - Information Communication Technology		16 101	16 701	16 812	635	8 308	7 253	1 054	15%	16 812
3.4 - IDP/ PMS/ SDBIP		2 253	2 236	2 256	208	1 027	973	53	5%	2 256
3.5 - Communications & Media Relations		1 379	1 576	1 513	119	624	653	(28)	-4%	1 513
3.6 - Local Economic Development		3 754	4 127	4 227	242	2 372	1 824	548	30%	4 227
3.7 - Legal Services		5 057	6 072	6 042	287	1 737	2 607	(870)	-33%	6 042
Vote 4 - Financial Services		77 852	133 357	130 869	11 912	45 785	56 464	(10 678)	-19%	130 869
4.1 - Administration		26 078	25 697	25 747	4 372	8 075	11 109	(3 033)	-27%	25 747
4.2 - Revenue		35 284	49 235	46 697	2 276	13 489	20 148	(6 659)	-33%	46 697
4.3 - Financial Planning		2 243	21 176	21 126	1 917	8 815	9 115	(300)	-3%	21 126
4.4 - Supply Chain Management		14 248	37 249	37 299	3 347	15 406	16 093	(686)	-4%	37 299
Vote 5 - Community Services		180 406	315 481	315 541	11 311	56 888	136 141	(79 252)	-58%	315 541
5.1 - Administration & Support Services		6 205	6 066	6 066	705	3 124	2 617	507	19%	6 066
5.2 - Human Settlements & Housing		22 428	29 861	29 561	1 379	5 606	12 754	(7 148)	-56%	29 561
5.3 - Libraries		15 952	15 780	15 945	1 351	7 091	6 880	211	3%	15 945
5.4 - Fire Brigade & Disaster Risk Management		40 396	34 749	34 669	2 991	15 420	14 971	450	3%	34 669
5.5 - Traffic Services		75 375	210 699	210 699	3 552	18 322	90 906	(72 585)	-80%	210 699
5.6 - Municipal Halls and Resorts		8 579	8 991	9 133	748	4 221	3 941	281	7%	9 133
5.7 - Customer Care Services		3 191	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		8 198	9 245	9 348	585	3 104	4 033	(929)	-23%	9 348
5.9 - Health		83	91	91	-	-	39	(39)	-100%	91
Vote 6 - Technical Services		696 274	-	-	-	-	-	-	-	-
6.1 - Public Works		96 339	-	-	-	-	-	-	-	-
6.2 - Cemeteries		4 681	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		9 128	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		49 070	-	-	-	-	-	-	-	-
6.5 - Sewerages		62 406	-	-	-	-	-	-	-	-
6.6 - Electricity Management		399 544	-	-	-	-	-	-	-	-
6.7 - Water Management		75 107	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	471 099	470 399	31 552	203 578	202 955	623	0%	470 399
7.1 - Administration & Support Services		-	8 829	8 829	573	2 431	3 809	(1 379)	-36%	8 829
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		-	462 271	461 571	30 979	201 147	199 145	2 002	1%	461 571
Vote 8 - Public Services		-	249 717	250 975	17 356	82 972	108 284	(25 311)	-23%	250 975
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		-	2 412	2 412	93	543	1 041	(498)	-48%	2 412
8.3 - Community Liason		-	3 407	3 407	232	1 249	1 470	(221)	-15%	3 407
8.4 - Municipal Planning and Building Control		-	10 419	10 419	868	4 927	4 495	432	10%	10 419
8.5 - Public Works		-	50 531	52 744	2 051	9 949	22 757	(12 808)	-56%	52 744
8.6 - Cemeteries		-	4 042	5 062	548	2 645	2 184	460	21%	5 062
8.7 - Parks and Open Spaces		-	9 003	9 553	965	4 006	4 122	(116)	-3%	9 553
8.8 - Solid Waste and Area Cleaning		-	45 802	44 577	4 211	19 847	19 233	614	3%	44 577
8.9 - Waste Water Treatment and Networks		-	58 240	60 171	4 947	21 185	25 961	(4 776)	-18%	60 171
8.10 - Water Treatment and Networks		-	65 862	62 631	3 441	18 623	27 022	(8 400)	-31%	62 631
Total Expenditure by Vote	2	1 071 008	1 267 175	1 284 908	80 591	441 052	554 376	(113 324)	(0)	1 284 908
Surplus/ (Deficit) for the year	2	52 784	72 273	74 640	36 985	120 135	126 507	(6 372)	(0)	74 640

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) - Mid-Year Assessment										
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										
Revenue By Source										
Property rates		155 977	154 348	154 348	11 692	103 503	91 741	11 762	13%	154 348
Service charges - electricity revenue		431 937	522 613	522 613	36 868	217 984	252 119	(34 135)	-14%	522 613
Service charges - water revenue		93 942	79 712	79 712	10 939	42 804	32 362	10 442	32%	79 712
Service charges - sanitation revenue		76 021	76 112	76 112	7 021	41 342	39 339	2 003	5%	76 112
Service charges - refuse revenue		42 155	44 197	44 197	3 501	22 815	23 172	(357)	-2%	44 197
Rental of facilities and equipment		22 936	5 845	5 845	427	3 193	3 264	(71)	-2%	5 845
Interest earned - external investments		9 718	10 686	10 686	986	4 648	5 329	(682)	-13%	10 686
Interest earned - outstanding debtors		8 344	6 770	6 770	818	4 492	3 195	1 297	41%	6 770
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		30 304	230 513	230 513	110	1 352	72 524	(71 172)	-88%	230 513
Licences and permits		2 017	3 949	3 949	12	886	2 379	(1 494)	-63%	3 949
Agency services		9 416	8 987	8 987	810	4 874	5 750	(877)	-15%	8 987
Transfers and subsidies		168 007	147 172	147 272	44 116	109 971	104 191	5 780	6%	147 272
Other revenue		15 716	9 786	9 786	277	3 325	4 929	(1 603)	-33%	9 786
Gains		3 919	1 399	1 399	-	-	-	-	-	1 399
Total Revenue (excluding capital transfers and contributions)		1 070 409	1 302 088	1 302 188	117 577	561 187	640 294	(79 107)	-12%	1 302 188
Expenditure By Type										
Employee related costs		319 700	344 581	341 751	30 485	161 667	169 803	(8 236)	-5%	341 751
Remuneration of councillors		18 421	20 356	20 356	1 497	8 795	9 955	(1 160)	-12%	20 356
Debt impairment		77 130	198 257	198 257	-	-	57 433	(57 433)	-100%	198 257
Depreciation & asset impairment		88 561	100 988	100 988	-	2	-	2	#DIV/0!	100 988
Finance charges		22 351	23 653	23 653	3 497	10 712	11 448	(738)	-6%	23 653
Bulk purchases - electricity		337 524	388 335	388 335	26 118	174 878	194 168	(19 290)	-10%	388 335
Inventory consumed		26 067	39 907	33 804	2 158	12 352	17 222	(4 870)	-28%	33 804
Contracted services		73 166	89 923	95 128	8 894	34 608	45 983	(11 375)	-25%	95 128
Transfers and subsidies		4 452	4 365	4 398	410	2 035	4 240	(2 205)	-52%	4 398
Other expenditure		100 150	73 045	74 473	7 532	36 002	44 024	(8 021)	-18%	74 473
Losses		3 485	3 766	3 766	-	-	-	-	-	3 766
Total Expenditure		1 071 008	1 287 175	1 284 908	80 591	441 052	554 376	(113 324)	-20%	1 284 908
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		(598)	14 913	17 280	36 985	120 135	85 918	34 217	0	17 280
(National / Provincial and District)		52 583	57 360	57 360	-	-	40 589	(40 589)	(0)	57 360
Transfers and subsidies - capital (monetary allocations)		500	-	-	-	-	-	-	-	-
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all)		300	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		52 784	72 273	74 640	36 985	120 135	126 507			74 640
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		52 784	72 273	74 640	36 985	120 135	126 507			74 640
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52 784	72 273	74 640	36 985	120 135	126 507			74 640
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		52 784	72 273	74 640	36 985	120 135	126 507			74 640

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - Mid-Year Assessment				
Ref	Description	variances greater than 5% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Properly rates	13%	Properly rates shows an over performance due to the annual billing that was done in the month of July, but due in September 2021.It is expected that over the 12 months the over performance will be reduced.	
	Service charges - electricity revenue	-14%	In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year.In July 2021 the municipality processed a journal of R28 255 206 to recognize revenue billed in July, but services were utilized in the old financial year,which reduced the revenue in the current financial year.In July 2022 when the AFS a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.In addition, slight underperformance in the commercial and domestic categories contributed to the overall underperformance. This is monitored and will be considered for amendment in accordance with anticipated trends in the Mid-year adjustments budget.	
	Service charges - water revenue	32%	There is an over-performance. Includes services that will be affected by revenue accrual journal.The journal of R8 373 526 to recognize revenue billed in July, but services were utilized in the old year was processed in August.In addition the consumption was higher than anticipated but is expected to level out during the winter months.	
	Service charges - sanitation revenue	5%	Sanitation revenue shows an over performance due to the annual billing that was done in the month of July, but due in September 2021.It is expected that over the 12 months the over performance will be reduced.	
	Interest earned - external investments	-13%	Monthly assessment on available /access funds are done, access funds (own as well as unspent grants) ,are invested in line with the funds and reserves policies.	
	Interest earned - outstanding debtors	41%	Growth in debtors due to non-payment has resulted in more interest being charged on outstanding debtors than anticipated.	
	Fines, penalties and forfeits	-98%	Final traffic fine provisions and accounting treatment are done at financial year end.	
	Licences and permits	-63%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Agency services	-15%	The variance is mainly due to the fact that the amounts were only updated for 2weeks in December and that 3 of the weeks will only be processed in January.	
	Transfers and subsidies - operating	6%	Transfers of grants and subsidies are done throughout the financial year. All operational conditional grant revenue has been recognized where the conditions are met. The first two transfers of the equitable share has been fully recognized due to the fact that it is an unconditional grant.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants are recognised when capital expenditure has been capitalised.	
	Other revenue	-33%	Other revenue shows a slight under performance, although most of the operations are no longer suspended the revenue has been affected by the lockdown.	
2	Expenditure By Type			
	Employee related costs	-5%	results in savings which are reprioritised with the Mid-year Adjustment Budget. Only critical vacant positions are currently advertised and filled as a result of the TASK Implementation and Job Evaluation processes that are currently in progress.	
	Remuneration of councillors	-12%	Municipal Councillors are currently still remunerated on the 2019/2020 Gazette.	
	Debt impairment	-100%	Debt impairment for 2021/2022 has not yet been calculated.	
	Finance charges	-6%	Provision for interest till December 2021 are pro-rata less than anticipated.	
	Bulk purchases - electricity	-10%	Electricity purchases till December 2021 are pro-rata less than anticipated.	
	Inventory consumed	-26%	Expenditure on materials and supplies till December 2021 are pro-rata less than anticipated.	
	Contracted services	-25%	Expenditure on contracted and outsourced services till December 2021 are pro-rata less than anticipated.	
	Transfers and subsidies	-52%	Pro-rata underspending on monetary allocations to individuals and organisations.	
	Other expenditure	-18%	Expenditure on general expenses till December 2021 are pro-rata less than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-42%	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	5%	Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Other revenue	553%	Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Government - Operating	4%	2nd instalment for Libraries received.	
	Government Capital	34%	Second portion of INEP received in December	
	Interest	2%	Investment process been done monthly	
	Suppliers	-19%	Eskom high usage tariff been paid over the 2 months will have an impact on our % payments	
	Transfer and grants	-34%	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	41%	Capital projects for the year - Demand management plan been implemented and updated monthly	
	Consumer deposits	42%	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) - Mid-Year Assessment

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	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		-	5	5	-	-	5	(5)	-100%	5
Vote 2 - Municipal Manager		1 065	5	50	-	-	25	(25)	-100%	50
Vote 3 - Strategic Support Services		370	3 155	5 303	58	289	2 816	(2 527)	-90%	5 303
Vote 4 - Financial Services		3 237	-	-	-	-	-	-	-	-
Vote 5 - Community Services		10 442	15 635	15 655	6 283	14 317	14 655	(338)	-2%	15 655
Vote 6 - Technical Services		93 045	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	33 600	34 709	178	1 662	7 355	(5 693)	-77%	34 709
Vote 8 - Public Services		-	50 394	52 261	959	10 551	17 854	(7 303)	-41%	52 261
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	108 160	102 794	107 983	7 478	26 619	42 710	(15 691)	-37%	107 983
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		1 379	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		928	3 200	3 200	-	12	2 200	(2 188)	-99%	3 200
Vote 4 - Financial Services		450	805	2 139	253	717	1 029	(312)	-30%	2 139
Vote 5 - Community Services		1 153	7 200	8 180	196	648	4 630	(3 982)	-86%	8 180
Vote 6 - Technical Services		12 517	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	12 220	7 778	97	916	2 848	(1 932)	-68%	7 778
Vote 8 - Public Services		-	25 011	29 338	4 103	10 692	15 419	(4 726)	-31%	29 338
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	50 635	4 649	12 986	26 126	(13 140)	-50%	50 635
Total Capital Expenditure	3	124 588	151 230	158 618	12 126	39 605	68 836	(29 031)	-42%	158 618
Capital Expenditure - Functional Classification										
Governance and administration		5 425	7 005	10 516	310	1 084	5 894	(4 830)	-82%	10 516
Executive and council		37	10	55	-	-	30	(30)	-100%	55
Finance and administration		5 388	6 995	10 461	310	1 064	5 864	(4 800)	-82%	10 461
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		12 192	23 828	22 828	6 339	14 369	19 328	(4 959)	-26%	22 828
Community and social services		11 252	728	728	-	18	728	(710)	-98%	728
Sport and recreation		10	22 600	21 600	6 283	14 286	18 100	(3 804)	-21%	21 600
Public safety		930	500	500	55	55	500	(445)	-89%	500
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		72 398	51 601	49 687	3 572	12 584	20 950	(8 356)	-40%	49 687
Planning and development		1 222	-	-	-	-	-	-	-	-
Road transport		71 176	51 601	49 687	3 572	12 584	20 950	(8 356)	-40%	49 687
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		34 572	68 797	75 587	1 905	11 778	22 684	(10 886)	-48%	75 587
Energy sources		23 781	45 490	46 694	274	2 535	10 509	(7 974)	-76%	46 694
Water management		4 195	7 308	6 308	-	438	1 219	(781)	-64%	6 308
Waste water management		5 420	14 483	21 070	1 631	8 632	9 920	(1 288)	-13%	21 070
Waste management		1 177	1 516	1 516	-	173	1 016	(844)	-83%	1 516
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	124 588	151 230	158 618	12 126	39 605	68 836	(29 031)	-42%	158 618
Funded by:										
National Government		50 125	57 260	57 260	4 199	7 572	17 187	(9 615)	-56%	57 260
Provincial Government		2 458	100	100	-	-	100	(100)	-100%	100
District Municipality		300	-	-	-	-	-	-	-	-
Other transfers and grants		500	-	-	-	-	-	-	-	-
Transfers recognised - capital		53 383	57 360	57 360	4 199	7 572	17 287	(9 715)	-56%	57 360
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		71 205	93 870	101 258	7 928	32 233	51 549	(19 316)	-37%	101 258
Total Capital Funding		124 588	151 230	158 618	12 126	39 605	68 836	(29 031)	-42%	158 618

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment						
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	115 332	41 287
Call investment deposits		101 414	45 000	45 000	120 000	45 000
Consumer debtors		106 600	195 191	195 191	127 285	195 191
Other debtors		21 935	24 782	24 782	17 552	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	29 462	10 953
Total current assets		329 806	319 279	319 279	411 471	319 279
Non current assets						
Long-term receivables		2 658	3 479	3 479	2 608	3 479
Investments		-	-	-	-	-
Investment property		63 876	47 145	47 145	63 876	47 145
Investments in Associate		-	-	-	-	-
Property, plant and equipment		2 353 160	2 408 787	2 408 787	2 415 722	2 408 787
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		4 090	3 013	3 013	4 090	3 013
Other non-current assets		36 631	36 631	36 631	36 631	36 631
Total non current assets		2 460 414	2 499 055	2 499 055	2 522 927	2 499 055
TOTAL ASSETS		2 790 220	2 818 334	2 818 334	2 934 398	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	4 464	4 738
Trade and other payables		106 664	92 096	92 096	139 856	92 096
Provisions		51 529	42 804	42 804	50 334	42 804
Total current liabilities		181 007	154 174	154 174	207 694	154 174
Non current liabilities						
Borrowing		179 139	164 603	164 603	172 824	164 603
Provisions		285 914	270 105	270 105	285 335	270 105
Total non current liabilities		465 053	434 708	434 708	458 158	434 708
TOTAL LIABILITIES		646 060	588 882	588 882	665 853	588 882
NET ASSETS	2	2 144 160	2 229 452	2 229 452	2 268 545	2 229 452
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 144 160	2 175 587	2 175 587	2 268 545	2 175 587
Reserves		-	53 865	53 865	-	53 865
TOTAL COMMUNITY WEALTH/EQUITY	2	2 144 160	2 229 452	2 229 452	2 268 545	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 - Mid-Year Assessment										
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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		111 142	131 196	131 196	9 412	59 866	65 194	(5 328)	-8%	131 196
Service charges		637 405	641 866	641 866	40 044	338 848	322 249	16 599	5%	641 866
Other revenue		202 857	40 959	40 959	11 227	125 608	19 222	106 386	553%	40 959
Government - operating		161 901	147 172	147 272	44 081	112 359	108 172	4 188	4%	147 272
Government - capital		56 927	57 360	57 360	12 000	42 342	31 591	10 751	34%	57 360
Interest		16 052	17 456	17 456	1 645	8 300	8 104	197	2%	17 456
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1 012 988)	(959 913)	(959 913)	(97 010)	(582 481)	(490 961)	91 520	-19%	(959 913)
Finance charges		(22 675)	(21 336)	(21 336)	-	(10 873)	(10 873)	0	0%	(21 336)
Transfers and Grants		(3 199)	(4 365)	(4 465)	(410)	(2 035)	(1 521)	514	-34%	(4 365)
NET CASH FROM/(USED) OPERATING ACTIVITIES		147 422	50 395	50 395	20 989	91 933	51 175	(40 758)	-80%	50 494
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(1 744)	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		23	50	50	(17)	59	25	33	132%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(121 740)	(151 230)	(156 251)	(12 126)	(39 805)	(67 359)	(27 554)	41%	(151 230)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(123 462)	(151 180)	(156 201)	(12 143)	(39 746)	(67 334)	(27 588)	41%	(151 180)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		153	100	100	(23)	96	68	28	42%	100
Payments										
Repayment of borrowing		(11 702)	(13 041)	(13 041)	-	(6 315)	(6 315)	(0)	0%	(13 041)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(11 548)	(12 941)	(12 941)	(23)	(6 219)	(6 248)	(28)	0%	(12 941)
NET INCREASE/ (DECREASE) IN CASH HELD		12 413	(113 726)	(118 747)	8 823	45 988	(22 406)			(113 627)
Cash/cash equivalents at beginning:		161 720	200 013	200 013		189 348	200 013			189 348
Cash/cash equivalents at month/year end:		174 132	86 287	81 266		235 316	177 607			75 721

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment														
Description	NT Code	Budget Year 2021/22										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	11 980	2 228	1 978	1 204	1 090	2 827	3 722	18 912	43 940	27 755	9 813	28 726	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	27 976	2 184	772	465	271	438	1 082	3 810	38 998	6 065	152	4 163	
Receivables from Non-exchange Transactions - Property Rates	1400	9 616	2 376	2 038	4 221	935	1 325	1 952	14 171	36 643	22 613	1 678	22 322	
Receivables from Exchange Transactions - Waste Water Management	1500	6 033	1 850	1 399	1 584	1 227	2 271	3 244	24 369	41 788	32 705	7 392	31 644	
Receivables from Exchange Transactions - Waste Water Management	1600	3 543	958	845	1 262	749	1 367	2 017	14 758	25 498	20 152	4 609	19 617	
Receivables from Exchange Transactions - Property Rental Debtors	1700	310	213	202	193	190	359	934	6 775	9 176	8 451	704	20 834	
Interest on Arrear Debtor Accounts	1810	40	1	49	110	83	247	674	24 102	25 306	25 216	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(9 251)	670	641	933	378	1 078	3 546	18 684	16 688	24 628	821	9 486	
Total By Income Source	2900	50 247	10 278	7 823	9 982	4 924	9 909	17 181	125 592	236 036	167 588	25 168	136 793	
2020/21 - totals only		51 551	9 373	7 127	9 501	5 434	4 592	21 683	92 990	201 301	133 250	14 909	123 344	
Debtors Age Analysis By Customer Group														
Organs of State	2200	3 634	1 257	948	1 462	235	119	66	581	8 303	2 463	-	-	
Commercial	2300	13 142	356	382	386	93	427	621	3 053	16 481	4 591	-	-	
Households	2400	27 600	8 050	6 043	6 382	4 321	9 014	15 657	106 964	184 040	142 337	25 168	136 793	
Other	2500	5 870	595	551	1 742	275	350	837	14 983	25 212	18 195	-	-	
Total By Customer Group	2800	50 247	10 278	7 823	9 982	4 924	9 909	17 181	125 592	236 036	167 588	25 168	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.

	December 2021	November 2021	October 2021
Gross consumer debtors, as per debtors age analysis	236 036 149	212 939 976	208 489 985
Total Provision for bad debts	-138 616 578	-125 168 136	-125 168 136
Provision bad debts Consumers (SC3)	-136 792 686	-123 344 244	-123 344 244
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-14 886 519	-13 439 360	-12 771 861
Net consumers debtors:	82 533 052	74 332 480	70 549 988

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 December 2021.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 236 036 149 as at 31 December 2021 compared R 212 939 976 as at 30 November 2021. Current debt represents 21 % (was 15% in November) of the total outstanding debt, while the total debt in arrears represents 74.41 % of the debt and 4 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 64 % of the total debt. It should be noted that that 24 % of arrear debt representing R 56 223 558 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 34 735 221 when compared to the outstanding amount of R 201 300 927 on 31 December 2021, representing an 17.3% annual increase.

2. Additional Information:

The increase of outstanding debt for service levies is 10.5 %. 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 until December 2021 was 90.92% due to a large portion of payments received in December being allocated only in January 2022.

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

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

The water distribution losses for the period of July till December 2021 were 20.06 % off which real losses were 17.59 %.

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

This report serves to inform Council on the processes of Credit Control for the month of December 2021.

1. 11 442 SMS's were sent during the month to clients with arrear accounts to the value of R 146 164 166 while 2 138 final demands with arrears to the value of R 57 462 714 were emailed and 98 final demands were hand delivered.
2. 16 774 accounts were sent via MMS (Multimedia Messaging Services) for clients to receive their accounts on their cellphones, while 18 269 friendly due date Reminders to the value of R 110 796 105 were emailed to clients.
3. 13 Arrangements with clients owing arrears to the value of R 104 355 were concluded during the month.
4. There were 214 phone call reminders made to clients with arrears on their accounts.
5. There are currently 20 accounts owing R 298 474 with section 58 Magistrate Courts Act Garnishee Orders which were entered into before the Stellenbosch Garnishee Order Court ruling which requires someone to now appear before the court. The total monthly payments amount to R2 985.

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 December 2021.

1. The total applications approved for all services by the end of December 2021 were 9 686.
2. The outstanding amount for Indigent consumers is R 16 378 887 of which R 13 467 343 is in arrears.
3. An amount of R228 850 owed by indigent clients was written off during the month of December 2021.
4. Subsidies for December 2021 were allocated for the following services:

• Refuse	R	7 139 076
• Rates	R	3 947 597
• Sewerage	R	11 288 525
• Electricity	R	2 454 444
• Water	R	6 774 000
• Rent	R	5 149 350

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 December 2021.

Attorneys

The outstanding handed over debt as at 31 December 2021 was R 56 223 558 made up of 1 408 accounts,

1. An amount of R200 149 was received as payments from the handed over accounts, while an amount of R 6 905 (vat incl.) was paid as commission.
2. 55 Registered letters informing the clients about the handed over amount, resulting in a payment for post office charges of R4 717
3. 46 Sheriff fees in various towns for the value of R 16 390, were paid to the sheriff of court for the serving of all court documents including summonses, notices, warrants, orders and execution of judgements and orders.
4. 23 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R19 648.
5. 33 Judgements were issued and granted by the court, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R14 554.
6. 46 Section 65A1 notices were issued informing the clients that they need appear in court, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R27 667.
7. 2 Garnishee orders issues for the outstanding amount to be deducted on clients salaries, resulting in a payment of legal costs according to the approved Magistrate tariffs of R465.

8. 4 Warranties of Execution were issued to attach the debt on the clients assets, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R499.
9. There were 11 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 instalments each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R 2 125.
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 December 2021.

1. The total outstanding debt of Councillors after the December 2021 due date was R96 615.
2. An amount of R2 592 was deducted from the December 2021 salaries of 2 councillors who did not pay their accounts in full on the due date. (The arrear amount was R2 592).

5.2.6 Arrears Employees

1. The outstanding debt of employees after the December 2021 due date was R134 402.
2. An amount of R13 700 was automatically deducted from the December 2021 salaries of 10 officials who had arrangements with a balance of R97 172 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R37 230 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the December 2021 salaries of 92 officials who did not pay their account in full on the due date. (The arrear amount was R 37 230).

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment												
Description	NT Code	Budget Year 2021/22								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
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	2 371	54	53	10	-	-	-	-	2 487	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	2 371	54	53	10	-	-	-	-	2 487	-	

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 - Mid-Year Assessment									
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 † (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
Nedbank		7 Months	Fixed Deposit	19 Jul 2021	-		-	-	-
Standard Bank		7 Months	Fixed Deposit	19 Jul 2021	-		-	-	-
Nedbank		6 Months	Fixed Deposit	26 Jul 2021	-		-	-	-
ABSA Bank		7 Months	Fixed Deposit	26 Aug 2021	-		-	-	-
Standard Bank		7 Months	Fixed Deposit	26 Aug 2021	-		-	-	-
Nedbank		8 Months	Fixed Deposit	27 Sep 2021	-		-	-	-
ABSA Bank		7 Months	Fixed Deposit	23 Sep 2021	-		-	-	-
Nedbank		7 Months	Fixed Deposit	23 Sep 2021	-		-	-	-
Nedbank		8 Months	Fixed Deposit	25 Oct 2021	-		-	-	-
ABSA Bank		6 Months	Fixed Deposit	27 Sep 2021	-		-	-	-
ABSA Bank		7 Months	Fixed Deposit	25 Oct 2021	-		-	-	-
First National Bank		7 Months	Fixed Deposit	25 Oct 2021	-		-	-	-
Nedbank		8 Months	Fixed Deposit	24 Nov 2021	-		-	-	-
Standard Bank		8 Months	Fixed Deposit	24 Nov 2021	-		-	-	-
Nedbank		4 Months	Fixed Deposit	23 Aug 2021	-		-	-	-
ABSA Bank		5 Months	Fixed Deposit	22 Sep 2021	-		-	-	-
Standard Bank		7 Months	Fixed Deposit	23 Nov 2021	-		-	-	-
Nedbank		8 Months	Fixed Deposit	22 Dec 2021	14		5 000	(5 000)	-
Nedbank		7 Months	Fixed Deposit	28 Dec 2021	18		5 000	(5 000)	-
First National Bank		7 Months	Fixed Deposit	28 Dec 2021	16		5 000	(5 000)	-
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	14		5 000	(5 000)	-
ABSA Bank		5 Months	Fixed Deposit	24 Jan 2022	18		5 000	-	5 000
Nedbank		5 Months	Fixed Deposit	24 Jan 2022	20		5 000	-	5 000
Nedbank		6 Months	Fixed Deposit	24 Feb 2022	20		5 000	-	5 000
Standard Bank		6 Months	Fixed Deposit	24 Feb 2022	20		5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	24 Mar 2022	20		5 000	-	5 000
Nedbank		6 Months	Fixed Deposit	28 Mar 2022	40		10 000	-	10 000
ABSA Bank		5 Months	Fixed Deposit	22 Mar 2022	19		5 000	-	5 000
Standard Bank		5 Months	Fixed Deposit	22 Mar 2022	21		5 000	-	5 000
Standard Bank		6 Months	Fixed Deposit	21 Apr 2022	21		5 000	-	5 000
Nedbank		2 Months	Fixed Deposit	25 Jan 2022	19		5 000	-	5 000
First National Bank		3 Months	Fixed Deposit	25 Feb 2022	18		5 000	-	5 000
Nedbank		4 Months	Fixed Deposit	25 Mar 2022	20		5 000	-	5 000
Standard Bank		4 Months	Fixed Deposit	25 Mar 2022	21		5 000	-	5 000
First National Bank		5 Months	Fixed Deposit	25 Apr 2022	38		10 000	-	10 000
Nedbank		6 Months	Fixed Deposit	25 May 2022	43		10 000	-	10 000
Standard Bank		6 Months	Fixed Deposit	26 May 2022	22		5 000	-	5 000
Nedbank		7 Months	Fixed Deposit	27 Jun 2022	22		5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	28 Jun 2022	45		10 000	-	10 000
Nedbank		8 Months	Fixed Deposit	25 Jul 2022	23		5 000	-	5 000
Standard Bank		9 Months	Fixed Deposit	24 Aug 2022	24		5 000	-	5 000
Municipality sub-total					556		140 000	(20 000)	120 000
TOTAL INVESTMENTS AND INTEREST	2				556		140 000	(20 000)	120 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 December 2021.

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 December 2021 at the following A1 Banks as prescribed by Council's Investment Policy:

ABSA	R	10 000 000,00
NEDBANK	R	50 000 000,00
FNB	R	15 000 000,00
STANDARD	R	45 000 000,00
INVESTEC	R	-
	R	120 000 000,00
ABSA LT	R	-
	R	120 000 000,00

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
Investment Portfolio										
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	13/Nov/21	0,00	5 000 000		5 000 000	0
22/Apr/21	NEDBANK	03/7881531576/298	4,85%	244	22/Dec/21	13 952,05	5 000 000		5 000 000	0
28/May/21	NEDBANK	03/7881531576/299	4,80%	214	28/Tier/21	17 753,42	5 000 000		5 000 000	0
28/May/21	FNB	74901523164	4,33%	214	28/Dec/21	16 015,07	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	14 093,32		5 000 000	5 000 000	0
24/Aug/21	ABSA	2079990527	4,34%	153	24/Jan/22	18 430,14		5 000 000		5 000 000
24/Aug/21	NEDBANK	03/7881531576/301	4,60%	153	24/Jan/22	19 534,25		5 000 000		5 000 000
24/Aug/21	NEDBANK	03/7881531576/302	4,70%	184	24/Feb/22	19 958,90		5 000 000		5 000 000
24/Aug/21	STANDARD	288460898-076	4,725%	184	24/Feb/22	20 065,07		5 000 000		5 000 000
24/Aug/21	STANDARD	288460898-077	4,825%	212	24/Mar/22	20 489,73		5 000 000		5 000 000
28/Sep/21	NEDBANK	03/7881531576/303	4,75%	181	28/Mar/22	40 342,47		10 000 000		10 000 000
21/Oct/21	ABSA	2080077566	4,49%	152	22/Mar/22	19 067,12		5 000 000		5 000 000
21/Oct/21	STANDARD	288460898-078	4,850%	152	22/Mar/22	20 595,89		5 000 000		5 000 000
21/Oct/21	STANDARD	288460898-079	4,900%	182	23/Apr/22	20 808,22		5 000 000		5 000 000
25/Nov/21	NEDBANK	03/7881531576/304	4,40%	61	25/Jan/22	18 684,98		5 000 000		5 000 000
25/Nov/21	FNB	74925968221	4,32%	92	25/Feb/22	18 345,21		5 000 000		5 000 000
25/Nov/21	NEDBANK	03/7881531576/305	4,65%	120	25/Mar/22	19 746,58		5 000 000		5 000 000
25/Nov/21	STANDARD	288460898-080	4,925%	120	25/Mar/22	20 914,38		5 000 000		5 000 000
25/Nov/21	FNB	74925967182	4,53%	151	25/Apr/22	38 473,97		10 000 000		10 000 000
25/Nov/21	NEDBANK	03/7881531576/306	5,10%	181	25/May/22	43 315,07		10 000 000		10 000 000
25/Nov/21	STANDARD	288460898-081	5,125%	182	26/May/22	21 763,70		5 000 000		5 000 000
25/Nov/21	NEDBANK	03/7881531576/307	5,25%	214	27/Jun/22	22 294,52		5 000 000		5 000 000
25/Nov/21	STANDARD	288460898-082	5,275%	215	28/Jun/22	44 801,37		10 000 000		10 000 000
25/Nov/21	NEDBANK	03/7881531576/308	5,40%	242	25/Jul/22	22 931,51		5 000 000		5 000 000
25/Nov/21	STANDARD	288460898-083	5,575%	272	24/Aug/22	23 674,66		5 000 000		5 000 000
Sub Total						556 057,55	100 000 000	135 000 000	115 000 000	120 000 000
						556 057,55	100 000 000,00	135 000 000	115 000 000	120 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month December 2021.

Funds Allocations

The schedule reflecting all council's Investments as at 31 December 2021 R120 000 000 (R100 000 000 at 30 June 2021).

More information with regard to Investments is as follows:

Allocation of Investments, cash and cash equivalents

Cash and cash equivalents are allocated to	30/06/2021		31/12/2021	
	Liability	Cash back	Liability	Cash back
			174 132 013	
Unutilized grants	6 709 678	6 709 678	53 732 124	53 732 124
Consumer and Sundry deposits	5 001 949	5 001 949	5 156 762	5 156 762
External loans unspent	102 884	102 884	102 884	102 884
LT loan - cash back		0		0
EFF Accumulated Depreciation	8 425 820	8 425 820	7 250 000	7 250 000
Self Insurance Reserve	25 774 111	25 774 111	25 911 607	25 911 607
Capital Replacement reserve	55 828 690	55 828 690	78 248 864	78 248 864
Brandwacht Trust	97 893	97 893	-	0
Retained surplus (unidentified dep.)	7 488 390	7 488 390	15 860 426	15 860 426
Performance Bonus Provision	1 011 111	1 011 111	1 037 177	1 037 177
Set aside for retention	8 327 577	8 327 577	6 223 305	6 223 305
Set aside for Creditor payments	37 400 000	51 013 909	31 450 000	36 992 704
Provision for leave Payment	4 350 000	4 350 000	4 800 000	4 800 000
	160 518 104	174 132 013	229 773 149	235 315 853
Cash Surplus (Deficit)		13 613 909		5 542 704

Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA

	30/06/2021	31/12/2021
ABSA	25 000 000	10 000 000
Nedbank	45 000 000	50 000 000
First National Bank	10 000 000	15 000 000
Standard Bank	20 000 000	45 000 000
Investec	0	0
Total short term	100 000 000	120 000 000
Bank and Cash	74 118 838	115 302 678
Cash on hand	13 175	13 175
	174 132 013	235 315 853

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in December 2021.

Attached in annexure is the computerised bank reconciliation for December 2021.

All payments are recorded in the cashbook (general ledger) as from electronic transfer number 286 576 to 287 425.

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

**NEDBANK
BREED VALLEY MUNICIPALITY
BANK RECONCILIATION AS AT 31 DECEMBER 2021**

CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/12/2021				86 479 550,10
Deposits for the December 2021				138 369 494,74
Payments for the December 2021				(109 546 366,39)
Balance as per Cash Book at 31/12/2021				<u>115 302 678,45</u>
Votes Balances and Transactions:				
	40101012690	Balance B/f	86 479 550,10	
	40101012690	Balance B/f	<u>0,00</u>	86 479 550,10
	40101012691	Movements	138 369 494,74	
	40101012692	Movements	<u>(109 546 366,39)</u>	28 823 128,35
Balance as per Ledger at 31/12/2021				<u>115 302 678,45</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/12/2021				138 771 923,71
Cash on Hand	Not yet Banked			1 330 596,02
Outstanding Payments				0,00
Deposits not Receipted	Previous months	(229,74)		
	December 2021	(25 991 537,79)	(25 991 767,53)	(25 991 767,53)
Deposits receipted in Duplicate				0,00
Other Items				1 018 368,63
Cash Surpluses / Shortages	Iro Payments Received			0,00
Adjustments to be Made for Dec 2021	Bank Charges	(173 557,62)	(173 557,62)	173 557,62
Balance as per Cash Book at 31/12/2021				<u>115 302 678,45</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 DECEMBER 2021

	TOTAL
Balance as per Bank Statement at 01/12/2021	100 254 668,96
Payments for December 2021	(109 547 294,61)
Deposits for December 2021	138 369 494,74
Other Adjustments / Transactions	641 503,88
Other Adjustments / Transactions now cleared	(2 420,00)
Direct Deposits from previous months Received	(17 327 978,77)
Direct Deposits not Received	25 991 537,79
Cash on Hand - 01/12/2021	1 723 007,74
Cash on Hand - 31/12/2021	(1 330 596,02)
Balance as per Bank Statements at 31/12/2021	<u>138 771 923,71</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 December 2021 and conditional grants to the value of R 154 701 249 were received. The value of the unspent conditional grants at the end of December 2021 is R 73 732 124.

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

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:		149 958	136 067	136 067	43 851	102 290	100 047	2 243	2,2%	136 067
Operational Revenue:General Revenue:Equitable Share		145 330	131 552	131 552	43 851	98 664	97 013	1 651	1,7%	131 552
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 076	2 965	2 965	–	2 076	1 484	592	39,9%	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	9 985	328	9 230	7 365	1 866	25,3%	9 985
Capacity Building		1 000	–	–	–	–	503	(503)	-100,0%	–
Capacity Building and Other		300	250	250	–	–	250	(250)	-100,0%	250
Disaster and Emergency Services	4	236	118	118	–	118	–	118	#DIV/0!	118
Housing	4	475	503	503	328	328	–	328	#DIV/0!	503
Libraries, Archives and Museums	4	10 125	8 690	8 690	–	8 690	6 518	2 173	33,3%	8 690
Other	4	94	244	244	–	94	94	–	–	244
Road Infrastructure - Maintenance	4	180	180	180	–	–	–	–	–	180
District Municipality:		600	500	600	–	500	600	(100)	-16,7%	600
All Grants		600	500	600	–	500	600	(100)	-16,7%	600
Other grant providers:		3 878	500	500	230	339	160	179	112,0%	500
Departmental Agencies and Accounts		500	500	500	230	339	160	179	112,0%	500
Non-profit Institutions		3 378	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	166 844	147 052	147 152	44 409	112 359	108 172	4 188	3,9%	147 152
Capital Transfers and Grants										
National Government:		50 820	57 260	57 260	12 000	42 242	31 516	10 726	34,0%	57 260
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		17 000	21 000	21 000	12 000	19 000	10 848	8 152	75,1%	21 000
Municipal Infrastructure Grant [Schedule 5B]		33 820	36 260	36 260	–	23 242	20 668	2 574	12,5%	36 260
Provincial Government:		2 000	100	100	–	100	75	25	33,3%	100
Capacity Building and Other		100	100	100	–	–	–	–	–	100
Other		1 900	–	–	–	100	75	25	33,3%	–
District Municipality:		–	–	–	–	–	–	–	–	–
All Grants		–	–	–	–	–	–	–	–	–
Other grant providers:		1 717	120	120	–	–	–	–	–	120
Non-Profit Institutions		1 717	120	120	–	–	–	–	–	120
Total Capital Transfers and Grants	5	54 537	57 480	57 480	12 000	42 342	31 591	10 751	34,0%	57 480
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	221 381	204 532	204 632	56 409	154 701	139 763	14 938	10,7%	204 632

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

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	15 173	73 118	100 047	(28 929)	-28,9%	136 067
Operational Revenue: General Revenue: Equitable Share		145 330	131 552	131 552	14 617	69 430	97 013	(27 563)	-28,4%	131 552
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 076	2 965	2 965	–	2 965	1 484	1 481	99,8%	2 965
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	556	723	1 550	(827)	-53,4%	1 550
Provincial Government:		12 410	9 985	9 985	950	5 025	7 385	(2 340)	-31,8%	9 985
Capacity Building		1 000	–	–	–	–	503	(503)	-100,0%	–
Capacity Building and Other		300	250	250	–	–	250	(250)	-100,0%	250
Disaster and Emergency Services		236	118	118	–	–	–	–	–	118
Housing		475	503	503	–	–	–	–	–	503
Libraries, Archives and Museums		10 125	8 690	8 690	950	5 025	6 518	(1 493)	-22,9%	8 690
Other		94	244	244	–	–	94	(94)	-100,0%	244
Road Infrastructure - Maintenance		180	180	180	–	–	–	–	–	180
District Municipality:		600	500	600	–	–	600	(600)	-100,0%	600
All Grants		600	500	600	–	–	600	(600)	-100,0%	600
Other grant providers:		3 878	500	500	230	339	160	179	112,0%	500
Departmental Agencies and Accounts		500	500	500	230	339	160	179	112,0%	500
Non-profit Institutions		3 378	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		166 844	147 052	147 152	16 352	76 481	108 172	(29 690)	-27,4%	147 152
Capital expenditure of Transfers and Grants										
National Government:		50 820	57 260	57 260	4 199	7 572	31 516	(23 944)	-76,0%	57 260
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		17 000	21 000	21 000	–	496	10 848	(10 352)	-95,4%	21 000
Municipal Infrastructure Grant [Schedule 5B]		33 820	36 260	36 260	4 199	7 076	20 668	(13 592)	-65,8%	36 260
Provincial Government:		2 000	100	100	–	–	75	(75)	-100,0%	100
Capacity Building and Other		100	100	100	–	–	–	–	–	100
Other		1 900	–	–	–	–	75	(75)	-100,0%	–
District Municipality:		–	–	–	–	–	–	–	–	–
All Grants		–	–	–	–	–	–	–	–	–
Other grant providers:		1 717	120	120	–	–	–	–	–	120
Non-Profit Institutions		1 717	120	120	–	–	–	–	–	120
Total capital expenditure of Transfers and Grants		54 537	57 480	57 480	4 199	7 572	31 591	(24 019)	-76,0%	57 480
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		221 381	204 532	204 632	20 551	86 054	139 763	(53 709)	-38,4%	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 December 2021, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2021/2022		December 2021						
	Unutilised Balance 01/07/2021	Debit Balance	Received 01/07/2021 31/12/2021	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	Refunded	To Other Debtors	Balance 31/12/2021
National Government:-	-	-	144 532 000,00	-73 117 606,65	-7 572 355,81	-	889 000,00	44 731 037,54
Operating grants:-	-	-	102 290 000,00	-73 117 606,65	-	-	889 000,00	30 061 393,35
Equitable share	-	-	98 664 000,00	-69 430 000,00	-	-	-	29 234 000,00
Financial Management Grant	-	-	1 550 000,00	-722 606,65	-	-	-	827 393,35
EPWP: Expanded Public Works	-	-	2 076 000,00	-2 965 000,00	-	-	889 000,00	-
Capital grants:-	-	-	42 242 000,00	-	-7 572 355,81	-	-	34 669 644,19
Municipal Infrastructure Grant	-	-	23 242 000,00	-	-7 075 934,81	-	-	16 166 065,19
Integrated National Electrification Grant	-	-	19 000 000,00	-	-496 421,00	-	-	18 503 579,00
Provincial Government:-	3 202 033,33	-	9 330 000,00	-5 024 526,84	-	-	-	7 507 506,49
Operating Grants plus Operating Housing:-	3 012 771,68	-	9 230 000,00	-5 024 526,84	-	-	-	7 218 244,84
Operating Provincial	507 453,57	-	8 902 000,00	-5 024 526,84	-	-	-	4 384 926,73
Library Service Conditional Grant	-	-	8 690 000,00	-5 024 526,84	-	-	-	3 665 473,16
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	30 717,07	-	94 000,00	-	-	-	-	124 717,07
Financial Management Capacity Building Grant	175 000,00	-	-	-	-	-	-	175 000,00
FMSG - Revenue Enhancement	-	-	-	-	-	-	-	-
Thusong Centre	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building	265 000,00	-	-	-	-	-	-	265 000,00
Disaster Management Grant	36 736,50	-	118 000,00	-	-	-	-	154 736,50
Local Government Graduate Internship Grant	-	-	-	-	-	-	-	-
Operating Provincial Housing	2 505 318,11	-	328 000,00	-	-	-	-	2 833 318,11
Housing from Capital to Operating Top structure	-	-	-	-	-	-	-	-
Avian Park 439 Houses	-	-	-	-	-	-	-	-
Title Deeds	2 505 318,11	-	-	-	-	-	-	2 505 318,11
Transhex: Beneficiary Administration	-	-	328 000,00	-	-	-	-	328 000,00
Capital grants:-	189 261,65	-	100 000,00	-	-	-	-	289 261,65
Other	189 261,65	-	100 000,00	-	-	-	-	289 261,65
RSEP	189 261,65	-	-	-	-	-	-	189 261,65
Library Service Conditional Grant	-	-	100 000,00	-	-	-	-	100 000,00
Capital grants Housing	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	948 755,00	-	500 000,00	-	-	-	-	1 448 755,00
Operating grants:-	520 000,00	-	500 000,00	-	-	-	-	1 020 000,00
Cape Winelands District Municipality	520 000,00	-	500 000,00	-	-	-	-	1 020 000,00
Capital grants:-	428 755,00	-	-	-	-	-	-	428 755,00
Cape Winelands District Municipality	428 755,00	-	-	-	-	-	-	428 755,00
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
Housing Grants	44 824,54	-422 643,00	-	-	-	-	422 643,00	44 824,54
58 Houses for staff (SAMWU)	44 824,54	-	-	-	-	-	-	44 824,54
350 Houses Avian Park	-	-422 643,00	-	-	-	-	422 643,00	-
1800 Zweletemba Housing Project (A + B)	-	-	-	-	-	-	-	-
339 Houses	-	-	-	-	-	-	-	-
Other Grants	-	-2 662 388,04	339 249,35	-339 249,35	-	-	2 662 388,04	-
Operating grants:-	-	-2 662 388,04	339 249,35	-339 249,35	-	-	2 662 388,04	-
LGWSETA	-	-	339 249,35	-339 249,35	-	-	-	-
Work for water	-	-2 662 388,04	-	-	-	-	2 662 388,04	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Area Lighting	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	4 195 612,87	-3 085 031,04	154 701 249,35	-78 481 382,84	-7 572 355,81	-	3 974 031,04	73 732 128,57
			154 701 249,35	-86 053 738,65				
							GROSS BALANCE	73 732 128,57

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 - Mid-Year Assessment										
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	15 763	1 198	6 881	7 829	(949)	-12%	7 488
Pension and UIF Contributions		1 532	1 682	1 682	95	589	835	(247)	-30%	1 682
Medical Aid Contributions		311	326	326	9	117	162	(45)	-28%	326
Motor Vehicle Allowance		679	765	765	44	314	380	(66)	-17%	765
Cellphone Allowance		1 672	1 673	1 673	142	865	831	34	4%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		147	148	148	10	30	73	(44)	-60%	8 423
Sub Total - Councillors		18 421	20 356	20 356	1 497	8 795	10 111	(1 316)	-13%	20 356
% increase	4		10,5%	10,5%						10,5%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		7 061	8 297	8 297	475	3 258	4 121	(863)	-21%	8 297
Pension and UIF Contributions		591	892	892	50	302	443	(141)	-32%	892
Medical Aid Contributions		92	97	97	8	48	48	(0)	-1%	97
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		899	1 296	1 296	82	520	644	(124)	-19%	1 296
Cellphone Allowance		239	247	247	17	114	123	(9)	-7%	247
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		51	255	255	10	119	127	(7)	-6%	255
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 932	11 084	11 084	641	4 361	5 506	(1 144)	-21%	11 084
% increase	4		24,1%	24,1%						24,1%
Other Municipal Staff										
Basic Salaries and Wages		188 754	208 008	205 178	18 865	97 862	101 912	(4 050)	-4%	205 178
Pension and UIF Contributions		35 715	38 589	38 589	2 975	17 915	19 167	(1 252)	-7%	38 589
Medical Aid Contributions		20 014	22 954	22 954	1 694	10 111	11 401	(1 291)	-11%	22 954
Overtime		21 184	15 370	15 370	1 940	9 932	7 634	2 298	30%	22 188
Performance Bonus		-	-	-	-	-	-	-	-	16 038
Motor Vehicle Allowance		8 345	9 476	9 476	736	4 453	4 707	(253)	-5%	9 476
Cellphone Allowance		1 660	1 331	1 331	138	787	661	126	19%	1 331
Housing Allowances		2 214	3 264	3 264	135	800	1 621	(821)	-51%	3 264
Other benefits and allowances		26 409	27 412	27 412	2 818	12 159	13 615	(1 456)	-11%	4 555
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	6 474	7 094	7 094	544	3 288	3 524	(236)	-7%	7 094
Sub Total - Other Municipal Staff		310 768	333 497	330 667	29 844	157 306	164 242	(6 936)	-4%	330 667
% increase	4		7,3%	6,4%						6,4%
Total Parent Municipality		338 121	364 937	362 107	31 982	170 462	179 858	(9 396)	-5%	362 107
TOTAL SALARY, ALLOWANCES & BENEFITS		338 121	364 937	362 107	31 982	170 462	179 858	(9 396)	-5%	362 107
% increase	4		7,9%	7,1%						7,1%
TOTAL MANAGERS AND STAFF		319 700	344 581	341 751	30 485	161 667	169 747	(8 080)	-5%	341 751

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R15 369 630**.

Overtime and temporary personnel payments are one month in arrear, this being the reason 5 months spending been reflecting on the end of December 2021 reports. Overtime should be monitored closely.

From 1 July 2021 till 31 December 2021	Budget for the year	Estimate for the 5 months	Actual to Date	Variance
Overtime	15 369 630	6 404 013	9 902 504	(3 498 491)
Temporary personnel	13 304 367	5 543 486	7 579 986	(2 036 500)

Summary of number of employees and councillors paid during December 2021.

		<u>October 2021</u>	<u>November 2021</u>	<u>December 2021</u>
EPWP	Temporary	380	425	415
Temporary	For 6 months	14	14	61
Permanent		857	852	862
Councillors		40	41	41
TOTAL		1 291	1 332	1 379

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment									
Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	353	2 040	2 671	4 666	4 666	2 671	(1 995)	-74,7%	3%
August	349	5 759	3 640	4 375	9 040	6 311	(2 729)	-43,2%	6%
September	3 065	10 181	10 617	7 403	16 443	16 928	485	2,9%	11%
October	186	11 664	7 942	8 302	24 745	24 870	125	0,5%	16%
November	9 562	24 990	26 278	2 934	27 679	51 149	23 470	45,9%	18%
December	8 808	12 725	17 687	12 126	39 805	68 836	29 031	42,2%	26%
January	1 079	31 428	28 679	–	–	97 515	–	0,0%	0%
February	11 789	13 180	11 991	–	–	109 506	–	0,0%	0%
March	22 957	18 430	20 156	–	–	129 662	–	0,0%	0%
April	18 253	7 056	5 591	–	–	135 253	–	0,0%	0%
May	12 185	6 130	7 691	–	–	142 944	–	0,0%	0%
June	36 002	7 647	15 675	–	–	158 618	–	0,0%	0%
Total Capital expenditure	124 588	151 230	158 618	39 805					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 31 December 2021.

Capital Progress Report 2021/22		December 2021								
PROJECT FUNDING	Total Approved Budget 2021/22	Roll overs requests from 2020/21	Other Adjustments/ Additional funding	Total Funded budget 2021/22	Requests issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN										
TOTAL EXTERNAL LOAN	0	0		0	0,00	0,00	0,00	0,00	0,00	
CAPITAL REPLACEMENT RESERVE										
Projects New	87 718 064	3 182 558	1 617 220	92 515 842	2 062 749,30	38 538 201,52	30 011 587,10	7 668 662,82	62 504 254,90	32,44%
Projects (B/F)	0	1 054 390	0	1 054 390	0,00	749 298,34	749 298,34	0,00	305 093,68	71,06%
Projects (MIG Counter Funding)	500 000	0	0	500 000	0,00	141 172,42	141 172,42	0,00	358 827,58	28,23%
CRR Connections (Public Contr)	4 839 200	0	0	4 839 200	69 075,06	580 898,81	435 141,87	0,00	4 404 058,13	8,99%
Furniture and Equipment	15 000	200 000	400 000	615 000	491 008,02	340 521,32	340 521,32	170 388,79	274 478,68	55,37%
TOTAL CRR	93 070 264	4 436 948	2 017 220	99 524 432	2 622 832,38	40 330 090,41	31 677 719,05	7 837 031,61	67 846 712,95	31,83%
INSURANCE RESERVE										
Insurance Reserve	800 000	584 000	0	1 384 000	0,00	554 903,97	554 903,97	90 525,00	829 096,03	40,00%
TOTAL INSURANCE RESERVE	800 000	584 000	0	1 384 000	0,00	554 903,97	554 903,97	90 525,00	829 096,03	40,00%
TOTAL BASIC CAPITAL	93 870 264	5 020 948	2 017 220	100 908 432	2 622 832,38	40 884 994,38	32 232 623,02	7 927 556,61	68 675 808,98	31,94%
CAPITAL : GRANT FUNDING										
PAWC: Libraries	100 000	0	0	100 000	0,00	0,00	0,00	0,00	100 000,00	0,00%
PAWC: RSEP	0	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%
National Government: MIG (DORA)	36 260 000	0	0	36 260 000	0,00	7 075 934,81	7 075 934,81	4 198 671,16	29 184 065,19	19,51%
National Government: NEP (DORA)	21 000 000	0	0	21 000 000	0,00	670 280,00	496 421,00	0,00	20 503 579,00	2,36%
TOTAL : GRANT FUNDING	57 360 000	0	0	57 360 000	0,00	7 746 214,81	7 572 355,81	4 198 671,16	49 787 644,19	13,20%
TOTAL FUNDING	151 230 264	5 020 948	2 017 220	158 268 432	2 622 832,38	48 631 209,19	39 804 978,83	12 126 227,80	118 463 453,17	25,15%

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SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 December 2021.

COUNCIL'S MONTHLY REPORT													
Type of Claim	July	Aug.	Sept	October	Nov	Dec	Jan	Feb	Mrch	Apr	May	June	Year End
Public Liability/possible Liability	4		4	4	2	3							0
Council vehicles	2	2	1		3	1							0
Private vehicles													0
Fire/ Theft / Damage to buildings	1			1	3								5
Theft/ Loss of Property			1										1
Injury on duty claims													0
Claims within excess not submitted to insurer (Marsh Africa) /not covered													0
Public Liability/possible Liability				3									3
Council vehicles													0
Private vehicles													0
Fire/ Theft / Damage to buildings													0
Theft/ Loss of Property													0
Damage Electrical Poles no cover													0
RESOLVED CLAIMS	3			3	2	2							10
Total claims submitted	7	2	6	11	10	6	0	0	0	0	0	0	42
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 28 635,55	R 167 357,35							R 477 024,43
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 166 569,64
ACTUAL CAPITAL EXPENSE:													
SAMRAS ORDERS (excl VAT)			R 464 378,97	R 90 525 00									R 554 903,97
ACTUAL W & R EXPENSE: SAMRAS ORDERS (excl VAT)		R 148 602,37				R 31 884,00							R 180 486,37
DIRECT PAYMENT TO SUPPLIER/TP FROM INSURER													R 0,00
PAYMENT FROM INSURER:													
CAPITAL REPLACEMENT (excl VAT)	R 219 067,60			R 29 359,13									R 248 426,73
PAYMENT FROM INSURER:													
OPERATING REPAIRS (excl VAT)													R 0,00
LOSS TO COUNCIL													
LEGAL DEP APPROVED	R 17 104,00		R 49 479,26	R 21 739,13	R 3 162,50	R 32 608,70							R 85 483,89
EXCESS:	R 25 239,13	R 32 282,88		R 4 946,20	R 22 239,13	R 32 608,70							R 117 316,04
<p>COMMENTS:</p> <p>4 Claims submitted awaiting reports from user departments. 3 claims submitted awaiting insurers further advice.</p> <p>1 Claim in scheduled for repairs awaiting confirmation from service provider on when to bring in vehicle. 1 Claim awaits insurers further advice.</p> <p>3 Claims deemed to be within excess referred to Legal department. 1 Claim in awaiting submission by user department. 2 Claims await for insurer's response (feedback)</p> <p>1 Claim in scheduled for repairs awaiting confirmation from service provider on when to bring in vehicle. 1 Claim awaits insurers further advice.</p> <p>1 Assessor appointed for claim, awaiting assessment results. 4 Claims awaiting departmental reports</p> <p>2 Gas claims sent for repair, request issued. 1 Claim insurer to pick up the laptop salvage. 4 claims awaiting the insurers address. 1 Claim awaiting user department report.</p> <p>4 Claims submitted to the insurer, awaiting further advice from insurer</p>													
ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR													

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.2 Municipal Cost Containment Measures for the period 31 December 2021.

Measures	Cost Containment In-Year Report								
	Budget	Q1	Q2	Q3	Q4	Savings Q1	Savings Q2	Savings Q3	Savings Q4
	R	R	R	R	R	R	R	R	R
Use of consultants	5 521 946,45	546 878,16	1 315 446,58	-	-	833 608,45	898 648,49		
Vehicles used for political office -bearers	-	-	-	-	-				
Travel and subsistence	222 350,00	19 712,94	22 482,68	-	-	35 874,56	68 979,38		
Domestic accommodation	44 100,00	15 516,84	-	-	-	-4 491,84			
Sponsorships, events and catering	501 000,00	75 306,63	249 759,50	-	-	49 943,37	-74 566,13		
Communication	3 088 227,00	528 146,26	853 188,91	-	-	243 910,49	162 778,33		
Other related expenditure items	-	-	-	-	-				
Total	9 377 623,45	1 185 560,83	2 440 877,67	-	-	1 158 845,03	1 062 373,23		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.3 No Irregular and/or unauthorized Expenditure for the period December 2021 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 December 2021.

TENDERS AWARDED DURING DECEMBER 2021					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE
2021/08/12	BV 859/ 2021	SUPPLY AND FIT OF NEW / RETREAD TYRES, TUBES, COLLECTION OF CASINGS AND PROVISION OF OTHER RELATED SERVICES, FOR THE PERIOD ENDING 30 JUNE 2024	Tren Tyre (Pty) Ltd	rates based	capped to R10. 000. 000
2021/08/12	BV 912/ 2021	PROFESSIONAL SERVICES FOR THE UPGRADING OF GRAVEL ROADS AT ZWELETEMBA, WORCESTER	Quantra Consulting SA (Pty) Ltd	R 1 122 617.97	
2021/08/12	BV 916/ 2021	RESURFACING OF MUNICIPAL ROAD: BREEDE VALLEY MUNICIPALITY FOR THE PERIOD ENDING 30 JUNE 2024	Rorisang Holdings (Pty) Ltd	R 64 035 195.00	
Tender turnaround (lead time) in days					
	BV 859/ 2021	152			
	BV 912/ 2021	96			
	BV 916/ 2021	131			
Average		126.3333333			

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PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of December 2021.

Request Reference	Date of Order	Order Reference	Service Provider/ Contractor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Contractor/ Supplier	Awarded amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)
317322	08.12.2021	1182977	Nu Way Enterprises	R62 169,00	AFRICA DISTRIBUTORS	R63 200,56	R1 031,56	2%	ACCEPTABLE
318011	14.12.2021	1183061	Power transformers	137 274,21	De kock and Cronje	138 883,43	R1 609,22	1,17%	ACCEPTABLE
TOTAL PREMIUMS PAID FOR THE MONTH							R2 640,78		

APPROVED BUDGET VIREMENTS: 2nd QUARTER OF 2021/2022

U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 October 2021	Increase	Decrease	Amended Budget 31 December 2021
2. CAPITAL BUDGET: The following Capital Budget Virements were processed in the above mentioned period.									
MUNICIPAL MANAGER									
20170612991805	50102150311	MUNICIPAL MANAGER ADMIN	Furniture and Equipment	0.065	07/10/2021	5 000	30 000	-	35 000
20170612991805	50102150311	MUNICIPAL MANAGER ADMIN	Furniture and Equipment	0.099	19/11/2021	35 000	15 000	-	50 000
TOTAL: MUNICIPAL MANAGER						40 000	45 000	-	85 000
STRATEGIC SUPPORT SERVICES									
20170612991701	50102150011	INFORMATION TECHNOLOGY	Computer Equipment	0.065	07/10/2021	4 462 000	75 000	-	4 537 000
20170612991701	50102150011	INFORMATION TECHNOLOGY	Computer Equipment	0.075	20/10/2021	4 557 000	365 220	-	4 922 220
20170612991701	50102150011	INFORMATION TECHNOLOGY	Computer Equipment	MV	03/11/2021	4 922 220	26 000	-	4 948 220
TOTAL: STRATEGIC SUPPORT SERVICES						13 941 220	466 220	-	14 407 440
FINANCIAL SERVICES									
20170612991769	50102150191	FINANCIAL SERVICES ADMIN	Furniture and Equipment	0.113	07/12/2021	405 000	350 000	-	755 000
TOTAL: FINANCIAL SERVICES						405 000	350 000	-	755 000
COMMUNITY SERVICES									
20210702013843	50101000681	TRAFFIC ADMIN	Machinery and Equipment	0.079	26/10/2021	100 000	1 000 000	-	1 100 000
20210702013981	50101001301	DE DOORNS WEST SPORTSGROUND	Replacement of fence perimeter	MV	10/11/2021	6 000 000	-	-1 000 000	5 000 000
20210702013981	50101001301	DE DOORNS WEST SPORTSGROUND	Replacement of fence perimeter	MV	10/11/2021	6 000 000	-	-1 000 000	5 000 000
20210702013981	50101001301	DE DOORNS WEST SPORTSGROUND	Replacement of fence perimeter	MV	10/11/2021	6 000 000	-	-1 000 000	5 000 000
20210702013708	50101000031	TRAFFIC ADMIN	Traffic - Vehicles	MV	10/11/2021	500 000	1 000 000	-	1 500 000
20210702013843	50101000681	TRAFFIC ADMIN	Machinery and Equipment	MV	02/12/2021	1 100 000	-	-20 000	1 080 000
20170612991862	50102150501	COMMUNITY SERVICES ADMIN	Furniture & Equipment	MV	02/12/2021	5 000	20 000	-	25 000
TOTAL: COMMUNITY SERVICES						25 705 000	2 020 000	-4 020 000	23 705 000
PUBLIC SERVICES									
20210702013705	50101000021	STREETS: WORCESTER	Public Services - Vehicles	MV	03/11/2021	1 500 000	-	-660 000	840 000
20180704061543	50101003211	SEWERAGE NEW ORKS: WORCESTER	Municipal Vehicles (LDV)	MV	03/11/2021	2 500 000	660 000	-	3 160 000
20180704061771	50101003971	SEWERAGE NEW ORKS: WORCESTER	Machinery and Equipment	MV	03/11/2021	1 000 000	-	-26 000	974 000
TOTAL: PUBLIC SERVICES						5 000 000	660 000	-686 000	4 974 000
GRAND TOTAL: CAPITAL BUDGET VIREMENTS						45 111 220	3 541 220	-4 706 000	43 946 440

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.7 Summary of all Withdrawals during the 2nd QUARTER of 2021/2022. MFMA Section 11 (4a)

Date	Payee	Amount in R'000	Description and Purpose (Including section reference e.g. sec 11(f))	Authorised by (name)
31 October 2021	Dept of Western Cape Traffic	11 470 211	Monthly Traffic payments to Department	Officials delegated by the CFO
	Investments at banks	15 000 000	Investment of funds at different banks	Officials delegated by the CFO
30 November 2021	Dept of Western Cape Traffic	3 640 282	Monthly Traffic payments to Department	Officials delegated by the CFO
	Investments at banks	70 000 000	Investment of funds at different banks	Officials delegated by the CFO
31 December 2021	Dept of Western Cape Traffic	4 760 065	Monthly Traffic payments to Department	Officials delegated by the CFO
	Investments at banks	0	Investment of funds at different banks	Officials delegated by the CFO
		104 670 558		

Instructions for completing this report:


The Accounting Officer must include information motivating the non-budgetted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space. This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

Withdrawals that must be reported each quarter:

1. Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June;
2. Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1);
3. Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4);
4. Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including
 - (i) money collected by the municipality on behalf of that person or organ of state by agreement; or
 - (ii) any insurance or other payments received by the municipality for that person or organ of state;
5. Section 11(f) - Refund money incorrectly paid into a bank account;
6. Section 11(g) - Refund guarantees, sureties and security deposits;
7. Section 11(h) - Payments for cash management and investment purposes in accordance with section 13;
8. Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31;
9. Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time.

Distribution:

1. Table this report in a full council meeting, including additional motivation on action taken to rectify, within 30 days after the end of each quarter (section 11(4))
2. Submit a copy to the relevant National Treasury, provincial treasury and the Auditor-General

PROVINCIAL TREASURY		
Withdrawals from Municipal Bank Accounts		
In accordance with Section 11, Sub-section 1 (b) to (j)		
NAME OF MUNICIPALITY:	Breede Valley Municipality	
MUNICIPAL DEMARCATION CODE:	WC025	
QUARTER ENDED:	September 2021 till December 2021	
MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> bank accounts, and may do so only -	Amount	Reason for withdrawal
	R 377 341 218,31	Normal Operating and Capital Expenses
(b) to defray expenditure authorised in terms of section 26(4);	R 0,00	
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	R 0,00	
(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;	R 0,00	
(e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including -	R 19 870 558,35	Traffic payments to Department
(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or	R 0,00	
(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;	R 0,00	
(f) to refund money incorrectly paid into a bank account;	R 0,00	
(g) to refund guarantees, sureties and <i>security</i> deposits;	R 0,00	
(h) for cash management and <i>investment</i> purposes in accordance with section 13;	R 85 000 000,00	Investments made over different periods
(i) to defray increased expenditure in terms of section 31; or		
(j) for such other purposes as may be <i>prescribed</i> .		
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	Name and Surname: R Ontong	
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and	Rank/Position: Chief Financial Officer	
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	Signature: 	
Tel number	Fax number	Email Address
023-3484994	023-3484997	rontong@bvm.gov.za
<p>The completed form must reach Mr Wesley Baatjies at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 5007, Fax 021 483 8623, Email: wbaatjie@pgwc.gov.za on or before the 15th of the month following the end of each quarter.</p>		

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, December of 2021 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

PRINT NAME: DAVID Mc THOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE:



DATE:

10/01/2022