
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 & 52(d) REPORT (PRELIMINARY) JUNE 2022

In-Year Report of the Municipality

Prepared in terms of Section 71 & 52(d) 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)

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.

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 June 2022 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

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

RESOLVED

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

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 – EXECUTIVE SUMMARY

3.1 INTRODUCTION

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

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2021 – 30 June 2022 is R 1 056 945 169 or 80.96% of the total budgeted revenue R 1 305 548 294.

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

Service charges - sanitation revenue

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

Rental of facilities and equipment

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

Interest earned - outstanding debtors

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

Fines, penalties and forfeits

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

Licenses and permits

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

Transfers and subsidies – operating

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

Transfers and subsidies – capital

Capital grants are recognized when capital expenditure has been capitalized.

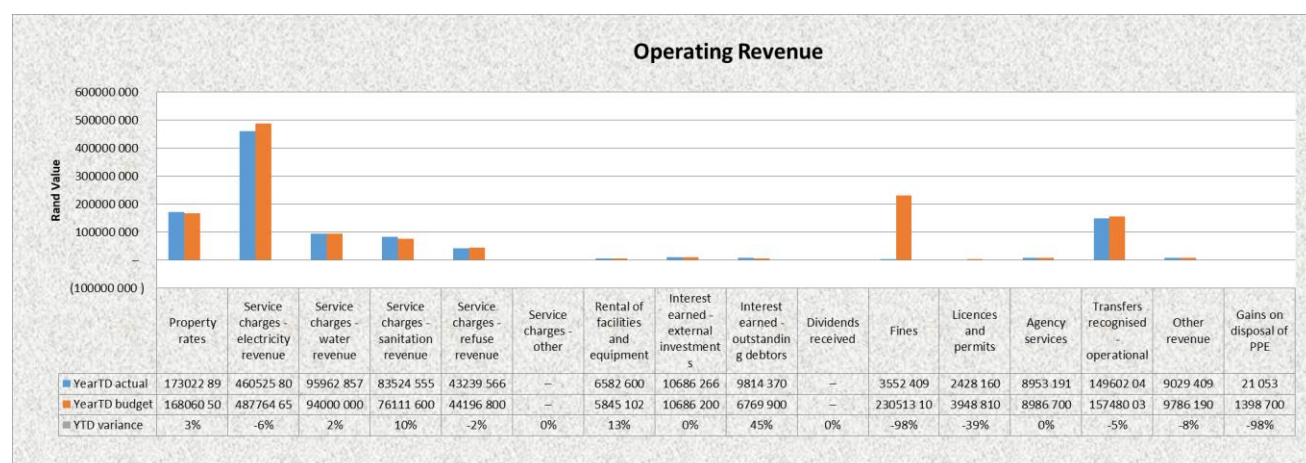
Other revenue

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

Gains

Gains from the disposal of assets are less than anticipated.

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 980 382 965 or 74.18% of the total budgeted expenditure R1 321 563 569.

Remuneration of councillors

Councillor's backpay for 2021/2022 must still be calculated and paid.

Debt impairment

The accounting treatment for debt impairment will be finalised after the financial year-end.

Depreciation & asset impairment

The accounting treatment for finance charges will be finalised after the financial year-end.

Finance charges

The accounting treatment for finance charges will be finalised after the financial year-end.

Bulk purchases – electricity

Preliminary expenditure on electricity purchases are less than anticipated.

Inventory consumed

Preliminary expenditure on materials and supplies are less than anticipated.

Contracted services

Preliminary expenditure on contracted and outsourced services are less than anticipated.

Transfers and subsidies

Preliminary monetary allocations to individuals and organisations are less than anticipated.

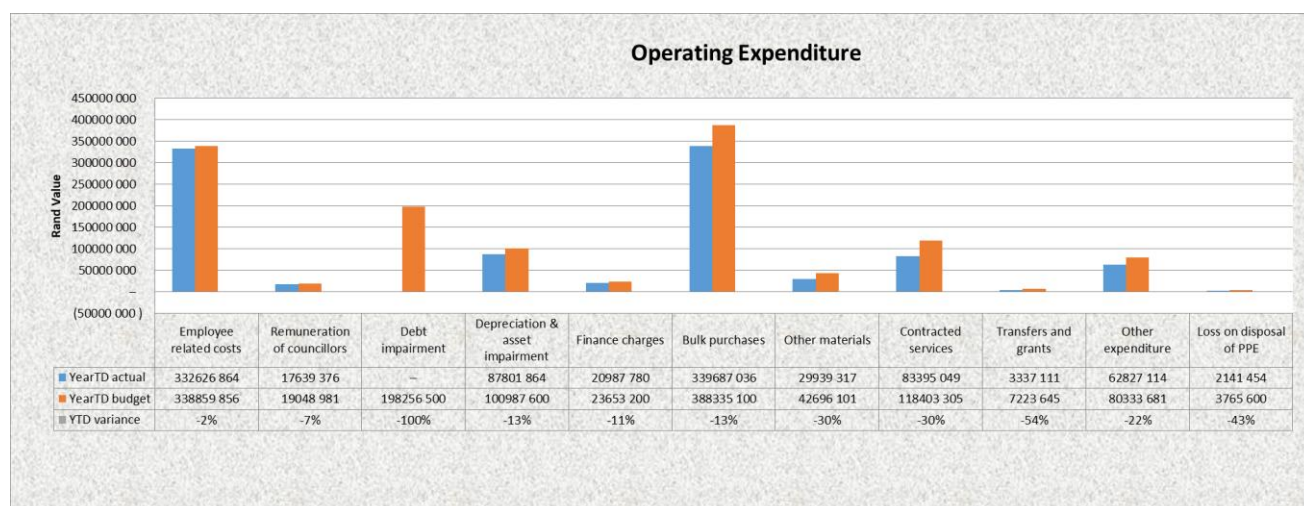
Other expenditure

Preliminary expenditure on general expenses are less than anticipated.

Losses

Losses on the disposal of assets are less than anticipated.

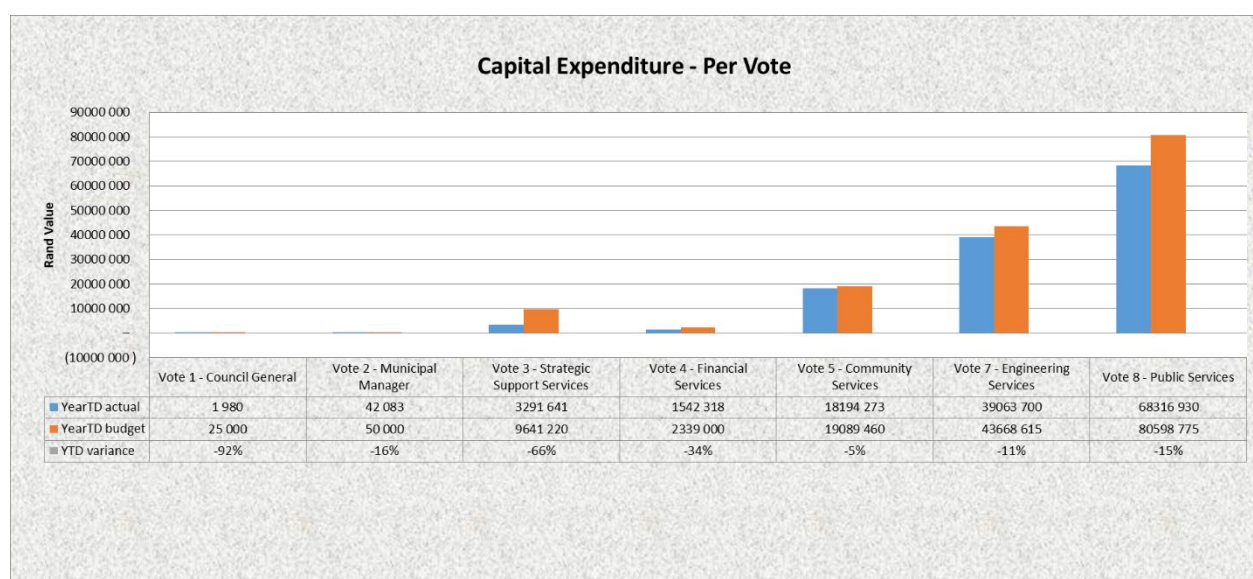
Refer to Section 4 – table C4 – Total expenditure by type



Capital Expenditure

The total capital expenditure for the period 1 July 2021 – 30 June 2022, amounts to R 130 452 924 or 83.94% of the total capital budget that amounts to R 155 412 070. **Capital grant funding** spending for the period amounts to R 55 730 395 or 96.44% of the total capital grant budget that amounts to R 57 788 755.

Refer to Section 4 – table C5 for more detail.



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R 170 091 770.

Service Charges

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

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.

Government – Operating

Roll over grants show as if we did not receive the grant and an amount of R5 million was not spend at year end – preliminary.

Government Capital

Roll over grants show as if we did not receive the grant and an amount of R2 million was not spend at year end – preliminary.

Interest

Interest on the investment and the current account was higher than anticipated and the investment process been done monthly.

Suppliers

Already in the year end process - request and orders been follow up.

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 June 2022.

Refer to Section 10 – Supporting Table SC1

3.3 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

PART 1 – IN-YEAR REPORT

SECTION 4 – IN-YEAR BUDGET TABLES

4.1 Monthly budget statements

4.1.1 Table C1: Monthly Budget Statement Summary

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

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M12 June									
Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	155 977	154 348	168 061	11 597	173 023	168 061	4 962	3%	168 061
Service charges	644 056	722 633	702 073	60 304	683 253	702 073	(18 820)	-3%	702 073
Investment revenue	9 718	10 686	10 686	997	10 686	10 686	0	0%	10 686
Transfers and subsidies	168 007	147 172	157 480	2 861	149 602	157 480	(7 878)	-5%	157 480
Other own revenue	92 652	267 249	267 249	4 651	40 381	267 249	(226 867)	-85%	267 249
Total Revenue (excluding capital transfers and contributions)	1 070 409	1 302 088	1 305 548	80 410	1 056 945	1 305 548	(248 603)	-19%	1 305 548
Employee costs	319 700	344 581	338 860	29 783	332 627	338 860	(6 233)	-2%	338 860
Remuneration of Councillors	18 421	20 356	19 049	1 489	17 639	19 049	(1 410)	-7%	19 049
Depreciation & asset impairment	88 561	100 988	100 988	18 547	87 802	100 988	(13 186)	-13%	100 988
Finance charges	22 351	23 653	23 653	1 686	20 988	23 653	(2 665)	-11%	23 653
Materials and bulk purchases	363 591	428 242	431 031	30 325	369 626	431 031	(61 405)	-14%	431 031
Transfers and subsidies	4 452	4 365	7 224	351	3 337	7 224	(3 887)	-54%	7 224
Other expenditure	253 931	364 990	400 759	20 807	148 364	400 759	(252 395)	-63%	400 759
Total Expenditure	1 071 008	1 287 175	1 321 564	102 988	980 383	1 321 564	(341 181)	-26%	1 321 564
Surplus/(Deficit)	(598)	14 913	(16 015)	(22 578)	76 562	(16 015)	92 577	-578%	(16 015)
Transfers and subsidies - capital (monetary allocations)	52 583	57 360	57 789	-	-	57 789	(5 789)	-100%	57 789
Contributions & Contributed assets	800	-	-	-	2	-	2	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions	52 784	72 273	41 773	(22 578)	76 564	41 773	34 791	83%	41 773
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52 784	72 273	41 773	(22 578)	76 564	41 773	34 791	83%	41 773
Capital expenditure & funds sources									
Capital expenditure	124 588	151 230	155 412	18 014	130 453	155 412	(24 959)	-16%	155 412
Capital transfers recognised	53 383	57 360	57 789	25 983	55 730	57 789	(2 058)	-4%	57 789
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	71 205	93 870	97 623	(7 969)	74 723	97 623	(22 901)	-23%	97 623
Total sources of capital funds	124 588	151 230	155 412	18 014	130 453	155 412	(24 959)	-16%	155 412
Financial position									
Total current assets	329 806	319 279	319 279	-	344 075	-	-	-	319 279
Total non current assets	2 460 414	2 499 055	2 499 055	-	2 439 292	-	-	-	2 499 055
Total current liabilities	181 007	154 174	154 174	-	103 201	-	-	-	154 174
Total non current liabilities	465 053	434 708	434 708	-	451 433	-	-	-	434 708
Community wealth/Equity	2 144 160	2 229 452	2 229 452	-	2 228 734	-	-	-	2 229 452
Cash flows									
Net cash from (used) operating	147 422	50 395	18 546	(23 983)	124 001	18 546	(105 455)	-569%	53 518
Net cash from (used) investing	(123 462)	(151 180)	(154 728)	(33 721)	(130 437)	(154 728)	(24 291)	16%	(151 180)
Net cash from (used) financing	(11 548)	(12 941)	(12 941)	(0)	(12 820)	(12 941)	(121)	1%	(12 941)
Cash/cash equivalents at the month/year end	174 132	86 287	40 225	-	170 092	40 225	(129 867)	-323%	78 745
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	50 390	9 427	6 474	5 722	5 277	4 594	35 931	133 501	251 316
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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) - M12 June										
Description	Ref	2020/21			Budget Year 2021/22					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		226 404	213 203	227 212	16 041	232 598	227 212	5 386	2%	227 212
Executive and council		433	112	112	57	500	112	388	346%	112
Finance and administration		225 972	213 091	227 100	15 985	232 097	227 100	4 998	2%	227 100
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		86 047	264 651	272 391	1 616	40 942	272 391	(231 449)	-85%	272 391
Community and social services		13 597	10 140	12 243	167	12 525	12 243	282	2%	12 243
Sport and recreation		1 282	2 211	3 173	659	3 853	3 173	680	21%	3 173
Public safety		31 913	230 807	230 844	453	5 220	230 844	(225 623)	-98%	230 844
Housing		39 256	21 493	26 131	336	19 344	26 131	(6 788)	-26%	26 131
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		50 136	14 911	15 395	1 449	14 353	15 395	(1 041)	-7%	15 395
Planning and development		2 828	1 353	1 542	186	2 050	1 542	508	33%	1 542
Road transport		44 821	13 558	13 853	1 263	12 303	13 853	(1 550)	-11%	13 853
Environmental protection		2 487	-	-	-	-	-	-	-	-
<i>Trading services</i>		761 204	866 683	848 239	61 303	769 054	848 239	(79 185)	-9%	848 239
Energy sources		457 881	552 484	517 783	40 571	468 121	517 783	(49 662)	-10%	517 783
Water management		119 417	102 167	117 149	8 937	115 872	117 149	(1 277)	-1%	117 149
Waste water management		119 912	147 556	147 985	7 589	121 097	147 985	(26 888)	-18%	147 985
Waste management		63 993	64 476	65 322	4 206	63 964	65 322	(1 359)	-2%	65 322
<i>Other</i>	4	-	-	100	-	-	100	(100)	-100%	100
Total Revenue - Functional	2	1 123 792	1 359 448	1 363 337	80 410	1 056 947	1 363 337	(306 390)	-22%	1 363 337
Expenditure - Functional										
<i>Governance and administration</i>		226 174	262 202	256 368	20 376	208 547	256 368	(47 821)	-19%	256 368
Executive and council		40 376	40 098	37 846	3 266	35 912	37 846	(1 934)	-5%	37 846
Finance and administration		182 041	218 212	214 629	16 795	169 050	214 629	(45 579)	-21%	214 629
Internal audit		3 757	3 891	3 893	315	3 586	3 893	(307)	-8%	3 893
<i>Community and public safety</i>		171 118	309 857	317 117	12 499	122 205	317 117	(194 913)	-61%	317 117
Community and social services		27 864	26 949	30 196	3 177	27 671	30 196	(2 525)	-8%	30 196
Sport and recreation		25 600	27 026	28 177	2 690	27 763	28 177	(414)	-1%	28 177
Public safety		94 987	225 937	225 223	4 750	50 652	225 223	(174 572)	-78%	225 223
Housing		22 583	29 855	33 430	1 861	16 035	33 430	(17 394)	-52%	33 430
Health		83	91	91	21	83	91	(8)	-9%	91
<i>Economic and environmental services</i>		78 767	79 306	83 280	9 380	75 506	83 280	(7 774)	-9%	83 280
Planning and development		17 506	18 626	19 167	1 698	18 269	19 167	(899)	-5%	19 167
Road transport		58 262	60 221	62 942	7 635	56 793	62 942	(6 150)	-10%	62 942
Environmental protection		2 999	459	1 171	46	445	1 171	(726)	-62%	1 171
<i>Trading services</i>		594 443	635 190	664 194	60 730	573 825	664 194	(90 369)	-14%	664 194
Energy sources		404 364	462 271	466 607	37 902	411 683	466 607	(54 924)	-12%	466 607
Water management		75 107	65 812	67 985	6 759	52 889	67 985	(15 096)	-22%	67 985
Waste water management		68 096	63 890	75 362	11 239	65 075	75 362	(10 288)	-14%	75 362
Waste management		46 876	43 218	54 240	4 830	44 179	54 240	(10 061)	-19%	54 240
<i>Other</i>		505	619	604	3	300	604	(305)	-50%	604
Total Expenditure - Functional	3	1 071 008	1 287 175	1 321 564	102 988	980 383	1 321 564	(341 181)	-26%	1 321 564
Surplus/ (Deficit) for the year		52 784	72 273	41 773	(22 578)	76 564	41 773	34 791	83%	41 773

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 page; 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) - M12 June										
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	57	500	112	388	345,5%	112
Vote 2 - Municipal Manager		2 859	500	500	500	500	500	-		500
Vote 3 - Strategic Support Services		1 529	1 651	1 301	252	1 274	1 301	(27)	-2,1%	1 301
Vote 4 - Financial Services		220 708	208 487	222 465	15 165	229 415	222 465	6 950	3,1%	222 465
Vote 5 - Community Services		97 399	277 467	285 261	1 998	50 822	285 261	(234 438)	-82,2%	285 261
Vote 6 - Technical Services		800 865	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	552 474	517 723	40 590	468 077	517 723	(49 647)	-9,6%	517 723
Vote 8 - Public Services		-	318 757	335 975	21 846	306 359	335 975	(29 616)	-8,8%	335 975
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 123 792	1 359 448	1 363 337	80 410	1 056 947	1 363 337	(306 390)	-22,5%	1 363 337
Expenditure by Vote										
Vote 1 - Council General	1	36 468	36 147	32 993	2 476	32 391	32 993	(603)	-1,8%	32 993
Vote 2 - Municipal Manager		11 297	9 628	10 523	1 271	8 795	10 523	(1 728)	-16,4%	10 523
Vote 3 - Strategic Support Services		68 710	71 745	74 860	9 222	68 312	74 860	(6 549)	-8,7%	74 860
Vote 4 - Financial Services		77 852	133 357	127 134	6 580	91 807	127 134	(35 327)	-27,8%	127 134
Vote 5 - Community Services		180 406	315 481	320 762	12 255	125 536	320 762	(195 226)	-60,9%	320 762
Vote 6 - Technical Services		696 274	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	471 099	475 652	38 388	416 748	475 652	(58 904)	-12,4%	475 652
Vote 8 - Public Services		-	249 717	279 638	32 795	236 793	279 638	(42 845)	-15,3%	279 638
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 071 008	1 287 175	1 321 564	102 988	980 383	1 321 564	(341 181)	-25,8%	1 321 564
Surplus/ (Deficit) for the year	2	52 784	72 273	41 773	(22 578)	76 564	41 773	34 791	83,3%	41 773

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 - M12 June

Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Council General		433	112	112	57	500	112	388	346%	112
1.1 - Admin		433	112	112	57	500	112	388	346%	112
1.2 - Mayoral Office		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		2 859	500	500	500	500	500	-	-	500
2.1 - Office Support		500	500	500	500	500	500	-	-	500
2.2 - Internal Audit		-	-	-	-	-	-	-	-	-
2.3 - Project Management		2 359	-	-	-	-	-	-	-	-
2.4 - Ombudsman		-	-	-	-	-	-	-	-	-
2.5 - Enterprise Risk Management		-	-	-	-	-	-	-	-	-
2.6 - Jobs4U		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		1 529	1 651	1 301	252	1 274	1 301	(27)	-2%	1 301
3.1 - Administration & Support Services		787	906	456	2	386	456	(70)	-15%	456
3.2 - Human Resources		544	620	620	249	704	620	84	14%	620
3.3 - Information Communication Technology		5	2	2	0	7	2	5	266%	2
3.4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-
3.5 - Communications & Media Relations		-	-	-	-	-	-	-	-	-
3.6 - Local Economic Development		127	123	223	-	123	223	(100)	-45%	223
3.7 - Legal Services		66	-	0	0	54	0	54	537015%	0
Vote 4 - Financial Services		220 708	208 487	222 465	15 165	229 415	222 465	6 950	3%	222 465
4.1 - Administration		41 218	35 376	35 551	2 337	39 184	35 551	3 633	10%	35 551
4.2 - Revenue		176 827	170 312	184 115	12 828	189 733	184 115	5 618	3%	184 115
4.3 - Financial Planning		2 664	1 285	1 285	-	498	1 285	(787)	-61%	1 285
4.4 - Supply Chain Management		-	1 514	1 514	-	-	1 514	(1 514)	-100%	1 514
Vote 5 - Community Services		97 399	277 467	285 261	1 998	50 822	285 261	(234 438)	-82%	285 261
5.1 - Administration & Support Services		63	94	545	-	-	545	(545)	-100%	545
5.2 - Human Settlements & Housing		39 685	21 865	26 519	369	19 731	26 519	(6 788)	-26%	26 519
5.3 - Libraries		10 247	9 208	11 335	17	10 896	11 335	(439)	-4%	11 335
5.4 - Fire Brigade & Disaster Risk Management		1 789	1 700	1 737	59	1 676	1 737	(61)	-4%	1 737
5.5 - Traffic Services		42 971	242 108	242 108	1 355	15 086	242 108	(227 021)	-94%	242 108
5.6 - Municipal Halls and Resorts		2 166	2 124	2 650	199	2 912	2 650	262	10%	2 650
5.7 - Customer Care Services		477	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		1	368	368	-	521	368	153	42%	368
5.9 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		800 865	-	-	-	-	-	-	-	-
6.1 - Public Works		38 046	-	-	-	-	-	-	-	-
6.2 - Cemeteries		1 612	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		3	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		63 993	-	-	-	-	-	-	-	-
6.5 - Sewerages		119 912	-	-	-	-	-	-	-	-
6.6 - Electricity Management		457 752	-	-	-	-	-	-	-	-
6.7 - Water Management		119 547	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	552 474	517 723	40 590	468 077	517 723	(49 647)	-10%	517 723
7.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		-	552 474	517 723	40 590	468 077	517 723	(49 647)	-10%	517 723
Vote 8 - Public Services		-	318 757	335 975	21 846	306 359	335 975	(29 616)	-9%	335 975
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		-	-	189	-	-	189	(189)	-100%	189
8.3 - Community Liason		-	460	460	-	460	460	-	-	460
8.4 - Municipal Planning and Building Control		-	1 230	1 230	186	1 927	1 230	697	57%	1 230
8.5 - Public Works		-	2 211	2 949	316	927	2 949	(2 022)	-69%	2 949
8.6 - Cemeteries		-	638	638	142	1 544	638	906	142%	638
8.7 - Parks and Open Spaces		-	10	422	468	502	422	80	19%	422
8.8 - Solid Waste and Area Cleaning		-	64 476	65 322	4 206	63 964	65 322	(1 359)	-2%	65 322
8.9 - Waste Water Treatment and Networks		-	147 556	147 556	7 589	121 097	147 556	(26 459)	-18%	147 556
8.10 - Water Treatment and Networks		-	102 176	117 208	8 939	115 938	117 208	(1 271)	-1%	117 208
Total Revenue by Vote	2	1 123 792	1 359 448	1 363 337	80 410	1 056 947	1 363 337	(306 390)	-22%	1 363 337

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M12 June

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	1									
Vote 1 - Council General		36 468	36 147	32 993	2 476	32 391	32 993	(603)	-2%	32 993
1.1 - Admin		23 163	21 733	21 779	1 477	20 646	21 779	(1 134)	-5%	21 779
1.2 - Mayoral Office		13 305	14 414	11 214	999	11 745	11 214	531	5%	11 214
Vote 2 - Municipal Manager		11 297	9 628	10 523	1 271	8 795	10 523	(1 728)	-16%	10 523
2.1 - Office Support		3 889	3 900	4 801	790	3 516	4 801	(1 286)	-27%	4 801
2.2 - Internal Audit		3 757	3 891	3 893	315	3 586	3 893	(307)	-8%	3 893
2.3 - Project Management		2 174	-	-	-	-	-	-	-	-
2.4 - Ombudsman		2	2	2	0	0	2	(2)	-93%	2
2.5 - Enterprise Risk Management		1 469	1 812	1 804	166	1 693	1 804	(111)	-6%	1 804
2.6 - Jobs4U		6	22	22	0	1	22	(21)	-95%	22
Vote 3 - Strategic Support Services		68 710	71 745	74 860	9 222	68 312	74 860	(6 549)	-9%	74 860
3.1 - Administration & Support Services		26 441	27 901	27 760	2 132	23 388	27 760	(4 372)	-16%	27 760
3.2 - Human Resources		13 725	13 133	11 351	3 034	14 762	11 351	3 410	30%	11 351
3.3 - Information Communication Technology		16 101	16 701	21 608	3 033	17 852	21 608	(3 756)	-17%	21 608
3.4 - IDP/ PMS/ SDBIP		2 253	2 236	2 499	166	2 384	2 499	(115)	-5%	2 499
3.5 - Communications & Media Relations		1 379	1 576	1 926	134	1 616	1 926	(309)	-16%	1 926
3.6 - Local Economic Development		3 754	4 127	4 473	370	4 258	4 473	(215)	-5%	4 473
3.7 - Legal Services		5 057	6 072	5 243	353	4 051	5 243	(1 192)	-23%	5 243
Vote 4 - Financial Services		77 852	133 357	127 134	6 580	91 807	127 134	(35 327)	-28%	127 134
4.1 - Administration		26 078	25 697	17 500	858	11 777	17 500	(5 722)	-33%	17 500
4.2 - Revenue		35 284	49 235	46 659	2 272	26 423	46 659	(20 235)	-43%	46 659
4.3 - Financial Planning		2 243	21 176	23 822	1 660	19 150	23 822	(4 672)	-20%	23 822
4.4 - Supply Chain Management		14 248	37 249	39 154	1 790	34 456	39 154	(4 697)	-12%	39 154
Vote 5 - Community Services		180 406	315 481	320 762	12 255	125 536	320 762	(195 226)	-61%	320 762
5.1 - Administration & Support Services		6 205	6 066	6 856	698	6 411	6 856	(445)	-6%	6 856
5.2 - Human Settlements & Housing		22 428	29 861	33 442	1 859	16 042	33 442	(17 400)	-52%	33 442
5.3 - Libraries		15 952	15 780	15 753	1 610	15 330	15 753	(423)	-3%	15 753
5.4 - Fire Brigade & Disaster Risk Management		40 396	34 749	33 887	3 081	32 111	33 887	(1 776)	-5%	33 887
5.5 - Traffic Services		75 375	210 699	212 021	3 275	36 433	212 021	(175 588)	-83%	212 021
5.6 - Municipal Halls and Resorts		8 579	8 991	9 570	988	9 317	9 570	(253)	-3%	9 570
5.7 - Customer Care Services		3 191	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		8 198	9 245	9 142	724	9 809	9 142	667	7%	9 142
5.9 - Health		83	91	91	21	83	91	(8)	-9%	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	475 652	38 388	416 748	475 652	(58 904)	-12%	475 652
7.1 - Administration & Support Services		-	8 829	9 045	466	5 020	9 045	(4 025)	-44%	9 045
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		-	462 271	466 607	37 921	411 728	466 607	(54 879)	-12%	466 607
Vote 8 - Public Services		-	249 717	279 638	32 795	236 793	279 638	(42 845)	-15%	279 638
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		-	2 412	2 588	459	2 401	2 588	(186)	-7%	2 588
8.3 - Community Liason		-	3 407	2 862	203	2 592	2 862	(270)	-9%	2 862
8.4 - Municipal Planning and Building Control		-	10 419	10 161	708	9 482	10 161	(678)	-7%	10 161
8.5 - Public Works		-	50 531	53 368	7 030	47 574	53 368	(5 793)	-11%	53 368
8.6 - Cemeteries		-	4 042	6 757	963	5 726	6 757	(1 031)	-15%	6 757
8.7 - Parks and Open Spaces		-	9 003	10 025	1 034	9 197	10 025	(828)	-8%	10 025
8.8 - Solid Waste and Area Cleaning		-	45 802	56 928	5 059	47 021	56 928	(9 907)	-17%	56 928
8.9 - Waste Water Treatment and Networks		-	58 240	68 966	10 581	59 911	68 966	(9 054)	-13%	68 966
8.10 - Water Treatment and Networks		-	65 862	67 985	6 759	52 889	67 985	(15 096)	-22%	67 985
Total Expenditure by Vote	2	1 071 008	1 287 175	1 321 564	102 988	980 363	1 321 564	(341 181)	(0)	1 321 564
Surplus/ (Deficit) for the year	2	52 784	72 273	41 773	(22 578)	76 564	41 773	34 791	0	41 773

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) - M12 June										
Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		155 977	154 348	168 061	11 597	173 023	168 061	4 962	3%	168 061
Service charges - electricity revenue		431 937	522 613	487 765	40 418	460 526	487 765	(27 239)	-6%	487 765
Service charges - water revenue		93 942	79 712	94 000	8 937	95 963	94 000	1 963	2%	94 000
Service charges - sanitation revenue		76 021	76 112	76 112	7 589	83 525	76 112	7 413	10%	76 112
Service charges - refuse revenue		42 155	44 197	44 197	3 360	43 240	44 197	(957)	-2%	44 197
Rental of facilities and equipment		22 936	5 845	5 845	602	6 583	5 845	737	13%	5 845
Interest earned - external investments		9 718	10 686	10 686	997	10 686	10 686	0	0%	10 686
Interest earned - outstanding debtors		8 344	6 770	6 770	948	9 814	6 770	3 044	45%	6 770
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		30 304	230 513	230 513	382	3 552	230 513	(226 961)	-98%	230 513
Licences and permits		2 017	3 949	3 949	345	2 428	3 949	(1 521)	-39%	3 949
Agency services		9 416	8 987	8 987	653	8 953	8 987	(34)	0%	8 987
Transfers and subsidies		168 007	147 172	157 480	2 861	149 602	157 480	(7 878)	-5%	157 480
Other revenue		15 716	9 786	9 786	1 701	9 029	9 786	(757)	-8%	9 786
Gains		3 919	1 399	1 399	21	21	1 399	(1 378)	-98%	1 399
Total Revenue (excluding capital transfers and contributions)		1 070 409	1 302 088	1 305 548	80 410	1 056 945	1 305 548	(248 603)	-19%	1 305 548
Expenditure By Type										
Employee related costs		319 700	344 581	338 860	29 783	332 627	338 860	(6 233)	-2%	338 860
Remuneration of councillors		18 421	20 356	19 049	1 489	17 639	19 049	(1 410)	-7%	19 049
Debt impairment		77 130	198 257	198 257	-	-	198 257	(198 257)	-100%	198 257
Depreciation & asset impairment		88 561	100 988	100 988	18 547	87 802	100 988	(13 186)	-13%	100 988
Finance charges		22 351	23 653	23 653	1 686	20 988	23 653	(2 665)	-11%	23 653
Bulk purchases - electricity		337 524	388 335	388 335	27 870	339 687	388 335	(48 648)	-13%	388 335
Inventory consumed		26 067	39 907	42 696	2 454	29 939	42 696	(12 757)	-30%	42 696
Contracted services		73 166	89 923	118 403	13 727	83 395	118 403	(35 008)	-30%	118 403
Transfers and subsidies		4 452	4 365	7 224	351	3 337	7 224	(3 887)	-54%	7 224
Other expenditure		100 150	73 045	80 334	7 060	62 827	80 334	(17 507)	-22%	80 334
Losses		3 485	3 766	3 766	20	2 141	3 766	(1 624)	-43%	3 766
Total Expenditure		1 071 008	1 287 175	1 321 564	102 988	980 383	1 321 564	(341 181)	-26%	1 321 564
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(598)	14 913	(16 015)	(22 578)	76 562	(16 015)	92 577	(0)	(16 015)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		52 583	57 360	57 789	-	-	57 789	(57 789)	(0)	57 789
Transfers and subsidies - capital (in-kind - all)		500	-	-	-	2	-	2	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions		300	-	-	-	-	-	-	-	-
Taxation		52 784	72 273	41 773	(22 578)	76 564	41 773	-	-	41 773
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-	-	-
Attributable to minorities		52 784	72 273	41 773	(22 578)	76 564	41 773	-	-	41 773
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52 784	72 273	41 773	(22 578)	76 564	41 773			41 773
Surplus/(Deficit) for the year		52 784	72 273	41 773	(22 578)	76 564	41 773			41 773

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M12 June				
Ref	Description	Variance greater than 5% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Service charges - electricity revenue	-6%	In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2021 the municipality processed a journal of R28 255 206 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2022 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.	
	Service charges - sanitation revenue	10%	Sanitation revenue shows an over performance due to the annual billing that was done in the month of July, but due in September 2021. It is expected that over the 12 months the over performance will be reduced.	
	Rental of facilities and equipment	13%	Growth in Rental of facilities and equipment with the ease of lock down.	
	Interest earned - outstanding debtors	45%	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	-39%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Transfers and subsidies - operating	-5%	Transfers and subsidy revenue are recognised when conditions of the grant are met.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants are recognised when capital expenditure has been capitalised.	
	Other revenue	-8%	Other revenue shows a slight under performance, although most of the operations are no longer suspended the revenue has been affected by the lockdown.	
	Gains	-98%	Gains from the disposal of assets are less than anticipated.	
2	Expenditure By Type			
	Remuneration of councillors	-7%	Councillor's backpay for 2021/2022 must still be calculated and paid.	
	Debt impairment	-100%	The accounting treatment for debt impairment will be finalised after the financial year-end.	
	Depreciation & asset impairment	-13%	The accounting treatment for depreciation and asset impairment will be finalised after the financial year-end.	
	Finance charges	-11%	The accounting treatment for finance charges will be finalised after the financial year-end.	
	Bulk purchases - electricity	-13%	Preliminary expenditure on electricity purchases are less than anticipated.	
	Inventory consumed	-30%	Preliminary expenditure on materials and supplies are less than anticipated.	
	Contracted services	-30%	Preliminary expenditure on contracted and outsourced services are less than anticipated.	
	Transfers and subsidies	-54%	Preliminary monetary allocations to individuals and organisations are less than anticipated.	
	Other expenditure	-22%	Preliminary expenditure on general expenses are less than anticipated.	
	Losses	-43%	Losses from the disposal of assets are less than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-16%	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	12%	Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Other revenue	422%	Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Government - Operating	-3%	prelim.	
	Government Capital	-1%	prelim.	
	Interest	9%	Investment process been done monthly.	
	Suppliers	-12%	Already in the year end process - request and orders been follow up	
	Transfer and grants	54%	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	16%	Capital projects for the year - Demand management plan been implemented and updated monthly	
	Consumer deposits	120%	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) - M12 June

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	25	–	2	25	(23)	-92%	25
Vote 2 - Municipal Manager		1 065	5	50	–	42	50	(8)	-16%	50
Vote 3 - Strategic Support Services		370	3 155	7 645	2 481	3 129	7 645	(4 516)	-59%	7 645
Vote 4 - Financial Services		3 237	–	–	–	–	–	–	–	–
Vote 5 - Community Services		10 442	15 635	15 997	(15 645)	15 768	15 997	(230)	-1%	15 997
Vote 6 - Technical Services		93 045	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		–	33 600	36 525	20 999	35 554	36 525	(971)	-3%	36 525
Vote 8 - Public Services		–	50 394	45 133	7 227	38 827	45 133	(6 305)	-14%	45 133
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	105 375	15 062	93 322	105 375	(12 053)	-11%	105 375
Single Year expenditure appropriation	2									
Vote 1 - Council General		–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		1 379	–	–	–	–	–	–	–	–
Vote 3 - Strategic Support Services		928	3 200	1 996	–	163	1 996	(1 834)	-92%	1 996
Vote 4 - Financial Services		450	805	2 339	349	1 542	2 339	(797)	-34%	2 339
Vote 5 - Community Services		1 153	7 200	3 092	431	2 427	3 092	(666)	-22%	3 092
Vote 6 - Technical Services		12 517	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		–	12 220	7 144	152	3 510	7 144	(3 634)	-51%	7 144
Vote 8 - Public Services		–	25 011	35 466	2 020	29 490	35 466	(5 977)	-17%	35 466
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	50 037	2 952	37 131	50 037	(12 906)	-26%	50 037
Total Capital Expenditure	3	124 588	151 230	155 412	18 014	130 453	155 412	(24 959)	-16%	155 412
Capital Expenditure - Functional Classification										
Governance and administration		5 425	7 005	12 205	2 843	5 251	12 205	(6 954)	-57%	12 205
Executive and council		37	10	75	–	44	75	(31)	-41%	75
Finance and administration		5 388	6 995	12 130	2 843	5 207	12 130	(6 923)	-57%	12 130
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		12 192	23 828	18 611	(15 497)	16 476	18 611	(2 135)	-11%	18 611
Community and social services		11 252	728	1 061	5	25	1 061	(1 036)	-98%	1 061
Sport and recreation		10	22 600	16 970	(15 650)	16 019	16 970	(951)	-6%	16 970
Public safety		930	500	500	148	432	500	(68)	-14%	500
Housing		–	–	80	–	–	80	(80)	-100%	80
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		72 398	51 601	35 470	2 281	33 256	35 470	(2 214)	-6%	35 470
Planning and development		1 222	–	40	11	11	40	(29)	-73%	40
Road transport		71 176	51 601	35 430	2 270	33 245	35 430	(2 185)	-6%	35 430
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		34 572	68 797	89 126	28 387	75 470	89 126	(13 656)	-15%	89 126
Energy sources		23 781	45 490	47 133	21 355	41 187	47 133	(5 946)	-13%	47 133
Water management		4 195	7 308	20 162	6 893	15 447	20 162	(4 714)	-23%	20 162
Waste water management		5 420	14 483	21 485	139	18 490	21 485	(2 996)	-14%	21 485
Waste management		1 177	1 516	346	–	346	346	–	–	346
Other		–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	3	124 588	151 230	155 412	18 014	130 453	155 412	(24 959)	-16%	155 412
Funded by:										
National Government		50 125	57 260	57 260	25 983	55 302	57 260	(1 958)	-3%	57 260
Provincial Government		2 458	100	100	–	–	100	(100)	-100%	100
District Municipality		300	–	429	–	429	–	–	–	429
Other transfers and grants		500	–	–	–	–	–	–	–	–
Transfers recognised - capital		53 383	57 360	57 789	25 983	55 730	57 789	(2 058)	-4%	57 789
Public contributions & donations	5	–	–	–	–	–	–	–	–	–
Borrowing	6	–	–	–	–	–	–	–	–	–
Internally generated funds		71 205	93 870	97 623	(7 969)	74 723	97 623	(22 901)	-23%	97 623
Total Capital Funding		124 588	151 230	155 412	18 014	130 453	155 412	(24 959)	-16%	155 412

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M12 June						
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	80 092	41 287
Call investment deposits		101 414	45 000	45 000	90 000	45 000
Consumer debtors		106 600	195 191	195 191	123 076	195 191
Other debtors		21 935	24 782	24 782	22 034	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	27 033	10 953
Total current assets		329 806	319 279	319 279	344 075	319 279
Non current assets						
Long-term receivables		2 658	3 479	3 479	9 877	3 479
Investments		-	-	-	-	-
Investment property		63 876	47 145	47 145	62 142	47 145
Investments in Associate		-	-	-	-	-
Property, plant and equipment		2 353 160	2 408 787	2 408 787	2 326 628	2 408 787
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		4 090	3 013	3 013	4 014	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	2 439 292	2 499 055
TOTAL ASSETS		2 790 220	2 818 334	2 818 334	2 783 367	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	4 587	4 738
Trade and other payables		106 664	92 096	92 096	38 448	92 096
Provisions		51 529	42 804	42 804	47 125	42 804
Total current liabilities		181 007	154 174	154 174	103 201	154 174
Non current liabilities						
Borrowing		179 139	164 603	164 603	166 098	164 603
Provisions		285 914	270 105	270 105	285 335	270 105
Total non current liabilities		465 053	434 708	434 708	451 433	434 708
TOTAL LIABILITIES		646 060	588 882	588 882	554 634	588 882
NET ASSETS	2	2 144 160	2 229 452	2 229 452	2 228 734	2 229 452
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 144 160	2 175 587	2 175 587	2 228 734	2 175 587
Reserves		-	53 865	53 865	-	53 865
TOTAL COMMUNITY WEALTH/EQUITY	2	2 144 160	2 229 452	2 229 452	2 228 734	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 - M12 June										
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	142 851	8 505	119 328	142 851	(23 523)	-16%	133 086
Service charges		637 405	641 866	622 647	53 913	694 374	622 647	71 727	12%	641 866
Other revenue		202 857	40 959	40 959	11 454	213 675	40 959	172 716	422%	41 483
Government - operating		161 901	147 172	157 480	502	153 479	157 480	(4 001)	-3%	147 881
Government - capital		56 927	57 360	57 789	-	57 360	57 789	(429)	-1%	57 360
Interest		16 052	17 456	17 456	1 944	19 042	17 456	1 586	9%	17 456
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1 012 988)	(959 913)	(992 083)	(99 950)	(1 108 586)	(992 083)	116 503	-12%	(959 913)
Finance charges		(22 675)	(21 336)	(21 336)	-	(21 336)	(21 336)	0	0%	(21 336)
Transfers and Grants		(3 199)	(4 365)	(7 218)	(351)	(3 336)	(7 218)	(3 882)	54%	(4 365)
NET CASH FROM/(USED) OPERATING ACTIVITIES		147 422	50 395	18 546	(23 983)	124 001	18 546	(105 455)	-569%	53 518
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(1 744)	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		23	50	50	(58)	16	50	(34)	-68%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(121 740)	(151 230)	(154 778)	(33 664)	(130 453)	(154 778)	(24 325)	16%	(151 230)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(123 462)	(151 180)	(154 728)	(33 721)	(130 437)	(154 728)	(24 291)	16%	(151 180)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		153	100	100	(0)	220	100	120	120%	100
Payments										
Repayment of borrowing		(11 702)	(13 041)	(13 041)	-	(13 041)	(13 041)	(0)	0%	(13 041)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(11 548)	(12 941)	(12 941)	(0)	(12 820)	(12 941)	(121)	1%	(12 941)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		161 720	200 013	189 348	(57 705)	189 348	189 348			189 348
Cash/cash equivalents at month/year end:		174 132	86 287	40 225		170 092	40 225			78 745

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June													
Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Li.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	8 165	2 180	2 082	1 796	1 564	1 246	9 196	20 101	46 332	33 905	11 653	28 726
Trade and Other Receivables from Exchange Transactions - Electricity	1300	26 400	1 181	506	352	227	99	1 383	4 339	34 487	6 399	440	4 163
Receivables from Non-exchange Transactions - Property Rates	1400	9 530	1 822	876	746	686	629	5 890	13 181	33 359	21 132	1 949	22 322
Receivables from Exchange Transactions - Waste Water Management	1500	5 886	1 538	1 361	1 268	1 247	1 199	7 865	24 978	45 343	36 557	9 108	31 644
Receivables from Exchange Transactions - Waste Management	1600	3 694	907	806	781	752	73	4 920	15 157	27 750	22 343	5 682	19 617
Receivables from Exchange Transactions - Property Rental Debtors	1700	313	216	210	195	184	18	1 232	6 996	9 527	8 788	1 337	20 834
Interest on Arrear Debtor Accounts	1810	75	1	46	74	104	116	1 589	26 549	28 554	28 432	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(3 674)	1 582	587	510	513	390	3 855	22 201	25 965	27 469	1 270	9 486
Total By Income Source	2000	50 390	9 427	6 474	5 722	5 277	4 594	35 931	133 501	251 316	185 026	31 449	136 793
2020/21 - totals only		48 047	17	12 760	17	10 749	5 404	31 672	110 071	218 737	157 914	22 270	123 344
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 441	135	63	70	46	38	839	570	4 202	1 563	–	–
Commercial	2300	9 983	494	303	149	138	113	896	3 539	15 614	4 834	–	–
Households	2400	31 751	8 329	5 823	5 313	4 917	4 285	32 226	113 639	206 282	160 380	31 449	136 793
Other	2500	6 215	465	285	191	177	158	1 969	15 754	25 218	18 249	–	–
Total By Customer Group	2800	50 390	9 427	6 474	5 722	5 277	4 594	35 931	133 501	251 316	185 026	31 449	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.

	June 2022	May 2022	April 2022
Gross consumer debtors, as per debtors age analysis	251 316 225	238 130 895	240 531 256
Total Provision for bad debts	-138 616 578	-138 616 578	-138 616 578
Provision bad debts Consumers (SC3)	-136 792 686	-136 792 686	-136 792 686
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-17 178 531	-15 200 731	-15 560 786
Net consumers debtors:	95 521 116	84 313 586	86 353 893

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

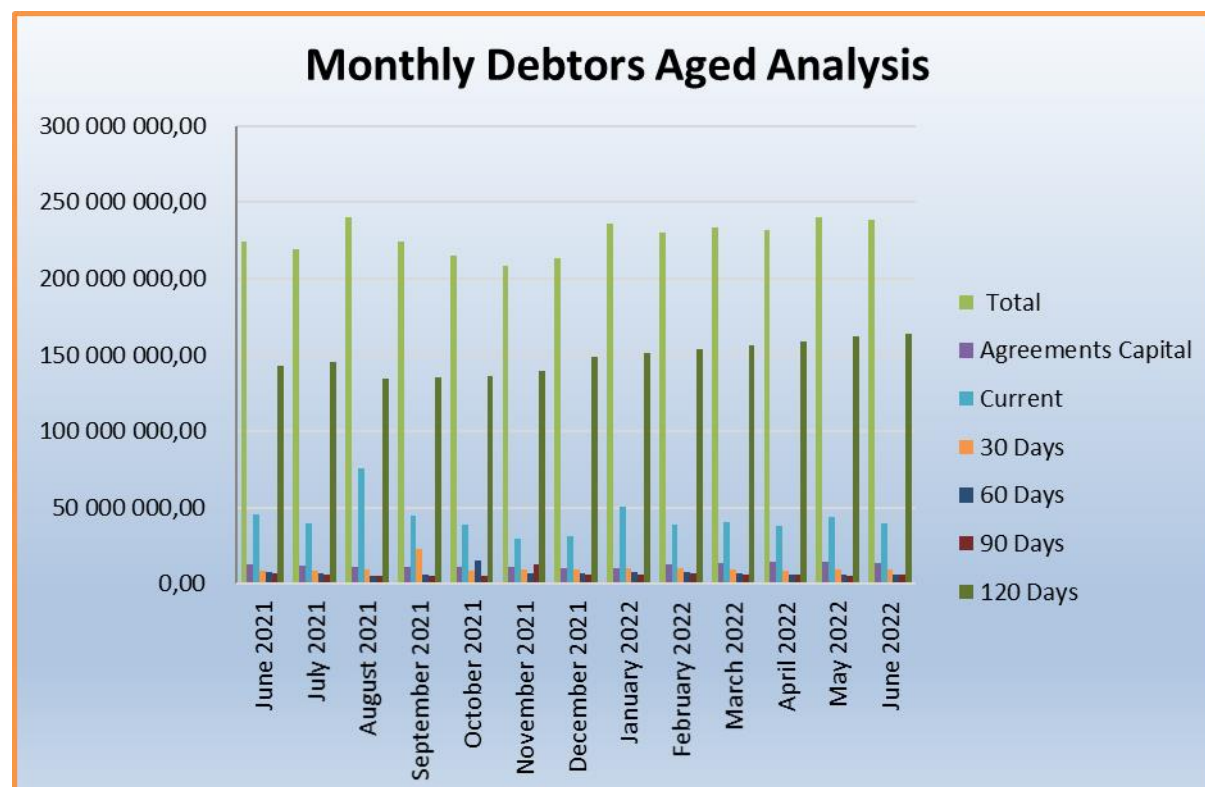
5.2.1 Outstanding Debtors

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

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 251 316 225 as at 30 June 2022 compared to R 238 130 895 as at 31 May 2022. Current debt represents 20 % of the total outstanding debt, while the total debt in arrears represents 75 % of the debt and 5 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 66 % of the total debt. It should be noted that that 22 % of arrear debt representing R 55 332 940 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 32 579 030 when compared to the outstanding amount of R 218 737 195 on 30 June 2022, representing an 15 % annual increase.



2. Additional Information:

The Increase of outstanding debt for service levies is 3 %. Also, refer to item 1 above.

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

The Debt collection rate for the period July 2021 till May 2022 was 92.58 %.

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

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

The water distribution losses for the period of July 2021 till May 2022 were 23.22 % off which real losses were 20.85%.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
July 21 – May 22	13 214 505 kl	10 145 982 kl	3 068 523 kl	23.22 %
Less:			-	
Unbilled Authorized Consumption			53 266 kl	
Customer Meter and Data Errors			260 156 kl	
Real Losses			2 755 101 kl	20.85 %

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 June 2022.

1. 26 253 SMS's were sent during the month to clients with arrear accounts to the value of R 256 990 421 while 4116 final demands with arrears to the value of R 79 866 830 were emailed.
2. 17 721 accounts were sent via MMS (Multimedia Messaging Services) for clients to receive their accounts on their cellphones, while 4 622 friendly due date Reminders to the value of R57 770 867 were emailed to clients.
3. 18 582 SMS's were sent during the month to clients after the billing for new account balances to the value of R135 738 011.
4. 56 Arrangements with clients owing arrears to the value of R560 794 were concluded during the month.
5. R 700 909 was recovered through pre-paid electricity restrictions on Non-Indigent clients where for each R10 used to buy prepaid electricity 60% or R6 is redirected towards the payment of arrear debt,
6. There were 14 conventional electricity disconnections were performed during the month.
7. There were 294 phone call reminders made to clients with arrears on their accounts.
8. There are currently 17 accounts owing R354 980 with section 58 Magistrate Courts Act Garnishee Orders which were entered into. The total monthly payments amount to R3 865.

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 June 2022.

1. The total applications approved for all services by the end of June 2022 were 9 837.
2. The outstanding amount for Indigent consumers is R 27 073 196 of which R 23 982 605 in arrears.
3. Subsidies for June 2022 were allocated for the following services:
 - Refuse R 14 342 588
 - Rates R 6 829 825
 - Sewerage R 22 784 872
 - Electricity R 6 219 129
 - Water R 11 848 537
 - Rent R 10 438 721

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 June 2022.

Attorneys

The outstanding handed over debt as at 30 June 2022 was R55 332 940 made up of 1 344 accounts,

1. An amount of R54 471 was received as payments from the handed over accounts, while an amount of R3 759 (vat incl.) was paid as commission on (3%).
2. An amount of R148 550 was received as payments from the handed over accounts, while an amount of R8 603 (vat incl.) was paid as commission on (6%).
3. 8 Final Demands were issued via Registered Post for a total fee of R686.
4. 56 Clients were hard traced, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R7 190.
5. 11 Sheriff fees in various towns for the value of R 3 552, were paid to the sheriff of court for the serving of all court documents including summonses, notices, warrants, orders and execution of judgements and orders.
6. 16 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R11 834.
7. 29 Section 65A1 notices were issued informing the clients that they need to appear in court, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R19 848.
8. There were 10 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they owe the municipality money (the amount will be stated), and signed a document where they promised to pay deferred

monthly instalment each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R1 932.

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

5.2.5 Arrears Councillors

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

1. The total outstanding debt of Councillors after the June 2022 due date was R44 460.
2. An amount of R5 386 was deducted from the June 2022 salaries of 8 councillors who did not pay their accounts in full on the due date. (The arrear amount was R5 386).
3. An amount of R4000 was automatically deducted from the June 2022 salary of 1 councillor who had arrangements with a balance of R39 074 as per the provisions of the Credit Control and Debt Collection Policy.

5.2.6 Arrears Employees

1. The outstanding debt of employees after the June 2022 due date was R131 601.
2. An amount of R13 100 was automatically deducted from the June 2022 salaries of 4 officials who had arrangements with a balance of R93 032 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R38 569 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the June 2022 salaries of 84 officials who did not pay their account in full on the due date. (The arrear amount was R38 569).

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 - M12 June

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands									
Municipality									
Nedbank		7 Months	Fixed Deposit	19 Jul 2021	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	19 Jul 2021	-	-	-	-	-
Nedbank		6 Months	Fixed Deposit	26 Jul 2021	-	-	-	-	-
ABSA Bank		7 Months	Fixed Deposit	26 Aug 2021	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	26 Aug 2021	-	-	-	-	-
Nedbank		8 Months	Fixed Deposit	27 Sep 2021	-	-	-	-	-
ABSA Bank		7 Months	Fixed Deposit	23 Sep 2021	-	-	-	-	-
Nedbank		7 Months	Fixed Deposit	23 Sep 2021	-	-	-	-	-
Nedbank		8 Months	Fixed Deposit	25 Oct 2021	-	-	-	-	-
ABSA Bank		6 Months	Fixed Deposit	27 Sep 2021	-	-	-	-	-
ABSA Bank		7 Months	Fixed Deposit	25 Oct 2021	-	-	-	-	-
First National Bank		7 Months	Fixed Deposit	25 Oct 2021	-	-	-	-	-
Nedbank		8 Months	Fixed Deposit	24 Nov 2021	-	-	-	-	-
Standard Bank		8 Months	Fixed Deposit	24 Nov 2021	-	-	-	-	-
Nedbank		4 Months	Fixed Deposit	23 Aug 2021	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	22 Sep 2021	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	23 Nov 2021	-	-	-	-	-
Nedbank		8 Months	Fixed Deposit	22 Dec 2021	-	-	-	-	-
Nedbank		7 Months	Fixed Deposit	28 Dec 2021	-	-	-	-	-
First National Bank		7 Months	Fixed Deposit	28 Dec 2021	-	-	-	-	-
Standard Bank		2 Months	Fixed Deposit	25 Oct 2021	-	-	-	-	-
First National Bank		3 Months	Fixed Deposit	22 Nov 2021	-	-	-	-	-
Standard Bank		4 Months	Fixed Deposit	24 Dec 2021	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	24 Jan 2022	-	-	-	-	-
Nedbank		5 Months	Fixed Deposit	24 Jan 2022	-	-	-	-	-
Nedbank		6 Months	Fixed Deposit	24 Feb 2022	-	-	-	-	-
Standard Bank		6 Months	Fixed Deposit	24 Feb 2022	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	24 Mar 2022	-	-	-	-	-
Nedbank		6 Months	Fixed Deposit	28 Mar 2022	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	22 Mar 2022	-	-	-	-	-
Standard Bank		5 Months	Fixed Deposit	22 Mar 2022	-	-	-	-	-
Standard Bank		6 Months	Fixed Deposit	21 Apr 2022	-	-	-	-	-
Nedbank		2 Months	Fixed Deposit	25 Jan 2022	-	-	-	-	-
First National Bank		3 Months	Fixed Deposit	25 Feb 2022	-	-	-	-	-
Nedbank		4 Months	Fixed Deposit	25 Mar 2022	-	-	-	-	-
Standard Bank		4 Months	Fixed Deposit	25 Mar 2022	-	-	-	-	-
First National Bank		5 Months	Fixed Deposit	25 Apr 2022	-	-	-	-	-
Nedbank		6 Months	Fixed Deposit	25 May 2022	-	-	-	-	-
Standard Bank		6 Months	Fixed Deposit	26 May 2022	-	-	-	-	-
Nedbank		7 Months	Fixed Deposit	27 Jun 2022	19	-	5 000	(5 000)	-
Standard Bank		7 Months	Fixed Deposit	28 Jun 2022	39	-	10 000	(10 000)	-
Nedbank		8 Months	Fixed Deposit	25 Jul 2022	22	-	5 000	-	5 000
Standard Bank		9 Months	Fixed Deposit	24 Aug 2022	23	-	5 000	-	5 000
First National Bank		4 Months	Fixed Deposit	27 May 2022	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	27 Jun 2022	18	-	5 000	(5 000)	-
Standard Bank		6 Months	Fixed Deposit	28 Jul 2022	22	-	5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	29 Aug 2022	23	-	5 000	-	5 000
Nedbank		8 Months	Fixed Deposit	27 Sep 2022	24	-	5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	26 Sep 2022	24	-	5 000	-	5 000
Nedbank		7 Months	Fixed Deposit	26 Sep 2022	24	-	5 000	-	5 000
ABSA Bank		7 Months	Fixed Deposit	27 Sep 2022	23	-	5 000	-	5 000
Nedbank		8 Months	Fixed Deposit	24 Oct 2022	25	-	5 000	-	5 000
First National Bank		5 Months	Fixed Deposit	29 Aug 2022	22	-	5 000	-	5 000
ABSA Bank		6 Months	Fixed Deposit	26 Sep 2022	48	-	10 000	-	10 000
Nedbank		6 Months	Fixed Deposit	29 Sep 2022	50	-	10 000	-	10 000
Nedbank		7 Months	Fixed Deposit	31 Oct 2022	26	-	5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	31 Oct 2022	25	-	5 000	-	5 000
Standard Bank		8 Months	Fixed Deposit	29 Nov 2022	26	-	5 000	-	5 000
Nedbank		9 Months	Fixed Deposit	29 Dec 2022	27	-	5 000	-	5 000
Municipality sub-total					510		110 000	(20 000)	90 000
TOTAL INVESTMENTS AND INTEREST	2				510		110 000	(20 000)	90 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 30 June 2022.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
<u>Investments - 30 June 2022 at the following A1 Banks as prescribed by Council's Investment Policy:</u>							
ABSA		R	15 000 000,00				
NEDBANK		R	40 000 000,00				
FNB		R	5 000 000,00				
STANDARD		R	30 000 000,00				
INVESTEC		R	-				
			R 90 000 000,00				
ABSA LT		R	-				
			R 90 000 000,00				

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
17/Dec/20	NEDBANK	03/7881531576/291	4,50%	214	19/Jul/21	0,00	5 000 000		5 000 000	0
17/Dec/20	STANDARD	288460898-070	4,750%	214	19/Jul/21	0,00	5 000 000		5 000 000	0
26/Jan/21	NEDBANK	03/7881531576/292	4,55%	181	26/Jul/21	0,00	5 000 000		5 000 000	0
26/Jan/21	ABSA	2079605435	4,35%	212	26/Aug/21	0,00	5 000 000		5 000 000	0
26/Jan/21	STANDARD	288460898-071	4,525%	212	26/Aug/21	0,00	5 000 000		5 000 000	0
26/Jan/21	NEDBANK	03/7881531576/293	4,65%	244	27/Sep/21	0,00	5 000 000		5 000 000	0
23/Feb/21	ABSA	2079654997	4,48%	212	23/Sep/21	0,00	5 000 000		5 000 000	0
23/Feb/21	NEDBANK	03/7881531576/294	4,65%	212	23/Sep/21	0,00	5 000 000		5 000 000	0
23/Feb/21	NEDBANK	03/7881531576/295	4,70%	244	25/Oct/21	0,00	5 000 000		5 000 000	0
24/Mar/21	ABSA	2079710278	4,59%	187	27/Sep/21	0,00	5 000 000		5 000 000	0
24/Mar/21	ABSA	2079710317	4,63%	215	25/Oct/21	0,00	5 000 000		5 000 000	0
24/Mar/21	FNB	74892725639	4,40%	215	25/Oct/21	0,00	5 000 000		5 000 000	0
24/Mar/21	NEDBANK	03/7881531576/296	4,90%	245	24/Nov/21	0,00	5 000 000		5 000 000	0
24/Mar/21	STANDARD	288460898-072	4,875%	245	24/Nov/21	0,00	5 000 000		5 000 000	0
22/Apr/21	NEDBANK	03/7881531576/297	4,55%	123	23/Aug/21	0,00	5 000 000		5 000 000	0
22/Apr/21	ABSA	2079768611	4,39%	153	22/Sep/21	0,00	5 000 000		5 000 000	0
22/Apr/21	STANDARD	288460898-073	4,725%	215	23/Nov/21	0,00	5 000 000		5 000 000	0
22/Apr/21	NEDBANK	03/7881531576/298	4,85%	244	22/Dec/21	0,00	5 000 000		5 000 000	0
28/May/21	NEDBANK	03/7881531576/299	4,80%	214	28/Dec/21	0,00	5 000 000		5 000 000	0
28/May/21	FNB	74901523164	4,33%	214	28/Dec/21	0,00	5 000 000		5 000 000	0
24/Aug/21	STANDARD	288460898-074	4,150%	62	25/Oct/21	0,00		5 000 000	5 000 000	0
24/Aug/21	FNB	74912286511	4,13%	90	22/Nov/21	0,00		5 000 000	5 000 000	0
24/Aug/21	STANDARD	288460898-075	4,475%	122	24/Dec/21	0,00		5 000 000	5 000 000	0
24/Aug/21	ABSA	2079990527	4,34%	153	24/Jan/22	0,00		5 000 000	5 000 000	0
24/Aug/21	NEDBANK	03/7881531576/301	4,60%	153	24/Jan/22	0,00		5 000 000	5 000 000	0
24/Aug/21	NEDBANK	03/7881531576/302	4,70%	184	24/Feb/22	0,00		5 000 000	5 000 000	0
24/Aug/21	STANDARD	288460898-076	4,725%	184	24/Feb/22	0,00		5 000 000	5 000 000	0
24/Aug/21	STANDARD	288460898-077	4,825%	212	24/Mar/22	0,00		5 000 000	5 000 000	0
28/Sep/21	NEDBANK	03/7881531576/303	4,75%	181	28/Mar/22	0,00		10 000 000	10 000 000	0
21/Oct/21	ABSA	2080077566	4,49%	152	22/Mar/22	0,00		5 000 000	5 000 000	0
21/Oct/21	STANDARD	288460898-078	4,850%	152	22/Mar/22	0,00		5 000 000	5 000 000	0
21/Oct/21	STANDARD	288460898-079	4,900%	182	21/Apr/22	0,00		5 000 000	5 000 000	0
25/Nov/21	NEDBANK	03/7881531576/304	4,40%	61	25/Jan/22	0,00		5 000 000	5 000 000	0
25/Nov/21	FNB	74925968221	4,32%	92	25/Feb/22	0,00		5 000 000	5 000 000	0
25/Nov/21	NEDBANK	03/7881531576/305	4,65%	120	25/Mar/22	0,00		5 000 000	5 000 000	0
25/Nov/21	STANDARD	288460898-080	4,925%	120	25/Mar/22	0,00		5 000 000	5 000 000	0
25/Nov/21	FNB	74925967182	4,53%	151	25/Apr/22	0,00		10 000 000	10 000 000	0
25/Nov/21	NEDBANK	03/7881531576/306	5,10%	181	25/May/22	0,00		10 000 000	10 000 000	0
25/Nov/21	STANDARD	288460898-081	5,125%	182	26/May/22	0,00		5 000 000	5 000 000	0
25/Nov/21	NEDBANK	03/7881531576/307	5,25%	214	27/Jun/22	18 698,63		5 000 000	5 000 000	0
25/Nov/21	STANDARD	288460898-082	5,275%	215	28/Jun/22	39 020,55		10 000 000	10 000 000	0
25/Nov/21	NEDBANK	03/7881531576/308	5,40%	242	25/Jul/22	22 191,78		5 000 000		5 000 000
25/Nov/21	STANDARD	288460898-083	5,575%	272	24/Aug/22	22 910,96		5 000 000		5 000 000
27/Jan/22	FNB	74933426021	4,60%	120	27/May/22	0,00		5 000 000	5 000 000	0
27/Jan/22	ABSA	2080219289	5,07%	151	27/Jun/22	18 057,53		5 000 000	5 000 000	0
27/Jan/22	STANDARD	288460898-084	5,400%	182	28/Jul/22	22 191,78		5 000 000		5 000 000
27/Jan/22	STANDARD	288460898-085	5,600%	214	29/Aug/22	23 013,70		5 000 000		5 000 000
27/Jan/22	NEDBANK	03/7881531576/309	5,80%	243	27/Sep/22	23 835,62		5 000 000		5 000 000
24/Feb/22	STANDARD	288460898-087	5,850%	214	26/Sep/22	24 041,10		5 000 000		5 000 000
24/Feb/22	NEDBANK	03/7881531576/310	5,90%	214	26/Sep/22	24 246,58		5 000 000		5 000 000
24/Feb/22	ABSA	2080268458	5,66%	215	27/Sep/22	23 260,27		5 000 000		5 000 000
24/Feb/22	NEDBANK	03/7881531576/311	6,05%	242	24/Oct/22	24 863,01		5 000 000		5 000 000
29/Mar/22	FNB	74942029064	5,40%	153	29/Aug/22	22 191,78		5 000 000		5 000 000
29/Mar/22	ABSA	2080331271	5,82%	181	26/Sep/22	47 835,62		10 000 000		10 000 000
29/Mar/22	NEDBANK	03/7881531576/312	6,05%	184	29/Sep/22	49 726,03		10 000 000		10 000 000
29/Mar/22	NEDBANK	03/7881531576/313	6,25%	216	31/Oct/22	25 684,93		5 000 000		5 000 000
29/Mar/22	STANDARD	288460898-088	6,150%	216	31/Oct/22	25 273,97		5 000 000		5 000 000
29/Mar/22	STANDARD	288460898-089	6,350%	245	29/Nov/22	26 095,89		5 000 000		5 000 000
29/Mar/22	NEDBANK	03/7881531576/314	6,60%	275	29/Dec/22	27 123,29		5 000 000		5 000 000
Sub Total						510 263,02	100 000 000	225 000 000	235 000 000	90 000 000
						510 263,02	100 000 000,00	225 000 000	235 000 000	90 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month June 2022.

Funds Allocations

The schedule reflecting all council's Investments as at 30 June 2022 R 90 000 000. (R 100 000 000 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	Final		Preliminary Report	
	30/06/2021		30/06/2022	
	Liability	Cash back	Liability	Cash back
		174 132 013		170 091 770
Unutilized grants	6 709 678	6 709 678	7 614 037	7 614 037
Consumer and Sundry deposits	5 001 949	5 001 949	5 238 648	5 238 648
External loans unspent	102 884	102 884	102 884	102 884
EFF Accumulated Depreciation	8 425 820	8 425 820	7 250 000	7 250 000
Self Insurance Reserve	25 774 111	25 774 111	26 423 922	26 423 922
Capital Replacement reserve	55 828 690	55 828 690	81 939 044	81 939 044
Brandwacht Trust	97 893	97 893	-	0
Retained surplus (unidentified dep.)	7 488 390	7 488 390	5 736 441	5 736 441
Performance Bonus Provison	1 011 111	1 011 111	1 037 177	1 037 177
Set aside for retention	8 327 577	8 327 577	6 553 874	6 553 874
Set aside for Creditor payments	37 400 000	51 013 909	19 530 250	23 395 743
Provision for leave Payment	4 350 000	4 350 000	4 800 000	4 800 000
	160 518 104	174 132 013	166 226 277	170 091 770
Cash Surplus (Deficit)		13 613 909		3 865 493
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2021		30/06/2022	
ABSA	25 000 000		15 000 000	
Nedbank	45 000 000		40 000 000	
First National Bank	10 000 000		5 000 000	
Standard Bank	20 000 000		30 000 000	
Investec	0		0	
Total short term	100 000 000		90 000 000	
Bank and Cash	74 118 838		80 078 595	
Cash on hand	13 175		13 175	
	174 132 013		170 091 770	
			-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in June 2022.

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

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

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
PRELIMINARY BANK RECONCILIATION AS AT 30 JUNE 2022				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/06/2022				117 783 238,74
Deposits for the June 2022				96 260 221,46
Payments for the June 2022				(133 964 865,38)
Balance as per Cash Book at 30/06/2022				80 078 594,82
Votes Balances and Transactions:				
40101012690	Balance B/f		117 783 238,74	
40101012690	Balance B/f		0,00	117 783 238,74
40101012691	Movements		96 260 221,46	
40101012692	Movements		(133 964 865,38)	(37 704 643,92)
Balance as per Ledger at 30/06/2022				80 078 594,82
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 30/06/2022				89 310 162,35
Cash on Hand	Not yet Banked			281 383,25
Outstanding Payments				(7 578 790,79)
Deposits not Receipted	Previous months	(620,00)		
	June 2022	(3 204 206,18)	(3 204 826,18)	(3 204 826,18)
Deposits receipted in Duplicate				0,00
Other Items				1 107 397,02
Cash Surpluses / Shortages	Iro Payments Received			0,00
Adjustments to be Made for June 2022	Bank Charges	(163 269,17)	(163 269,17)	163 269,17
Balance as per Cash Book at 30/06/2022				80 078 594,82

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 30 JUNE 2022			
			TOTAL
Balance as per Bank Statement at 01/06/2022			120 798 503,59
Payments for June 2022			(127 151 737,17)
Deposits for June 2022			96 331 044,33
Other Adjustments / Transactions			(13 625,64)
Other Adjustments / Transactions now cleared			1 019 358,75
Direct Deposits from previous months Received			(6 511 558,65)
Direct Deposits not Received			3 204 206,18
Cash on Hand - 01/06/2022			1 915 354,21
Cash on Hand - 30/06/2022			(281 383,25)
Balance as per Bank Statements at 30/06/2022			89 310 162,35

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 June 2022 and conditional grants to the value of R 210 839 429 were received. The value of the unspent conditional grants at the end of June 2022 is R 7 614 037.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		149 956	136 067	136 067	–	136 067	136 067	–		136 067
Operational Revenue:General Revenue:Equitable Share		145 330	131 552	131 552	–	131 552	131 552	–		131 552
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 076	2 965	2 965	–	2 965	2 965	–		2 965
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	1 550	–		1 550
Provincial Government:		12 410	9 985	16 508	40	13 670	16 508	(2 838)	-17,2%	9 985
Capacity Building		1 000	–	–	–	–	–	–		–
Capacity Building and Other		300	250	2 944	40	290	944	(654)	-69,3%	250
Disaster and Emergency Services	4	236	118	118	–	118	118	–		118
Housing	4	475	503	503	–	328	2 503	(2 175)	-86,9%	503
Libraries, Archives and Museums	4	10 125	8 690	10 819	–	10 900	10 819	81	0,7%	8 690
Other	4	94	244	1 944	–	1 944	1 944	–		244
Road Infrastructure - Maintenance	4	180	180	180	–	90	180	(90)	-49,8%	180
District Municipality:		600	500	600	462	962	600	362	60,3%	600
All Grants		600	500	600	462	962	600	362	60,3%	600
Other grant providers:		3 878	500	500	–	2 780	620	2 160	348,4%	500
Departmental Agencies and Accounts		500	500	500	–	2 780	620	2 160	348,4%	500
Non-profit Institutions		3 378	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	166 844	147 052	153 675	502	153 479	153 795	(316)	-0,2%	147 152
Capital Transfers and Grants										
National Government:		50 820	57 260	57 260	–	57 260	57 260	–		57 260
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		17 000	21 000	21 000	–	21 000	21 000	–		21 000
Municipal Infrastructure Grant [Schedule 5B]		33 820	36 260	36 260	–	36 260	36 260	–		36 260
Provincial Government:		2 000	100	100	–	100	100	–		100
Capacity Building and Other		100	100	100	–	–	–	–		100
Other		1 900	–	–	–	100	100	–		–
District Municipality:		–	–	–	–	–	–	–		–
All Grants		–	–	–	–	–	–	–		–
Other grant providers:		1 717	120	120	–	–	–	–		120
Non-Profit Institutions		1 717	120	120	–	–	–	–		120
Total Capital Transfers and Grants	5	54 537	57 480	57 480	–	57 360	57 360	–		57 480
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	221 381	204 532	211 155	502	210 839	211 155	(316)	-0,1%	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 - M12 June

Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		149 956	136 067	136 067	8 449	135 603	136 067	(464)	-0,3%	136 067
Operational Revenue:General Revenue:Equitable Share		145 330	131 552	131 552	8 222	131 552	131 552	–	–	131 552
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 076	2 965	2 965	–	2 965	2 965	–	–	2 965
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	227	1 086	1 550	(464)	-29,9%	1 550
Provincial Government:		12 410	9 985	16 508	3 316	12 632	16 508	(3 876)	-23,5%	9 985
Capacity Building		1 000	–	–	–	–	–	–	–	–
Capacity Building and Other		300	250	2 944	10	10	944	(934)	-98,9%	250
Disaster and Emergency Services		236	118	118	–	–	118	(118)	-100,0%	118
Housing		475	503	503	–	–	2 503	(2 503)	-100,0%	503
Libraries, Archives and Museums		10 125	8 690	10 819	1 606	10 832	10 819	13	0,1%	8 690
Other		94	244	1 944	1 700	1 700	1 944	(244)	-12,6%	244
Road Infrastructure - Maintenance		180	180	180	–	90	180	(90)	-49,8%	180
District Municipality:		600	500	600	500	500	600	(100)	-16,7%	600
All Grants		600	500	600	500	500	600	(100)	-16,7%	600
Other grant providers:		3 878	500	500	249	704	620	84	13,6%	500
Departmental Agencies and Accounts		500	500	500	249	704	620	84	13,6%	500
Non-profit Institutions		3 378	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		166 844	147 052	153 675	12 514	149 440	153 795	(4 355)	-2,8%	147 152
Capital expenditure of Transfers and Grants										
National Government:		50 820	57 260	57 260	25 983	55 302	57 260	(1 958)	-3,4%	57 260
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		17 000	21 000	21 000	18 586	21 000	21 000	–	–	21 000
Municipal Infrastructure Grant [Schedule 5B]		33 820	36 260	36 260	7 397	34 302	36 260	(1 958)	-5,4%	36 260
Provincial Government:		2 000	100	100	–	–	100	(100)	-100,0%	100
Capacity Building and Other		100	100	100	–	–	–	–	–	100
Other		1 900	–	–	–	–	100	(100)	-100,0%	–
District Municipality:		–	–	–	–	–	–	–	–	–
All Grants		–	–	–	–	–	–	–	–	–
Other grant providers:		1 717	120	120	–	–	–	–	–	120
Non-Profit Institutions		1 717	120	120	–	–	–	–	–	120
Total capital expenditure of Transfers and Grants		54 537	57 480	57 480	25 983	55 302	57 360	(2 058)	-3,6%	57 480
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		221 381	204 532	211 155	38 497	204 741	211 155	(6 414)	-3,0%	204 632

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 30 June 2022, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2021/2022			June 2022					
	Unutilised Balance 01/07/2021	Debit Balance -	Received 01/07/2021 30/06/2022	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	Refunded	To Other Debtors	Balance 30/06/2022
National Government:-	-	-	193 327 000,00	-135 603 369,33	-55 301 640,16	-	-	2 421 990,51
Operating grants:-	-	-	136 067 000,00	-135 603 369,33	-	-	-	463 630,67
Equitable share	-	-	131 552 000,00	-131 552 000,00	-	-	-	0,00
Financial Management Grant	-	-	1 550 000,00	-1 086 369,33	-	-	-	463 630,67
EPWP: Expanded Public Works	-	-	2 965 000,00	-2 965 000,00	-	-	-	-
Capital grants:-	-	-	57 260 000,00	-	-55 301 640,16	-	-	1 958 359,84
Municipal Infrastructure Grant	-	-	36 260 000,00	-	-34 301 640,16	-	-	1 958 359,84
Integrated National Electrification Grant	-	-	21 000 000,00	-	-21 000 000,00	-	-	-
Provincial Government:-	3 202 033,68	-	13 770 359,24	-12 807 170,99	-	-	-	4 165 221,93
Operating Grants plus Operating Housing:-	3 202 033,68	-	13 670 359,24	-12 807 170,99	-	-	-	4 065 221,93
Operating Provincial	696 715,57	-	13 342 359,24	-12 807 170,99	-	-	-	1 231 903,82
Library Service Conditional Grant	-	-	10 900 000,00	-10 831 811,75	-	-	-	68 188,25
Proclaimed Roads	-	-	90 359,24	-90 359,24	-	-	-	-
CDW Grant Operational Support	30 717,07	-	94 000,00	-	-	-	-	124 717,07
Financial Management Capacity Building Grant	175 000,00	-	290 000,00	-185 000,00	-	-	-	280 000,00
Thusong Centre	-	-	150 000,00	-	-	-	-	150 000,00
Municipal Accreditation and Capacity Building	265 000,00	-	-	-	-	-	-	265 000,00
Disaster Management Grant	36 736,50	-	118 000,00	-	-	-	-	154 736,50
Public Grant	-	-	1 700 000,00	-1 700 000,00	-	-	-	-
RSEP	189 262,00	-	-	-	-	-	-	189 262,00
Operating Provincial Housing	2 505 318,11	-	328 000,00	-	-	-	-	2 833 318,11
Housing from Capital to Operating Top structure								
Title Deeds	2 505 318,11	-	-	-	-	-	-	2 505 318,11
Transhex: Beneficiary Administration	-	-	328 000,00	-	-	-	-	328 000,00
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-
Capital grants:-	-	-	100 000,00	-	-	-	-	100 000,00
Other	-	-	100 000,00	-	-	-	-	100 000,00
RSEP	-	-	-	-	-	-	-	-
Library Service Conditional Grant	-	-	100 000,00	-	-	-	-	100 000,00
Capital- grants Housing	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	948 755,00	-	962 000,00	-500 000,00	-428 755,00	-	-	982 000,00
Operating grants:-	520 000,00	-	962 000,00	-500 000,00	-	-	-	982 000,00
Cape Winelands District Municipality	520 000,00	-	962 000,00	-500 000,00	-	-	-	982 000,00
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 Avion Park	-	-422 643,00	-	-	-	-	422 643,00	-
Other Grants	-	-2 662 388,04	2 780 069,69	-704 311,37	-	-	586 629,72	-
Operating grants:-	-	-2 662 388,04	2 780 069,69	-704 311,37	-	-	586 629,72	-
LGWSETA	-	-	704 311,37	-704 311,37	-	-	-	-
Work for water	-	-2 662 388,04	2 075 758,32	-	-	-	586 629,72	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Area Lighting	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	4 195 613,22	-3 085 031,04	210 839 428,93	-149 614 851,69	-55 730 395,16	-	1 009 272,72	7 614 036,98
			210 839 428,93	-205 345 246,85				-
						GROSS BALANCE		7 614 036,98

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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 - M12 June										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 080	15 763	15 574	1 282	14 365	15 574	(1 208)	-8%	6 999
Pension and UIF Contributions		1 532	1 682	942	26	771	942	(171)	-18%	942
Medical Aid Contributions		311	326	205	8	191	205	(14)	-7%	205
Motor Vehicle Allowance		679	765	508	33	520	508	12	2%	508
Cellphone Allowance		1 672	1 673	1 673	129	1 728	1 673	56	3%	1 673
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		147	148	148	10	64	148	(83)	-57%	8 723
Sub Total - Councillors		18 421	20 356	19 049	1 489	17 639	19 049	(1 410)	-7%	19 049
% increase	4		10,5%	3,4%						3,4%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	7 061	8 297	8 466	542	5 741	8 466	(2 725)	-32%	8 466
Pension and UIF Contributions		591	892	959	55	625	959	(334)	-35%	959
Medical Aid Contributions		92	97	101	4	75	101	(26)	-26%	101
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		899	1 296	1 289	103	1 333	1 289	44	3%	1 289
Cellphone Allowance		239	247	245	29	486	245	241	99%	245
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		51	255	330	25	385	330	55	17%	330
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		8 932	11 084	11 390	757	8 645	11 390	(2 745)	-24%	11 390
% increase	4		24,1%	27,5%						27,5%
Other Municipal Staff										
Basic Salaries and Wages		188 754	208 008	203 331	17 579	199 953	203 331	(3 378)	-2%	203 331
Pension and UIF Contributions		35 715	38 589	38 504	3 188	36 811	38 504	(1 693)	-4%	38 504
Medical Aid Contributions		20 014	22 954	22 628	1 795	20 830	22 628	(1 799)	-8%	22 628
Overtime		21 184	15 370	15 420	2 064	21 881	15 420	6 461	42%	22 238
Performance Bonus		–	–	–	–	–	–	–	–	15 790
Motor Vehicle Allowance		8 345	9 476	9 123	775	9 103	9 123	(20)	0%	9 123
Cellphone Allowance		1 660	1 331	1 326	116	1 378	1 326	52	4%	1 326
Housing Allowances		2 214	3 264	1 687	134	1 613	1 687	(74)	-4%	1 687
Other benefits and allowances		26 409	27 412	28 357	2 804	25 717	28 357	(2 640)	-9%	5 748
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2	6 474	7 094	7 094	570	6 697	7 094	(397)	-6%	7 094
Sub Total - Other Municipal Staff		310 768	333 497	327 470	29 026	323 982	327 470	(3 488)	-1%	327 470
% increase	4		7,3%	5,4%						5,4%
Total Parent Municipality		338 121	364 937	357 909	31 272	350 266	357 909	(7 643)	-2%	357 909
TOTAL SALARY, ALLOWANCES & BENEFITS		338 121	364 937	357 909	31 272	350 266	357 909	(7 643)	-2%	357 909
% increase	4		7,9%	5,9%						5,9%
TOTAL MANAGERS AND STAFF		319 700	344 581	338 860	29 783	332 627	338 860	(6 233)	-2%	338 860

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R15 419 700**.

Overtime and temporary personnel payments are one month in arrear, this being the reason 11 months spending been reflecting on the end of June 2022 reports. Overtime should be monitored closely.

From 1 July 2021 till 30 June 2022	Budget for the year	Estimate for the 11 months	Actual to Date	Variance
Overtime	15 419 700	14 134 725	21 881 103	(7 746 378)
Temporary personnel	19 859 351	18 204 405	20 797 466	(2 593 061)

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

	<u>April 2022</u>	<u>May 2022</u>	<u>June 2022</u>
EPWP	462	453	448
Temporary	13	17	16
Permanent	897	899	898
Councillors	41	41	41
	1 413	1 410	1 403

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 - M12 June									
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	4 971	4 666	4 666	4 971	305	6,1%	3%
August	349	5 759	5 441	4 375	9 040	10 412	1 371	13,2%	6%
September	3 065	10 181	11 469	7 403	16 443	21 881	5 438	24,9%	11%
October	186	11 664	7 771	8 302	24 745	29 652	4 907	16,5%	16%
November	9 562	24 990	20 454	2 934	27 679	50 106	22 427	44,8%	18%
December	8 808	12 725	14 194	12 126	39 805	64 300	24 495	38,1%	26%
January	1 079	31 428	20 056	4 277	44 082	84 356	40 273	47,7%	29%
February	11 789	13 180	15 073	18 678	62 760	99 429	36 669	36,9%	41%
March	22 957	18 430	15 304	7 220	69 980	114 733	44 753	39,0%	46%
April	18 253	7 056	6 433	12 436	82 416	121 166	38 750	32,0%	54%
May	12 185	6 130	17 753	30 023	112 439	138 918	26 479	19,1%	74%
June	36 002	7 647	16 494	18 014	130 453	155 412	24 959	16,1%	86%
Total Capital expenditure	124 588	151 230	155 412	130 453					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 30 June 2022.

Capital Progress Report 2021/22	Preliminary 30 June 2022										
PROJECT FUNDING	Total Approved Budget 2021/22	Roll overs requests from 2020/21	Other Adjustments/ Additional funding	Adjustments Feb 2022	Total Funded budget 2021/22	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN											
TOTAL EXTERNAL LOAN	0	0		0	0	0,00	0,00	0,00	0,00	0,00	
CAPITAL REPLACEMENT RESERVE											
Projects New	87 716 064	3 182 558	2 035 220	-4 269 117	88 715 688	37 089,24	70 882 580,03	70 882 580,03	7 206 040,57	17 833 107,97	79,90%
Projects (B/F)	0	1 054 390	0	0	1 071 695	0,00	1 071 694,75	1 071 694,75	0,00	0,25	100,00%
Projects (MIG Counter Funding)	500 000	0	0	0	500 000	0,00	141 172,42	141 172,42	0,00	358 827,58	28,23%
CRR Connections (Public Contr)	4 839 200	0	0	0	4 477 975	18 780,40	816 067,46	816 067,46	126 021,84	3 661 907,54	18,22%
Furniture and Equipment	15 000	200 000	966 000	0	1 473 957	55 900,14	1 076 024,83	1 076 024,83	192 611,35	397 932,17	73,00%
TOTAL CRR	93 070 264	4 436 948	3 001 220	-4 269 117	96 239 315	111 769,78	73 987 539,49	73 987 539,49	7 524 673,76	22 251 775,51	76,88%
INSURANCE RESERVE											
Insurance Reserve	800 000	584 000	0	0	1 384 000	22 506,71	734 989,62	734 989,62	156 336,69	649 010,38	53,11%
TOTAL INSURANCE RESERVE	800 000	584 000	0	0	1 384 000	22 506,71	734 989,62	734 989,62	156 336,69	649 010,38	53,11%
TOTAL BASIC CAPITAL	93 870 264	5 020 948	3 001 220	-4 269 117	97 623 315	134 276,49	74 722 529,11	74 722 529,11	7 681 010,45	22 900 785,89	76,54%
CAPITAL GRANT FUNDING											
District Municipality	0	0	0	428 755	428 755	0,00	428 755,00	428 755,00	0,00	0,00	100,00%
PAWC: Libraries	100 000	0	0	0	100 000	28 890,00	0,00	0,00	0,00	100 000,00	0,00%
PAWC: RSEP	0	0	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%
National Government: MIG (DORA)	36 260 000	0	0	0	36 260 000	0,00	34 301 640,16	34 301 640,16	7 396 588,98	1 958 359,84	94,60%
National Government: INEP (DORA)	21 000 000	0	0	0	21 000 000	0,00	21 000 000,00	21 000 000,00	18 585 963,79	0,00	100,00%
TOTAL : GRANT FUNDING	57 360 000	0	0	428 755	57 788 755	28 890,00	55 730 395,16	55 730 395,16	25 982 552,77	2 058 359,84	96,44%
TOTAL FUNDING	151 230 264	5 020 948	3 001 220	-3 840 362	155 412 070	163 166,49	130 452 924,27	130 452 924,27	33 663 563,22	24 959 145,73	83,94%

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SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 30 June 2022.

COUNCIL'S MONTHLY REPORT													
Type of Claim	July	Aug	Sept	October	November	December	January	February	March	April	May	June	Year End
Public Liability/possible Liability	4		4	4	2	3	8	1	5	1		6	0
Council vehicles	2	2	1		3	1	1	3	0	1	2	3	19
Private vehicles													0
Fire/ Theft/ Damage to buildings	1			1	3			1			1	1	8
Theft/ Loss of Property			1				5						6
Injury on duty claims													0
Claims within excess not submitted to insurer (Marsh Africa)/not covered													
Public liability/possible Liability				3						3		3	9
Council vehicles													0
Private vehicles													0
Fire/ Theft/ Damage to buildings													0
Theft/ Loss of Property													0
Damage Electrical Poles no cover													0
RESOLVED CLAIMS	3			3	2	2	2	3			2		17
Total claims submitted	7	2	6	11	10	6	16	8	5	5	5	13	94
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 21 819,50	R 28 633,55	R 167 357,35	R 487 280,07	R 274 888,04	R 32 337,91	R 6 325,98	R 3 500,00	R 202 514,00	R 1 483 870,43
VALUE OF REJECTED CLAIMS	R 14 517,24	R 25 689,10	R 17 438,00	R 95 330,22	R 13 595,08			R 19 971,00	R 40 670,36	R 14 125,30	R 9 507,45	R 13 200,31	R 264 045,06
ACTUAL CAPITAL EXPENSE: SAMIRAS ORDERS (excl VAT)													R 554 903,97
ACTUAL M & R EXPENSE: SAMIRAS ORDERS (excl VAT)		R 148 602,37											R 219 145,37
DIRECT PAYMENT TO SUPPLIER/TP FROM INSURER													R 0,00
PAYMENT FROM INSURER: CAPITAL REPLACEMENT (excl VAT)		R 219 067,60											R 498 434,78
PAYMENT FROM INSURER: OPERATING REPAIRS (excl VAT)													R 0,00
LOSS TO COUNCIL													
LEGAL DEF APPROVED EXCESS:	R 17 104,00	R 32 282,88	R 43 478,26	R 21 739,13	R 3 162,50	R 32 608,70	R 2 077,50	R 28 716,58	R 3 955,70	R 16 002,22	R 13 913,05	R 68 339,05	R 1 162 277,97
	R 25 239,13			R 4 946,20	R 22 239,13		R 2 500,00	R 34 781,82					R 256 437,88
COMMENTS:	4 Claims submitted awaiting reports from user departments. 3 claims submitted awaiting insurers further advice.												
ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR	1 Claim authorized for repairs awaiting confirmation from service provider on when to bring in vehicle. Claims awaits insurers further advice. 1 Claim awaiting submission by user department. 2 Claims await for insurer's response (feedback) within excess referred to legal department. 1 Claim awaiting submission by user department. 1 Assessor appointed for claim. Awaiting assessment results. 4 claims awaiting departmental reports. 1 Assessor appointed for repairs request received. 1 Claim insurer to pick up the laptop package. 4 claims awaiting the insurers advice. 1 Claim awaiting user department report. 4 Claims submitted to the insurer, awaiting further advice from insurer. 1 Claim deemed to be within excess referred to legal dept. 1 Claim deemed to be within excess by insurer. 5 Claims awaiting departmental reports from user department. 1 Claim awaiting notification from user department. 1 Claim awaiting insurer's advice. 1 Claim submitted to the insurer, awaiting date from user department. 4 Claims await insurers feedback on repairs. 1 claim repairs authorized by insurer. 3 claim repairs authorized by insurer. 4 Claims await insurers outcome from legal outcome from legal. 1 Claim awaiting departmental report from user department.												

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SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.2 Municipal Cost Containment Measures for the period 30 June 2022.

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	7 209 218,55	546 878,16	1 315 446,58	374 577,75	1 743 077,05	1 255 426,48	1 742 284,54	3 170 011,42	3 229 239,01
Vehicles used for political office -bearers	-	-	-	-	-	-	-	-	-
Travel and subsistence	355 108,00	19 712,94	22 482,68	90 994,82	71 506,82	69 064,06	135 358,38	133 140,56	150 410,74
Domestic accommodation	86 610,00	15 516,84	-	9 914,65	6 230,44	6 135,66	-	39 526,01	54 948,07
Sponsorships, events and catering	1 666 900,00	75 306,63	249 759,50	59 651,43	1 135 069,12	341 418,37	508 383,87	865 457,44	147 113,32
Communication	3 553 639,00	528 146,26	853 188,91	848 369,66	927 840,61	360 263,49	395 484,33	435 524,42	396 093,56
Other related expenditure items	-	-	-	-	-	-	-	-	-
Total	12 871 475,55	1 185 560,83	2 440 877,67	1 383 508,31	3 883 724,04	2 032 308,06	2 809 299,28	4 643 659,85	3 977 804,70

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SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

TENDERS AWARDED DURING JUNE 2022					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE
2022/06/06	BV936/ 2022	MAINTENANCE AND REPAIR SERVICES FOR TRAFFIC SIGNAL EQUIPMENT FOR A PERIOD ENDING 30 JUNE 2025	Lawula Systems (Pty) Ltd	rates based	R 5 175 000,00
2022/06/06	BV954/ 2022	SHORT TERM INSURANCE SERVICES FOR THE FOR THE PERIOD ENDING 30 JUNE 2025	Marsh (Pty) Ltd	rates based	R 15 973 974,00
2022/06/06	BV956/ 2022	PROVISION OF SPEED LAW ENFORCEMENT AND BACK OFFICE SERVICES FOR THE FOR THE PERIOD ENDING 30 JUNE 2025	TMT Services and Supplies (Pty) Ltd	rates based	R 2 546 880,00
23/06/2022	BV 924/ 2021	ACCOUNTING SERVICES TO ENSURE COMPLETION OF THE GRAP/ mSCOA COMPLIANT AFS FOR A PERIOD ENDING 30 DECEMBER 2023	Tsholo Mubesko Consortium	rates based	R 741 750,00
23/06/2022	BV 939/ 2022	MAINTENANCE OF STREET LIGHTS, HIGH MAST LIGHTS AND STADIUM FLOOD LIGHTING FOR A PERIOD ENDING 30 JUNE 2025	Momotheka Trade 1011 cc	rates based	R 6 841 399,22
23/06/2022	BV 947/ 2022	RENTAL OF MULTI-FUNCTIONAL OFFICE MACHINES (INCLUSIVE OF RELATED SERVICES) FOR THE PERIOD ENDING 30 JUNE 2025	Konica Minolta SA a div of of Bidvest Office (Pty) Ltd	rates based	R 4 811 372,59
23/06/2022	BV 950/ 2022	SUPPLY AND DELIVERY OF DETERGENTS AND CLEANING MATERIALS FOR THE PERIOD ENDING 30 JUNE 2025	Various bidders	rates based	R 3 706 486,06
30/06/2022	BV 890/ 2021	ACQUISITION OF R300 MILLION LOAN	Absa Bank Limited	10,85%	R 569 818 111,80
30/06/2022	BV 933/ 2022	MAINTENANCE OF ELECTRICAL AND MECHANICAL EQUIPMENT FOR WATER SERVICES FOR A PERIOD ENDING 30 JUNE 2024	Zana Manzi Services (Pty) Ltd	rates based	R 2 735 719,47
Tender turnaround (lead time) in days	BV936/ 2022	122			
	BV954/ 2022	66			
	BV956/ 2022	97			
	BV 924/ 2021	139			
	BV 939/ 2022	125			
	BV 947/ 2022	118			
	BV 950/ 2022	128			
	BV 890/ 2021	118			
	BV 933/ 2022	111			
Average		113,8			

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SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 No Procurement premiums paid for the month of June 2022.


APPROVED BUDGET VIREMENTS: 4TH QUARTER OF 2021/2022

U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 April 2022	Increase	Decrease	Amended Budget 30 June 2022
20210702013732	50101000151	STREET LIGHTING	High Mast lights	MV	01/06/2022	3 900 000	-	-767 000	3 133 000
20210702013735	50101000161	STREET LIGHTING	High Mast lights	MV	05/05/2022	397 782	-	-13 750	384 032
20210702013735	50101000161	STREET LIGHTING	High Mast lights	MV	05/05/2022	600 000	-	-202 218	397 782
20210702013741	50101000191	ELECTRICITY NETWORK & SUBSTATION	Land Infill Developments - Electricity	MV	05/05/2022	920 000	130 000	-	1 050 000
20210702013834	50101000631	ELECTRICITY NETWORK & SUBSTATION	Equipment - Electrical	MV	01/06/2022	1 000 000	-	-48 200	951 800
20210702013849	50101000701	ELECTRICITY NETWORK & SUBSTATION	Electricity - Machinery and Equipment	MV	10/05/2022	541 000	-	-2 114	538 886
20220225060713	50101001761	ELECTRICITY NETWORK & SUBSTATION	Refurbishment of substations	MV	05/05/2022	650 000	-	-50 000	600 000
20220225060713	50101001761	ELECTRICITY NETWORK & SUBSTATION	Refurbishment of substations	MV	01/06/2022	600 000	-	-560 000	40 000
20220225060716	50101001771	STREET LIGHTING	High Mast lights	MV	25/05/2022	289 910	-	-56 448	233 462
20220225060716	50101001771	STREET LIGHTING	High Mast lights	MV	25/05/2022	233 462	-	-233 462	-
20180704061588	50101003361	ELECTRICITY NETWORK & SUBSTATION	Refurbishment of electrical system	MV	05/05/2022	1 430 735	13 750	-	1 444 485
20180704061588	50101003361	ELECTRICITY NETWORK & SUBSTATION	Refurbishment of electrical system	MV	01/06/2022	1 444 485	-	-71 970	1 372 515
20180704061588	50101003361	ELECTRICITY NETWORK & SUBSTATION	Refurbishment of electrical system	MV	01/06/2022	1 372 515	-	-101 930	1 270 585
20180704061738	50101003861	ELECTRICITY NETWORK & SUBSTATION	Cherry Picker vehicles x 10	MV	10/05/2022	3 205 114	-	-542	3 204 572
20220524991642	50102150061	STREET LIGHTING	High Mast lights	MV	25/05/2022	-	233 462	-	233 462
2022060990819	50102150081	ELECTRICITY NETWORK & SUBSTATION	Electrical Reticulation	MV	01/06/2022	-	767 000	-	767 000
2022060990819	50102150081	ELECTRICITY NETWORK & SUBSTATION	Electrical Reticulation	MV	01/06/2022	767 000	71 970	-	838 970
20170612991868	50102150521	ELECTRICITY NETWORK & SUBSTATION	Replace 11 Kv cable from Mc Allister to Field Sub	MV	10/05/2022	1 071 790	-	-95	1 071 695
20170716182045	50102151061	ELECTRICITY NETWORK & SUBSTATION	Electricity Connections	MV	01/06/2022	1 000 000	-	-361 225	638 775
TOTAL: ENGINEERING SERVICES						149 148 759	3 522 991	-2 618 439	150 053 311
PUBLIC SERVICES									
20210702013756	50101000241	NETWORKS AND PUMPS: WORCESTER	Land Infill Developments - Water	MV	25/05/2022	50 000	-	-50 000	-
20210702013798	50101000471	SEWERAGE NETWORKS: WORCESTER	Land Infill Developments - Sewer	MV	25/05/2022	50 000	-	-50 000	-
20210702013801	50101000481	NETWORKS AND PUMPS: WORCESTER	Avian Park Industrial - Sewer Pumpstation	MV	25/05/2022	266 400	-	-243 051	23 349
20200629052045	50101000521	STORMWATER DRAINAGE: WORCESTER	Erosion Protection of Hex River	MV	25/05/2022	7 424 639	-	-9 181	7 415 458
20210702013825	50101000591	STREETS: WORCESTER	Machinery and Equipment	MV	26/04/2022	827 000	-	-34 000	793 000
20210702013903	50101001031	STREETS: WORCESTER	Speed Humps	MV	25/05/2022	1 728 530	-	-439 477	1 289 053
20210702013903	50101001031	STREETS: WORCESTER	Speed Humps	MV	27/05/2022	1 289 053	-	-290 000	999 053
20210702013903	50101001031	STREETS: WORCESTER	Speed Humps	MV	01/06/2022	999 053	26 488	-	1 025 541
20210702013903	50101001031	STREETS: WORCESTER	Speed Humps	MV	01/06/2022	1 025 541	100 000	-	1 125 541
20210702013909	50101001051	STREETS: WORCESTER	Bus Stop / Shelter	MV	01/06/2022	100 000	-	-100 000	-
20210702013921	50101001091	STREETS: WORCESTER	Resealing of Municipal Roads - De Doorns	MV	25/05/2022	-	2 941 699	-	2 941 699
20210702013939	50101001151	STREETS: WORCESTER	Upgrading of Gravel Roads	MV	25/05/2022	8 876 175	439 477	-	9 315 652
20210702013939	50101001151	STREETS: WORCESTER	Upgrading of Gravel Roads	MV	25/05/2022	9 315 652	505 389	-	9 821 041
20210702013939	50101001151	STREETS: WORCESTER	Upgrading of Gravel Roads	MV	25/05/2022	9 821 041	9 181	-	9 830 222
20210702013939	50101001151	STREETS: WORCESTER	Upgrading of Gravel Roads	MV	25/05/2022	9 830 222	243 051	-	10 073 273
20210702013939	50101001151	STREETS: WORCESTER	Upgrading of Gravel Roads	MV	25/05/2022	10 073 273	50 000	-	10 123 273
20210702013939	50101001151	STREETS: WORCESTER	Upgrading of Gravel Roads	MV	25/05/2022	10 123 273	50 000	-	10 173 273
20210702013939	50101001151	STREETS: WORCESTER	Upgrading of Gravel Roads	MV	25/05/2022	10 173 273	80 933	-	10 254 206
20210702013939	50101001151	STREETS: WORCESTER	Upgrading of Gravel Roads	MV	25/05/2022	10 254 206	50 000	-	10 304 206
20210702013939	50101001151	STREETS: WORCESTER	Upgrading of Gravel Roads	MV	09/06/2022	10 304 206	719 105	-	11 023 311
20210702013942	50101001161	STREETS: WORCESTER	Upgrading of Gravel Roads	MV	25/05/2022	3 000 000	-	-2 094 611	905 389
20210702013942	50101001161	STREETS: WORCESTER	Upgrading of Gravel Roads	MV	25/05/2022	905 389	-	-505 389	400 000
20210702013942	50101001161	STREETS: WORCESTER	Upgrading of Gravel Roads	MV	27/05/2022	400 000	22 000	-	422 000
20210702013945	50101001171	STREETS: WORCESTER	Traffic Circles: (High and Louis Lange)	MV	27/05/2022	500 000	-	-22 000	478 000
20210702013945	50101001171	STREETS: WORCESTER	Traffic Circles: (High and Louis Lange)	MV	27/05/2022	478 000	-	-233 000	245 000
20170712092874	50101001211	STREETS: WORCESTER	Resealing of Municipal Roads - De Doorns	MV	09/06/2022	1 000 000	-	-719 105	280 895
20170712092874	50101001211	STREETS: WORCESTER	Resealing of Municipal Roads - De Doorns	MV	09/06/2022	280 895	-	-203 422	77 473
20210702013999	50101001361	PARKS(OTHER)	Outdoor Gym	MV	06/05/2022	118 000	60 198	-	178 198
20210702014026	50101001451	PARKS(OTHER)	Development of Playparks	MV	06/05/2022	980 000	-	-60 198	919 802
20220225060737	50101001841	STREETS: WORCESTER	Resealing of Municipal Roads - Rawsonville	MV	25/05/2022	2 941 699	-	-2 941 699	-
20220225060740	50101001851	STREETS: WORCESTER	Resealing Municipal Roads - Touwsrivier	MV	25/05/2022	3 339 937	-	-999 838	2 340 099
20170714096260	50101002271	STREETS: WORCESTER	Resealing of Municipal Roads - Worcester	MV	25/05/2022	2 000 000	2 094 611	-	4 094 611
20170714096260	50101002271	STREETS: WORCESTER	Resealing of Municipal Roads - Worcester	MV	09/06/2022	4 094 611	203 422	-	4 298 033
20190630031759	50101002661	REFUSE REMOVAL: WORCESTER	Wheeliebins	MV	01/06/2022	372 500	-	-26 488	346 012
20190630031828	50101002911	STORMWATER DRAINAGE: WORCESTER	Land Infill Developments - Stormwater	MV	25/05/2022	100 000	-	-80 933	19 067
20220526990522	50102150071	DISPOSAL WORKS - RAWSONVILLE	Extension of WwTW (0,24 Ml/day)	MV	27/05/2022	-	290 000	-	290 000
20220526990522	50102150071	DISPOSAL WORKS - RAWSONVILLE	Extension of WwTW (0,24 Ml/day)	MV	27/05/2022	290 000	233 000	-	523 000
20170418059021	50102154361	NETWORKS AND PUMPS: WORCESTER	Pre-loads	MV	25/05/2022	15 971 780	999 838	-	16 971 618
20170418059021	50102154361	NETWORKS AND PUMPS: WORCESTER	Pre-loads	MV	25/05/2022	16 971 618	56 448	-	17 028 066
TOTAL: PUBLIC SERVICES						156 275 966	9 174 840	-9 102 392	156 348 414
						373 689 603	13 995 315	-13 390 315	374 294 603

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SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

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:	April 2022 till June 2022	
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 337 934 556,44	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 9 710 543,28	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 0,00	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

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

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: 

DATE: 13.07.2022