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# **IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 & 52(d) REPORT SEPTEMBER 2021**

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## **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.



**BREEDDE VALLEY**  
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

**2021/2022 FINANCIAL YEAR**

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## LEGISLATIVE FRAMEWORK

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### 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.

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## GLOSSARY

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**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

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## **PART 1 – IN-YEAR REPORT**

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### **SECTION 1 – MAYOR’S REPORT**

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#### **1.1 In-Year Report - Monthly Budget Statement**

The monthly budget statement for September 2021 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

#### **1.2 Other Information**

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

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## **PART 1 – IN-YEAR REPORT**

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### **SECTION 2 – RESOLUTIONS**

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#### **2. Recommended resolution to Council with regards to September 2021 In-year report is:**

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for September 2021 as set out in the schedules contained in Section 4 (In-year budget statement tables) as well as the supporting documentation in Section 6 to 13.

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

(b) Any other resolutions required by the Council.



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## PART 1 -IN-YEAR REPORT

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### SECTION 3 - EXECUTIVE SUMMARY

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#### 3.1 INTRODUCTION

The audited outcome for 2020/2021 reflected in this report are preliminary as the regulatory audit is still in process for the 2020/2021 financial year. The final audit- and management report will only be issued on 30 November 2021. 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 2020 – 30 September 2021 is R 293 654 843 or 22.55% of the total budgeted revenue R 1 302 188 200.

###### Property Rates

Property rates shows an over performance due to the annual billing that was done in the month of July, but due in September 2021.

###### Service charges – electricity revenue

Includes services that will be affected by revenue accrual journal that was only processed in the new month. The journal of R28 255 206 to recognize revenue billed in July, but services were utilized in the old year was processed in the current August. in addition, slight underperformance in the commercial and domestic categories contributed to the overall underperformance. This is monitored and will be amended in accordance with anticipated trends with the Mid-year adjustments budget.

###### Service charges - water revenue

There is an over-performance. Includes services that will be affected by revenue accrual journal that was only processed in the new month. The journal of R8 373 526 to recognize revenue billed in July, but services were utilized in the old year was processed in the current August.

###### Service charges - refuse revenue

The parameters for internal billing has been corrected in September which resulted in a correcting entry of -R3,5million against the refuse removal.

**Rental of facilities and equipment**

Rental of facilities have been affected by the lock down and as a result there are less usage of some of our facilities than budgeted for.

**Interest earned – external investments**

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

**Fines, penalties and forfeits**

An accrual for traffic fines has been raised for the period. Final traffic fine provisions and accounting treatment are done at financial year end.

**Licenses and permits**

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

**Agency services**

The variance is mainly due to the the R1,1 million agency income for September that has only been recognised in October.

**Transfers and subsidies – operating**

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

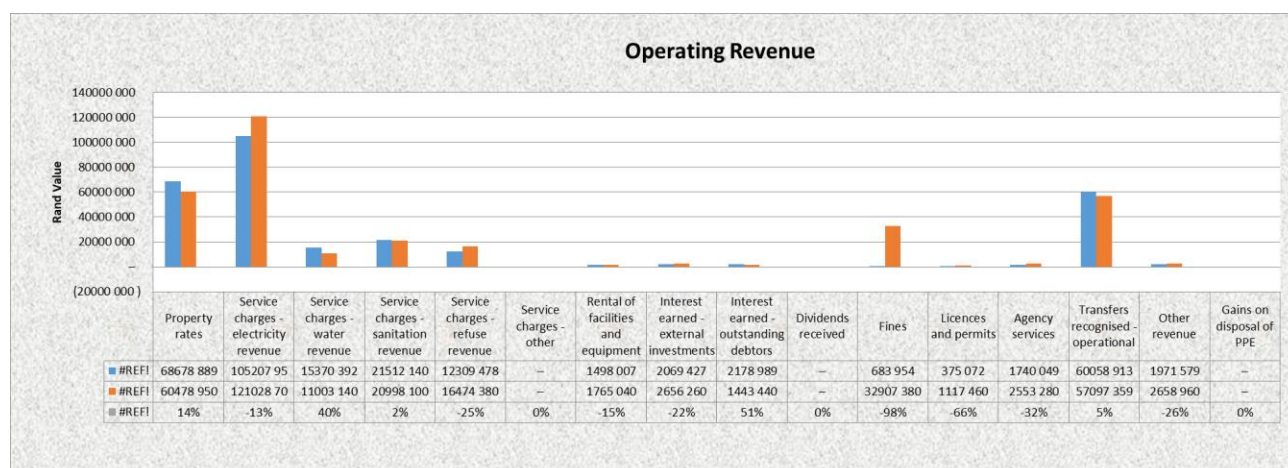
**Transfers and subsidies – capital**

Capital grants are recognized when capital expenditure has been capitalized.

**Other revenue**

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

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



### Operating Expenditure by Type

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

The total expenditure amounts to R 213 733 516 or 16.61% of the total budgeted expenditure R1 286 743 140.

### Employee related costs

Salary increases for July and August 2021 must still be calculated and paid.

### Remuneration of councillors

Councillors are remunerated on the 2019/2020 Gazette.

### Debt impairment

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

### Bulk purchases

Electricity and water purchases till September 2021 are pro-rata less than anticipated.

### Inventory consumed

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

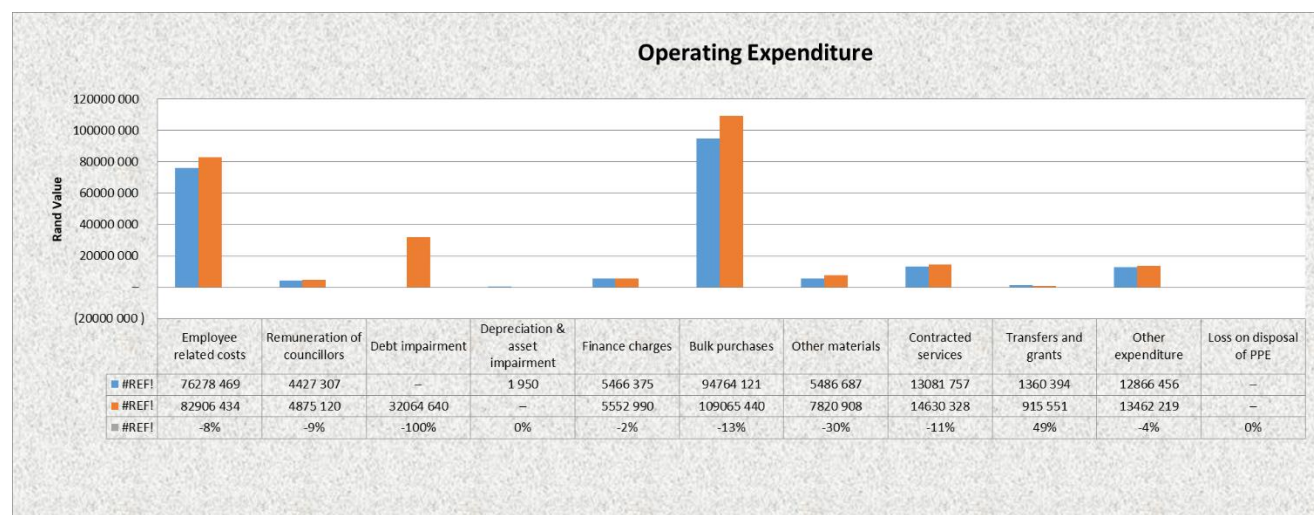
### Contracted services

Expenditure on contracted and outsourced services till September 2021 are pro-rata less than anticipated.

## Transfers and subsidies

The annual payment of the Tourism Service Level Agreement was recognised in August 2021.

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

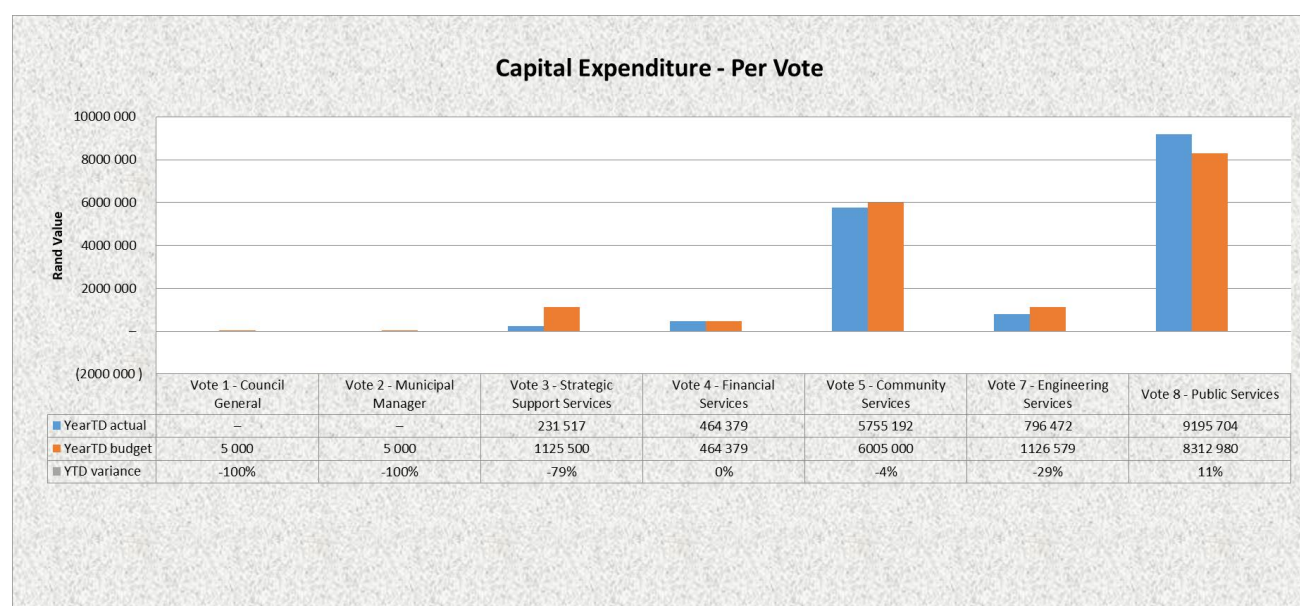


## **Capital Expenditure**

The total capital expenditure for the period 1 July 2020 – 30 September 2021, amounts to R 16 443 265 or 10.49% of the total capital budget that amounts to R 156 783 212.

**Capital grant funding** spending for the period amounts to R 2 807 905 or 4.90% of the total capital grant budget that amounts to R 57 360 000.

Refer to Section 4 – table C5 for more detail.



## **Cash Flow**

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R 209 472 214.

### **Service Charges**

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

### **Other revenue**

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

### **Government – Operating**

EQ share portion received in July 2021.

### **Government Capital**

Higher amount received from INEP and MIG.

### **Interest**

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

### **Suppliers**

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

### **Transfer and grants**

Transfers and grants budgets are trend based however a bigger portion of grants and subsidies has been spent in the first quarter compared to the prior year.

### **Capital assets**

Capital projects for the quarter – 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 September 2021.

*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 - Q1 First Quarter									
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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	155 977	154 348	154 348	11 437	68 679	60 479	8 200	14%	154 348
Service charges	644 056	722 633	722 633	60 489	154 400	169 504	(15 104)	-9%	722 633
Investment revenue	9 718	10 686	10 686	912	2 069	2 656	(587)	-22%	10 686
Transfers and subsidies	168 007	147 172	147 272	33	60 059	57 097	2 962	5%	147 272
Other own revenue	93 091	267 249	267 249	3 658	8 448	42 446	(33 998)	-80%	267 249
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 070 848</b>	<b>1 302 088</b>	<b>1 302 188</b>	<b>76 530</b>	<b>293 655</b>	<b>332 182</b>	<b>(38 528)</b>	<b>-12%</b>	<b>1 302 188</b>
Employee costs	319 700	344 581	344 551	27 523	76 278	82 906	(6 628)	-8%	344 551
Remuneration of Councillors	18 421	20 356	20 356	1 482	4 427	4 875	(448)	-9%	20 356
Depreciation & asset impairment	88 561	100 988	100 988	-	2	-	2	#DIV/0!	100 988
Finance charges	22 351	23 653	23 653	5 452	5 466	5 553	(87)	-2%	23 653
Materials and bulk purchases	363 591	428 242	423 932	49 069	100 251	116 886	(16 636)	-14%	423 932
Transfers and subsidies	4 452	4 365	4 406	394	1 360	916	445	49%	4 406
Other expenditure	254 371	364 990	368 857	11 605	25 948	60 157	(34 209)	-57%	368 857
<b>Total Expenditure</b>	<b>1 071 447</b>	<b>1 287 175</b>	<b>1 286 743</b>	<b>95 523</b>	<b>213 734</b>	<b>271 294</b>	<b>(57 560)</b>	<b>-21%</b>	<b>1 286 743</b>
<b>Surplus/(Deficit)</b>	<b>(598)</b>	<b>14 913</b>	<b>15 445</b>	<b>(18 994)</b>	<b>79 921</b>	<b>60 889</b>	<b>19 033</b>	<b>31%</b>	<b>15 445</b>
Transfers and subsidies - capital (monetary allocation)	52 583	57 360	57 360	-	-	22 244	(22 244)	-100%	57 360
Contributions & Contributed assets	800	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>52 784</b>	<b>72 273</b>	<b>72 805</b>	<b>(18 994)</b>	<b>79 921</b>	<b>83 133</b>	<b>(3 211)</b>	<b>-4%</b>	<b>72 805</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>52 784</b>	<b>72 273</b>	<b>72 805</b>	<b>(18 994)</b>	<b>79 921</b>	<b>83 133</b>	<b>(3 211)</b>	<b>-4%</b>	<b>72 805</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>124 588</b>	<b>151 230</b>	<b>156 783</b>	<b>7 403</b>	<b>16 443</b>	<b>16 448</b>	<b>(5)</b>	<b>-0%</b>	<b>156 783</b>
Capital transfers recognised	53 383	57 360	57 360	2 698	2 808	1 766	1 042	59%	57 360
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	71 205	93 870	99 423	4 705	13 635	14 682	(1 047)	-7%	99 423
<b>Total sources of capital funds</b>	<b>124 588</b>	<b>151 230</b>	<b>156 783</b>	<b>7 403</b>	<b>16 443</b>	<b>16 448</b>	<b>(5)</b>	<b>-0%</b>	<b>156 783</b>
<b>Financial position</b>									
Total current assets	329 806	319 279	319 279	-	359 107	-	-	-	319 279
Total non current assets	2 460 414	2 499 055	2 499 055	-	2 487 736	-	-	-	2 499 055
Total current liabilities	181 007	154 174	154 174	-	165 337	-	-	-	154 174
Total non current liabilities	465 053	434 708	434 708	-	458 158	-	-	-	434 708
<b>Community wealth/Equity</b>	<b>2 144 160</b>	<b>2 229 452</b>	<b>2 229 452</b>	<b>-</b>	<b>2 223 349</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 229 452</b>
<b>Cash flows</b>									
Net cash from (used) operating	147 422	50 395	50 395	(18 927)	42 751	9 008	(33 743)	-375%	50 494
Net cash from (used) investing	(123 462)	(151 180)	(151 180)	(7 372)	(16 392)	(17 961)	(1 569)	9%	(151 180)
Net cash from (used) financing	(11 548)	(12 941)	(12 941)	(6 292)	(6 235)	(6 290)	(55)	1%	(12 941)
<b>Cash/cash equivalents at the month/year end</b>	<b>174 132</b>	<b>86 287</b>	<b>86 287</b>	<b>-</b>	<b>209 472</b>	<b>184 770</b>	<b>(24 702)</b>	<b>-13%</b>	<b>75 721</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	55 589	20	12 028	14	4 776	3 770	21 906	117 472	215 574
<b>Creditors Age Analysis</b>									
Total Creditors	368	-	-	-	-	-	-	-	368



## 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) - Q1 First Quarter										
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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>226 404</b>	<b>213 203</b>	<b>213 203</b>	<b>13 607</b>	<b>87 589</b>	<b>79 738</b>	7 851	10%	<b>213 203</b>
Executive and council		433	112	112	38	83	31	52	172%	112
Finance and administration		225 972	213 091	213 091	13 569	87 506	79 708	7 799	10%	213 091
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>86 487</b>	<b>264 651</b>	<b>264 651</b>	<b>862</b>	<b>13 667</b>	<b>45 403</b>	(31 736)	-70%	<b>264 651</b>
Community and social services		13 597	10 140	10 140	193	4 844	3 774	1 070	28%	10 140
Sport and recreation		1 282	2 211	2 211	117	411	628	(217)	-35%	2 211
Public safety		32 352	230 807	230 807	242	1 052	33 356	(32 304)	-97%	230 807
Housing		39 256	21 493	21 493	310	7 360	7 645	(285)	-4%	21 493
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>50 136</b>	<b>14 911</b>	<b>14 911</b>	<b>1 558</b>	<b>2 790</b>	<b>4 333</b>	(1 543)	-36%	<b>14 911</b>
Planning and development		2 828	1 353	1 353	144	508	376	132	35%	1 353
Road transport		44 821	13 558	13 558	1 413	2 282	3 957	(1 675)	-42%	13 558
Environmental protection		2 487	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>761 204</b>	<b>866 683</b>	<b>866 683</b>	<b>60 503</b>	<b>189 608</b>	<b>224 927</b>	(35 319)	-16%	<b>866 683</b>
Energy sources		457 881	552 484	552 484	45 821	108 244	132 240	(23 996)	-18%	552 484
Water management		119 417	102 167	102 167	6 792	23 665	19 711	3 954	20%	102 167
Waste water management		119 912	147 556	147 556	7 934	37 167	48 685	(11 518)	-24%	147 556
Waste management		63 993	64 476	64 476	(43)	20 532	24 291	(3 759)	-15%	64 476
<i><b>Other</b></i>	4	-	-	<b>100</b>	-	-	<b>25</b>	<b>(25)</b>	<b>-100%</b>	<b>100</b>
<b>Total Revenue - Functional</b>	2	<b>1 124 231</b>	<b>1 359 448</b>	<b>1 359 548</b>	<b>76 530</b>	<b>293 655</b>	<b>354 426</b>	<b>(60 771)</b>	<b>-17%</b>	<b>1 359 548</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>226 174</b>	<b>262 202</b>	<b>261 439</b>	<b>15 928</b>	<b>45 457</b>	<b>53 392</b>	(7 935)	-15%	<b>261 439</b>
Executive and council		40 376	40 098	39 646	2 673	11 395	9 087	2 308	25%	39 646
Finance and administration		182 041	218 212	217 901	12 921	33 147	43 403	(10 256)	-24%	217 901
Internal audit		3 757	3 891	3 891	334	914	901	13	1%	3 891
<i><b>Community and public safety</b></i>		<b>171 557</b>	<b>309 857</b>	<b>310 788</b>	<b>9 191</b>	<b>23 704</b>	<b>55 761</b>	(32 058)	-57%	<b>310 788</b>
Community and social services		27 864	26 949	27 819	1 983	5 568	5 709	(140)	-2%	27 819
Sport and recreation		25 600	27 026	27 337	1 831	4 820	5 802	(982)	-17%	27 337
Public safety		95 427	225 937	225 837	4 620	11 315	39 935	(28 620)	-72%	225 837
Housing		22 583	29 855	29 705	757	2 001	4 316	(2 315)	-54%	29 705
Health		83	91	91	-	-	-	-	-	91
<i><b>Economic and environmental services</b></i>		<b>78 767</b>	<b>79 306</b>	<b>80 496</b>	<b>4 607</b>	<b>11 603</b>	<b>12 374</b>	(771)	-6%	<b>80 496</b>
Planning and development		17 506	18 626	18 691	1 762	4 582	4 087	496	12%	18 691
Road transport		58 262	60 221	60 971	2 841	7 016	8 092	(1 076)	-13%	60 971
Environmental protection		2 999	459	834	4	5	195	(190)	-98%	834
<i><b>Trading services</b></i>		<b>594 443</b>	<b>635 190</b>	<b>633 365</b>	<b>65 794</b>	<b>132 805</b>	<b>149 657</b>	(16 851)	-11%	<b>633 365</b>
Energy sources		404 364	462 271	462 271	52 359	106 185	121 658	(15 472)	-13%	462 271
Water management		75 107	65 812	64 312	3 997	8 435	11 479	(3 044)	-27%	64 312
Waste water management		68 096	63 890	64 260	6 111	10 185	9 897	288	3%	64 260
Waste management		46 876	43 218	42 523	3 327	8 000	6 623	1 377	21%	42 523
<i><b>Other</b></i>		<b>505</b>	<b>619</b>	<b>654</b>	<b>4</b>	<b>165</b>	<b>110</b>	<b>55</b>	<b>50%</b>	<b>654</b>
<b>Total Expenditure - Functional</b>	3	<b>1 071 447</b>	<b>1 287 175</b>	<b>1 286 743</b>	<b>95 523</b>	<b>213 734</b>	<b>271 294</b>	<b>(57 560)</b>	<b>-21%</b>	<b>1 286 743</b>
<b>Surplus/ (Deficit) for the year</b>		<b>52 784</b>	<b>72 273</b>	<b>72 805</b>	<b>(18 994)</b>	<b>79 921</b>	<b>83 133</b>	<b>(3 211)</b>	<b>-4%</b>	<b>72 805</b>



### 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) - Q1 First Quarter										
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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Council General	1	433	112	112	38	83	29	54	183,3%	112
Vote 2 - Municipal Manager		2 859	500	500	-	-	130	(130)	-100,0%	500
Vote 3 - Strategic Support Services		1 529	1 651	1 751	40	259	456	(198)	-43,3%	1 751
Vote 4 - Financial Services		220 708	208 487	208 487	13 482	87 025	54 351	32 673	60,1%	208 487
Vote 5 - Community Services		97 838	277 467	277 467	2 130	15 441	72 334	(56 893)	-78,7%	277 467
Vote 6 - Technical Services		800 865	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	552 474	552 474	45 814	108 232	144 027	(35 795)	-24,9%	552 474
Vote 8 - Public Services		-	318 757	318 757	15 026	82 615	83 098	(483)	-0,6%	318 757
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>1 124 231</b>	<b>1 359 448</b>	<b>1 359 548</b>	<b>76 530</b>	<b>293 655</b>	<b>354 426</b>	<b>(60 771)</b>	<b>-17,1%</b>	<b>1 359 548</b>
<b>Expenditure by Vote</b>										
Vote 1 - Council General	1	36 468	36 147	35 695	2 444	10 714	7 526	3 188	42,4%	35 695
Vote 2 - Municipal Manager		11 297	9 628	9 628	670	1 965	2 030	(65)	-3,2%	9 628
Vote 3 - Strategic Support Services		68 710	71 745	71 911	5 309	13 419	15 162	(1 743)	-11,5%	71 911
Vote 4 - Financial Services		77 852	133 357	133 007	7 131	17 972	28 043	(10 070)	-35,9%	133 007
Vote 5 - Community Services		180 846	315 481	315 735	9 937	25 918	66 569	(40 650)	-61,1%	315 735
Vote 6 - Technical Services		696 274	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	471 099	471 099	52 709	107 308	99 325	7 983	8,0%	471 099
Vote 8 - Public Services		-	249 717	249 667	17 324	36 436	52 639	(16 203)	-30,8%	249 667
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]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>1 071 447</b>	<b>1 287 175</b>	<b>1 286 743</b>	<b>95 523</b>	<b>213 734</b>	<b>271 294</b>	<b>(57 560)</b>	<b>-21,2%</b>	<b>1 286 743</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>52 784</b>	<b>72 273</b>	<b>72 805</b>	<b>(18 994)</b>	<b>79 921</b>	<b>83 133</b>	<b>(3 211)</b>	<b>-3,9%</b>	<b>72 805</b>
<b>References</b>										
1. Insert 'Vote'; e.g. Department, if different to standard classification structure										
2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)										

### 4.1.3 Table C3: Monthly Budget Statement - Financial Performance

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q1 First Quarter

Vote Description	Ref	Budget Year 2021/22								
		2020/21	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
<b>Revenue by Vote</b>	1									
<b>Vote 1 - Council General</b>		433	112	112	38	83	29	54	183%	112
1.1 - Admin		433	112	112	38	83	29	54	183%	112
1.2 - Mayoral Office		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Municipal Manager</b>		2 859	500	500	-	-	130	(130)	-100%	500
2.1 - Office Support		500	500	500	-	-	130	(130)	-100%	500
2.2 - Internal Audit		-	-	-	-	-	-	-	-	-
2.3 - Project Management		2 359	-	-	-	-	-	-	-	-
2.4 - Ombudsman		-	-	-	-	-	-	-	-	-
2.5 - Enterprise Risk Management		-	-	-	-	-	-	-	-	-
2.6 - Jobs4U		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Strategic Support Services</b>		1 529	1 651	1 751	40	259	456	(198)	-43%	1 751
3.1 - Administration & Support Services		787	906	906	39	117	236	(119)	-51%	906
3.2 - Human Resources		544	620	620	-	109	162	(53)	-33%	620
3.3 - Information Communication Technology		5	2	2	1	2	1	2	335%	2
3.4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-
3.5 - Communications & Media Relations		-	-	-	-	-	-	-	-	-
3.6 - Local Economic Development		127	123	223	-	31	58	(27)	-47%	223
3.7 - Legal Services		66	-	-	-	-	-	-	-	-
<b>Vote 4 - Financial Services</b>		220 708	208 487	208 487	13 482	87 025	54 351	32 673	60%	208 487
4.1 - Administration		41 218	35 376	35 376	1 620	11 695	9 222	2 473	27%	35 376
4.2 - Revenue		176 827	170 312	170 312	11 863	75 111	44 399	30 711	69%	170 312
4.3 - Financial Planning		2 664	1 285	1 285	-	219	335	(116)	-35%	1 285
4.4 - Supply Chain Management		-	1 514	1 514	-	-	395	(395)	-100%	1 514
<b>Vote 5 - Community Services</b>		97 838	277 467	277 467	2 130	15 441	72 334	(56 893)	-79%	277 467
5.1 - Administration & Support Services		63	94	94	-	-	25	(25)	-100%	94
5.2 - Human Settlements & Housing		39 685	21 865	21 865	342	7 457	5 700	1 757	31%	21 865
5.3 - Libraries		10 247	9 208	9 208	2	4 298	2 400	1 898	79%	9 208
5.4 - Fire Brigade & Disaster Risk Management		1 789	1 700	1 700	35	364	443	(79)	-18%	1 700
5.5 - Traffic Services		43 410	242 108	242 108	1 621	2 884	63 116	(60 232)	-95%	242 108
5.6 - Municipal Halls and Resorts		2 166	2 124	2 124	129	438	554	(115)	-21%	2 124
5.7 - Customer Care Services		477	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		1	368	368	-	-	96	(96)	-100%	368
5.9 - Health		-	-	-	-	-	-	-	-	-
<b>Vote 6 - Technical Services</b>		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	-	-	-	-	-	-	-	-
<b>Vote 7 - Engineering Services</b>		-	552 474	552 474	45 814	108 232	144 027	(35 795)	-25%	552 474
7.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		-	552 474	552 474	45 814	108 232	144 027	(35 795)	-25%	552 474
<b>Vote 8 - Public Services</b>		-	318 757	318 757	15 026	82 615	83 098	(483)	-1%	318 757
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		-	-	-	-	-	-	-	-	-
8.3 - Community Liason		-	460	460	-	115	120	(5)	-4%	460
8.4 - Municipal Planning and Building Control		-	1 230	1 230	144	477	321	156	49%	1 230
8.5 - Public Works		-	2 211	2 211	14	128	576	(448)	-78%	2 211
8.6 - Cemeteries		-	638	638	178	518	166	352	212%	638
8.7 - Parks and Open Spaces		-	10	10	-	-	3	(3)	-100%	10
8.8 - Solid Waste and Area Cleaning		-	64 476	64 476	(43)	20 532	16 809	3 724	22%	64 476
8.9 - Waste Water Treatment and Networks		-	147 556	147 556	7 934	37 167	38 467	(1 300)	-3%	147 556
8.10 - Water Treatment and Networks		-	102 176	102 176	6 799	23 677	26 637	(2 959)	-11%	102 176
<b>Total Revenue by Vote</b>	2	1 124 231	1 359 448	1 359 548	76 530	293 655	354 426	(60 771)	-17%	1 359 548

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q1 First Quarter										
Vote Description	Ref	Budget Year 2021/22								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand										
<b>Expenditure by Vote</b>	1									
<b>Vote 1 - Council General</b>		36 468	36 147	35 695	2 444	10 714	7 526	3 188	42%	35 695
1.1 - Admin		23 163	21 733	21 767	1 480	7 741	4 589	3 152	69%	21 767
1.2 - Mayoral Office		13 305	14 414	13 929	964	2 973	2 937	37	1%	13 929
<b>Vote 2 - Municipal Manager</b>		11 297	9 628	9 628	670	1 965	2 030	(65)	-3%	9 628
2.1 - Office Support		3 889	3 900	3 900	229	681	822	(141)	-17%	3 900
2.2 - Internal Audit		3 757	3 891	3 891	334	914	820	94	11%	3 891
2.3 - Project Management		2 174	-	-	-	-	-	-	-	-
2.4 - Ombudsman		2	2	2	0	0	1	(0)	-94%	2
2.5 - Enterprise Risk Management		1 469	1 812	1 812	107	370	382	(12)	-3%	1 812
2.6 - Jobs4U		6	22	22	-	-	5	(5)	-100%	22
<b>Vote 3 - Strategic Support Services</b>		68 710	71 745	71 911	5 309	13 419	15 162	(1 743)	-11%	71 911
3.1 - Administration & Support Services		26 441	27 901	28 349	2 253	4 649	5 977	(1 329)	-22%	28 349
3.2 - Human Resources		13 725	13 133	12 712	876	2 576	2 680	(104)	-4%	12 712
3.3 - Information Communication Technology		16 101	16 701	16 812	883	2 898	3 545	(646)	-18%	16 812
3.4 - IDP/ PMS/ SDBIP		2 253	2 236	2 236	160	428	471	(43)	-9%	2 236
3.5 - Communications & Media Relations		1 379	1 576	1 534	80	249	323	(74)	-23%	1 534
3.6 - Local Economic Development		3 754	4 127	4 227	666	1 658	891	767	86%	4 227
3.7 - Legal Services		5 057	6 072	6 042	391	960	1 274	(314)	-25%	6 042
<b>Vote 4 - Financial Services</b>		77 852	133 357	133 007	7 131	17 972	28 043	(10 070)	-36%	133 007
4.1 - Administration		26 078	25 697	25 747	619	1 420	5 428	(4 009)	-74%	25 747
4.2 - Revenue		35 284	49 235	48 835	2 472	6 644	10 296	(3 652)	-35%	48 835
4.3 - Financial Planning		2 243	21 176	21 176	1 370	4 019	4 465	(446)	-10%	21 176
4.4 - Supply Chain Management		14 248	37 249	37 249	2 670	5 890	7 853	(1 963)	-25%	37 249
<b>Vote 5 - Community Services</b>		180 846	315 481	315 735	9 937	25 918	66 569	(40 650)	-61%	315 735
5.1 - Administration & Support Services		6 205	6 066	6 066	538	1 420	1 279	141	11%	6 066
5.2 - Human Settlements & Housing		22 428	29 861	29 711	757	2 001	6 264	(4 263)	-68%	29 711
5.3 - Libraries		15 952	15 780	15 945	1 102	3 302	3 362	(60)	-2%	15 945
5.4 - Fire Brigade & Disaster Risk Management		40 396	34 749	34 749	3 005	7 026	7 326	(300)	-4%	34 749
5.5 - Traffic Services		75 814	210 699	210 699	3 219	8 751	44 423	(35 672)	-80%	210 699
5.6 - Municipal Halls and Resorts		8 579	8 991	9 141	861	1 985	1 927	58	3%	9 141
5.7 - Customer Care Services		3 191	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		8 198	9 245	9 333	456	1 432	1 968	(536)	-27%	9 333
5.9 - Health		83	91	91	-	-	19	(19)	-100%	91
<b>Vote 6 - Technical Services</b>		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	-	-	-	-	-	-	-	-
<b>Vote 7 - Engineering Services</b>		-	471 099	471 099	52 709	107 308	99 325	7 983	8%	471 099
7.1 - Administration & Support Services		-	8 829	8 829	350	1 123	1 861	(739)	-40%	8 829
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		-	462 271	462 271	52 359	106 185	97 464	8 721	9%	462 271
<b>Vote 8 - Public Services</b>		-	249 717	249 667	17 324	36 436	52 639	(16 203)	-31%	249 667
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		-	2 412	2 412	89	263	508	(245)	-48%	2 412
8.3 - Community Liason		-	3 407	3 407	197	578	718	(140)	-19%	3 407
8.4 - Municipal Planning and Building Control		-	10 419	10 419	850	2 397	2 197	200	9%	10 419
8.5 - Public Works		-	50 531	51 556	1 785	4 075	10 870	(6 795)	-63%	51 556
8.6 - Cemeteries		-	4 042	4 612	391	1 028	972	56	6%	4 612
8.7 - Parks and Open Spaces		-	9 003	9 233	653	1 662	1 947	(284)	-15%	9 233
8.8 - Solid Waste and Area Cleaning		-	45 802	45 127	3 503	8 484	9 514	(1 030)	-11%	45 127
8.9 - Waste Water Treatment and Networks		-	58 240	58 590	5 858	9 513	12 353	(2 840)	-23%	58 590
8.10 - Water Treatment and Networks		-	65 862	64 312	3 997	8 435	13 559	(5 124)	-38%	64 312
<b>Total Expenditure by Vote</b>	2	1 071 447	1 287 175	1 286 743	95 523	213 734	271 294	(57 560)	(0)	1 286 743
<b>Surplus/ (Deficit) for the year</b>	2	52 784	72 273	72 805	(18 994)	79 921	83 133	(3 211)	(0)	72 805

#### 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) - Q1 First Quarter										
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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		155 977	154 348	154 348	11 437	68 679	60 479	8 200	14%	154 348
Service charges - electricity revenue		431 937	522 613	522 613	45 808	105 208	121 029	(15 821)	-13%	522 613
Service charges - water revenue		93 942	79 712	79 712	6 792	15 370	11 003	4 367	40%	79 712
Service charges - sanitation revenue		76 021	76 112	76 112	7 934	21 512	20 998	514	2%	76 112
Service charges - refuse revenue		42 155	44 197	44 197	(44)	12 309	16 474	(4 165)	-25%	44 197
Rental of facilities and equipment		22 936	5 845	5 845	488	1 498	1 765	(267)	-15%	5 845
Interest earned - external investments		9 718	10 686	10 686	912	2 069	2 656	(587)	-22%	10 686
Interest earned - outstanding debtors		8 344	6 770	6 770	684	2 179	1 443	736	51%	6 770
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		30 743	230 513	230 513	210	684	32 907	(32 223)	-98%	230 513
Licences and permits		2 017	3 949	3 949	105	375	1 117	(742)	-66%	3 949
Agency services		9 416	8 987	8 987	1 322	1 740	2 553	(813)	-32%	8 987
Transfers and subsidies		168 007	147 172	147 272	33	60 059	57 097	2 962	5%	147 272
Other revenue		15 716	9 786	9 786	849	1 972	2 659	(687)	-26%	9 786
Gains		3 919	1 399	1 399	-	-	-	-	-	1 399
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 070 848</b>	<b>1 302 088</b>	<b>1 302 188</b>	<b>76 530</b>	<b>293 655</b>	<b>332 182</b>	<b>(38 528)</b>	<b>-12%</b>	<b>1 302 188</b>
<b>Expenditure By Type</b>										
Employee related costs		319 700	344 581	344 551	27 523	76 278	82 906	(6 628)	-8%	344 551
Remuneration of councillors		18 421	20 356	20 356	1 482	4 427	4 875	(448)	-9%	20 356
Debt impairment		77 569	198 257	198 257	-	-	32 065	(32 065)	-100%	198 257
Depreciation & asset impairment		88 561	100 988	100 988	-	2	-	2	#DIV/0!	100 988
Finance charges		22 351	23 653	23 653	5 452	5 466	5 553	(87)	-2%	23 653
Bulk purchases - electricity		337 524	388 335	388 335	46 701	94 764	109 065	(14 301)	-13%	388 335
Inventory consumed		26 067	39 907	35 597	2 367	5 487	7 821	(2 334)	-30%	35 597
Contracted services		73 166	89 923	92 116	7 356	13 082	14 630	(1 549)	-11%	92 116
Transfers and subsidies		4 452	4 365	4 406	394	1 360	916	445	49%	4 406
Other expenditure		100 150	73 045	74 719	4 249	12 866	13 462	(596)	-4%	74 719
Losses		3 485	3 766	3 766	-	-	-	-	-	3 766
<b>Total Expenditure</b>		<b>1 071 447</b>	<b>1 287 175</b>	<b>1 286 743</b>	<b>95 523</b>	<b>213 734</b>	<b>271 294</b>	<b>(57 560)</b>	<b>-21%</b>	<b>1 286 743</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(598)	14 913	15 445	(18 994)	79 921	60 889	19 033	0	15 445
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all))		52 583	57 360	57 360	-	-	22 244	(22 244)	(0)	57 360
		500	-	-	-	-	-	-	-	-
		300	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>52 784</b>	<b>72 273</b>	<b>72 805</b>	<b>(18 994)</b>	<b>79 921</b>	<b>83 133</b>			<b>72 805</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>52 784</b>	<b>72 273</b>	<b>72 805</b>	<b>(18 994)</b>	<b>79 921</b>	<b>83 133</b>			<b>72 805</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>52 784</b>	<b>72 273</b>	<b>72 805</b>	<b>(18 994)</b>	<b>79 921</b>	<b>83 133</b>			<b>72 805</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>52 784</b>	<b>72 273</b>	<b>72 805</b>	<b>(18 994)</b>	<b>79 921</b>	<b>83 133</b>			<b>72 805</b>

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

### Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - Q1 First Quarter				
Ref	Description	Variance greater than 5% (over/under)	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	<b>Revenue By Source</b>			
	Property rates	14%	Property rates shows an over performance due to the annual billing that was done in the month of July, but due in September 2021.	
	Service charges - electricity revenue	-13%	Includes services that will be affected by revenue accrual journal that was only processed in the new month. The journal of R28 255 206 to recognize revenue billed in July, but services were utilized in the old year was processed in the current August. In addition, slight underperformance in the commercial and domestic categories contributed to the overall underperformance. This is monitored and will be amended in accordance with anticipated trends with the Mid-year adjustments budget.	
	Service charges - water revenue	40%	There is an over-performance. Includes services that will be affected by revenue accrual journal that was only processed in the new month. The journal of R8 373 526 to recognize revenue billed in July, but services were utilized in the old year was processed in the current August.	
	Service charges - refuse revenue	-25%	The parameters for internal billing has been corrected in September which resulted in a correcting entry of -R3,5million against the refuse removal.	
	Rental of facilities and equipment	-15%	Rental of facilities have been affected by the lock down and as a result there are less usage of some of our facilities than budgeted for.	
	Interest earned - external investments	-22%	Monthly assessment on available /access funds are done, Access funds (own as well as unspent grants) ,are invested in line with the funds and reserves policies.	
	Interest earned - outstanding debtors	51%	Growth in debtors due to non-payment has resulted in more interest being charged on outstanding debtors than anticipated.	
	Fines, penalties and forfeits	-98%	An accrual for traffic fines has been raised for the period. Final traffic fine provisions and accounting treatment are done at financial year end.	
	Licences and permits	-66%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Agency services	-32%	The variance is mainly due to the R1,1 million agency income for September that has only been recognised in October.	
	Transfers and subsidies - operating	5%	Transfers of grants and subsidies are done throughout the financial year. All operational conditional grant revenue has been recognized where the conditions are met. The first transfer of the equitable share has been fully recognized due to the fact that it is an unconditional grant.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants are recognised when capital expenditure has been capitalised.	
	Other revenue	-26%	Other revenue shows a slight under performance, although most of the operations are no longer suspended the revenue has been affected by the lockdown.	
2	<b>Expenditure By Type</b>			
	Employee related costs	-8%	Salary increases for July and August 2021 must still be calculated and paid.	
	Remuneration of councillors	-9%	Municipal Councillors are currently still remunerated on the 2019/2020 Gazette.	
	Debt impairment	-100%	Debt impairment for 2021/2022 has not yet been calculated.	
	Bulk purchases - electricity	-13%	Electricity and water purchases till September 2021 are pro-rata less than anticipated.	
	Inventory consumed	-30%	Expenditure on materials and supplies till September 2021 are pro-rata less than anticipated.	
	Contracted services	-11%	Expenditure on contracted and outsourced services till September 2021 are pro-rata less than anticipated.	
	Transfers and subsidies	49%	The annual payment of the Tourism Service Level Agreement was recognised in August 2021.	
3	<b>Capital Expenditure</b>			
	Total Capital Expenditure	0%	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	<b>Financial Position</b>			
	None			
5	<b>Cash Flow</b>			
	Service Charges	14%	Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Other revenue	616%	Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Government - Operating	2%	EQ share portion received in July 2021	
	Government Capital	30%	Higher amount received from INEP and MIG	
	Interest	8%	Investment process been done monthly.	
	Suppliers	-22%	Eskom high usage tariff been paid over the 2 months will have an impact on our % payments	
	Transfer and grants	143%	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	9%	Capital projects for the quarter - Demand management plan been implemented and updated monthly	
	Consumer deposits	222%	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) - Q1 First Quarter

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Council General		–	5	5	–	–	5	(5)	-100%	5
Vote 2 - Municipal Manager		1 065	5	5	–	–	5	(5)	-100%	5
Vote 3 - Strategic Support Services		370	3 155	4 837	232	232	1 126	(894)	-79%	4 837
Vote 4 - Financial Services		3 237	–	–	–	–	–	–	–	–
Vote 5 - Community Services		10 442	15 635	15 635	2 168	5 755	6 005	(250)	-4%	15 635
Vote 6 - Technical Services		93 045	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		–	33 600	34 709	46	47	377	(330)	-87%	34 709
Vote 8 - Public Services		–	50 394	52 261	948	5 809	4 926	883	18%	52 261
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
<b>Total Capital Multi-year expenditure</b>	4,7	<b>108 160</b>	<b>102 794</b>	<b>107 452</b>	<b>3 393</b>	<b>11 843</b>	<b>12 444</b>	<b>(601)</b>	<b>-5%</b>	<b>107 452</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Council General		–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		1 379	–	–	–	–	–	–	–	–
Vote 3 - Strategic Support Services		928	3 200	3 200	–	–	50	(50)	-100%	3 200
Vote 4 - Financial Services		450	805	1 789	464	464	407	57	14%	1 789
Vote 5 - Community Services		1 153	7 200	7 200	–	–	1 000	(1 000)	-100%	7 200
Vote 6 - Technical Services		12 517	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		–	12 220	7 778	749	749	749	–	#DIV/0!	7 778
Vote 8 - Public Services		–	25 011	29 364	2 796	3 387	2 547	840	33%	29 364
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]		–	–	–	–	–	–	–	–	–
<b>Total Capital single-year expenditure</b>	4	<b>16 427</b>	<b>48 436</b>	<b>49 331</b>	<b>4 010</b>	<b>4 600</b>	<b>4 004</b>	<b>596</b>	<b>15%</b>	<b>49 331</b>
<b>Total Capital Expenditure</b>	3	<b>124 588</b>	<b>151 230</b>	<b>156 783</b>	<b>7 403</b>	<b>16 443</b>	<b>16 448</b>	<b>(5)</b>	<b>0%</b>	<b>156 783</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>5 425</b>	<b>7 005</b>	<b>9 634</b>	<b>696</b>	<b>696</b>	<b>1 598</b>	<b>(902)</b>	<b>-56%</b>	<b>9 634</b>
Executive and council		37	10	10	–	–	10	(10)	-100%	10
Finance and administration		5 388	6 995	9 624	696	696	1 588	(892)	-56%	9 624
Internal audit		–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		<b>12 192</b>	<b>23 828</b>	<b>23 828</b>	<b>2 168</b>	<b>5 755</b>	<b>7 000</b>	<b>(1 245)</b>	<b>-18%</b>	<b>23 828</b>
Community and social services		11 252	728	728	–	–	–	–	–	728
Sport and recreation		10	22 600	22 600	2 168	5 755	7 000	(1 245)	-18%	22 600
Public safety		930	500	500	–	–	–	–	–	500
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		<b>72 398</b>	<b>51 601</b>	<b>48 367</b>	<b>3 088</b>	<b>5 515</b>	<b>4 531</b>	<b>984</b>	<b>22%</b>	<b>48 367</b>
Planning and development		1 222	–	–	–	–	–	–	–	–
Road transport		71 176	51 601	48 367	3 088	5 515	4 531	984	22%	48 367
Environmental protection		–	–	–	–	–	–	–	–	–
<b>Trading services</b>		<b>34 572</b>	<b>68 797</b>	<b>74 953</b>	<b>1 451</b>	<b>4 477</b>	<b>3 320</b>	<b>1 158</b>	<b>35%</b>	<b>74 953</b>
Energy sources		23 781	45 490	46 694	795	796	377	419	111%	46 694
Water management		4 195	7 308	6 308	–	372	219	152	69%	6 308
Waste water management		5 420	14 483	20 436	656	3 309	1 957	1 352	69%	20 436
Waste management		1 177	1 516	1 516	–	–	766	(766)	-100%	1 516
<b>Other</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>124 588</b>	<b>151 230</b>	<b>156 783</b>	<b>7 403</b>	<b>16 443</b>	<b>16 448</b>	<b>(5)</b>	<b>0%</b>	<b>156 783</b>
<b>Funded by:</b>										
National Government		50 125	57 260	57 260	2 698	2 808	1 766	1 042	59%	57 260
Provincial Government		2 458	100	100	–	–	–	–	–	100
District Municipality		300	–	–	–	–	–	–	–	–
Other transfers and grants		500	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>		<b>53 383</b>	<b>57 360</b>	<b>57 360</b>	<b>2 698</b>	<b>2 808</b>	<b>1 766</b>	<b>1 042</b>	<b>59%</b>	<b>57 360</b>
<b>Public contributions &amp; donations</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Borrowing</b>	5 6	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Internally generated funds</b>		<b>71 205</b>	<b>93 870</b>	<b>99 423</b>	<b>4 705</b>	<b>13 635</b>	<b>14 682</b>	<b>(1 047)</b>	<b>-7%</b>	<b>99 423</b>
<b>Total Capital Funding</b>		<b>124 588</b>	<b>151 230</b>	<b>156 783</b>	<b>7 403</b>	<b>16 443</b>	<b>16 448</b>	<b>(5)</b>	<b>0%</b>	<b>156 783</b>

## 4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter						
Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		89 348	41 287	41 287	114 485	41 287
Call investment deposits		101 414	45 000	45 000	95 000	45 000
Consumer debtors		108 300	195 191	195 191	103 708	195 191
Other debtors		20 236	24 782	24 782	20 709	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	23 365	10 953
<b>Total current assets</b>		<b>329 806</b>	<b>319 279</b>	<b>319 279</b>	<b>359 107</b>	<b>319 279</b>
<b>Non current assets</b>						
Long-term receivables		2 658	3 479	3 479	2 653	3 479
Investments		–	–	–	–	–
Investment property		63 876	47 145	47 145	63 876	47 145
Investments in Associate		–	–	–	–	–
Property, plant and equipment		2 353 160	2 408 787	2 408 787	2 380 487	2 408 787
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		4 090	3 013	3 013	4 090	3 013
Other non-current assets		36 631	36 631	36 631	36 631	36 631
<b>Total non current assets</b>		<b>2 460 414</b>	<b>2 499 055</b>	<b>2 499 055</b>	<b>2 487 736</b>	<b>2 499 055</b>
<b>TOTAL ASSETS</b>		<b>2 790 220</b>	<b>2 818 334</b>	<b>2 818 334</b>	<b>2 846 843</b>	<b>2 818 334</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		18 448	14 536	14 536	13 041	14 536
Consumer deposits		4 367	4 738	4 738	4 445	4 738
Trade and other payables		106 664	92 096	92 096	96 322	92 096
Provisions		51 529	42 804	42 804	51 529	42 804
<b>Total current liabilities</b>		<b>181 007</b>	<b>154 174</b>	<b>154 174</b>	<b>165 337</b>	<b>154 174</b>
<b>Non current liabilities</b>						
Borrowing		179 139	164 603	164 603	172 824	164 603
Provisions		285 914	270 105	270 105	285 335	270 105
<b>Total non current liabilities</b>		<b>465 053</b>	<b>434 708</b>	<b>434 708</b>	<b>458 158</b>	<b>434 708</b>
<b>TOTAL LIABILITIES</b>		<b>646 060</b>	<b>588 882</b>	<b>588 882</b>	<b>623 495</b>	<b>588 882</b>
<b>NET ASSETS</b>	2	<b>2 144 160</b>	<b>2 229 452</b>	<b>2 229 452</b>	<b>2 223 349</b>	<b>2 229 452</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		2 144 160	2 175 587	2 175 587	2 223 349	2 175 587
Reserves		–	53 865	53 865	–	53 865
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>2 144 160</b>	<b>2 229 452</b>	<b>2 229 452</b>	<b>2 223 349</b>	<b>2 229 452</b>



#### 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 - Q1 First Quarter										
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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		111 142	131 196	131 196	11 037	31 336	32 754	(1 418)	-4%	131 196
Service charges		637 405	641 866	641 866	65 720	184 965	161 913	23 052	14%	641 866
Other revenue		202 857	40 959	40 959	20 414	75 339	10 526	64 813	616%	40 959
Government - operating		161 901	147 172	147 172	-	61 627	60 583	1 044	2%	147 272
Government - capital		56 927	57 360	57 360	-	12 042	9 292	2 750	30%	57 360
Interest		16 052	17 456	17 456	1 467	3 853	3 569	284	8%	17 456
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(1 012 988)	(959 913)	(959 913)	(106 297)	(314 177)	(258 196)	55 981	-22%	(959 913)
Finance charges		(22 675)	(21 336)	(21 336)	(10 873)	(10 873)	(10 873)	0	0%	(21 336)
Transfers and Grants		(3 199)	(4 365)	(4 365)	(394)	(1 360)	(559)	801	-143%	(4 365)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>147 422</b>	<b>50 395</b>	<b>50 395</b>	<b>(18 927)</b>	<b>42 751</b>	<b>9 008</b>	<b>(33 743)</b>	<b>-375%</b>	<b>50 494</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		(1 744)	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		23	50	50	31	51	19	32	166%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(121 740)	(151 230)	(151 230)	(7 403)	(16 443)	(17 980)	(1 537)	9%	(151 230)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(123 462)</b>	<b>(151 180)</b>	<b>(151 180)</b>	<b>(7 372)</b>	<b>(16 392)</b>	<b>(17 961)</b>	<b>(1 569)</b>	<b>9%</b>	<b>(151 180)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		153	100	100	23	80	25	55	222%	100
<b>Payments</b>										
Repayment of borrowing		(11 702)	(13 041)	(13 041)	(6 315)	(6 315)	(6 315)	(0)	0%	(13 041)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(11 548)</b>	<b>(12 941)</b>	<b>(12 941)</b>	<b>(6 292)</b>	<b>(6 235)</b>	<b>(6 290)</b>	<b>(55)</b>	<b>1%</b>	<b>(12 941)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		161 720	200 013	200 013		189 348	200 013			189 348
Cash/cash equivalents at month/year end:		174 132	86 287	86 287		209 472	184 770			75 721
<b>References</b>										
1. Material variances to be explained in Table SC1										



## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS ANALYSIS

#### 5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter															
Description	NT Code	Budget Year 2021/22										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total					
<b>R thousands</b>															
<b>Debtors Age Analysis By Income Source</b>															
Trade and Other Receivables from Exchange Transactions - Water	1200	6 682	0	3 393	–	826	807	4 943	16 952	33 604	23 529	9 456	28 726		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	25 851	0	803	0	189	352	1 189	3 809	32 192	5 539	127	4 163		
Receivables from Non-exchange Transactions - Property Rates	1400	17 682	0	1 858	–	592	506	2 888	14 275	37 801	18 261	1 514	22 322		
Receivables from Exchange Transactions - Waste Water Management	1500	7 470	3	2 561	0	764	722	4 471	22 710	38 701	28 666	6 707	31 644		
Receivables from Exchange Transactions - Waste Management	1600	4 921	6	1 519	5	458	468	2 715	13 748	23 839	17 394	4 175	19 617		
Receivables from Exchange Transactions - Property Rental Debtors	1700	484	8	378	7	222	186	1 203	6 202	8 692	7 821	487	20 834		
Interest on Arrear Debtor Accounts	1810	44	1	99	0	75	78	864	22 733	23 894	23 751	–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–		
Other	1900	(7 544)	1	1 419	1	1 650	651	3 631	17 042	16 851	22 975	672	9 486		
<b>Total By Income Source</b>	<b>2000</b>	<b>55 589</b>	<b>20</b>	<b>12 028</b>	<b>14</b>	<b>4 776</b>	<b>3 770</b>	<b>21 906</b>	<b>117 472</b>	<b>215 574</b>	<b>147 936</b>	<b>23 139</b>	<b>136 793</b>		
<b>2020/21 - totals only</b>		<b>48 155</b>	<b>10 344</b>	<b>13 038</b>	<b>2 720</b>	<b>3 717</b>	<b>3 321</b>	<b>17 857</b>	<b>103 050</b>	<b>202 202</b>	<b>130 664</b>	<b>12 940</b>	<b>123 344</b>		
<b>Debtors Age Analysis By Customer Group</b>															
Organs of State	2200	6 951	–	248	–	13	21	136	572	7 940	741	–	–		
Commercial	2300	6 366	5	571	–	123	77	884	2 718	10 743	3 801	–	–		
Households	2400	33 137	14	10 514	14	4 430	3 522	19 688	99 186	170 504	126 839	23 139	136 793		
Other	2500	9 135	0	695	0	210	150	1 198	14 997	26 386	16 555	–	–		
<b>Total By Customer Group</b>	<b>2600</b>	<b>55 589</b>	<b>20</b>	<b>12 028</b>	<b>14</b>	<b>4 776</b>	<b>3 770</b>	<b>21 906</b>	<b>117 472</b>	<b>215 574</b>	<b>147 936</b>	<b>23 139</b>	<b>136 793</b>		

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.

	September 2021	August 2021	July 2021
<b>Gross consumer debtors, as per debtors age analysis</b>	215 328 385	224 113 765	240 420 075
Total Provision for bad debts	<b>-125 168 136</b>	<b>-125 168 136</b>	<b>-125 168 136</b>
Provision bad debts Consumers (SC3)	-123 344 244	-123 344 244	-123 344 244
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	<b>-13 797 621</b>	<b>-15 115 428</b>	<b>-17 561 375</b>
<b>Net consumers debtors:</b>	<b>76 362 628</b>	<b>83 830 201</b>	<b>97 690 564</b>

## 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 September 2021.

##### 1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 215 328 385 as at 30 September 2021 compared to R 224 113 765 as at 31 August 2021. Current debt represents 18 % of the total outstanding debt, while the total debt in arrears represents 77 % 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 63 % of the total debt. It should be noted that 26 % of arrear debt representing R 56 835 037 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 13 126 270 when compared to the outstanding amount of R 202 128 148 on 30 September 2020, representing an 6.5 % annual increase.

##### 2. Additional Information:

The decrease of outstanding debt for service levies is 12 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 22 % and the average days outstanding are 81 days, which is 2.7 months.

The Debt collection rate for the period July till September 2021 was 92.4 %.

The electricity distribution losses for the period of July 2021 to August 2021 were 10.04 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2021 to August 2021	50 735 683 kWh	45 644 311 kWh	5 091 372 kWh	10.04 %

The water distribution losses for the period of July 2020 till August 2021 were 11.85 % off which real losses were 9.08 %.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
Jul 2021 – Aug 2021	2 018 614 kl	1 779 474 kl	239 140 kl	11.85 %
<b>Less:</b>			-	
		Unbilled Authorized Consumption	10 182 kl	
		Customer Meter and Data Errors	45 630 kl	
<b>Real Losses</b>			<b>183 328 kl</b>	<b>9.08 %</b>

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## PART 2 – SUPPORTING DOCUMENTATION

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### SECTION 5 – DEBTORS ANALYSIS

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#### 5.2.2 Credit Control

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

1. 10 891 SMS's were sent during the month to clients with arrear accounts to the value of R 92 696 214 while 2 183 final demands with arrears to the value of R 41 369 964 were emailed and 141 final demands were hand delivered.
2. 16 774 accounts were sent via MMS (Multimedia Messaging Services) for clients to receive their accounts on their cellphones, while 18 025 friendly due date Reminders to the value of R 114 127 745 were emailed to clients.
3. 52 Arrangements with clients owing arrears to the value of R 624 796 were concluded during the month.
4. R783 109 was recovered through pre-paid electricity restrictions on Non-Indigent clients where for each R10 used to buy prepaid electricity 60% or R6 is redirected towards the payment of your arrear debt.
5. There were 4628 pre-paid blocks via syntell and there were 72 conventional electricity disconnection.
6. There were 126 phone call reminders made to clients with arrears on their accounts.
7. There are currently 20 accounts owing R314 651 with section 58 Magistrate Courts Act Garnishee Orders which were entered into. The total monthly payments amount to R4 038,84.

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## PART 2 – SUPPORTING DOCUMENTATION

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### SECTION 5 – DEBTORS ANALYSIS

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#### 5.2.3 Indigent Consumers

This report serves to inform Council on the status of Indigent consumers at the end of September 2021.

1. The total applications approved for all services by the end of September 2021 were 9 681.
2. The outstanding amount for Indigent consumers is R 10 103 034 of which R 8 058 191 is in arrears.
3. An amount of R1 465 963 owed by indigent clients was written off during the month of September 2021.
4. Subsidies for September 2021 were allocated for the following services:
  - Refuse R 3 548 262
  - Rates R 2 519 889
  - Sewerage R 5 610 814
  - Electricity R 1 057 684
  - Water R 1 636 969
  - Rent R 860 520

## 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 September 2021.

#### Attorneys

The outstanding handed over debt as at 30 September 2021 was R 56 835 037 made up of 1 477 accounts,

1. An amount of R 202 392 was received as payments from the handed over accounts, while an amount of R 7 001,14 (vat incl.) was paid as commission.
2. 107 Sheriff fees in various towns for the value of R34 488, 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.
3. 81 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R47 084.
4. 26 Judgments were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R11 908.
5. 4 Section 65A1 notices were issued informing the clients that they need appear in court, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R2 406.
6. There were 7 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they us owe the money (the amount will be stated), and signed a document where they promised to pay deferred monthly instalments each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R 1 352.

7. 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 September 2021:

1. The total outstanding arrear debt of Councilors after the September 2021 due date was R3 453.
2. An amount of R3 453 was deducted from the September 2021 salaries of 8 councilors who did not pay their accounts in full on the due date. (The arrear amount was R3 453).

### **5.2.6 Arrears Employees**

1. The outstanding debt of employees after the September 2021 due date was R153 073.
2. An amount of R69 00 was automatically deducted from the September 2021 salaries of 9 officials who had arrangements with a balance of R115 143 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R37 929 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the September 2021 salaries of 89 officials who did not pay their account in full on the due date. (The arrear amount was R37 929 ).

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 6 – CREDITORS ANALYSIS

#### 6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter											
Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	368	-	-	-	-	-	-	-	368	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>368</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>368</b>	<b>-</b>



## 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 - Q1 First Quarter									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<b>Municipality</b>									
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	17		5 000	(5 000)	-
ABSA Bank		7 Months	Fixed Deposit	23 Sep 2021	14		5 000	(5 000)	-
Nedbank		7 Months	Fixed Deposit	23 Sep 2021	14		5 000	(5 000)	-
Nedbank		8 Months	Fixed Deposit	25 Oct 2021	19		5 000	-	5 000
ABSA Bank		6 Months	Fixed Deposit	27 Sep 2021	16		5 000	(5 000)	-
ABSA Bank		7 Months	Fixed Deposit	25 Oct 2021	19		5 000	-	5 000
First National Bank		7 Months	Fixed Deposit	25 Oct 2021	18		5 000	-	5 000
Nedbank		8 Months	Fixed Deposit	24 Nov 2021	20		5 000	-	5 000
Standard Bank		8 Months	Fixed Deposit	24 Nov 2021	20		5 000	-	5 000
Nedbank		4 Months	Fixed Deposit	23 Aug 2021	-		-	-	-
ABSA Bank		5 Months	Fixed Deposit	22 Sep 2021	13		5 000	(5 000)	-
Standard Bank		7 Months	Fixed Deposit	23 Nov 2021	19		5 000	-	5 000
Nedbank		8 Months	Fixed Deposit	22 Dec 2021	20		5 000	-	5 000
Nedbank		7 Months	Fixed Deposit	28 Dec 2021	20		5 000	-	5 000
First National Bank		7 Months	Fixed Deposit	28 Dec 2021	18		5 000	-	5 000
Standard Bank		2 Months	Fixed Deposit	25 Oct 2021	17		5 000	-	5 000
First National Bank		3 Months	Fixed Deposit	22 Nov 2021	17		5 000	-	5 000
Standard Bank		4 Months	Fixed Deposit	24 Dec 2021	18		5 000	-	5 000
ABSA Bank		5 Months	Fixed Deposit	24 Jan 2022	18		5 000	-	5 000
Nedbank		5 Months	Fixed Deposit	24 Jan 2022	19		5 000	-	5 000
Nedbank		6 Months	Fixed Deposit	24 Feb 2022	19		5 000	-	5 000
Standard Bank		6 Months	Fixed Deposit	24 Feb 2022	19		5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	24 Mar 2022	20		5 000	-	5 000
Nedbank		6 Months	Fixed Deposit	28 Mar 2022	4		-	10 000	10 000
<b>Municipality sub-total</b>					<b>398</b>		<b>110 000</b>	<b>(15 000)</b>	<b>95 000</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>398</b>		<b>110 000</b>	<b>(15 000)</b>	<b>95 000</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

#### 7.2 Summary of Investment Portfolio as at 30 September 2021.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
<b>Investments - 30 September 2021 at the following A1 Banks as prescribed by Council's Investment Policy:</b>							
ABSA		R	10 000 000,00				
NEDBANK		R	40 000 000,00				
FNB		R	15 000 000,00				
STANDARD		R	30 000 000,00				
INVESTEC		R	-				
		<b>R</b>	<b>95 000 000,00</b>				
ABSA LT		R	-				
		<b>R</b>	<b>95 000 000,00</b>				

## 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
<b>SHORT TERM INVESTMENTS</b>										
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	16 561,64	5 000 000		5 000 000	0
23/Feb/21	ABSA	2079654997	4,48%	212	23/Sep/21	13 501,37	5 000 000		5 000 000	0
23/Feb/21	NEDBANK	03/7881531576/294	4,65%	212	23/Sep/21	14 013,70	5 000 000		5 000 000	0
23/Feb/21	NEDBANK	03/7881531576/295	4,70%	244	25/Oct/21	19 315,07	5 000 000			5 000 000
24/Mar/21	ABSA	2079710278	4,59%	187	27/Sep/21	16 347,95	5 000 000		5 000 000	0
24/Mar/21	ABSA	2079710317	4,63%	215	25/Oct/21	19 027,40	5 000 000			5 000 000
24/Mar/21	FNB	74892725639	4,40%	215	25/Oct/21	18 082,19	5 000 000			5 000 000
24/Mar/21	NEDBANK	03/7881531576/296	4,90%	245	24/Nov/21	20 136,99	5 000 000			5 000 000
24/Mar/21	STANDARD	288460898-072	4,875%	245	24/Nov/21	20 034,25	5 000 000			5 000 000
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	12 628,77	5 000 000		5 000 000	0
22/Apr/21	STANDARD	288460898-073	4,725%	215	23/Nov/21	19 417,81	5 000 000			5 000 000
22/Apr/21	NEDBANK	03/7881531576/298	4,85%	244	22/Dec/21	19 931,51	5 000 000			5 000 000
28/May/21	NEDBANK	03/7881531576/299	4,80%	214	28/Dec/21	19 726,03	5 000 000			5 000 000
28/May/21	FNB	74901523164	4,33%	214	28/Dec/21	17 794,52	5 000 000			5 000 000
24/Aug/21	STANDARD	288460898-074	4,150%	62	25/Oct/21	17 054,79		5 000 000		5 000 000
24/Aug/21	FNB	74912286511	4,13%	90	22/Nov/21	16 972,60		5 000 000		5 000 000
24/Aug/21	STANDARD	288460898-075	4,475%	122	24/Dec/21	18 390,41		5 000 000		5 000 000
24/Aug/21	ABSA	2079990527	4,34%	153	24/Jan/22	17 835,62		5 000 000		5 000 000
24/Aug/21	NEDBANK	03/7881531576/301	4,60%	153	24/Jan/22	18 904,11		5 000 000		5 000 000
24/Aug/21	NEDBANK	03/7881531576/302	4,70%	184	24/Feb/22	19 315,07		5 000 000		5 000 000
24/Aug/21	STANDARD	288460898-076	4,725%	184	24/Feb/22	19 417,81		5 000 000		5 000 000
24/Aug/21	STANDARD	288460898-077	4,825%	212	24/Mar/22	19 828,77		5 000 000		5 000 000
28/Sep/21	NEDBANK	03/7881531576/303	4,75%	181	28/Mar/22	3 904,11		10 000 000		10 000 000
<b>Sub Total</b>						<b>398 142,49</b>	<b>100 000 000</b>	<b>50 000 000</b>	<b>55 000 000</b>	<b>95 000 000</b>
						<b>398 142,49</b>	<b>100 000 000,00</b>	<b>50 000 000</b>	<b>55 000 000</b>	<b>95 000 000,00</b>

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 7 - CASH AND CASH EQUIVALENTS

#### 7.3 Cash and cash equivalents for the month September 2021.

##### Funds Allocations

The schedule reflecting all council's Investments as at 30 Septemebr 2021 R 95 000 000. (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 to	30/06/2021		30/09/2021	
	Liability	Cash back	Liability	Cash back
			174 132 013	
Unutilized grants	6 709 678	6 709 678	38 844 383	38 844 383
Consumer and Sundry deposits	5 001 949	5 001 949	5 133 446	5 133 446
External loans unspent	102 884	102 884	102 884	102 884
LT loan - cash back		0		0
EFF Accumulated Depreciation	8 425 820	8 425 820	3 625 000	3 625 000
Self Insurance Reserve	25 774 111	25 774 111	25 561 732	25 561 732
Capital Replacement reserve	55 828 690	55 828 690	69 755 601	69 755 601
Brandwacht Trust	97 893	97 893	-	0
Retained surplus (unidentified dep.)	7 488 390	7 488 390	13 439 784	13 439 784
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	5 918 296	5 918 296
Set aside for Creditor payments	37 400 000	51 013 909	32 400 000	41 253 909
Provision for leave Payment	4 350 000	4 350 000	4 800 000	4 800 000
	<b>160 518 104</b>	<b>174 132 013</b>	<b>200 618 305</b>	<b>209 472 214</b>
Cash Surplus (Deficit)		<b>13 613 909</b>		<b>8 853 909</b>
<b>Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA</b>				
	<b>30/06/2021</b>		<b>30/09/2021</b>	
ABSA	25 000 000		10 000 000	
Nedbank	45 000 000		40 000 000	
First National Bank	10 000 000		15 000 000	
Standard Bank	20 000 000		30 000 000	
Investec	0		0	
Total short term	<b>100 000 000</b>		<b>95 000 000</b>	
Bank and Cash	74 118 838		114 459 039	
Cash on hand	13 175		13 175	
	<b>174 132 013</b>		<b>209 472 214</b>	
			-	

## **PART 2 - SUPPORTING DOCUMENTATION**

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### **SECTION 7 - BANK RECONCILIATION**

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#### **7.4 Bank Reconciliation and Payments made in September 2021.**

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

All payments are recorded in the cashbook (general ledger) as from electronic transfer number 285 283 to 285 861.

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

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 30 SEPTEMBER 2021				
<b>CASH BOOK RECONCILIATION</b>				
Balance as per Cash Book at 01/09/2021				132 049 784,18
Deposits for the September 2021				123 691 408,21
Cheques for the September 2021				(141 282 153,44)
Balance as per Cash Book at 30/09/2021				<u>114 459 038,95</u>
Votes Balances and Transactions:				
	40101012690	Balance B/f	132 049 784,18	
	40101012690	Balance B/f	0,00	132 049 784,18
	40101012691	Movements	123 691 408,21	
	40101012692	Movements	(141 282 153,44)	(17 590 745,23)
Balance as per Ledger at 30/09/2021				<u>114 459 038,95</u>
<b>BANK RECONCILIATION</b>				
				<b>TOTAL</b>
Balance as per Bank Statement at 30/09/2021				121 779 039,80
Cash on Hand	Not yet Banked			1 924 729,51
Outstanding Cheques				(2 839 992,29)
Deposits not Receipted	Previous months	(1 161 333,42)		
	September 2021	(7 160 841,40)	(8 322 174,82)	(8 322 174,82)
Deposits received in Duplicate				2 196,00
Other Items				1 727 642,84
Cash Surpluses / Shortages	Iro Payments Received			0,00
Adjustments to be Made for Sep 2021	Bank Charges	(187 597,91)	(187 597,91)	187 597,91
Balance as per Cash Book at 30/09/2021				<u>114 459 038,95</u>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 30 SEPTEMBER 2021				
				<b>TOTAL</b>
Balance as per Bank Statement at 01/09/2021				141 291 833,56
Cheques for September 2021				(141 437 355,12)
Deposits for September 2021				123 707 567,41
Other Adjustments / Transactions				(261 502,26)
Other Adjustments / Transactions now cleared				1 050,00
Direct Deposits from previous months Received				(8 644 828,30)
Direct Deposits not Received				7 160 841,40
Cash on Hand - 01/09/2021				1 886 162,62
Cash on Hand - 30/09/2021				(1 924 729,51)
Balance as per Bank Statements at 30/09/2021				<u>121 779 039,80</u>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

#### 8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with unspent conditional grants to the value of R 4 195 613 for the period September 2021 and conditional grants to the value of R 73 668 912 were received. The value of the unspent conditional grants at the end of September 2021 is R 38 844 383.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

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
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:		150 651	136 067	136 067	–	57 105	55 459	1 646	3,0%	136 067
Operational Revenue:General Revenue:Equitable Share		145 330	131 552	131 552	–	54 813	53 167	1 646	3,1%	131 552
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 076	2 965	2 965	–	742	742	0	0,0%	2 965
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	1 550	–	–	1 550
Provincial Government:		12 410	9 985	9 985	–	4 413	4 439	(26)	-0,6%	9 985
Capacity Building		1 000	–	–	–	–	–	–	–	–
Capacity Building and Other		300	250	250	–	–	–	–	–	250
Disaster and Emergency Services	4	236	118	118	–	118	–	118	#DIV/0!	118
Housing	4	475	503	503	–	–	–	–	–	503
Libraries, Archives and Museums	4	10 125	8 690	8 690	–	4 295	4 345	(50)	-1,2%	8 690
Other	4	94	244	244	–	–	94	(94)	-100,0%	244
Road Infrastructure - Maintenance	4	180	180	180	–	–	–	–	–	180
District Municipality:		600	500	600	–	–	600	(600)	-100,0%	600
All Grants		600	500	600	–	–	600	(600)	-100,0%	600
Other grant providers:		3 878	500	500	–	109	85	24	28,1%	500
Departmental Agencies and Accounts		500	500	500	–	109	85	24	28,1%	500
Non-profit Institutions		3 378	–	–	–	–	–	–	–	–
<b>Total Operating Transfers and Grants</b>	5	167 539	147 052	147 152	–	61 627	60 583	1 044	1,7%	147 152
<b>Capital Transfers and Grants</b>										
National Government:		50 820	57 260	57 260	–	11 942	9 242	2 700	29,2%	57 260
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		17 000	21 000	21 000	–	7 000	3 078	3 922	127,4%	21 000
Municipal Infrastructure Grant [Schedule 5B]		33 820	36 260	36 260	–	4 942	6 164	(1 222)	-19,8%	36 260
Provincial Government:		2 000	100	100	–	100	50	50	100,0%	100
Capacity Building and Other		100	100	100	–	–	–	–	–	100
Other		1 900	–	–	–	100	50	50	100,0%	–
District Municipality:		–	–	–	–	–	–	–	–	–
All Grants		–	–	–	–	–	–	–	–	–
Other grant providers:		1 717	120	120	–	–	–	–	–	120
Non-Profit Institutions		1 717	120	120	–	–	–	–	–	120
<b>Total Capital Transfers and Grants</b>	5	54 537	57 480	57 480	–	12 042	9 292	2 750	29,6%	57 480
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	222 076	204 532	204 632	–	73 669	69 875	3 794	5,4%	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 - Q1 First Quarter

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		149 956	136 067	136 067	12 086	34 979	55 459	(20 480)	-36,9%	136 067
Operational Revenue:General Revenue:Equitable Share		145 330	131 552	131 552	10 963	32 888	53 167	(20 279)	-38,1%	131 552
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 076	2 965	2 965	1 091	1 991	742	1 249	168,4%	2 965
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	33	100	1 550	(1 450)	-93,5%	1 550
<b>Provincial Government:</b>		12 410	9 985	9 985	814	2 374	4 439	(2 065)	-46,5%	9 985
Capacity Building		1 000	-	-	-	-	-	-	-	-
Capacity Building and Other		300	250	250	-	-	-	-	-	250
Disaster and Emergency Services		236	118	118	-	-	-	-	-	118
Housing		475	503	503	-	-	-	-	-	503
Libraries, Archives and Museums		10 125	8 690	8 690	814	2 374	4 345	(1 971)	-45,4%	8 690
Other		94	244	244	-	-	94	(94)	-100,0%	244
Road Infrastructure - Maintenance		180	180	180	-	-	-	-	-	180
<b>District Municipality:</b>		600	500	600	-	-	600	(600)	-100,0%	600
All Grants		600	500	600	-	-	600	(600)	-100,0%	600
<b>Other grant providers:</b>		3 878	500	500	-	109	85	24	28,1%	500
Departmental Agencies and Accounts		500	500	500	-	109	85	24	28,1%	500
Non-profit Institutions		3 378	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		166 844	147 052	147 152	12 900	37 461	60 583	(23 122)	-38,2%	147 152
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		50 820	57 260	57 260	2 698	2 808	9 242	(6 434)	-69,6%	57 260
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		17 000	21 000	21 000	-	-	3 078	(3 078)	-100,0%	21 000
Municipal Infrastructure Grant [Schedule 5B]		33 820	36 260	36 260	2 698	2 808	6 164	(3 356)	-54,4%	36 260
<b>Provincial Government:</b>		2 000	100	100	-	-	50	(50)	-100,0%	100
Capacity Building and Other		100	100	100	-	-	-	-	-	100
Other		1 900	-	-	-	-	50	(50)	-100,0%	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		1 717	120	120	-	-	-	-	-	120
Non-Profit Institutions		1 717	120	120	-	-	-	-	-	120
<b>Total capital expenditure of Transfers and Grants</b>		54 537	57 480	57 480	2 698	2 808	9 292	(6 484)	-69,8%	57 480
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		221 381	204 532	204 632	15 599	40 269	69 875	(29 606)	-42,4%	204 632

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

#### 8.3 Attached summary of the Grants and Subsidies as at 30 September 2021, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2021/2022			September 2021					
	Unutilised Balance 01/07/2021	Debit Balance	Received 01/07/2021 30/09/2021	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	Refunded	To Other Debtors	Balance 30/09/2021
<b>National Government:-</b>	-	-	69 047 000,00	-34 978 610,08	-2 807 904,54	-	1 248 810,00	32 509 295,38
<b>Operating grants:-</b>	-	-	57 105 000,00	-34 978 610,08	-	-	1 248 810,00	23 375 199,92
Equitable share	-	-	54 813 000,00	-32 887 800,00	-	-	-	21 925 200,00
Financial Management Grant	-	-	1 550 000,00	-100 000,08	-	-	-	1 449 999,92
EPWP: Expanded Public Works	-	-	742 000,00	-1 990 810,00	-	-	1 248 810,00	-
<b>Capital grants:-</b>	-	-	11 942 000,00	-	-2 807 904,54	-	-	9 134 095,46
Municipal Infrastructure Grant	-	-	4 942 000,00	-	-2 807 904,54	-	-	2 134 095,46
Integrated National Electrification Grant	-	-	7 000 000,00	-	-	-	-	7 000 000,00
<b>Provincial Government:-</b>	3 202 033,33	-	4 513 000,00	-2 373 525,24	-	-	-	5 341 508,09
<b>Operating Grants plus Operating Housing:-</b>	3 012 771,68	-	4 413 000,00	-2 373 525,24	-	-	-	5 052 246,44
<b>Operating Provincial</b>	507 453,57	-	4 413 000,00	-2 373 525,24	-	-	-	2 546 928,33
Library Service Conditional Grant	-	-	4 295 000,00	-2 373 525,24	-	-	-	1 921 474,76
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	30 717,07	-	-	-	-	-	-	30 717,07
Financial Management Capacity Building Grant	175 000,00	-	-	-	-	-	-	175 000,00
FMSG - Revenue Enhancement	-	-	-	-	-	-	-	-
Thusong Centre	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building	265 000,00	-	-	-	-	-	-	265 000,00
Disaster Management Grant	36 736,50	-	118 000,00	-	-	-	-	154 736,50
Local Government Graduate Internship Grant	-	-	-	-	-	-	-	-
<b>Operating Provincial Housing</b>	2 505 318,11	-	-	-	-	-	-	2 505 318,11
<b>Housing from Capital to Operating Top structure</b>	-	-	-	-	-	-	-	-
Avian Park 439 Houses	-	-	-	-	-	-	-	-
Title Deeds	2 505 318,11	-	-	-	-	-	-	2 505 318,11
Transhex	-	-	-	-	-	-	-	-
<b>Capital grants:-</b>	189 261,65	-	100 000,00	-	-	-	-	289 261,65
<b>Other</b>	189 261,65	-	100 000,00	-	-	-	-	289 261,65
RSEP	189 261,65	-	-	-	-	-	-	189 261,65
Library Service Conditional Grant	-	-	100 000,00	-	-	-	-	100 000,00
<b>Capital - grants Housing</b>	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
<b>Cape Winelands District Municipality:-</b>	948 755,00	-	-	-	-	-	-	948 755,00
<b>Operating grants:-</b>	520 000,00	-	-	-	-	-	-	520 000,00
Cape Winelands District Municipality	520 000,00	-	-	-	-	-	-	520 000,00
<b>Capital grants:-</b>	428 755,00	-	-	-	-	-	-	428 755,00
Cape Winelands District Municipality	428 755,00	-	-	-	-	-	-	428 755,00
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
<b>Housing Grants</b>	44 824,54	-422 643,00	-	-	-	-	422 643,00	44 824,54
58 Houses for staff (SAMWU)	44 824,54	-	-	-	-	-	-	44 824,54
350 Houses Avian Park	-	-422 643,00	-	-	-	-	422 643,00	-
1800 Zweletemba Housing Project (A + B)	-	-	-	-	-	-	-	-
339 Houses	-	-	-	-	-	-	-	-
<b>Other Grants</b>	-	-2 662 388,04	108 912,42	-108 912,42	-	-	2 662 388,04	-
<b>Operating grants:-</b>	-	-2 662 388,04	108 912,42	-108 912,42	-	-	2 662 388,04	-
LGWSETA	-	-	108 912,42	-108 912,42	-	-	-	-
Work for water	-	-2 662 388,04	-	-	-	-	2 662 388,04	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-
Area Lighting	-	-	-	-	-	-	-	-
<b>Other Municipalities</b>	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	4 195 612,87	-3 085 031,04	73 668 912,42	-37 461 047,74	-2 807 904,54	-	4 333 841,04	38 844 383,01
			73 668 912,42	-40 268 952,28				-
							GROSS BALANCE	38 844 383,01

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

#### 9.1 Supporting Table SC8

WC025 Breede Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		14 080	15 763	15 763	1 138	3 397	3 792	(395)	-10%	7 488
Pension and UIF Contributions		1 532	1 682	1 682	111	341	405	(64)	-16%	1 682
Medical Aid Contributions		311	326	326	25	76	78	(3)	-4%	326
Motor Vehicle Allowance		679	765	765	59	169	184	(15)	-8%	765
Cellphone Allowance		1 672	1 673	1 673	146	435	402	33	8%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		147	148	148	3	9	36	(27)	-75%	8 423
<b>Sub Total - Councillors</b>		<b>18 421</b>	<b>20 356</b>	<b>20 356</b>	<b>1 482</b>	<b>4 427</b>	<b>4 897</b>	<b>(470)</b>	<b>-10%</b>	<b>20 356</b>
<b>% increase</b>	4		<b>10,5%</b>	<b>10,5%</b>						<b>10,5%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		7 061	8 297	8 297	587	1 762	1 996	(233)	-12%	8 297
Pension and UIF Contributions		591	892	892	51	152	215	(62)	-29%	892
Medical Aid Contributions		92	97	97	8	23	23	0	0%	97
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		899	1 296	1 296	74	223	312	(89)	-28%	1 296
Cellphone Allowance		239	247	247	20	60	59	0	1%	247
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		51	255	255	5	15	61	(47)	-76%	255
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>8 932</b>	<b>11 084</b>	<b>11 084</b>	<b>745</b>	<b>2 236</b>	<b>2 666</b>	<b>(431)</b>	<b>-16%</b>	<b>11 084</b>
<b>% increase</b>	4		<b>24,1%</b>	<b>24,1%</b>						<b>24,1%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		188 754	208 008	207 978	15 770	46 217	50 031	(3 814)	-8%	207 978
Pension and UIF Contributions		35 715	38 589	38 589	2 996	8 747	9 283	(536)	-6%	38 589
Medical Aid Contributions		20 014	22 954	22 954	1 690	5 040	5 522	(482)	-9%	22 954
Overtime		21 184	15 370	15 370	2 674	4 110	3 697	413	11%	22 188
Performance Bonus		-	-	-	-	-	-	-	-	16 038
Motor Vehicle Allowance		8 345	9 476	9 476	723	2 179	2 279	(101)	-4%	9 476
Cellphone Allowance		1 660	1 331	1 331	143	380	320	60	19%	1 331
Housing Allowances		2 214	3 264	3 264	130	394	785	(392)	-50%	3 264
Other benefits and allowances		26 409	27 412	27 412	2 111	5 334	6 594	(1 260)	-19%	4 555
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6 474	7 094	7 094	540	1 642	1 707	(64)	-4%	7 094
<b>Sub Total - Other Municipal Staff</b>		<b>310 768</b>	<b>333 497</b>	<b>333 467</b>	<b>26 778</b>	<b>74 043</b>	<b>80 218</b>	<b>(6 176)</b>	<b>-8%</b>	<b>333 467</b>
<b>% increase</b>	4		<b>7,3%</b>	<b>7,3%</b>						<b>7,3%</b>
<b>Total Parent Municipality</b>		<b>338 121</b>	<b>364 937</b>	<b>364 907</b>	<b>29 004</b>	<b>80 706</b>	<b>87 782</b>	<b>(7 076)</b>	<b>-8%</b>	<b>364 907</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>338 121</b>	<b>364 937</b>	<b>364 907</b>	<b>29 004</b>	<b>80 706</b>	<b>87 782</b>	<b>(7 076)</b>	<b>-8%</b>	<b>364 907</b>
<b>% increase</b>	4		<b>7,9%</b>	<b>7,9%</b>						<b>7,9%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>319 700</b>	<b>344 581</b>	<b>344 551</b>	<b>27 523</b>	<b>76 278</b>	<b>82 885</b>	<b>(6 606)</b>	<b>-8%</b>	<b>344 551</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

#### 9.2 Breakdown of Overtime and cost for temporary employment

##### Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R15 369 700**

Overtime payments are one month in arrear, this being the reason that 2 Month spending been reflecting on the end of September 2021 reports. Overtime should be monitored closely.

From 1 July 2020 till 30 June 2021	Budget for the year	Estimate for the 2 months	Actual to Date	Variance
Overtime	15 369 700	2 561 617	4 098 246	(1 536 629)
Temporary personnel	13 190 367	2 198 395	2 612 890	(414 495)

#### Summary of number of employees and councillors paid during September 2021.

		<u>July 2021</u>	<u>August 2021</u>	<u>September 2021</u>
EPWP	Temporary	299	364	375
Temporary	For 6 months	15	13	12
Permanent		863	860	860
Councillors		41	40	40
<b>TOTAL</b>		<b>1 218</b>	<b>1 277</b>	<b>1 287</b>

## 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 - Q1 First Quarter									
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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	353	2 040	2 509	4 666	4 666	2 509	(2 157)	-85,9%	3%
August	349	5 759	3 479	4 375	9 040	5 988	(3 053)	-51,0%	6%
September	3 065	10 181	10 461	7 403	16 443	16 448	5	0,0%	11%
October	186	11 664	7 780	–		24 228	–	0,0%	0%
November	9 562	24 990	27 243	–		51 471	–	0,0%	0%
December	8 808	12 725	17 526	–		68 997	–	0,0%	0%
January	1 079	31 428	27 517	–		96 514	–	0,0%	0%
February	11 789	13 180	11 829	–		108 343	–	0,0%	0%
March	22 957	18 430	19 994	–		128 338	–	0,0%	0%
April	18 253	7 056	5 429	–		133 767	–	0,0%	0%
May	12 185	6 130	7 529	–		141 296	–	0,0%	0%
June	36 002	7 647	15 487	–		156 783	–	0,0%	0%
<b>Total Capital expenditure</b>	<b>124 588</b>	<b>151 230</b>	<b>156 783</b>	<b>16 443</b>					

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

#### 10.2 Capital Expenditure Report for the period ended 30 September 2021.

Capital Progress Report 2021/22		September 2021								
PROJECT FUNDING	Total Approved Budget 2021/22	Roll overs requests from 2020/21	Other Adjustments/ Additional funding	Total Funded budget 2021/22	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
<b>EXTERNAL LOAN</b>										
<b>TOTAL EXTERNAL LOAN</b>	0	0		0	0,00	0,00	0,00	0,00	0,00	
<b>CAPITAL REPLACEMENT RESERVE</b>										
Projects New	87 716 064	3 182 558	132 000	91 030 622	292 743,85	12 411 122,46	11 694 601,15	3 278 141,66	79 336 020,85	12,85%
Projects (B/F)	0	1 054 390	0	1 054 390	0,00	749 296,34	749 296,34	749 296,34	305 093,66	71,06%
Projects (MIG Counter Funding)	500 000	0	0	500 000	0,00	141 172,42	141 172,42	0,00	358 827,58	28,23%
CRR Connections (Public Contr)	4 839 200	0	0	4 839 200	0,00	420 524,50	418 715,80	45 523,51	4 420 484,20	8,65%
Furniture and Equipment	15 000	200 000	400 000	615 000	7 347,83	170 152,53	167 196,00	167 196,00	447 804,00	27,19%
<b>TOTAL CRR</b>	<b>93 070 264</b>	<b>4 436 948</b>	<b>532 000</b>	<b>98 039 212</b>	<b>300 091,68</b>	<b>13 892 268,25</b>	<b>13 170 981,71</b>	<b>4 240 157,51</b>	<b>84 868 230,29</b>	<b>13,43%</b>
<b>INSURANCE RESERVE</b>										
Insurance Reserve	800 000	584 000	0	1 384 000	149 243,48	464 378,97	464 378,97	464 378,97	919 621,03	33,55%
<b>TOTAL INSURANCE RESERVE</b>	<b>800 000</b>	<b>584 000</b>	<b>0</b>	<b>1 384 000</b>	<b>149 243,48</b>	<b>464 378,97</b>	<b>464 378,97</b>	<b>464 378,97</b>	<b>919 621,03</b>	<b>33,55%</b>
<b>TOTAL BASIC CAPITAL</b>	<b>93 870 264</b>	<b>5 020 948</b>	<b>532 000</b>	<b>99 423 212</b>	<b>449 335,16</b>	<b>14 356 647,22</b>	<b>13 635 360,68</b>	<b>4 704 536,48</b>	<b>85 787 851,32</b>	<b>13,71%</b>
<b>CAPITAL: GRANT FUNDING</b>										
District Municipality	0	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%
PAWC: Libraries	100 000	0	0	100 000	0,00	0,00	0,00	0,00	100 000,00	0,00%
PAWC: RSEP	0	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%
Other	0	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%
National Government: MIG (DORA)	36 260 000	0	0	36 260 000	0,00	2 807 904,54	2 807 904,54	2 698 328,54	33 452 095,46	7,74%
National Government: INEP (DORA)	21 000 000	0	0	21 000 000	173 913,05	0,00	0,00	0,00	21 000 000,00	0,00%
PAWC: Housing (Services)	0	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%
<b>TOTAL : GRANT FUNDING</b>	<b>57 360 000</b>	<b>0</b>	<b>0</b>	<b>57 360 000</b>	<b>173 913,05</b>	<b>2 807 904,54</b>	<b>2 807 904,54</b>	<b>2 698 328,54</b>	<b>54 552 095,46</b>	<b>4,90%</b>
<b>TOTAL FUNDING</b>	<b>151 230 264</b>	<b>5 020 948</b>	<b>532 000</b>	<b>156 783 212</b>	<b>623 248,21</b>	<b>17 164 551,76</b>	<b>16 443 265,22</b>	<b>7 402 865,02</b>	<b>140 339 946,78</b>	<b>10,49%</b>

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.1 Insurance Claims for the month ended 30 September 2021.

COUNCIL'S MONTHLY REPORT													
Type of Claim	July	Aug	Sept	October	Nov	Dec	Jan	Feb	Mrch	Apr	May	June	Year End
Public Liability/possible Liability	4		4										0
Council vehicles	2	2	1										5
Private vehicles													0
Fire/ Theft /Damage to buildings	1												1
Theft/ Loss of Property			1										1
Injury on duty claims													0
Claims within excess not submitted to insurer ( Marsh Africa)/not covered													
Public Liability/possible Liability													0
Council vehicles													0
Private vehicles													0
Fire/ Theft /Damage to buildings													0
Theft/ Loss of Property													0
Damage Electrical Poles no cover													0
RESOLVED CLAIMS	3												3
Total claims submitted	7	2	6	0	0	0	0	0	0	0	0	0	15
<b>NOTE PLEASE:</b>	<b>Totals will be adjusted monthly as actual expenses and payment from insurer occur.</b>												
TOTAL QUOTED EXPENSE	R 30 955,25	R 21 209,78	R 10 674,00										R 62 839,03
VALUE OF REJECTED CLAIMS	R 14 517,24	R 25 689,10	R 17 438,00										R 57 644,34
ACTUAL CAPITAL EXPENSE:													
SAMRAS ORDERS (excl VAT)			R 464 378,97										R 464 378,97
ACTUAL M & R EXPENSE: SAMRAS ORDERS (excl VAT)		R 148 602,37											R 148 602,37
DIRECT PAYMENT TO SUPPLIER/TP FROM INSURER													R 0,00
PAYMENT FROM INSURER:													
CAPITAL REPLACEMENT (excl VAT)	R 219 067,60												R 219 067,60
PAYMENT FROM INSURER:													
OPERATING REPAIRS (excl VAT)													R 0,00
<b>LOSS TO COUNCIL</b>													
LEGAL DEP APPROVED	R 17 104,00												R 60 582,26
EXCESS:	R 25 239,13	R 32 282,88											R 57 522,01
<b>COMMENTS:</b>	<p>1 Claim submitted awaiting reports from user departments, 3 claims submitted awaiting insurers further raises.</p> <p>2 Claim authorised for repairs awaiting confirmation from service provider on when to bring in vehicle. 1 Claim awaits insurers further advises.</p> <p>3 Claims deemed to be within excess referred to Legal department. 1 Claim awaiting submission by user department. 2 Claims await insurer's response (feedback)</p>												
<b>ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR</b>													

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.2 Municipal Cost Containment Measures for the period 30 September 2021.

<b>Cost Containment In-Year Report</b>						
<b>Measures</b>	<b>Budget</b>	<b>M01</b>	<b>M02</b>	<b>M03</b>	<b>Q1</b>	<b>Savings Q1</b>
	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
Use of consultants	5 221 837,89	74 164,50	370 111,81	102 601,85	546 878,16	758 581,31
Vehicles used for political office -bearers	-	-	-	-	-	-
Travel and subsistence	106 350,00	1 193,58	3 002,52	15 516,84	19 712,94	6 874,56
Domestic accommodation	44 100,00	-	-	15 516,84	15 516,84	-4 491,84
Sponsorships, events and catering	306 000,00	-	10 000,00	65 306,63	75 306,63	1 193,37
Communication	2 913 727,00	6 237,09	236 684,97	285 224,20	528 146,26	200 285,49
Other related expenditure items	-	-	-	-	-	-
<b>Total</b>	<b>8 592 014,89</b>	<b>81 595,17</b>	<b>619 799,30</b>	<b>484 166,36</b>	<b>1 185 560,83</b>	<b>962 442,89</b>



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## **PART 2 - SUPPORTING DOCUMENTATION**

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### **SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES**

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**11.3 No Irregular and/or unauthorized Expenditure for the period September 2021 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.**

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.4 Awards made at Supply Chain for the month of September 2021.

<b>TENDERS AWARDED DURING SEPTEMBER 2021</b>					
<u>Award Date</u>	<u>Bid Number</u>	<u>Tender Description</u>	<u>Awarded To</u>	<u>Amount</u>	<u>Anticipated Expenditure</u>
17/09/2021	BV 900/ 2021	Supply, delivery, installation, and commissioning of medium voltage (MV) bulk supply to the Altona development, Worcester	VE Reticulation (PTY) LTD	R25 549 610,26	
14/09/2021	BV 908/ 2021	Supply and delivery of printing paper for the period ending 30 June 2024	Western Cape Stationers		
			Bidvest Waltons		
			BIDTIQ (PTY) LTD	Rates	R817 031,76
				<b>R 25 549 610,26</b>	<b>R 817 031,76</b>
Note: Anticipated expenditure is based on approved submission of spec's (or BSC meeting minutes)				<b>R</b>	<b>26 366 642,02</b>

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## **PART 2 - SUPPORTING DOCUMENTATION**

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### **SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES**

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**11.5 No procurement premiums paid for the month of September 2021.**

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.6 Approved Budget Virements: 1<sup>ST</sup> QUARTER of 2021/2022.

<b>APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2021/2022</b>										
U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2021	Increase	Decrease	Amended Budget 30 September 2021	
<b>1. OPERATING BUDGET:</b> The following Operating Budget Virements were processed in the above mentioned period.										
<b>COUNCIL GENERAL</b>										
20180816982727	10303200320000	Council General Admin	Outsourced Services:Catering Services	0.044	16/09/2021	-	30 000	-	30 000	
20210702015006	10303201530000	Council General Admin	Contractors:Plants, Flowers and Other Decorations	0.044	16/09/2021	-	4 000	-	4 000	
20170418058145	10306200460000	Mayoral Offices	Outsourced Services:Personnel and Labour	0.041	14/09/2021	2 114 929	-	-88 000	2 026 929	
20170418058145	10306200460000	Mayoral Offices	Outsourced Services:Personnel and Labour	0.041	14/09/2021	2 026 929	-	-363 680	1 663 249	
20210914023624	10306221430000	Mayoral Offices	Operational Cost:Achievements and Awards	0.035	08/09/2021	-	2 000	-	2 000	
20210908062405	10306221550000	Mayoral Offices	Operational Cost:Assets less than the Capitalisati	0.035	08/09/2021	-	3 000	-	3 000	
20180801991943	10306277910000	Mayoral Offices	Non-profit Institutions:Sport Councils	0.033	07/09/2021	55 000	100 000	-	155 000	
20190408983843	10306278630000	Mayoral Offices	Other Transfers Private Enterprises:Mayors' Chairt	0.009	05/08/2021	190 000	-	-30 000	160 000	
20190408983843	10306278630000	Mayoral Offices	Other Transfers Private Enterprises:Mayors' Chairt	0.014	16/08/2021	160 000	-	-2 000	158 000	
20190408983843	10306278630000	Mayoral Offices	Other Transfers Private Enterprises:Mayors' Chairt	0.014	16/08/2021	158 000	-	-3 000	155 000	
20190408983843	10306278630000	Mayoral Offices	Other Transfers Private Enterprises:Mayors' Chairt	0.023	23/08/2021	155 000	-	-4 000	151 000	
20190408983843	10306278630000	Mayoral Offices	Other Transfers Private Enterprises:Mayors' Chairt	0.023	23/08/2021	151 000	-	-100 000	51 000	
<b>TOTAL: COUNCIL GENERAL -</b>						<b>5 010 858</b>	<b>139 000</b>	<b>-590 680</b>	<b>4 559 178</b>	
<b>MUNICIPAL MANAGER</b>										
20201222062922	10625201140000	Risk Management	Legal Cost:Legal Advice and Litigation	0.017	18/08/2021	60 000	-	-11 000	49 000	
20210702017604	10625222420000	Risk Management	Seminars, Conferences, Workshops and Events:Nation	0.017	18/08/2021	-	11 000	-	11 000	
20210702017604	10625222420000	Risk Management	Seminars, Conferences, Workshops and Events:Nation	0.046	22/09/2021	11 000	-	-10 022	978	
20210702017604	10625222420000	Risk Management	Seminars, Conferences, Workshops and Events:Nation	0.046	21/09/2021	978	-	-978	-	
20210702017608	10625222420000	Risk Management	Seminars, Conferences, Workshops and Events:Nation	0.046	21/09/2021	-	978	-	978	
20210702017608	10625222420000	Risk Management	Seminars, Conferences, Workshops and Events:Nation	0.046	22/09/2021	978	10 022	-	11 000	
<b>TOTAL: MUNICIPAL MANAGER</b>						<b>72 956</b>	<b>22 000</b>	<b>-22 000</b>	<b>72 956</b>	
<b>STRATEGIC SUPPORT SERVICES</b>										
20210907024230	11545000000000	Tourism	CWDM PROJECTS	0.032	07/09/2021	100 000	-	-100 000	-	
20210826070333	11545000000000	Tourism	CWDM PROJECTS	0.032	07/09/2021	100 000	-	-100 000	-	
20210907024230	11545000000000	Tourism	CWDM PROJECTS	0.032	07/09/2021	-100 000	100 000	-	-	
20210826070344	11545000000000	Tourism	CWDM PROJECTS	0.032	07/09/2021	-100 000	100 000	-	-	
20210907020958	11545159345100	Tourism	Capacity Building and Other:Specify (Add grant des	0.032	07/09/2021	-	-	-100 000	-100 000	
20190131040954	11545200320000	Tourism	Outsourced Services:Catering Services	0.020	18/08/2021	10 000	-	-10 000	-	
20210702014399	11545201340000	Tourism	Contractors:Event Promoters	0.020	18/08/2021	10 000	-	-10 000	-	
2019022035046	11545222360000	Tourism	Operational Cost:Management Fee	0.020	18/08/2021	44 100	-	-39 900	4 200	
20200828065060	11545222690000	Tourism	Domestic:Accommodation	0.043	16/09/2021	10 000	-	-10 000	-	
20200828065214	11545222750000	Tourism	Transport without Operator:Own Transport	0.043	16/09/2021	-	10 000	-	10 000	
20200828065236	11545222790000	Tourism	Public Transport:Air Transport	0.020	18/08/2021	10 000	-	-5 200	4 800	
20210907041419	11545276075100	Tourism	Cape Winelands:Capacity Building and Other:Specify	0.032	07/09/2021	-	100 000	-	100 000	
20201016050928	11548201640000	Local Economic Development	Contractors:SafeGuard and Security	0.020	18/08/2021	420 000	5 200	-	425 200	
20201016050928	11548201640000	Local Economic Development	Contractors:SafeGuard and Security	0.020	18/08/2021	425 200	10 000	-	435 200	
20201016050928	11548201640000	Local Economic Development	Contractors:SafeGuard and Security	0.020	18/08/2021	435 200	10 000	-	445 200	
2018074065054	11548277880000	Local Economic Development	Non-profit Institutions:Tourism	0.020	18/08/2021	360 100	39 900	-	400 000	
20200910021421	12103200460000	Corporate Services Admin	Outsourced Services:Personnel and Labour	0.001	09/07/2021	296 800	335 800	-	632 600	
20210730021513	12106200460000	Publicity	Outsourced Services:Personnel and Labour	0.007	30/07/2021	-	30 000	-	30 000	
20190227063556	12106221810000	Publicity	Communication:Radio and TV Transmissions	0.057	29/09/2021	360 000	-	-72 000	288 000	
20210702014267	12109200460000	Corporate Support	Outsourced Services:Personnel and Labour	0.009	05/08/2021	-	87 680	-	87 680	
20210921063001	12109201340000	Corporate Support	Contractors:Event Promoters	0.047	21/09/2021	-	25 000	-	25 000	
20210921063001	12109201340000	Corporate Support	Contractors:Event Promoters	0.047	21/09/2021	25 000	6 900	-	31 900	
20210921063001	12109201340000	Corporate Support	Contractors:Event Promoters	0.047	21/09/2021	31 900	1 000	-	32 900	
20210921063001	12109201340000	Corporate Support	Contractors:Event Promoters	0.047	21/09/2021	32 900	3 000	-	35 900	
20210921063001	12109201340000	Corporate Support	Contractors:Event Promoters	0.047	21/09/2021	35 900	15 000	-	50 900	
20210921063001	12109201340000	Corporate Support	Contractors:Event Promoters	0.047	21/09/2021	50 900	10 000	-	60 900	
20210702016257	12109220180000	Corporate Support	Consumables:Standard Rated	0.047	21/09/2021	10 000	-	-10 000	-	
20170418057942	12109222470000	Corporate Support	Operational Cost:Printing, Publications and Books	0.047	21/09/2021	3 000	-	-3 000	-	
20170418057805	12112200750000	Human Resources	Business and Advisory:Human Resources	0.047	21/09/2021	157 000	-	-25 000	132 000	
20170418057798	12112221520000	Human Resources	Advertising, Publicity and Marketing:Staff Recruit	0.042	15/09/2021	295 000	-	-20 000	275 000	
20170418057798	12112221520000	Human Resources	Advertising, Publicity and Marketing:Staff Recruit	0.040	14/09/2021	275 000	-	-1 000	274 000	
20170418057798	12112221520000	Human Resources	Advertising, Publicity and Marketing:Staff Recruit	0.040	13/09/2021	274 000	-	-7 000	267 000	
20170418057798	12112221520000	Human Resources	Advertising, Publicity and Marketing:Staff Recruit	0.028	02/09/2021	267 000	-	-4 000	263 000	
20170418057798	12112221520000	Human Resources	Advertising, Publicity and Marketing:Staff Recruit	0.026	27/08/2021	263 000	-	-6 000	257 000	
20170418057740	12112221670000	Human Resources	Operational Cost:Bursaries (Employees)	0.053	29/09/2021	500 000	-	-60 000	440 000	
20170418058411	12112222300000	Human Resources	Operational Cost:Leaverships and Internships	0.001	09/07/2021	1 998 500	-	-335 800	1 662 700	
20210702017688	12112222500000	Human Resources	Operational Cost:Resettlement Cost	0.028	02/09/2021	-	4 000	-	4 000	
20210702017688	12112222500000	Human Resources	Operational Cost:Resettlement Cost	0.026	27/08/2021	4 000	6 000	-	10 000	
20210702017827	12112222690000	Human Resources	Domestic:Accommodation	0.042	15/09/2021	-	20 000	-	20 000	
20210702017827	12112222690000	Human Resources	Domestic:Accommodation	0.040	14/09/2021	20 000	1 000	-	21 000	
20210702017827	12112222690000	Human Resources	Domestic:Accommodation	0.040	13/09/2021	21 000	7 000	-	28 000	
20170418057764	12114200460000	Information Technology	Outsourced Services:Personnel and Labour	0.009	05/08/2021	-	110 400	-	110 400	
20200828062112	12114200800000	Information Technology	Business and Advisory:Research and Advisory	0.003	21/07/2021	761 000	-	-150 000	611 000	
20180816983431	12114221550000	Information Technology	Operational Cost:Assets less than the Capitalisati	0.003	21/07/2021	20 300	150 000	-	170 300	
20170418057645	12118209960000	Legal Services	Salaries, Wages and Allowances:Basic Salary and Wa	0.007	30/07/2021	2 281 100	-	-30 000	2 251 100	
20210702016235	13903220180000	Civic Centre Worcester	Consumables:Standard Rated	0.047	21/09/2021	15 000	-	-15 000	-	
2020112044941	13903221760000	Civic Centre Worcester	Operational Cost:Courier and Delivery Services	0.047	21/09/2021	1 000	-	-1 000	-	
20180823055503	13935222980000	Kleinplisie	Operational Cost:Uniform and Protective Clothing	0.047	21/09/2021	6 900	-	-6 900	-	
<b>TOTAL: STRATEGIC SUPPORT SERVICES</b>						<b>9 730 800</b>	<b>1 187 880</b>	<b>-1 121 800</b>	<b>9 796 880</b>	
<b>FINANCIAL SERVICES</b>										
20180704062611	12404001570000	Revenue Section	Contractors:Tracing Agents and Debt Collectors	0.022	23/08/2021	212 000	-	-1 700	210 300	
20210702017197	12404222020000	Revenue Section	Entertainment:Senior Management	0.022	23/08/2021	-	1 700	-	1 700	
20170612992218	12412200310000	Assessment Rates/V aluations	Business and Advisory:V aluer	0.054	29/09/2021	4 095 000	-	-400 000	3 695 000	
<b>TOTAL: FINANCIAL SERVICES -</b>						<b>4 307 000</b>	<b>1 700</b>	<b>-401 700</b>	<b>3 907 000</b>	



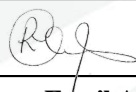
## APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2021/2022

U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2021	Increase	Decrease	Amended Budget 30 September 2021
20200828061986	16905200460000	Disposal Works - Touws River	Outsourced Services:Personnel and Labour	0.015	16/08/2021	24 000	-	-24 000	-
20210702014239	16906200460000	Disposal Works - Worcester	Outsourced Services:Personnel and Labour	0.015	16/08/2021	-	85 600	-	85 600
20210702014239	16906200460000	Disposal Works - Worcester	Outsourced Services:Personnel and Labour	0.015	16/08/2021	85 600	-	-	133 600
20210702014239	16906200460000	Disposal Works - Worcester	Outsourced Services:Personnel and Labour	0.015	16/08/2021	133 600	24 000	-	157 600
20180730054353	16906200570000	Disposal Works - Worcester	Outsourced Services:Sewerage Services	0.038	08/09/2021	700 000	-	-20 000	680 000
20180704062491	16906201460000	Disposal Works - Worcester	Contractors:Maintenance of Equipment	0.021	20/08/2021	1 500 000	-	-200 000	1 300 000
20170418055144	16906201470000	Disposal Works - Worcester	Contractors:Maintenance of Unspecified Assets	0.038	08/09/2021	200 000	-	-20 000	180 000
20210908063453	16906223080000	Disposal Works - Worcester	Operational Cost:Hire Charges	0.038	08/09/2021	-	20 000	-	20 000
20210908063453	16906223080000	Disposal Works - Worcester	Operational Cost:Hire Charges	0.038	08/09/2021	20 000	-	-	40 000
20210908063453	16906223080000	Disposal Works - Worcester	Operational Cost:Hire Charges	0.038	15/09/2021	40 000	70 000	-	110 000
20200828061967	16907200460000	Disposal Works - Rawsonville	Outsourced Services:Personnel and Labour	0.015	16/08/2021	100 000	-	-85 600	14 400
20210307982431	16908200460000	Disposal Works - De Doorns	Outsourced Services:Personnel and Labour	0.015	16/08/2021	48 000	-	-48 000	-
20180730054814	16908200570000	Disposal Works - De Doorns	Outsourced Services:Sewerage Services	0.021	20/08/2021	9 150	200 000	-	209 150
20180730054814	16908200570000	Disposal Works - De Doorns	Outsourced Services:Sewerage Services	0.021	20/08/2021	209 150	200 000	-	409 150
20180730054814	16908200570000	Disposal Works - De Doorns	Outsourced Services:Sewerage Services	0.021	20/08/2021	409 150	200 000	-	609 150
20180730054814	16908200570000	Disposal Works - De Doorns	Outsourced Services:Sewerage Services	0.021	20/08/2021	609 150	200 000	-	809 150
20180730054814	16908200570000	Disposal Works - De Doorns	Outsourced Services:Sewerage Services	0.021	20/08/2021	809 150	50 000	-	859 150
20180730054814	16908200570000	Disposal Works - De Doorns	Outsourced Services:Sewerage Services	0.038	15/09/2021	859 150	-	-70 000	789 150
20181024043755	16912200570000	Sewerage Networks: Worcester	Outsourced Services:Sewerage Services	0.021	20/08/2021	1 950 000	-	-200 000	1 750 000
20181024043755	16912200570000	Sewerage Networks: Worcester	Outsourced Services:Sewerage Services	0.034	08/09/2021	1 750 000	-	-100 000	1 650 000
20210702016373	18412220180000	Networks and Pumps: Worcester	Consumables:Standard Rated	0.051	29/09/2021	1 303 000	-	-350 000	953 000
20210702016299	18412220180000	Networks and Pumps: Worcester	Consumables:Standard Rated	0.049	23/09/2021	792 000	-	-400 000	392 000
20210702016373	18412220180000	Networks and Pumps: Worcester	Consumables:Standard Rated	0.021	20/08/2021	1 553 000	-	-200 000	1 353 000
20210702016373	18412220180000	Networks and Pumps: Worcester	Consumables:Standard Rated	0.036	08/09/2021	1 353 000	-	-300 000	1 053 000
20210702016373	18412220180000	Networks and Pumps: Worcester	Consumables:Standard Rated	0.034	08/09/2021	1 053 000	-	-100 000	953 000
20210702016299	18412220180000	Networks and Pumps: Worcester	Consumables:Standard Rated	0.021	20/08/2021	592 000	-	-200 000	392 000
20180802051004	18412220210000	Networks and Pumps: Worcester	Inventory Consumed:Materials and Supplies	0.021	20/08/2021	1 903 000	-	-200 000	1 703 000
20180704063883	18412220210000	Networks and Pumps: Worcester	Inventory Consumed:Materials and Supplies	0.021	20/08/2021	992 000	-	-100 000	892 000
20210928994450	18412221360000	Networks and Pumps: Worcester	Operating Leases:Transport Assets	0.051	29/09/2021	-	350 000	-	350 000
<b>TOTAL: PUBLIC SERVICES</b>						<b>38 043 874</b>	<b>5 247 610</b>	<b>-5 247 610</b>	<b>38 043 874</b>
<b>GRAND TOTAL: OPERATING BUDGET VIREMENTS -</b>						<b>78 390 488</b>	<b>10 541 274</b>	<b>-11 073 274</b>	<b>77 858 488</b>
<b>2. CAPITAL BUDGET:</b> The following Capital Budget Virements were processed in the above mentioned period.									
<b>STRATEGIC SUPPORT SERVICES</b>									
20170612991701	50102150011	Information Technology	Computer Equipment	MV	05/08/2021	3 000 000	1 060 000	-	4 060 000
20170612991701	50102150011	Information Technology	Computer Equipment	MV	21/09/2021	4 060 000	6 530	-	4 066 530
20170612991701	50102150011	Information Technology	Computer Equipment	MV	21/09/2021	4 066 530	30 000	-	4 096 530
20170612991701	50102150011	Information Technology	Computer Equipment	MV	21/09/2021	4 096 530	253 470	-	4 350 000
20170612991701	50102150011	Information Technology	Computer Equipment	0.053	29/09/2021	4 350 000	60 000	-	4 410 000
20170612991701	50102150011	Information Technology	Computer Equipment	0.057	29/09/2021	4 410 000	72 000	-	4 482 000
<b>TOTAL: STRATEGIC SUPPORT SERVICES</b>						<b>23 983 060</b>	<b>1 482 000</b>	<b>-</b>	<b>25 465 060</b>
<b>FINANCIAL SERVICES</b>									
20170612991769	50102150191	Financial Services Admin	Furniture and Equipment	0.054	29/09/2021	5 000	400 000	-	405 000
<b>TOTAL: FINANCIAL SERVICES</b>						<b>5 000</b>	<b>400 000</b>	<b>-</b>	<b>405 000</b>
<b>ENGINEERING SERVICES</b>									
20210702013870	50101000781	Operational Services Admin	Office Furniture	MV	21/09/2021	30 000	-	-30 000	-
20210702013852	50101000711	Operational Services Admin	Survey Equipment	MV	21/09/2021	50 000	-	-6 530	43 470
20180704061588	50101003361	Electricity Network & Substations	Refurbishment of electrical system	MV	15/09/2021	5 709 135	-	-1 300 000	4 409 135
20210702013717	50101000091	Electricity Network & Substations	Allona new Electrical Substation	MV	15/09/2021	6 000 000	1 300 000	-	7 300 000
20210702013741	50101000191	Electricity Network & Substations	Land Infill Developments - Electricity	MV	05/08/2021	1 980 000	-	-1 060 000	920 000
<b>TOTAL: ENGINEERING SERVICES -</b>						<b>13 749 135</b>	<b>1 300 000</b>	<b>-2 396 530</b>	<b>12 672 605</b>
<b>PUBLIC SERVICES</b>									
20200828061797	50101000481	Streets: Worcester	Upgrading of Gravel Roads	MV	12/07/2021	6 000 000	-	-3 000 000	3 000 000
20200828061803	50101000501	Streets: Worcester	Upgrading of Gravel Roads	MV	12/07/2021	1 000 000	-	-1 000 000	-
20210712035658	50102150031	Streets: Worcester	Upgrading of Gravel Roads	MV	12/07/2021	-	6 250 157	-	6 250 157
20210712035658	50102150031	Streets: Worcester	Upgrading of Gravel Roads	MV	23/09/2021	6 250 157	-	-6 250 157	-
20210923012310	50102150051	Streets: Worcester	Upgrading of Gravel Roads	MV	23/09/2021	-	6 250 157	-	6 250 157
20210702013903	50101001031	Streets: Worcester	Speed Humps	MV	21/09/2021	2 000 000	-	-253 470	1 746 530
20200629052045	50101000521	Stormwater Drainage: Worcester	Erosion Protection of Hex River	MV	12/07/2021	3 150 000	1 000 000	-	4 150 000
20200629052045	50101000521	Stormwater Drainage: Worcester	Erosion Protection of Hex River	MV	12/07/2021	4 150 000	3 000 000	-	7 150 000
20200828061788	50101000451	Streets: Worcester	Resealing of Municipal Roads - Worcester	MV	12/07/2021	25 776 248	-	-6 250 157	19 526 091
20200629051903	50101000081	Networks and Pumps: Worcester	Networks	MV	05/08/2021	1 000 000	-	-1 000 000	-
20180704061543	50101003211	Sewerage Networks: Worcester	Municipal Vehicles (LDV)	MV	05/08/2021	1 500 000	1 000 000	-	2 500 000
<b>TOTAL: PUBLIC SERVICES</b>						<b>50 826 405</b>	<b>17 500 314</b>	<b>-17 753 784</b>	<b>50 572 935</b>
<b>GRAND TOTAL: CAPITAL BUDGET VIREMENTS -</b>						<b>88 583 600</b>	<b>20 682 314</b>	<b>-20 150 314</b>	<b>89 115 600</b>

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.7 Summary of all Withdrawals during the 1<sup>ST</sup> QUARTER of 2021/2022. MFMA Section 11 (4a)

<b>PROVINCIAL TREASURY</b>		
<b>Withdrawals from Municipal Bank Accounts</b>		
<b>In accordance with Section 11, Sub-section 1 (b) to (j)</b>		
<b>NAME OF MUNICIPALITY:</b>	Breede Valley Municipality	
<b>MUNICIPAL DEMARCATION CODE:</b>	WC025	
<b>QUARTER ENDED:</b>	<b>July 2021 till September 2021</b>	
<b>MFMA section 11.</b> (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 -	<b>Amount</b>	<b>Reason for withdrawal</b>
	R 399 168 768,37	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 10 695 101,06	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 50 000 000,00	Investments made over different periods
(i) to defray increased expenditure in terms of section 31; or		
(j) for such other purposes as may be <i>prescribed</i> .		
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	<b>Name and Surname:</b>	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	<b>Rank/Position:</b>	Chief Financial Officer
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	<b>Signature:</b>	
<b>Tel number</b>	<b>Fax number</b>	<b>Email Address</b>
023-3484994	023-3484997	<a href="mailto:rontong@bvm.gov.za">rontong@bvm.gov.za</a>

## 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, September of 2021 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: 12.10.2021