
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT OCTOBER 2021

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2021/2022 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 - IN-YEAR REPORT

SECTION 1 - MAYOR'S REPORT

1.1 In-Year Report - Monthly Budget Statement

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

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

2. Recommended resolution to Council with regards to October 2021 In-year report is:

RESOLVED

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

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 – EXECUTIVE SUMMARY

3.1 INTRODUCTION

The audited outcome for 2020/2021 reflected in this report are 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 2021 – 31 October 2021 is R370 978 610 or 28.49% of the total budgeted revenue R1 302 188 200.

Property Rates

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

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 August 2021.

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

Interest earned – outstanding debtors

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

Fines, penalties and forfeits

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 R1,1 million agency income for September that has only been recognized 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.

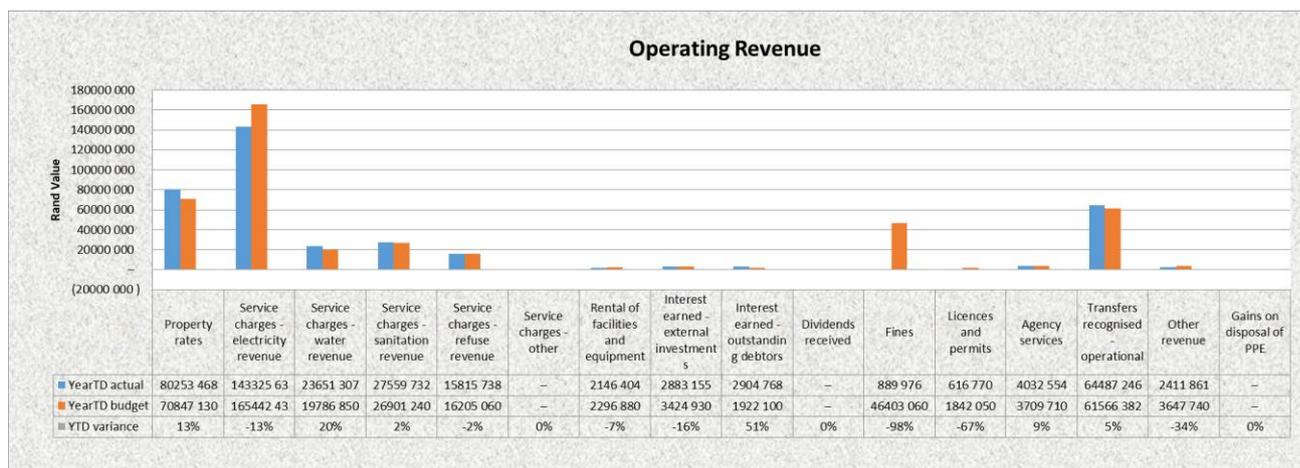
Transfers and subsidies – Capital

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)

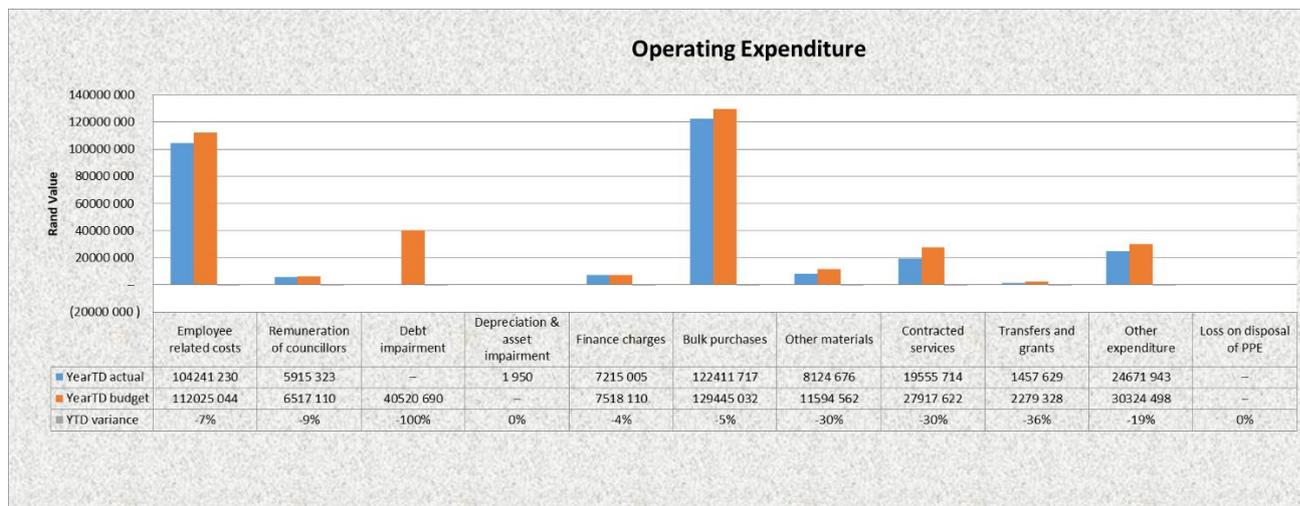


Operating Expenditure by Type

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 payment run has been completed.

The total expenditure amounts to R293 595 187 or 22.84% of the total budgeted expenditure R1 285 272 920.

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

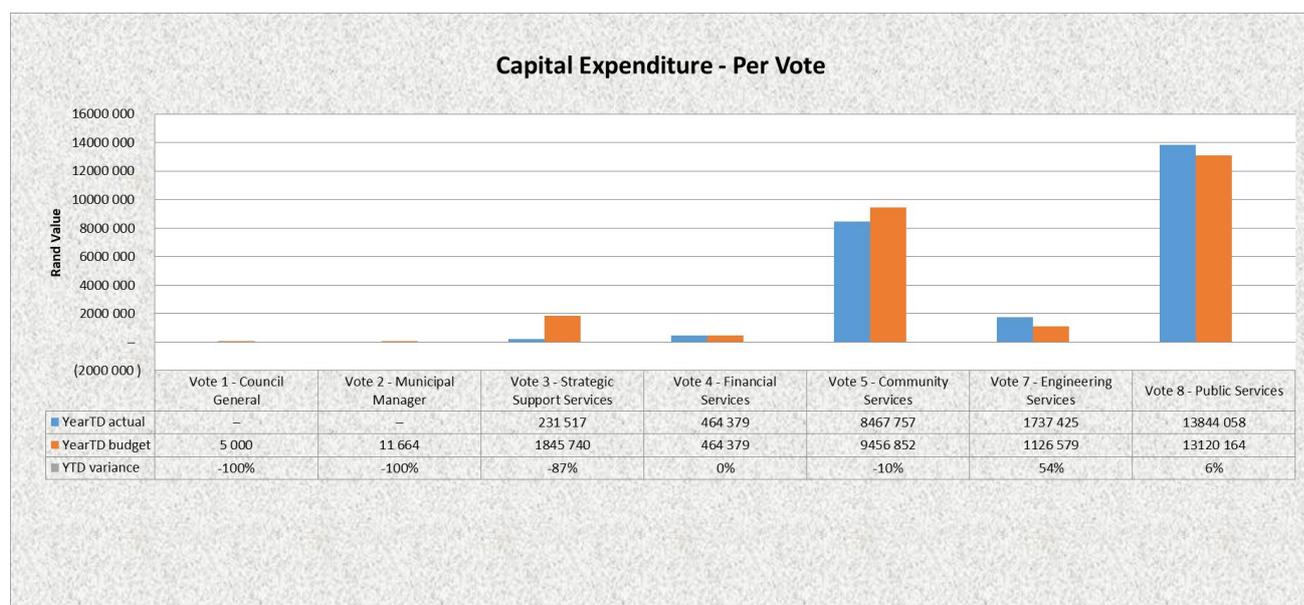


Capital Expenditure

The total capital expenditure for the period 1 July 2021 – 31 October 2021, amounts to R24 745 136 or 15.64% of the total capital budget that amounts to R158 253 432.

Capital grant funding the total capital grant funding expenditure amounts to R2 807 904 or 4.90% of the total capital grant funding budget that amounts to R57 360 000.

Refer to Section 4 – table C5 for more detail.



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R227 665 459.

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 October 2021.

Refer to Section 10 – Supporting Table SC1

3.4 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

PART 1 – IN-YEAR REPORT

SECTION 4 – IN-YEAR BUDGET TABLES

4.1 Monthly budget statements

4.1.1 Table C1: Monthly Budget Statement Summary

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

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M04 October									
Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	155 977	154 348	154 348	11 575	80 253	70 847	9 406	13%	154 348
Service charges	644 056	722 633	722 633	55 952	210 352	228 336	(17 983)	-8%	722 633
Investment revenue	9 718	10 686	10 686	814	2 883	3 425	(542)	-16%	10 686
Transfers and subsidies	168 007	147 172	147 272	4 428	64 487	61 566	2 921	5%	147 272
Other own revenue	93 091	267 249	267 249	4 555	13 002	59 822	(46 819)	-78%	267 249
Total Revenue (excluding capital transfers and contributions)	1 070 848	1 302 088	1 302 188	77 324	370 979	423 996	(53 017)	-13%	1 302 188
Employee costs	319 700	344 581	341 751	27 963	104 241	112 025	(7 784)	-7%	341 751
Remuneration of Councillors	18 421	20 356	20 356	1 488	5 915	6 517	(602)	-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	1 749	7 215	7 518	(303)	-4%	23 653
Materials and bulk purchases	363 591	428 242	423 932	30 286	130 536	141 040	(10 503)	-7%	423 932
Transfers and subsidies	4 452	4 365	4 406	97	1 458	2 279	(822)	-36%	4 406
Other expenditure	254 371	364 990	370 187	18 279	44 228	98 763	(54 535)	-55%	370 187
Total Expenditure	1 071 447	1 287 175	1 285 273	79 862	293 595	368 142	(74 547)	-20%	1 285 273
Surplus/(Deficit)	(598)	14 913	16 915	(2 538)	77 383	55 854	21 530	39%	16 915
Transfers and subsidies - capital (monetary alloc	52 583	57 360	57 360	–	–	23 982	(23 982)	-100%	57 360
Contributions & Contributed assets	800	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	52 784	72 273	74 275	(2 538)	77 383	79 836	(2 452)	-3%	74 275
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	52 784	72 273	74 275	(2 538)	77 383	79 836	(2 452)	-3%	74 275
Capital expenditure & funds sources									
Capital expenditure	124 588	151 230	158 253	8 302	24 745	24 748	(3)	-0%	158 253
Capital transfers recognised	53 383	57 360	57 360	–	2 808	3 891	(1 083)	-28%	57 360
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	71 205	93 870	100 893	8 302	21 937	20 858	1 079	5%	100 893
Total sources of capital funds	124 588	151 230	158 253	8 302	24 745	24 748	(3)	-0%	158 253
Financial position									
Total current assets	329 806	319 279	319 279		373 193				319 279
Total non current assets	2 460 414	2 499 055	2 499 055		2 492 629				2 499 055
Total current liabilities	181 007	154 174	154 174		188 874				154 174
Total non current liabilities	465 053	434 708	434 708		458 158				434 708
Community wealth/Equity	2 144 160	2 229 452	2 229 452		2 218 790				2 229 452
Cash flows									
Net cash from (used) operating	147 422	50 395	50 395	26 443	69 194	(2 329)	(71 524)	3070%	50 494
Net cash from (used) investing	(123 462)	(151 180)	(156 201)	(8 283)	(24 675)	(29 606)	(4 931)	17%	(151 180)
Net cash from (used) financing	(11 548)	(12 941)	(12 941)	33	(6 202)	(6 276)	(74)	1%	(12 941)
Cash/cash equivalents at the month/year end	174 132	86 287	81 266	–	227 665	161 802	(65 863)	-41%	75 721
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	29 980	15 193	6 100	10 710	292	4 577	19 414	122 223	208 490
Creditors Age Analysis									
Total Creditors	100	2	–	–	–	–	–	–	102

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) - M04 October										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		226 404	213 203	213 203	13 312	100 902	92 935	7 966	9%	213 203
Executive and council		433	112	112	29	112	42	70	167%	112
Finance and administration		225 972	213 091	213 091	13 284	100 790	92 893	7 897	9%	213 091
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		86 487	264 651	264 651	5 430	19 097	60 502	(41 405)	-68%	264 651
Community and social services		13 597	10 140	10 140	4 535	9 379	4 158	5 222	126%	10 140
Sport and recreation		1 282	2 211	2 211	275	686	842	(157)	-19%	2 211
Public safety		32 352	230 807	230 807	274	1 326	46 899	(45 573)	-97%	230 807
Housing		39 256	21 493	21 493	345	7 705	8 602	(897)	-10%	21 493
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		50 136	14 911	14 911	2 608	5 398	6 287	(889)	-14%	14 911
Planning and development		2 828	1 353	1 353	114	622	502	120	24%	1 353
Road transport		44 821	13 558	13 558	2 494	4 776	5 785	(1 009)	-17%	13 558
Environmental protection		2 487	-	-	-	-	-	-	-	-
Trading services		761 204	866 683	866 683	55 974	245 582	288 220	(42 638)	-15%	866 683
Energy sources		457 881	552 484	552 484	38 138	146 382	177 615	(31 232)	-18%	552 484
Water management		119 417	102 167	102 167	8 281	31 946	29 175	2 771	9%	102 167
Waste water management		119 912	147 556	147 556	6 048	43 215	56 765	(13 551)	-24%	147 556
Waste management		63 993	64 476	64 476	3 507	24 039	24 665	(626)	-3%	64 476
Other	4	-	-	100	-	-	33	(33)	-100%	100
Total Revenue - Functional	2	1 124 231	1 359 448	1 359 548	77 324	370 979	447 978	(76 999)	-17%	1 359 548
Expenditure - Functional										
Governance and administration		226 174	262 202	261 533	20 346	65 802	84 725	(18 923)	-22%	261 533
Executive and council		40 376	40 098	41 746	2 607	14 002	14 255	(253)	-2%	41 746
Finance and administration		182 041	218 212	215 895	17 437	50 584	69 215	(18 631)	-27%	215 895
Internal audit		3 757	3 891	3 891	302	1 216	1 255	(39)	-3%	3 891
Community and public safety		171 557	309 857	310 874	10 434	34 138	77 121	(42 983)	-56%	310 874
Community and social services		27 864	26 949	27 979	2 622	8 190	8 260	(69)	-1%	27 979
Sport and recreation		25 600	27 026	27 463	1 966	6 785	8 369	(1 583)	-19%	27 463
Public safety		95 427	225 937	225 637	4 135	15 450	52 161	(36 711)	-70%	225 637
Housing		22 583	29 855	29 705	1 711	3 712	8 332	(4 619)	-55%	29 705
Health		83	91	91	-	-	-	-	-	91
Economic and environmental services		78 767	79 306	81 196	4 628	16 231	17 781	(1 550)	-9%	81 196
Planning and development		17 506	18 626	18 691	1 396	5 978	5 785	193	3%	18 691
Road transport		58 262	60 221	61 171	3 125	10 141	11 547	(1 405)	-12%	61 171
Environmental protection		2 999	459	1 334	107	112	450	(338)	-75%	1 334
Trading services		594 443	635 190	631 015	44 447	177 252	188 256	(11 004)	-6%	631 015
Energy sources		404 364	462 271	461 571	32 838	139 023	148 692	(9 669)	-7%	461 571
Water management		75 107	65 812	63 012	3 778	12 213	16 057	(3 844)	-24%	63 012
Waste water management		68 096	63 890	64 460	4 248	14 432	14 060	373	3%	64 460
Waste management		46 876	43 218	41 973	3 584	11 584	9 448	2 136	23%	41 973
Other		505	619	654	7	171	259	(88)	-34%	654
Total Expenditure - Functional	3	1 071 447	1 287 175	1 285 273	79 862	293 595	368 142	(74 547)	-20%	1 285 273
Surplus/ (Deficit) for the year		52 784	72 273	74 275	(2 538)	77 383	79 836	(2 452)	-3%	74 275

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

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

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October										
Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	433	112	112	29	112	37	75	201,9%	112
Vote 2 - Municipal Manager		2 859	500	500	-	-	165	(165)	-100,0%	500
Vote 3 - Strategic Support Services		1 529	1 651	1 751	38	297	577	(280)	-48,5%	1 751
Vote 4 - Financial Services		220 708	208 487	208 487	13 199	100 224	68 697	31 526	45,9%	208 487
Vote 5 - Community Services		97 838	277 467	277 467	7 829	23 270	91 427	(68 156)	-74,5%	277 467
Vote 6 - Technical Services		800 865	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	552 474	552 474	38 129	146 361	182 043	(35 682)	-19,6%	552 474
Vote 8 - Public Services		-	318 757	318 757	18 100	100 715	105 032	(4 317)	-4,1%	318 757
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 124 231	1 359 448	1 359 548	77 324	370 979	447 978	(76 999)	-17,2%	1 359 548
Expenditure by Vote										
Vote 1 - Council General	1	36 468	36 147	35 695	2 355	13 070	10 224	2 845	27,8%	35 695
Vote 2 - Municipal Manager		11 297	9 628	11 728	681	2 646	3 359	(713)	-21,2%	11 728
Vote 3 - Strategic Support Services		68 710	71 745	70 915	7 947	21 366	20 312	1 054	5,2%	70 915
Vote 4 - Financial Services		77 852	133 357	132 007	8 649	26 622	37 811	(11 189)	-29,6%	132 007
Vote 5 - Community Services		180 846	315 481	315 541	10 699	36 617	90 381	(53 764)	-59,5%	315 541
Vote 6 - Technical Services		696 274	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	471 099	470 399	33 230	140 538	134 737	5 801	4,3%	470 399
Vote 8 - Public Services		-	249 717	248 987	16 301	52 737	71 318	(18 581)	-26,1%	248 987
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 071 447	1 287 175	1 285 273	79 862	293 595	368 142	(74 547)	-20,2%	1 285 273
Surplus/ (Deficit) for the year	2	52 784	72 273	74 275	(2 538)	77 383	79 836	(2 452)	-3,1%	74 275

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 - M04 October										
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										
Revenue by Vote	1									
Vote 1 - Council General		433	112	112	29	112	37	75	202%	112
1.1 - Admin		433	112	112	29	112	37	75	202%	112
1.2 - Mayoral Office		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		2 859	500	500	-	-	165	(165)	-100%	500
2.1 - Office Support		500	500	500	-	-	165	(165)	-100%	500
2.2 - Internal Audit		-	-	-	-	-	-	-	-	-
2.3 - Project Management		2 359	-	-	-	-	-	-	-	-
2.4 - Ombudsman		-	-	-	-	-	-	-	-	-
2.5 - Enterprise Risk Management		-	-	-	-	-	-	-	-	-
2.6 - Jobs4U		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		1 529	1 651	1 751	38	297	577	(280)	-49%	1 751
3.1 - Administration & Support Services		787	906	906	38	154	298	(144)	-48%	906
3.2 - Human Resources		544	620	620	-	109	204	(95)	-47%	620
3.3 - Information Communication Technology		5	2	2	1	3	1	2	333%	2
3.4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-
3.5 - Communications & Media Relations		-	-	-	-	-	-	-	-	-
3.6 - Local Economic Development		127	123	223	-	31	73	(43)	-58%	223
3.7 - Legal Services		66	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		220 708	208 487	208 487	13 199	100 224	68 697	31 526	46%	208 487
4.1 - Administration		41 218	35 376	35 376	1 531	13 226	11 657	1 570	13%	35 376
4.2 - Revenue		176 827	170 312	170 312	11 638	86 749	56 119	30 630	55%	170 312
4.3 - Financial Planning		2 664	1 285	1 285	29	248	423	(175)	-41%	1 285
4.4 - Supply Chain Management		-	1 514	1 514	-	-	499	(499)	-100%	1 514
Vote 5 - Community Services		97 838	277 467	277 467	7 829	23 270	91 427	(68 156)	-75%	277 467
5.1 - Administration & Support Services		63	94	94	-	-	31	(31)	-100%	94
5.2 - Human Settlements & Housing		39 685	21 865	21 865	378	7 835	7 205	630	9%	21 865
5.3 - Libraries		10 247	9 208	9 208	4 400	8 698	3 034	5 664	187%	9 208
5.4 - Fire Brigade & Disaster Risk Management		1 789	1 700	1 700	72	437	560	(124)	-22%	1 700
5.5 - Traffic Services		43 410	242 108	242 108	2 696	5 580	79 776	(74 196)	-93%	242 108
5.6 - Municipal Halls and Resorts		2 166	2 124	2 124	283	721	700	22	3%	2 124
5.7 - Customer Care Services		477	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		1	368	368	0	0	121	(121)	-100%	368
5.9 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		800 865	-	-	-	-	-	-	-	-
6.1 - Public Works		38 046	-	-	-	-	-	-	-	-
6.2 - Cemeteries		1 612	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		3	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		63 993	-	-	-	-	-	-	-	-
6.5 - Sewerages		119 912	-	-	-	-	-	-	-	-
6.6 - Electricity Management		457 752	-	-	-	-	-	-	-	-
6.7 - Water Management		119 547	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	552 474	552 474	38 129	146 361	182 043	(35 682)	-20%	552 474
7.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		-	552 474	552 474	38 129	146 361	182 043	(35 682)	-20%	552 474
Vote 8 - Public Services		-	318 757	318 757	18 100	100 715	105 032	(4 317)	-4%	318 757
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		-	-	-	-	-	-	-	-	-
8.3 - Community Liason		-	460	460	-	115	152	(36)	-24%	460
8.4 - Municipal Planning and Building Control		-	1 230	1 230	114	591	405	186	46%	1 230
8.5 - Public Works		-	2 211	2 211	14	142	729	(587)	-81%	2 211
8.6 - Cemeteries		-	638	638	127	645	210	435	207%	638
8.7 - Parks and Open Spaces		-	10	10	0	0	3	(3)	-86%	10
8.8 - Solid Waste and Area Cleaning		-	64 476	64 476	3 507	24 039	21 245	2 794	13%	64 476
8.9 - Waste Water Treatment and Networks		-	147 556	147 556	6 048	43 215	48 621	(5 406)	-11%	147 556
8.10 - Water Treatment and Networks		-	102 176	102 176	8 290	31 968	33 668	(1 700)	-5%	102 176
Total Revenue by Vote	2	1 124 231	1 359 448	1 359 548	77 324	370 979	447 978	(76 999)	-17%	1 359 548

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M04 October										
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										
Expenditure by Vote	1									
Vote 1 - Council General		36 468	36 147	35 695	2 355	13 070	10 224	-	28%	35 695
1.1 - Admin		23 163	21 733	21 767	1 436	9 177	6 235	2 942	47%	21 767
1.2 - Mayoral Office		13 305	14 414	13 929	920	3 893	3 990	(97)	-2%	13 929
Vote 2 - Municipal Manager		11 297	9 628	11 728	681	2 646	3 359	(713)	-21%	11 728
2.1 - Office Support		3 889	3 900	6 000	251	932	1 719	(786)	-46%	6 000
2.2 - Internal Audit		3 757	3 891	3 891	302	1 216	1 115	102	9%	3 891
2.3 - Project Management		2 174	-	-	-	-	-	-	-	-
2.4 - Ombudsman		2	2	2	0	0	1	(1)	-93%	2
2.5 - Enterprise Risk Management		1 469	1 812	1 812	128	497	519	(21)	-4%	1 812
2.6 - Jobs4U		6	22	22	-	-	6	(6)	-100%	22
Vote 3 - Strategic Support Services		68 710	71 745	70 915	7 947	21 366	20 312	1 054	5%	70 915
3.1 - Administration & Support Services		26 441	27 901	27 359	1 921	6 570	7 837	(1 267)	-16%	27 359
3.2 - Human Resources		13 725	13 133	12 706	988	3 564	3 639	(76)	-2%	12 706
3.3 - Information Communication Technology		16 101	16 701	16 812	4 178	7 076	4 815	2 261	47%	16 812
3.4 - IDP/ PMS/ SDBIP		2 253	2 236	2 236	224	653	640	12	2%	2 236
3.5 - Communications & Media Relations		1 379	1 576	1 534	139	388	439	(51)	-12%	1 534
3.6 - Local Economic Development		3 754	4 127	4 227	244	1 902	1 211	691	57%	4 227
3.7 - Legal Services		5 057	6 072	6 042	254	1 214	1 731	(517)	-30%	6 042
Vote 4 - Financial Services		77 852	133 357	132 007	8 649	26 622	37 811	(11 189)	-30%	132 007
4.1 - Administration		26 078	25 697	25 747	1 257	2 677	7 375	(4 698)	-64%	25 747
4.2 - Revenue		35 284	49 235	47 835	2 145	8 789	13 701	(4 912)	-36%	47 835
4.3 - Financial Planning		2 243	21 176	21 126	1 467	5 485	6 051	(566)	-9%	21 126
4.4 - Supply Chain Management		14 248	37 249	37 299	3 780	9 670	10 684	(1 013)	-9%	37 299
Vote 5 - Community Services		180 846	315 481	315 541	10 699	36 617	90 381	(53 764)	-59%	315 541
5.1 - Administration & Support Services		6 205	6 066	6 066	560	1 980	1 738	243	14%	6 066
5.2 - Human Settlements & Housing		22 428	29 861	29 711	1 737	3 739	8 510	(4 771)	-56%	29 711
5.3 - Libraries		15 952	15 780	15 945	1 303	4 605	4 567	38	1%	15 945
5.4 - Fire Brigade & Disaster Risk Management		40 396	34 749	34 549	2 667	9 693	9 896	(203)	-2%	34 549
5.5 - Traffic Services		75 814	210 699	210 699	3 083	11 834	60 351	(48 517)	-80%	210 699
5.6 - Municipal Halls and Resorts		8 579	8 991	9 141	765	2 750	2 618	132	5%	9 141
5.7 - Customer Care Services		3 191	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		8 198	9 245	9 340	584	2 016	2 675	(659)	-25%	9 340
5.9 - Health		83	91	91	-	-	26	(26)	-100%	91
Vote 6 - Technical Services		696 274	-	-	-	-	-	-	-	-
6.1 - Public Works		96 339	-	-	-	-	-	-	-	-
6.2 - Cemeteries		4 681	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		9 128	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		49 070	-	-	-	-	-	-	-	-
6.5 - Sewerages		62 406	-	-	-	-	-	-	-	-
6.6 - Electricity Management		399 544	-	-	-	-	-	-	-	-
6.7 - Water Management		75 107	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	471 099	470 399	33 230	140 538	134 737	5 801	4%	470 399
7.1 - Administration & Support Services		-	8 829	8 829	387	1 510	2 529	(1 019)	-40%	8 829
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		-	462 271	461 571	32 843	139 028	132 208	6 820	5%	461 571
Vote 8 - Public Services		-	249 717	248 987	16 301	52 737	71 318	(18 581)	-26%	248 987
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		-	2 412	2 412	97	360	691	(331)	-48%	2 412
8.3 - Community Liason		-	3 407	3 407	214	793	976	(183)	-19%	3 407
8.4 - Municipal Planning and Building Control		-	10 419	10 419	838	3 235	2 984	250	8%	10 419
8.5 - Public Works		-	50 531	52 256	2 318	6 393	14 968	(8 575)	-57%	52 256
8.6 - Cemeteries		-	4 042	4 762	740	1 768	1 364	404	30%	4 762
8.7 - Parks and Open Spaces		-	9 003	9 353	686	2 348	2 679	(331)	-12%	9 353
8.8 - Solid Waste and Area Cleaning		-	45 802	44 577	3 777	12 262	12 768	(506)	-4%	44 577
8.9 - Waste Water Treatment and Networks		-	58 240	58 790	3 858	13 371	16 839	(3 469)	-21%	58 790
8.10 - Water Treatment and Networks		-	65 862	63 012	3 773	12 208	18 048	(5 840)	-32%	63 012
Total Expenditure by Vote	2	1 071 447	1 287 175	1 285 273	79 862	293 595	368 142	(74 547)	(0)	1 285 273
Surplus/ (Deficit) for the year	2	52 784	72 273	74 275	(2 538)	77 383	79 836	(2 452)	(0)	74 275

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) - M04 October										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		155 977	154 348	154 348	11 575	80 253	70 847	9 406	13%	154 348
Service charges - electricity revenue		431 937	522 613	522 613	38 118	143 326	165 442	(22 117)	-13%	522 613
Service charges - water revenue		93 942	79 712	79 712	8 281	23 651	19 787	3 864	20%	79 712
Service charges - sanitation revenue		76 021	76 112	76 112	6 048	27 560	26 901	658	2%	76 112
Service charges - refuse revenue		42 155	44 197	44 197	3 506	15 816	16 205	(389)	-2%	44 197
Rental of facilities and equipment		22 936	5 845	5 845	648	2 146	2 297	(150)	-7%	5 845
Interest earned - external investments		9 718	10 686	10 686	814	2 883	3 425	(542)	-16%	10 686
Interest earned - outstanding debtors		8 344	6 770	6 770	726	2 905	1 922	983	51%	6 770
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		30 743	230 513	230 513	206	890	46 403	(45 513)	-98%	230 513
Licences and permits		2 017	3 949	3 949	242	617	1 842	(1 225)	-67%	3 949
Agency services		9 416	8 987	8 987	2 293	4 033	3 710	323	9%	8 987
Transfers and subsidies		168 007	147 172	147 272	4 428	64 487	61 566	2 921	5%	147 272
Other revenue		15 716	9 786	9 786	440	2 412	3 648	(1 236)	-34%	9 786
Gains		3 919	1 399	1 399	-	-	-	-	-	1 399
Total Revenue (excluding capital transfers and contributions)		1 070 848	1 302 088	1 302 188	77 324	370 979	423 996	(53 017)	-13%	1 302 188
Expenditure By Type										
Employee related costs		319 700	344 581	341 751	27 963	104 241	112 025	(7 784)	-7%	341 751
Remuneration of councillors		18 421	20 356	20 356	1 488	5 915	6 517	(602)	-9%	20 356
Debt impairment		77 569	198 257	198 257	-	-	40 521	(40 521)	-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	1 749	7 215	7 518	(303)	-4%	23 653
Bulk purchases - electricity		337 524	388 335	388 335	27 648	122 412	129 445	(7 033)	-5%	388 335
Inventory consumed		26 067	39 907	35 597	2 638	8 125	11 595	(3 470)	-30%	35 597
Contracted services		73 166	89 923	93 707	6 474	19 556	27 918	(8 362)	-30%	93 707
Transfers and subsidies		4 452	4 365	4 406	97	1 458	2 279	(822)	-36%	4 406
Other expenditure		100 150	73 045	74 458	11 805	24 672	30 324	(5 653)	-19%	74 458
Losses		3 485	3 766	3 766	-	-	-	-	-	3 766
Total Expenditure		1 071 447	1 287 175	1 285 273	79 862	293 595	368 142	(74 547)	-20%	1 285 273
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(598)	14 913	16 915	(2 538)	77 383	55 854	21 530	0	16 915
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	-	-	23 982	(23 982)	(0)	57 360
		500	-	-	-	-	-	-	-	-
		300	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		52 784	72 273	74 275	(2 538)	77 383	79 836			74 275
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		52 784	72 273	74 275	(2 538)	77 383	79 836			74 275
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52 784	72 273	74 275	(2 538)	77 383	79 836			74 275
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		52 784	72 273	74 275	(2 538)	77 383	79 836			74 275

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M04 October				
Ref	Description	Variance greater than 5% (over/under)	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Property rates	13%	Property rates shows an over performance due to the annual billing that was done in the month of July, but due in September 2021.	
	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	20%	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.	
	Rental of facilities and equipment	-7%	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	-16%	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	-67%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Agency services	9%	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	-34%	Other revenue shows a slight under performance, although most of the operations are no longer suspended the revenue has been affected by the lockdown.	
2	Expenditure By Type			
	Employee related costs	-7%	results in savings which are prioritised with the Mid-year Adjustment Budget. Only critical vacant positions are currently advertised and filled as a result of the TASK Implementation and Job Evaluation processes that are currently in progress.	
	Remuneration of councillors	-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	-5%	Electricity and water purchases till October 2021 are pro-rata less than anticipated.	
	Inventory consumed	-30%	Expenditure on materials and supplies till October 2021 are pro-rata less than anticipated.	
	Contracted services	-30%	Expenditure on contracted and outsourced services till October 2021 are pro-rata less than anticipated.	
	Transfers and subsidies	-36%	Pro-rata underspending on monetary allocations to individuals and organisations.	
	Other expenditure	-19%	Expenditure on general expenses till October 2021 are pro-rata less than anticipated.	
3	Capital Expenditure			
	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	Financial Position			
	None			
5	Cash Flow			
	Service Charges	14%	Normal credit control processes has however been implemented. Our Collection % is higher than anticipated.	
	Other revenue	629%	Normal credit control processes has however been implemented. Our Collection % is higher than anticipated.	
	Government - Operating	7%	2nd instalment for Libraries received.	
	Government Capital	227%	Higher amount received from MIG	
	Interest	5%	Investment process been done monthly.	
	Suppliers	-19%	Eskom high usage tariff been paid over the 2 months will have an impact on our % payments	
	Transfer and grants	88%	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	17%	Capital projects for the year - Demand management plan been implemented and updated monthly	
	Consumer deposits	185%	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) - M04 October

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		-	5	5	-	-	5	(5)	-100%	5
Vote 2 - Municipal Manager		1 065	5	35	-	-	12	(12)	-100%	35
Vote 3 - Strategic Support Services		370	3 155	5 277	-	232	1 846	(1 614)	-87%	5 277
Vote 4 - Financial Services		3 237	-	-	-	-	-	-	-	-
Vote 5 - Community Services		10 442	15 635	15 635	2 261	8 016	9 005	(989)	-11%	15 635
Vote 6 - Technical Services		93 045	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	33 600	34 709	941	988	377	611	162%	34 709
Vote 8 - Public Services		-	50 394	52 261	1 765	7 574	6 850	724	11%	52 261
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	108 160	102 794	107 922	4 967	16 810	18 095	(1 285)	-7%	107 922
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		1 379	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		928	3 200	3 200	-	-	50	(50)	-100%	3 200
Vote 4 - Financial Services		450	805	1 789	-	464	543	(79)	-14%	1 789
Vote 5 - Community Services		1 153	7 200	8 200	452	452	2 367	(1 915)	-81%	8 200
Vote 6 - Technical Services		12 517	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	12 220	7 778	-	749	-	749	#DIV/0!	7 778
Vote 8 - Public Services		-	25 011	29 364	2 883	6 270	3 694	2 576	70%	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]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	16 427	48 436	50 331	3 335	7 935	6 653	1 282	19%	50 331
Total Capital Expenditure	3	124 588	151 230	158 253	8 302	24 745	24 748	(3)	0%	158 253
Capital Expenditure - Functional Classification										
Governance and administration		5 425	7 005	10 105	3	699	2 460	(1 762)	-72%	10 105
Executive and council		37	10	40	-	-	17	(17)	-100%	40
Finance and administration		5 388	6 995	10 065	3	699	2 444	(1 745)	-71%	10 065
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		12 192	23 828	23 828	2 258	8 013	11 000	(2 987)	-27%	23 828
Community and social services		11 252	728	728	-	-	-	-	-	728
Sport and recreation		10	22 600	22 600	2 258	8 013	11 000	(2 987)	-27%	22 600
Public safety		930	500	500	-	-	-	-	-	500
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		72 398	51 601	49 367	3 335	8 850	7 168	1 681	23%	49 367
Planning and development		1 222	-	-	-	-	-	-	-	-
Road transport		71 176	51 601	49 367	3 335	8 850	7 168	1 681	23%	49 367
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		34 572	68 797	74 953	2 706	7 184	4 120	3 064	74%	74 953
Energy sources		23 781	45 490	46 694	941	1 737	377	1 360	361%	46 694
Water management		4 195	7 308	6 308	(3)	369	719	(351)	-49%	6 308
Waste water management		5 420	14 483	20 436	1 596	4 905	2 257	2 648	117%	20 436
Waste management		1 177	1 516	1 516	173	173	766	(594)	-77%	1 516
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	124 588	151 230	158 253	8 302	24 745	24 748	(3)	0%	158 253
Funded by:										
National Government		50 125	57 260	57 260	-	2 808	3 891	(1 083)	-28%	57 260
Provincial Government		2 458	100	100	-	-	-	-	-	100
District Municipality		300	-	-	-	-	-	-	-	-
Other transfers and grants		500	-	-	-	-	-	-	-	-
Transfers recognised - capital	5	53 383	57 360	57 360	-	2 808	3 891	(1 083)	-28%	57 360
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds	6	71 205	93 870	100 893	8 302	21 937	20 858	1 079	5%	100 893
Total Capital Funding		124 588	151 230	158 253	8 302	24 745	24 748	(3)	0%	158 253

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M04 October						
Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		89 348	41 287	41 287	137 654	41 287
Call investment deposits		101 414	45 000	45 000	90 000	45 000
Consumer debtors		108 300	195 191	195 191	101 956	195 191
Other debtors		20 236	24 782	24 782	15 742	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	26 000	10 953
Total current assets		329 806	319 279	319 279	373 193	319 279
Non current assets						
Long-term receivables		2 658	3 479	3 479	2 611	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	2 385 422	2 408 787
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		4 090	3 013	3 013	4 090	3 013
Other non-current assets		36 631	36 631	36 631	36 631	36 631
Total non current assets		2 460 414	2 499 055	2 499 055	2 492 629	2 499 055
TOTAL ASSETS		2 790 220	2 818 334	2 818 334	2 865 822	2 818 334
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		18 448	14 536	14 536	13 041	14 536
Consumer deposits		4 367	4 738	4 738	4 479	4 738
Trade and other payables		106 664	92 096	92 096	120 164	92 096
Provisions		51 529	42 804	42 804	51 190	42 804
Total current liabilities		181 007	154 174	154 174	188 874	154 174
Non current liabilities						
Borrowing		179 139	164 603	164 603	172 824	164 603
Provisions		285 914	270 105	270 105	285 335	270 105
Total non current liabilities		465 053	434 708	434 708	458 158	434 708
TOTAL LIABILITIES		646 060	588 882	588 882	647 032	588 882
NET ASSETS	2	2 144 160	2 229 452	2 229 452	2 218 790	2 229 452
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 144 160	2 175 587	2 175 587	2 218 790	2 175 587
Reserves		–	53 865	53 865	–	53 865
TOTAL COMMUNITY WEALTH/EQUITY	2	2 144 160	2 229 452	2 229 452	2 218 790	2 229 452

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M04 October										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		111 142	131 196	131 196	9 660	40 996	43 038	(2 043)	-5%	131 196
Service charges		637 405	641 866	641 866	61 188	246 153	216 069	30 084	14%	641 866
Other revenue		202 857	40 959	40 959	22 454	97 793	13 417	84 376	629%	40 959
Government - operating		161 901	147 172	147 272	4 395	66 022	61 828	4 194	7%	147 272
Government - capital		56 927	57 360	57 360	18 300	30 342	9 292	21 050	227%	57 360
Interest		16 052	17 456	17 456	1 410	5 263	5 023	240	5%	17 456
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1 012 988)	(959 913)	(959 913)	(90 867)	(405 043)	(339 347)	65 696	-19%	(959 913)
Finance charges		(22 675)	(21 336)	(21 336)	-	(10 873)	(10 873)	0	0%	(21 336)
Transfers and Grants		(3 199)	(4 365)	(4 465)	(97)	(1 458)	(776)	682	-88%	(4 365)
NET CASH FROM/(USED) OPERATING ACTIVITIES		147 422	50 395	50 395	26 443	69 194	(2 329)	(71 524)	3070%	50 494
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(1 744)	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		23	50	50	19	70	39	32	82%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(121 740)	(151 230)	(156 251)	(8 302)	(24 745)	(29 645)	(4 899)	17%	(151 230)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(123 462)	(151 180)	(156 201)	(8 283)	(24 675)	(29 606)	(4 931)	17%	(151 180)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		153	100	100	33	113	40	74	185%	100
Payments										
Repayment of borrowing		(11 702)	(13 041)	(13 041)	-	(6 315)	(6 315)	(0)	0%	(13 041)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(11 548)	(12 941)	(12 941)	33	(6 202)	(6 276)	(74)	1%	(12 941)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		161 720	200 013	200 013		189 348	200 013			189 348
Cash/cash equivalents at month/year end:		174 132	86 287	81 266		227 665	161 802			75 721

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October														
Description	NT Code	Budget Year 2021/22										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	5 056	1 594	1 242	3 061	3	774	4 349	18 001	34 081	26 189	9 606	28 726	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	19 507	1 713	815	552	41	171	1 298	3 866	27 962	5 928	129	4 163	
Receivables from Non-exchange Transactions - Property Rates	1400	9 870	7 243	1 193	1 586	0	538	2 532	14 738	37 700	19 394	1 543	22 322	
Receivables from Exchange Transactions - Waste Water Management	1500	5 320	1 953	1 348	2 410	3	714	3 866	23 613	39 227	30 606	6 988	31 644	
Receivables from Exchange Transactions - Waste Management	1600	3 319	1 457	825	1 433	7	436	2 390	14 290	24 156	18 556	4 355	19 617	
Receivables from Exchange Transactions - Property Rental Debtors	1700	298	203	193	366	7	219	1 060	6 491	8 837	8 144	508	20 834	
Interest on Arrear Debtor Accounts	1810	40	1	35	148	4	94	718	23 302	24 342	24 266	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(13 430)	1 031	450	1 154	226	1 632	3 201	17 922	12 186	24 135	720	9 486	
Total By Income Source	2000	29 980	15 193	6 100	10 710	292	4 577	19 414	122 223	208 490	157 217	23 848	136 793	
2020/21 - totals only		47 224	4 081	8 648	11 114	2 717	3 254	20 590	102 422	200 051	140 097	13 433	123 344	
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 707	2 740	659	245	3	13	97	633	6 097	991	-	-	
Commercial	2300	5 226	1 292	203	460	6	109	796	2 844	10 936	4 214	-	-	
Households	2400	18 293	8 288	4 782	9 556	272	4 263	17 485	103 545	166 483	135 120	23 848	136 793	
Other	2500	4 753	2 873	456	450	11	193	1 036	15 201	24 974	16 892	-	-	
Total By Customer Group	2600	29 980	15 193	6 100	10 710	292	4 577	19 414	122 223	208 490	157 217	23 848	136 793	

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

	October 2021	September 2021	August 2021
Gross consumer debtors, as per debtors age analysis	208 489 985	215 328 385	224 113 765
Total Provision for bad debts	-125 168 136	-125 168 136	-125 168 136
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)	-12 771 861	-13 797 621	-15 115 428
Net consumers debtors:	70 549 988	76 362 628	83 830 201

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.1 Outstanding Debtors

This report serves to inform Council on the status of preliminary outstanding debtors for October 2021.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 208 489 985 as at 31 October 2021 compared to R 215 328 385 as at 30 September 2021. Current debt represents 14 % of the total outstanding debt, while the total debt in arrears represents 81 % 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 67 % of the total debt. It should be noted that that 27 % of arrear debt representing R 56 520 180 has been handed over to Meyer and Botha Attorneys for Debt Collection. The outstanding debtors increased by R 8 439 358.21 when compared to the outstanding amount of R 200 050 627 on 31 October 2020, representing an 4.2 % annual increase.

2. Additional Information:

The decrease of outstanding debt for service levies is 1.3 %. 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 October 2021 was 95.89%.

The electricity distribution losses for the period of July till September 2021 were 8.45%.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2021 - September 2021	74 075 371 kWh	67 812 561 kWh	6 262 810 kWh	8.45% %

The water distribution losses for the period of July till September 2021 were 13.85% off which real losses were 11.11 %.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
July 2021 – September 2021	2 947 474 kl	2 539 350 kl	408 124 kl	13.85 %
Less:			-	
Unbilled Authorized Consumption			15 544 kl	
Customer Meter and Data Errors			65 114 kl	
Real Losses			327 466 kl	11.11 %

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

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

1. 8 781 SMS's were sent during the month to clients with arrear accounts to the value of R 84 325 009 while 3 024 final demands with arrears to the value of R 52 250 632 were emailed, and 98 final demands were hand delivered.
2. 16 789 accounts were sent via MMS (Multimedia Messaging Services) for clients to receive their accounts on their cellphones, while 19 471 friendly due date Reminders to the value of R 147 364 142 were emailed to clients.
3. 52 Arrangements with clients owing arrears to the value of R 624 796 were concluded during the month.
4. There were 4614 pre-paid blocks via Syntell and there were 31 conventional electricity disconnection.
5. R704 223 was recovered through pre-paid electricity restrictions on Non-Indigent clients where for each R10 used to buy prepaid electricity 60% or R6 is redirected towards the payment of your arrear debt.
6. There were 198 phone call reminders made to clients with arrears on their accounts.
7. There are currently 20 accounts owing R314 332 with section 58 Magistrate Courts Act Garnishee Orders which were entered into before the Stellenbosch Garnishee Order Court ruling which requires someone to now appear before the court. The total monthly payments amount to R2 786

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

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

1. The total applications approved for all services by the end of October 2021 were 9 678.
2. The outstanding amount for Indigent consumers is R12 348 620 of which R 9 744 337 is in arrears.
3. An amount of R705 229 owed by indigent clients was written off during the month of October 2021.
4. Subsidies for October 2021 were allocated for the following services:

• Refuse	R	4 741 711
• Rates	R	2 996 131
• Sewerage	R	7 499 914
• Electricity	R	1 925 162
• Water	R	4 367 776
• Rent	R	3 439 615

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 October 2021.

Attorneys

The outstanding handed over debt as at 31 October 2021 was R56 520 180 made up of 1 430 accounts,

1. An amount of R194 867 was received as payments from the handed over accounts, while an amount of R 6 723 (vat incl.) was paid as commission.
2. 74 Sheriff fees in various towns for the value of R20 973, 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. 63 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R36 943.
4. 33 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 R19 848.
5. 28 Section 65A2 notices were issued informing the clients that a judgement has been issued, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R2 401.
6. There were 3 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they owe the money (the amount will be stated), and signed a document where they promised to pay deferred monthly instalments each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R 580.
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 October 2021:

1. The total outstanding arrear debt of Councilors after the October 2021 due date was R5 328.
2. An amount of R5 328 was deducted from the October 2021 salaries of 11 councilors who did not pay their accounts in full on the due date. (The arrear amount was R5 328.)

5.2.6 Arrears Employees

1. The outstanding debt of employees after the October 2021 due date was R150 323.
2. An amount of R10 450 was automatically deducted from the October 2021 salaries of 10 officials who had arrangements with a balance of R112 823 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R37 500 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the October 2021 salaries of 92 officials who did not pay their account in full on the due date. (The arrear amount was R 37 500).

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October												
Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	100	2	-	-	-	-	-	-	-	102	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	100	2	-	-	-	-	-	-	-	102	-

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 - M04 October									
Investments by maturity Name of institution & investment ID	Ref	Period of	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
		Yrs/Months							
R thousands									
Municipality									
Nedbank		7 Months	Fixed Deposit	19 Jul 2021	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	19 Jul 2021	-	-	-	-	-
Nedbank		6 Months	Fixed Deposit	26 Jul 2021	-	-	-	-	-
ABSA Bank		7 Months	Fixed Deposit	26 Aug 2021	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	26 Aug 2021	-	-	-	-	-
Nedbank		8 Months	Fixed Deposit	27 Sep 2021	-	-	-	-	-
ABSA Bank		7 Months	Fixed Deposit	23 Sep 2021	-	-	-	-	-
Nedbank		7 Months	Fixed Deposit	23 Sep 2021	-	-	-	-	-
Nedbank		8 Months	Fixed Deposit	25 Oct 2021	15	5 000	(5 000)	-	-
ABSA Bank		6 Months	Fixed Deposit	27 Sep 2021	-	-	-	-	-
ABSA Bank		7 Months	Fixed Deposit	25 Oct 2021	15	5 000	(5 000)	-	-
First National Bank		7 Months	Fixed Deposit	25 Oct 2021	14	5 000	(5 000)	-	-
Nedbank		8 Months	Fixed Deposit	24 Nov 2021	21	5 000	-	5 000	5 000
Standard Bank		8 Months	Fixed Deposit	24 Nov 2021	21	5 000	-	5 000	5 000
Nedbank		4 Months	Fixed Deposit	23 Aug 2021	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	22 Sep 2021	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	23 Nov 2021	20	5 000	-	5 000	5 000
Nedbank		8 Months	Fixed Deposit	22 Dec 2021	21	5 000	-	5 000	5 000
Nedbank		7 Months	Fixed Deposit	28 Dec 2021	20	5 000	-	5 000	5 000
First National Bank		7 Months	Fixed Deposit	28 Dec 2021	18	5 000	-	5 000	5 000
Standard Bank		2 Months	Fixed Deposit	25 Oct 2021	14	5 000	(5 000)	-	-
First National Bank		3 Months	Fixed Deposit	22 Nov 2021	18	5 000	-	5 000	5 000
Standard Bank		4 Months	Fixed Deposit	24 Dec 2021	19	5 000	-	5 000	5 000
ABSA Bank		5 Months	Fixed Deposit	24 Jan 2022	18	5 000	-	5 000	5 000
Nedbank		5 Months	Fixed Deposit	24 Jan 2022	20	5 000	-	5 000	5 000
Nedbank		6 Months	Fixed Deposit	24 Feb 2022	20	5 000	-	5 000	5 000
Standard Bank		6 Months	Fixed Deposit	24 Feb 2022	20	5 000	-	5 000	5 000
Standard Bank		7 Months	Fixed Deposit	24 Mar 2022	20	5 000	-	5 000	5 000
Nedbank		6 Months	Fixed Deposit	28 Mar 2022	40	10 000	-	10 000	10 000
ABSA Bank		5 Months	Fixed Deposit	22 Mar 2022	7	-	5 000	5 000	5 000
Standard Bank		5 Months	Fixed Deposit	22 Mar 2022	7	-	5 000	5 000	5 000
Standard Bank		6 Months	Fixed Deposit	21 Apr 2022	7	-	5 000	5 000	5 000
Municipality sub-total					377		95 000	(5 000)	90 000
TOTAL INVESTMENTS AND INTEREST	2				377		95 000	(5 000)	90 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 October 2021.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
Investments - 31 October 2021 at the following A1 Banks as prescribed by Council's Investment Policy:							
ABSA		R	10 000 000,00				
NEDBANK		R	35 000 000,00				
FNB		R	10 000 000,00				
STANDARD		R	35 000 000,00				
INVESTEC		R	-				
		R	90 000 000,00				
ABSA LT		R	-				
		R	90 000 000,00				

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
17/Dec/20	NEDBANK	03/7881531576/291	4,50%	214	19/Jul/21	0,00	5 000 000		5 000 000	0
17/Dec/20	STANDARD	288460898-070	4,750%	214	19/Jul/21	0,00	5 000 000		5 000 000	0
26/Jan/21	NEDBANK	03/7881531576/292	4,55%	181	26/Jul/21	0,00	5 000 000		5 000 000	0
26/Jan/21	ABSA	2079605435	4,35%	212	26/Aug/21	0,00	5 000 000		5 000 000	0
26/Jan/21	STANDARD	288460898-071	4,525%	212	26/Aug/21	0,00	5 000 000		5 000 000	0
26/Jan/21	NEDBANK	03/7881531576/293	4,65%	244	27/Sep/21	0,00	5 000 000		5 000 000	0
23/Feb/21	ABSA	2079654997	4,48%	212	23/Sep/21	0,00	5 000 000		5 000 000	0
23/Feb/21	NEDBANK	03/7881531576/294	4,65%	212	23/Sep/21	0,00	5 000 000		5 000 000	0
23/Feb/21	NEDBANK	03/7881531576/295	4,70%	244	25/Oct/21	15 452,05	5 000 000		5 000 000	0
24/Mar/21	ABSA	2079710278	4,59%	187	27/Sep/21	0,00	5 000 000		5 000 000	0
24/Mar/21	ABSA	2079710317	4,63%	215	25/Oct/21	15 221,92	5 000 000		5 000 000	0
24/Mar/21	FNB	74892725639	4,40%	215	25/Oct/21	14 465,75	5 000 000		5 000 000	0
24/Mar/21	NEDBANK	03/7881531576/296	4,90%	245	24/Nov/21	20 808,22	5 000 000			5 000 000
24/Mar/21	STANDARD	288460898-072	4,875%	245	24/Nov/21	20 702,05	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	0,00	5 000 000		5 000 000	0
22/Apr/21	STANDARD	288460898-073	4,725%	215	23/Nov/21	20 065,07	5 000 000			5 000 000
22/Apr/21	NEDBANK	03/7881531576/298	4,85%	244	22/Dec/21	20 595,89	5 000 000			5 000 000
28/May/21	NEDBANK	03/7881531576/299	4,80%	214	28/Dec/21	20 383,56	5 000 000			5 000 000
28/May/21	FNB	74901523164	4,33%	214	28/Dec/21	18 387,67	5 000 000			5 000 000
24/Aug/21	STANDARD	288460898-074	4,150%	62	25/Oct/21	13 643,84		5 000 000	5 000 000	0
24/Aug/21	FNB	74912286511	4,13%	90	22/Nov/21	17 538,36		5 000 000		5 000 000
24/Aug/21	STANDARD	288460898-075	4,475%	122	24/Dec/21	19 003,42		5 000 000		5 000 000
24/Aug/21	ABSA	2079990527	4,34%	153	24/Jan/22	18 430,14		5 000 000		5 000 000
24/Aug/21	NEDBANK	03/7881531576/301	4,60%	153	24/Jan/22	19 534,25		5 000 000		5 000 000
24/Aug/21	NEDBANK	03/7881531576/302	4,70%	184	24/Feb/22	19 958,90		5 000 000		5 000 000
24/Aug/21	STANDARD	288460898-076	4,725%	184	24/Feb/22	20 065,07		5 000 000		5 000 000
24/Aug/21	STANDARD	288460898-077	4,825%	212	24/Mar/22	20 489,73		5 000 000		5 000 000
28/Sep/21	NEDBANK	03/7881531576/303	4,75%	181	28/Mar/22	40 342,47		10 000 000		10 000 000
21/Oct/21	ABSA	2080077566	4,49%	152	22/Mar/22	6 765,75		5 000 000		5 000 000
21/Oct/21	STANDARD	288460898-078	4,850%	152	22/Mar/22	7 308,22		5 000 000		5 000 000
21/Oct/21	STANDARD	288460898-079	4,900%	182	21/Apr/22	7 383,56		5 000 000		5 000 000
Sub Total						376 545,89	100 000 000	65 000 000	75 000 000	90 000 000
						376 545,89	100 000 000,00	65 000 000	75 000 000	90 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month October 2021.

Funds Allocations

The schedule reflecting all council's Investments as at 31 October 2021 R90 000 000. (R100 000 000 at 30 June 2021).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated	30/06/2021		31/10/2021	
	Liability	Cash back	Liability	Cash back
			174 132 013	
Unutilized grants	6 709 678	6 709 678	49 644 800	49 644 800
Consumer and Sundry deposits	5 001 949	5 001 949	5 185 604	5 185 604
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	5 437 500	5 437 500
Self Insurance Reserve	25 774 111	25 774 111	25 645 732	25 645 732
Capital Replacement reserve	55 828 690	55 828 690	70 453 731	70 453 731
Brandwacht Trust	97 893	97 893	-	0
Retained surplus (unidentified dep.)	7 488 390	7 488 390	13 957 856	13 957 856
Performance Bonus Provison	1 011 111	1 011 111	1 037 177	1 037 177
Set aside for retention	8 327 577	8 327 577	6 136 755	6 136 755
Set aside for Creditor payments	37 400 000	51 013 909	36 450 000	45 263 420
Provision for leave Payment	4 350 000	4 350 000	4 800 000	4 800 000
	160 518 104	174 132 013	218 852 039	227 665 459
Cash Surplus (Deficit)		13 613 909		8 813 420
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2021		31/10/2021	
ABSA	25 000 000		10 000 000	
Nedbank	45 000 000		35 000 000	
First National Bank	10 000 000		10 000 000	
Standard Bank	20 000 000		35 000 000	
Investec	0		0	
Total short term	100 000 000		90 000 000	
Bank and Cash	74 118 838		137 652 284	
Cash on hand	13 175		13 175	
	174 132 013		227 665 459	
			-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in October 2021.

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

All payments are recorded in the cashbook (general ledger) as from electronic transfer number 285 862 to 286 221.

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 31 OCTOBER 2021				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/10/2021				114 459 038,95
Deposits for October 2021				137 458 875,29
Payments for October 2021				(114 265 630,05)
Balance as per Cash Book at 31/10/2021				<u>137 652 284,19</u>
Votes Balances and Transactions:				
40101012690 Balance B/f			114 459 038,95	
40101012690 Balance B/f			0,00	114 459 038,95
40101012691 Movements			137 458 875,29	
40101012692 Movements			(114 265 630,05)	23 193 245,24
Balance as per Ledger at 31/10/2021				<u>137 652 284,19</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/10/2021				147 996 907,81
Cash on Hand	Not yet Banked			1 524 802,24
Outstanding Payments				(7 017 032,89)
Deposits not Received	Previous months	(1 135 708,64)		
	October 2021	(5 551 960,39)	(6 687 669,03)	(6 687 650,78)
Deposits received in Duplicate				2 950,00
Other Items				1 641 196,23
Cash Surpluses / Shortages	Iro Payments Received			0,00
Adjustments to be made for Oct 2021	Bank Charges	(191 111,58)	(191 111,58)	191 111,58
Balance as per Cash Book at 31/10/2021				<u>137 652 284,19</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 OCTOBER 2021				
				TOTAL
Balance as per Bank Statement at 01/10/2021				121 779 039,80
Payments for October 2021				(110 092 103,12)
Deposits for October 2021				137 458 121,29
Other Adjustments / Transactions				(12 213,98)
Other Adjustments / Transactions now cleared				98 660,59
Direct Deposits from previous months Received				(7 186 484,43)
Direct Deposits not Received				5 551 960,39
Cash on Hand - 01/10/2021				1 924 729,51
Cash on Hand - 31/10/2021				(1 524 802,24)
Balance as per Bank Statements at 31/10/2021				<u>147 996 907,81</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 October 2021 and conditional grants to the value of R 96 363 912 were received. The value of the unspent conditional grants at the end of October 2021 is R 49 644 780.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		150 651	136 067	136 067	–	57 105	56 201	904	1,6%	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	1 484	(742)	-50,0%	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	4 395	8 808	4 942	3 866	78,2%	9 985
Capacity Building		1 000	–	–	–	–	503	(503)	-100,0%	–
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	4 395	8 690	4 345	4 345	100,0%	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	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	167 539	147 052	147 152	4 395	66 022	61 828	4 194	6,8%	147 152
Capital Transfers and Grants										
National Government:		50 820	57 260	57 260	18 300	30 242	9 242	21 000	227,2%	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	18 300	23 242	6 164	17 078	277,0%	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
Total Capital Transfers and Grants	5	54 537	57 480	57 480	18 300	30 342	9 292	21 050	226,5%	57 480
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	222 076	204 532	204 632	22 695	96 364	71 120	25 244	35,5%	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 - M04 October

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		149 956	136 067	136 067	11 970	46 949	56 201	(9 252)	-16,5%	136 067
Operational Revenue:General Revenue:Equitable Share		145 330	131 552	131 552	10 963	43 850	53 167	(9 317)	-17,5%	131 552
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 076	2 965	2 965	974	2 965	1 484	1 481	99,8%	2 965
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	33	133	1 550	(1 417)	-91,4%	1 550
Provincial Government:		12 410	9 985	9 985	899	3 272	4 942	(1 670)	-33,8%	9 985
Capacity Building		1 000	–	–	–	–	503	(503)	-100,0%	–
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	899	3 272	4 345	(1 073)	-24,7%	8 690
Other		94	244	244	–	–	94	(94)	-100,0%	244
Road Infrastructure - Maintenance		180	180	180	–	–	–	–	–	180
District Municipality:		600	500	600	–	–	600	(600)	-100,0%	600
All Grants		600	500	600	–	–	600	(600)	-100,0%	600
Other grant providers:		3 878	500	500	–	109	85	24	28,1%	500
Departmental Agencies and Accounts		500	500	500	–	109	85	24	28,1%	500
Non-profit Institutions		3 378	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		166 844	147 052	147 152	12 869	50 330	61 828	(11 498)	-18,6%	147 152
Capital expenditure of Transfers and Grants										
National Government:		50 820	57 260	57 260	–	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	–	2 808	6 164	(3 356)	-54,4%	36 260
Provincial Government:		2 000	100	100	–	–	50	(50)	-100,0%	100
Capacity Building and Other		100	100	100	–	–	–	–	–	100
Other		1 900	–	–	–	–	50	(50)	-100,0%	–
District Municipality:		–	–	–	–	–	–	–	–	–
All Grants		–	–	–	–	–	–	–	–	–
Other grant providers:		1 717	120	120	–	–	–	–	–	120
Non-Profit Institutions		1 717	120	120	–	–	–	–	–	120
Total capital expenditure of Transfers and Grants		54 537	57 480	57 480	–	2 808	9 292	(6 484)	-69,8%	57 480
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		221 381	204 532	204 632	12 869	53 138	71 120	(17 982)	-25,3%	204 632

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 31 October 2021, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2021/2022			October 2021					
	Unutilised Balance 01/07/2021	Debit Balance -	Received 01/07/2021 31/10/2021	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	Refunded	To Other Debtors	Balance 31/10/2021
National Government:-	-	-	87 347 000,00	-46 948 733,44	-2 807 904,54	-	2 223 000,00	39 813 362,02
Operating grants:-	-	-	57 105 000,00	-46 948 733,44	-	-	2 223 000,00	12 379 266,56
Equitable share	-	-	54 813 000,00	-43 850 400,00	-	-	-	10 962 600,00
Financial Management Grant	-	-	1 550 000,00	-133 333,44	-	-	-	1 416 666,56
EPWP: Expanded Public Works	-	-	742 000,00	-2 965 000,00	-	-	2 223 000,00	-
Capital grants:-	-	-	30 242 000,00	-	-2 807 904,54	-	-	27 434 095,46
Municipal Infrastructure Grant	-	-	23 242 000,00	-	-2 807 904,54	-	-	20 434 095,46
Integrated National Electrification Grant	-	-	7 000 000,00	-	-	-	-	7 000 000,00
Provincial Government:-	3 202 033,33	-	8 908 000,00	-3 272 175,10	-	-	-	8 837 858,23
Operating Grants plus Operating Housing:-	3 012 771,68	-	8 808 000,00	-3 272 175,10	-	-	-	8 548 596,58
Operating Provincial	507 453,57	-	8 808 000,00	-3 272 175,10	-	-	-	6 043 278,47
Library Service Conditional Grant	-	-	8 690 000,00	-3 272 175,10	-	-	-	5 417 824,90
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	-	-	-	-	-	-	-	-
Operating Provincial Housing	2 505 318,11	-	-	-	-	-	-	2 505 318,11
Housing from Capital to Operating Top structure	-	-	-	-	-	-	-	-
Avian Park 439 Houses	-	-	-	-	-	-	-	-
Title Deeds	2 505 318,11	-	-	-	-	-	-	2 505 318,11
Transhex	-	-	-	-	-	-	-	-
Capital grants:-	189 261,65	-	100 000,00	-	-	-	-	289 261,65
Other	189 261,65	-	100 000,00	-	-	-	-	289 261,65
RSEP	189 261,65	-	-	-	-	-	-	189 261,65
Library Service Conditional Grant	-	-	100 000,00	-	-	-	-	100 000,00
Capital - grants Housing	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	948 755,00	-	-	-	-	-	-	948 755,00
Operating grants:-	520 000,00	-	-	-	-	-	-	520 000,00
Cape Winelands District Municipality	520 000,00	-	-	-	-	-	-	520 000,00
Capital grants:-	428 755,00	-	-	-	-	-	-	428 755,00
Cape Winelands District Municipality	428 755,00	-	-	-	-	-	-	428 755,00
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
Housing Grants	44 824,54	-422 643,00	-	-	-	-	422 643,00	44 824,54
58 Houses for staff (SAMWU)	44 824,54	-	-	-	-	-	-	44 824,54
350 Houses Avian Park	-	-422 643,00	-	-	-	-	422 643,00	-
1800 Zweletemba Housing Project (A + B)	-	-	-	-	-	-	-	-
339 Houses	-	-	-	-	-	-	-	-
Other Grants	-	-2 662 388,04	108 912,42	-108 912,42	-	-	2 662 388,04	-
Operating grants:-	-	-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	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Area Lighting	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	4 195 612,87	-3 085 031,04	96 363 912,42	-50 329 820,96	-2 807 904,54	-	5 308 031,04	49 644 799,79
			96 363 912,42	-53 137 725,50				-
							GROSS BALANCE	49 644 799,79

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 - M04 October										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 080	15 763	15 763	1 156	4 553	5 160	(607)	-12%	7 488
Pension and UIF Contributions		1 532	1 682	1 682	101	442	551	(108)	-20%	1 682
Medical Aid Contributions		311	326	326	24	99	107	(7)	-7%	326
Motor Vehicle Allowance		679	765	765	59	228	250	(22)	-9%	765
Cellphone Allowance		1 672	1 673	1 673	145	580	548	33	6%	1 673
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		147	148	148	3	12	48	(36)	-75%	8 423
Sub Total - Councillors		18 421	20 356	20 356	1 488	5 915	6 664	(749)	-11%	20 356
% increase	4		10,5%	10,5%						10,5%
Senior Managers of the Municipality										
Basic Salaries and Wages		7 061	8 297	8 297	595	2 358	2 716	(358)	-13%	8 297
Pension and UIF Contributions		591	892	892	51	203	292	(89)	-30%	892
Medical Aid Contributions		92	97	97	8	31	32	(1)	-2%	97
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		899	1 296	1 296	74	298	424	(127)	-30%	1 296
Cellphone Allowance		239	247	247	20	80	81	(1)	-2%	247
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		51	255	255	85	100	84	16	19%	255
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		8 932	11 084	11 084	833	3 069	3 629	(560)	-15%	11 084
% increase	4		24,1%	24,1%						24,1%
Other Municipal Staff										
Basic Salaries and Wages		188 754	208 008	205 178	16 950	63 166	67 169	(4 002)	-6%	205 178
Pension and UIF Contributions		35 715	38 589	38 589	3 214	11 962	12 633	(671)	-5%	38 589
Medical Aid Contributions		20 014	22 954	22 954	1 691	6 731	7 514	(783)	-10%	22 954
Overtime		21 184	15 370	15 370	1 965	6 075	5 032	1 044	21%	22 188
Performance Bonus		–	–	–	–	–	–	–	–	16 038
Motor Vehicle Allowance		8 345	9 476	9 476	787	2 966	3 102	(136)	-4%	9 476
Cellphone Allowance		1 660	1 331	1 331	129	509	436	74	17%	1 331
Housing Allowances		2 214	3 264	3 264	133	527	1 068	(542)	-51%	3 264
Other benefits and allowances		26 409	27 412	27 412	1 704	7 038	8 974	(1 936)	-22%	4 555
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		6 474	7 094	7 094	556	2 198	2 322	(124)	-5%	7 094
Sub Total - Other Municipal Staff		310 768	333 497	330 667	27 130	101 172	108 250	(7 077)	-7%	330 667
% increase	4		7,3%	6,4%						6,4%
Total Parent Municipality		338 121	364 937	362 107	29 451	110 157	118 542	(8 386)	-7%	362 107
TOTAL SALARY, ALLOWANCES & BENEFITS		338 121	364 937	362 107	29 451	110 157	118 542	(8 386)	-7%	362 107
% increase	4		7,9%	7,1%						7,1%
TOTAL MANAGERS AND STAFF		319 700	344 581	341 751	27 963	104 241	111 878	(7 637)	-7%	341 751

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

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

Overtime and temporary personnel payments are one month in arrear, this being the reason 3 months spending been reflecting on the end of October 2021 reports. Overtime should be monitored closely.

From 1 July 2021 till 31 October 2021	Budget for the year	Estimate for the 3 months	Actual to Date	Variance
Overtime	15 369 700	3 842 425	6 057 115	(2 214 690)
Temporary personnel	13 222 867	3 305 717	4 351 492	(1 045 775)

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

		<u>August 2021</u>	<u>September 2021</u>	<u>October 2021</u>
EPWP	Temporary	364	375	380
Temporary	For 6 months	13	12	14
Permanent		860	860	857
Councillors		40	40	40
TOTAL		<u>1 277</u>	<u>1 287</u>	<u>1 291</u>

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 - M04 October									
Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	353	2 040	2 641	4 666	4 666	2 641	(2 025)	-76,7%	3%
August	349	5 759	3 610	4 375	9 040	6 250	(2 790)	-44,6%	6%
September	3 065	10 181	10 587	7 403	16 443	16 837	394	2,3%	11%
October	186	11 664	7 911	8 302	24 745	24 748	3	0,0%	16%
November	9 562	24 990	27 274	–	–	52 022	–	0,0%	0%
December	8 808	12 725	17 657	–	–	69 679	–	0,0%	0%
January	1 079	31 428	27 649	–	–	97 328	–	0,0%	0%
February	11 789	13 180	11 961	–	–	109 288	–	0,0%	0%
March	22 957	18 430	20 126	–	–	129 414	–	0,0%	0%
April	18 253	7 056	5 561	–	–	134 975	–	0,0%	0%
May	12 185	6 130	7 661	–	–	142 635	–	0,0%	0%
June	36 002	7 647	15 618	–	–	158 253	–	0,0%	0%
Total Capital expenditure	124 588	151 230	158 253	24 745					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

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

Capital Progress Report 2021/22		October 2021								
PROJECT FUNDING	Total Approved Budget 2021/22	Roll overs requests from 2020/21	Other Adjustments/ Additional funding	Total Funded budget 2021/22	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN										
TOTAL EXTERNAL LOAN	0	0		0	0,00	0,00	0,00	0,00	0,00	
CAPITAL REPLACEMENT RESERVE										
Projects New	87 716 064	3 182 558	1 602 220	92 500 842	4 626 030,33	24 696 442,26	19 977 011,19	8 282 410,04	72 523 830,81	21,60%
Projects (B/F)	0	1 054 390	0	1 054 390	0,00	749 296,34	749 296,34	0,00	305 093,66	71,06%
Projects (MIG Counter Funding)	500 000	0	0	500 000	0,00	141 172,42	141 172,42	0,00	358 827,58	28,23%
CRR Connections (Public Contr)	4 839 200	0	0	4 839 200	0,00	435 219,86	435 219,86	16 504,06	4 403 980,14	8,99%
Furniture and Equipment	15 000	200 000	400 000	615 000	78 608,71	179 521,45	170 152,53	2 956,53	444 847,47	27,67%
TOTAL CRR	93 070 264	4 436 948	2 002 220	99 509 432	4 704 639,04	26 201 652,33	21 472 852,34	8 301 870,63	78 036 579,66	21,58%
INSURANCE RESERVE										
Insurance Reserve	800 000	584 000	0	1 384 000	149 243,48	554 903,97	464 378,97	0,00	919 621,03	33,55%
TOTAL INSURANCE RESERVE	800 000	584 000	0	1 384 000	149 243,48	554 903,97	464 378,97	0,00	919 621,03	33,55%
TOTAL BASIC CAPITAL	93 870 264	5 020 948	2 002 220	100 893 432	4 853 882,52	26 756 556,30	21 937 231,31	8 301 870,63	78 956 200,69	21,74%
CAPITAL: GRANT FUNDING										
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	0,00	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%
TOTAL : GRANT FUNDING	57 360 000	0	0	57 360 000	173 913,05	2 807 904,54	2 807 904,54	0,00	54 552 095,46	4,90%
TOTAL FUNDING	151 230 264	5 020 948	2 002 220	158 253 432	5 027 795,57	29 564 460,84	24 745 135,85	8 301 870,63	133 508 296,15	15,64%

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 October 2021.

COUNCIL'S MONTHLY REPORT													
Type of Claim	July	Aug	Sept	October	Nov	Dec	Jan	Feb	Mrch	Apr	May	June	Year End
Public Liability/possible Liability	4		4	4									0
Council vehicles	2	2	1										5
Private vehicles													0
Fire/ Theft /Damage to buildings	1		1	1									2
Theft/ Loss of Property													1
Injury on duty claims													0
Claims within excess not submitted to insurer (Marsh Africa)/not covered													
Public Liability/possible Liability				3									3
Council vehicles													0
Private vehicles													0
Fire/ Theft /Damage to buildings													0
Theft/ Loss of Property													0
Damage Electrical Poles no cover													0
RESOLVED CLAIMS	3			3									6
Total claims submitted	7	2	6	11	0	0	0	0	0	0	0	0	26
NOTE PLEASE:	Totals will be adjusted monthly as actual expenses and payment from insurer occur.												
TOTAL QUOTED EXPENSE	R 30 955,25	R 21 209,78	R 10 674,00	R 218 194,50									R 281 033,53
VALUE OF REJECTED CLAIMS	R 14 517,24	R 25 689,10	R 17 438,00	R 95 330,22									R 152 974,56
ACTUAL CAPITAL EXPENSE:													
SAMRAS ORDERS (excl VAT)			R 464 378,97	R 90 525,00									R 554 903,97
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 29 359,13									R 248 426,73
PAYMENT FROM INSURER:													
OPERATING REPAIRS (excl VAT)													R 0,00
LOSS TO COUNCIL													
LEGAL DEP APPROVED	R 17 104,00		R 43 478,26	R 21 739,13									R 82 321,39
ECESS:	R 25 239,13	R 32 282,88		R 4 946,20									R 62 468,21
COMMENTS:	<p>4 Claims submitted awaiting reports from user departments. 3 claims submitted awaiting insurers further advice.</p> <p>1 Claim authorised for repairs awaiting confirmation from service provider on when to bring in vehicle. 1 Claim awaits insurers further advice.</p> <p>3 Claims deemed to be within excess referred to legal department. 1 Claim awaiting submission by user department. 2 Claims await for insurer's response (feedback)</p> <p>1 Assessor appointed for claim, awaiting assessment results. 4 claims awaiting departmental reports</p>												
ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR													

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.2 The list of deviations from, and rectification of minor breaches of the procurement process for the period October 2021 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

No	Deviation reference	Directorate	Department	Reason for Deviation (Deviation category)	Short Summary of Deviation	Amount approved	Period Approved	Maximum Anticipated expenditure approved	Approved Service Provider/ Contractor/ Supplier
14/09/2021	BVD 482	Community Services	Library	Exceptional Case	The book detection system was installed and maintained by CSX customer services. A sensitizer must be bought and are impractical to buy from another company.	R20 416,33	Once-Off	R20 416,33	CSX
2021/06/10	BVD 484	SSS	Legal Services	Exceptional Case	The tender with Claremart did expired in June 2021 and no auctions was held within the restriction at lockdown. Claremart did comply with the tender conditions for purposes of the auction, which was scheduled for 28 June 2021, but auctions were prohibited. Ai catalogues, auctioneer's venue roll, photographs, property information, erection of auction boards and marketing campaign was in place. The new tender is not yet approved. Therefore it is impractical to follow a new process especially given that Claremart already finalized the final preparations for the auction. 2.9% income will be received from auction.	N/A	Once-Off	N/A	Claremart Auctioneers
2021/11/10	BVD 485	Office of the MM	Risk Management	Exceptional Case	Association of certified fraud examiners subscription fees- 2020 for Edward Cloete (professional body)	R3 230,00	Once-Off	R3 230,00	ACFE
15/10/2021	BVD 486	Public Services	Water Treatment Works	Emergency	Emergency security guards needed for reload reservoirs	R11 730,00	Once-Off	R11 730,00	Capital Security Service
19/10/2021	BVD 487	Public Services	Water Treatment Works	Emergency	Emergency C.C.T.V inspection and repair of 160 diameter pipe.	R12 477,50	Once-Off	R12 477,50	Turboseal
						R47 853,83		R47 853,83	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

TENDERS AWARDED DURING OCTOBER 2021					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE
2021/08/10	BV 901/2021	SUPPLY, DELIVERY, OFFLOADING AND INSTALLATION OF SECURITY FENCES AT VARIOUS SUBSTATIONS	Trade Avail 406 cc t/a CAF Contractor	R267 460,22	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 No procurement premiums paid for the month of October 2021.

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, October 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 November 2021