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# **IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT APRIL 2022**

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## **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

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### 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.

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## GLOSSARY

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**Adjustments budget** – Prescribed in section 28 of the MFMA. The formal means by which a municipality 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

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## **PART 1 – IN-YEAR REPORT**

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### **SECTION 1 – MAYOR’S REPORT**

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

The monthly budget statement for April 2022 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

#### **1.2 Other Information**

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

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## **PART 1 – IN-YEAR REPORT**

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### **SECTION 2 – RESOLUTIONS**

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#### **2. Recommended resolution to Council with regards to April 2022 In-year report is:**

#### **RESOLVED**

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

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

(b) Any other resolutions required by the Council.

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## **PART 1 -IN-YEAR REPORT**

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### **SECTION 3 - EXECUTIVE SUMMARY**

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#### **3.1 INTRODUCTION**

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

#### **3.2 CONSOLIDATED PERFORMANCE**

##### **3.2.1 Against annual budget (Original approved and latest adjustments)**

###### **Revenue by Source**

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

The total revenue excluding capital transfers and contributions for the period 1 July 2021 – 30 April 2022 is R902 446 655 or 69.12% of the total budgeted revenue R1 305 548 294.

###### **Property Rates**

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

###### **Service charges - electricity revenue**

In order to be GRAP compliant the municipality has to process an accrual journal that recognizes revenue which was consumed in previous financial year but billed in the new financial year. In July 2021 the municipality processed a journal of R28 255 206 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2022 when the AFS are being finalized a journal will be processed to recognize the revenue consumed in June which will then align the revenue properly.

###### **Service charges – sanitation revenue**

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

**Rental of facilities and equipment**

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

**Interest earned – external investments**

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

**Interest earned – outstanding debtors**

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

**Fines, penalties and forfeits**

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

**Licenses and permits**

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

**Agency services**

The variance is mainly due to the fact that the amounts were only updated for 2 weeks in April and that 3 of the weeks will only be processed in May.

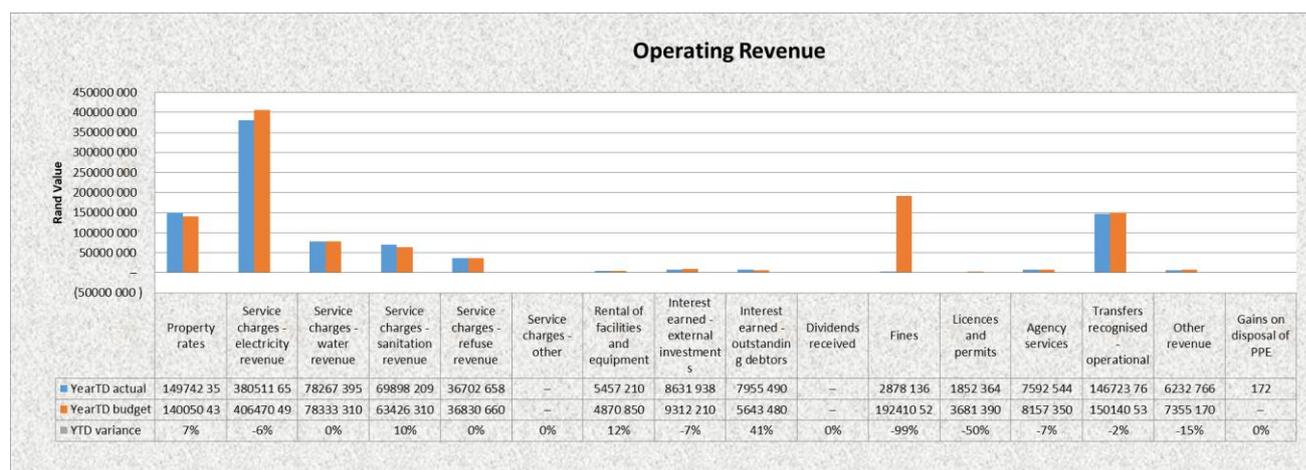
**Transfers and subsidies – Capital**

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)*

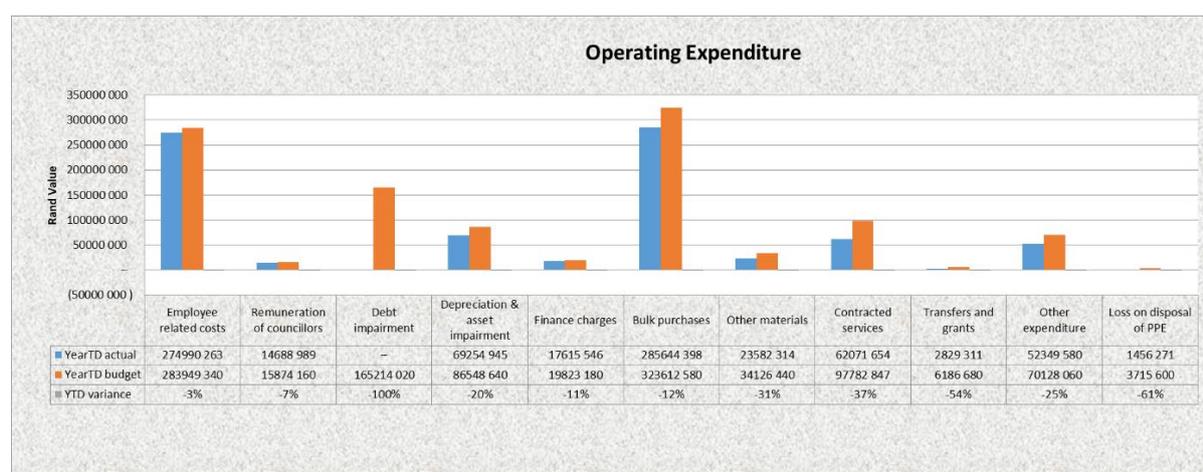


## Operating Expenditure by Type

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 R804 483 271 or 60.85% of the total budgeted expenditure R1 321 968 569.

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

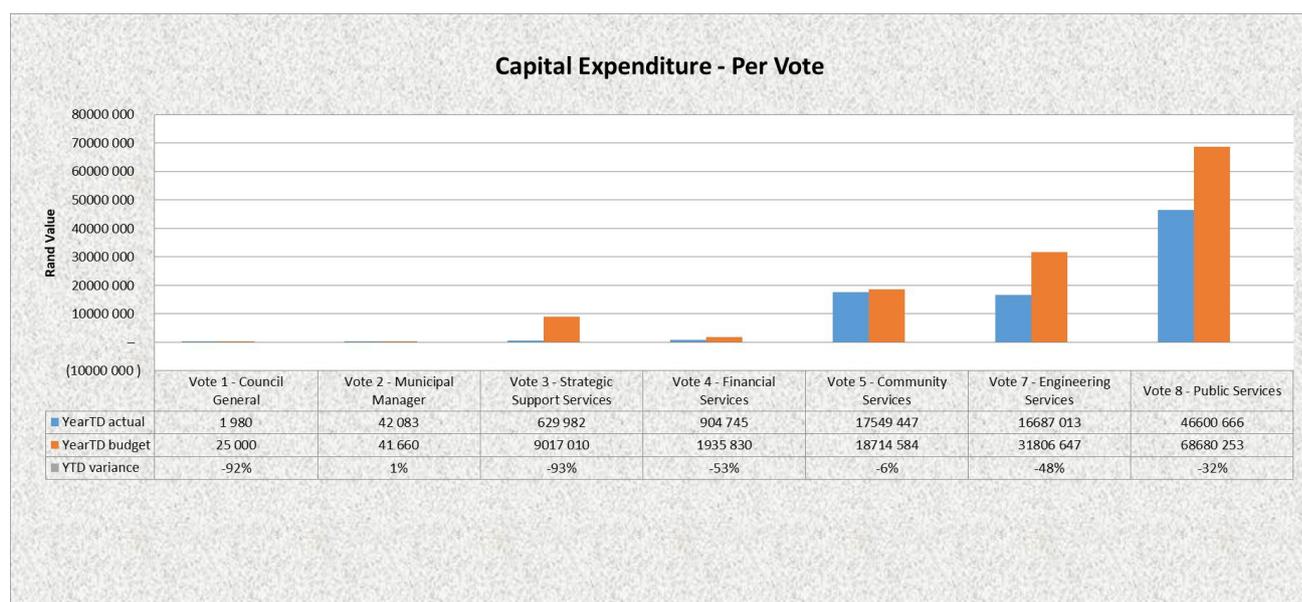


## Capital Expenditure

The total capital expenditure for the period 1 July 2021 – 30 April 2022, amounts to R82 415 917 or 53.17% of the total capital budget that amounts to R155 007 070.

**Capital grant funding** the total capital grant funding expenditure amounts to R21 010 296 or 36.36% of the total capital grant funding budget that amounts to R57 788 755.

Refer to Section 4 – table C5 for more detail.



## Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R242 577 689.

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 April 2022.

Refer to Section 10 – Supporting Table SC1

### 3.4 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

## PART 1 – IN-YEAR REPORT

### SECTION 4 – IN-YEAR BUDGET TABLES

#### 4.1 Monthly budget statements

##### 4.1.1 Table C1: Monthly Budget Statement Summary

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

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M10 April									
Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	155 977	154 348	168 061	11 671	149 742	140 050	9 692	7%	168 061
Service charges	644 056	722 633	702 073	63 875	565 380	585 061	(19 681)	-3%	702 073
Investment revenue	9 718	10 686	10 686	1 136	8 632	9 312	(680)	-7%	10 686
Transfers and subsidies	168 007	147 172	157 480	17	146 724	150 141	(3 417)	-2%	157 480
Other own revenue	92 652	267 249	267 249	3 092	31 969	222 119	(190 150)	-86%	267 249
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 070 409</b>	<b>1 302 088</b>	<b>1 305 548</b>	<b>79 790</b>	<b>902 447</b>	<b>1 106 683</b>	<b>(204 236)</b>	<b>-18%</b>	<b>1 305 548</b>
Employee costs	319 700	344 581	340 720	29 313	274 990	283 949	(8 959)	-3%	340 720
Remuneration of Councillors	18 421	20 356	19 049	1 462	14 689	15 874	(1 185)	-7%	19 049
Depreciation & asset impairment	88 561	100 988	100 988	–	69 255	86 549	(17 294)	-20%	100 988
Finance charges	22 351	23 653	23 653	1 686	17 616	19 823	(2 208)	-11%	23 653
Materials and bulk purchases	363 591	428 242	429 288	32 160	309 227	357 739	(48 512)	-14%	429 288
Transfers and subsidies	4 452	4 365	7 578	87	2 829	6 187	(3 357)	-54%	7 578
Other expenditure	253 931	364 990	400 693	13 084	115 878	336 841	(220 963)	-66%	400 693
<b>Total Expenditure</b>	<b>1 071 008</b>	<b>1 287 175</b>	<b>1 321 969</b>	<b>77 793</b>	<b>804 483</b>	<b>1 106 962</b>	<b>(302 478)</b>	<b>-27%</b>	<b>1 321 969</b>
<b>Surplus/(Deficit)</b>	<b>(598)</b>	<b>14 913</b>	<b>(16 420)</b>	<b>1 997</b>	<b>97 963</b>	<b>(279)</b>	<b>98 242</b>	<b>-35232%</b>	<b>(16 420)</b>
Transfers and subsidies - capital (monetary alloc	52 583	57 360	57 789	–	–	56 015	(56 015)	-100%	57 789
Contributions & Contributed assets	800	–	–	2	2	–	2	#DIV/0!	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>52 784</b>	<b>72 273</b>	<b>41 368</b>	<b>1 999</b>	<b>97 965</b>	<b>55 736</b>	<b>42 229</b>	<b>76%</b>	<b>41 368</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>52 784</b>	<b>72 273</b>	<b>41 368</b>	<b>1 999</b>	<b>97 965</b>	<b>55 736</b>	<b>42 229</b>	<b>76%</b>	<b>41 368</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>124 588</b>	<b>151 230</b>	<b>155 007</b>	<b>12 436</b>	<b>82 416</b>	<b>130 221</b>	<b>(47 805)</b>	<b>-37%</b>	<b>155 007</b>
Capital transfers recognised	53 383	57 360	57 789	8 929	21 010	40 479	(19 468)	-48%	57 789
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	71 205	93 870	97 218	3 507	61 406	89 742	(28 337)	-32%	97 218
<b>Total sources of capital funds</b>	<b>124 588</b>	<b>151 230</b>	<b>155 007</b>	<b>12 436</b>	<b>82 416</b>	<b>130 221</b>	<b>(47 805)</b>	<b>-37%</b>	<b>155 007</b>
<b>Financial position</b>									
Total current assets	329 806	319 279	319 279		426 630				319 279
Total non current assets	2 460 414	2 499 055	2 499 055		2 455 729				2 499 055
Total current liabilities	181 007	154 174	154 174		172 812				154 174
Total non current liabilities	465 053	434 708	434 708		451 433				434 708
<b>Community wealth/Equity</b>	<b>2 144 160</b>	<b>2 229 452</b>	<b>2 229 452</b>		<b>2 258 114</b>				<b>2 229 452</b>
<b>Cash flows</b>									
Net cash from (used) operating	147 422	50 395	18 546	(11 790)	144 910	63 385	(81 525)	-129%	53 518
Net cash from (used) investing	(123 462)	(151 180)	(154 728)	(8 924)	(78 821)	(103 588)	(24 767)	24%	(151 180)
Net cash from (used) financing	(11 548)	(12 941)	(12 941)	33	(12 860)	(12 952)	(93)	1%	(12 941)
<b>Cash/cash equivalents at the month/year end</b>	<b>174 132</b>	<b>86 287</b>	<b>40 225</b>	<b>–</b>	<b>242 578</b>	<b>136 193</b>	<b>(106 385)</b>	<b>-78%</b>	<b>78 745</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	44 118	9 269	6 032	5 051	5 446	5 544	30 832	134 238	240 531
<b>Creditors Age Analysis</b>									
Total Creditors	606	160	295	20	–	–	7	–	1 088

## 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) - M10 April										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>226 404</b>	<b>213 203</b>	<b>227 212</b>	<b>14 018</b>	<b>202 282</b>	<b>192 975</b>	9 308	5%	<b>227 212</b>
Executive and council		433	112	112	24	385	85	300	355%	112
Finance and administration		225 972	213 091	227 100	13 994	201 897	192 890	9 008	5%	227 100
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>86 047</b>	<b>264 651</b>	<b>272 391</b>	<b>1 100</b>	<b>38 282</b>	<b>229 507</b>	(191 225)	-83%	<b>272 391</b>
Community and social services		13 597	10 140	12 243	108	12 207	10 165	2 041	20%	12 243
Sport and recreation		1 282	2 211	3 173	254	3 050	2 536	514	20%	3 173
Public safety		31 913	230 807	230 844	387	4 365	192 885	(188 520)	-98%	230 844
Housing		39 256	21 493	26 131	350	18 661	23 921	(5 260)	-22%	26 131
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>50 136</b>	<b>14 911</b>	<b>15 395</b>	<b>772</b>	<b>11 735</b>	<b>13 898</b>	(2 163)	-16%	<b>15 395</b>
Planning and development		2 828	1 353	1 542	132	1 579	1 205	374	31%	1 542
Road transport		44 821	13 558	13 853	641	10 156	12 694	(2 537)	-20%	13 853
Environmental protection		2 487	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>761 204</b>	<b>866 683</b>	<b>848 239</b>	<b>63 901</b>	<b>650 149</b>	<b>726 235</b>	(76 086)	-10%	<b>848 239</b>
Energy sources		457 881	552 484	517 783	43 090	387 922	435 339	(47 416)	-11%	517 783
Water management		119 417	102 167	117 149	10 096	98 177	100 700	(2 523)	-3%	117 149
Waste water management		119 912	147 556	147 985	7 195	107 471	133 073	(25 602)	-19%	147 985
Waste management		63 993	64 476	65 322	3 520	56 579	57 123	(544)	-1%	65 322
<i><b>Other</b></i>	4	-	-	<b>100</b>	-	-	<b>83</b>	<b>(83)</b>	<b>-100%</b>	<b>100</b>
<b>Total Revenue - Functional</b>	2	<b>1 123 792</b>	<b>1 359 448</b>	<b>1 363 337</b>	<b>79 792</b>	<b>902 449</b>	<b>1 162 698</b>	<b>(260 249)</b>	<b>-22%</b>	<b>1 363 337</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>226 174</b>	<b>262 202</b>	<b>255 706</b>	<b>17 875</b>	<b>172 320</b>	<b>214 478</b>	(42 158)	-20%	<b>255 706</b>
Executive and council		40 376	40 098	37 846	2 742	29 972	31 774	(1 801)	-6%	37 846
Finance and administration		182 041	218 212	213 967	14 859	139 397	179 450	(40 052)	-22%	213 967
Internal audit		3 757	3 891	3 893	274	2 950	3 255	(304)	-9%	3 893
<i><b>Community and public safety</b></i>		<b>171 118</b>	<b>309 857</b>	<b>318 064</b>	<b>9 524</b>	<b>99 405</b>	<b>266 052</b>	(166 648)	-63%	<b>318 064</b>
Community and social services		27 864	26 949	30 391	2 148	22 297	25 463	(3 166)	-12%	30 391
Sport and recreation		25 600	27 026	28 304	2 219	22 950	23 718	(768)	-3%	28 304
Public safety		94 987	225 937	225 788	4 146	41 791	188 308	(146 517)	-78%	225 788
Housing		22 583	29 855	33 490	1 011	12 304	28 485	(16 181)	-57%	33 490
Health		83	91	91	-	62	78	(16)	-20%	91
<i><b>Economic and environmental services</b></i>		<b>78 767</b>	<b>79 306</b>	<b>83 798</b>	<b>4 133</b>	<b>61 730</b>	<b>70 475</b>	(8 745)	-12%	<b>83 798</b>
Planning and development		17 506	18 626	19 192	1 411	14 950	16 019	(1 068)	-7%	19 192
Road transport		58 262	60 221	63 436	2 712	46 411	53 474	(7 063)	-13%	63 436
Environmental protection		2 999	459	1 171	10	368	982	(614)	-62%	1 171
<i><b>Trading services</b></i>		<b>594 443</b>	<b>635 190</b>	<b>663 796</b>	<b>46 205</b>	<b>470 753</b>	<b>555 451</b>	(84 698)	-15%	<b>663 796</b>
Energy sources		404 364	462 271	466 627	33 707	342 636	389 348	(46 712)	-12%	466 627
Water management		75 107	65 812	68 532	3 813	42 342	57 625	(15 284)	-27%	68 532
Waste water management		68 096	63 890	74 119	4 421	49 968	62 699	(12 731)	-20%	74 119
Waste management		46 876	43 218	54 517	4 265	35 807	45 779	(9 972)	-22%	54 517
<i><b>Other</b></i>		<b>505</b>	<b>619</b>	<b>604</b>	<b>55</b>	<b>276</b>	<b>506</b>	<b>(230)</b>	<b>-46%</b>	<b>604</b>
<b>Total Expenditure - Functional</b>	3	<b>1 071 008</b>	<b>1 287 175</b>	<b>1 321 969</b>	<b>77 793</b>	<b>804 483</b>	<b>1 106 962</b>	<b>(302 478)</b>	<b>-27%</b>	<b>1 321 969</b>
<b>Surplus/ (Deficit) for the year</b>		<b>52 784</b>	<b>72 273</b>	<b>41 368</b>	<b>1 999</b>	<b>97 965</b>	<b>55 736</b>	<b>42 229</b>	<b>76%</b>	<b>41 368</b>

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

The budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality. On the next 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) - M10 April										
Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Council General	1	433	112	112	24	385	96	289	301,6%	112
Vote 2 - Municipal Manager		2 859	500	500	-	-	426	(426)	-100,0%	500
Vote 3 - Strategic Support Services		1 529	1 651	1 301	36	934	1 109	(175)	-15,8%	1 301
Vote 4 - Financial Services		220 708	208 487	222 465	13 916	200 168	189 726	10 442	5,5%	222 465
Vote 5 - Community Services		97 399	277 467	285 261	1 664	47 011	243 279	(196 269)	-80,7%	285 261
Vote 6 - Technical Services		800 865	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	552 474	517 723	43 089	387 877	441 531	(53 654)	-12,2%	517 723
Vote 8 - Public Services		-	318 757	335 975	21 063	266 074	286 530	(20 457)	-7,1%	335 975
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>1 123 792</b>	<b>1 359 448</b>	<b>1 363 337</b>	<b>79 792</b>	<b>902 449</b>	<b>1 162 698</b>	<b>(260 249)</b>	<b>-22,4%</b>	<b>1 363 337</b>
<b>Expenditure by Vote</b>										
Vote 1 - Council General	1	36 468	36 147	32 993	2 420	27 452	27 627	(175)	-0,6%	32 993
Vote 2 - Municipal Manager		11 297	9 628	10 523	755	6 735	8 812	(2 077)	-23,6%	10 523
Vote 3 - Strategic Support Services		68 710	71 745	73 657	5 668	53 679	61 678	(7 998)	-13,0%	73 657
Vote 4 - Financial Services		77 852	133 357	126 944	7 965	78 244	106 298	(28 054)	-26,4%	126 944
Vote 5 - Community Services		180 406	315 481	322 212	9 742	101 612	269 807	(168 195)	-62,3%	322 212
Vote 6 - Technical Services		696 274	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	471 099	475 672	35 468	351 639	398 308	(46 670)	-11,7%	475 672
Vote 8 - Public Services		-	249 717	279 966	15 774	185 122	234 432	(49 310)	-21,0%	279 966
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>1 071 008</b>	<b>1 287 175</b>	<b>1 321 969</b>	<b>77 793</b>	<b>804 483</b>	<b>1 106 962</b>	<b>(302 478)</b>	<b>-27,3%</b>	<b>1 321 969</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>52 784</b>	<b>72 273</b>	<b>41 368</b>	<b>1 999</b>	<b>97 965</b>	<b>55 736</b>	<b>42 229</b>	<b>75,8%</b>	<b>41 368</b>

### 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 - M10 April

Vote Description	Ref	Budget Year 2021/22							YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
<b>Revenue by Vote</b>	1										
<b>Vote 1 - Council General</b>		433	112	112	24	385	96	289	302%	112	
1.1 - Admin		433	112	112	24	385	96	289	302%	112	
1.2 - Mayoral Office		-	-	-	-	-	-	-	-	-	
<b>Vote 2 - Municipal Manager</b>		2 859	500	500	-	-	426	(426)	-100%	500	
2.1 - Office Support		500	500	500	-	-	426	(426)	-100%	500	
2.2 - Internal Audit		-	-	-	-	-	-	-	-	-	
2.3 - Project Management		2 359	-	-	-	-	-	-	-	-	
2.4 - Ombudsman		-	-	-	-	-	-	-	-	-	
2.5 - Enterprise Risk Management		-	-	-	-	-	-	-	-	-	
2.6 - Jobs4U		-	-	-	-	-	-	-	-	-	
<b>Vote 3 - Strategic Support Services</b>		1 529	1 651	1 301	36	934	1 109	(175)	-16%	1 301	
3.1 - Administration & Support Services		787	906	456	36	351	388	(37)	-10%	456	
3.2 - Human Resources		544	620	620	-	455	529	(74)	-14%	620	
3.3 - Information Communication Technology		5	2	2	0	5	2	3	196%	2	
3.4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-	
3.5 - Communications & Media Relations		-	-	-	-	-	-	-	-	-	
3.6 - Local Economic Development		127	123	223	-	123	190	(67)	-35%	223	
3.7 - Legal Services		66	-	-	-	-	-	-	-	-	
<b>Vote 4 - Financial Services</b>		220 708	208 487	222 465	13 916	200 168	189 726	10 442	6%	222 465	
4.1 - Administration		41 218	35 376	35 551	2 016	34 898	30 319	4 579	15%	35 551	
4.2 - Revenue		176 827	170 312	184 115	11 685	164 796	157 019	7 777	5%	184 115	
4.3 - Financial Planning		2 664	1 285	1 285	214	473	1 096	(623)	-57%	1 285	
4.4 - Supply Chain Management		-	1 514	1 514	-	-	1 291	(1 291)	-100%	1 514	
<b>Vote 5 - Community Services</b>		97 399	277 467	285 261	1 664	47 011	243 279	(196 269)	-81%	285 261	
5.1 - Administration & Support Services		63	94	545	-	-	465	(465)	-100%	545	
5.2 - Human Settlements & Housing		39 685	21 865	26 519	382	18 984	22 616	(3 632)	-16%	26 519	
5.3 - Libraries		10 247	9 208	11 335	7	10 865	9 667	1 199	12%	11 335	
5.4 - Fire Brigade & Disaster Risk Management		1 789	1 700	1 737	76	1 507	1 481	26	2%	1 737	
5.5 - Traffic Services		42 971	242 108	242 108	952	12 567	206 477	(193 910)	-94%	242 108	
5.6 - Municipal Halls and Resorts		2 166	2 124	2 650	239	2 567	2 260	308	14%	2 650	
5.7 - Customer Care Services		477	-	-	-	-	-	-	-	-	
5.8 - Sports and Recreation		1	368	368	7	520	314	206	66%	368	
5.9 - Health		-	-	-	-	-	-	-	-	-	
<b>Vote 6 - Technical Services</b>		800 865	-	-	-	-	-	-	-	-	
6.1 - Public Works		38 046	-	-	-	-	-	-	-	-	
6.2 - Cemeteries		1 612	-	-	-	-	-	-	-	-	
6.3 - Recreational Facilities		3	-	-	-	-	-	-	-	-	
6.4 - Refuse Removal		63 993	-	-	-	-	-	-	-	-	
6.5 - Sewerages		119 912	-	-	-	-	-	-	-	-	
6.6 - Electricity Management		457 752	-	-	-	-	-	-	-	-	
6.7 - Water Management		119 547	-	-	-	-	-	-	-	-	
<b>Vote 7 - Engineering Services</b>		-	552 474	517 723	43 089	387 877	441 531	(53 654)	-12%	517 723	
7.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-	
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-	
7.3 - Electro-Technical Services		-	552 474	517 723	43 089	387 877	441 531	(53 654)	-12%	517 723	
<b>Vote 8 - Public Services</b>		-	318 757	335 975	21 063	266 074	286 530	(20 457)	-7%	335 975	
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-	
8.2 - Project Management		-	-	189	-	-	161	(161)	-100%	189	
8.3 - Community Liason		-	460	460	-	460	392	68	17%	460	
8.4 - Municipal Planning and Building Control		-	1 230	1 230	132	1 456	1 049	408	39%	1 230	
8.5 - Public Works		-	2 211	2 949	14	586	2 515	(1 929)	-77%	2 949	
8.6 - Cemeteries		-	638	638	86	1 276	544	733	135%	638	
8.7 - Parks and Open Spaces		-	10	422	19	23	360	(337)	-94%	422	
8.8 - Solid Waste and Area Cleaning		-	64 476	65 322	3 520	56 579	55 709	870	2%	65 322	
8.9 - Waste Water Treatment and Networks		-	147 556	147 556	7 195	107 471	125 841	(18 370)	-15%	147 556	
8.10 - Water Treatment and Networks		-	102 176	117 208	10 097	98 222	99 959	(1 737)	-2%	117 208	
<b>Total Revenue by Vote</b>	2	1 123 792	1 359 448	1 363 337	79 792	902 449	1 162 698	(260 249)	-22%	1 363 337	

## WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M10 April

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
<b>Expenditure by Vote</b>	1									
<b>Vote 1 - Council General</b>		36 468	36 147	32 993	2 420	27 452	27 627	(175)	-1%	32 993
1.1 - Admin		23 163	21 733	21 754	1 445	17 713	18 216	(504)	-3%	21 754
1.2 - Mayoral Office		13 305	14 414	11 239	975	9 740	9 411	329	3%	11 239
<b>Vote 2 - Municipal Manager</b>		11 297	9 628	10 523	755	6 735	8 812	(2 077)	-24%	10 523
2.1 - Office Support		3 889	3 900	4 801	316	2 483	4 020	(1 537)	-38%	4 801
2.2 - Internal Audit		3 757	3 891	3 893	274	2 949	3 260	(311)	-10%	3 893
2.3 - Project Management		2 174	-	-	-	-	-	-	-	-
2.4 - Ombudsman		2	2	2	0	0	2	(2)	-93%	2
2.5 - Enterprise Risk Management		1 469	1 812	1 804	165	1 301	1 510	(209)	-14%	1 804
2.6 - Jobs4U		6	22	22	-	1	19	(18)	-95%	22
<b>Vote 3 - Strategic Support Services</b>		68 710	71 745	73 657	5 668	53 679	61 678	(7 998)	-13%	73 657
3.1 - Administration & Support Services		26 441	27 901	27 476	2 812	19 184	23 007	(3 823)	-17%	27 476
3.2 - Human Resources		13 725	13 133	10 309	1 031	10 720	8 633	2 087	24%	10 309
3.3 - Information Communication Technology		16 101	16 701	21 552	526	14 005	18 047	(4 042)	-22%	21 552
3.4 - IDP/ PMS/ SDBIP		2 253	2 236	2 508	192	1 753	2 100	(347)	-17%	2 508
3.5 - Communications & Media Relations		1 379	1 576	1 940	169	1 240	1 624	(385)	-24%	1 940
3.6 - Local Economic Development		3 754	4 127	4 489	404	3 567	3 759	(192)	-5%	4 489
3.7 - Legal Services		5 057	6 072	5 384	535	3 211	4 508	(1 297)	-29%	5 384
<b>Vote 4 - Financial Services</b>		77 852	133 357	126 944	7 965	78 244	106 298	(28 054)	-26%	126 944
4.1 - Administration		26 078	25 697	17 500	585	10 468	14 654	(4 185)	-29%	17 500
4.2 - Revenue		35 284	49 235	47 215	2 287	22 002	39 536	(17 533)	-44%	47 215
4.3 - Financial Planning		2 243	21 176	23 822	1 709	16 040	19 948	(3 908)	-20%	23 822
4.4 - Supply Chain Management		14 248	37 249	38 408	3 384	29 734	32 161	(2 427)	-8%	38 408
<b>Vote 5 - Community Services</b>		180 406	315 481	322 212	9 742	101 612	269 807	(168 195)	-62%	322 212
5.1 - Administration & Support Services		6 205	6 066	7 356	660	5 040	6 160	(1 120)	-18%	7 356
5.2 - Human Settlements & Housing		22 428	29 861	33 502	932	11 983	28 053	(16 070)	-57%	33 502
5.3 - Libraries		15 952	15 780	15 753	1 245	12 389	13 191	(802)	-6%	15 753
5.4 - Fire Brigade & Disaster Risk Management		40 396	34 749	34 257	2 620	26 351	28 685	(2 334)	-8%	34 257
5.5 - Traffic Services		75 375	210 699	212 541	2 981	30 177	177 973	(147 797)	-83%	212 541
5.6 - Municipal Halls and Resorts		8 579	8 991	9 500	666	7 358	7 955	(598)	-8%	9 500
5.7 - Customer Care Services		3 191	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		8 198	9 245	9 212	637	8 252	7 714	539	7%	9 212
5.9 - Health		83	91	91	-	62	76	(14)	-18%	91
<b>Vote 6 - Technical Services</b>		696 274	-	-	-	-	-	-	-	-
6.1 - Public Works		96 339	-	-	-	-	-	-	-	-
6.2 - Cemeteries		4 681	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		9 128	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		49 070	-	-	-	-	-	-	-	-
6.5 - Sewerages		62 406	-	-	-	-	-	-	-	-
6.6 - Electricity Management		399 544	-	-	-	-	-	-	-	-
6.7 - Water Management		75 107	-	-	-	-	-	-	-	-
<b>Vote 7 - Engineering Services</b>		-	471 099	475 672	35 468	351 639	398 308	(46 670)	-12%	475 672
7.1 - Administration & Support Services		-	8 829	9 045	535	4 085	7 574	(3 489)	-46%	9 045
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		-	462 271	466 627	34 933	347 554	390 734	(43 180)	-11%	466 627
<b>Vote 8 - Public Services</b>		-	249 717	279 966	15 774	185 122	234 432	(49 310)	-21%	279 966
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		-	2 412	2 588	90	1 792	2 167	(375)	-17%	2 588
8.3 - Community Liason		-	3 407	2 862	197	2 153	2 397	(244)	-10%	2 862
8.4 - Municipal Planning and Building Control		-	10 419	10 161	716	8 036	8 508	(472)	-6%	10 161
8.5 - Public Works		-	50 531	53 427	1 872	38 201	44 738	(6 536)	-15%	53 427
8.6 - Cemeteries		-	4 042	7 208	497	4 334	6 036	(1 702)	-28%	7 208
8.7 - Parks and Open Spaces		-	9 003	10 152	782	7 255	8 501	(1 246)	-15%	10 152
8.8 - Solid Waste and Area Cleaning		-	45 802	57 219	4 285	37 301	47 913	(10 612)	-22%	57 219
8.9 - Waste Water Treatment and Networks		-	58 240	67 818	3 900	45 434	56 788	(11 353)	-20%	67 818
8.10 - Water Treatment and Networks		-	65 862	68 532	3 435	40 617	57 386	(16 769)	-29%	68 532
<b>Total Expenditure by Vote</b>	2	1 071 008	1 287 175	1 321 969	77 793	804 483	1 106 962	(302 478)	(0)	1 321 969
<b>Surplus/ (Deficit) for the year</b>	2	52 784	72 273	41 368	1 999	97 965	55 736	42 229	0	41 368

#### 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) - M10 April										
Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		155 977	154 348	168 061	11 671	149 742	140 050	9 692	7%	168 061
Service charges - electricity revenue		431 937	522 613	487 765	43 067	380 512	406 470	(25 959)	-6%	487 765
Service charges - water revenue		93 942	79 712	94 000	10 095	78 267	78 333	(66)	0%	94 000
Service charges - sanitation revenue		76 021	76 112	76 112	7 194	69 898	63 426	6 472	10%	76 112
Service charges - refuse revenue		42 155	44 197	44 197	3 519	36 703	36 831	(128)	0%	44 197
Rental of facilities and equipment		22 936	5 845	5 845	507	5 457	4 871	586	12%	5 845
Interest earned - external investments		9 718	10 686	10 686	1 136	8 632	9 312	(680)	-7%	10 686
Interest earned - outstanding debtors		8 344	6 770	6 770	910	7 955	5 643	2 312	41%	6 770
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		30 304	230 513	230 513	304	2 878	192 411	(189 532)	-99%	230 513
Licences and permits		2 017	3 949	3 949	286	1 852	3 681	(1 829)	-50%	3 949
Agency services		9 416	8 987	8 987	395	7 593	8 157	(565)	-7%	8 987
Transfers and subsidies		168 007	147 172	157 480	17	146 724	150 141	(3 417)	-2%	157 480
Other revenue		15 716	9 786	9 786	689	6 233	7 355	(1 122)	-15%	9 786
Gains		3 919	1 399	1 399	-	0	-	0	#DIV/0!	1 399
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 070 409</b>	<b>1 302 088</b>	<b>1 305 548</b>	<b>79 790</b>	<b>902 447</b>	<b>1 106 683</b>	<b>(204 236)</b>	<b>-18%</b>	<b>1 305 548</b>
<b>Expenditure By Type</b>										
Employee related costs		319 700	344 581	340 720	29 313	274 990	283 949	(8 959)	-3%	340 720
Remuneration of councillors		18 421	20 356	19 049	1 462	14 689	15 874	(1 185)	-7%	19 049
Debt impairment		77 130	198 257	198 257	-	-	165 214	(165 214)	-100%	198 257
Depreciation & asset impairment		88 561	100 988	100 988	-	69 255	86 549	(17 294)	-20%	100 988
Finance charges		22 351	23 653	23 653	1 686	17 616	19 823	(2 208)	-11%	23 653
Bulk purchases - electricity		337 524	388 335	388 335	28 976	285 644	323 613	(37 968)	-12%	388 335
Inventory consumed		26 067	39 907	40 953	3 184	23 582	34 126	(10 544)	-31%	40 953
Contracted services		73 166	89 923	117 379	9 152	62 072	97 783	(35 711)	-37%	117 379
Transfers and subsidies		4 452	4 365	7 578	87	2 829	6 187	(3 357)	-54%	7 578
Other expenditure		100 150	73 045	81 292	3 932	52 350	70 128	(17 778)	-25%	81 292
Losses		3 485	3 766	3 766	-	1 456	3 716	(2 259)	-61%	3 766
<b>Total Expenditure</b>		<b>1 071 008</b>	<b>1 287 175</b>	<b>1 321 969</b>	<b>77 793</b>	<b>804 483</b>	<b>1 106 962</b>	<b>(302 478)</b>	<b>-27%</b>	<b>1 321 969</b>
<b>Surplus/(Deficit)</b>		<b>(598)</b>	<b>14 913</b>	<b>(16 420)</b>	<b>1 997</b>	<b>97 963</b>	<b>(279)</b>	<b>98 242</b>	<b>(0)</b>	<b>(16 420)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		52 583	57 360	57 789	-	-	56 015	(56 015)	(0)	57 789
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all))		500	-	-	2	2	-	2	#DIV/0!	-
		300	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>52 784</b>	<b>72 273</b>	<b>41 368</b>	<b>1 999</b>	<b>97 965</b>	<b>55 736</b>			<b>41 368</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>52 784</b>	<b>72 273</b>	<b>41 368</b>	<b>1 999</b>	<b>97 965</b>	<b>55 736</b>			<b>41 368</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>52 784</b>	<b>72 273</b>	<b>41 368</b>	<b>1 999</b>	<b>97 965</b>	<b>55 736</b>			<b>41 368</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>52 784</b>	<b>72 273</b>	<b>41 368</b>	<b>1 999</b>	<b>97 965</b>	<b>55 736</b>			<b>41 368</b>

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

### Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M10 April				
Ref	Description	Variances greater than 5% (over/ under)	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	<b>Revenue By Source</b>			
	Property rates	7%	Property Rates are performing better than anticipated during the adjustment budget process.	
	Service charges - electricity revenue	-6%	In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2021 the municipality processed a journal of R28 255 206 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2022 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.	
	Service charges - sanitation revenue	10%	Sanitation revenue shows an over performance due to the annual billing that was done in the month of July, but due in September 2021. It is expected that over the 12 months the over performance will be reduced.	
	Rental of facilities and equipment	12%	Growth in Rental of facilities and equipment with the ease of lock down.	
	Interest earned - external investments	-7%	Monthly assessment on available /access funds are done, access funds (own as well as unspent grants) ,are invested in line with the funds and reserves policies.	
	Interest earned - outstanding debtors	41%	Growth in debtors due to non-payment has resulted in more interest being charged on outstanding debtors than anticipated.	
	Fines, penalties and forfeits	-99%	Final traffic fine provisions and accounting treatment are done at financial year end.	
	Licences and permits	-50%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Agency services	-7%	The variance is mainly due to the fact that the amounts were only updated for 2 weeks in March and that 3 of the weeks will only be processed in April.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants are recognised when capital expenditure has been capitalised.	
	Other revenue	-15%	Other revenue shows a slight under performance, although most of the operations are no longer suspended the revenue has been affected by the lockdown.	
2	<b>Expenditure By Type</b>			
	Remuneration of councillors	-7%	Municipal Councillors are currently still remunerated on the 2019/2020 Gazette.	
	Debt impairment	-100%	Debt impairment provisions and accounting treatment are done at financial year end.	
	Depreciation & asset impairment	-20%	Depreciation for April 2022 must still be calculated.	
	Finance charges	-11%	Provision for interest till April 2022 are pro-rata less than anticipated.	
	Bulk purchases - electricity	-12%	Electricity purchases till April 2022 are pro-rata less than anticipated.	
	Inventory consumed	-31%	Expenditure on materials and supplies till April 2022 are pro-rata less than anticipated.	
	Contracted services	-37%	Expenditure on contracted and outsourced services till April 2022 are pro-rata less than anticipated.	
	Transfers and subsidies	-54%	Pro-rata underspending on monetary allocations to individuals and organisations.	
	Other expenditure	-25%	Expenditure on general expenses till April 2022 are pro-rata less than anticipated.	
	Losses	-61%	Losses on the disposal of assets are less than anticipated.	
3	<b>Capital Expenditure</b>			
	Total Capital Expenditure	-37%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	<b>Financial Position</b>			
	None			
5	<b>Cash Flow</b>			
	Service Charges	8%	Normal credit control processes has however been implemented. Our Collection % is higher than anticipated.	
	Other revenue	469%	Normal credit control processes has however been implemented. Our Collection % is higher than anticipated.	
	Government - Operating	4%	EQ was received for the last 4 months of the financial year	
	Government Capital	8%	MIG and INEP have been paid over to the BVM - % more than cash budget for.	
	Interest	9%	Investment process been done monthly.	
	Suppliers	-15%	Already in the year end process - request and orders been follow up	
	Transfer and grants	15%	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	24%	Capital projects for the year - Demand management plan been implemented and updated monthly	
	Consumer deposits	104%	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) - M10 April

Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Council General		-	5	25	-	2	25	(23)	-92%	25
Vote 2 - Municipal Manager		1 065	5	50	-	42	42	0	1%	50
Vote 3 - Strategic Support Services		370	3 155	8 438	-	618	7 211	(6 593)	-91%	8 438
Vote 4 - Financial Services		3 237	-	-	-	-	-	-	-	-
Vote 5 - Community Services		10 442	15 635	15 847	92	15 763	15 847	(84)	-1%	15 847
Vote 6 - Technical Services		93 045	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	33 600	33 999	434	13 433	24 749	(11 316)	-46%	33 999
Vote 8 - Public Services		-	50 394	39 770	6 112	19 122	33 058	(13 936)	-42%	39 770
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>108 160</b>	<b>102 794</b>	<b>98 129</b>	<b>6 638</b>	<b>48 980</b>	<b>80 931</b>	<b>(31 952)</b>	<b>-39%</b>	<b>98 129</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		1 379	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		928	3 200	1 806	-	12	1 806	(1 794)	-99%	1 806
Vote 4 - Financial Services		450	805	2 339	62	905	1 936	(1 031)	-53%	2 339
Vote 5 - Community Services		1 153	7 200	3 245	70	1 787	2 867	(1 081)	-38%	3 245
Vote 6 - Technical Services		12 517	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	12 220	7 726	659	3 254	7 058	(3 804)	-54%	7 726
Vote 8 - Public Services		-	25 011	41 762	5 007	27 479	35 622	(8 144)	-23%	41 762
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>16 427</b>	<b>48 436</b>	<b>56 878</b>	<b>5 798</b>	<b>33 436</b>	<b>49 290</b>	<b>(15 853)</b>	<b>-32%</b>	<b>56 878</b>
<b>Total Capital Expenditure</b>	3	<b>124 588</b>	<b>151 230</b>	<b>155 007</b>	<b>12 436</b>	<b>82 416</b>	<b>130 221</b>	<b>(47 805)</b>	<b>-37%</b>	<b>155 007</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>5 425</b>	<b>7 005</b>	<b>12 848</b>	<b>153</b>	<b>1 939</b>	<b>10 909</b>	<b>(8 970)</b>	<b>-82%</b>	<b>12 848</b>
Executive and council		37	10	75	-	44	67	(23)	-34%	75
Finance and administration		5 388	6 995	12 773	153	1 895	10 843	(8 948)	-83%	12 773
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>12 192</b>	<b>23 828</b>	<b>18 421</b>	<b>344</b>	<b>16 174</b>	<b>18 008</b>	<b>(1 835)</b>	<b>-10%</b>	<b>18 421</b>
Community and social services		11 252	728	811	2	19	691	(672)	-97%	811
Sport and recreation		10	22 600	17 031	272	15 922	16 817	(895)	-5%	17 031
Public safety		930	500	500	70	232	500	(268)	-54%	500
Housing		-	-	80	-	-	-	-	-	80
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>72 398</b>	<b>51 601</b>	<b>36 636</b>	<b>3 930</b>	<b>26 061</b>	<b>30 952</b>	<b>(4 890)</b>	<b>-16%</b>	<b>36 636</b>
Planning and development		1 222	-	40	-	-	-	-	-	40
Road transport		71 176	51 601	36 596	3 930	26 061	30 952	(4 890)	-16%	36 596
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>34 572</b>	<b>68 797</b>	<b>87 102</b>	<b>8 010</b>	<b>38 242</b>	<b>70 352</b>	<b>(32 110)</b>	<b>-46%</b>	<b>87 102</b>
Energy sources		23 781	45 490	46 229	1 637	18 307	36 329	(18 022)	-50%	46 229
Water management		4 195	7 308	19 398	3 908	4 689	16 127	(11 438)	-71%	19 398
Waste water management		5 420	14 483	21 102	2 465	15 074	17 586	(2 512)	-14%	21 102
Waste management		1 177	1 516	373	-	173	310	(138)	-44%	373
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>124 588</b>	<b>151 230</b>	<b>155 007</b>	<b>12 436</b>	<b>82 416</b>	<b>130 221</b>	<b>(47 805)</b>	<b>-37%</b>	<b>155 007</b>
<b>Funded by:</b>										
National Government		50 125	57 260	57 260	8 929	20 582	40 121	(19 540)	-49%	57 260
Provincial Government		2 458	100	100	-	-	-	-	-	100
District Municipality		300	-	429	-	429	357	71	20%	429
Other transfers and grants		500	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>53 383</b>	<b>57 360</b>	<b>57 789</b>	<b>8 929</b>	<b>21 010</b>	<b>40 479</b>	<b>(19 468)</b>	<b>-48%</b>	<b>57 789</b>
<b>Public contributions &amp; donations</b>	5	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>71 205</b>	<b>93 870</b>	<b>97 218</b>	<b>3 507</b>	<b>61 406</b>	<b>89 742</b>	<b>(28 337)</b>	<b>-32%</b>	<b>97 218</b>
<b>Total Capital Funding</b>		<b>124 588</b>	<b>151 230</b>	<b>155 007</b>	<b>12 436</b>	<b>82 416</b>	<b>130 221</b>	<b>(47 805)</b>	<b>-37%</b>	<b>155 007</b>

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

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M10 April						
Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		89 348	41 287	41 287	112 594	41 287
Call investment deposits		101 414	45 000	45 000	130 000	45 000
Consumer debtors		106 600	195 191	195 191	130 372	195 191
Other debtors		21 935	24 782	24 782	18 753	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	33 071	10 953
<b>Total current assets</b>		<b>329 806</b>	<b>319 279</b>	<b>319 279</b>	<b>426 630</b>	<b>319 279</b>
<b>Non current assets</b>						
Long-term receivables		2 658	3 479	3 479	2 601	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	2 348 600	2 408 787
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		4 090	3 013	3 013	4 022	3 013
Other non-current assets		36 631	36 631	36 631	36 631	36 631
<b>Total non current assets</b>		<b>2 460 414</b>	<b>2 499 055</b>	<b>2 499 055</b>	<b>2 455 729</b>	<b>2 499 055</b>
<b>TOTAL ASSETS</b>		<b>2 790 220</b>	<b>2 818 334</b>	<b>2 818 334</b>	<b>2 882 359</b>	<b>2 818 334</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		18 448	14 536	14 536	13 041	14 536
Consumer deposits		4 367	4 738	4 738	4 539	4 738
Trade and other payables		106 664	92 096	92 096	107 450	92 096
Provisions		51 529	42 804	42 804	47 782	42 804
<b>Total current liabilities</b>		<b>181 007</b>	<b>154 174</b>	<b>154 174</b>	<b>172 812</b>	<b>154 174</b>
<b>Non current liabilities</b>						
Borrowing		179 139	164 603	164 603	166 098	164 603
Provisions		285 914	270 105	270 105	285 335	270 105
<b>Total non current liabilities</b>		<b>465 053</b>	<b>434 708</b>	<b>434 708</b>	<b>451 433</b>	<b>434 708</b>
<b>TOTAL LIABILITIES</b>		<b>646 060</b>	<b>588 882</b>	<b>588 882</b>	<b>624 245</b>	<b>588 882</b>
<b>NET ASSETS</b>	2	<b>2 144 160</b>	<b>2 229 452</b>	<b>2 229 452</b>	<b>2 258 114</b>	<b>2 229 452</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		2 144 160	2 175 587	2 175 587	2 258 114	2 175 587
Reserves		–	53 865	53 865	–	53 865
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>2 144 160</b>	<b>2 229 452</b>	<b>2 229 452</b>	<b>2 258 114</b>	<b>2 229 452</b>

#### 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		111 142	131 196	142 851	9 632	100 133	103 219	(3 086)	-3%	133 086
Service charges		637 405	641 866	622 647	57 316	579 964	539 466	40 498	8%	641 866
Other revenue		202 857	40 959	40 959	13 867	189 974	33 367	156 607	469%	41 483
Government - operating		161 901	147 172	157 480	-	152 647	147 162	5 485	4%	147 881
Government - capital		56 927	57 360	57 789	-	57 360	52 954	4 406	8%	57 360
Interest		16 052	17 456	17 456	1 893	15 129	13 886	1 243	9%	17 456
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(1 012 988)	(959 913)	(992 083)	(94 411)	(926 132)	(802 002)	124 130	-15%	(959 913)
Finance charges		(22 675)	(21 336)	(21 336)	-	(21 336)	(21 336)	0	0%	(21 336)
Transfers and Grants		(3 199)	(4 365)	(7 218)	(87)	(2 828)	(3 331)	(503)	15%	(4 365)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>147 422</b>	<b>50 395</b>	<b>18 546</b>	<b>(11 790)</b>	<b>144 910</b>	<b>63 385</b>	<b>(81 525)</b>	<b>-129%</b>	<b>53 518</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		(1 744)	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		23	50	50	6	89	41	48	118%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(121 740)	(151 230)	(154 778)	(8 929)	(78 909)	(103 629)	(24 719)	24%	(151 230)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(123 462)</b>	<b>(151 180)</b>	<b>(154 728)</b>	<b>(8 924)</b>	<b>(78 821)</b>	<b>(103 588)</b>	<b>(24 767)</b>	<b>24%</b>	<b>(151 180)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		153	100	100	33	181	89	92	104%	100
<b>Payments</b>										
Repayment of borrowing		(11 702)	(13 041)	(13 041)	-	(13 041)	(13 041)	(0)	0%	(13 041)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(11 548)</b>	<b>(12 941)</b>	<b>(12 941)</b>	<b>33</b>	<b>(12 860)</b>	<b>(12 952)</b>	<b>(93)</b>	<b>1%</b>	<b>(12 941)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		161 720	200 013	189 348		189 348	189 348			189 348
Cash/cash equivalents at month/year end:		174 132	86 287	40 225		242 578	136 193			78 745
<b>References</b>										
1. Material variances to be explained in Table SC1										

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS ANALYSIS

#### 5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April														
Description	NT Code	Budget Year 2021/22										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.O Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	7 646	2 191	1 703	1 328	1 626	1 748	6 826	21 021	44 088	32 548	10 352	28 726	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24 714	1 933	448	196	234	262	1 276	4 425	33 486	6 392	247	4 163	
Receivables from Non-exchange Transactions - Property Rates	1400	8 624	1 951	931	800	761	694	5 523	13 305	32 590	21 083	1 838	22 322	
Receivables from Exchange Transactions - Waste Water Management	1500	5 446	1 503	1 348	1 280	1 248	1 222	6 340	25 607	43 992	35 696	8 298	31 644	
Receivables from Exchange Transactions - Waste Management	1600	3 516	917	812	781	768	729	4 139	15 469	27 132	21 886	5 181	19 617	
Receivables from Exchange Transactions - Property Rental Debtors	1700	306	209	203	191	187	182	1 107	7 116	9 500	8 783	1 049	20 834	
Interest on Arrear Debtor Accounts	1810	78	1	38	64	100	130	1 203	25 986	27 599	27 482	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(6 211)	565	548	411	523	579	4 419	21 309	22 144	27 242	1 053	9 486	
<b>Total By Income Source</b>	<b>2000</b>	<b>44 118</b>	<b>9 269</b>	<b>6 032</b>	<b>5 051</b>	<b>5 446</b>	<b>5 544</b>	<b>30 832</b>	<b>134 238</b>	<b>240 531</b>	<b>181 111</b>	<b>28 018</b>	<b>136 793</b>	
<b>2020/21 - totals only</b>		<b>40 915</b>	<b>16</b>	<b>7 682</b>	<b>5 077</b>	<b>5 857</b>	<b>4 686</b>	<b>34 177</b>	<b>110 509</b>	<b>208 918</b>	<b>160 305</b>	<b>18 764</b>	<b>123 344</b>	
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	2 769	204	106	92	103	134	1 084	619	5 110	2 032	-	-	
Commercial	2300	7 564	404	180	146	114	96	922	3 485	12 911	4 763	-	-	
Households	2400	28 870	7 495	5 394	4 544	4 958	5 069	26 922	114 359	197 612	155 852	28 018	136 793	
Other	2500	4 916	1 166	353	269	270	246	1 905	15 775	24 898	18 464	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>44 118</b>	<b>9 269</b>	<b>6 032</b>	<b>5 051</b>	<b>5 446</b>	<b>5 544</b>	<b>30 832</b>	<b>134 238</b>	<b>240 531</b>	<b>181 111</b>	<b>28 018</b>	<b>136 793</b>	

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

	April 2022	March 2022	February 2022
<b>Gross consumer debtors, as per debtors age analysis</b>	240 531 256	232 059 478	233 626 274
Total Provision for bad debts	<b>-138 616 578</b>	<b>-138 616 578</b>	<b>-138 616 578</b>
Provision bad debts Consumers (SC3)	-136 792 686	-136 792 686	-136 792 686
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	<b>-15 560 786</b>	<b>-14 290 019</b>	<b>-14 525 038</b>
<b>Net consumers debtors:</b>	<b>86 353 893</b>	<b>79 152 881</b>	<b>80 484 658</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS ANALYSIS

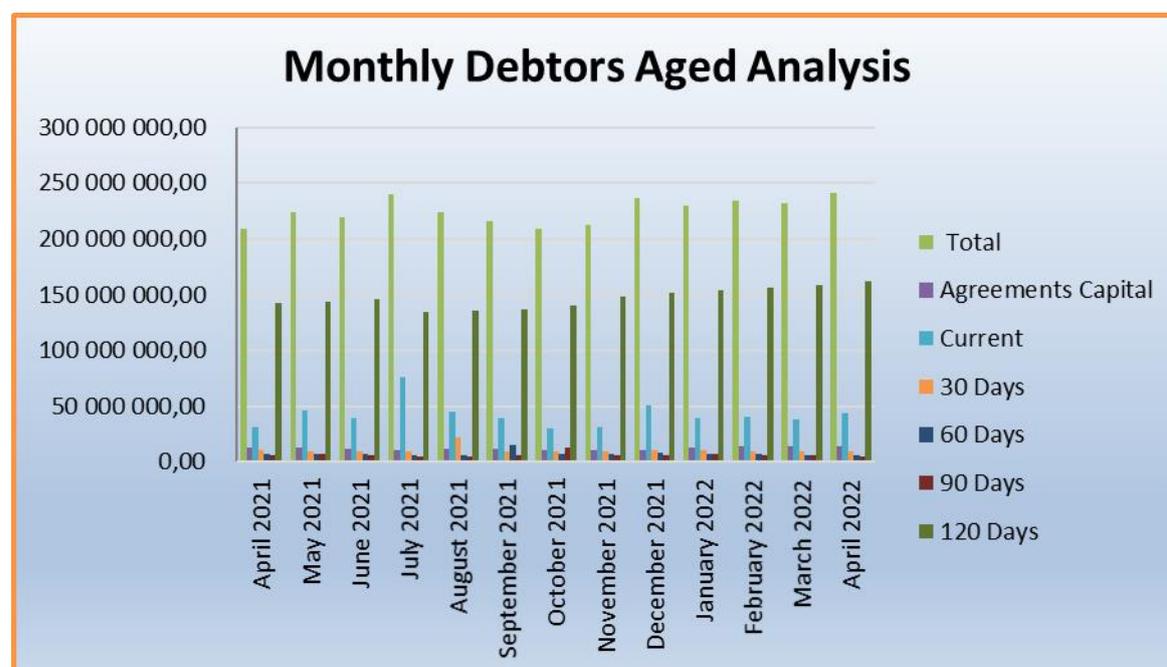
#### 5.2.1 Outstanding Debtors

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

##### 1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 240 531 256 as at 30 April 2022 compared to R 232 059 478 as at 31 March 2022. Current debt represents 18 % of the total outstanding debt, while the total debt in arrears represents 76 % of the debt and 6 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 67 % of the total debt. It should be noted that that 23 % of arrear debt representing R 55 719 960 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 31 613 168 when compared to the outstanding amount of R 208 918 088 on 30 April 2021, representing an 15.132 % annual increase.



## 2. Additional Information:

The Increase of outstanding debt for service levies is 3.4 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 24 % and the average days outstanding are 91 days, which is 3 months.

The Debt collection rate for the period July 2021 till April 2022 was 93.39 %.

The electricity distribution losses for the period of July 2021 to March 2022 were 8.38 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
<b>July 2021 to March 2022</b>	213 274 999 kWh	195 406 544 kWh	17 868 455 kWh	8.38 %

The water distribution losses for the period of July 2021 till March 2022 were 25.01% off which real losses were 22.69%.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
<b>July 2021 – March 2022</b>	<b>10 847 934 kl</b>	<b>8 134 652 kl</b>	<b>2 713 283 kl</b>	<b>25.01 %</b>
<b>Less:</b>			-	
			Unbilled Authorized Consumption	43 504 kl
			Customer Meter and Data Errors	208 583 kl
<b>Real Losses</b>			<b>2 461 195 kl</b>	<b>22.69 %</b>

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## PART 2 – SUPPORTING DOCUMENTATION

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### SECTION 5 – DEBTORS ANALYSIS

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#### 5.2.2 Credit Control

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

1. 17 928 SMS's were sent during the month to clients with arrear accounts to the value of R 166 617 767 while 2 984 final demands with arrears to the value of R 60 313 697 were emailed.
2. 17 620 accounts were sent via MMS (Multimedia Messaging Services) for clients to receive their accounts on their cellphones, while 17 603 friendly due date Reminders to the value of R42 945 002 were emailed to clients.
3. 19 320 SMS's were sent during the month to clients after the billing for new account balances to the value of R157 078 886.
4. 35 Arrangements with clients owing arrears to the value of R919 739 were concluded during the month.
5. R 515 636 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 39 conventional electricity disconnections were performed during the month.
7. There were 92 phone call reminders made to clients with arrears on their accounts.
8. There are currently 16 accounts owing R371 574 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 R3 367.

## 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 April 2022.

1. The total applications approved for all services by the end of April 2022 were 9 769.
2. The outstanding amount for Indigent consumers is R 23 545 972 of which R 20 737 632 is in arrears.
3. An amount of R 466 809 owed by indigent clients was written off during the month of April 2022.
4. Subsidies for April 2022 were allocated for the following services:

• Refuse	R	11 918 713
• Rates	R	5 860 873
• Sewerage	R	18 902 526
• Electricity	R	4 487 134
• Water	R	10 086 074
• Rent	R	8 560 603

## 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 April 2022.

#### Attorneys

The outstanding handed over debt as at 30 April 2022 was 55 719 960 made up of 1 357 accounts,

1. An amount of R226 595 was received as payments from the handed over accounts, while an amount of R 7 818 (vat incl.) was paid as commission.
2. 3 Final Demands were issued via Registered Post for a total fee of R257.
3. 49 Clients were hard traced, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R7 154.
4. 21 Sheriff fees in various towns for the value of R8 163, 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.
5. 23 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R13 291.
6. 35 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 R21 051.
7. 1 Garnishee Orders were issued informing the clients that they deduct outstanding debt from their employers, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R232.

8. 2 Warrant of Execution was issued, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R250.
9. There were 8 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they us owe the money (the amount will be stated), and signed a document where they promised to pay deferred monthly instalment each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R1 546.
10. All the costs listed above have been charged against the accounts of the clients concerned.

### **5.2.5 Arrears Councillors**

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

1. The total outstanding debt of Councillors after the April 2022 due date was R59 077.
2. An amount of R2 911 was deducted from the April 2022 salaries of 4 councillors who did not pay their accounts in full on the due date. (The arrear amount was R2 911).
3. An amount of R9 410 was automatically deducted from the April 2022 salary of 4 councilor who had arrangements with a balance of R56 166 as per the provisions of the Credit Control and Debt Collection Policy

### **5.2.6 Arrears Employees**

1. The outstanding debt of employees after the April 2022 due date was R135 031.
2. An amount of R 11 847 was automatically deducted from the April 2022 salaries of 9 officials who had arrangements with a balance of R99 067 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R35 964 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the April 2022 salaries of

84 officials who did not pay their account in full on the due date. (The arrear amount was R35 964).

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 6 – CREDITORS ANALYSIS

#### 6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April												
Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	606	160	295	20	-	-	7	-	1 088	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>606</b>	<b>160</b>	<b>295</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>1 088</b>	<b>-</b>	<b>-</b>
<u>Notes</u>												
Material increases in value of creditors' categories compared to previous month to be explained												

## 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 - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<b>R thousands</b>									
<b>Municipality</b>									
Nedbank		7 Months	Fixed Deposit	19 Jul 2021	–	–	–	–	–
Standard Bank		7 Months	Fixed Deposit	19 Jul 2021	–	–	–	–	–
Nedbank		6 Months	Fixed Deposit	26 Jul 2021	–	–	–	–	–
ABSA Bank		7 Months	Fixed Deposit	26 Aug 2021	–	–	–	–	–
Standard Bank		7 Months	Fixed Deposit	26 Aug 2021	–	–	–	–	–
Nedbank		8 Months	Fixed Deposit	27 Sep 2021	–	–	–	–	–
ABSA Bank		7 Months	Fixed Deposit	23 Sep 2021	–	–	–	–	–
Nedbank		7 Months	Fixed Deposit	23 Sep 2021	–	–	–	–	–
Nedbank		8 Months	Fixed Deposit	25 Oct 2021	–	–	–	–	–
ABSA Bank		6 Months	Fixed Deposit	27 Sep 2021	–	–	–	–	–
ABSA Bank		7 Months	Fixed Deposit	25 Oct 2021	–	–	–	–	–
First National Bank		7 Months	Fixed Deposit	25 Oct 2021	–	–	–	–	–
Nedbank		8 Months	Fixed Deposit	24 Nov 2021	–	–	–	–	–
Standard Bank		8 Months	Fixed Deposit	24 Nov 2021	–	–	–	–	–
Nedbank		4 Months	Fixed Deposit	23 Aug 2021	–	–	–	–	–
ABSA Bank		5 Months	Fixed Deposit	22 Sep 2021	–	–	–	–	–
Standard Bank		7 Months	Fixed Deposit	23 Nov 2021	–	–	–	–	–
Nedbank		8 Months	Fixed Deposit	22 Dec 2021	–	–	–	–	–
Nedbank		7 Months	Fixed Deposit	28 Dec 2021	–	–	–	–	–
First National Bank		7 Months	Fixed Deposit	28 Dec 2021	–	–	–	–	–
Standard Bank		2 Months	Fixed Deposit	25 Oct 2021	–	–	–	–	–
First National Bank		3 Months	Fixed Deposit	22 Nov 2021	–	–	–	–	–
Standard Bank		4 Months	Fixed Deposit	24 Dec 2021	–	–	–	–	–
ABSA Bank		5 Months	Fixed Deposit	24 Jan 2022	–	–	–	–	–
Nedbank		5 Months	Fixed Deposit	24 Jan 2022	–	–	–	–	–
Nedbank		6 Months	Fixed Deposit	24 Feb 2022	–	–	–	–	–
Standard Bank		6 Months	Fixed Deposit	24 Feb 2022	–	–	–	–	–
Standard Bank		7 Months	Fixed Deposit	24 Mar 2022	–	–	–	–	–
Nedbank		6 Months	Fixed Deposit	28 Mar 2022	–	–	–	–	–
ABSA Bank		5 Months	Fixed Deposit	22 Mar 2022	–	–	–	–	–
Standard Bank		5 Months	Fixed Deposit	22 Mar 2022	–	–	–	–	–
Standard Bank		6 Months	Fixed Deposit	21 Apr 2022	13	–	5 000	(5 000)	–
Nedbank		2 Months	Fixed Deposit	25 Jan 2022	–	–	–	–	–
First National Bank		3 Months	Fixed Deposit	25 Feb 2022	–	–	–	–	–
Nedbank		4 Months	Fixed Deposit	25 Mar 2022	–	–	–	–	–
Standard Bank		4 Months	Fixed Deposit	25 Mar 2022	–	–	–	–	–
First National Bank		5 Months	Fixed Deposit	25 Apr 2022	30	–	10 000	(10 000)	–
Nedbank		6 Months	Fixed Deposit	25 May 2022	42	–	10 000	–	10 000
Standard Bank		6 Months	Fixed Deposit	26 May 2022	21	–	5 000	–	5 000
Nedbank		7 Months	Fixed Deposit	27 Jun 2022	22	–	5 000	–	5 000
Standard Bank		7 Months	Fixed Deposit	28 Jun 2022	43	–	10 000	–	10 000
Nedbank		8 Months	Fixed Deposit	25 Jul 2022	22	–	5 000	–	5 000
Standard Bank		9 Months	Fixed Deposit	24 Aug 2022	23	–	5 000	–	5 000
First National Bank		4 Months	Fixed Deposit	27 May 2022	19	–	5 000	–	5 000
ABSA Bank		5 Months	Fixed Deposit	27 Jun 2022	21	–	5 000	–	5 000
Standard Bank		6 Months	Fixed Deposit	28 Jul 2022	22	–	5 000	–	5 000
Standard Bank		7 Months	Fixed Deposit	29 Aug 2022	23	–	5 000	–	5 000
Nedbank		8 Months	Fixed Deposit	27 Sep 2022	24	–	5 000	–	5 000
Standard Bank		7 Months	Fixed Deposit	26 Sep 2022	24	–	5 000	–	5 000
Nedbank		7 Months	Fixed Deposit	26 Sep 2022	24	–	5 000	–	5 000
ABSA Bank		7 Months	Fixed Deposit	27 Sep 2022	24	–	5 000	–	5 000
Nedbank		8 Months	Fixed Deposit	24 Oct 2022	23	–	5 000	–	5 000
First National Bank		5 Months	Fixed Deposit	29 Aug 2022	22	–	5 000	–	5 000
ABSA Bank		6 Months	Fixed Deposit	26 Sep 2022	48	–	10 000	–	10 000
Nedbank		6 Months	Fixed Deposit	29 Sep 2022	50	–	10 000	–	10 000
Nedbank		7 Months	Fixed Deposit	31 Oct 2022	26	–	5 000	–	5 000
Standard Bank		7 Months	Fixed Deposit	31 Oct 2022	25	–	5 000	–	5 000
Standard Bank		8 Months	Fixed Deposit	29 Nov 2022	26	–	5 000	–	5 000
Nedbank		9 Months	Fixed Deposit	29 Dec 2022	27	–	5 000	–	5 000
<b>Municipality sub-total</b>					<b>644</b>		<b>145 000</b>	<b>(15 000)</b>	<b>130 000</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>644</b>		<b>145 000</b>	<b>(15 000)</b>	<b>130 000</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

#### 7.2 Summary of Investment Portfolio as at 30 April 2022.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
<b>Investments - 30 April 2022 at the following A1 Banks as prescribed by Council's Investment Policy:</b>							
ABSA		R	20 000 000,00				
NEDBANK		R	55 000 000,00				
FNB		R	10 000 000,00				
STANDARD		R	45 000 000,00				
INVESTEC		R	-				
			<b>R 130 000 000,00</b>				
ABSA LT		R	-				
			<b>R 130 000 000,00</b>				

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
<b>SHORT TERM INVESTMENTS</b>										
17/Dec/20	NEDBANK	03/7881531576/291	4,50%	214	19/Jul/21	0,00	5 000 000		5 000 000	0
17/Dec/20	STANDARD	288460898-070	4,750%	214	19/Jul/21	0,00	5 000 000		5 000 000	0
26/Jan/21	NEDBANK	03/7881531576/292	4,55%	181	26/Jul/21	0,00	5 000 000		5 000 000	0
26/Jan/21	ABSA	2079605435	4,35%	212	26/Aug/21	0,00	5 000 000		5 000 000	0
26/Jan/21	STANDARD	288460898-071	4,525%	212	26/Aug/21	0,00	5 000 000		5 000 000	0
26/Jan/21	NEDBANK	03/7881531576/293	4,65%	244	27/Sep/21	0,00	5 000 000		5 000 000	0
23/Feb/21	ABSA	2079654997	4,48%	212	23/Sep/21	0,00	5 000 000		5 000 000	0
23/Feb/21	NEDBANK	03/7881531576/294	4,65%	212	23/Sep/21	0,00	5 000 000		5 000 000	0
23/Feb/21	NEDBANK	03/7881531576/295	4,70%	244	25/Oct/21	0,00	5 000 000		5 000 000	0
24/Mar/21	ABSA	2079710278	4,59%	187	27/Sep/21	0,00	5 000 000		5 000 000	0
24/Mar/21	ABSA	2079710317	4,63%	215	25/Oct/21	0,00	5 000 000		5 000 000	0
24/Mar/21	FNB	74892725639	4,40%	215	25/Oct/21	0,00	5 000 000		5 000 000	0
24/Mar/21	NEDBANK	03/7881531576/296	4,90%	245	24/Nov/21	0,00	5 000 000		5 000 000	0
24/Mar/21	STANDARD	288460898-072	4,875%	245	24/Nov/21	0,00	5 000 000		5 000 000	0
22/Apr/21	NEDBANK	03/7881531576/297	4,55%	123	23/Aug/21	0,00	5 000 000		5 000 000	0
22/Apr/21	ABSA	2079768611	4,39%	153	22/Sep/21	0,00	5 000 000		5 000 000	0
22/Apr/21	STANDARD	288460898-073	4,725%	215	23/Nov/21	0,00	5 000 000		5 000 000	0
22/Apr/21	NEDBANK	03/7881531576/298	4,85%	244	22/Dec/21	0,00	5 000 000		5 000 000	0
28/May/21	NEDBANK	03/7881531576/299	4,80%	214	28/Dec/21	0,00	5 000 000		5 000 000	0
28/May/21	FNB	74901523164	4,33%	214	28/Dec/21	0,00	5 000 000		5 000 000	0
24/Aug/21	STANDARD	288460898-074	4,150%	62	25/Oct/21	0,00		5 000 000	5 000 000	0
24/Aug/21	FNB	74912286511	4,13%	90	22/Nov/21	0,00		5 000 000	5 000 000	0
24/Aug/21	STANDARD	288460898-075	4,475%	122	24/Dec/21	0,00		5 000 000	5 000 000	0
24/Aug/21	ABSA	2079990527	4,34%	153	24/Jan/22	0,00		5 000 000	5 000 000	0
24/Aug/21	NEDBANK	03/7881531576/301	4,60%	153	24/Jan/22	0,00		5 000 000	5 000 000	0
24/Aug/21	NEDBANK	03/7881531576/302	4,70%	184	24/Feb/22	0,00		5 000 000	5 000 000	0
24/Aug/21	STANDARD	288460898-076	4,725%	184	24/Feb/22	0,00		5 000 000	5 000 000	0
24/Aug/21	STANDARD	288460898-077	4,825%	212	24/Mar/22	0,00		5 000 000	5 000 000	0
28/Sep/21	NEDBANK	03/7881531576/303	4,75%	181	28/Mar/22	0,00		10 000 000	10 000 000	0
21/Oct/21	ABSA	2080077566	4,49%	152	22/Mar/22	0,00		5 000 000	5 000 000	0
21/Oct/21	STANDARD	288460898-078	4,850%	152	22/Mar/22	0,00		5 000 000	5 000 000	0
21/Oct/21	STANDARD	288460898-079	4,900%	182	21/Apr/22	13 424,66		5 000 000	5 000 000	0
25/Nov/21	NEDBANK	03/7881531576/304	4,40%	61	25/Jan/22	0,00		5 000 000	5 000 000	0
25/Nov/21	FNB	74925968221	4,32%	92	25/Feb/22	0,00		5 000 000	5 000 000	0
25/Nov/21	NEDBANK	03/7881531576/305	4,65%	120	25/Mar/22	0,00		5 000 000	5 000 000	0
25/Nov/21	STANDARD	288460898-080	4,925%	120	25/Mar/22	0,00		5 000 000	5 000 000	0
25/Nov/21	FNB	74925967182	4,53%	151	25/Apr/22	29 786,30		10 000 000	10 000 000	0
25/Nov/21	NEDBANK	03/7881531576/306	5,10%	181	25/May/22	41 917,81		10 000 000		10 000 000
25/Nov/21	STANDARD	288460898-081	5,125%	182	26/May/22	21 061,64		5 000 000		5 000 000
25/Nov/21	NEDBANK	03/7881531576/307	5,25%	214	27/Jun/22	21 575,34		5 000 000		5 000 000
25/Nov/21	STANDARD	288460898-082	5,275%	215	28/Jun/22	43 356,16		10 000 000		10 000 000
25/Nov/21	NEDBANK	03/7881531576/308	5,40%	242	25/Jul/22	22 191,78		5 000 000		5 000 000
25/Nov/21	STANDARD	288460898-083	5,575%	272	24/Aug/22	22 910,96		5 000 000		5 000 000
27/Jan/22	FNB	74933426021	4,60%	120	27/May/22	18 904,11		5 000 000		5 000 000
27/Jan/22	ABSA	2080219289	5,07%	151	27/Jun/22	20 835,62		5 000 000		5 000 000
27/Jan/22	STANDARD	288460898-084	5,400%	182	28/Jul/22	22 191,78		5 000 000		5 000 000
27/Jan/22	STANDARD	2884609898-085	5,600%	214	29/Aug/22	23 013,70		5 000 000		5 000 000
27/Jan/22	NEDBANK	03/7881531576/309	5,80%	243	27/Sep/22	23 835,62		5 000 000		5 000 000
24/Feb/22	STANDARD	288460898-087	5,850%	214	26/Sep/22	24 041,10		5 000 000		5 000 000
24/Feb/22	NEDBANK	03/7881531576/310	5,90%	214	26/Sep/22	24 246,58		5 000 000		5 000 000
24/Feb/22	ABSA	2080268458	5,66%	215	27/Sep/22	23 835,62		5 000 000		5 000 000
24/Feb/22	NEDBANK	03/7881531576/311	6,05%	242	24/Oct/22	23 260,27		5 000 000		5 000 000
29/Mar/22	FNB	74942029064	5,40%	153	29/Aug/22	22 191,78		5 000 000		5 000 000
29/Mar/22	ABSA	2080331271	5,82%	181	26/Sep/22	47 835,62		10 000 000		10 000 000
29/Mar/22	NEDBANK	03/7881531576/312	6,05%	184	29/Sep/22	49 726,03		10 000 000		10 000 000
29/Mar/22	NEDBANK	03/7881531576/313	6,25%	216	31/Oct/22	25 684,93		5 000 000		5 000 000
29/Mar/22	STANDARD	288460898-088	6,150%	216	31/Oct/22	25 273,97		5 000 000		5 000 000
29/Mar/22	STANDARD	288460898-089	6,350%	245	29/Nov/22	26 095,89		5 000 000		5 000 000
29/Mar/22	NEDBANK	03/7881531576/314	6,60%	275	29/Dec/22	27 123,29		5 000 000		5 000 000
<b>Sub Total</b>						<b>644 320,56</b>	<b>100 000 000</b>	<b>225 000 000</b>	<b>195 000 000</b>	<b>130 000 000</b>
						<b>644 320,56</b>	<b>100 000 000,00</b>	<b>225 000 000</b>	<b>195 000 000</b>	<b>130 000 000,00</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – CASH AND CASH EQUIVALENTS

#### 7.3 Cash and cash equivalents for the month April 2022.

##### Funds Allocations

The schedule reflecting all council's Investments as at 30 April 2022 R130 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 to	30/06/2021		30/04/2022	
	Liability	Cash back	Liability	Cash back
			174 132 013	
Unutilized grants	6 709 678	6 709 678	63 250 002	63 250 002
Consumer and Sundry deposits	5 001 949	5 001 949	-	0
External loans unspent	102 884	102 884	102 884	102 884
EFF Accumulated Depreciation	8 425 820	8 425 820	3 625 000	3 625 000
Self Insurance Reserve	25 774 111	25 774 111	26 349 458	26 349 458
Capital Replacement reserve	55 828 690	55 828 690	85 099 615	85 099 615
Brandwacht Trust	97 893	97 893	-	0
Retained surplus (unidentified dep.)	7 488 390	7 488 390	9 841 796	9 841 796
Performance Bonus Provison	1 011 111	1 011 111	1 037 177	1 037 177
Set aside for retention	8 327 577	8 327 577	5 747 498	5 747 498
Set aside for Creditor payments	37 400 000	51 013 909	29 452 000	42 724 259
Provision for leave Payment	4 350 000	4 350 000	4 800 000	4 800 000
	<b>160 518 104</b>	<b>174 132 013</b>	<b>229 305 430</b>	<b>242 577 689</b>
Cash Surplus (Deficit)		<b>13 613 909</b>		<b>13 272 259</b>
<b>Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA</b>				
	<b>30/06/2021</b>		<b>30/04/2022</b>	
ABSA	25 000 000		20 000 000	
Nedbank	45 000 000		55 000 000	
First National Bank	10 000 000		10 000 000	
Standard Bank	20 000 000		45 000 000	
Investec	0		0	
Total short term	<b>100 000 000</b>		<b>130 000 000</b>	
Bank and Cash	74 118 838		112 564 514	
Cash on hand 3 9020 127 404 00	13 175		13 175	
	<b>174 132 013</b>		<b>242 577 689</b>	
			-	

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## **PART 2 - SUPPORTING DOCUMENTATION**

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

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#### **7.4 Bank Reconciliation and Payments made in April 2022.**

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

All payments are recorded in the cashbook (general ledger) as from electronic transfer number 288 427 to 288 731.

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

<b>NEDBANK</b>				
<b>BREDE VALLEY MUNICIPALITY</b>				
<b>BANK RECONCILIATION AS AT 30 APRIL 2022</b>				
<b>CASH BOOK RECONCILIATION</b>				
Balance as per Cash Book at 01/04/2022				118 244 508,74
Deposits for the April 2022				97 747 132,38
Payments for the April 2022				(103 427 126,73)
Balance as per Cash Book at 30/04/2022				<u>112 564 514,39</u>
Votes Balances and Transactions:				
40101012690 Balance B/f			118 244 508,74	
40101012690 Balance B/f			0,00	118 244 508,74
40101012691 Movements			97 747 132,38	
40101012692 Movements			(103 171 057,67)	
40101012692 WEB Payments			(256 069,06)	(5 679 994,35)
Balance as per Ledger at 30/04/2022				<u>112 564 514,39</u>
<b>BANK RECONCILIATION</b>				
				<b>TOTAL</b>
Balance as per Bank Statement at 30/04/2022				118 799 666,26
Cash on Hand	Not yet Banked			1 717 091,27
Outstanding Payments				(2 549 171,98)
Deposits not Received	Previous months	(2 231,85)		
	April 2022	(8 052 574,51)	(8 054 806,36)	(8 054 806,36)
Deposits received in Duplicate				282,00
Other Items				2 407 895,97
Cash Surpluses / Shortages	Iro Payments Received			70 247,87
Adjustments to be Made for April 2022	Bank Charges	(173 309,36)	(173 309,36)	173 309,36
Balance as per Cash Book at 30/04/2022				<u>112 564 514,39</u>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 30 APRIL 2022				
				<b>TOTAL</b>
Balance as per Bank Statement at 01/04/2022				122 177 945,49
Payments for April 2022				(103 683 416,88)
Deposits for April 2022				97 746 850,38
Other Adjustments / Transactions				(14 858,36)
Other Adjustments / Transactions now cleared				(2 420,00)
Direct Deposits from previous months Received				(5 528 910,74)
Direct Deposits not Received				8 052 574,51
Cash on Hand - 01/04/2022				1 768 993,13
Cash on Hand - 30/04/2022				(1 717 091,27)
Balance as per Bank Statements at 30/04/2022				<u>118 799 666,26</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 April 2022 and conditional grants to the value of R 210 007 192 were received. The value of the unspent conditional grants at the end of April 2022 is R 63 250 002.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		149 956	136 067	136 067	–	136 067	136 067	–		136 067
Operational Revenue:General Revenue:Equitable Share		145 330	131 552	131 552	–	131 552	131 552	–		131 552
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 076	2 965	2 965	–	2 965	2 965	–		2 965
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	1 550	–		1 550
<b>Provincial Government:</b>		12 410	9 985	16 508	–	13 549	16 628	(3 079)	-18,5%	9 985
Capacity Building		1 000	–	–	–	–	–	–		–
Capacity Building and Other		300	250	2 944	–	250	944	(694)	-73,5%	250
Disaster and Emergency Services	4	236	118	118	–	118	118	–		118
Housing	4	475	503	503	–	328	2 503	(2 175)	-86,9%	503
Libraries, Archives and Museums	4	10 125	8 690	10 819	–	10 819	10 819	–		8 690
Other	4	94	244	1 944	–	1 944	2 064	(120)	-5,8%	244
Road Infrastructure - Maintenance	4	180	180	180	–	90	180	(90)	-49,8%	180
<b>District Municipality:</b>		600	500	600	–	500	600	(100)	-16,7%	600
All Grants		600	500	600	–	500	600	(100)	-16,7%	600
<b>Other grant providers:</b>		3 878	500	500	–	2 531	390	2 141	548,9%	500
Departmental Agencies and Accounts		500	500	500	–	2 531	390	2 141	548,9%	500
Non-profit Institutions		3 378	–	–	–	–	–	–		–
<b>Total Operating Transfers and Grants</b>	5	166 844	147 052	153 675	–	152 647	153 685	(1 038)	-0,7%	147 152
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		50 820	57 260	57 260	–	57 260	52 854	4 406	8,3%	57 260
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		17 000	21 000	21 000	–	21 000	16 594	4 406	26,6%	21 000
Municipal Infrastructure Grant [Schedule 5B]		33 820	36 260	36 260	–	36 260	36 260	–		36 260
<b>Provincial Government:</b>		2 000	100	100	–	100	100	–		100
Capacity Building and Other		100	100	100	–	–	–	–		100
Other		1 900	–	–	–	100	100	–		–
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
All Grants		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		1 717	120	120	–	–	–	–		120
Non-Profit Institutions		1 717	120	120	–	–	–	–		120
<b>Total Capital Transfers and Grants</b>	5	54 537	57 480	57 480	–	57 360	52 954	4 406	8,3%	57 480
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	221 381	204 532	211 155	–	210 007	206 639	3 368	1,6%	204 632

## PART 2 – SUPPORTING DOCUMENTATION

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

#### 8.2 Supporting Table SC7 (1) – Grant expenditure

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		149 956	136 067	136 067	8 239	118 915	136 067	(17 152)	-12,6%	136 067
Operational Revenue:General Revenue:Equitable Share		145 330	131 552	131 552	8 222	115 108	131 552	(16 444)	-12,5%	131 552
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 076	2 965	2 965	-	2 965	2 965	-	-	2 965
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	17	842	1 550	(708)	-45,7%	1 550
<b>Provincial Government:</b>		12 410	9 985	16 508	864	8 446	16 628	(8 182)	-49,2%	9 985
Capacity Building		1 000	-	-	-	-	-	-	-	-
Capacity Building and Other		300	250	2 944	-	-	944	(944)	-100,0%	250
Disaster and Emergency Services		236	118	118	-	-	118	(118)	-100,0%	118
Housing		475	503	503	-	-	2 503	(2 503)	-100,0%	503
Libraries, Archives and Museums		10 125	8 690	10 819	864	8 356	10 819	(2 463)	-22,8%	8 690
Other		94	244	1 944	-	-	2 064	(2 064)	-100,0%	244
Road Infrastructure - Maintenance		180	180	180	-	90	180	(90)	-49,8%	180
<b>District Municipality:</b>		600	500	600	-	-	600	(600)	-100,0%	600
All Grants		600	500	600	-	-	600	(600)	-100,0%	600
<b>Other grant providers:</b>		3 878	500	500	-	455	390	65	16,7%	500
Departmental Agencies and Accounts		500	500	500	-	455	390	65	16,7%	500
Non-profit Institutions		3 378	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		166 844	147 052	153 675	9 103	127 817	153 685	(25 868)	-16,8%	147 152
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		50 820	57 260	57 260	8 929	20 582	52 854	(32 273)	-61,1%	57 260
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		17 000	21 000	21 000	418	2 414	16 594	(14 180)	-85,5%	21 000
Municipal Infrastructure Grant [Schedule 5B]		33 820	36 260	36 260	8 511	18 168	36 260	(18 092)	-49,9%	36 260
<b>Provincial Government:</b>		2 000	100	100	-	-	100	(100)	-100,0%	100
Capacity Building and Other		100	100	100	-	-	-	-	-	100
Other		1 900	-	-	-	-	100	(100)	-100,0%	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		1 717	120	120	-	-	-	-	-	120
Non-Profit Institutions		1 717	120	120	-	-	-	-	-	120
<b>Total capital expenditure of Transfers and Grants</b>		54 537	57 480	57 480	8 929	20 582	52 954	(32 373)	-61,1%	57 480
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		221 381	204 532	211 155	18 032	148 398	206 639	(58 241)	-28,2%	204 632

## PART 2 – SUPPORTING DOCUMENTATION

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

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

Summary Grants Received and Utilised: 2021/2022			April 2022					
	Unutilised Balance 01/07/2021	Debit Balance	Received 01/07/2021 30/04/2022	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)- Capital	Refunded	To Other Debtors	Balance 30/04/2022
<b>National Government:-</b>	-	-	193 327 000,00	-118 915 326,11	-20 581 540,51	-	-	53 830 133,38
<b>Operating grants:-</b>	-	-	136 067 000,00	-118 915 326,11	-	-	-	17 151 673,89
Equitable share	-	-	131 552 000,00	-115 108 000,00	-	-	-	16 444 000,00
Financial Management Grant	-	-	1 550 000,00	-842 326,11	-	-	-	707 673,89
EPWP: Expanded Public Works	-	-	2 965 000,00	-2 965 000,00	-	-	-	-
<b>Capital grants:-</b>	-	-	57 260 000,00	-	-20 581 540,51	-	-	36 678 459,49
Municipal Infrastructure Grant	-	-	36 260 000,00	-	-18 167 504,30	-	-	18 092 495,70
Integrated National Electrification Grant	-	-	21 000 000,00	-	-2 414 036,21	-	-	18 585 963,79
<b>Provincial Government:-</b>	3 202 033,68	-	13 649 359,24	-8 496 348,97	-	-	-	8 355 043,95
<b>Operating Grants plus Operating Housing:-</b>	3 202 033,68	-	13 549 359,24	-8 496 348,97	-	-	-	8 255 043,95
<b>Operating Provincial</b>	696 715,57	-	13 221 359,24	-8 496 348,97	-	-	-	5 421 725,84
Library Service Conditional Grant	-	-	10 819 000,00	-8 355 989,73	-	-	-	2 463 010,27
Proclaimed Roads	-	-	90 359,24	-90 359,24	-	-	-	-
CDW Grant Operational Support	30 717,07	-	94 000,00	-	-	-	-	124 717,07
Financial Management Capacity Building Grant	175 000,00	-	250 000,00	-50 000,00	-	-	-	375 000,00
Thusong Centre	-	-	150 000,00	-	-	-	-	150 000,00
Municipal Accreditation and Capacity Building	265 000,00	-	-	-	-	-	-	265 000,00
Disaster Management Grant	36 736,50	-	118 000,00	-	-	-	-	154 736,50
Public Grant	-	-	1 700 000,00	-	-	-	-	1 700 000,00
RSEP	189 262,00	-	-	-	-	-	-	189 262,00
<b>Operating Provincial Housing</b>	2 505 318,11	-	328 000,00	-	-	-	-	2 833 318,11
<b>Housing from Capital to Operating Top structure</b>	2 505 318,11	-	328 000,00	-	-	-	-	2 505 318,11
Title Deeds	2 505 318,11	-	-	-	-	-	-	328 000,00
Transhex: Beneficiary Administration	-	-	328 000,00	-	-	-	-	-
<b>Capital grants:-</b>	-	-	100 000,00	-	-	-	-	100 000,00
<b>Other</b>	-	-	100 000,00	-	-	-	-	100 000,00
RSEP	-	-	-	-	-	-	-	-
Library Service Conditional Grant	-	-	100 000,00	-	-	-	-	100 000,00
<b>Capital- grants Housing</b>	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
<b>Cape Winelands District Municipality:-</b>	948 755,00	-	500 000,00	-	-428 755,00	-	-	1 020 000,00
<b>Operating grants:-</b>	520 000,00	-	500 000,00	-	-	-	-	1 020 000,00
Cape Winelands District Municipality	520 000,00	-	500 000,00	-	-	-	-	1 020 000,00
<b>Capital grants:-</b>	428 755,00	-	-	-	-428 755,00	-	-	-
Cape Winelands District Municipality	428 755,00	-	-	-	-428 755,00	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
<b>Housing Grants</b>	44 824,54	-422 643,00	-	-	-	-	422 643,00	44 824,54
58 Houses for staff (SAMWU)	44 824,54	-	-	-	-	-	-	44 824,54
350 Houses Avian Park	-	-422 643,00	-	-	-	-	422 643,00	-
<b>Other Grants</b>	-	-2 662 388,04	2 530 832,58	-455 074,26	-	-	586 629,72	-
<b>Operating grants:-</b>	-	-2 662 388,04	2 530 832,58	-455 074,26	-	-	586 629,72	-
LGWSETA	-	-	455 074,26	-455 074,26	-	-	-	-
Work for water	-	-2 662 388,04	2 075 758,32	-	-	-	586 629,72	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-
Area Lighting	-	-	-	-	-	-	-	-
<b>Other Municipalities</b>	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	4 195 613,22	-3 085 031,04	210 007 191,82	-127 866 749,34	-21 010 295,51	-	1 009 272,72	63 250 001,87
			210 007 191,82	-148 877 044,85				-
							GROSS BALANCE	63 250 001,87

## 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 - M10 April										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		14 080	15 763	15 574	1 243	11 841	12 979	(1 138)	-9%	6 999
Pension and UIF Contributions		1 532	1 682	942	25	719	785	(66)	-8%	942
Medical Aid Contributions		311	326	205	8	174	170	3	2%	205
Motor Vehicle Allowance		679	765	508	33	454	424	30	7%	508
Cellphone Allowance		1 672	1 673	1 673	138	1 461	1 394	67	5%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		147	148	148	14	41	123	(83)	-67%	8 723
<b>Sub Total - Councillors</b>		<b>18 421</b>	<b>20 356</b>	<b>19 049</b>	<b>1 462</b>	<b>14 689</b>	<b>15 875</b>	<b>(1 186)</b>	<b>-7%</b>	<b>19 049</b>
<b>% increase</b>	4		<b>10,5%</b>	<b>3,4%</b>						<b>3,4%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		7 061	8 297	8 466	595	4 658	7 055	(2 398)	-34%	8 466
Pension and UIF Contributions		591	892	959	55	516	799	(283)	-35%	959
Medical Aid Contributions		92	97	101	4	67	84	(17)	-20%	101
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		899	1 296	1 289	103	1 128	1 074	54	5%	1 289
Cellphone Allowance		239	247	245	177	429	204	225	110%	245
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		51	255	330	280	334	275	59	21%	330
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>8 932</b>	<b>11 084</b>	<b>11 390</b>	<b>1 213</b>	<b>7 132</b>	<b>9 492</b>	<b>(2 360)</b>	<b>-25%</b>	<b>11 390</b>
<b>% increase</b>	4		<b>24,1%</b>	<b>27,5%</b>						<b>27,5%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		188 754	208 008	205 191	17 294	165 796	171 002	(5 206)	-3%	205 191
Pension and UIF Contributions		35 715	38 589	38 504	3 197	30 423	32 088	(1 665)	-5%	38 504
Medical Aid Contributions		20 014	22 954	22 628	1 793	17 253	18 858	(1 605)	-9%	22 628
Overtime		21 184	15 370	15 420	1 902	17 653	12 850	4 802	37%	22 238
Performance Bonus		-	-	-	-	-	-	-	-	15 790
Motor Vehicle Allowance		8 345	9 476	9 123	789	7 546	7 603	(56)	-1%	9 123
Cellphone Allowance		1 660	1 331	1 326	113	1 149	1 105	44	4%	1 326
Housing Allowances		2 214	3 264	1 687	134	1 344	1 406	(62)	-4%	1 687
Other benefits and allowances		26 409	27 412	28 357	2 314	21 138	23 632	(2 494)	-11%	5 748
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6 474	7 094	7 094	565	5 557	5 912	(356)	-6%	7 094
<b>Sub Total - Other Municipal Staff</b>		<b>310 768</b>	<b>333 497</b>	<b>329 330</b>	<b>28 101</b>	<b>267 858</b>	<b>274 456</b>	<b>(6 598)</b>	<b>-2%</b>	<b>329 330</b>
<b>% increase</b>	4		<b>7,3%</b>	<b>6,0%</b>						<b>6,0%</b>
<b>Total Parent Municipality</b>		<b>338 121</b>	<b>364 937</b>	<b>359 769</b>	<b>30 775</b>	<b>289 679</b>	<b>299 824</b>	<b>(10 144)</b>	<b>-3%</b>	<b>359 769</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>338 121</b>	<b>364 937</b>	<b>359 769</b>	<b>30 775</b>	<b>289 679</b>	<b>299 824</b>	<b>(10 144)</b>	<b>-3%</b>	<b>359 769</b>
<b>% increase</b>	4		<b>7,9%</b>	<b>6,4%</b>						<b>6,4%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>319 700</b>	<b>344 581</b>	<b>340 720</b>	<b>29 313</b>	<b>274 990</b>	<b>283 948</b>	<b>(8 958)</b>	<b>-3%</b>	<b>340 720</b>

## PART 2 – SUPPORTING DOCUMENTATION

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

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

##### Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R15 419 630**.

Overtime and temporary personnel payments are one month in arrear, this being the reason 9 months spending been reflecting on the end of April 2022 reports. Overtime should be monitored closely.

From 1 July 2021 till 30 April 2022	Budget for the year	Estimate for the 9 months	Actual to Date	Variance
Overtime	15 419 630	11 564 722	16 980 000	(5 415 278)
Temporary personnel	19 845 518	14 884 138	16 232 178	(1 348 040)

#### Summary of number of employees and councillors paid during April 2022.

	<u>February 2022</u>	<u>March 2022</u>	<u>April 2022</u>
EPWP	379	459	462
Temporary	63	58	13
Permanent	875	894	897
Councillors	41	41	41
	<b>1 358</b>	<b>1 452</b>	<b>1 413</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

#### 10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April									
Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	353	2 040	4 907	4 666	4 666	4 907	241	4,9%	3%
August	349	5 759	5 376	4 375	9 040	10 282	1 242	12,1%	6%
September	3 065	10 181	11 409	7 403	16 443	21 692	5 248	24,2%	11%
October	186	11 664	8 053	8 302	24 745	29 745	5 000	16,8%	16%
November	9 562	24 990	21 527	2 934	27 679	51 272	23 593	46,0%	18%
December	8 808	12 725	14 135	12 126	39 805	65 408	25 603	39,1%	26%
January	1 079	31 428	25 071	4 277	44 082	90 479	46 396	51,3%	29%
February	11 789	13 180	13 111	18 678	62 760	103 590	40 830	39,4%	41%
March	22 957	18 430	18 565	7 220	69 980	122 155	52 175	42,7%	46%
April	18 253	7 056	8 066	12 436	82 416	130 221	47 805	36,7%	54%
May	12 185	6 130	10 188	–	–	140 409	–	0,0%	0%
June	36 002	7 647	14 598	–	–	155 007	–	0,0%	0%
<b>Total Capital expenditure</b>	<b>124 588</b>	<b>151 230</b>	<b>155 007</b>	<b>82 416</b>					

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

#### 10.2 Capital Expenditure Report for the period ended 30 April 2022.

Capital Progress Report 2021/2:		April 2022									
PROJECT FUNDING	Total Approved Budget 2021/22	Roll overs requests from 2020/21	Other Adjustments/ Additional funding	Adjustments Feb 2022	Total Funded budget 2021/22	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
<b>EXTERNAL LOAN</b>											
TOTAL EXTERNAL LOAN	0	0		0	0	0.00	0.00	0.00	0.00	0.00	
<b>CAPITAL REPLACEMENT RESERVE</b>											
Projects New	87 716 064	3 182 558	1 646 220	-4 269 117	88 115 368	3 395 260.17	71 859 782.90	58 372 927.44	3 338 431.18	29 742 440.56	66.25%
Projects (B/F)	0	1 054 390	0	0	1 071 790	0.00	1 071 694.75	1 071 694.75	0.00	95.25	99.99%
Projects (MIG Counter Funding)	500 000	0	0	0	500 000	0.00	141 172.42	141 172.42	0.00	358 827.58	28.23%
CRR Connections (Public Contr)	4 839 200	0	0	0	4 839 200	149 554.40	646 384.24	646 384.24	15 552.05	4 192 815.76	13.36%
Furniture and Equipment	15 000	200 000	750 000	0	1 107 957	228 452.34	881 494.25	594 789.33	128 770.41	513 167.67	53.68%
<b>TOTAL CRR</b>	<b>93 070 264</b>	<b>4 436 948</b>	<b>2 396 220</b>	<b>-4 269 117</b>	<b>95 634 315</b>	<b>3 773 266.91</b>	<b>74 600 528.56</b>	<b>60 826 968.18</b>	<b>3 482 753.64</b>	<b>34 807 346.82</b>	<b>63.60%</b>
<b>INSURANCE RESERVE</b>											
Insurance Reserve	800 000	584 000	0	0	1 384 000	55 982.16	734 990.09	578 652.93	23 748.96	805 347.07	41.81%
<b>TOTAL INSURANCE RESERVE</b>	<b>800 000</b>	<b>584 000</b>	<b>0</b>	<b>0</b>	<b>1 384 000</b>	<b>55 982.16</b>	<b>734 990.09</b>	<b>578 652.93</b>	<b>23 748.96</b>	<b>805 347.07</b>	<b>41.81%</b>
<b>TOTAL BASIC CAPITAL</b>	<b>93 870 264</b>	<b>5 020 948</b>	<b>2 396 220</b>	<b>-4 269 117</b>	<b>97 018 315</b>	<b>3 829 249.07</b>	<b>75 335 518.65</b>	<b>61 405 621.11</b>	<b>3 506 502.60</b>	<b>35 612 693.89</b>	<b>63.29%</b>
<b>CAPITAL: GRANT FUNDING</b>											
District Municipality	0	0	0	428 755	428 755	0.00	428 755.00	428 755.00	0.00	0.00	100.00%
PAWC: Libraries	100 000	0	0	0	100 000	28 890.00	0.00	0.00	0.00	100 000.00	0.00%
PAWC: RSEP	0	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00%
National Government: MIG (DORA)	36 260 000	0	0	0	36 260 000	0.00	18 167 504.30	18 167 504.30	8 511 193.04	18 092 495.70	50.10%
National Government: NEP (DORA)	21 000 000	0	0	0	21 000 000	0.00	2 414 036.21	2 414 036.21	417 961.70	18 585 963.79	11.50%
<b>TOTAL : GRANT FUNDING</b>	<b>57 360 000</b>	<b>0</b>	<b>0</b>	<b>428 755</b>	<b>57 788 755</b>	<b>28 890.00</b>	<b>21 010 295.51</b>	<b>21 010 295.51</b>	<b>8 929 154.74</b>	<b>36 778 459.49</b>	<b>36.36%</b>
<b>TOTAL FUNDING</b>	<b>151 230 264</b>	<b>5 020 948</b>	<b>2 396 220</b>	<b>-3 840 362</b>	<b>154 807 070</b>	<b>3 858 139.07</b>	<b>96 345 814.16</b>	<b>82 415 916.62</b>	<b>12 435 657.34</b>	<b>72 391 153.38</b>	<b>53.24%</b>



## 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 April 2022 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.**

No	Deviation reference	Directorate	Department	Reason for Deviation (Deviation category)	Short Summary of Deviation	Amount approved	Period Approved	Maximum Anticipated expenditure approved	Approved Service Provider/ Contractor/ Supplier
1	BVD 516	PUBLIC SERVICES	WATER AND WASTEWATER TREATMENT	EMERGENCY	EMERGENCY CLEANING OF DE WET CHANNEL WHICH SUPPLIES DRINKING WATER TO FARMS AND SMALL HOLDINGS. IMMEDIATE INTERVENTION WAS REQUIRED TO AVOID UNNECESSARY HUMAN SUFFERING AND CLAIMS FROM THE PUBLIC	25 500,00	ONCE OFF	25 500,00	LEE- HANDRO
						25 500,00		25 500,00	EL-CHANNUN
2	BVD 518	SSS	ICT	EXCEPTIONAL CASE WHEREBY IT IS IMPRACTICAL TO FOLLOW A NORMAL PROCUREMENT PROCESS	REPAIR OF FIRE OPTIC AT ZWELETHEMBA FIRE STATION AND LIBRARY WHICH HAS BEEN VANDALISED. AT THE TIME VANDALISM HAPPENED TO THE INFRASTRUCURE, THE COMPANY WAS ON SITE AS PER SCM PROCESS AND THEREFORE NOT PRACTICAL TO USE ANOTHER SERVICE PROVIDER.	14 605,00	ONCE OFF	14 605,00	T.H.E NETWORK COMPUTER SERVICES
3	BVD 519	COMMUNITY SERVICES	TRAFFIC DEPARTMENT	SOLE PROVIDER	VEHICLE TESTING EQUIPMENT- TO TEST ROADWORTHY OF MOTOR CYCLES.	37 200,00	ONCE OFF	37 200,00	ANALOGUE AND DIGITAL SYSTEM
4	BVD 520	PUBLIC SERVICES	WATER AND WASTEWATER TREATMENT	EMERGENCY	CLEANING AND CCTV CAMERA OF SEWER PIPE LINE TO RAWSONVILLE WWTW. THIS WAS A CRITICAL WORK THAT NEEDED IMMEDIATE INTERVENTION TO RESTORE SERVICE DELIVERY TO THE COMMUNITY	399 477,80	ONCE OFF	399 477,80	TURBOSEAL
5	BVD 522	PUBLIC SERVICES	WATER AND WASTEWATER TREATMENT	EMERGENCY	EMERGENCY REPAIRS TO ELECTRICAL/ MECHANICAL EQUIPMENT AT DE DOORNS WWTW IN ACCORDANCE WITH THE ORIGINALLY APPROVED DEVIATION (BVD 494 - ORDER 1183051). DURING THE EXECUTION OF THE REPAIRS, THE CONTRCATOR WAS ABLE TO IDENTIFY ADDITIONAL DAMAGES WHICH WERE NOT FORESEEN DURING THE INITIAL REPAIRS. SUCH REPAIRS COULD NOT BE AVOIDED AS THEY WOULD RESULT IN SERVICE DELIVERY BEING COMPROMISED	113 965,00	ONCE OFF	113 965,00	NOVA VIDAPUMPING SOLUTIONS
6	BVD 523	OFFICE OF THE MM	RISK MANAGEMENT	EXCEPTIONAL CASE WHEREBY IT IS IMPRACTICAL TO FOLLOW A NORMAL PROCUREMENT PROCESS	SOFTWARE LICENSE FOR BARNOWL SYSTEM. THE SYSTEM BELONGS TO IDI TECHNOLOGY AND LICENES CAN NOT BE PROVIDE BY OTHER SERVICE PROVIDER.	4 947,88	ONCE OFF	4 947,88	IDI TECHNOLOGY SOLUTIONS
7	BVD 524	PUBLIC SERVICES	WATER AND WASTEWATER TREATMENT	EMERGENCY	EMERGENCY REPAIRS AND REFURBISHMENT OF WWTW. THE OLDER PART OF WWTW IS NON OPERATIONAL AND NEW SECTION UNDER STRAIN WITH HIGH ORGANIC LOAD. HEALTH HAZARDS.	511 216,02	ONCE OFF	511 216,02	DELTA REWINDS
8	BVD 525	SSS	ICT	EXCEPTIONAL CASE WHEREBY IT IS IMPRACTICAL TO FOLLOW A NORMAL PROCUREMENT PROCESS	RENEWAL OF CASEWARE LICENCES - RED HAT LINUX OPERATING SYSTEM. NEEDED FOR UPDATES AND SECURITY PACHES WHICH CAN LEAD TO VIRUSES ATTACKS AND POSSIBLE HACKING INTO OUR MUNICIPAL SYSTEM.	119 560,90	ONCE OFF	119 560,90	DATATEGRA
						<b>1 251 972,60</b>		<b>1 251 972,60</b>	

## **PART 2 - SUPPORTING DOCUMENTATION**

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

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

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

<b>TENDERS AWARDED DURING APRIL 2022</b>					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE
29/04/2022	BV946/ 2022	SUPPLY AND DELIVERY OF ADVANCED POWER QUALITY MEASUREMENT DEVICES AS WELL AS MONITORING OF ASSOCIATED INFRASTRUCTURE FOR THE PERIOD ENDING 30 JUNE 2024	CT Lab (Pty) Ltd	rates based	R2 097 462,00
Tender turnaround (lead time) in days	BV946/ 2022	91			
Average		91			

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.5 Procurement premiums paid for the month of April 2022.

Request Reference	Date of Order	Order Reference	Service Provider/ Contractor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Contractor/ Supplier	Awarded amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)
318936	11.03.2022		WORCESTER WEED CONTROL	R74 000,00	GR CLEANING AND SUPPLIES	78 000,00	4 000,00	5,41%	ACCEPTABLE
319293	08.04.2022	1183811	PIKES CIVIL CONSTR	45 500,00	RD WEST	46 000,00	500,00	1%	ACCEPTABLE
TOTAL PREMIUMS PAID FOR THE MONTH							4 500,00		

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

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: \_\_\_\_\_



DATE: 12 May 2022