
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT AUGUST 2021

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2021/2022 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR’S REPORT

1.1 In-Year Report - Monthly Budget Statement

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

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

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

RESOLVED

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

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 - EXECUTIVE SUMMARY

3.1 INTRODUCTION

The audited outcome for 2020/2021 reflected in this report are preliminary as the regulatory audit is still in process for the 2020/2021 financial year. The final audit- and management report will only be issued on 30 November 2021. The municipality has achieved a clean audit opinion (Unqualified with no matters of emphasis).

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2021 – 31 August 2021 is R217 125 163 or 16.67% of the total budgeted revenue R1 302 188 200.

Property Rates

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

Service charges - electricity revenue

Includes services that will be affected by revenue accrual journal that was only processed in the new month. The journal of R28 255 206 to recognize revenue billed in July, but services were utilized in the old year was processed in the current financial year.

Service charges – water revenue

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

Service charges – sanitation revenue

There are some year-end processes that needs to be finalized which affects journals processed in the current year, that need to be accrued in the old year 2020/2021.

Service charges – refuse revenue

There are some year-end processes that needs to be finalized which affects journals processed in the current year, that need to be accrued in the old year 2020/2021.

Rental of facilities and equipment

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

Interest earned – external investments

Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies.

Interest earned – outstanding debtors

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

Fines, penalties and forfeits

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

Licenses and permits

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

Agency services

There are some year-end processes that needs to be finalized which affects journals processed in the current year, that need to be accrued in the old year 2020/2021.

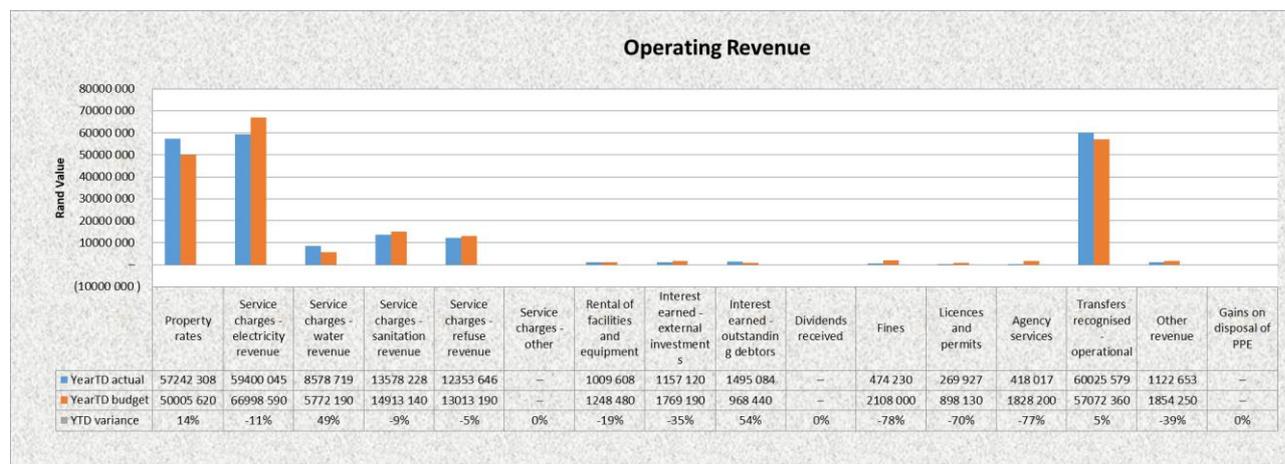
Transfers and subsidies – Operating

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

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)

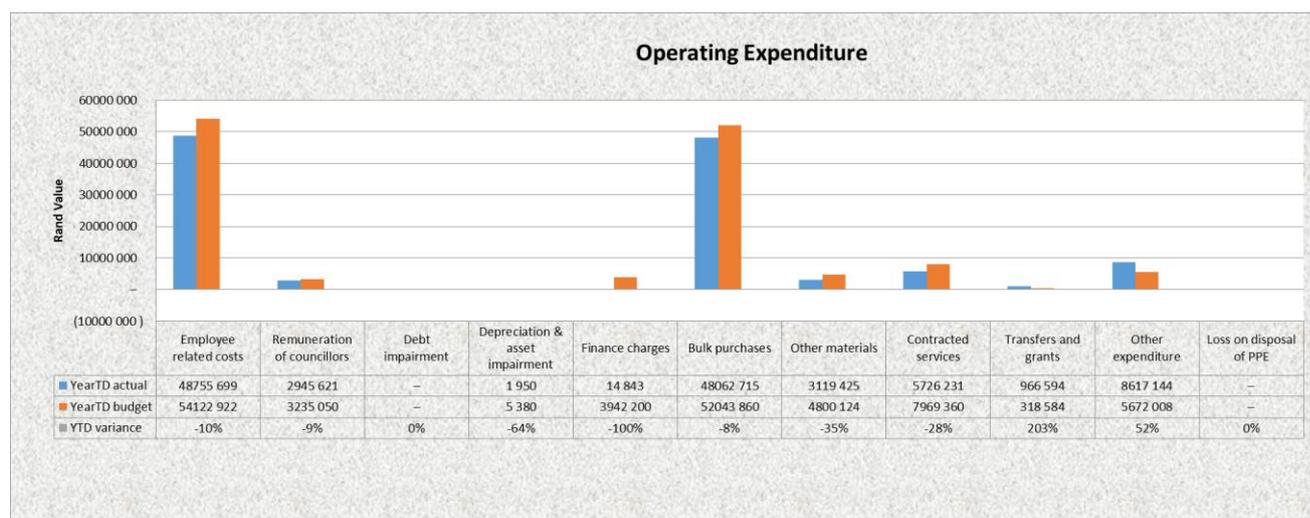


Operating Expenditure by Type

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 R118 210 223 or 9.18% of the total budgeted expenditure R1 287 175 140.

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

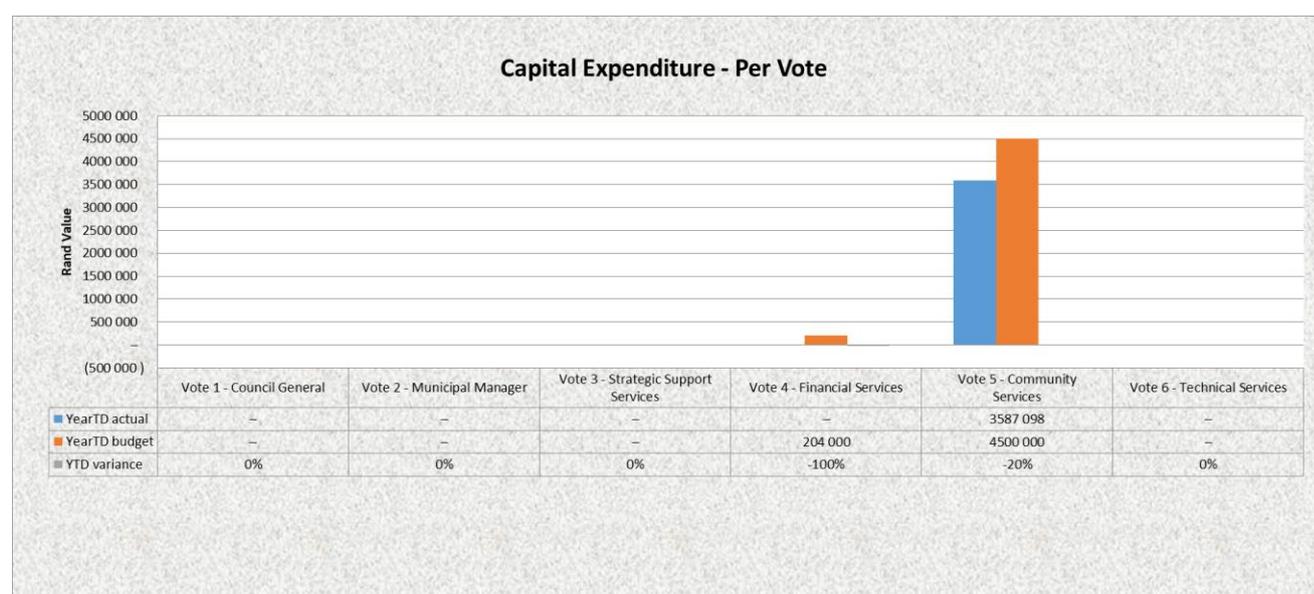


Capital Expenditure

The total capital expenditure for the period 1 July 2021 – 31 August 2021, amounts to R9 040 400 or 5.79% of the total capital budget that amounts to R156 251 212.

Capital grant funding the total capital grant funding expenditure amounts to R109 576 or 0.2% of the total capital grant funding budget that amounts to R57 360 000.

Refer to Section 4 – table C5 for more detail.



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R242 062 959.

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 August 2021.

Refer to Section 10 – Supporting Table SC1

3.4 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

PART 1 – IN-YEAR REPORT

SECTION 4 – IN-YEAR BUDGET TABLES

4.1 Monthly budget statements

4.1.1 Table C1: Monthly Budget Statement Summary

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

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M02 August									
Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	155 977	154 348	154 348	11 889	57 242	50 006	7 237	14%	154 348
Service charges	644 056	722 633	722 633	27 339	93 911	100 697	(6 786)	-7%	722 633
Investment revenue	9 718	10 686	10 686	485	1 157	1 769	(612)	-35%	10 686
Transfers and subsidies	168 007	147 172	147 272	5 213	60 026	57 072	2 953	5%	147 272
Other own revenue	93 091	267 249	267 249	2 217	4 790	8 906	(4 116)	-46%	267 249
Total Revenue (excluding capital transfers and contributions)	1 070 848	1 302 088	1 302 188	47 142	217 125	218 450	(1 325)	-1%	1 302 188
Employee costs	319 700	344 581	344 551	23 364	48 756	54 123	(5 367)	-10%	344 551
Remuneration of Councillors	18 421	20 356	20 356	1 453	2 946	3 235	(289)	-9%	20 356
Depreciation & asset impairment	88 561	100 988	100 988	2	2	5	(3)	-64%	100 988
Finance charges	22 351	23 653	23 653	–	15	3 942	(3 927)	-100%	23 653
Materials and bulk purchases	363 591	428 242	424 492	50 399	51 182	56 844	(5 662)	-10%	424 492
Transfers and subsidies	4 452	4 365	4 501	812	967	319	648	203%	4 501
Other expenditure	254 371	364 990	368 734	9 031	14 343	13 641	702	5%	368 734
Total Expenditure	1 071 447	1 287 175	1 287 275	85 060	118 210	132 109	(13 899)	-11%	1 287 275
Surplus/(Deficit)	(598)	14 913	14 913	(37 918)	98 915	86 340	12 575	15%	14 913
Transfers and subsidies - capital (monetary allocations)	52 583	57 360	57 360	–	–	22 244	(22 244)	-100%	57 360
Contributions & Contributed assets	800	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	52 784	72 273	72 273	(37 918)	98 915	108 584	(9 669)	-9%	72 273
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	52 784	72 273	72 273	(37 918)	98 915	108 584	(9 669)	-9%	72 273
Capital expenditure & funds sources									
Capital expenditure	124 588	151 230	156 251	4 375	9 040	5 173	3 867	75%	156 251
Capital transfers recognised	53 383	57 360	57 360	110	110	250	(141)	-56%	57 360
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	71 205	93 870	98 891	4 265	8 931	4 923	4 008	81%	98 891
Total sources of capital funds	124 588	151 230	156 251	4 375	9 040	5 173	3 867	75%	156 251
Financial position									
Total current assets	329 806	319 279	319 279	–	385 033	–	–	–	319 279
Total non current assets	2 460 414	2 499 055	2 499 055	–	2 494 364	–	–	–	2 499 055
Total current liabilities	181 007	154 174	154 174	–	189 563	–	–	–	154 174
Total non current liabilities	465 053	434 708	434 708	–	459 226	–	–	–	434 708
Community wealth/Equity	2 144 160	2 229 452	2 229 452	–	2 230 608	–	–	–	2 229 452
Cash flows									
Net cash from (used) operating	147 422	50 395	50 395	14 298	61 678	31 037	(30 641)	-99%	50 394
Net cash from (used) investing	(123 462)	(151 180)	(151 180)	(4 366)	(9 020)	(7 781)	1 239	-16%	(151 180)
Net cash from (used) financing	(11 548)	(12 941)	(12 941)	34	57	9	(49)	-556%	(12 941)
Cash/cash equivalents at the month/year end	174 132	86 287	86 287	–	242 063	223 278	(18 785)	-8%	75 621
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	69 031	14 684	464	5 164	4 200	4 067	20 233	106 270	224 114
Creditors Age Analysis									
Total Creditors	648	11	–	–	–	–	–	–	659

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) - M02 August										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Government and administration		226 404	213 203	213 203	13 451	73 983	67 498	6 485	10%	213 203
Executive and council		433	112	112	23	45	21	24	112%	112
Finance and administration		225 972	213 091	213 091	13 428	73 938	67 477	6 461	10%	213 091
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		86 487	264 651	264 651	5 576	12 805	14 022	(1 217)	-9%	264 651
Community and social services		13 597	10 140	10 140	4 493	4 652	3 665	986	27%	10 140
Sport and recreation		1 282	2 211	2 211	137	294	441	(147)	-33%	2 211
Public safety		32 352	230 807	230 807	603	810	2 737	(1 928)	-70%	230 807
Housing		39 256	21 493	21 493	343	7 050	7 179	(129)	-2%	21 493
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		50 136	14 911	14 911	663	1 232	3 307	(2 075)	-63%	14 911
Planning and development		2 828	1 353	1 353	213	363	272	91	33%	1 353
Road transport		44 821	13 558	13 558	451	869	3 035	(2 166)	-71%	13 558
Environmental protection		2 487	-	-	-	-	-	-	-	-
Trading services		761 204	866 683	866 683	27 452	129 105	155 866	(26 761)	-17%	866 683
Energy sources		457 881	552 484	552 484	18 838	62 423	78 003	(15 581)	-20%	552 484
Water management		119 417	102 167	102 167	(970)	16 874	14 480	2 394	17%	102 167
Waste water management		119 912	147 556	147 556	6 012	29 233	42 587	(13 354)	-31%	147 556
Waste management		63 993	64 476	64 476	3 572	20 575	20 796	(220)	-1%	64 476
Other	4	-	-	100	-	-	-	-	-	100
Total Revenue - Functional	2	1 124 231	1 359 448	1 359 548	47 142	217 125	240 694	(23 568)	-10%	1 359 548
Expenditure - Functional										
Government and administration		226 174	262 202	262 036	14 561	29 529	30 164	(635)	-2%	262 036
Executive and council		40 376	40 098	39 734	2 766	8 722	5 702	3 020	53%	39 734
Finance and administration		182 041	218 212	218 411	11 520	20 226	23 879	(3 653)	-15%	218 411
Internal audit		3 757	3 891	3 891	275	580	582	(1)	0%	3 891
Community and public safety		171 557	309 857	310 423	7 399	14 513	16 854	(2 341)	-14%	310 423
Community and social services		27 864	26 949	27 665	2 088	3 586	3 571	15	0%	27 665
Sport and recreation		25 600	27 026	27 026	1 540	2 989	3 562	(573)	-16%	27 026
Public safety		95 427	225 937	225 937	3 043	6 694	7 496	(802)	-11%	225 937
Housing		22 583	29 855	29 705	728	1 244	2 225	(981)	-44%	29 705
Health		83	91	91	-	-	0	(0)	-100%	91
Economic and environmental services		78 767	79 306	79 796	3 754	6 996	7 537	(541)	-7%	79 796
Planning and development		17 506	18 626	18 691	1 601	2 820	2 628	193	7%	18 691
Road transport		58 262	60 221	60 571	2 153	4 176	4 844	(668)	-14%	60 571
Environmental protection		2 999	459	534	0	0	65	(65)	-99%	534
Trading services		594 443	635 190	634 365	59 186	67 011	77 523	(10 511)	-14%	634 365
Energy sources		404 364	462 271	462 271	51 937	53 827	62 374	(8 547)	-14%	462 271
Water management		75 107	65 812	65 112	2 233	4 438	6 661	(2 223)	-33%	65 112
Waste water management		68 096	63 890	64 360	2 105	4 074	4 453	(378)	-8%	64 360
Waste management		46 876	43 218	42 623	2 910	4 673	4 035	638	16%	42 623
Other		505	619	654	160	161	33	128	389%	654
Total Expenditure - Functional	3	1 071 447	1 287 175	1 287 275	85 060	118 210	132 109	(13 899)	-11%	1 287 275
Surplus/ (Deficit) for the year		52 784	72 273	72 273	(37 918)	98 915	108 584	(9 669)	-9%	72 273

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) - M02 August										
Vote Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	433	112	112	23	45	20	25	127,6%	112
Vote 2 - Municipal Manager		2 859	500	500	-	-	89	(89)	-100,0%	500
Vote 3 - Strategic Support Services		1 529	1 651	1 751	179	218	310	(92)	-29,5%	1 751
Vote 4 - Financial Services		220 708	208 487	208 487	13 119	73 542	36 910	36 632	99,2%	208 487
Vote 5 - Community Services		97 838	277 467	277 467	5 783	13 312	49 122	(35 811)	-72,9%	277 467
Vote 6 - Technical Services		800 865	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	552 474	552 474	18 834	62 418	97 810	(35 391)	-36,2%	552 474
Vote 8 - Public Services		-	318 757	318 757	9 205	67 589	56 433	11 157	19,8%	318 757
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 124 231	1 359 448	1 359 548	47 142	217 125	240 694	(23 568)	-9,8%	1 359 548
Expenditure by Vote										
Vote 1 - Council General	1	36 468	36 147	35 783	2 540	8 270	3 672	4 598	125,2%	35 783
Vote 2 - Municipal Manager		11 297	9 628	9 628	663	1 295	988	307	31,1%	9 628
Vote 3 - Strategic Support Services		68 710	71 745	72 043	4 667	8 110	7 394	716	9,7%	72 043
Vote 4 - Financial Services		77 852	133 357	133 407	6 428	10 837	13 691	(2 854)	-20,8%	133 407
Vote 5 - Community Services		180 846	315 481	315 647	7 992	15 981	32 394	(16 413)	-50,7%	315 647
Vote 6 - Technical Services		696 274	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	471 099	471 099	52 297	54 599	48 348	6 252	12,9%	471 099
Vote 8 - Public Services		-	249 717	249 667	10 473	19 117	25 623	(6 505)	-25,4%	249 667
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 071 447	1 287 175	1 287 275	85 060	118 210	132 109	(13 899)	-10,5%	1 287 275
Surplus/ (Deficit) for the year	2	52 784	72 273	72 273	(37 918)	98 915	108 584	(9 669)	-8,9%	72 273
References										
1. Insert 'Vote'; e.g. Department, if different to standard classification structure										
2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)										

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August

Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Council General		433	112	112	23	45	20	25	128%	112
1.1 - Admin		433	112	112	23	45	20	25	128%	112
1.2 - Mayoral Office		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		2 859	500	500	-	-	89	(89)	-100%	500
2.1 - Office Support		500	500	500	-	-	89	(89)	-100%	500
2.2 - Internal Audit		-	-	-	-	-	-	-	-	-
2.3 - Project Management		2 359	-	-	-	-	-	-	-	-
2.4 - Ombudsman		-	-	-	-	-	-	-	-	-
2.5 - Enterprise Risk Management		-	-	-	-	-	-	-	-	-
2.6 - Jobs4U		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		1 529	1 651	1 751	179	218	310	(92)	-30%	1 751
3.1 - Administration & Support Services		787	906	906	39	78	160	(82)	-51%	906
3.2 - Human Resources		544	620	620	109	109	110	(1)	-1%	620
3.3 - Information Communication Technology		5	2	2	0	1	0	1	148%	2
3.4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-
3.5 - Communications & Media Relations		-	-	-	-	-	-	-	-	-
3.6 - Local Economic Development		127	123	223	31	31	39	(9)	-22%	223
3.7 - Legal Services		66	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		220 708	208 487	208 487	13 119	73 542	36 910	36 632	99%	208 487
4.1 - Administration		41 218	35 376	35 376	1 215	10 075	6 263	3 812	61%	35 376
4.2 - Revenue		176 827	170 312	170 312	11 904	63 248	30 152	33 096	110%	170 312
4.3 - Financial Planning		2 664	1 285	1 285	-	219	227	(8)	-4%	1 285
4.4 - Supply Chain Management		-	1 514	1 514	-	-	268	(268)	-100%	1 514
Vote 5 - Community Services		97 838	277 467	277 467	5 783	13 312	49 122	(35 811)	-73%	277 467
5.1 - Administration & Support Services		63	94	94	-	-	17	(17)	-100%	94
5.2 - Human Settlements & Housing		39 685	21 865	21 865	375	7 114	3 871	3 243	84%	21 865
5.3 - Libraries		10 247	9 208	9 208	4 296	4 296	1 630	2 666	164%	9 208
5.4 - Fire Brigade & Disaster Risk Management		1 789	1 700	1 700	305	330	301	29	9%	1 700
5.5 - Traffic Services		43 410	242 108	242 108	662	1 263	42 863	(41 600)	-97%	242 108
5.6 - Municipal Halls and Resorts		2 166	2 124	2 124	145	309	376	(67)	-18%	2 124
5.7 - Customer Care Services		477	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		1	368	368	-	-	65	(65)	-100%	368
5.9 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		800 865	-	-	-	-	-	-	-	-
6.1 - Public Works		38 046	-	-	-	-	-	-	-	-
6.2 - Cemeteries		1 612	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		3	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		63 993	-	-	-	-	-	-	-	-
6.5 - Sewerages		119 912	-	-	-	-	-	-	-	-
6.6 - Electricity Management		457 752	-	-	-	-	-	-	-	-
6.7 - Water Management		119 547	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	552 474	552 474	18 834	62 418	97 810	(35 391)	-36%	552 474
7.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		-	552 474	552 474	18 834	62 418	97 810	(35 391)	-36%	552 474
Vote 8 - Public Services		-	318 757	318 757	9 205	67 589	56 433	11 157	20%	318 757
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		-	-	-	-	-	-	-	-	-
8.3 - Community Liason		-	460	460	115	115	81	34	41%	460
8.4 - Municipal Planning and Building Control		-	1 230	1 230	182	333	218	115	53%	1 230
8.5 - Public Works		-	2 211	2 211	100	114	391	(277)	-71%	2 211
8.6 - Cemeteries		-	638	638	189	340	113	228	202%	638
8.7 - Parks and Open Spaces		-	10	10	-	-	2	(2)	-100%	10
8.8 - Solid Waste and Area Cleaning		-	64 476	64 476	3 572	20 575	11 415	9 161	80%	64 476
8.9 - Waste Water Treatment and Networks		-	147 556	147 556	6 012	29 233	26 123	3 110	12%	147 556
8.10 - Water Treatment and Networks		-	102 176	102 176	(966)	16 878	18 089	(1 211)	-7%	102 176
Total Revenue by Vote	2	1 124 231	1 359 448	1 359 548	47 142	217 125	240 694	(23 568)	-10%	1 359 548

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M02 August

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
Expenditure by Vote	1									
Vote 1 - Council General		36 468	36 147	35 783	2 540	8 270	3 672	4 598	125%	35 783
1.1 - Admin		23 163	21 733	21 737	1 465	6 261	2 231	4 031	181%	21 737
1.2 - Mayoral Office		13 305	14 414	14 047	1 075	2 009	1 442	567	39%	14 047
Vote 2 - Municipal Manager		11 297	9 628	9 628	663	1 295	988	307	31%	9 628
2.1 - Office Support		3 889	3 900	3 900	227	452	400	52	13%	3 900
2.2 - Internal Audit		3 757	3 891	3 891	275	580	399	181	45%	3 891
2.3 - Project Management		2 174	-	-	-	-	-	-	-	-
2.4 - Ombudsman		2	2	2	0	0	0	(0)	-94%	2
2.5 - Enterprise Risk Management		1 469	1 812	1 812	162	263	186	77	42%	1 812
2.6 - Jobs4U		6	22	22	-	-	2	(2)	-100%	22
Vote 3 - Strategic Support Services		68 710	71 745	72 043	4 667	8 110	7 394	716	10%	72 043
3.1 - Administration & Support Services		26 441	27 901	28 324	1 735	2 396	2 907	(511)	-18%	28 324
3.2 - Human Resources		13 725	13 133	12 797	849	1 700	1 313	386	29%	12 797
3.3 - Information Communication Technology		16 101	16 701	16 812	754	2 015	1 725	290	17%	16 812
3.4 - IDPI/ PMS/ SDBIP		2 253	2 236	2 236	143	268	229	39	17%	2 236
3.5 - Communications & Media Relations		1 379	1 576	1 606	79	169	165	5	3%	1 606
3.6 - Local Economic Development		3 754	4 127	4 227	771	992	434	559	129%	4 227
3.7 - Legal Services		5 057	6 072	6 042	336	569	620	(51)	-8%	6 042
Vote 4 - Financial Services		77 852	133 357	133 407	6 428	10 837	13 691	(2 854)	-21%	133 407
4.1 - Administration		26 078	25 697	25 747	498	800	2 642	(1 842)	-70%	25 747
4.2 - Revenue		35 284	49 235	49 235	2 329	4 168	5 053	(885)	-18%	49 235
4.3 - Financial Planning		2 243	21 176	21 176	1 290	2 649	2 173	475	22%	21 176
4.4 - Supply Chain Management		14 248	37 249	37 249	2 311	3 220	3 823	(603)	-16%	37 249
Vote 5 - Community Services		180 846	315 481	315 647	7 992	15 981	32 394	(16 413)	-51%	315 647
5.1 - Administration & Support Services		6 205	6 066	6 066	477	882	623	260	42%	6 066
5.2 - Human Settlements & Housing		22 428	29 861	29 711	728	1 244	3 049	(1 805)	-59%	29 711
5.3 - Libraries		15 952	15 780	15 945	1 161	2 200	1 636	564	34%	15 945
5.4 - Fire Brigade & Disaster Risk Management		40 396	34 749	34 749	1 529	4 021	3 566	455	13%	34 749
5.5 - Traffic Services		75 814	210 699	210 699	2 983	5 532	21 623	(16 091)	-74%	210 699
5.6 - Municipal Halls and Resorts		8 579	8 991	9 141	603	1 125	938	186	20%	9 141
5.7 - Customer Care Services		3 191	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		8 198	9 245	9 245	512	976	949	27	3%	9 245
5.9 - Health		83	91	91	-	-	9	(9)	-100%	91
Vote 6 - Technical Services		696 274	-	-	-	-	-	-	-	-
6.1 - Public Works		96 339	-	-	-	-	-	-	-	-
6.2 - Cemeteries		4 681	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		9 128	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		49 070	-	-	-	-	-	-	-	-
6.5 - Sewerages		62 406	-	-	-	-	-	-	-	-
6.6 - Electricity Management		399 544	-	-	-	-	-	-	-	-
6.7 - Water Management		75 107	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	471 099	471 099	52 297	54 599	48 348	6 252	13%	471 099
7.1 - Administration & Support Services		-	8 829	8 829	360	772	906	(134)	-15%	8 829
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		-	462 271	462 271	51 937	53 827	47 442	6 385	13%	462 271
Vote 8 - Public Services		-	249 717	249 667	10 473	19 117	25 623	(6 505)	-25%	249 667
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		-	2 412	2 412	87	174	248	(74)	-30%	2 412
8.3 - Community Liason		-	3 407	3 407	193	381	350	31	9%	3 407
8.4 - Municipal Planning and Building Control		-	10 419	10 419	759	1 547	1 069	478	45%	10 419
8.5 - Public Works		-	50 531	50 956	1 243	2 290	5 229	(2 940)	-56%	50 956
8.6 - Cemeteries		-	4 042	4 442	519	638	456	182	40%	4 442
8.7 - Parks and Open Spaces		-	9 003	9 003	529	1 009	924	85	9%	9 003
8.8 - Solid Waste and Area Cleaning		-	45 802	45 227	3 062	4 981	4 641	339	7%	45 227
8.9 - Waste Water Treatment and Networks		-	58 240	58 690	1 843	3 655	6 023	(2 368)	-39%	58 690
8.10 - Water Treatment and Networks		-	65 862	65 112	2 238	4 442	6 682	(2 240)	-34%	65 112
Total Expenditure by Vote	2	1 071 447	1 287 175	1 287 275	85 060	118 210	132 109	(13 899)	(0)	1 287 275
Surplus/ (Deficit) for the year	2	52 784	72 273	72 273	(37 918)	98 915	108 584	(9 669)	(0)	72 273

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) - M02 August										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		155 977	154 348	154 348	11 889	57 242	50 006	7 237	14%	154 348
Service charges - electricity revenue		431 937	522 613	522 613	18 812	59 400	66 999	(7 599)	-11%	522 613
Service charges - water revenue		93 942	79 712	79 712	(970)	8 579	5 772	2 807	49%	79 712
Service charges - sanitation revenue		76 021	76 112	76 112	6 012	13 578	14 913	(1 335)	-9%	76 112
Service charges - refuse revenue		42 155	44 197	44 197	3 485	12 354	13 013	(660)	-5%	44 197
Rental of facilities and equipment		22 936	5 845	5 845	485	1 010	1 248	(239)	-19%	5 845
Interest earned - external investments		9 718	10 686	10 686	485	1 157	1 769	(612)	-35%	10 686
Interest earned - outstanding debtors		8 344	6 770	6 770	703	1 495	968	527	54%	6 770
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		30 743	230 513	230 513	279	474	2 108	(1 634)	-78%	230 513
Licences and permits		2 017	3 949	3 949	262	270	898	(628)	-70%	3 949
Agency services		9 416	8 987	8 987	-	418	1 828	(1 410)	-77%	8 987
Transfers and subsidies		168 007	147 172	147 272	5 213	60 026	57 072	2 953	5%	147 272
Other revenue		15 716	9 786	9 786	487	1 123	1 854	(732)	-39%	9 786
Gains		3 919	1 399	1 399	-	-	-	-	-	1 399
Total Revenue (excluding capital transfers and contributions)		1 070 848	1 302 088	1 302 188	47 142	217 125	218 450	(1 325)	-1%	1 302 188
Expenditure By Type										
Employee related costs		319 700	344 581	344 551	23 364	48 756	54 123	(5 367)	-10%	344 551
Remuneration of councillors		18 421	20 356	20 356	1 453	2 946	3 235	(289)	-9%	20 356
Debt impairment		77 569	198 257	198 257	-	-	-	-	-	198 257
Depreciation & asset impairment		88 561	100 988	100 988	2	2	5	(3)	-64%	100 988
Finance charges		22 351	23 653	23 653	-	15	3 942	(3 927)	-100%	23 653
Bulk purchases - electricity		337 524	388 335	388 335	48 049	48 063	52 044	(3 981)	-8%	388 335
Inventory consumed		26 067	39 907	36 157	2 350	3 119	4 800	(1 681)	-35%	36 157
Contracted services		73 166	89 923	92 440	5 276	5 726	7 969	(2 243)	-28%	92 440
Transfers and subsidies		4 452	4 365	4 501	812	967	319	648	203%	4 501
Other expenditure		100 150	73 045	74 272	3 755	8 617	5 672	2 945	52%	74 272
Losses		3 485	3 766	3 766	-	-	-	-	-	3 766
Total Expenditure		1 071 447	1 287 175	1 287 275	85 060	118 210	132 109	(13 899)	-11%	1 287 275
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(598)	14 913	14 913	(37 918)	98 915	86 340	12 575	0	14 913
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		52 583	57 360	57 360	-	-	22 244	(22 244)	(0)	57 360
Transfers and subsidies - capital (in-kind - all)		500	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		300	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		52 784	72 273	72 273	(37 918)	98 915	108 584			72 273
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		52 784	72 273	72 273	(37 918)	98 915	108 584			72 273
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52 784	72 273	72 273	(37 918)	98 915	108 584			72 273
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		52 784	72 273	72 273	(37 918)	98 915	108 584			72 273

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M02 August				
Ref	Description	Variance greater than 5% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	14%	Property rates shows an over performance due to the annual billing that was done in the month of July, but due in September 2021.	
	Service charges - electricity revenue	-11%	Includes services that will be affected by revenue accrual journal that was only processed in the new month. The journal of R28 255 206 to recognize revenue billed in July, but services were utilized in the old year was processed in the current August.	
	Service charges - water revenue	49%	There is an over-performance. Includes services that will be affected by revenue accrual journal that was only processed in the new month. The journal of R8 373 526 to recognize revenue billed in July, but services were utilized in the old year was processed in the current August.	
	Service charges - sanitation revenue	-9%	There are some year-end processes that needs to be finalized which affects journals processed in the current year, that need to be accrued in the old year 2020/2021.	
	Service charges - refuse revenue	-5%	There are some year-end processes that needs to be finalized which affects journals processed in the current year, that need to be accrued in the old year 2020/2021.	
	Rental of facilities and equipment	-19%	Rental of facilities have been affected by the lock down and as a result there are less usage of some of our facilities than budgeted for.	
	Interest earned - external investments	-35%	Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies.	
	Interest earned - outstanding debtors	54%	Growth in debtors due to non-payment has resulted in more interest being charged on outstanding debtors than anticipated.	
	Fines, penalties and forfeits	-78%	An accrual for traffic fines has been raised for the period. Final traffic fine provisions and accounting treatment are done at financial year end.	
	Licences and permits	-70%	The issuing of licences and permits are done on an ad-hoc basis based on the demand from clients.	
	Agency services	-77%	There are some year-end processes that needs to be finalized which affects journals processed in the current year, that need to be accrued in the old year 2020/2021.	
	Transfers and subsidies - operating	5%	Transfers of grants and subsidies are done throughout the financial year. All operational conditional grant revenue has been recognized where the conditions are met. The first transfer of the equitable share has been fully recognized due to the fact that it is an unconditional grant.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants are recognised when capital expenditure has been capitalised.	
	Other revenue	-39%	Other revenue shows a slight under performance, although most of the operations are no longer suspended the revenue has been affected by the lockdown.	
2	Expenditure By Type			
	Employee related costs	-10%	Municipal Councillors are currently still remunerated on the 2019/2020 Gazette.	
	Remuneration of councillors	-9%	Salary increases for 2021/2022 are not yet paid due to ongoing wage negotiations.	
	Depreciation & asset impairment	-64%	Depreciation for 2021/2022 has not yet been calculated.	
	Finance charges	-100%	Finance charges for 2021/2022 has not yet been calculated.	
	Bulk purchases - electricity	-8%	Electricity and water purchases till August 2021 are pro-rata less than anticipated.	
	Inventory consumed	-35%	Expenditure on materials and supplies till July 2021 are pro-rata less than anticipated.	
	Contracted services	-28%	Expenditure on contracted and outsourced services till August 2021 are pro-rata less than anticipated.	
	Transfers and subsidies	203%	Tourism Service Level Agreement was paid for 2021/2022	
	Other expenditure	52%	Expenditure on general expenses till August 2021 are pro-rata higher than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	75%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	10%	Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Other revenue	760%	Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Government - Operating	5%	EQ share portion received in July 2021	
	Government Capital	30%	Higher amount received from INEP and MIG	
	Interest	1%	Investment process been done monthly.	
	Suppliers	-18%	Process will be reviewed and amend through the adjustment budget.	
	Transfer and grants	277%	Process will be reviewed and amend through the adjustment budget.	
	Capital assets	-16%	Capital projects August 2021	
	Consumer deposits	566%	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) - M02 August

Vote Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		-	5	5	-	-	-	-	-	5
Vote 2 - Municipal Manager		1 065	5	5	-	-	-	-	-	5
Vote 3 - Strategic Support Services		370	3 155	4 415	-	-	-	-	-	4 415
Vote 4 - Financial Services		3 237	-	-	-	-	-	-	-	-
Vote 5 - Community Services		10 442	15 635	15 635	2 251	3 587	4 000	(413)	-10%	15 635
Vote 6 - Technical Services		93 045	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	33 600	33 600	-	-	2	2	#DIV/0!	33 600
Vote 8 - Public Services		-	50 394	51 195	1 534	4 861	219	4 642	2118%	51 195
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	108 160	102 794	104 855	3 784	8 450	4 219	4 231	100%	104 855
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		1 379	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		928	3 200	3 200	-	-	-	-	-	3 200
Vote 4 - Financial Services		450	805	1 389	-	-	204	(204)	-100%	1 389
Vote 5 - Community Services		1 153	7 200	7 200	-	-	500	(500)	-100%	7 200
Vote 6 - Technical Services		12 517	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	12 220	13 424	-	-	-	-	-	13 424
Vote 8 - Public Services		-	25 011	26 183	591	591	250	340	136%	26 183
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	16 427	48 436	51 396	591	591	954	(364)	-38%	51 396
Total Capital Expenditure	3	124 588	151 230	156 251	4 375	9 040	5 173	3 867	75%	156 251
Capital Expenditure - Functional Classification										
Governance and administration		5 425	7 005	8 849	-	-	204	(204)	-100%	8 849
Executive and council		37	10	10	-	-	-	-	-	10
Finance and administration		5 388	6 995	8 839	-	-	204	(204)	-100%	8 839
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		12 192	23 828	23 828	2 251	3 587	4 500	(913)	-20%	23 828
Community and social services		11 252	728	728	-	-	-	-	-	728
Sport and recreation		10	22 600	22 600	2 251	3 587	4 500	(913)	-20%	22 600
Public safety		930	500	500	-	-	-	-	-	500
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		72 398	51 601	48 621	126	2 427	250	2 177	870%	48 621
Planning and development		1 222	-	-	-	-	-	-	-	-
Road transport		71 176	51 601	48 621	126	2 427	250	2 177	870%	48 621
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		34 572	68 797	74 953	1 998	3 027	219	2 807	1281%	74 953
Energy sources		23 781	45 490	46 694	-	2	-	2	#DIV/0!	46 694
Water management		4 195	7 308	6 308	(6)	372	219	152	69%	6 308
Waste water management		5 420	14 483	20 436	2 004	2 653	-	2 653	#DIV/0!	20 436
Waste management		1 177	1 516	1 516	-	-	-	-	-	1 516
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	124 588	151 230	156 251	4 375	9 040	5 173	3 867	75%	156 251
Funded by:										
National Government		50 125	57 260	57 260	110	110	250	(141)	-56%	57 260
Provincial Government		2 458	100	100	-	-	-	-	-	100
District Municipality		300	-	-	-	-	-	-	-	-
Other transfers and grants		500	-	-	-	-	-	-	-	-
Transfers recognised - capital		53 383	57 360	57 360	110	110	250	(141)	-56%	57 360
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		71 205	93 870	98 891	4 265	8 931	4 923	4 008	81%	98 891
Total Capital Funding		124 588	151 230	156 251	4 375	9 040	5 173	3 867	75%	156 251

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M02 August						
Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		89 348	41 287	41 287	132 079	41 287
Call investment deposits		101 414	45 000	45 000	110 000	45 000
Consumer debtors		108 300	195 191	195 191	110 207	195 191
Other debtors		20 236	24 782	24 782	20 514	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	10 392	10 953
Total current assets		329 806	319 279	319 279	385 033	319 279
Non current assets						
Long-term receivables		2 658	3 479	3 479	2 654	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	2 387 113	2 408 787
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		4 090	3 013	3 013	4 090	3 013
Other non-current assets		36 631	36 631	36 631	36 631	36 631
Total non current assets		2 460 414	2 499 055	2 499 055	2 494 364	2 499 055
TOTAL ASSETS		2 790 220	2 818 334	2 818 334	2 879 397	2 818 334
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		18 448	14 536	14 536	11 702	14 536
Consumer deposits		4 367	4 738	4 738	4 403	4 738
Trade and other payables		106 664	92 096	92 096	115 102	92 096
Provisions		51 529	42 804	42 804	58 357	42 804
Total current liabilities		181 007	154 174	154 174	189 563	154 174
Non current liabilities						
Borrowing		179 139	164 603	164 603	180 478	164 603
Provisions		285 914	270 105	270 105	278 748	270 105
Total non current liabilities		465 053	434 708	434 708	459 226	434 708
TOTAL LIABILITIES		646 060	588 882	588 882	648 789	588 882
NET ASSETS	2	2 144 160	2 229 452	2 229 452	2 230 608	2 229 452
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 144 160	2 175 587	2 175 587	2 230 608	2 175 587
Reserves		-	53 865	53 865	-	53 865
TOTAL COMMUNITY WEALTH/EQUITY	2	2 144 160	2 229 452	2 229 452	2 230 608	2 229 452

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M02 August										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		111 142	131 196	131 196	10 367	20 299	22 155	(1 856)	-8%	131 196
Service charges		637 405	641 866	641 866	64 514	119 245	108 671	10 574	10%	641 866
Other revenue		202 857	40 959	40 959	38 728	54 925	6 389	48 537	760%	40 959
Government - operating		161 901	147 172	147 172	6 814	61 627	58 439	3 188	5%	147 172
Government - capital		56 927	57 360	57 360	100	12 042	9 292	2 750	30%	57 360
Interest		16 052	17 456	17 456	1 058	2 386	2 294	92	4%	17 456
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1 012 988)	(959 913)	(959 913)	(106 471)	(207 880)	(175 946)	31 933	-18%	(959 913)
Finance charges		(22 675)	(21 336)	(21 336)	-	-	-	-	-	(21 336)
Transfers and Grants		(3 199)	(4 365)	(4 365)	(812)	(967)	(256)	710	-277%	(4 365)
NET CASH FROM/(USED) OPERATING ACTIVITIES		147 422	50 395	50 395	14 298	61 678	31 037	(30 641)	-99%	50 394
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(1 744)	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		23	50	50	9	20	18	2	13%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(121 740)	(151 230)	(151 230)	(4 375)	(9 040)	(7 799)	1 241	-16%	(151 230)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(123 462)	(151 180)	(151 180)	(4 366)	(9 020)	(7 781)	1 239	-16%	(151 180)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		153	100	100	34	57	9	49	556%	100
Payments										
Repayment of borrowing		(11 702)	(13 041)	(13 041)	-	-	-	-	-	(13 041)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(11 548)	(12 941)	(12 941)	34	57	9	(49)	-556%	(12 941)
NET INCREASE/ (DECREASE) IN CASH HELD		12 413	(113 726)	(113 726)	9 967	52 715	23 265			(113 727)
Cash/cash equivalents at beginning:		161 720	200 013	200 013		189 348	200 013			189 348
Cash/cash equivalents at month/year end:		174 132	86 287	86 287		242 063	223 278			75 621

References

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 - M02 August													
Description	NT Code	Budget Year 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Li.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7 487	3 848	40	905	872	780	4 123	15 347	33 401	22 026	9 197	28 726
Trade and Other Receivables from Exchange Transactions - Electricity	1300	27 898	1 958	45	204	424	183	731	2 503	33 946	4 045	100	4 163
Receivables from Non-exchange Transactions - Property Rates	1400	21 301	2 494	9	681	585	526	4 021	12 343	41 960	18 156	1 454	22 322
Receivables from Exchange Transactions - Waste Water Management	1500	9 184	2 921	37	856	805	756	4 178	20 739	39 475	27 333	6 107	31 644
Receivables from Exchange Transactions - Waste Management	1600	9 256	1 723	24	511	512	451	2 541	12 825	27 848	16 845	3 794	19 617
Receivables from Exchange Transactions - Property Rental Debtors	1700	636	411	14	209	210	210	1 085	5 971	8 745	7 684	442	20 834
Interest on Arrear Debtor Accounts	1810	1 172	51	18	69	79	88	888	21 261	23 626	22 385	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(7 902)	1 278	278	1 730	714	1 068	2 666	15 280	15 113	21 459	581	9 486
Total By Income Source	2000	69 031	14 684	464	5 164	4 200	4 067	20 233	106 270	224 114	139 934	21 673	136 793
2020/21 - totals only		61 403	9 274	4 215	4 217	4 714	15	21 202	97 088	202 128	127 237	12 613	87 846
Debtors Age Analysis By Customer Group													
Organs of State	2200	5 826	694	3	14	15	13	218	480	7 262	740	–	–
Commercial	2300	8 644	674	14	143	98	94	654	1 952	12 274	2 942	–	–
Households	2400	42 447	12 114	426	4 757	3 901	3 762	17 657	90 228	175 293	120 305	21 673	136 793
Other	2500	12 114	1 202	21	250	187	198	1 704	13 609	29 285	15 948	–	–
Total By Customer Group	2600	69 031	14 684	464	5 164	4 200	4 067	20 233	106 270	224 114	139 934	21 673	136 793

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

	August 2021	July 2021	June 2021
Gross consumer debtors, as per debtors age analysis	224 113 765	240 420 075	218 737 195
Total Provision for bad debts	-125 168 136	-125 168 136	-125 168 136
Provision bad debts Consumers (SC3)	-123 344 244	-123 344 244	-123 344 244
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-15 115 428	-17 561 375	-14 308 943
Net consumers debtors:	83 830 201	97 690 564	79 260 116

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.1 Outstanding Debtors

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

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 224 113 765 as at 31 August 2021 compared to R 240 420 075 as at 31 July 2021. Current debt represents 20 % of the total outstanding debt, while the total debt in arrears represents 75 % of the debt and 5 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 60 % of the total debt. It should be noted that that 26 % of arrear debt representing R 57 150 666 has been handed over to Meyer and Botha Attorneys for Debt Collection. Please further note that the outstanding debt include Annual Property Rates, Refuse removal and Sewerage services due at the end of September 2021, to the value of R14 545 283.

The outstanding debtors increased by R 21 985 617 when compared to the outstanding amount of R 202 128 148 on 31 August 2020, representing an 11 % annual increase.

2. Additional Information:

The decrease of outstanding debt for service levies is 7 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 24 % and the average days outstanding are 86 days, which is 3 months.

The Debt collection rate for the period July till August 2021 was 85.58 %. This is due to the annual Rates, Refuse Removal and Sewerage which were billed in July, but are due at the end of September 2021.

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

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

The water distribution losses for the period of July 2021 were 4.75 % off which real losses were 1.52 %.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
July 2021	1 004 897 kl	957 195 kl	47 702 kl	4.75 %
Less:			-	
		Unbilled Authorized Consumption	7 904 kl	
		Customer Meter and Data Errors	24 546 kl	
Real Losses			15 252 kl	1.52 %

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

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

1. 12 932 SMS's were sent during the month to clients with arrear accounts to the value of R 99 267 612 while 2 687 final demands with arrears to the value of R 49 932 122 were emailed, and 153 final demands were hand delivered.
2. 16 774 accounts were sent via MMS (Multimedia Messaging Services) for clients to receive their accounts on their cellphones, while 17 593 friendly due date Reminders to the value of R 105 105 969 were emailed to clients.
3. 51 Arrangements with clients owing arrears to the value of R 1 009 552 were concluded during the month.
4. R418 133 was recovered through pre-paid electricity restrictions on Non-Indigent clients where for each R10 used to buy prepaid electricity 60% or R6 is redirected towards the payment of your arrear debt.
5. There were 2604 pre-paid blocks via Syntell and there were 88 conventional electricity disconnection.
6. There were 192 phone call reminders made to clients with arrears on their accounts.
7. There are currently 20 accounts owing R173 365 with section 58 Magistrate Courts Act Garnishee Orders. The total monthly payments amount to R 3 839.

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 August 2021.

1. The total applications approved for all services by the end of August 2021 were 9 657.
2. The outstanding amount for Indigent consumers is R 9 259 446 of which R 7 286 505 is in arrears.
3. An amount of R1 118 996 owed by indigent clients was written off during the month of August 2021.
4. Subsidies for August 2021 were allocated for the following services:
 - Refuse R 1 182 493
 - Rates R 924 411
 - Sewerage R 1 871 716
 - Electricity R 527 898
 - Water R 425 781
 - Rent R 859 990

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 August 2021.

Attorneys

The outstanding handed over debt as at 31 August 2021 was R 57 150 666 made up of 1 480 accounts,

1. An amount of R 234 858 was received as payments from the handed over accounts, while an amount of R8 102.60 (vat incl.) was paid as commission.
2. 107 Sheriff fees in various towns for the value of R47 559, were paid to the sheriff of court for the serving of all court documents including summonses, notices, warrants, orders and execution of judgements and orders.
3. 71 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R31 679.
4. 31 Judgments were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R13 671.78
5. 2 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 R1 203.
6. 37 Section 65A2 notices were issued informing that a judgement has been issued with no response, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R 3 173.
7. There were 7 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they us owe the money (the amount will be stated), and signed a document where they promised to pay deferred monthly installments each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R 1 352.

8. 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 August 2021:

1. The total outstanding arrear debt of Councilors after the August 2021 due date was R6 095.
2. An amount of R 6 095 was deducted from the August 2021 salaries of 10 councilors who did not pay their accounts in full on the due date. (The arrear amount was R6 095)

5.2.6 Arrears Employees

1. The outstanding debt of employees after the August 2021 due date was R156 669.
2. An amount of R16 142 was automatically deducted from the August 2021 salaries of 9 officials who had arrangements with a balance of R118 286 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R38 383 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the August 2021 salaries of 97 officials who did not pay their account in full on the due date. (The arrear amount was R38 383).

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August												
Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	648	11	-	-	-	-	-	-	-	659	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	648	11	-	-	-	-	-	-	-	659	-

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 - M02 August									
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							
R thousands									
Municipality									
Nedbank		7 Months	Fixed Deposit	19 Jul 2021	–		5 000	(5 000)	–
Standard Bank		7 Months	Fixed Deposit	19 Jul 2021	–		5 000	(5 000)	–
Nedbank		6 Months	Fixed Deposit	26 Jul 2021	–		5 000	(5 000)	–
ABSA Bank		7 Months	Fixed Deposit	26 Aug 2021	15		5 000	(5 000)	–
Standard Bank		7 Months	Fixed Deposit	26 Aug 2021	15		5 000	(5 000)	–
Nedbank		8 Months	Fixed Deposit	27 Sep 2021	20		5 000	–	5 000
ABSA Bank		7 Months	Fixed Deposit	23 Sep 2021	19		5 000	–	5 000
Nedbank		7 Months	Fixed Deposit	23 Sep 2021	20		5 000	–	5 000
Nedbank		8 Months	Fixed Deposit	25 Oct 2021	20		5 000	–	5 000
ABSA Bank		6 Months	Fixed Deposit	27 Sep 2021	19		5 000	–	5 000
ABSA Bank		7 Months	Fixed Deposit	25 Oct 2021	20		5 000	–	5 000
First National Bank		7 Months	Fixed Deposit	25 Oct 2021	19		5 000	–	5 000
Nedbank		8 Months	Fixed Deposit	24 Nov 2021	21		5 000	–	5 000
Standard Bank		8 Months	Fixed Deposit	24 Nov 2021	21		5 000	–	5 000
Nedbank		4 Months	Fixed Deposit	23 Aug 2021	14		5 000	(5 000)	–
ABSA Bank		5 Months	Fixed Deposit	22 Sep 2021	19		5 000	–	5 000
Standard Bank		7 Months	Fixed Deposit	23 Nov 2021	20		5 000	–	5 000
Nedbank		8 Months	Fixed Deposit	22 Dec 2021	21		5 000	–	5 000
Nedbank		7 Months	Fixed Deposit	28 Dec 2021	20		5 000	–	5 000
First National Bank		7 Months	Fixed Deposit	28 Dec 2021	18		5 000	–	5 000
Standard Bank		2 Months	Fixed Deposit	25 Oct 2021	5		–	5 000	5 000
First National Bank		3 Months	Fixed Deposit	22 Nov 2021	5		–	5 000	5 000
Standard Bank		4 Months	Fixed Deposit	24 Dec 2021	5		–	5 000	5 000
ABSA Bank		5 Months	Fixed Deposit	24 Jan 2022	5		–	5 000	5 000
Nedbank		5 Months	Fixed Deposit	24 Jan 2022	5		–	5 000	5 000
Nedbank		6 Months	Fixed Deposit	24 Feb 2022	5		–	5 000	5 000
Standard Bank		6 Months	Fixed Deposit	24 Feb 2022	5		–	5 000	5 000
Standard Bank		7 Months	Fixed Deposit	24 Mar 2022	5		–	5 000	5 000
Municipality sub-total					359		100 000	10 000	110 000
TOTAL INVESTMENTS AND INTEREST	2				359		100 000	10 000	110 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 August 2021.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
Investments - 31 August 2021 at the following A1 Banks as prescribed by Council's Investment Policy:							
ABSA		R	25 000 000,00				
NEDBANK		R	40 000 000,00				
FNB		R	15 000 000,00				
STANDARD		R	30 000 000,00				
INVESTEC		R	-				
			R 110 000 000,00				
ABSA LT		R	-				
			R 110 000 000,00				

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
17/Dec/20	NEDBANK	03/7881531576/291	4,50%	214	19/Jul/21	0,00	5 000 000		5 000 000	0
17/Dec/20	STANDARD	288460898-070	4,750%	214	19/Jul/21	0,00	5 000 000		5 000 000	0
26/Jan/21	NEDBANK	03/7881531576/292	4,55%	181	26/Jul/21	0,00	5 000 000		5 000 000	0
26/Jan/21	ABSA	2079605435	4,35%	212	26/Aug/21	14 897,26	5 000 000		5 000 000	0
26/Jan/21	STANDARD	288460898-071	4,525%	212	26/Aug/21	15 496,58	5 000 000		5 000 000	0
26/Jan/21	NEDBANK	03/7881531576/293	4,65%	244	27/Sep/21	19 746,58	5 000 000			5 000 000
23/Feb/21	ABSA	2079654997	4,48%	212	23/Sep/21	19 024,66	5 000 000			5 000 000
23/Feb/21	NEDBANK	03/7881531576/294	4,65%	212	23/Sep/21	19 746,58	5 000 000			5 000 000
23/Feb/21	NEDBANK	03/7881531576/295	4,70%	244	25/Oct/21	19 958,90	5 000 000			5 000 000
24/Mar/21	ABSA	2079710278	4,59%	187	27/Sep/21	19 491,78	5 000 000			5 000 000
24/Mar/21	ABSA	2079710317	4,63%	215	25/Oct/21	19 661,64	5 000 000			5 000 000
24/Mar/21	FNB	74892725639	4,40%	215	25/Oct/21	18 684,93	5 000 000			5 000 000
24/Mar/21	NEDBANK	03/7881531576/296	4,90%	245	24/Nov/21	20 808,22	5 000 000			5 000 000
24/Mar/21	STANDARD	288460898-072	4,875%	245	24/Nov/21	20 702,05	5 000 000			5 000 000
22/Apr/21	NEDBANK	03/7881531576/297	4,55%	123	23/Aug/21	13 712,33	5 000 000		5 000 000	0
22/Apr/21	ABSA	2079768611	4,39%	153	22/Sep/21	18 642,47	5 000 000			5 000 000
22/Apr/21	STANDARD	288460898-073	4,725%	215	23/Nov/21	20 065,07	5 000 000			5 000 000
22/Apr/21	NEDBANK	03/7881531576/298	4,85%	244	22/Dec/21	20 595,89	5 000 000			5 000 000
28/May/21	NEDBANK	03/7881531576/299	4,80%	214	28/Dec/21	20 383,56	5 000 000			5 000 000
28/May/21	FNB	74901523164	4,33%	214	28/Dec/21	18 387,67	5 000 000			5 000 000
24/Aug/21	STANDARD	288460898-074	4,150%	62	25/Oct/21	4 547,95		5 000 000		5 000 000
24/Aug/21	FNB	74912286511	4,13%	90	22/Nov/21	4 526,03		5 000 000		5 000 000
24/Aug/21	STANDARD	288460898-075	4,475%	122	24/Dec/21	4 904,11		5 000 000		5 000 000
24/Aug/21	ABSA	2079990527	4,34%	153	24/Jan/22	4 756,16		5 000 000		5 000 000
24/Aug/21	NEDBANK	03/7881531576/301	4,60%	153	24/Jan/22	5 041,10		5 000 000		5 000 000
24/Aug/21	NEDBANK	03/7881531576/302	4,70%	184	24/Feb/22	5 150,68		5 000 000		5 000 000
24/Aug/21	STANDARD	288460898-076	4,725%	184	24/Feb/22	5 178,08		5 000 000		5 000 000
24/Aug/21	STANDARD	288460898-077	4,825%	212	24/Mar/22	5 287,67		5 000 000		5 000 000
Sub Total						359 397,95	100 000 000	40 000 000	30 000 000	110 000 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month July 2021.

Funds Allocations

The schedule reflecting all council's Investments as at 31 August 2021 R110 000 000. (R100 000 000 at 30 June 2021).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated				
	30/06/2021		31/08/2021	
	Liability	Cash back	Liability	Cash back
		174 132 013		242 062 959
Unutilized grants	6 709 678	6 709 678	53 352 554	53 352 554
Consumer and Sundry deposits	5 001 949	5 001 949	5 079 433	5 079 433
External loans unspent	102 884	102 884	102 884	102 884
LT loan - cash back		0		0
EFF Accumulated Depreciation	8 425 820	8 425 820	1 075 000	1 075 000
Self Insurance Reserve	25 774 111	25 774 111	25 942 111	25 942 111
Capital Replacement reserve	55 828 690	55 828 690	65 093 652	65 093 652
Brandwacht Trust	97 893	97 893	-	0
Retained surplus (unidentified dep.) 30111068430	7 488 390	7 488 390	11 919 508	11 919 508
Performance Bonus Provison	1 011 111	1 011 111	1 037 177	1 037 177
Set aside for retention	8 327 577	8 327 577	6 704 716	6 704 716
Set aside for Creditor payments	37 400 000	51 013 909	45 890 000	66 955 925
Provision for leave Payment 3 9030 231 120	4 350 000	4 350 000	4 800 000	4 800 000
	160 518 104	174 132 013	220 997 034	242 062 959
Cash Surplus (Deficit)		13 613 909		21 065 925
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2021		31/08/2021	
ABSA	25 000 000		25 000 000	
Nedbank	45 000 000		40 000 000	
First National Bank	10 000 000		15 000 000	
Standard Bank	20 000 000		30 000 000	
Investec	0		0	
Total short term	100 000 000		110 000 000	
Bank and Cash	74 118 838		132 049 784	
Cash on hand 3 9020 127 404 00	13 175		13 175	
	174 132 013		242 062 959	
			-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in August 2021.

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

All payments are recorded in the cashbook (general ledger) as from electronic transfer number 284 962 to 285 282.

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 31 AUGUST 2021				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/08/2021				147 083 103,58
Deposits for the August 2021				136 623 560,54
Cheques for the August 2021				(151 656 879,94)
Balance as per Cash Book at 31/08/2021				<u>132 049 784,18</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		147 083 103,58	
40101012690	Balance B/f		0,00	147 083 103,58
40101012691	Movements		136 623 560,54	
40101012692	Movements		(151 656 879,94)	(15 033 319,40)
Balance as per Ledger at 31/08/2021				<u>132 049 784,18</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/08/2021				141 291 833,56
Cash on Hand	Not yet Banked			1 886 162,62
Outstanding Cheques				(3 724 020,64)
Deposits not Receipted	Previous months	(100 228,88)		
	August 2021	(9 705 932,84)	(9 806 161,72)	(9 806 161,72)
Deposits receipted in Duplicate				14 790,00
Other Items				1 467 190,58
Cash Surpluses / Shortages	Iro Payments Received			3 565,20
Adjustments to be Made for August 2021	Bank Charges	(174 424,58)		
	SARS PAYABLE - JUL 2021	(742 000,00)	(916 424,58)	916 424,58
Balance as per Cash Book at 31/08/2021				<u>132 049 784,18</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 AUGUST 2021				
				TOTAL
Balance as per Bank Statement at 01/08/2021				159 280 210,96
Cheques for August 2021				(151 917 626,28)
Deposits for August 2021				136 608 689,79
Other Adjustments / Transactions				(12 620,14)
Other Adjustments / Transactions now cleared				(2 420,00)
Direct Deposits from previous months Received				(10 979 311,20)
Direct Deposits not Receipted				9 705 932,84
Cash on Hand - 01/08/2021				495 140,21
Cash on Hand - 31/08/2021				(1 886 162,62)
Balance as per Bank Statements at 31/08/2021				141 291 833,56

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 August 2021 and conditional grants to the value of R 73 668 912 were received. The value of the unspent conditional grants at the end of August 2021 is R 53 352 554.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:	1.2	150 651	136 067	136 067	2 292	57 105	53 909	3 196	5,9%	136 067
Operational Revenue:General Revenue:Equitable Share		145 330	131 552	131 552	–	54 813	53 167	1 646	3,1%	131 552
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 076	2 965	2 965	742	742	742	0	0,0%	2 965
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	1 550	1 550	–	1 550	#DIV/0!	1 550
Provincial Government:		12 410	9 985	9 985	4 413	4 413	4 345	68	1,6%	9 985
Capacity Building		1 000	–	–	–	–	–	–	–	–
Capacity Building and Other		300	250	250	–	–	–	–	–	250
Disaster and Emergency Services	4	236	118	118	118	118	–	118	#DIV/0!	118
Housing	4	475	503	503	–	–	–	–	–	503
Libraries, Archives and Museums	4	10 125	8 690	8 690	4 295	4 295	4 345	(50)	-1,2%	8 690
Other	4	94	244	244	–	–	–	–	–	244
Road Infrastructure - Maintenance	4	180	180	180	–	–	–	–	–	180
District Municipality:		600	500	500	–	–	100	(100)	-100,0%	500
All Grants		600	500	500	–	–	100	(100)	-100,0%	500
Other grant providers:		3 878	500	500	109	109	85	24	28,1%	500
Departmental Agencies and Accounts		500	500	500	109	109	85	24	28,1%	500
Non-profit Institutions		3 378	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	167 539	147 052	147 052	6 814	61 627	58 439	3 188	5,5%	147 052
Capital Transfers and Grants										
National Government:		50 820	57 260	57 260	–	11 942	9 242	2 700	29,2%	57 260
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		17 000	21 000	21 000	–	7 000	3 078	3 922	127,4%	21 000
Municipal Infrastructure Grant [Schedule 5B]		33 820	36 260	36 260	–	4 942	6 164	(1 222)	-19,8%	36 260
Provincial Government:		2 000	100	100	100	100	50	50	100,0%	100
Capacity Building and Other		100	100	100	–	–	–	–	–	100
Other		1 900	–	–	100	100	50	50	100,0%	–
District Municipality:		–	–	–	–	–	–	–	–	–
All Grants		–	–	–	–	–	–	–	–	–
Other grant providers:		1 717	120	120	–	–	–	–	–	120
Non-Profit Institutions		1 717	120	120	–	–	–	–	–	120
Total Capital Transfers and Grants	5	54 537	57 480	57 480	100	12 042	9 292	2 750	29,6%	57 480
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	222 076	204 532	204 532	6 914	73 669	67 731	5 938	8,8%	204 532

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 - M02 August

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		149 956	136 067	136 067	11 896	22 892	53 909	(31 017)	-57,5%	136 067
Operational Revenue:General Revenue:Equitable Share		145 330	131 552	131 552	10 963	21 925	53 167	(31 242)	-58,8%	131 552
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 076	2 965	2 965	900	900	742	158	21,4%	2 965
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	33	67	—	67	#DIV/0!	1 550
Provincial Government:		12 410	9 985	9 985	811	1 560	4 345	(2 785)	-64,1%	9 985
Capacity Building		1 000	—	—	—	—	—	—	—	—
Capacity Building and Other		300	250	250	—	—	—	—	—	250
Disaster and Emergency Services		236	118	118	—	—	—	—	—	118
Housing		475	503	503	—	—	—	—	—	503
Libraries, Archives and Museums		10 125	8 690	8 690	811	1 560	4 345	(2 785)	-64,1%	8 690
Other		94	244	244	—	—	—	—	—	244
Road Infrastructure - Maintenance		180	180	180	—	—	—	—	—	180
District Municipality:		600	500	500	—	—	100	(100)	-100,0%	500
All Grants		600	500	500	—	—	100	(100)	-100,0%	500
Other grant providers:		3 878	500	500	109	109	85	24	28,1%	500
Departmental Agencies and Accounts		500	500	500	109	109	85	24	28,1%	500
Non-profit Institutions		3 378	—	—	—	—	—	—	—	—
Total operating expenditure of Transfers and Grants:		166 844	147 052	147 052	12 816	24 561	58 439	(33 878)	-58,0%	147 052
Capital expenditure of Transfers and Grants										
National Government:		50 820	57 260	57 260	110	110	9 242	(9 133)	-98,8%	57 260
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		17 000	21 000	21 000	—	—	3 078	(3 078)	-100,0%	21 000
Municipal Infrastructure Grant [Schedule 5B]		33 820	36 260	36 260	110	110	6 164	(6 055)	-98,2%	36 260
Provincial Government:		2 000	100	100	—	—	50	(50)	-100,0%	100
Capacity Building and Other		100	100	100	—	—	—	—	—	100
Other		1 900	—	—	—	—	50	(50)	-100,0%	—
District Municipality:		—	—	—	—	—	—	—	—	—
All Grants		—	—	—	—	—	—	—	—	—
Other grant providers:		1 717	120	120	—	—	—	—	—	120
Non-Profit Institutions		1 717	120	120	—	—	—	—	—	120
Total capital expenditure of Transfers and Grants		54 537	57 480	57 480	110	110	9 292	(9 183)	-98,8%	57 480
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		221 381	204 532	204 532	12 926	24 670	67 731	(43 061)	-63,6%	204 532

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

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

Summary Grants Received and Utilised: 2021/2022			August 2021					
	Unutilised Balance 01/07/2021	Debit Balance	Received 01/07/2021 31/08/2021	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)- Capital	Refunded	To Other Debtors	Balance 31/08/2021
National Government:-	-	-	69 047 000,00	-22 892 116,72	-109 576,00	-	158 250,00	46 203 557,28
Operating grants:-	-	-	57 105 000,00	-22 892 116,72	-	-	158 250,00	34 371 133,28
Equitable share	-	-	54 813 000,00	-21 925 200,00	-	-	-	32 887 800,00
Financial Management Grant	-	-	1 550 000,00	-66 666,72	-	-	-	1 483 333,28
EPWP: Expanded Public Works	-	-	742 000,00	-900 250,00	-	-	158 250,00	-
Capital grants:-	-	-	11 942 000,00	-	-109 576,00	-	-	11 832 424,00
Municipal Infrastructure Grant	-	-	4 942 000,00	-	-109 576,00	-	-	4 832 424,00
Integrated National Electrification Grant	-	-	7 000 000,00	-	-	-	-	7 000 000,00
Provincial Government:-	3 202 033,33	-	4 513 000,00	-1 559 616,63	-	-	-	6 155 416,70
Operating Grants plus Operating Housing:-	3 012 771,68	-	4 413 000,00	-1 559 616,63	-	-	-	5 866 155,05
Operating Provincial	507 453,57	-	4 413 000,00	-1 559 616,63	-	-	-	3 360 836,94
Library Service Conditional Grant	-	-	4 295 000,00	-1 559 616,63	-	-	-	2 735 383,37
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	30 717,07	-	-	-	-	-	-	30 717,07
Financial Management Capacity Building Grant	175 000,00	-	-	-	-	-	-	175 000,00
FMSG - Revenue Enhancement	-	-	-	-	-	-	-	-
Thusong Centre	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building	265 000,00	-	-	-	-	-	-	265 000,00
Disaster Management Grant	36 736,50	-	118 000,00	-	-	-	-	154 736,50
Local Government Graduate Internship Grant	-	-	-	-	-	-	-	-
Operating Provincial Housing	2 505 318,11	-	-	-	-	-	-	2 505 318,11
Housing from Capital to Operating Top structure	-	-	-	-	-	-	-	-
Avian Park 439 Houses	-	-	-	-	-	-	-	-
Title Deeds	2 505 318,11	-	-	-	-	-	-	2 505 318,11
Transhex	-	-	-	-	-	-	-	-
Capital grants:-	189 261,65	-	100 000,00	-	-	-	-	289 261,65
Other	189 261,65	-	100 000,00	-	-	-	-	289 261,65
RSEP	189 261,65	-	-	-	-	-	-	189 261,65
Library Service Conditional Grant	-	-	100 000,00	-	-	-	-	100 000,00
Capital- grants Housing	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	948 755,00	-	-	-	-	-	-	948 755,00
Operating grants:-	520 000,00	-	-	-	-	-	-	520 000,00
Cape Winelands District Municipality	520 000,00	-	-	-	-	-	-	520 000,00
Capital grants:-	428 755,00	-	-	-	-	-	-	428 755,00
Cape Winelands District Municipality	428 755,00	-	-	-	-	-	-	428 755,00
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
Housing Grants	44 824,54	-422 643,00	-	-	-	-	422 643,00	44 824,54
58 Houses for staff (SAMWU)	44 824,54	-	-	-	-	-	-	44 824,54
350 Houses Avian Park	-	-422 643,00	-	-	-	-	422 643,00	-
1800 Zweletemba Housing Project (A + B)	-	-	-	-	-	-	-	-
339 Houses	-	-	-	-	-	-	-	-
Other Grants	-	-2 662 388,04	108 912,42	-108 912,42	-	-	2 662 388,04	-
Operating grants:-	-	-2 662 388,04	108 912,42	-108 912,42	-	-	2 662 388,04	-
LGWSETA	-	-	108 912,42	-108 912,42	-	-	-	-
Work for water	-	-2 662 388,04	-	-	-	-	2 662 388,04	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Area Lighting	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	4 195 612,87	-3 085 031,04	73 668 912,42	-24 560 645,77	-109 576,00	-	3 243 281,04	53 352 553,52
			73 668 912,42	-24 670 221,77				
							GROSS BALANCE	53 352 553,52

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 - M02 August										
Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 080	15 763	15 763	1 115	2 259	2 478	(218)	-9%	7 488
Pension and UIF Contributions		1 532	1 682	1 682	112	230	264	(34)	-13%	1 682
Medical Aid Contributions		311	326	326	25	50	51	(1)	-2%	326
Motor Vehicle Allowance		679	765	765	55	110	120	(10)	-8%	765
Cellphone Allowance		1 672	1 673	1 673	144	290	263	27	10%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		147	148	148	3	6	23	(17)	-75%	8 423
Sub Total - Councillors		18 421	20 356	20 356	1 453	2 946	3 200	(254)	-8%	20 356
% increase	4		10,5%	10,5%						10,5%
Senior Managers of the Municipality										
Basic Salaries and Wages		7 061	8 297	8 297	583	1 175	1 304	(129)	-10%	8 297
Pension and UIF Contributions		591	892	892	51	102	140	(39)	-28%	892
Medical Aid Contributions		92	97	97	8	16	15	0	2%	97
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		899	1 296	1 296	74	149	204	(55)	-27%	1 296
Cellphone Allowance		239	247	247	20	40	39	1	3%	247
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		51	255	255	5	10	40	(30)	-75%	255
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 932	11 084	11 084	741	1 491	1 742	(252)	-14%	11 084
% increase	4		24,1%	24,1%						24,1%
Other Municipal Staff										
Basic Salaries and Wages		188 754	208 008	207 978	15 205	30 446	32 691	(2 245)	-7%	207 978
Pension and UIF Contributions		35 715	38 589	38 589	2 880	5 752	6 066	(314)	-5%	38 589
Medical Aid Contributions		20 014	22 954	22 954	1 678	3 350	3 608	(258)	-7%	22 954
Overtime		21 184	15 370	15 370	(236)	1 437	2 416	(979)	-41%	22 188
Performance Bonus		-	-	-	-	-	-	-	-	16 038
Motor Vehicle Allowance		8 345	9 476	9 476	728	1 456	1 489	(33)	-2%	9 476
Cellphone Allowance		1 660	1 331	1 331	112	237	209	27	13%	1 331
Housing Allowances		2 214	3 264	3 264	131	263	513	(250)	-49%	3 264
Other benefits and allowances		26 409	27 412	27 412	1 582	3 222	4 309	(1 086)	-25%	4 555
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6 474	7 094	7 094	542	1 102	1 115	(13)	-1%	7 094
Sub Total - Other Municipal Staff		310 768	333 497	333 467	22 622	47 265	52 416	(5 151)	-10%	333 467
% increase	4		7,3%	7,3%						7,3%
Total Parent Municipality		338 121	364 937	364 907	24 817	51 701	57 358	(5 657)	-10%	364 907
TOTAL SALARY, ALLOWANCES & BENEFITS		338 121	364 937	364 907	24 817	51 701	57 358	(5 657)	-10%	364 907
% increase	4		7,9%	7,9%						7,9%
TOTAL MANAGERS AND STAFF		319 700	344 581	344 551	23 364	48 756	54 158	(5 403)	-10%	344 551

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

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

Overtime and temporary personnel payments are one month in arrear, this being the reason 1-month spending been reflecting on the end of August 2021 reports. Overtime should be monitored closely.

From 1 July 2021 till 31 August 2021	Budget for the year	Estimate for the 1 months	Actual to Date	Variance
Overtime	15 369 700	1 280 808	1 436 725	(155 917)
Temporary personnel	13 190 367	1 099 197	1 242 430	(143 232)

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

		<u>June 2021</u>	<u>July 2021</u>	<u>August 2021</u>
EPWP	Temporary	363	299	364
Temporary	For 6 months	67	15	13
Permanent		865	863	860
Councillors		41	41	40
TOTAL		1 336	1 218	1 277

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 - M02 August									
Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	353	2 040	2 102	4 666	4 666	2 102	(2 564)	-122,0%	3%
August	349	5 759	3 071	4 375	9 040	5 173	(3 867)	-74,7%	6%
September	3 065	10 181	11 658	–	–	16 832	–	0,0%	0%
October	186	11 664	7 926	–	–	24 758	–	0,0%	0%
November	9 562	24 990	27 172	–	–	51 930	–	0,0%	0%
December	8 808	12 725	16 118	–	–	68 048	–	0,0%	0%
January	1 079	31 428	27 410	–	–	95 458	–	0,0%	0%
February	11 789	13 180	11 722	–	–	107 180	–	0,0%	0%
March	22 957	18 430	19 887	–	–	127 067	–	0,0%	0%
April	18 253	7 056	5 322	–	–	132 389	–	0,0%	0%
May	12 185	6 130	7 422	–	–	139 811	–	0,0%	0%
June	36 002	7 647	16 440	–	–	156 251	–	0,0%	0%
Total Capital expenditure	124 588	151 230	156 251	9 040					

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SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

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

PROJECT FUNDING	August 2021								
	Total Approved Budget 2021/22	Roll overs requests from 2020/21	Total Funded budget 2021/22	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN									
TOTAL EXTERNAL LOAN	0	0	0	0,00	0,00	0,00	0,00	0,00	
CAPITAL REPLACEMENT RESERVE									
Projects New	87 716 064	3 182 558	90 898 622	541 961,38	8 905 409,93	8 416 459,49	4 271 072,84	82 482 162,51	9,26%
Projects (B/F)	0	1 054 390	1 054 390	0,00	0,00	0,00	0,00	1 054 390,00	0,00%
Projects (MIG Counter Funding)	500 000	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	4 839 200	0,00	380 887,87	373 192,29	-6 007,82	4 466 007,71	7,71%
Furniture and Equipment	15 000	200 000	215 000	3 600,00	0,00	0,00	0,00	215 000,00	0,00%
TOTAL CRR	93 070 264	4 436 948	97 507 212	545 561,38	9 427 470,22	8 930 824,20	4 265 065,02	88 576 387,80	9,16%
INSURANCE RESERVE									
Insurance Reserve	800 000	584 000	1 384 000	149 243,48	0,00	0,00	0,00	1 384 000,00	0,00%
TOTAL INSURANCE RESERVE	800 000	584 000	1 384 000	149 243,48	0,00	0,00	0,00	1 384 000,00	0,00%
TOTAL BASIC CAPITAL	93 870 264	5 020 948	98 891 212	694 804,86	9 427 470,22	8 930 824,20	4 265 065,02	89 960 387,80	9,03%
CAPITAL: GRANT FUNDING									
District Municipality	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%
PAWC: Libranes	100 000	0	100 000	0,00	0,00	0,00	0,00	100 000,00	0,00%
PAWC: RSEP	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%
Other	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%
National Government: MIG (DORA)	36 260 000	0	36 260 000	0,00	109 576,00	109 576,00	109 576,00	36 150 424,00	0,30%
National Government: INEP (DORA)	21 000 000	0	21 000 000	0,00	0,00	0,00	0,00	21 000 000,00	0,00%
PAWC: Housing (Services)	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%
TOTAL : GRANT FUNDING	57 360 000	0	57 360 000	0,00	109 576,00	109 576,00	109 576,00	57 250 424,00	0,19%
TOTAL FUNDING	151 230 264	5 020 948	156 251 212	694 804,86	9 537 046,22	9 040 400,20	4 374 641,02	147 210 811,80	5,79%

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SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 August 2021.

COUNCIL'S MONTHLY REPORT													
Type of Claim	July	Aug	Sept	October	Nov	Dec	Jan	Feb	March	Apr	May	June	Year End
Public Liability/possible Liability	4												0
Council vehicles	2	2											4
Private vehicles													0
Fire/Theft /Damage to buildings	1												1
Theft/ Loss of Property													0
Injury on duty claims													0
Claims within excess not submitted to insurer (Marsh Africa)/not covered													
Public Liability/possible Liability													0
Council vehicles													0
Private vehicles													0
Fire/Theft /Damage to buildings													0
Theft/ Loss of Property													0
Damage Electrical Poles no cover													0
RESOLVED CLAIMS	3												3
Total claims submitted	7	2	0	0	0	0	0	0	0	0	0	0	9
NOTE PLEASE: Totals will be adjusted monthly as actual expenses and payment from insurer occur.													
TOTAL QUOTED EXPENSE	R 30 955,25	R 21 209,78											R 52 165,03
VALUE OF REJECTED CLAIMS	R 14 517,24	R 25 589,10											R 40 206,34
ACTUAL CAPITAL EXPENSE: SAMRAS													
ORDERS (excl VAT)													R 0,00
ACTUAL M & R EXPENSE: SAMRAS													
ORDERS (excl VAT)		R 148 602,37											R 148 602,37
DIRECT PAYMENT TO SUPPLIER/TP FROM INSURER													R 0,00
PAYMENT FROM INSURER:													
CAPITAL REPLACEMENT (excl VAT)		R 219 067,60											R 219 067,60
PAYMENT FROM INSURER:													
OPERATING REPAIRS (excl VAT)													R 0,00
LOSS TO COUNCIL													
LEGAL DEF APPROVED		R 17 104,00											R 17 104,00
EXCES:		R 25 239,13											R 57 522,01
		R 32 282,88											
COMMENTS: ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR 1 Claims submitted awaiting reports from user departments. 3 claims submitted awaiting insurers further advise. 1 Claim awaits insurers further advise. 4 Claims submitted for repairs awaiting confirmation from service provider on when to bring in vehicle. 1 Claim awaits insurers further advise.													

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 August 2021 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

No	Deviation reference	Directorate	Department	Reason for Deviation (Deviation category)	Short Summary of Deviation	Amount approved	Period Approved	Maximum Anticipated expenditure approved	Approved Service Provider/ Contractor/ Supplier
1	BVD 461	Community Services	Traffic Department	Exceptional Case	Existing security guarding services contract utilised as alternative for security monitoring for 1 July - 31 August 2021. New security monitoring award was made in July 2021, however, was upheld by appeals and two-month implementation process to establish control room in BVM.	R396 722,76	2 Months	R396 722,76	G4S SECURITY SERVICES
2	BVD 462	Community Services	Traffic Department	Exceptional Case	Existing security monitoring services for 1 July - 31 August 2021. New security monitoring award was made in July 2021, however, was upheld by appeals and two-month implementation process to establish control room in BVM.	R40 000,00	2 Months	R40 000,00	CAPITAL SECURITY SERVICE
3	BVD 463	Community Services	Traffic Department	Exceptional Case	Existing security monitoring services for 1 July - 31 August 2021. New security monitoring award was made in July 2021, however, was upheld by appeals and two-month implementation process to establish control room in BVM.	R27 384,30	2 Months	R27 384,30	AC SECURITY
4	BVD 464	Community Services	Traffic Department	Exceptional Case	Existing security monitoring services for 1 July - 31 August 2021. New security monitoring award was made in July 2021, however, was upheld by appeals and two-month implementation process to establish control room in BVM.	R4 636,34	2 Months	R4 636,34	HEXVALLEI SECURITY SERVICE
5	BVD 465	Community Services	Traffic Department	Exceptional Case	Existing security guarding services contract utilised as alternative for security monitoring for 1 July - 31 August 2021. New security monitoring award was made in July 2021, however, was upheld by appeals and two-month implementation process to establish control room in BVM.	R1 935 339,70	2 Months	R1 935 339,70	SECURITEM (PTY) LTD
6	BVD 466	Community Services	Traffic Department	Exceptional Case	Once off event of vandalism - security monitoring services of Robertson substation. Separate incidents occurred at the substation where extensive damage was caused to electrical infrastructure and alarm system.	R23 000,00	Once-Off	R23 000,00	LTS SECURITY (PTY) LTD
7	BVD 472	Finance	SCM	Exceptional Case	Request for extension of existing formal quotes was already approved. This deviation objective is to increase the period, exceeding 12 months. These consultants' appointments were utilised for the new SCM building. BVM needs to extend the duration of these contracts till November 2021.	COST N/A	Extension of Time Only	COST N/A	BOSH PROJECTS, SHEQ4AFRICA, IKG ARGLEHS, IKG QUANTITY SURVEYOR, GEOCOR CONSULTING ENGINEERS
8	BVD 474	Public Services	Water Services	Emergency	Emergency repairs - sewer pipeline in Rawsonville. Pipeline collapse. Items was not available in stores. People's life at risk.	R6 149,45	Once-Off	R6 149,45	AGRICO
9	BVD 475	Community Services	Human Settlements	Exceptional Case	Professional land surveyor for subdivision of erven. Performance from existing service provider already occurred, therefore deviating to complete works, avoiding duplication of works. Exceptional and impractical.	R70 000,00	ONCE-OFF	R70 000,00	RIDING & WATT
10	BVD 476	Community Services	Library	Exceptional Case	Subscription fees of existing newspapers for BVM libraries for the 2021/2022 financial year. Only delivering service in BVM to all libraries.	R6 453,00	ONCE-OFF	R6 453,00	INDEPENDENT NEWSPAPER/ MEDIA 24
11	BVD 477	Office of the MM	Risk Management	Exceptional Case	Annual African fraud conference & exhibition virtual conference to be attend by Mr Cloete 13 - 15 September 2021. Only known professional body in RSA	R7 500,00	ONCE-OFF	R7 500,00	ACFE
12	BVD 478	Office of the MM	Risk Management	Exceptional Case	IRMSA annual conference attended by Mr E. Cloete on 29 - 30 September 2021 - only known professional body in RSA	R4 205,00	ONCE-OFF	R4 205,00	THE INSTITUTE OF RISK MANAGEMENT
13	BVD 479	Public Services	Water Services	Emergency	Construction of a temporary sewer line to Rawsonville WWTV. The main sewer pipeline collapsed. People's life at risk.	R180 659,25	ONCE-OFF	R180 659,25	ROBOT PUMPS
14	BVD 480	Public Services	Water Services	Emergency	Emergency repair and safeguard of Zwelethamba pump station after vandalism. Repair electrical panel and pumps to safeguard pump station. People's life at risk.	R190 003,00	ONCE-OFF	R190 003,00	ROBOT PUMPS
						R2 892 052,80		R2 892 052,80	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

TENDERS AWARDED DURING AUGUST 2021					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE
13/08/2021	BV 892/ 2021	SUPPLY AND DELIVERY OF BITUMEN PRODUCTS FOR A PERIOD ENDING 30 JUNE 2024	Memotek Trading cc	rates	R4 029 871,00
27/08/2021	BV 879/ 2021	SUPPLY INSTALLATION AND MANAGEMENT OF A STS COMPLIANT PREPAYMENT ELECTRICITY VENDING SYSTEM FOR A PERIOD ENDING 30 JUNE 2024	Ontec Systems (Pty) Ltd	rates	R34 100 130,60
27/08/2021	BV 895/ 2021	SUPPLY AND DELIVERY OF SPECIALISED VEHICLES - AERIAL PLATFORM LDVS (CHERRY PICKERS)	Zelphy 2707 (Pty) Ltd	R 3 685 257,20	
27/08/2021	BV 903/ 2021	SUPPLY AND DELIVERY OF LIGHT DELIVERY VEHICLES (LDVS)	Zelphy 2707 (Pty) Ltd (Category 1)	R 2 951 631,33	
27/08/2021	BV 910/ 2021	SUPPLY AND DELIVERY OF CREW CAB TIPPER TRUCK	Ann Mitt Financial Services (Category 2)	R 1 999 631,00	
27/08/2021	BV917/ 2021	SUPPLY AND DELIVERY OF PROTECTIVE CLOTHING FOR THE PERIOD ENDING 30 JUNE 2024	Zelphy 2707 (Pty) Ltd	R 820 833,00	
				R9 457 352,53	R48 130 001,60
Note: Anticipated expenditure is based on approved submission of spec's (or BSC meeting minutes)/ or calculations for evaluation purposes or capped				R	57 587 354,13

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SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of August 2021.

Request Reference	Date of Order	Order Reference	Service Provider/ Contractor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Contractor/ Supplier	Awarded amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)
316057	18.08.201	1181550	ROBOT PUMPS	R85 203,50	NOLADA	R89 962,20	R4 758,70	6%	ACCEPTABLE
TOTAL PREMIUMS PAID FOR THE MONTH							R4 758,70		

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

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: _____



DATE: 13 September 2021