
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT JULY 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

TABLE OF CONTENTS

Description	Page
LEGISLATIVE FRAMEWORK	3
GLOSSARY	5
PART 1 – IN-YEAR REPORT	7
Section 1 - MAYOR'S REPORT	7
Section 2 – RESOLUTIONS	8
Section 3 - EXECUTIVE SUMMARY	9
Section 4 - IN-YEAR BUDGET STATEMENT TABLES	14
PART 2 – SUPPORTING DOCUMENTATION	23
Section 5 – DEBTORS ANALYSIS	23
Section 6 – CREDITORS ANALYSIS	30
Section 7 – INVESTMENTS PORTFOLIO ANALYSIS	31
Section 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE	38
Section 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS	41
Section 10 – CAPITAL PROGRAMME PERFORMANCE	43
Section 11 – OTHER SUPPORTING DOCUMENTATION (ANNEXURES)	45
Section 12 – QUALITY CERTIFICATE	50

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 July 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 July 2021 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for July 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 July 2021 is R169 983 081 or 13.05% of the total budgeted revenue R1 302 088 200.

Property Rates

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

Service charges - electricity revenue

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

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 August.

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.

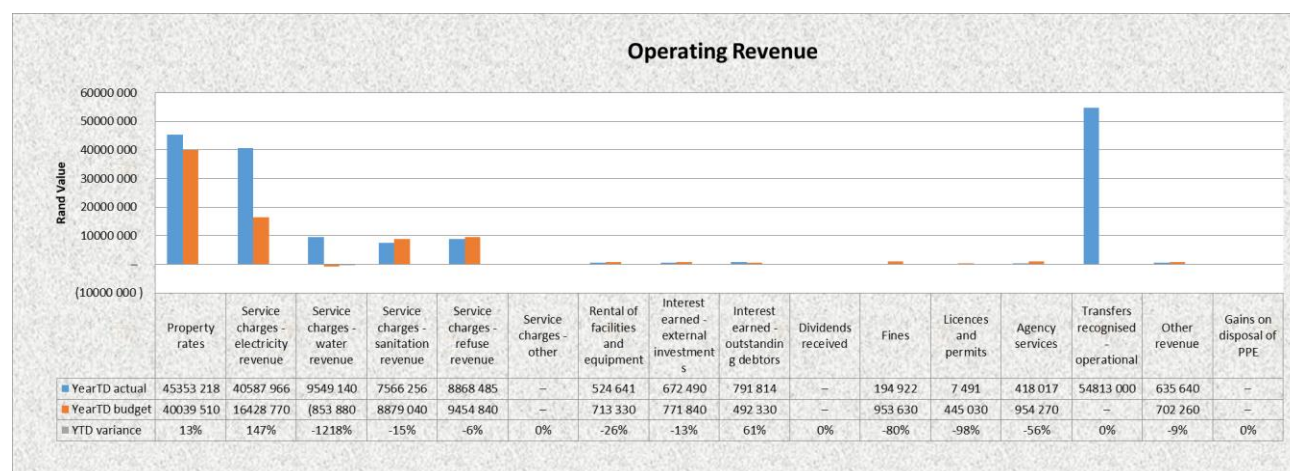
Transfers and subsidies – Operating

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)

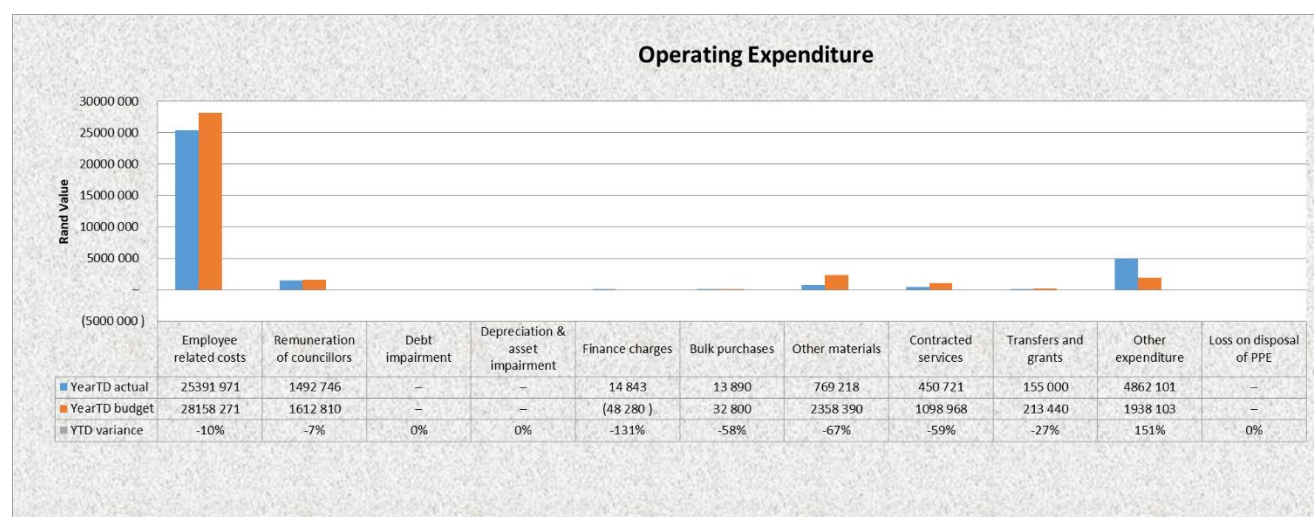


Operating Expenditure by Type

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 R33 150 490 or 2.58% of the total budgeted expenditure R1 287 175 140.

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

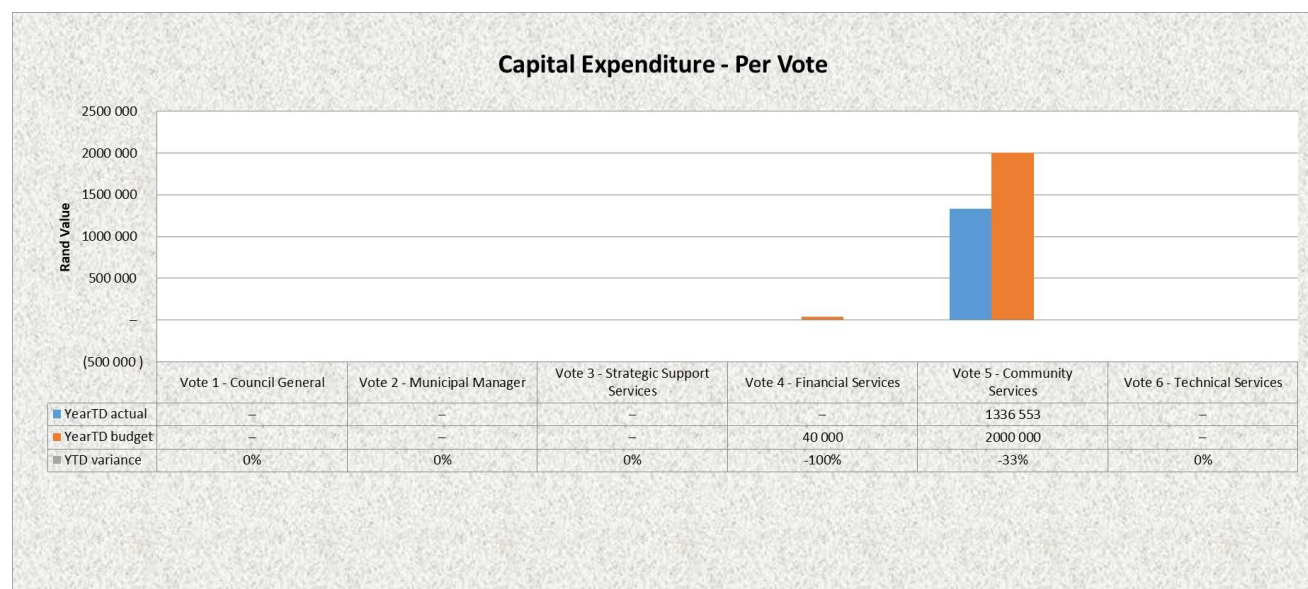


Capital Expenditure

The total capital expenditure for the period 1 July 2021 – 31 July 2021, amounts to R4 665 759 or 3.085% of the total capital budget that amounts to R151 230 264.

Capital grant funding No spending for the period of the total capital grant 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 R234 849 177.

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 July 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 - M01 July									
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	45 353	45 353	40 040	5 314	13%	154 348
Service charges	644 792	722 633	722 633	66 572	66 572	33 909	32 663	96%	722 633
Investment revenue	9 012	10 686	10 686	672	672	772	(99)	-13%	10 686
Transfers and subsidies	160 988	147 172	147 172	54 813	54 813	–	54 813	#DIV/0!	147 172
Other own revenue	63 306	267 249	267 249	2 573	2 573	4 261	(1 688)	-40%	267 249
Total Revenue (excluding capital transfers and contributions)	1 034 076	1 302 088	1 302 088	169 983	169 983	78 981	91 002	115%	1 302 088
Employee costs	319 376	344 581	344 551	25 392	25 392	28 158	(2 766)	-10%	344 551
Remuneration of Councillors	18 404	20 356	20 356	1 493	1 493	1 613	(120)	-7%	20 356
Depreciation & asset impairment	85 884	100 988	100 988	–	–	–	–	–	100 988
Finance charges	22 351	23 653	23 653	15	15	(48)	63	-131%	23 653
Materials and bulk purchases	364 047	428 242	428 212	783	783	2 391	(1 608)	-67%	428 212
Transfers and subsidies	4 380	4 365	4 365	155	155	213	(58)	-27%	4 365
Other expenditure	154 827	364 990	365 050	5 313	5 313	3 037	2 276	75%	365 050
Total Expenditure	969 268	1 287 175	1 287 175	33 150	33 150	35 365	(2 214)	-6%	1 287 175
Surplus/(Deficit)	64 808	14 913	14 913	136 833	136 833	43 616	93 216	214%	14 913
Transfers and subsidies - capital (monetary alloc	30 781	57 360	57 360	–	–	–	–	–	57 360
Contributions & Contributed assets	4 918	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	100 506	72 273	72 273	136 833	136 833	43 616	93 216	214%	72 273
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	100 506	72 273	72 273	136 833	136 833	43 616	93 216	214%	72 273
Capital expenditure & funds sources									
Capital expenditure	123 795	151 230	151 230	4 666	4 666	3 040	1 626	53%	151 230
Capital transfers recognised	53 217	57 360	57 360	–	–	–	–	–	57 360
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	70 578	93 870	93 870	4 666	4 666	3 040	1 626	53%	93 870
Total sources of capital funds	123 795	151 230	151 230	4 666	4 666	3 040	1 626	53%	151 230
Financial position									
Total current assets	337 791	319 279	319 279	–	425 458	–	–	–	319 279
Total non current assets	2 389 180	2 499 055	2 499 055	–	2 447 643	–	–	–	2 499 055
Total current liabilities	115 150	154 174	154 174	–	169 164	–	–	–	154 174
Total non current liabilities	434 940	434 708	434 708	–	434 940	–	–	–	434 708
Community wealth/Equity	2 176 881	2 229 452	2 229 452	–	2 268 996	–	–	–	2 229 452
Cash flows									
Net cash from (used) operating	147 422	50 395	50 395	47 380	47 380	42 775	(4 605)	-11%	50 394
Net cash from (used) investing	(123 462)	(151 180)	(151 180)	(4 655)	(4 655)	(2 035)	2 620	-129%	(151 180)
Net cash from (used) financing	(11 548)	(12 941)	(12 941)	24	24	4	(20)	-481%	(12 941)
Cash/cash equivalents at the month/year end	174 132	86 287	86 287	–	234 849	240 758	5 909	2%	78 374
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	84 590	15	5 783	4 543	4 260	3 962	20 908	116 358	240 420
Creditors Age Analysis									
Total Creditors	89	(1)	–	20	0	–	0	–	109

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) - M01 July										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		221 109	213 203	213 203	60 532	60 532	41 697	18 834	45%	213 203
Executive and council		452	112	112	23	23	8	15	181%	112
Finance and administration		220 657	213 091	213 091	60 509	60 509	41 689	18 820	45%	213 091
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		59 243	264 651	264 651	7 229	7 229	1 880	5 350	285%	264 651
Community and social services		9 985	10 140	10 140	159	159	80	79	99%	10 140
Sport and recreation		1 282	2 211	2 211	157	157	204	(47)	-23%	2 211
Public safety		26 478	230 807	230 807	207	207	1 012	(805)	-80%	230 807
Housing		21 498	21 493	21 493	6 707	6 707	584	6 123	1049%	21 493
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		46 131	14 911	14 911	569	569	1 433	(864)	-60%	14 911
Planning and development		1 606	1 353	1 353	150	150	85	65	77%	1 353
Road transport		44 525	13 558	13 558	418	418	1 348	(930)	-69%	13 558
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		743 291	866 683	866 683	101 653	101 653	33 971	67 682	199%	866 683
Energy sources		440 881	552 484	552 484	43 584	43 584	16 450	27 134	165%	552 484
Water management		118 106	102 167	102 167	17 844	17 844	(854)	18 698	-2190%	102 167
Waste water management		120 310	147 556	147 556	23 221	23 221	8 890	14 331	161%	147 556
Waste management		63 993	64 476	64 476	17 003	17 003	9 484	7 519	79%	64 476
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 069 774	1 359 448	1 359 448	169 983	169 983	78 981	91 002	115%	1 359 448
Expenditure - Functional										
<i>Governance and administration</i>		205 681	262 202	262 202	14 968	14 968	13 613	1 355	10%	262 202
Executive and council		36 946	40 098	40 098	5 956	5 956	2 716	3 240	119%	40 098
Finance and administration		165 358	218 212	218 212	8 706	8 706	10 599	(1 892)	-18%	218 212
Internal audit		3 376	3 891	3 891	306	306	298	8	3%	3 891
<i>Community and public safety</i>		142 709	309 857	309 857	7 114	7 114	8 024	(910)	-11%	309 857
Community and social services		25 834	26 949	26 949	1 497	1 497	1 707	(209)	-12%	26 949
Sport and recreation		23 056	27 026	27 026	1 448	1 448	1 779	(331)	-19%	27 026
Public safety		73 842	225 937	225 937	3 651	3 651	3 811	(159)	-4%	225 937
Housing		19 894	29 855	29 855	517	517	727	(211)	-29%	29 855
Health		83	91	91	-	-	-	-	-	91
<i>Economic and environmental services</i>		71 926	79 306	79 306	3 242	3 242	3 718	(476)	-13%	79 306
Planning and development		16 884	18 626	18 626	1 219	1 219	1 309	(90)	-7%	18 626
Road transport		52 423	60 221	60 221	2 023	2 023	2 386	(364)	-15%	60 221
Environmental protection		2 619	459	459	-	-	22	(22)	-100%	459
<i>Trading services</i>		548 563	635 190	635 190	7 826	7 826	9 995	(2 169)	-22%	635 190
Energy sources		398 708	462 271	462 271	1 890	1 890	2 668	(778)	-29%	462 271
Water management		59 320	65 812	65 812	2 204	2 204	3 329	(1 125)	-34%	65 812
Waste water management		55 661	63 890	63 890	1 970	1 970	2 060	(91)	-4%	63 890
Waste management		34 874	43 218	43 218	1 762	1 762	1 938	(175)	-9%	43 218
<i>Other</i>		389	619	619	1	1	15	(13)	-91%	619
Total Expenditure - Functional	3	969 268	1 287 175	1 287 175	33 150	33 150	35 365	(2 214)	-6%	1 287 175
Surplus/ (Deficit) for the year		100 506	72 273	72 273	136 833	136 833	43 616	93 216	214%	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) - M01 July										
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	452	112	112	23	23	7	16	247,7%	112
Vote 2 - Municipal Manager		500	500	500	-	-	29	(29)	-100,0%	500
Vote 3 - Strategic Support Services		1 409	1 651	1 651	39	39	96	(57)	-59,0%	1 651
Vote 4 - Financial Services		216 208	208 487	208 487	60 424	60 424	12 113	48 311	398,8%	208 487
Vote 5 - Community Services		71 435	277 467	277 467	7 529	7 529	16 120	(8 591)	-53,3%	277 467
Vote 6 - Technical Services		779 770	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	552 474	552 474	43 584	43 584	32 098	11 487	35,8%	552 474
Vote 8 - Public Services		-	318 757	318 757	58 384	58 384	18 519	39 865	215,3%	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	1 069 774	1 359 448	1 359 448	169 983	169 983	78 981	91 002	115,2%	1 359 448
Expenditure by Vote										
Vote 1 - Council General	1	32 971	36 147	36 147	5 731	5 731	993	4 738	477,0%	36 147
Vote 2 - Municipal Manager		10 955	9 628	9 628	632	632	265	368	139,0%	9 628
Vote 3 - Strategic Support Services		65 331	71 745	71 745	3 443	3 443	1 971	1 472	74,7%	71 745
Vote 4 - Financial Services		65 706	133 357	133 407	4 409	4 409	3 665	744	20,3%	133 407
Vote 5 - Community Services		151 025	315 481	315 481	7 989	7 989	8 668	(678)	-7,8%	315 481
Vote 6 - Technical Services		643 280	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	471 099	471 099	2 302	2 302	12 943	(10 641)	-82,2%	471 099
Vote 8 - Public Services		-	249 717	249 667	8 644	8 644	6 859	1 785	26,0%	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	969 268	1 287 175	1 287 175	33 150	33 150	35 365	(2 214)	-6,3%	1 287 175
Surplus/ (Deficit) for the year	2	100 506	72 273	72 273	136 833	136 833	43 616	93 216	213,7%	72 273

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 - M01 July										
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 thousand										
Revenue by Vote	1									
Vote 1 - Council General		452	112	112	23	23	7	16	248%	112
1.1 - Admin		452	112	112	23	23	7	16	248%	112
1.2 - Mayoral Office		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		500	500	500	-	-	29	(29)	-100%	500
2.1 - Office Support		500	500	500	-	-	29	(29)	-100%	500
2.2 - Internal Audit		-	-	-	-	-	-	-	-	-
2.3 - Project Management		-	-	-	-	-	-	-	-	-
2.4 - Ombudsman		-	-	-	-	-	-	-	-	-
2.5 - Enterprise Risk Management		-	-	-	-	-	-	-	-	-
2.6 - Jobs4U		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		1 409	1 651	1 651	39	39	96	(57)	-59%	1 651
3.1 - Administration & Support Services		703	906	906	39	39	53	(14)	-26%	906
3.2 - Human Resources		508	620	620	-	-	36	(36)	-100%	620
3.3 - Information Communication Technology		5	2	2	0	0	0	0	226%	2
3.4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-
3.5 - Communications & Media Relations		-	-	-	-	-	-	-	-	-
3.6 - Local Economic Development		127	123	123	-	-	7	(7)	-100%	123
3.7 - Legal Services		66	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		216 208	208 487	208 487	60 424	60 424	12 113	48 311	399%	208 487
4.1 - Administration		36 979	35 376	35 376	8 860	8 860	2 055	6 805	331%	35 376
4.2 - Revenue		176 564	170 312	170 312	51 344	51 344	9 895	41 449	419%	170 312
4.3 - Financial Planning		2 664	1 285	1 285	219	219	75	144	193%	1 285
4.4 - Supply Chain Management		-	1 514	1 514	-	-	88	(88)	-100%	1 514
Vote 5 - Community Services		71 435	277 467	277 467	7 529	7 529	16 120	(8 591)	-53%	277 467
5.1 - Administration & Support Services		63	94	94	-	-	5	(5)	-100%	94
5.2 - Human Settlements & Housing		21 927	21 865	21 865	6 739	6 739	1 270	5 469	431%	21 865
5.3 - Libraries		8 159	9 208	9 208	0	0	535	(535)	-100%	9 208
5.4 - Fire Brigade & Disaster Risk Management		1 600	1 700	1 700	24	24	99	(74)	-75%	1 700
5.5 - Traffic Services		37 725	242 108	242 108	601	601	14 066	(13 465)	-96%	242 108
5.6 - Municipal Halls and Resorts		1 483	2 124	2 124	164	164	123	41	33%	2 124
5.7 - Customer Care Services		477	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		1	368	368	-	-	21	(21)	-100%	368
5.9 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		779 770	-	-	-	-	-	-	-	-
6.1 - Public Works		34 864	-	-	-	-	-	-	-	-
6.2 - Cemeteries		1 612	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		3	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		63 993	-	-	-	-	-	-	-	-
6.5 - Sewerages		120 310	-	-	-	-	-	-	-	-
6.6 - Electricity Management		440 752	-	-	-	-	-	-	-	-
6.7 - Water Management		118 236	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	552 474	552 474	43 584	43 584	32 098	11 487	36%	552 474
7.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		-	552 474	552 474	43 584	43 584	32 098	11 487	36%	552 474
Vote 8 - Public Services		-	318 757	318 757	58 384	58 384	18 519	39 865	215%	318 757
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		-	-	-	-	-	-	-	-	-
8.3 - Community Liason		-	460	460	-	-	27	(27)	-100%	460
8.4 - Municipal Planning and Building Control		-	1 230	1 230	150	150	71	79	111%	1 230
8.5 - Public Works		-	2 211	2 211	14	14	128	(115)	-89%	2 211
8.6 - Cemeteries		-	638	638	151	151	37	114	308%	638
8.7 - Parks and Open Spaces		-	10	10	-	-	1	(1)	-100%	10
8.8 - Solid Waste and Area Cleaning		-	64 476	64 476	17 003	17 003	3 746	13 257	354%	64 476
8.9 - Waste Water Treatment and Networks		-	147 556	147 556	23 221	23 221	8 573	14 648	171%	147 556
8.10 - Water Treatment and Networks		-	102 176	102 176	17 844	17 844	5 936	11 908	201%	102 176
Total Revenue by Vote	2	1 069 774	1 359 448	1 359 448	169 983	169 983	78 981	91 002	115%	1 359 448

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M01 July										
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 thousand										
Expenditure by Vote	1									
Vote 1 - Council General		32 971	36 147	36 147	5 731	5 731	993	4 738	477%	36 147
1.1 - Admin		21 263	21 733	21 733	4 797	4 797	597	4 200	703%	21 733
1.2 - Mayoral Office		11 709	14 414	14 414	934	934	396	538	136%	14 414
Vote 2 - Municipal Manager		10 955	9 628	9 628	632	632	265	368	139%	9 628
2.1 - Office Support		3 955	3 900	3 900	225	225	107	118	110%	3 900
2.2 - Internal Audit		3 376	3 891	3 891	306	306	107	199	186%	3 891
2.3 - Project Management		2 153	-	-	-	-	-	-	-	-
2.4 - Ombudsman		2	2	2	-	-	0	(0)	-100%	2
2.5 - Enterprise Risk Management		1 464	1 812	1 812	101	101	50	51	103%	1 812
2.6 - Jobs4U		4	22	22	-	-	1	(1)	-100%	22
Vote 3 - Strategic Support Services		65 331	71 745	71 745	3 443	3 443	1 971	1 472	75%	71 745
3.1 - Administration & Support Services		25 026	27 901	28 237	661	661	776	(115)	-15%	28 237
3.2 - Human Resources		13 057	13 133	12 797	851	851	352	500	142%	12 797
3.3 - Information Communication Technology		15 467	16 701	16 701	1 261	1 261	459	802	175%	16 701
3.4 - IDP/ PMS/ SDBIP		2 134	2 236	2 236	125	125	61	64	104%	2 236
3.5 - Communications & Media Relations		1 289	1 576	1 606	91	91	44	47	106%	1 606
3.6 - Local Economic Development		3 589	4 127	4 127	221	221	113	108	95%	4 127
3.7 - Legal Services		4 769	6 072	6 042	232	232	166	66	40%	6 042
Vote 4 - Financial Services		65 706	133 357	133 407	4 409	4 409	3 665	744	20%	133 407
4.1 - Administration		24 771	25 697	25 747	302	302	707	(405)	-57%	25 747
4.2 - Revenue		26 771	49 235	49 235	1 839	1 839	1 353	486	36%	49 235
4.3 - Financial Planning		1 488	21 176	21 176	1 359	1 359	582	777	134%	21 176
4.4 - Supply Chain Management		12 676	37 249	37 249	909	909	1 023	(115)	-11%	37 249
Vote 5 - Community Services		151 025	315 481	315 481	7 989	7 989	8 668	(678)	-8%	315 481
5.1 - Administration & Support Services		6 087	6 066	6 066	405	405	167	239	143%	6 066
5.2 - Human Settlements & Housing		19 740	29 861	29 861	517	517	820	(304)	-37%	29 861
5.3 - Libraries		14 680	15 780	15 780	1 039	1 039	434	606	140%	15 780
5.4 - Fire Brigade & Disaster Risk Management		33 664	34 749	34 749	2 492	2 492	955	1 538	161%	34 749
5.5 - Traffic Services		58 375	210 699	210 699	2 549	2 549	5 789	(3 240)	-56%	210 699
5.6 - Municipal Halls and Resorts		7 855	8 991	8 991	522	522	247	275	111%	8 991
5.7 - Customer Care Services		3 174	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		7 367	9 245	9 245	464	464	254	210	83%	9 245
5.9 - Health		83	91	91	-	-	2	(2)	-100%	91
Vote 6 - Technical Services		643 280	-	-	-	-	-	-	-	-
6.1 - Public Works		90 290	-	-	-	-	-	-	-	-
6.2 - Cemeteries		4 588	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		8 135	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		36 934	-	-	-	-	-	-	-	-
6.5 - Sewerages		50 123	-	-	-	-	-	-	-	-
6.6 - Electricity Management		393 891	-	-	-	-	-	-	-	-
6.7 - Water Management		59 320	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	471 099	471 099	2 302	2 302	12 943	(10 641)	-82%	471 099
7.1 - Administration & Support Services		-	8 829	8 829	413	413	243	170	70%	8 829
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		-	462 271	462 271	1 890	1 890	12 701	(10 811)	-85%	462 271
Vote 8 - Public Services		-	249 717	249 667	8 644	8 644	6 859	1 785	26%	249 667
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		-	2 412	2 412	87	87	66	21	31%	2 412
8.3 - Community Liason		-	3 407	3 407	188	188	94	95	101%	3 407
8.4 - Municipal Planning and Building Control		-	10 419	10 419	787	787	286	501	175%	10 419
8.5 - Public Works		-	50 531	50 531	1 047	1 047	1 388	(341)	-25%	50 531
8.6 - Cemeteries		-	4 042	4 042	118	118	111	7	6%	4 042
8.7 - Parks and Open Spaces		-	9 003	9 003	480	480	247	233	94%	9 003
8.8 - Solid Waste and Area Cleaning		-	45 802	45 802	1 919	1 919	1 258	660	52%	45 802
8.9 - Waste Water Treatment and Networks		-	58 240	58 240	1 810	1 810	1 600	210	13%	58 240
8.10 - Water Treatment and Networks		-	65 862	65 812	2 207	2 207	1 808	399	22%	65 812
Total Expenditure by Vote	2	969 268	1 287 175	1 287 175	33 150	33 150	35 365	(2 214)	(0)	1 287 175
Surplus/ (Deficit) for the year	2	100 506	72 273	72 273	136 833	136 833	43 616	93 216	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) - M01 July										
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										
Revenue By Source										
Property rates		155 977	154 348	154 348	45 353	45 353	40 040	5 314	13%	154 348
Service charges - electricity revenue		431 937	522 613	522 613	40 588	40 588	16 429	24 159	147%	522 613
Service charges - water revenue		93 942	79 712	79 712	9 549	9 549	(854)	10 403	-1218%	79 712
Service charges - sanitation revenue		76 758	76 112	76 112	7 566	7 566	8 879	(1 313)	-15%	76 112
Service charges - refuse revenue		42 155	44 197	44 197	8 868	8 868	9 455	(586)	-6%	44 197
Rental of facilities and equipment		6 377	5 845	5 845	525	525	713	(189)	-26%	5 845
Interest earned - external investments		9 012	10 686	10 686	672	672	772	(99)	-13%	10 686
Interest earned - outstanding debtors		8 344	6 770	6 770	792	792	492	299	61%	6 770
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		25 058	230 513	230 513	195	195	954	(759)	-80%	230 513
Licences and permits		2 017	3 949	3 949	7	7	445	(438)	-98%	3 949
Agency services		9 416	8 987	8 987	418	418	954	(536)	-56%	8 987
Transfers and subsidies		160 988	147 172	147 172	54 813	54 813	-	54 813	#DIV/0!	147 172
Other revenue		10 554	9 786	9 786	636	636	702	(67)	-9%	9 786
Gains		1 540	1 399	1 399	-	-	-	-	-	1 399
Total Revenue (excluding capital transfers and contributions)		1 034 076	1 302 088	1 302 088	169 983	169 983	78 981	91 002	115%	1 302 088
Expenditure By Type										
Employee related costs		319 376	344 581	344 551	25 392	25 392	28 158	(2 766)	-10%	344 551
Remuneration of councillors		18 404	20 356	20 356	1 493	1 493	1 613	(120)	-7%	20 356
Debt impairment		19 073	198 257	198 257	-	-	-	-	-	198 257
Depreciation & asset impairment		85 884	100 988	100 988	-	-	-	-	-	100 988
Finance charges		22 351	23 653	23 653	15	15	(48)	63	-131%	23 653
Bulk purchases - electricity		337 524	388 335	388 335	14	14	33	(19)	-58%	388 335
Inventory consumed		26 522	39 907	39 877	769	769	2 358	(1 589)	-67%	39 877
Contracted services		70 807	89 923	90 174	451	451	1 099	(648)	-59%	90 174
Transfers and subsidies		4 380	4 365	4 365	155	155	213	(58)	-27%	4 365
Other expenditure		61 860	73 045	72 854	4 862	4 862	1 938	2 924	151%	72 854
Losses		3 087	3 766	3 766	-	-	-	-	-	3 766
Total Expenditure		969 268	1 287 175	1 287 175	33 150	33 150	35 365	(2 214)	-6%	1 287 175
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		64 808	14 913	14 913	136 833	136 833	43 616	93 216	0	14 913
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all))		30 781	57 360	57 360	-	-	-	-	-	57 360
		4 918	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		100 506	72 273	72 273	136 833	136 833	43 616			72 273
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		100 506	72 273	72 273	136 833	136 833	43 616			72 273
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		100 506	72 273	72 273	136 833	136 833	43 616			72 273
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		100 506	72 273	72 273	136 833	136 833	43 616			72 273

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M01 July				
Ref	Description	Variance greater than 5% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Property rates	13%	Property rates shows an over performance due to the annual billing that was done in the month of July, but due in September 2021.	
	Service charges - electricity revenue	147%	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	-1218%	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	-15%	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	-6%	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	-26%	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	-13%	Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies.	
	Interest earned - outstanding debtors	61%	Growth in debtors due to non-payment has resulted in more interest being charged on outstanding debtors than anticipated.	
	Fines, penalties and forfeits	-80%	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	-98%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Agency services	-56%	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	100%	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	-9%	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	-7%	Salary increases were not paid in July 2021 due to ongoing wage negotiations.	
	Finance charges	-131%	Finance charges for July 2021 will be calculated after the finalisation of the 2020/2021 year-end procedures.	
	Bulk purchases - electricity	-58%	Electricity and water purchases till July 2021 are pro-rata less than anticipated.	
	Inventory consumed	-67%	Expenditure on materials and supplies till July 2021 are pro-rata less than anticipated.	
	Contracted services	-59%	Expenditure on contracted and outsourced services till July 2021 are pro-rata less than anticipated.	
	Transfers and subsidies	-27%	Monetary allocations to individuals and organisations till July 2021 are pro-rata less than anticipated.	
	Other expenditure	151%	Expenditure on general expenses till July 2021 are pro-rata higher than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	53%	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	1%	Normal credit control processes has however been implemented. Our Collection % is higher than anticipated.	
	Other revenue	472%	Normal credit control processes has however been implemented. Our Collection % is higher than anticipated.	
	Government- Operating	3%	EQ share portion received in July 2021	
	Government Capital	94%	Higher amount received from INEP and MIG	
	Interest	1%	Investment process been done monthly.	
	Suppliers	-19%	We are busy with the year end processes, will have an impact on the payments of July 2021	
	Transfer and grants	417%	Process was reviewed and amend through the adjustment budget.	
	Capital assets	129%	Capital projects July 2021	
	Consumer deposits	481%	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) - M01 July

Vote Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		-	5	5	-	-	-	-		5
Vote 2 - Municipal Manager		1 065	5	5	-	-	-	-		5
Vote 3 - Strategic Support Services		370	3 155	3 155	-	-	-	-		3 155
Vote 4 - Financial Services		3 023	-	-	-	-	-	-		-
Vote 5 - Community Services		10 442	15 635	15 635	1 337	1 337	2 000	(663)	-33%	15 635
Vote 6 - Technical Services		93 045	-	-	-	-	-	-		-
Vote 7 - Engineering Services		-	33 600	33 600	2	2	-	2	#DIV/0!	33 600
Vote 8 - Public Services		-	50 394	48 144	3 328	3 328	1 000	2 328	233%	48 144
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	107 945	102 794	100 544	4 666	4 666	3 000	1 666	56%	100 544
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-		-
Vote 2 - Municipal Manager		1 084	-	-	-	-	-	-		-
Vote 3 - Strategic Support Services		928	3 200	3 200	-	-	-	-		3 200
Vote 4 - Financial Services		651	805	805	-	-	40	(40)	-100%	805
Vote 5 - Community Services		373	7 200	7 200	-	-	-	-		7 200
Vote 6 - Technical Services		12 813	-	-	-	-	-	-		-
Vote 7 - Engineering Services		-	12 220	12 220	-	-	-	-		12 220
Vote 8 - Public Services		-	25 011	27 261	-	-	-	-		27 261
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	15 849	48 436	50 687	-	-	40	(40)	-100%	50 687
Total Capital Expenditure	3	123 795	151 230	151 230	4 666	4 666	3 040	1 626	53%	151 230
Capital Expenditure - Functional Classification										
Governance and administration		5 431	7 005	7 005	-	-	40	(40)	-100%	7 005
Executive and council		37	10	10	-	-	-	-		10
Finance and administration		5 395	6 995	6 995	-	-	40	(40)	-100%	6 995
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		11 393	23 828	23 828	1 337	1 337	2 000	(663)	-33%	23 828
Community and social services		10 589	728	728	-	-	-	-		728
Sport and recreation		10	22 600	22 600	1 337	1 337	2 000	(663)	-33%	22 600
Public safety		794	500	500	-	-	-	-		500
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		72 398	51 601	47 601	2 301	2 301	-	2 301	#DIV/0!	47 601
Planning and development		1 222	-	-	-	-	-	-		-
Road transport		71 176	51 601	47 601	2 301	2 301	-	2 301	#DIV/0!	47 601
Environmental protection		-	-	-	-	-	-	-		-
Trading services		34 572	68 797	72 797	1 029	1 029	1 000	29	3%	72 797
Energy sources		23 781	45 490	45 490	2	2	-	2	#DIV/0!	45 490
Water management		4 195	7 308	7 308	378	378	-	378	#DIV/0!	7 308
Waste water management		5 420	14 483	18 483	649	649	1 000	(351)	-35%	18 483
Waste management		1 177	1 516	1 516	-	-	-	-		1 516
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	123 795	151 230	151 230	4 666	4 666	3 040	1 626	53%	151 230
Funded by:										
National Government		50 125	57 260	57 260	-	-	-	-		57 260
Provincial Government		2 163	100	100	-	-	-	-		100
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		929	-	-	-	-	-	-		-
Transfers recognised - capital		53 217	57 360	57 360	-	-	-	-		57 360
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		70 578	93 870	93 870	4 666	4 666	3 040	1 626	53%	93 870
Total Capital Funding		123 795	151 230	151 230	4 666	4 666	3 040	1 626	53%	151 230

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M01 July						
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		74 132	41 287	41 287	149 865	41 287
Call investment deposits		100 000	45 000	45 000	85 000	45 000
Consumer debtors		125 210	195 191	195 191	165 876	195 191
Other debtors		18 612	24 782	24 782	5 664	24 782
Current portion of long-term receivables		1 968	2 066	2 066	1 968	2 066
Inventory		17 870	10 953	10 953	17 085	10 953
Total current assets		337 791	319 279	319 279	425 458	319 279
Non current assets						
Long-term receivables		8 932	3 479	3 479	8 930	3 479
Investments		–	–	–	–	–
Investment property		47 054	47 145	47 145	47 054	47 145
Investments in Associate		–	–	–	–	–
Property, plant and equipment		2 292 498	2 408 787	2 408 787	2 350 937	2 408 787
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		4 065	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		2 389 180	2 499 055	2 499 055	2 447 643	2 499 055
TOTAL ASSETS		2 726 971	2 818 334	2 818 334	2 873 100	2 818 334
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		13 041	14 536	14 536	13 041	14 536
Consumer deposits		4 367	4 738	4 738	4 375	4 738
Trade and other payables		54 316	92 096	92 096	108 666	92 096
Provisions		43 427	42 804	42 804	43 082	42 804
Total current liabilities		115 150	154 174	154 174	169 164	154 174
Non current liabilities						
Borrowing		179 139	164 603	164 603	179 139	164 603
Provisions		255 801	270 105	270 105	255 801	270 105
Total non current liabilities		434 940	434 708	434 708	434 940	434 708
TOTAL LIABILITIES		550 090	588 882	588 882	604 104	588 882
NET ASSETS	2	2 176 881	2 229 452	2 229 452	2 268 996	2 229 452
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 176 881	2 175 587	2 175 587	2 268 996	2 175 587
Reserves		–	53 865	53 865	–	53 865
TOTAL COMMUNITY WEALTH/EQUITY	2	2 176 881	2 229 452	2 229 452	2 268 996	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 - M01 July										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		111 142	131 196	131 196	9 932	9 932	10 285	(353)	-3%	131 196
Service charges		637 405	641 866	641 866	54 731	54 731	54 285	446	1%	641 866
Other revenue		202 857	40 959	40 959	16 197	16 197	2 832	13 365	472%	40 959
Government - operating		161 901	147 172	147 172	54 813	54 813	53 167	1 646	3%	147 172
Government - capital		56 927	57 360	57 360	11 942	11 942	6 164	5 778	94%	57 360
Interest		16 052	17 456	17 456	1 329	1 329	1 312	17	1%	17 456
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(1 012 988)	(959 913)	(959 913)	(101 409)	(101 409)	(85 239)	16 170	-19%	(959 913)
Finance charges		(22 675)	(21 336)	(21 336)	-	-	-	-	-	(21 336)
Transfers and Grants		(3 199)	(4 365)	(4 365)	(155)	(155)	(30)	125	-417%	(4 365)
NET CASH FROM/(USED) OPERATING ACTIVITIES		147 422	50 395	50 395	47 380	47 380	42 775	(4 605)	-11%	50 394
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(1 744)	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		23	50	50	11	11	6	5	99%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(121 740)	(151 230)	(151 230)	(4 666)	(4 666)	(2 040)	2 626	-129%	(151 230)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(123 462)	(151 180)	(151 180)	(4 655)	(4 655)	(2 035)	2 620	-129%	(151 180)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		153	100	100	24	24	4	20	481%	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)	24	24	4	(20)	-481%	(12 941)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		161 720	200 013	200 013	192 101	192 101	200 013			192 101
Cash/cash equivalents at month/year end:		174 132	86 287	86 287	234 849	234 849	240 758			78 374

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 - M01 July													
Description	NT Code	Budget Year 2021/22									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	8 538	–	1 021	938	843	1 049	4 032	16 987	33 407	23 849	8 931	24 153
Trade and Other Receivables from Exchange Transactions - Electricity	1300	25 873	0	482	624	248	357	989	4 147	32 719	6 364	98	3 436
Receivables from Non-exchange Transactions - Property Rates	1400	42 714	–	809	649	576	801	4 214	13 074	62 836	19 313	1 374	18 161
Receivables from Exchange Transactions - Waste Water Management	1500	8 864	0	920	836	786	749	4 198	22 857	39 209	29 425	5 676	31 073
Receivables from Exchange Transactions - Waste Management	1600	6 183	7	538	529	474	453	2 520	13 903	24 606	17 879	3 531	19 272
Receivables from Exchange Transactions - Property Rental Debtors	1700	498	8	238	202	199	183	1 073	6 303	8 702	7 969	247	8 810
Interest on Arrear Debtor Accounts	1810	34	0	33	48	60	85	830	22 198	23 288	23 221	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(8 112)	1	1 742	719	1 075	287	3 051	16 890	15 652	22 021	481	18 439
Total By Income Source	2000	84 590	15	5 783	4 543	4 260	3 962	20 908	116 358	240 420	150 031	20 337	123 344
2020/21 - totals only		83 341	2 751	5 219	4 715	5 089	3 290	18 850	96 964	220 219	128 908	12 083	87 846
Debtors Age Analysis By Customer Group													
Organs of State	2200	17 695	–	183	112	35	321	467	502	19 314	1 437	–	–
Commercial	2300	8 661	–	233	155	107	370	676	2 614	12 815	3 922	–	–
Households	2400	43 990	15	5 048	4 026	3 882	3 076	17 904	98 843	176 782	127 730	20 337	123 344
Other	2500	14 245	0	320	250	236	196	1 861	14 400	31 508	16 943	–	–
Total By Customer Group	2600	84 590	15	5 783	4 543	4 260	3 962	20 908	116 358	240 420	150 031	20 337	123 344

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.

	July 2021	June 2021	May 2021
Gross consumer debtors, as per debtors age analysis	240 420 075	218 737 195	223 994 208
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)	-17 561 375	-14 308 943	-15 097 495
Net consumers debtors:	97 690 564	79 260 116	83 728 577

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 July 2021.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 240 420 075 as at 31 July 2021 compared to R 218 737 195 as at 30 June 2021. Current debt represents 31.6 % of the total outstanding debt, while the total debt in arrears represents 64 % of the debt and 4.4 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 67 % of the total debt. It should be noted that that 24 % of arrear debt representing R 57 811 142 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.

The outstanding debtors increased by R 20 201 364 when compared to the outstanding amount of R 220 218 711 on 31 June 2020, representing a 9.2 % annual increase.

2. Additional Information:

The decrease of outstanding debt for service levies is 12.2 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 25 % and the average days outstanding are 92 days, which is 3 months.

The Debt collection rate for July 2020 was 61.72 %. 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 2020 to June 2021 were 7.05 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2020 to June 2021	283 637 188 kWh	263 636 881 kWh	20 000 307 kWh	7.05 %

The water distribution losses for the period of July 2020 till June 2021 were 24.28% off which real losses were 21.58 %.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
Jul 2020 – June 2021	14 206 458 kl	10 757 799 kl	3 448 659 kl	24.28 %
Less:			-	
			Unbilled Authorized Consumption	106 874 kl
			Customer Meter and Data Errors	275 844 kl
Real Losses			3 065 942 kl	21.58 %

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 July 2021.

1. 39 445 SMS's were sent during the month to clients with arrear accounts to the value of R 198 568 412 while 7 414 final demands with arrears to the value of R 148 544 687 were emailed, and 19 final demands were hand delivered.
2. 18 741 accounts were sent via MMS (Multimedia Messaging Services) for clients to receive their accounts on their cellphones, while 29 366 friendly due date Reminders to the value of R 239 687 985 were emailed to clients.
3. 33 Arrangements with clients owing arrears to the value of R325 871 were concluded during the month.
4. R 660 228 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 184 phone call reminders made to clients with arrears on their accounts.
6. There are currently 20 accounts owing R297 506 with section 58 Magistrate Courts Act Garnishee Orders which were entered into before the Stellenbosch Garnishee Order Court ruling which requires someone to now appear before the court. The total monthly payments amount to R4 024.

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 July 2021.

1. The total applications approved for all services by the end of July 2021 were 9 591.
2. The outstanding amount for Indigent consumers is R 7 536 839 of which R 5 095 133 is in arrears.
3. An amount of R20 337 370 owed by indigent clients was written off during the month of July 2021.
4. Subsidies for July 2021 were allocated for the following services:

• Refuse	R	1 177 798
• Rates	R	470 617
• Sewerage	R	1 861 478
• Electricity	R	526 032
• Water	R	1 172 616
• Rent	R	327 755

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 July 2021.

Attorneys

The outstanding handed over debt as at 31 July 2021 was R 57 811 142 made up of 1 500 accounts,

1. An amount of R 785 729 was received as payments from the handed over accounts, while an amount of R 27 108 (vat incl.) was paid as commission.
2. 99 Sheriff fees for the value of R 34 365, 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. 73 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R 42 185.
4. 42 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 R 25 260.90.
5. 20 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 1 715.
6. There were 13 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they us owe the money (the amount will be stated), and signed a document where they promised to pay deferred monthly instalments resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R 2 512.

7. There were 3 Warrant of Execution issued, A warrant of execution is a court order that is granted to begin the transfer of assets from a debtor to a plaintiff to satisfy a judgment, resulting is a payment of legal fees, according to the approved Magistrate tariffs, of R374.
8. The was 1 Garnishee order issued, resulting in a payment of legal costs, according to the approved Magistrate tariffs, R232.
9. The was 1 Sworn Affidavit issued, resulting in a payment of legal costs, according to the approved Magistrate tariffs, R4 746.
10. All the costs listed above have been charged against the accounts of the clients concerned.

5.2.5 Arrears Councillors

A list of the accounts is available for scrutiny in the office of the Speaker. The following information was extracted from the list for July 2021:

1. The total outstanding arrear debt of Councilors after the July 2021 due date was R4 210.
2. An amount of R 4 210 was deducted from the July 2021 salaries of 9 councilors who did not pay their accounts in full on the due date. (The arrear amount was R4 210).

5.2.6 Arrears Employees

1. The outstanding debt of employees after the July 2021 due date was R152 948.
2. An amount of R10 667 was automatically deducted from the July 2021 salaries of 10 officials who had arrangements with a balance of R119 381 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R33 567 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the July 2021 salaries of 74 officials who did not pay their account in full on the due date. (The arrear amount was R33 567).

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July												
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	89	(1)	-	20	0	-	0	-	109	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	89	(1)	-	20	0	-	0	-	109	-	

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 - M01 July									
Investments by maturity Name of institution & investment ID	Ref	Period of	Type of	Expiry date	Accrued	Yield for the	Market	Change in	Market
		Investment	Investment	of	interest for	month 1	value at	market	value at end
R thousands		Yrs/Months		investment	the month	(%)	beginning	value	of the
							of the		month
							month		
Municipality									
Nedbank		7 Months	Fixed Depos	19 Jul 2021	11		5 000	5 000	–
Standard Bank		7 Months	Fixed Depos	19 Jul 2021	12		5 000	5 000	–
Nedbank		6 Months	Fixed Depos	26 Jul 2021	16		5 000	5 000	–
ABSA Bank		7 Months	Fixed Depos	26 Aug 2021	18		5 000	–	5 000
Standard Bank		7 Months	Fixed Depos	26 Aug 2021	19		5 000	–	5 000
Nedbank		8 Months	Fixed Depos	27 Sep 2021	20		5 000	–	5 000
ABSA Bank		7 Months	Fixed Depos	23 Sep 2021	19		5 000	–	5 000
Nedbank		7 Months	Fixed Depos	23 Sep 2021	20		5 000	–	5 000
Nedbank		8 Months	Fixed Depos	25 Oct 2021	20		5 000	–	5 000
ABSA Bank		6 Months	Fixed Depos	27 Sep 2021	19		5 000	–	5 000
ABSA Bank		7 Months	Fixed Depos	25 Oct 2021	20		5 000	–	5 000
First National Bank		7 Months	Fixed Depos	25 Oct 2021	19		5 000	–	5 000
Nedbank		8 Months	Fixed Depos	24 Nov 2021	21		5 000	–	5 000
Standard Bank		8 Months	Fixed Depos	24 Nov 2021	21		5 000	–	5 000
Nedbank		4 Months	Fixed Depos	23 Aug 2021	19		5 000	–	5 000
ABSA Bank		5 Months	Fixed Depos	22 Sep 2021	19		5 000	–	5 000
Standard Bank		7 Months	Fixed Depos	23 Nov 2021	20		5 000	–	5 000
Nedbank		8 Months	Fixed Depos	22 Dec 2021	21		5 000	–	5 000
Nedbank		7 Months	Fixed Depos	28 Dec 2021	20		5 000	–	5 000
First National Bank		7 Months	Fixed Depos	28 Dec 2021	18		5 000	–	5 000
Municipality sub-total					371		100 000	15 000	85 000
TOTAL INVESTMENTS AND INTEREST	2				371		100 000	15 000	85 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 July 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 July 2021 at the following A1 Banks as prescribed by Council's Investment Policy:	
ABSA	R 25 000 000,00
NEDBANK	R 35 000 000,00
FNB	R 10 000 000,00
STANDARD	R 15 000 000,00
INVESTEC	R -
	R 85 000 000,00
ABSA LT	R -
	R 85 000 000,00

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 Withdrawn	Balance end of month
SHORT TERM INVESTMENTS									
17/Dec/20	NEDBANK	03/7881531576/291	4,50%	214	19/Jul/21	11 095,89	5 000 000	5 000 000	0
17/Dec/20	STANDARD	288460898-070	4,750%	214	19/Jul/21	11 712,33	5 000 000	5 000 000	0
26/Jan/21	NEDBANK	03/7881531576/292	4,55%	181	26/Jul/21	15 582,19	5 000 000	5 000 000	0
26/Jan/21	ABSA	2079605435	4,35%	212	26/Aug/21	18 472,60	5 000 000		5 000 000
26/Jan/21	STANDARD	288460898-071	4,525%	212	26/Aug/21	19 215,75	5 000 000		5 000 000
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	19 321,92	5 000 000		5 000 000
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
Sub Total						371 300,68	100 000 000	15 000 000	85 000 000
						371 300,68	100 000 000,00	15 000 000	85 000 000,00

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 July 2021 R85 000 000. (R100 000 000 at 30 June 2021).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated to	Final		Preliminary Report	
	30/06/2021		31/07/2021	
	Liability	Cash back	Liability	Cash back
		174 132 013		234 849 177
Unutilized grants	6 709 678	6 709 678	59 844 348	59 844 348
Consumer and Sundry deposits	5 001 949	5 001 949	5 036 541	5 036 541
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	9 062 500	9 062 500
Self Insurance Reserve	25 774 111	25 774 111	25 858 111	25 858 111
Capital Replacement reserve	55 828 690	55 828 690	60 260 824	60 260 824
Brandwacht Trust	97 893	97 893	-	0
Retained surplus (unidentified dep.)	7 488 390	7 488 390	9 050 491	9 050 491
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	8 327 577	8 327 577
Set aside for Creditor payments	37 400 000	51 013 909	34 890 000	51 468 723
Provision for leave Payment	4 350 000	4 350 000	4 800 000	4 800 000
	160 518 104	174 132 013	218 270 454	234 849 177
Cash Surplus (Deficit)		13 613 909		16 578 723
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2021		31/07/2021	
ABSA	25 000 000		25 000 000	
Nedbank	45 000 000		35 000 000	
First National Bank	10 000 000		10 000 000	
Standard Bank	20 000 000		15 000 000	
Investec	0		0	
Total short term	100 000 000		85 000 000	
Bank and Cash	74 118 838		149 836 002	
Cash on hand	13 175		13 175	
	174 132 013		234 849 177	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in July 2021.

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

All payments are recorded in the cashbook (general ledger) as from electronic transfer number 284 716 to 284 961

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 JULY 2021				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/07/2021				92 087 509,78
Deposits for the July 2021				163 978 227,64
Cheques for the July 2021				(106 229 734,99)
Balance as per Cash Book at 31/07/2021				<u>149 836 002,43</u>
Votes Balances and Transactions:				
40101012690 Balance B/f			92 087 509,78	
40101012690 Balance B/f			0,00	92 087 509,78
40101012691 Movements			163 978 227,64	
40101012692 Movements			(106 229 734,99)	57 748 492,65
Balance as per Ledger at 31/07/2021				<u>149 836 002,43</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/07/2021				159 280 210,96
Cash on Hand	Not yet Banked			495 140,21
Outstanding Cheques				(7 471 496,41)
Deposits not Received	Previous months	0,00		
	July 2021	(11 079 540,08)	(11 079 540,08)	(11 079 540,08)
Deposits received in Duplicate				820,00
Other Items				4 205 048,54
Cash Surpluses / Shortages	Iro Payments Received			2 665,20
Adjustments to be Made for July 2021	SARS	(4 226 942,59)		
	Bank Charges	(176 211,42)	(4 403 154,01)	4 403 154,01
Balance as per Cash Book at 31/07/2021				<u>149 836 002,43</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 JULY 2021				
				TOTAL
Balance as per Bank Statement at 01/07/2021				91 481 688,52
Cheques for July 2021				(105 530 697,93)
Deposits for July 2021				163 974 742,44
Other Adjustments / Transactions				(1 449 730,44)
Other Adjustments / Transactions now cleared				(2 420,00)
Direct Deposits from previous months Receipted				0,75
Direct Deposits not Receipted				11 079 540,08
Cash on Hand - 01/07/2021				222 227,75
Cash on Hand - 31/07/2021				(495 140,21)
Balance as per Bank Statements at 31/07/2021				<u>159 280 210,96</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with unspent conditional grants to the value of R 4 051 948 for the period July 2021 and conditional grants to the value of R 66 755 000 were received. The value of the unspent conditional grants at the end of July 2021 is R 59 844 348.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		149 956	136 067	136 067	54 813	54 813	53 167	1 646	3,1%	136 067
Operational Revenue:General Revenue:Equitable Share		145 330	131 552	131 552	54 813	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	-	-	-	-	-	2 965
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	-	-	-	-	1 550
Provincial Government:		12 410	9 985	9 985	-	-	-	-	-	9 985
Capacity Building		1 000	-	-	-	-	-	-	-	-
Capacity Building and Other		300	250	250	-	-	-	-	-	250
Disaster and Emergency Services	4	236	118	118	-	-	-	-	-	118
Housing	4	475	503	503	-	-	-	-	-	503
Libraries, Archives and Museums	4	10 125	8 690	8 690	-	-	-	-	-	8 690
Other	4	94	244	244	-	-	-	-	-	244
Road Infrastructure - Maintenance	4	180	180	180	-	-	-	-	-	180
District Municipality:		600	500	500	-	-	-	-	-	500
All Grants		600	500	500	-	-	-	-	-	500
Other grant providers:		3 878	500	500	-	-	-	-	-	500
Departmental Agencies and Accounts		500	500	500	-	-	-	-	-	500
Non-profit Institutions		3 378	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	166 844	147 052	147 052	54 813	54 813	53 167	1 646	3,1%	147 052
Capital Transfers and Grants										
National Government:		50 820	57 260	57 260	11 942	11 942	6 164	5 778	93,7%	57 260
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		17 000	21 000	21 000	7 000	7 000	-	7 000	#DIV/0!	21 000
Municipal Infrastructure Grant [Schedule 5B]		33 820	36 260	36 260	4 942	4 942	6 164	(1 222)	-19,8%	36 260
Provincial Government:		2 000	100	100	-	-	-	-	-	100
Capacity Building and Other		100	100	100	-	-	-	-	-	100
Other		1 900	-	-	-	-	-	-	-	-
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	11 942	11 942	6 164	5 778	93,7%	57 480
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	221 381	204 532	204 532	66 755	66 755	59 331	7 424	12,5%	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 - M01 July

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	10 996	10 996	53 167	(42 171)	-79,3%	136 067
Operational Revenue:General Revenue:Equitable Share		145 330	131 552	131 552	10 963	10 963	53 167	(42 205)	-79,4%	131 552
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 076	2 965	2 965	-	-	-	-	-	2 965
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	33	33	-	33	#DIV/0!	1 550
Provincial Government:		12 410	9 985	9 985	748	748	-	748	#DIV/0!	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	748	748	-	748	#DIV/0!	8 690
Other		94	244	244	-	-	-	-	-	244
Road Infrastructure - Maintenance		180	180	180	-	-	-	-	-	180
District Municipality:		600	500	500	-	-	-	-	-	500
All Grants		600	500	500	-	-	-	-	-	500
Other grant providers:		3 878	500	500	-	-	-	-	-	500
Departmental Agencies and Accounts		500	500	500	-	-	-	-	-	500
Non-profit Institutions		3 378	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		166 844	147 052	147 052	11 744	11 744	53 167	(41 423)	-77,9%	147 052
Capital expenditure of Transfers and Grants										
National Government:		50 820	57 260	57 260	-	-	6 164	(6 164)	-100,0%	57 260
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		17 000	21 000	21 000	-	-	-	-	-	21 000
Municipal Infrastructure Grant [Schedule 5B]		33 820	36 260	36 260	-	-	6 164	(6 164)	-100,0%	36 260
Provincial Government:		2 000	100	100	-	-	-	-	-	100
Capacity Building and Other		100	100	100	-	-	-	-	-	100
Other		1 900	-	-	-	-	-	-	-	-
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	-	-	6 164	(6 164)	-100,0%	57 480
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		221 381	204 532	204 532	11 744	11 744	59 331	(47 587)	-80,2%	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 July 2021, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2021/2022			July 2021				
	Unutilised Balance 01/07/2021	Debit Balance	Received 01/07/2021 31/07/2021	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	To Other Debtors	Balance 31/07/2021
National Government:-	-	-	66 755 000,00	-10 995 933,36	-	33 333,36	55 792 400,00
Operating grants:-	-	-	54 813 000,00	-10 995 933,36	-	33 333,36	43 850 400,00
Equitable share	-	-	54 813 000,00	-10 962 600,00	-	-	43 850 400,00
Financial Management Grant	-	-	-	-33 333,36	-	33 333,36	-
EPWP: Expanded Public Works	-	-	-	-	-	-	-
Capital grants:-	-	-	11 942 000,00	-	-	-	11 942 000,00
Municipal Infrastructure Grant	-	-	4 942 000,00	-	-	-	4 942 000,00
Integrated National Electrification Grant	-	-	7 000 000,00	-	-	-	7 000 000,00
Provincial Government:-	3 058 368,83	-	-	-748 255,87	-	748 255,87	3 058 368,83
Operating Grants plus Operating Housing:-	3 058 368,83	-	-	-748 255,87	-	748 255,87	3 058 368,83
Operating Provincial	550 876,81	-	-	-748 255,87	-	748 255,87	550 876,81
Library Service Conditional Grant	-	-	-	-748 255,87	-	748 255,87	-0,00
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	264 137,67	-	-	-	-	-	264 137,67
Disaster Management Grant	81 022,07	-	-	-	-	-	81 022,07
Local Government Graduate Internship Grant	-	-	-	-	-	-	-
Operating Provincial Housing	2 507 492,02	-	-	-	-	-	2 507 492,02
Housing from Capital to Operating Top structure	-	-	-	-	-	-	-
Avian Park 439 Houses	-	-	-	-	-	-	-
Title Deeds	2 507 492,02	-	-	-	-	-	2 507 492,02
Transhex	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
RSEP	-	-	-	-	-	-	-
Library Service Conditional Grant	-	-	-	-	-	-	-
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	-	-	-	2 662 388,04	-
Operating grants:-	-	-2 662 388,04	-	-	-	2 662 388,04	-
LGWSETA	-	-	-	-	-	-	-
Work for water	-	-2 662 388,04	-	-	-	2 662 388,04	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-
Area Lighting	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	4 051 948,37	-3 085 031,04	66 755 000,00	-11 744 189,23	-	3 866 620,27	59 844 348,37
			66 755 000,00	-11 744 189,23			-
					GROSS BALANCE		59 844 348,37

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 - M01 July										
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	1 145	1 145	1 286	(141)	-11%	7 488
Pension and UIF Contributions		1 532	1 682	1 682	118	118	137	(19)	-14%	1 682
Medical Aid Contributions		293	326	326	25	25	27	(1)	-5%	326
Motor Vehicle Allowance		679	765	765	56	56	62	(7)	-11%	765
Cellphone Allowance		1 672	1 673	1 673	146	146	136	9	7%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		147	148	148	3	3	12	(9)	-75%	8 423
Sub Total - Councillors		18 404	20 356	20 356	1 493	1 493	1 661	(168)	-10%	20 356
% increase	4		10,6%	10,6%						10,6%
Senior Managers of the Municipality										
Basic Salaries and Wages		8 217	8 297	8 297	591	591	677	(85)	-13%	8 297
Pension and UIF Contributions		732	892	892	51	51	73	(22)	-30%	892
Medical Aid Contributions		114	97	97	8	8	8	(0)	-2%	97
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 122	1 296	1 296	74	74	106	(31)	-30%	1 296
Cellphone Allowance		552	247	247	20	20	20	(0)	-1%	247
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		60	255	255	5	5	21	(16)	-77%	255
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10 798	11 084	11 084	749	749	904	(155)	-17%	11 084
% increase	4		2,6%	2,6%						2,6%
Other Municipal Staff										
Basic Salaries and Wages		188 749	208 008	207 978	15 242	15 242	16 968	(1 726)	-10%	207 978
Pension and UIF Contributions		35 693	38 589	38 589	2 872	2 872	3 148	(276)	-9%	38 589
Medical Aid Contributions		20 031	22 954	22 954	1 672	1 672	1 873	(201)	-11%	22 954
Overtime		19 511	15 370	15 370	1 673	1 673	1 254	419	33%	22 188
Performance Bonus		-	-	-	-	-	-	-	-	16 038
Motor Vehicle Allowance		8 345	9 476	9 476	728	728	773	(45)	-6%	9 476
Cellphone Allowance		1 660	1 331	1 331	124	124	109	15	14%	1 331
Housing Allowances		2 214	3 264	3 264	132	132	266	(134)	-50%	3 264
Other benefits and allowances		25 900	27 412	27 412	1 640	1 640	2 236	(596)	-27%	4 555
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6 474	7 094	7 094	560	560	579	(19)	-3%	7 094
Sub Total - Other Municipal Staff		308 577	333 497	333 467	24 643	24 643	27 206	(2 563)	-9%	333 467
% increase	4		8,1%	8,1%						8,1%
Total Parent Municipality		337 779	364 937	364 907	26 885	26 885	29 771	(2 886)	-10%	364 907
TOTAL SALARY, ALLOWANCES & BENEFITS		337 779	364 937	364 907	26 885	26 885	29 771	(2 886)	-10%	364 907
% increase	4		8,0%	8,0%						8,0%
TOTAL MANAGERS AND STAFF		319 376	344 581	344 551	25 392	25 392	28 110	(2 718)	-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 **R14 661 800**.

Overtime payments are one month in arrear, this being the reason that no spending been reflecting on the end of July 2021 reports. Overtime should be monitored closely.

From 1 July 2021 till 31 July 2021	Budget for the year	Estimate for the 1 months	Actual to Date	Variance
Overtime	14 661 800	1 221 817	0	1 221 817
Temporary personnel	13 638 403	1 136 533	0	1 136 533

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

		<u>May 2021</u>	<u>June 2021</u>	<u>July 2021</u>
EPWP	Temporary	380	363	299
Temporary	For 6 months	14	67	15
Permanent		868	865	863
Councillors		41	41	41
TOTAL		1 303	1 336	1 218

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 - M01 July									
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	3 040	4 666	4 666	3 040	(1 626)	-53,5%	3%
August	349	5 759	4 209	–		7 249	–	0,0%	0%
September	3 065	10 181	9 681	–		16 931	–	0,0%	0%
October	186	11 664	10 164	–		27 095	–	0,0%	0%
November	9 562	24 990	27 990	–		55 085	–	0,0%	0%
December	8 808	12 725	12 725	–		67 810	–	0,0%	0%
January	1 079	31 428	29 428	–		97 238	–	0,0%	0%
February	11 789	13 180	12 480	–		109 718	–	0,0%	0%
March	22 957	18 430	16 430	–		126 148	–	0,0%	0%
April	18 253	7 056	5 780	–		131 928	–	0,0%	0%
May	12 185	6 130	8 130	–		140 058	–	0,0%	0%
June	35 209	7 647	11 173	–		151 230	–	0,0%	0%
Total Capital expenditure	123 795	151 230	151 230	4 666					

PART 2 - SUPPORTING DOCUMENTATION

SECTION 10 - CAPITAL PERFORMANCE PROGRAMME

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

Capital Progress Report 2021/2		July 2021									
PROJECT FUNDING		Total Approved Budget 2021/22	Veriments/ Additional funding	Other Adjustments	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	CRR	87 716 064	0	0	87 716 064	879 483,24	4 286 386,65	4 145 386,65	4 145 386,65	83 570 677,35	4,73%
Projects (B/F)	CRR	0	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%
Projects (MG Counter Funding)	CRR	500 000	0	0	500 000	0,00	141 172,42	141 172,42	141 172,42	358 827,58	28,23%
CRR Connections (Public Contr)	CRR	4 839 200	0	0	4 839 200	0,00	379 200,11	379 200,11	379 200,11	4 459 999,89	7,84%
Furniture and Equipment	CRR	15 000	0	0	15 000	0,00	0,00	0,00	0,00	15 000,00	0,00%
TOTAL CRR		93 070 264	0	0	93 070 264	879 483,24	4 806 759,18	4 665 759,18	4 665 759,18	88 404 504,82	5,01%
INSURANCE RESERVE											
Insurance Resene	IF	800 000	0	0	800 000	0,00	0,00	0,00	0,00	800 000,00	0,00%
TOTAL INSURANCE RESERVE		800 000	0	0	800 000	0,00	0,00	0,00	0,00	800 000,00	0,00%
TOTAL BASIC CAPITAL		93 870 264	0	0	93 870 264	879 483,24	4 806 759,18	4 665 759,18	4 665 759,18	89 204 504,82	4,97%
CAPITAL : GRANT FUNDING											
District Municipality	CGRDM	0	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%
PAWC: Libraries	CPLB	100 000	0	0	100 000	0,00	0,00	0,00	0,00	100 000,00	0,00%
PAWC: RSEP	CPRSE	0	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%
Other	CPDLG	0	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%
National Government: MIG (DORA)	CNMIG	36 260 000	0	0	36 260 000	0,00	0,00	0,00	0,00	36 260 000,00	0,00%
National Government: INEP (DORA)	CNNE	21 000 000	0	0	21 000 000	0,00	0,00	0,00	0,00	21 000 000,00	0,00%
PAWC: Housing (Services)	CPHSD	0	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%
TOTAL : GRANT FUNDING		57 360 000	0	0	57 360 000	0,00	0,00	0,00	0,00	57 360 000,00	0,00%
TOTAL FUNDING		151 230 264	0	0	151 230 264	879 483,24	4 806 759,18	4 665 759,18	4 665 759,18	146 564 504,82	3,09%

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 July 2021.

COUNCIL'S MONTHLY REPORT													
Type of Claim	July	Aug	Sept	October	Nov	Dec	Jan	Feb	Mich	Apr	May	June	Year End
Public Liability/possible Liability	4												0
Council vehicles	2												2
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	0	0	0	0	0	0	0	0	0	0	0	7
NOTE PLEASE:	Totals will be adjusted monthly as actual expenses and payment from insurer occur.												
TOTAL QUOTED EXPENSE	R 30 955,25												R 30 955,25
VALUE OF REJECTED CLAIMS	R 14 517,24												R 14 517,24
ACTUAL CAPITAL EXPENSE:													
SAMRAS ORDERS (excl VAT)													R 0,00
ACTUAL M & R EXPENSE: SAMRAS ORDERS (excl VAT)													R 0,00
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 DEP APPROVED	R 17 104,00												R 17 104,00
EXCESS:	R 25 239,13												R 25 239,13
COMMENTS:	4 Claims submitted awaiting reports from user departments. 3 claims submitted awaiting insurers further advices.												
ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR													

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.2 The list of deviations from, and rectification of minor breaches of the procurement process for the period July 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 459	Engineering Services	Electrical Services	Emergency	During the early hours of 01 July 2021, a significant amount of rain fell in the area. As a result, the Hexriver that flows next to Zwelethemba which is the only access road between Zwelethemba and Worcester. A portion of the road leading to the main road washed away, resulting in the closure thereof by the municipality's emergency services, in order to fix the damaged road. (BVM Disaster Declared).	R7 371 569,62	Once Off	R7 371 569,62	MARTIN & EAST (PTY) LTD
2	BVD 460	Public Services	Water Services	Emergency	There was a raw sewerage overflow, which entered houses, due to the pumps in Avian Park pump station, which could not cope with the flow and foreign materials in the sewer system. These sewerage spills, caused health hazards, nuisances, and odours, which necessitates the emergency.	R94 702,50	Once Off	R94 702,50	STRYDOM'S ARMATURE WINDERS
3	BVD 467	Engineering Services	Electrical Services	Emergency	Zwelethemba area are supplied via two 11kv cables running underneath the bridge. Approximately 2800 consumers supplied by the 11kv cables. On the 1 July 2021, a portion of the road leading to the main road in Zwelethemba washed away. Upon further investigation found that the 11kv cable were in a poor condition and needed to be fixed as an emergency, ensuring electrical provision to the 2800 consumers (BVM Disaster Declared).	R496 834,98	Once Off	R496 834,98	BLOEMHOF ELECTRICAL (PTY) LTD
4	BVD 468	Strategic Support Services	Human Resources	Exceptional Case	Payment of selection and reporting process conducted for director: public services and legal advisor positions. Refer to authorised SCM process in previous book year, which could not finalize all positions, due to Covid-19 within prescribed time framework. Deviated from SCM process, due to the contract term of 12 months which was exceeded, but still within the original scope of works.	R36 675,83	Once Off	R36 675,83	ROY STEELE & ASSOCIATES
5	BVD 469	Engineering Services	Engineering Services	Emergency	During the early hours of 01 July 2021, a significant amount of rain fell in the area. As a result, the Hexriver that flows next to Zwelethemba which is the only access road between Zwelethemba and Worcester. A portion of the road leading to the main road washed away, resulting in the closure thereof by the municipality's emergency services. Proper road closure of the access road to Zwelethemba was required (Raymond pollard road) both sides of the bridge, at the Hexriver crossing, by means of new Jersey barriers was required. (BVM Disaster Declared).	R241 500,00	Once Off	R241 500,00	MARTIN & EAST (PTY) LTD
6	BVD 470	Strategic Support Services	ICT	Exceptional Case	License fees for 36 months- time & attendance and access control system-integrates with sage. Impractical to require services from another vendor since we have already procured the software.	R806 865,46	Once Off (Period of 3 years)	R806 865,46	ERSBIO
						R9 048 148,39		R9 048 148,39	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

TENDERS AWARDED DURING JULY 2021					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE
19/07/2021	BV 846/ 2020	SUPPLY AND DELIVERY OF ELECTRICAL PRE-PAYMENT METERS FOR THE PERIOD ENDING 30 JUNE 2023	Conlog (Pty) Ltd	rates	R9 513 950,00
			Ontec Systems (Pty) Ltd	rates	
			Mattha Trading (Pty) Ltd	rates	
			Powercomm Solutions (Pty) Ltd	rates	
			Landis and Gyr (Pty) Ltd	rates	
19/07/2021	BV 881/ 2021	SUPPLY AND DELIVERY OF TISSUE PAPER PRODUCTS FOR THE PERIOD ENDING 30 JUNE 2024	KFC Engineering and Industrial supplies	rates	R1 881 686,34
			Western Cape Stationers	rates	
19/07/2021	BV 883/ 2021	SUPPLY AND DELIVERY OF LED STREET AND FLOOD LIGHTS FOR THE PERIOD ENDING 30 JUNE 2024	Genlux Lighting a Division of Actom (Pty) Ltd	rates	R9 876 725,55
			Powercomm Solutions (Pty) Ltd	rates	

Note: Anticipated expenditure is based on approved submission of spec's (or BSC meeting minutes)

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 12 - MUNICIPAL MANAGER'S QUALITY CERTIFICATE

QUALITY CERTIFICATE

I David McThomas, Municipal Manager of Breede Valley Municipality (WC025), hereby certify that-

(mark as appropriate)


- the monthly budget statement
- the quarterly report on the implementation of the budget and financial state of affairs of the municipality
- the mid-year budget and performance assessment

for the month, July 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 August 2021