
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT NOVEMBER 2021

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2021/2022 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR’S REPORT

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for November 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 November 2021 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for November 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 final as the Annual Financial Statements were completed and audited by the Auditor General. The in-year report for November 2021 contains the final outcomes for the 2020/2021 audit. The municipality has achieved a clean audit opinion (Unqualified with no matters of emphasis).

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2021 – 30 November 2021 is R443 610 424 or 34.07% of the total budgeted revenue R1 302 188 200.

Property Rates

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

Service charges - electricity revenue

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

Service charges – water revenue

There is an over-performance. Includes services that will be affected by revenue accrual journal that was only processed in the new month. The journal of R8 373 526 to recognize revenue billed in July, but services were utilized in the old year was processed in August 2021.

Interest earned – external investments

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

Interest earned – outstanding debtors

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

Fines, penalties and forfeits

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

Licenses and permits

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

Agency services

The variance is mainly due to traffic agency income for November that has only been recognized on the financial system in December.

Transfers and subsidies – Operating

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

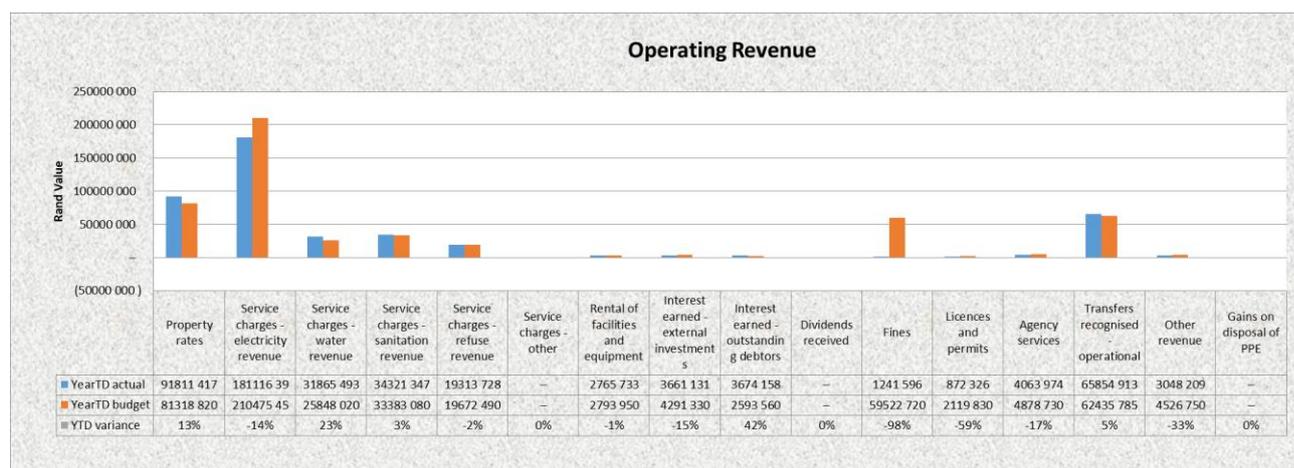
Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

Other revenue

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

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

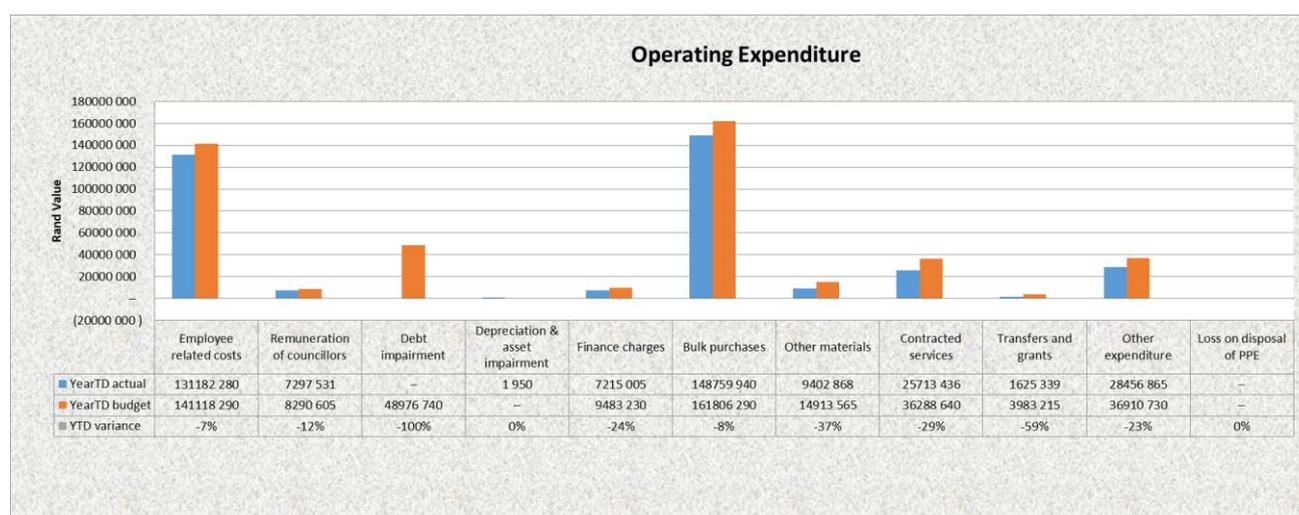


Operating Expenditure by Type

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

The total expenditure amounts to R359 655 214 or 27.99% of the total budgeted expenditure R1 285 020 420.

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

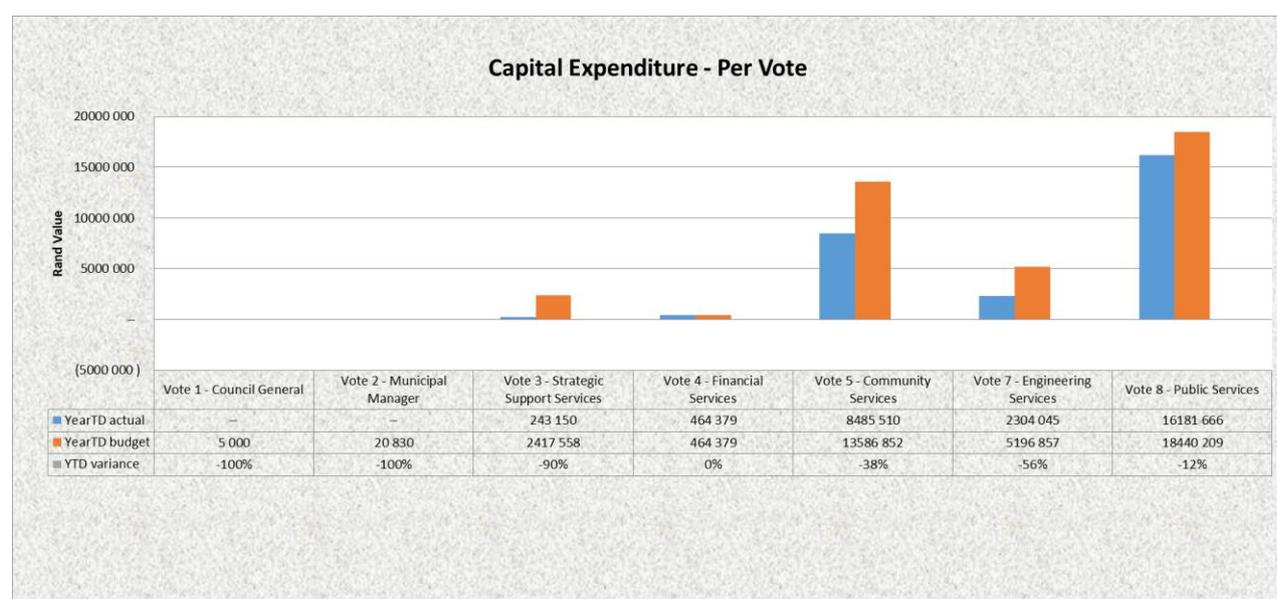


Capital Expenditure

The total capital expenditure for the period 1 July 2021 – 30 November 2021, amounts to R27 678 751 or 17.49% of the total capital budget that amounts to R158 268 432.

Capital grant funding the total capital grant funding expenditure amounts to R3 373 685 or 5.88% of the total capital grant funding budget that amounts to R57 360 000.

Refer to Section 4 – table C5 for more detail.



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R226 492 725.

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 November 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 - M05 November									
Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	155 977	154 348	154 348	11 558	91 811	81 319	10 493	13%	154 348
Service charges	644 056	722 633	722 633	56 265	266 617	289 379	(22 762)	-8%	722 633
Investment revenue	9 718	10 686	10 686	778	3 661	4 291	(630)	-15%	10 686
Transfers and subsidies	168 007	147 172	147 272	1 368	65 855	62 436	3 419	5%	147 272
Other own revenue	92 652	267 249	267 249	2 664	15 666	76 436	(60 770)	-80%	267 249
Total Revenue (excluding capital transfers and contributions)	1 070 409	1 302 088	1 302 188	72 632	443 610	513 861	(70 250)	-14%	1 302 188
Employee costs	319 700	344 581	341 751	26 941	131 182	141 118	(9 936)	-7%	341 751
Remuneration of Councillors	18 421	20 356	20 356	1 382	7 298	8 291	(993)	-12%	20 356
Depreciation & asset impairment	88 561	100 988	100 988	–	2	–	2	#DIV/0!	100 988
Finance charges	22 351	23 653	23 653	–	7 215	9 483	(2 268)	-24%	23 653
Materials and bulk purchases	363 591	428 242	423 827	27 626	158 163	176 720	(18 557)	-11%	423 827
Transfers and subsidies	4 452	4 365	4 406	168	1 625	3 983	(2 358)	-59%	4 406
Other expenditure	253 931	364 990	370 039	9 943	54 170	122 176	(68 006)	-56%	370 039
Total Expenditure	1 071 008	1 287 175	1 285 020	66 060	359 655	461 771	(102 116)	-22%	1 285 020
Surplus/(Deficit)	(598)	14 913	17 168	6 572	83 955	52 089	31 866	61%	17 168
Transfers and subsidies - capital (monetary alloc	52 583	57 360	57 360	–	–	24 318	(24 318)	-100%	57 360
Contributions & Contributed assets	800	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	52 784	72 273	74 528	6 572	83 955	76 407	7 548	10%	74 528
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	52 784	72 273	74 528	6 572	83 955	76 407	7 548	10%	74 528
Capital expenditure & funds sources									
Capital expenditure	124 588	151 230	158 268	2 934	27 679	51 003	(23 324)	-46%	158 268
Capital transfers recognised	53 383	57 360	57 360	566	3 374	12 991	(9 617)	-74%	57 360
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	71 205	93 870	100 908	2 368	24 305	38 012	(13 707)	-36%	100 908
Total sources of capital funds	124 588	151 230	158 268	2 934	27 679	51 003	(23 324)	-46%	158 268
Financial position									
Total current assets	329 806	319 279	319 279		376 935				319 279
Total non current assets	2 460 414	2 499 055	2 499 055		2 487 846				2 499 055
Total current liabilities	181 007	154 174	154 174		181 527				154 174
Total non current liabilities	465 053	434 708	434 708		458 158				434 708
Community wealth/Equity	2 144 160	2 229 452	2 229 452		2 225 096				2 229 452
Cash flows									
Net cash from (used) operating	147 422	50 395	50 395	1 750	70 944	(8 431)	(79 375)	942%	50 494
Net cash from (used) investing	(123 462)	(151 180)	(156 201)	(2 928)	(27 603)	(54 607)	(27 004)	49%	(151 180)
Net cash from (used) financing	(11 548)	(12 941)	(12 941)	5	(6 196)	(6 255)	(59)	1%	(12 941)
Cash/cash equivalents at the month/year end	174 132	86 287	81 266	–	226 493	130 721	(95 772)	-73%	75 721
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	31 542	10 144	12 043	5 218	10 152	280	20 410	123 150	212 940
Creditors Age Analysis									
Total Creditors	2 371	54	53	10	–	–	–	–	2 487

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) - M05 November										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		226 404	213 203	213 203	13 585	114 487	105 529	8 957	8%	213 203
Executive and council		433	112	112	146	258	52	205	395%	112
Finance and administration		225 972	213 091	213 091	13 439	114 229	105 477	8 752	8%	213 091
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		86 047	264 651	264 651	1 625	20 721	74 542	(53 821)	-72%	264 651
Community and social services		13 597	10 140	10 140	141	9 521	4 312	5 209	121%	10 140
Sport and recreation		1 282	2 211	2 211	252	938	1 037	(99)	-10%	2 211
Public safety		31 913	230 807	230 807	889	2 216	59 980	(57 764)	-96%	230 807
Housing		39 256	21 493	21 493	342	8 047	9 213	(1 166)	-13%	21 493
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		50 136	14 911	14 911	943	6 341	7 821	(1 479)	-19%	14 911
Planning and development		2 828	1 353	1 353	290	912	611	301	49%	1 353
Road transport		44 821	13 558	13 558	653	5 429	7 209	(1 780)	-25%	13 558
Environmental protection		2 487	-	-	-	-	-	-	-	-
Trading services		761 204	866 683	866 683	56 479	302 061	350 245	(48 184)	-14%	866 683
Energy sources		457 881	552 484	552 484	37 848	184 231	222 913	(38 682)	-17%	552 484
Water management		119 417	102 167	102 167	8 214	40 161	35 368	4 793	14%	102 167
Waste water management		119 912	147 556	147 556	6 762	49 976	63 678	(13 702)	-22%	147 556
Waste management		63 993	64 476	64 476	3 655	27 694	28 286	(592)	-2%	64 476
Other	4	-	-	100	-	-	42	(42)	-100%	100
Total Revenue - Functional	2	1 123 792	1 359 448	1 359 548	72 632	443 610	538 178	(94 568)	-18%	1 359 548
Expenditure - Functional										
Governance and administration		226 174	262 202	260 023	14 213	80 016	106 187	(26 171)	-25%	260 023
Executive and council		40 376	40 098	40 531	2 270	16 272	17 969	(1 697)	-9%	40 531
Finance and administration		182 041	218 212	215 600	11 672	62 257	86 636	(24 379)	-28%	215 600
Internal audit		3 757	3 891	3 891	270	1 487	1 582	(95)	-6%	3 891
Community and public safety		171 118	309 857	311 424	8 438	42 575	96 560	(53 984)	-56%	311 424
Community and social services		27 864	26 949	28 329	1 903	10 093	10 506	(412)	-4%	28 329
Sport and recreation		25 600	27 026	27 663	1 881	8 666	10 623	(1 957)	-18%	27 663
Public safety		94 987	225 937	225 787	4 164	19 614	63 904	(44 290)	-69%	225 787
Housing		22 583	29 855	29 555	489	4 202	11 527	(7 325)	-64%	29 555
Health		83	91	91	-	-	-	-	-	91
Economic and environmental services		78 767	79 306	81 203	3 838	20 070	22 567	(2 497)	-11%	81 203
Planning and development		17 506	18 626	18 698	1 301	7 279	7 404	(125)	-2%	18 698
Road transport		58 262	60 221	61 171	2 453	12 595	14 600	(2 005)	-14%	61 171
Environmental protection		2 999	459	1 334	84	196	563	(367)	-65%	1 334
Trading services		594 443	635 190	631 715	39 563	216 816	236 090	(19 274)	-8%	631 715
Energy sources		404 364	462 271	461 571	30 340	169 363	185 916	(16 553)	-9%	461 571
Water management		75 107	65 812	63 012	2 968	15 181	20 141	(4 960)	-25%	63 012
Waste water management		68 096	63 890	65 160	3 058	17 490	18 170	(680)	-4%	65 160
Waste management		46 876	43 218	41 973	3 198	14 781	11 863	2 918	25%	41 973
Other		505	619	654	8	179	368	(189)	-51%	654
Total Expenditure - Functional	3	1 071 008	1 287 175	1 285 020	66 060	359 655	461 771	(102 116)	-22%	1 285 020
Surplus/ (Deficit) for the year		52 784	72 273	74 528	6 572	83 955	76 407	7 548	10%	74 528

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) - M05 November										
Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	433	112	112	146	258	44	213	479,3%	112
Vote 2 - Municipal Manager		2 859	500	500	-	-	198	(198)	-100,0%	500
Vote 3 - Strategic Support Services		1 529	1 651	1 751	94	391	693	(302)	-43,5%	1 751
Vote 4 - Financial Services		220 708	208 487	208 487	13 147	113 371	82 530	30 841	37,4%	208 487
Vote 5 - Community Services		97 399	277 467	277 467	2 031	25 301	109 835	(84 534)	-77,0%	277 467
Vote 6 - Technical Services		800 865	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	552 474	552 474	37 848	184 209	218 697	(34 488)	-15,8%	552 474
Vote 8 - Public Services		-	318 757	318 757	19 365	120 080	126 180	(6 100)	-4,8%	318 757
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 123 792	1 359 448	1 359 548	72 632	443 610	538 178	(94 568)	-17,6%	1 359 548
Expenditure by Vote										
Vote 1 - Council General	1	36 468	36 147	35 695	2 004	15 074	12 827	2 247	17,5%	35 695
Vote 2 - Municipal Manager		11 297	9 628	10 513	640	3 286	3 778	(492)	-13,0%	10 513
Vote 3 - Strategic Support Services		68 710	71 745	70 915	3 641	25 007	25 483	(476)	-1,9%	70 915
Vote 4 - Financial Services		77 852	133 357	132 007	7 252	33 873	47 437	(13 563)	-28,6%	132 007
Vote 5 - Community Services		180 406	315 481	315 541	8 960	45 577	113 390	(67 812)	-59,8%	315 541
Vote 6 - Technical Services		696 274	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	471 099	470 162	30 688	171 221	168 952	2 268	1,3%	470 162
Vote 8 - Public Services		-	249 717	250 187	12 875	65 617	89 905	(24 288)	-27,0%	250 187
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 071 008	1 287 175	1 285 020	66 060	359 655	461 771	(102 116)	-22,1%	1 285 020
Surplus/ (Deficit) for the year	2	52 784	72 273	74 528	6 572	83 955	76 407	7 548	9,9%	74 528

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 - M05 November

Vote Description	Ref	Budget Year 2021/22							YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
Revenue by Vote	1										
Vote 1 - Council General		433	112	112	146	258	44	213	479%	112	
1.1 - Admin		433	112	112	146	258	44	213	479%	112	
1.2 - Mayoral Office		-	-	-	-	-	-	-	-	-	
Vote 2 - Municipal Manager		2 859	500	500	-	-	198	(198)	-100%	500	
2.1 - Office Support		500	500	500	-	-	198	(198)	-100%	500	
2.2 - Internal Audit		-	-	-	-	-	-	-	-	-	
2.3 - Project Management		2 359	-	-	-	-	-	-	-	-	
2.4 - Ombudsman		-	-	-	-	-	-	-	-	-	
2.5 - Enterprise Risk Management		-	-	-	-	-	-	-	-	-	
2.6 - Jobs4U		-	-	-	-	-	-	-	-	-	
Vote 3 - Strategic Support Services		1 529	1 651	1 751	94	391	693	(302)	-44%	1 751	
3.1 - Administration & Support Services		787	906	906	39	193	359	(165)	-46%	906	
3.2 - Human Resources		544	620	620	-	109	246	(137)	-56%	620	
3.3 - Information Communication Technology		5	2	2	0	3	1	2	286%	2	
3.4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-	
3.5 - Communications & Media Relations		-	-	-	-	-	-	-	-	-	
3.6 - Local Economic Development		127	123	223	55	86	88	(2)	-2%	223	
3.7 - Legal Services		66	-	-	-	-	-	-	-	-	
Vote 4 - Financial Services		220 708	208 487	208 487	13 147	113 371	82 530	30 841	37%	208 487	
4.1 - Administration		41 218	35 376	35 376	1 539	14 765	14 004	762	5%	35 376	
4.2 - Revenue		176 827	170 312	170 312	11 608	98 357	67 418	30 939	46%	170 312	
4.3 - Financial Planning		2 664	1 285	1 285	-	248	509	(260)	-51%	1 285	
4.4 - Supply Chain Management		-	1 514	1 514	-	-	599	(599)	-100%	1 514	
Vote 5 - Community Services		97 399	277 467	277 467	2 031	25 301	109 835	(84 534)	-77%	277 467	
5.1 - Administration & Support Services		63	94	94	-	-	37	(37)	-100%	94	
5.2 - Human Settlements & Housing		39 685	21 865	21 865	374	8 209	8 655	(447)	-5%	21 865	
5.3 - Libraries		10 247	9 208	9 208	9	8 707	3 645	5 062	139%	9 208	
5.4 - Fire Brigade & Disaster Risk Management		1 789	1 700	1 700	544	980	673	307	46%	1 700	
5.5 - Traffic Services		42 971	242 108	242 108	843	6 423	95 839	(89 416)	-93%	242 108	
5.6 - Municipal Halls and Resorts		2 166	2 124	2 124	261	982	841	142	17%	2 124	
5.7 - Customer Care Services		477	-	-	-	-	-	-	-	-	
5.8 - Sports and Recreation		1	368	368	-	0	146	(145)	-100%	368	
5.9 - Health		-	-	-	-	-	-	-	-	-	
Vote 6 - Technical Services		800 865	-	-	-	-	-	-	-	-	
6.1 - Public Works		38 046	-	-	-	-	-	-	-	-	
6.2 - Cemeteries		1 612	-	-	-	-	-	-	-	-	
6.3 - Recreational Facilities		3	-	-	-	-	-	-	-	-	
6.4 - Refuse Removal		63 993	-	-	-	-	-	-	-	-	
6.5 - Sewerages		119 912	-	-	-	-	-	-	-	-	
6.6 - Electricity Management		457 752	-	-	-	-	-	-	-	-	
6.7 - Water Management		119 547	-	-	-	-	-	-	-	-	
Vote 7 - Engineering Services		-	552 474	552 474	37 848	184 209	218 697	(34 488)	-16%	552 474	
7.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-	
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-	
7.3 - Electro-Technical Services		-	552 474	552 474	37 848	184 209	218 697	(34 488)	-16%	552 474	
Vote 8 - Public Services		-	318 757	318 757	19 365	120 080	126 180	(6 100)	-5%	318 757	
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-	
8.2 - Project Management		-	-	-	-	-	-	-	-	-	
8.3 - Community Liason		-	460	460	207	322	182	140	77%	460	
8.4 - Municipal Planning and Building Control		-	1 230	1 230	235	826	487	339	70%	1 230	
8.5 - Public Works		-	2 211	2 211	169	311	875	(564)	-64%	2 211	
8.6 - Cemeteries		-	638	638	123	768	252	516	204%	638	
8.7 - Parks and Open Spaces		-	10	10	-	0	4	(4)	-88%	10	
8.8 - Solid Waste and Area Cleaning		-	64 476	64 476	3 655	27 694	25 523	2 171	9%	64 476	
8.9 - Waste Water Treatment and Networks		-	147 556	147 556	6 762	49 976	58 410	(8 434)	-14%	147 556	
8.10 - Water Treatment and Networks		-	102 176	102 176	8 214	40 182	40 447	(264)	-1%	102 176	
Total Revenue by Vote	2	1 123 792	1 359 448	1 359 548	72 632	443 610	538 178	(94 568)	-18%	1 359 548	

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M05 November

Vote Description	Ref	Budget Year 2021/22								
		2020/21	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
Expenditure by Vote	1									
Vote 1 - Council General		36 468	36 147	35 695	2 004	15 074	12 827	2 247	18%	35 695
1.1 - Admin		23 163	21 733	21 767	1 426	10 603	7 822	2 781	36%	21 767
1.2 - Mayoral Office		13 305	14 414	13 929	578	4 471	5 005	(534)	-11%	13 929
Vote 2 - Municipal Manager		11 297	9 628	10 513	640	3 286	3 778	(492)	-13%	10 513
2.1 - Office Support		3 889	3 900	4 785	266	1 198	1 720	(521)	-30%	4 785
2.2 - Internal Audit		3 757	3 891	3 891	270	1 487	1 398	88	6%	3 891
2.3 - Project Management		2 174	-	-	-	-	-	-	-	-
2.4 - Ombudsman		2	2	2	0	0	1	(1)	-93%	2
2.5 - Enterprise Risk Management		1 469	1 812	1 812	104	601	651	(50)	-8%	1 812
2.6 - Jobs4U		6	22	22	-	-	8	(8)	-100%	22
Vote 3 - Strategic Support Services		68 710	71 745	70 915	3 641	25 007	25 483	(476)	-2%	70 915
3.1 - Administration & Support Services		26 441	27 901	27 359	1 340	7 910	9 832	(1 922)	-20%	27 359
3.2 - Human Resources		13 725	13 133	12 706	957	4 521	4 566	(45)	-1%	12 706
3.3 - Information Communication Technology		16 101	16 701	16 812	596	7 672	6 041	1 631	27%	16 812
3.4 - IDP/ PMS/ SDBIP		2 253	2 236	2 243	166	819	806	13	2%	2 243
3.5 - Communications & Media Relations		1 379	1 576	1 527	117	505	549	(43)	-8%	1 527
3.6 - Local Economic Development		3 754	4 127	4 227	228	2 130	1 519	611	40%	4 227
3.7 - Legal Services		5 057	6 072	6 042	236	1 450	2 171	(721)	-33%	6 042
Vote 4 - Financial Services		77 852	133 357	132 007	7 252	33 873	47 437	(13 563)	-29%	132 007
4.1 - Administration		26 078	25 697	25 747	1 026	3 703	9 252	(5 549)	-60%	25 747
4.2 - Revenue		35 284	49 235	47 835	2 424	11 213	17 189	(5 976)	-35%	47 835
4.3 - Financial Planning		2 243	21 176	21 126	1 412	6 897	7 592	(694)	-9%	21 126
4.4 - Supply Chain Management		14 248	37 249	37 299	2 389	12 060	13 403	(1 344)	-10%	37 299
Vote 5 - Community Services		180 406	315 481	315 541	8 960	45 577	113 390	(67 812)	-60%	315 541
5.1 - Administration & Support Services		6 205	6 066	6 066	439	2 420	2 180	240	11%	6 066
5.2 - Human Settlements & Housing		22 428	29 861	29 561	488	4 226	10 623	(6 396)	-60%	29 561
5.3 - Libraries		15 952	15 780	15 945	1 134	5 739	5 730	9	0%	15 945
5.4 - Fire Brigade & Disaster Risk Management		40 396	34 749	34 699	2 736	12 430	12 469	(39)	0%	34 699
5.5 - Traffic Services		75 375	210 699	210 699	2 936	14 770	75 714	(60 944)	-80%	210 699
5.6 - Municipal Halls and Resorts		8 579	8 991	9 133	723	3 473	3 282	191	6%	9 133
5.7 - Customer Care Services		3 191	-	-	-	-	-	-	-	-
5.8 - Sports and Recreation		8 198	9 245	9 348	504	2 519	3 359	(840)	-25%	9 348
5.9 - Health		83	91	91	-	-	33	(33)	-100%	91
Vote 6 - Technical Services		696 274	-	-	-	-	-	-	-	-
6.1 - Public Works		96 339	-	-	-	-	-	-	-	-
6.2 - Cemeteries		4 681	-	-	-	-	-	-	-	-
6.3 - Recreational Facilities		9 128	-	-	-	-	-	-	-	-
6.4 - Refuse Removal		49 070	-	-	-	-	-	-	-	-
6.5 - Sewerages		62 406	-	-	-	-	-	-	-	-
6.6 - Electricity Management		399 544	-	-	-	-	-	-	-	-
6.7 - Water Management		75 107	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	471 099	470 162	30 688	171 221	168 952	2 268	1%	470 162
7.1 - Administration & Support Services		-	8 829	8 829	348	1 858	3 173	(1 315)	-41%	8 829
7.2 - Civil Engineering Services		-	-	-	-	-	-	-	-	-
7.3 - Electro-Technical Services		-	462 271	461 333	30 340	169 363	165 780	3 583	2%	461 333
Vote 8 - Public Services		-	249 717	250 187	12 875	65 617	89 905	(24 288)	-27%	250 187
8.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
8.2 - Project Management		-	2 412	2 412	90	450	867	(417)	-48%	2 412
8.3 - Community Liason		-	3 407	3 407	224	1 017	1 224	(207)	-17%	3 407
8.4 - Municipal Planning and Building Control		-	10 419	10 419	825	4 060	3 744	315	8%	10 419
8.5 - Public Works		-	50 531	52 256	1 504	7 897	18 778	(10 881)	-58%	52 256
8.6 - Cemeteries		-	4 042	5 062	329	2 097	1 819	278	15%	5 062
8.7 - Parks and Open Spaces		-	9 003	9 553	693	3 041	3 433	(392)	-11%	9 553
8.8 - Solid Waste and Area Cleaning		-	45 802	44 577	3 374	15 636	16 019	(383)	-2%	44 577
8.9 - Waste Water Treatment and Networks		-	58 240	59 490	2 868	16 238	21 378	(5 139)	-24%	59 490
8.10 - Water Treatment and Networks		-	65 862	63 012	2 968	15 181	22 643	(7 462)	-33%	63 012
Total Expenditure by Vote	2	1 071 008	1 287 175	1 285 020	66 060	359 655	461 771	(102 116)	(0)	1 285 020
Surplus/ (Deficit) for the year	2	52 784	72 273	74 528	6 572	83 955	76 407	7 548	0	74 528

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) - M05 November										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		155 977	154 348	154 348	11 558	91 811	81 319	10 493	13%	154 348
Service charges - electricity revenue		431 937	522 613	522 613	37 791	181 116	210 475	(29 359)	-14%	522 613
Service charges - water revenue		93 942	79 712	79 712	8 214	31 865	25 848	6 017	23%	79 712
Service charges - sanitation revenue		76 021	76 112	76 112	6 762	34 321	33 383	938	3%	76 112
Service charges - refuse revenue		42 155	44 197	44 197	3 498	19 314	19 672	(359)	-2%	44 197
Rental of facilities and equipment		22 936	5 845	5 845	619	2 766	2 794	(28)	-1%	5 845
Interest earned - external investments		9 718	10 686	10 686	778	3 661	4 291	(630)	-15%	10 686
Interest earned - outstanding debtors		8 344	6 770	6 770	769	3 674	2 594	1 081	42%	6 770
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		30 304	230 513	230 513	352	1 242	59 523	(58 281)	-98%	230 513
Licences and permits		2 017	3 949	3 949	256	872	2 120	(1 248)	-59%	3 949
Agency services		9 416	8 987	8 987	31	4 064	4 879	(815)	-17%	8 987
Transfers and subsidies		168 007	147 172	147 272	1 368	65 855	62 436	3 419	5%	147 272
Other revenue		15 716	9 786	9 786	636	3 048	4 527	(1 479)	-33%	9 786
Gains		3 919	1 399	1 399	-	-	-	-	-	1 399
Total Revenue (excluding capital transfers and contributions)		1 070 409	1 302 088	1 302 188	72 632	443 610	513 861	(70 250)	-14%	1 302 188
Expenditure By Type										
Employee related costs		319 700	344 581	341 751	26 941	131 182	141 118	(9 936)	-7%	341 751
Remuneration of councillors		18 421	20 356	20 356	1 382	7 298	8 291	(993)	-12%	20 356
Debt impairment		77 130	198 257	198 257	-	-	48 977	(48 977)	-100%	198 257
Depreciation & asset impairment		88 561	100 988	100 988	-	2	-	2	#DIV/0!	100 988
Finance charges		22 351	23 653	23 653	-	7 215	9 483	(2 268)	-24%	23 653
Bulk purchases - electricity		337 524	388 335	388 335	26 348	148 760	161 806	(13 046)	-8%	388 335
Inventory consumed		26 067	39 907	35 492	1 278	9 403	14 914	(5 511)	-37%	35 492
Contracted services		73 166	89 923	93 484	6 158	25 713	36 289	(10 575)	-29%	93 484
Transfers and subsidies		4 452	4 365	4 406	168	1 625	3 983	(2 358)	-59%	4 406
Other expenditure		100 150	73 045	74 533	3 785	28 457	36 911	(8 454)	-23%	74 533
Losses		3 485	3 766	3 766	-	-	-	-	-	3 766
Total Expenditure		1 071 008	1 287 175	1 285 020	66 060	359 655	461 771	(102 116)	-22%	1 285 020
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(598)	14 913	17 168	6 572	83 955	52 089	31 866	0	17 168
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all))		52 583	57 360	57 360	-	-	24 318	(24 318)	(0)	57 360
		500	-	-	-	-	-	-	-	-
		300	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		52 784	72 273	74 528	6 572	83 955	76 407			74 528
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		52 784	72 273	74 528	6 572	83 955	76 407			74 528
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52 784	72 273	74 528	6 572	83 955	76 407			74 528
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		52 784	72 273	74 528	6 572	83 955	76 407			74 528

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M05 November				
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	-14%	Includes services that will be affected by revenue accrual journal that was only processed in the new month. The journal of R28 255 206 to recognize revenue billed in July, but services were utilized in the old year was processed in the current August. In addition, slight underperformance in the commercial and domestic categories contributed to the overall underperformance. This is monitored and will be amended in accordance with anticipated trends with the Mid-year adjustments budget.	
	Service charges - water revenue	23%	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.	
	Interest earned - external investments	-15%	Monthly assessment on available /access funds are done, access funds (own as well as unspent grants) are invested in line with the funds and reserves policies.	
	Interest earned - outstanding debtors	42%	Growth in debtors due to non-payment has resulted in more interest being charged on outstanding debtors than anticipated.	
	Fines, penalties and forfeits	-98%	An accrual for traffic fines has been raised for the period. Final traffic fine provisions and accounting treatment are done at financial year end.	
	Licences and permits	-59%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Agency services	-17%	The variance is mainly due to traffic agency income for November that has only been recognised on the financial system in December.	
	Transfers and subsidies - operating	5%	Transfers of grants and subsidies are done throughout the financial year. All operational conditional grant revenue has been recognized where the conditions are met. The first transfer of the equitable share has been fully recognized due to the fact that it is an unconditional grant.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants are recognised when capital expenditure has been capitalised.	
	Other revenue	-33%	Other revenue shows a slight under performance, although most of the operations are no longer suspended the revenue has been affected by the lockdown.	
2	Expenditure By Type			
	Employee related costs	-7%	Positions are budgeted for 12 months of the financial year. Vacant position, employees resigning and retiring, results in savings which are reprioritised with the Mid-year Adjustment Budget. Only critical vacant positions are currently advertised and filled as a result of the TASK Implementation and Job Evaluation processes that are currently in progress.	
	Remuneration of councillors	-12%	Municipal Councillors are currently still remunerated on the 2019/2020 Gazette.	
	Debt impairment	-100%	Debt impairment for 2021/2022 has not yet been calculated.	
	Finance charges	-24%	Provision for interest till November 2021 are pro-rata less than anticipated.	
	Bulk purchases - electricity	-8%	Electricity purchases till November 2021 are pro-rata less than anticipated.	
	Inventory consumed	-37%	Expenditure on materials and supplies till November 2021 are pro-rata less than anticipated.	
	Contracted services	-29%	Expenditure on contracted and outsourced services till November 2021 are pro-rata less than anticipated.	
	Transfers and subsidies	-59%	Pro-rata underspending on monetary allocations to individuals and organisations.	
	Other expenditure	-23%	Expenditure on general expenses till November 2021 are pro-rata less than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-46%	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	11%	Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Other revenue	595%	Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Government - Operating	6%	2nd instalment for Libraries received.	
	Government Capital	226%	Higher amount received from MIG	
	Interest	0%	Investment process been done monthly.	
	Suppliers	-17%	Eskom high usage tariff been paid over the 2 months will have an impact on our % payments	
	Transfer and grants	-55%	Transfers and grants budgets are trend based however a bigger portion of grants and subsidies has been spent in the first quarter compared to the prior year.	
	Capital assets	49%	Capital projects for the year - Demand management plan been implemented and updated monthly	
	Consumer deposits	97%	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) - M05 November

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		-	5	5	-	-	5	(5)	-100%	5
Vote 2 - Municipal Manager		1 065	5	50	-	-	21	(21)	-100%	50
Vote 3 - Strategic Support Services		370	3 155	5 303	-	232	2 406	(2 174)	-90%	5 303
Vote 4 - Financial Services		3 237	-	-	-	-	-	-	-	-
Vote 5 - Community Services		10 442	15 635	15 635	18	8 034	13 135	(5 101)	-39%	15 635
Vote 6 - Technical Services		93 045	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	33 600	34 709	496	1 484	4 377	(2 893)	-66%	34 709
Vote 8 - Public Services		-	50 394	52 261	2 018	9 592	11 850	(2 259)	-19%	52 261
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	108 160	102 794	107 963	2 532	19 342	31 795	(12 453)	-39%	107 963
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		1 379	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		928	3 200	3 200	12	12	1 200	(1 188)	-99%	3 200
Vote 4 - Financial Services		450	805	1 789	-	464	699	(234)	-34%	1 789
Vote 5 - Community Services		1 153	7 200	8 200	-	452	3 558	(3 106)	-87%	8 200
Vote 6 - Technical Services		12 517	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	12 220	7 778	70	820	1 543	(724)	-47%	7 778
Vote 8 - Public Services		-	25 011	29 338	320	6 590	12 208	(5 618)	-46%	29 338
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	16 427	48 436	50 305	402	8 337	19 208	(10 871)	-57%	50 305
Total Capital Expenditure	3	124 588	151 230	158 268	2 934	27 679	51 003	(23 324)	-46%	158 268
Capital Expenditure - Functional Classification										
Governance and administration		5 425	7 005	10 146	55	753	4 129	(3 375)	-82%	10 146
Executive and council		37	10	55	-	-	26	(26)	-100%	55
Finance and administration		5 388	6 995	10 091	55	753	4 103	(3 350)	-82%	10 091
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		12 192	23 828	22 828	18	8 031	16 230	(8 199)	-51%	22 828
Community and social services		11 252	728	728	18	18	630	(612)	-97%	728
Sport and recreation		10	22 600	21 600	-	8 013	15 100	(7 087)	-47%	21 600
Public safety		930	500	500	-	-	500	(500)	-100%	500
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		72 398	51 601	49 707	172	9 022	16 540	(7 519)	-45%	49 707
Planning and development		1 222	-	-	-	-	-	-	-	-
Road transport		71 176	51 601	49 707	172	9 022	16 540	(7 519)	-45%	49 707
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		34 572	68 797	75 587	2 689	9 873	14 104	(4 231)	-30%	75 587
Energy sources		23 781	45 490	46 694	524	2 261	6 227	(3 966)	-64%	46 694
Water management		4 195	7 308	6 308	69	438	719	(281)	-39%	6 308
Waste water management		5 420	14 483	21 070	2 096	7 002	6 391	611	10%	21 070
Waste management		1 177	1 516	1 516	-	173	766	(594)	-77%	1 516
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	124 588	151 230	158 268	2 934	27 679	51 003	(23 324)	-46%	158 268
Funded by:										
National Government		50 125	57 260	57 260	566	3 374	12 891	(9 517)	-74%	57 260
Provincial Government		2 458	100	100	-	-	100	(100)	-100%	100
District Municipality		300	-	-	-	-	-	-	-	-
Other transfers and grants		500	-	-	-	-	-	-	-	-
Transfers recognised - capital		53 383	57 360	57 360	566	3 374	12 991	(9 617)	-74%	57 360
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing	5	-	-	-	-	-	-	-	-	-
Internally generated funds	6	71 205	93 870	100 908	2 368	24 305	38 012	(13 707)	-36%	100 908
Total Capital Funding		124 588	151 230	158 268	2 934	27 679	51 003	(23 324)	-46%	158 268

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M05 November						
Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		89 348	41 287	41 287	86 509	41 287
Call investment deposits		101 414	45 000	45 000	140 000	45 000
Consumer debtors		106 600	195 191	195 191	105 283	195 191
Other debtors		21 935	24 782	24 782	15 944	24 782
Current portion of long-term receivables		1 840	2 066	2 066	1 840	2 066
Inventory		8 668	10 953	10 953	27 359	10 953
Total current assets		329 806	319 279	319 279	376 935	319 279
Non current assets						
Long-term receivables		2 658	3 479	3 479	2 610	3 479
Investments		–	–	–	–	–
Investment property		63 876	47 145	47 145	63 876	47 145
Investments in Associate		–	–	–	–	–
Property, plant and equipment		2 353 160	2 408 787	2 408 787	2 380 640	2 408 787
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		4 090	3 013	3 013	4 090	3 013
Other non-current assets		36 631	36 631	36 631	36 631	36 631
Total non current assets		2 460 414	2 499 055	2 499 055	2 487 846	2 499 055
TOTAL ASSETS		2 790 220	2 818 334	2 818 334	2 864 782	2 818 334
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		18 448	14 536	14 536	13 041	14 536
Consumer deposits		4 367	4 738	4 738	4 481	4 738
Trade and other payables		106 664	92 096	92 096	113 497	92 096
Provisions		51 529	42 804	42 804	50 508	42 804
Total current liabilities		181 007	154 174	154 174	181 527	154 174
Non current liabilities						
Borrowing		179 139	164 603	164 603	172 824	164 603
Provisions		285 914	270 105	270 105	285 335	270 105
Total non current liabilities		465 053	434 708	434 708	458 158	434 708
TOTAL LIABILITIES		646 060	588 882	588 882	639 685	588 882
NET ASSETS	2	2 144 160	2 229 452	2 229 452	2 225 096	2 229 452
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 144 160	2 175 587	2 175 587	2 225 096	2 175 587
Reserves		–	53 865	53 865	–	53 865
TOTAL COMMUNITY WEALTH/EQUITY	2	2 144 160	2 229 452	2 229 452	2 225 096	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 - M05 November										
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	9 458	50 454	53 323	(2 870)	-5%	131 196
Service charges		637 405	641 866	641 866	52 651	298 804	268 700	30 104	11%	641 866
Other revenue		202 857	40 959	40 959	16 916	114 709	16 503	98 205	595%	40 959
Government - operating		161 901	147 172	147 272	1 928	67 950	64 075	3 875	6%	147 272
Government - capital		56 927	57 360	57 360	-	30 342	9 317	21 025	226%	57 360
Interest		16 052	17 456	17 456	1 393	6 656	6 626	30	0%	17 456
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(1 012 988)	(959 913)	(959 913)	(80 428)	(485 471)	(415 056)	70 415	-17%	(959 913)
Finance charges		(22 675)	(21 336)	(21 336)	-	(10 873)	(10 873)	0	0%	(21 336)
Transfers and Grants		(3 199)	(4 365)	(4 465)	(168)	(1 625)	(1 047)	578	-55%	(4 365)
NET CASH FROM/(USED) OPERATING ACTIVITIES		147 422	50 395	50 395	1 750	70 944	(8 431)	(79 375)	942%	50 494
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(1 744)	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		23	50	50	6	76	28	48	173%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(121 740)	(151 230)	(156 251)	(2 934)	(27 679)	(54 635)	(26 956)	49%	(151 230)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(123 462)	(151 180)	(156 201)	(2 928)	(27 603)	(54 607)	(27 004)	49%	(151 180)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		153	100	100	5	119	60	59	97%	100
Payments										
Repayment of borrowing		(11 702)	(13 041)	(13 041)	-	(6 315)	(6 315)	(0)	0%	(13 041)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(11 548)	(12 941)	(12 941)	5	(6 196)	(6 255)	(59)	1%	(12 941)
NET INCREASE/ (DECREASE) IN CASH HELD		12 413	(113 726)	(118 747)	(1 173)	37 145	(69 293)			(113 627)
Cash/cash equivalents at beginning:		161 720	200 013	200 013		189 348	200 013			189 348
Cash/cash equivalents at month/year end:		174 132	86 287	81 266		226 493	130 721			75 721

References

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 - M05 November															
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	6 675	2 157	1 295	1 132	2 933	3	4 417	18 423	37 034	26 908	9 724	28 726		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	18 419	1 553	897	378	467	41	1 296	3 802	26 853	5 985	129	4 163		
Receivables from Non-exchange Transactions - Property Rates	1400	8 849	3 042	5 574	1 010	1 381	0	2 383	14 209	36 448	18 983	1 572	22 322		
Receivables from Exchange Transactions - Waste Water Management	1500	5 254	1 566	1 706	1 268	2 328	3	3 903	23 914	39 941	31 416	7 257	31 644		
Receivables from Exchange Transactions - Waste Management	1600	3 288	937	1 345	776	1 391	6	2 406	14 500	24 649	19 080	4 526	19 617		
Receivables from Exchange Transactions - Property Rental Debtors	1700	291	209	196	191	356	7	1 109	6 643	9 002	8 306	508	20 834		
Interest on Arrear Debtor Accounts	1810	41	1	68	59	197	5	743	23 587	24 701	24 591	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	(11 275)	681	963	405	1 099	214	4 153	18 072	14 312	23 943	743	9 486		
Total By Income Source	2000	31 542	10 144	12 043	5 218	10 152	280	20 410	123 150	212 940	159 211	24 458	136 793		
2020/21 - totals only		40 234	16 210	3 385	6 685	11 543	2 726	20 447	103 035	204 265	144 437	13 433	123 344		
Debtors Age Analysis By Customer Group															
Organs of State	2200	2 804	978	2 620	335	169	3	88	649	7 646	1 244	-	-		
Commercial	2300	5 678	841	590	127	437	6	833	2 886	11 397	4 289	-	-		
Households	2400	18 011	7 299	6 738	4 453	9 185	261	18 468	104 486	168 900	136 852	24 458	136 793		
Other	2500	5 049	1 026	2 096	303	361	10	1 021	15 130	24 996	16 825	-	-		
Total By Customer Group	2600	31 542	10 144	12 043	5 218	10 152	280	20 410	123 150	212 940	159 211	24 458	136 793		

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

	November 2021	October 2021	September 2021
Gross consumer debtors, as per debtors age analysis	212 939 976	208 489 985	215 328 385
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)	-13 439 360	-12 771 861	-13 797 621
Net consumers debtors:	74 332 480	70 549 988	76 362 628

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.1 Outstanding Debtors

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

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 212 939 976 as at 30 November 2021 compared to R 208 489 985 as at 31 October 2021. Current debt represents 15 % of the total outstanding debt, while the total debt in arrears represents 80 % of the debt and 5 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 70 % of the total debt. It should be noted that that 26 % of arrear debt representing R 56 295 980 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 8 674 496 when compared to the outstanding amount of R 212 939 976 on 30 November 2021, representing an 4.2 % annual increase.

2. Additional Information:

The decrease of outstanding debt for service levies is 1.2 %. Also, refer to item 1 above.

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

The Debt collection rate for the period July till November 2021 was 95.48%.

The electricity distribution losses for the period of July 2021 to October 2021 were 7.87 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2021 to October 2021	96 422 679 kWh	88 830 878 kWh	7 591 801 kWh	7.87 %

The water distribution losses for the period of July till October 2021 were 18.48 % off which real losses were 15.93 %.

Month	Water Input	Water Consumption	Water Variance/Loss	Percentage
Jul 2021 – October 2021	4 141 629 kl	3 376 171 kl	765 458 kl	18.48 %
Less:			-	
			Unbilled Authorized Consumption	19 272 kl
			Customer Meter and Data Errors	86 571 kl
Real Losses			659 615 kl	15.93 %

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 November 2021.

1. 11 458 SMS's were sent during the month to clients with arrear accounts to the value of R 120 236 011 while 5 365 final demands with arrears to the value of R 89 458 322 were emailed, and 98 final demands were hand delivered.
2. 16 794 accounts were sent via MMS (Multimedia Messaging Services) for clients to receive their accounts on their cellphones, while 19 218 friendly due date Reminders to the value of R 17 374 699 were emailed to clients.
3. 22 Arrangements with clients owing arrears to the value of R 91 784 were concluded during the month.
4. There were 35 conventional electricity disconnections were performed during the month.
5. There were 253 phone call reminders made to clients with arrears on their accounts.
6. There are currently 23 accounts owing R310 786 with section 58 Magistrate Courts Act Garnishee Orders which were entered into before the Stellenbosch Garnishee Order Court ruling which requires someone to now appear before the court. The total monthly payments amount to R3 546.

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 November 2021.

1. The total applications approved for all services by the end of November 2021 were 9 673.
2. The outstanding amount for Indigent consumers is R14 010 571 of which R11 591 154 is in arrears.
3. An amount of R 610 539 owed by indigent clients was written off during the month of November 2021.
4. Subsidies for November 2021 were allocated for the following services:

• Refuse	R	5 940 540
• Rates	R	3 471 996
• Sewerage	R	9 391 665
• Electricity	R	1 929 188
• Water	R	5 565 596
• Rent	R	4 296 155

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 November 2021.

Attorneys

The outstanding handed over debt as at 30 November 2021 was R56 295 980 made up of 1 418 accounts,

1. An amount of R195 356 was received as payments from the handed over accounts, while an amount of R 6 740 (vat incl.) was paid as commission.
2. 42 Sheriff fees in various towns for the value of R15 714, 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. 19 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R10 980.
4. 55 Judgements were issued and granted by the court, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R24 536.
5. 26 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 R15 638.
6. 38 Section 65A2 notices were issued informing the clients that a judgement has been issued, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R3 430.
7. 2 Garnishee Orders were issued for the outstanding amount to be deducted from their salaries, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R465.

8. There were 6 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they owe the money (the amount will be stated), and signed a document where they promised to pay deferred monthly instalments each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R 1 159.
9. 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 November 2021:

1. The total outstanding debt of Councillors after the November 2021 due date was R21 268.
2. An amount of R7 050 was deducted from the November 2021 salaries of 11 councillors who did not pay their accounts in full on the due date. (The arrear amount was R7 050).
3. An amount of R1 800 was automatically deducted from the November 2021 salary of 1 councillor who had arrangements with a balance of R14 218 as per the provisions of the Credit Control and Debt Collection Policy
4. Please note that due to the Elections held on the 1st of November 2021 the data base of Councillors with registered properties within BVM is still being updated.

5.2.6 Arrears Employees

1. The outstanding debt of employees after the November 2021 due date was R149 023
2. An amount of R9 300 was automatically deducted from the November 2021 salaries of 10 officials who had arrangements with a balance of R105 842 as per the provisions of the Credit Control and Debt Collection Policy. An amount of R43 181 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the November 2021 salaries of 91

officials who did not pay their account in full on the due date. (The arrear amount was R 43 181).

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November											
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	2 371	54	53	10	-	-	-	-	2 487	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2 371	54	53	10	-	-	-	-	2 487	-

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 - M05 November									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Nedbank		7 Months	Fixed Deposit	19 Jul 2021	-		-	-	-
Standard Bank		7 Months	Fixed Deposit	19 Jul 2021	-		-	-	-
Nedbank		6 Months	Fixed Deposit	26 Jul 2021	-		-	-	-
ABSA Bank		7 Months	Fixed Deposit	26 Aug 2021	-		-	-	-
Standard Bank		7 Months	Fixed Deposit	26 Aug 2021	-		-	-	-
Nedbank		8 Months	Fixed Deposit	27 Sep 2021	-		-	-	-
ABSA Bank		7 Months	Fixed Deposit	23 Sep 2021	-		-	-	-
Nedbank		7 Months	Fixed Deposit	23 Sep 2021	-		-	-	-
Nedbank		8 Months	Fixed Deposit	25 Oct 2021	-		-	-	-
ABSA Bank		6 Months	Fixed Deposit	27 Sep 2021	-		-	-	-
ABSA Bank		7 Months	Fixed Deposit	25 Oct 2021	-		-	-	-
First National Bank		7 Months	Fixed Deposit	25 Oct 2021	-		-	-	-
Nedbank		8 Months	Fixed Deposit	24 Nov 2021	15		5 000	(5 000)	-
Standard Bank		8 Months	Fixed Deposit	24 Nov 2021	15		5 000	(5 000)	-
Nedbank		4 Months	Fixed Deposit	23 Aug 2021	-		-	-	-
ABSA Bank		5 Months	Fixed Deposit	22 Sep 2021	-		-	-	-
Standard Bank		7 Months	Fixed Deposit	23 Nov 2021	14		5 000	(5 000)	-
Nedbank		8 Months	Fixed Deposit	22 Dec 2021	20		5 000	-	5 000
Nedbank		7 Months	Fixed Deposit	28 Dec 2021	20		5 000	-	5 000
First National Bank		7 Months	Fixed Deposit	28 Dec 2021	18		5 000	-	5 000
Standard Bank		2 Months	Fixed Deposit	25 Oct 2021	-		-	-	-
First National Bank		3 Months	Fixed Deposit	22 Nov 2021	12		5 000	(5 000)	-
Standard Bank		4 Months	Fixed Deposit	24 Dec 2021	18		5 000	-	5 000
ABSA Bank		5 Months	Fixed Deposit	24 Jan 2022	18		5 000	-	5 000
Nedbank		5 Months	Fixed Deposit	24 Jan 2022	19		5 000	-	5 000
Nedbank		6 Months	Fixed Deposit	24 Feb 2022	19		5 000	-	5 000
Standard Bank		6 Months	Fixed Deposit	24 Feb 2022	19		5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	24 Mar 2022	20		5 000	-	5 000
Nedbank		6 Months	Fixed Deposit	28 Mar 2022	39		10 000	-	10 000
ABSA Bank		5 Months	Fixed Deposit	22 Mar 2022	18		5 000	-	5 000
Standard Bank		5 Months	Fixed Deposit	22 Mar 2022	20		5 000	-	5 000
Standard Bank		6 Months	Fixed Deposit	21 Apr 2022	20		5 000	-	5 000
Nedbank		2 Months	Fixed Deposit	25 Jan 2022	4		-	5 000	5 000
First National Bank		3 Months	Fixed Deposit	25 Feb 2022	4		-	5 000	5 000
Nedbank		4 Months	Fixed Deposit	25 Mar 2022	4		-	5 000	5 000
Standard Bank		4 Months	Fixed Deposit	25 Mar 2022	4		-	5 000	5 000
First National Bank		5 Months	Fixed Deposit	25 Apr 2022	7		-	10 000	10 000
Nedbank		6 Months	Fixed Deposit	25 May 2022	8		-	10 000	10 000
Standard Bank		6 Months	Fixed Deposit	26 May 2022	4		-	5 000	5 000
Nedbank		7 Months	Fixed Deposit	27 Jun 2022	4		-	5 000	5 000
Standard Bank		7 Months	Fixed Deposit	28 Jun 2022	9		-	10 000	10 000
Nedbank		8 Months	Fixed Deposit	25 Jul 2022	4		-	5 000	5 000
Standard Bank		9 Months	Fixed Deposit	24 Aug 2022	5		-	5 000	5 000
Municipality sub-total					383		90 000	50 000	140 000
TOTAL INVESTMENTS AND INTEREST	2				383		90 000	50 000	140 000

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
17/Dec/20	NEDBANK	03/7881531576/291	4,50%	214	19/Jul/21	0,00	5 000 000		5 000 000	0
17/Dec/20	STANDARD	288460898-070	4,750%	214	19/Jul/21	0,00	5 000 000		5 000 000	0
26/Jan/21	NEDBANK	03/7881531576/292	4,55%	181	26/Jul/21	0,00	5 000 000		5 000 000	0
26/Jan/21	ABSA	2079608435	4,35%	212	26/Aug/21	0,00	5 000 000		5 000 000	0
26/Jan/21	STANDARD	288460898-071	4,525%	212	26/Aug/21	0,00	5 000 000		5 000 000	0
26/Jan/21	NEDBANK	03/7881531576/293	4,65%	244	27/Sep/21	0,00	5 000 000		5 000 000	0
23/Feb/21	ABSA	2079654997	4,48%	212	23/Sep/21	0,00	5 000 000		5 000 000	0
23/Feb/21	NEDBANK	03/7881531576/294	4,65%	212	23/Sep/21	0,00	5 000 000		5 000 000	0
23/Feb/21	NEDBANK	03/7881531576/295	4,70%	244	25/Oct/21	0,00	5 000 000		5 000 000	0
24/Mar/21	ABSA	2079710278	4,59%	187	27/Sep/21	0,00	5 000 000		5 000 000	0
24/Mar/21	ABSA	2079710317	4,63%	215	25/Oct/21	0,00	5 000 000		5 000 000	0
24/Mar/21	FNB	74892725639	4,40%	215	25/Oct/21	0,00	5 000 000		5 000 000	0
24/Mar/21	NEDBANK	03/7881531576/296	4,90%	245	24/Nov/21	15 438,36	5 000 000		5 000 000	0
24/Mar/21	STANDARD	288460898-072	4,875%	245	24/Nov/21	15 359,59	5 000 000		5 000 000	0
22/Apr/21	NEDBANK	03/7881531576/297	4,55%	123	23/Aug/21	0,00	5 000 000		5 000 000	0
22/Apr/21	ABSA	2079768611	4,39%	153	22/Sep/21	0,00	5 000 000		5 000 000	0
22/Apr/21	STANDARD	288460898-073	4,725%	215	23/Nov/21	14 239,73	5 000 000		5 000 000	0
22/Apr/21	NEDBANK	03/7881531576/298	4,85%	244	22/Dec/21	19 931,51	5 000 000			5 000 000
28/May/21	NEDBANK	03/7881531576/299	4,80%	214	28/Dec/21	19 726,03	5 000 000			5 000 000
28/May/21	FNB	74901523164	4,33%	214	28/Dec/21	17 794,52	5 000 000			5 000 000
24/Aug/21	STANDARD	288460898-074	4,150%	62	25/Oct/21	0,00		5 000 000	5 000 000	0
24/Aug/21	FNB	74912286511	4,13%	90	22/Nov/21	11 880,82		5 000 000	5 000 000	0
24/Aug/21	STANDARD	288460898-075	4,475%	122	24/Dec/21	18 390,41		5 000 000		5 000 000
24/Aug/21	ABSA	2079990527	4,34%	153	24/Jan/22	17 835,62		5 000 000		5 000 000
24/Aug/21	NEDBANK	03/7881531576/301	4,60%	153	24/Jan/22	18 904,11		5 000 000		5 000 000
24/Aug/21	NEDBANK	03/7881531576/302	4,70%	184	24/Feb/22	19 315,07		5 000 000		5 000 000
24/Aug/21	STANDARD	288460898-076	4,725%	184	24/Feb/22	19 417,81		5 000 000		5 000 000
24/Aug/21	STANDARD	288460898-077	4,825%	212	24/Mar/22	19 828,77		5 000 000		5 000 000
28/Sep/21	NEDBANK	03/7881531576/303	4,75%	181	28/Mar/22	39 041,10		10 000 000		10 000 000
21/Oct/21	ABSA	2080077566	4,49%	152	22/Mar/22	18 452,05		5 000 000		5 000 000
21/Oct/21	STANDARD	288460898-078	4,850%	152	22/Mar/22	19 931,51		5 000 000		5 000 000
21/Oct/21	STANDARD	288460898-079	4,900%	182	21/Apr/22	20 136,99		5 000 000		5 000 000
25/Nov/21	NEDBANK	03/7881531576/304	4,40%	61	25/Jan/22	3 616,44		5 000 000		5 000 000
25/Nov/21	FNB	74925968221	4,32%	92	25/Feb/22	3 550,68		5 000 000		5 000 000
25/Nov/21	NEDBANK	03/7881531576/305	4,65%	120	25/Mar/22	3 821,92		5 000 000		5 000 000
25/Nov/21	STANDARD	288460898-080	4,925%	120	25/Mar/22	4 047,95		5 000 000		5 000 000
25/Nov/21	FNB	74925967182	4,53%	151	25/Apr/22	7 446,58		10 000 000		10 000 000
25/Nov/21	NEDBANK	03/7881531576/306	5,10%	181	25/May/22	8 383,56		10 000 000		10 000 000
25/Nov/21	STANDARD	288460898-081	5,125%	182	26/May/22	4 212,33		5 000 000		5 000 000
25/Nov/21	NEDBANK	03/7881531576/307	5,25%	214	27/Jun/22	4 315,07		5 000 000		5 000 000
25/Nov/21	STANDARD	288460898-082	5,275%	215	28/Jun/22	8 671,23		10 000 000		10 000 000
25/Nov/21	NEDBANK	03/7881531576/308	5,40%	242	25/Jul/22	4 438,36		5 000 000		5 000 000
25/Nov/21	STANDARD	288460898-083	5,575%	272	24/Aug/22	4 582,19		5 000 000		5 000 000
Sub Total						382 710,31	100 000 000	135 000 000	95 000 000	140 000 000,00
						382 710,31	100 000 000,00	135 000 000	95 000 000	140 000 000,00

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SECTION 7 - CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month November 2021.

Funds Allocations

The schedule reflecting all council's Investments as at 30 November 2021 R140 000 000. (R100 000 000 at 30 June 2021).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated	30/06/2021		30/11/2021	
	Liability	Cash back	Liability	Cash back
			174 132 013	
Unutilized grants	6 709 678	6 709 678	37 873 940	37 873 940
Consumer and Sundry deposits	5 001 949	5 001 949	5 196 627	5 196 627
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	7 250 000	7 250 000
Self Insurance Reserve	25 774 111	25 774 111	25 729 732	25 729 732
Capital Replacement reserve	55 828 690	55 828 690	77 085 896	77 085 896
Brandwacht Trust	97 893	97 893	-	0
Retained surplus (unidentified dep.)	7 488 390	7 488 390	13 179 375	13 179 375
Performance Bonus Provison	1 011 111	1 011 111	1 037 177	1 037 177
Set aside for retention	8 327 577	8 327 577	6 205 545	6 205 545
Set aside for Creditor payments	37 400 000	51 013 909	36 450 000	48 031 548
Provision for leave Payment	4 350 000	4 350 000	4 800 000	4 800 000
	160 518 104	174 132 013	214 911 177	226 492 725
Cash Surplus (Deficit)		13 613 909		11 581 548
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2021		30/11/2021	
ABSA	25 000 000		10 000 000	
Nedbank	45 000 000		60 000 000	
First National Bank	10 000 000		20 000 000	
Standard Bank	20 000 000		50 000 000	
Investec	0		0	
Total short term	100 000 000		140 000 000	
Bank and Cash	74 118 838		86 479 550	
Cash on hand	13 175		13 175	
	174 132 013		226 492 725	
			-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in November 2021.

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

All payments are recorded in the cashbook (general ledger) as from electronic transfer number 286 222 to 286 575.

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 30 NOVEMBER 2021				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/11/2021				137 652 284,19
Deposits for the November 2021				102 356 487,78
Payments for the November 2021				(153 529 221,87)
Balance as per Cash Book at 30/11/2021				<u>86 479 550,10</u>
Votes Balances and Transactions:				
40101012690 Balance B/f			137 652 284,19	
40101012690 Balance B/f			0,00	137 652 284,19
40101012691 Movements			102 356 487,78	
40101012692 Movements			(153 529 221,87)	(51 172 734,09)
Balance as per Ledger at 30/11/2021				<u>86 479 550,10</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 30/11/2021				100 254 668,96
Cash on Hand	Not yet Banked			1 723 007,74
Outstanding Payments				(6 969,90)
Deposits not Received	Previous months	(1 136 334,39)		
	November 2021	(16 191 874,12)	(17 328 208,51)	(17 328 208,51)
Deposits received in Duplicate				0,00
Other Items				1 657 452,51
Cash Surpluses / Shortages	Iro Payments Received			0,00
Adjustments to be Made for Nov 2021	Bank Charges	(179 599,30)	(179 599,30)	179 599,30
Balance as per Cash Book at 30/11/2021				<u>86 479 550,10</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 30 NOVEMBER 2021				
				TOTAL
Balance as per Bank Statement at 01/11/2021				147 996 907,81
Payments for November 2021				(160 527 772,58)
Deposits for November 2021				102 359 437,78
Other Adjustments / Transactions				(13 836,28)
Other Adjustments / Transactions now cleared				(2 420,00)
Direct Deposits from previous months Received				(5 551 316,39)
Direct Deposits not Received				16 191 874,12
Cash on Hand - 01/11/2021				1 524 802,24
Cash on Hand - 30/11/2021				(1 723 007,74)
Balance as per Bank Statements at 30/11/2021				<u>100 254 668,96</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 4 195 613 for the period November 2021 and conditional grants to the value of R 98 291 912 were received. The value of the unspent conditional grants at the end of November 2021 is R 37 873 940.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

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	1 334	58 439	56 201	2 238	4,0%	136 067
Operational Revenue:General Revenue:Equitable Share		145 330	131 552	131 552	–	54 813	53 167	1 646	3,1%	131 552
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 076	2 965	2 965	1 334	2 076	1 484	592	39,9%	2 965
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	1 550	–	–	1 550
Provincial Government:		12 410	9 985	9 985	94	8 902	7 115	1 788	25,1%	9 985
Capacity Building		1 000	–	–	–	–	503	(503)	-100,0%	–
Capacity Building and Other		300	250	250	–	–	–	–	–	250
Disaster and Emergency Services		236	118	118	–	118	–	118	#DIV/0!	118
Housing	4	475	503	503	–	–	–	–	–	503
Libraries, Archives and Museums	4	10 125	8 690	8 690	–	8 690	6 518	2 173	33,3%	8 690
Other	4	94	244	244	94	94	94	–	–	244
Road Infrastructure - Maintenance	4	180	180	180	–	–	–	–	–	180
District Municipality:		600	500	600	500	500	600	(100)	-16,7%	600
All Grants		600	500	600	500	500	600	(100)	-16,7%	600
Other grant providers:		3 878	500	500	–	109	160	(51)	-31,9%	500
Departmental Agencies and Accounts		500	500	500	–	109	160	(51)	-31,9%	500
Non-profit Institutions		3 378	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	166 844	147 052	147 152	1 928	67 950	64 075	3 875	6,0%	147 152
Capital Transfers and Grants										
National Government:		50 820	57 260	57 260	–	30 242	9 242	21 000	227,2%	57 260
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		17 000	21 000	21 000	–	7 000	3 078	3 922	127,4%	21 000
Municipal Infrastructure Grant [Schedule 5B]		33 820	36 260	36 260	–	23 242	6 164	17 078	277,0%	36 260
Provincial Government:		2 000	100	100	–	100	75	25	33,3%	100
Capacity Building and Other		100	100	100	–	–	–	–	–	100
Other		1 900	–	–	–	100	75	25	33,3%	–
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	–	30 342	9 317	21 025	225,7%	57 480
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	221 381	204 532	204 632	1 928	98 292	73 392	24 899	33,9%	204 632

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		149 956	136 067	136 067	10 996	57 945	56 201	1 744	3,1%	136 067
Operational Revenue:General Revenue:Equitable Share		145 330	131 552	131 552	10 963	54 813	53 167	1 646	3,1%	131 552
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Agriculture Research and Technology		-	-	-	-	-	-	-	-	-
Agriculture, Conservation and Environmental		-	-	-	-	-	-	-	-	-
Arts and Culture Sustainable Resource Management		-	-	-	-	-	-	-	-	-
Community Library		-	-	-	-	-	-	-	-	-
Department of Environmental Affairs		-	-	-	-	-	-	-	-	-
Department of Tourism		-	-	-	-	-	-	-	-	-
Department of Water Affairs and Sanitation Masibambane		-	-	-	-	-	-	-	-	-
Emergency Medical Service		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 076	2 965	2 965	-	2 965	1 484	1 481	99,8%	2 965
HIV and Aids		-	-	-	-	-	-	-	-	-
Housing Accreditation		-	-	-	-	-	-	-	-	-
Housing Top structure		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	33	167	1 550	(1 383)	-89,2%	1 550
Mitchell's Plain Urban Renewal		-	-	-	-	-	-	-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Disaster Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Human Settlement Capacity Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Natural Resource Management Project		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Operation Clean Audit		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-
Public Service Improvement Facility		-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Restructuring - Seed Funding		-	-	-	-	-	-	-	-	-
Revenue Enhancement Grant Debtors Book		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Terrestrial Invasive Alien Plants		-	-	-	-	-	-	-	-	-
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Health Hygiene in Informal Settlements		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Smart Connect Grant		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant		-	-	-	-	-	-	-	-	-
WiFi Grant [Department of Telecommunications and Postal Services		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Traditional Leaders - Imbizon		-	-	-	-	-	-	-	-	-
Department of Water and Sanitation Smart Living Handbook		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Restructuring Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		12 410	9 985	9 985	803	4 075	7 115	(3 040)	-42,7%	9 985
Capacity Building		1 000	-	-	-	-	503	(503)	-100,0%	-
Capacity Building and Other		300	250	250	-	-	-	-	-	250
Disaster and Emergency Services		236	118	118	-	-	-	-	-	118
Housing		475	503	503	-	-	-	-	-	503
Libraries, Archives and Museums		10 125	8 690	8 690	803	4 075	6 518	(2 443)	-37,5%	8 690
Other		94	244	244	-	-	94	(94)	-100,0%	244
Road Infrastructure - Maintenance		180	180	180	-	-	-	-	-	180
District Municipality:		600	500	600	-	-	600	(600)	-100,0%	600
All Grants		600	500	600	-	-	600	(600)	-100,0%	600
Other grant providers:		3 878	500	500	-	109	160	(51)	-31,9%	500
Departmental Agencies and Accounts		500	500	500	-	109	160	(51)	-31,9%	500
Non-profit Institutions		3 378	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		166 844	147 052	147 152	11 799	62 129	64 075	(1 946)	-3,0%	147 152
Capital expenditure of Transfers and Grants										
National Government:		50 820	57 260	57 260	566	3 374	9 242	(5 869)	-63,5%	57 260
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		17 000	21 000	21 000	496	496	3 078	(2 582)	-83,9%	21 000
Municipal Infrastructure Grant [Schedule 5B]		33 820	36 260	36 260	69	2 877	6 164	(3 287)	-53,3%	36 260
Provincial Government:		2 000	100	100	-	-	75	(75)	-100,0%	100
Capacity Building and Other		100	100	100	-	-	-	-	-	100
Other		1 900	-	-	-	-	75	(75)	-100,0%	-
District Municipality:		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
Other grant providers:		1 717	120	120	-	-	-	-	-	120
Non-Profit Institutions		1 717	120	120	-	-	-	-	-	120
Total capital expenditure of Transfers and Grants		54 537	57 480	57 480	566	3 374	9 317	(5 944)	-63,8%	57 480
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		221 381	204 532	204 632	12 365	65 503	73 392	(7 890)	-10,8%	204 632

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

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

Summary Grants Received and Utilised: 2021/2022			November 2021					
	Unutilised Balance 01/07/2021	Debit Balance	Received 01/07/2021 30/11/2021	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)- Capital	Refunded	To Other Debtors	Balance 30/11/2021
National Government:-	-	-	88 681 000,00	-57 945 000,16	-3 373 684,62	-	889 000,00	28 251 315,22
Operating grants:-	-	-	58 439 000,00	-57 945 000,16	-	-	889 000,00	1 382 999,84
Equitable share	-	-	54 813 000,00	-54 813 000,00	-	-	-	-
Financial Management Grant	-	-	1 550 000,00	-167 000,16	-	-	-	1 382 999,84
EPWP: Expanded Public Works	-	-	2 076 000,00	-2 965 000,00	-	-	889 000,00	-
Capital grants:-	-	-	30 242 000,00	-	-3 373 684,62	-	-	26 868 315,38
Municipal Infrastructure Grant	-	-	23 242 000,00	-	-2 877 263,62	-	-	20 364 736,38
Integrated National Electrification Grant	-	-	7 000 000,00	-	-496 421,00	-	-	6 503 579,00
Provincial Government:-	3 202 033,33	-	9 002 000,00	-4 074 987,69	-	-	-	8 129 045,64
Operating Grants plus Operating Housing:-	3 012 771,68	-	8 902 000,00	-4 074 987,69	-	-	-	7 839 783,99
Operating Provincial	507 453,57	-	8 902 000,00	-4 074 987,69	-	-	-	5 334 465,88
Library Service Conditional Grant	-	-	8 690 000,00	-4 074 987,69	-	-	-	4 615 012,31
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	30 717,07	-	94 000,00	-	-	-	-	124 717,07
Financial Management Capacity Building Grant	175 000,00	-	-	-	-	-	-	175 000,00
FMSG - Revenue Enhancement	-	-	-	-	-	-	-	-
Thusong Centre	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building	265 000,00	-	-	-	-	-	-	265 000,00
Disaster Management Grant	36 736,50	-	118 000,00	-	-	-	-	154 736,50
Local Government Graduate Internship Grant	-	-	-	-	-	-	-	-
Operating Provincial Housing	2 505 318,11	-	-	-	-	-	-	2 505 318,11
Housing from Capital to Operating Top structure	-	-	-	-	-	-	-	-
Avian Park 439 Houses	-	-	-	-	-	-	-	-
Title Deeds	2 505 318,11	-	-	-	-	-	-	2 505 318,11
Transhex	-	-	-	-	-	-	-	-
Capital grants:-	189 261,65	-	100 000,00	-	-	-	-	289 261,65
Other	189 261,65	-	100 000,00	-	-	-	-	289 261,65
RSEP	189 261,65	-	-	-	-	-	-	189 261,65
Library Service Conditional Grant	-	-	100 000,00	-	-	-	-	100 000,00
Capital - grants Housing	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	948 755,00	-	500 000,00	-	-	-	-	1 448 755,00
Operating grants:-	520 000,00	-	500 000,00	-	-	-	-	1 020 000,00
Cape Winelands District Municipality	520 000,00	-	500 000,00	-	-	-	-	1 020 000,00
Capital grants:-	428 755,00	-	-	-	-	-	-	428 755,00
Cape Winelands District Municipality	428 755,00	-	-	-	-	-	-	428 755,00
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
Housing Grants	44 824,54	-422 643,00	-	-	-	-	422 643,00	44 824,54
58 Houses for staff (SAMWU)	44 824,54	-	-	-	-	-	-	44 824,54
350 Houses Avian Park	-	-422 643,00	-	-	-	-	422 643,00	-
1800 Zweletemba Housing Project (A + B)	-	-	-	-	-	-	-	-
339 Houses	-	-	-	-	-	-	-	-
Other Grants	-	-2 662 388,04	108 912,42	-108 912,42	-	-	2 662 388,04	-
Operating grants:-	-	-2 662 388,04	108 912,42	-108 912,42	-	-	2 662 388,04	-
LGWSETA	-	-	108 912,42	-108 912,42	-	-	-	-
Work for water	-	-2 662 388,04	-	-	-	-	2 662 388,04	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Area Lighting	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	4 195 612,87	-3 085 031,04	98 291 912,42	-62 128 900,27	-3 373 684,62	-	3 974 031,04	37 873 940,40
			98 291 912,42	-65 502 584,89				-
						GROSS BALANCE		37 873 940,40

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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 - M05 November										
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	1 130	5 683	6 504	(821)	-13%	7 488
Pension and UIF Contributions		1 532	1 682	1 682	52	494	694	(200)	-29%	1 682
Medical Aid Contributions		311	326	326	9	108	135	(26)	-20%	326
Motor Vehicle Allowance		679	765	765	41	270	316	(46)	-15%	765
Cellphone Allowance		1 672	1 673	1 673	143	723	690	33	5%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		147	148	148	8	20	61	(41)	-67%	8 423
Sub Total - Councillors		18 421	20 356	20 356	1 382	7 298	8 399	(1 102)	-13%	20 356
% increase	4		10,5%	10,5%						10,5%
Senior Managers of the Municipality										
Basic Salaries and Wages		7 061	8 297	8 297	425	2 783	3 423	(640)	-19%	8 297
Pension and UIF Contributions		591	892	892	50	253	368	(115)	-31%	892
Medical Aid Contributions		92	97	97	8	40	40	(1)	-1%	97
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		899	1 296	1 296	141	438	535	(97)	-18%	1 296
Cellphone Allowance		239	247	247	17	97	102	(5)	-5%	247
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		51	255	255	10	109	105	4	4%	255
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 932	11 084	11 084	651	3 720	4 573	(854)	-19%	11 084
% increase	4		24,1%	24,1%						24,1%
Other Municipal Staff										
Basic Salaries and Wages		188 754	208 008	205 178	15 830	78 997	84 658	(5 662)	-7%	205 178
Pension and UIF Contributions		35 715	38 589	38 589	2 978	14 940	15 922	(982)	-6%	38 589
Medical Aid Contributions		20 014	22 954	22 954	1 686	8 417	9 471	(1 054)	-11%	22 954
Overtime		21 184	15 370	15 370	1 917	7 992	6 342	1 651	26%	22 188
Performance Bonus		-	-	-	-	-	-	-	-	16 038
Motor Vehicle Allowance		8 345	9 476	9 476	752	3 717	3 910	(193)	-5%	9 476
Cellphone Allowance		1 660	1 331	1 331	140	649	549	100	18%	1 331
Housing Allowances		2 214	3 264	3 264	138	665	1 347	(682)	-51%	3 264
Other benefits and allowances		26 409	27 412	27 412	2 304	9 342	11 310	(1 969)	-17%	4 555
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6 474	7 094	7 094	545	2 744	2 927	(183)	-6%	7 094
Sub Total - Other Municipal Staff		310 768	333 497	330 667	26 290	127 462	136 436	(8 974)	-7%	330 667
% increase	4		7,3%	6,4%						6,4%
Total Parent Municipality		338 121	364 937	362 107	28 323	138 480	149 409	(10 929)	-7%	362 107
TOTAL SALARY, ALLOWANCES & BENEFITS		338 121	364 937	362 107	28 323	138 480	149 409	(10 929)	-7%	362 107
% increase	4		7,9%	7,1%						7,1%
TOTAL MANAGERS AND STAFF		319 700	344 581	341 751	26 941	131 182	141 010	(9 827)	-7%	341 751

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R15 369 630**.

Overtime and temporary personnel payments are one month in arrear, this being the reason 4 months spending been reflecting on the end of November 2021 reports. Overtime should be monitored closely.

From 1 July 2021 till 30 November 2021	Budget for the year	Estimate for the 4 months	Actual to Date	Variance
Overtime	15 369 630	5 123 210	7 968 575	(2 845 365)
Temporary personnel	13 229 867	4 409 956	5 710 732	(1 300 776)

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

		<u>September 2021</u>	<u>October 2021</u>	<u>November 2021</u>
EPWP	Temporary	375	380	425
Temporary	For 6 months	12	14	14
Permanent		860	857	852
Councillors		40	40	41
TOTAL		<u>1 287</u>	<u>1 291</u>	<u>1 332</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November									
Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	353	2 040	2 642	4 666	4 666	2 642	(2 024)	-76,6%	3%
August	349	5 759	3 611	4 375	9 040	6 253	(2 788)	-44,6%	6%
September	3 065	10 181	10 588	7 403	16 443	16 841	398	2,4%	11%
October	186	11 664	7 913	8 302	24 745	24 753	8	0,0%	16%
November	9 562	24 990	26 249	2 934	27 679	51 003	23 324	45,7%	18%
December	8 808	12 725	17 658	–	–	68 661	–	0,0%	0%
January	1 079	31 428	28 650	–	–	97 311	–	0,0%	0%
February	11 789	13 180	11 962	–	–	109 272	–	0,0%	0%
March	22 957	18 430	20 127	–	–	129 399	–	0,0%	0%
April	18 253	7 056	5 562	–	–	134 961	–	0,0%	0%
May	12 185	6 130	7 662	–	–	142 623	–	0,0%	0%
June	36 002	7 647	15 646	–	–	158 268	–	0,0%	0%
Total Capital expenditure	124 588	151 230	158 268	27 679					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 30 November 2021.

Capital Progress Report 2021/22		November 2021								
PROJECT FUNDING	Total Approved Budget 2021/22	Roll overs requests from 2020/21	Other Adjustments/ Additional funding	Total Funded budget 2021/22	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN										
TOTAL EXTERNAL LOAN	0	0		0	0,00	0,00	0,00	0,00	0,00	
CAPITAL REPLACEMENT RESERVE										
Projects New	87 716 064	3 182 558	1 617 220	92 515 842	2 210 478,17	31 393 721,57	22 344 924,28	2 367 913,09	70 170 917,72	24,15%
Projects (B/F)	0	1 054 390	0	1 054 390	0,00	749 296,34	749 296,34	0,00	305 093,66	71,06%
Projects (MG Counter Funding)	500 000	0	0	500 000	0,00	141 172,42	141 172,42	0,00	358 827,58	28,23%
CRR Connections (Public Contr)	4 839 200	0	0	4 839 200	90 737,04	435 141,87	435 141,87	-77,99	4 404 058,13	8,99%
Furniture and Equipment	15 000	200 000	400 000	615 000	287 849,52	292 521,45	170 152,53	0,00	444 847,47	27,67%
TOTAL CRR	93 070 264	4 436 948	2 017 220	99 524 432	2 589 064,73	33 011 853,65	23 840 687,44	2 367 835,10	75 683 744,56	23,95%
INSURANCE RESERVE										
Insurance Reserve	800 000	584 000	0	1 384 000	0,00	554 903,97	464 378,97	0,00	919 621,03	33,55%
TOTAL INSURANCE RESERVE	800 000	584 000	0	1 384 000	0,00	554 903,97	464 378,97	0,00	919 621,03	33,55%
TOTAL BASIC CAPITAL	93 870 264	5 020 948	2 017 220	100 908 432	2 589 064,73	33 566 757,62	24 305 066,41	2 367 835,10	76 603 365,59	24,09%
CAPITAL - GRANT FUNDING										
PAWC: Libraries	100 000	0	0	100 000	0,00	0,00	0,00	0,00	100 000,00	0,00%
PAWC: RSEP	0	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%
National Government: MG (DORA)	36 260 000	0	0	36 260 000	0,00	2 877 263,62	2 877 263,62	69 359,08	33 382 736,38	7,94%
National Government: INEP (DORA)	21 000 000	0	0	21 000 000	0,00	670 280,00	496 421,00	496 421,00	20 503 579,00	2,36%
TOTAL : GRANT FUNDING	57 360 000	0	0	57 360 000	0,00	3 547 543,62	3 373 684,62	565 780,08	53 986 315,38	5,88%
TOTAL FUNDING	151 230 264	5 020 948	2 017 220	158 268 432	2 589 064,73	37 114 301,24	27 678 751,03	2 933 615,18	130 589 680,97	17,49%

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

No	Deviation reference	Reason for Deviation (Deviation category)	Short Summary of Deviation	Amount approved	Period Approved	Maximum Anticipated expenditure approved	Approved Service Provider/ Contractor/ Supplier
1	BVD 488	Exceptional Case	BVM received 2 appeals on the outcome of the security monitoring tender, which halted the implementation process of cluster 3 (installation of security equipment on site monitoring). These appeals are now settled, and the successful bidders can proceed with their respective implementation plans for security monitoring. The new tender granted the successful bidders a grace period of 2 months to establish a control room and to install all related security equipment. Due to this period, it is impractical and impossible to follow an additional bidding process in order to address the same risk, therefore BVM utilised the services of an existing contract for guarding security services as an alternative, addressing the same risk.	R2 100 000,00	4 months - October 2021 - January 2022	R2 100 000,00	Capital Security Service
2	BVD 489	Sole Supplier	Repair gallery analyser (photo spectrometer) for the use of water and wastewater analysis.	R85 169,69	Once- Off	R85 169,69	ANATECH
3	BVD 490	Emergency	Emergency repair to avian park pump station to operate effectively and ensuring that all four pumps with pipework, valves, electrical components, and brackets are repaired and replaced. The sewage spills cause health hazards. Constant vandalism damaged the pipework, valves, and pumps. Immediate intervention was required to avoid water being polluted	R444 044,90	Once- Off	R444 044,90	Nova Vida Pumping Solutions
4	BVD 491	Emergency	Excavation works to repair the broken sewer pipeline in Rawsonville. Immediate intervention was required to avoid unnecessary sewer spillage. Contractors on the roster of the awarded tender, did not have the machine at the time of the event.	R67 850,00	Once- Off	R67 850,00	Winter Bach Broers
TOTAL				R2 697 064,59		R 2 697 064,59	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.3 No Irregular and/or unauthorized Expenditure for the period November 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

11.5 No procurement premiums paid for the month of November 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, November 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: 9 December 2021