
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT APRIL 2020

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

2019/2020 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 April 2020 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 April 2020 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for April 2020 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 2018/19 reflected in this report are final as the Annual Financial Statements were completed and audited by the Auditor General. The in-year report for April 2020 contains the final outcomes for the 2018/2019 audit. The municipality has obtained an unqualified audit opinion.

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 2019 – 30 April 2020 is R963 150 078 or 80.82% of the total budgeted revenue R1 191 728 262.

Property Rates

The reported revenue on property rates reflects and over-performance. This is due to the fact that there are some clients who have been billed their services annually. These annual services are due in September and includes an amount of R28 279 747.

Service charges – electricity revenue

The reported revenue excludes Prepaid Electricity Revenue to the value of R5 677 460 sold in April 2020 but received in May 2020 as well as the year-end journal of R28 723 629 for accrual of revenue accrued for the 2018/2019 financial year but billed in July 2019. During the year end processes in July 2020 a journal will be processed to include revenue accrued before 30 June 2020 but billed in July 2020.

Service charges - water revenue

The reported revenue for water services reflects an over-performance. This is due to the result of consumption being higher than expected.

Service charges – sanitation revenue

The reported revenue for sanitation services reflects and over-performance. This is due to the fact that there are some clients who have been billed their services annually. These annual services are due in September and includes an amount of R2 486 546.

Service charges – refuse revenue

The reported revenue for refuse services reflects and over-performance. This is due to the fact that there are some clients who have been billed their services annually. These annual services are due in September and includes an amount of R6 762 760.

Rental of facilities and equipment

The reported revenue for rental of facilities and equipment reflects an under-performance. This revenue also includes revenue from ad-hoc rentals such as halls, library halls and sports facilities. These are rented on demand. All our facilities have been closed due to the lockdown. This will influence our Revenue.

Interest earned – external investments

Less funds invested in prior months resulted in less interest earned than anticipated. The interest on investments will improve in the following months as there was a significant improvement on funds invested compared to prior months.

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

Less licenses and permits have been issued than anticipated and the effects of the lockdown.

Agency services

The lockdown has affected agency fees were earned during the period.

Transfers and subsidies – operating

All unconditional grants received has been recognized where the conditions are met. Transfers of grants to the municipality are done throughout the year.

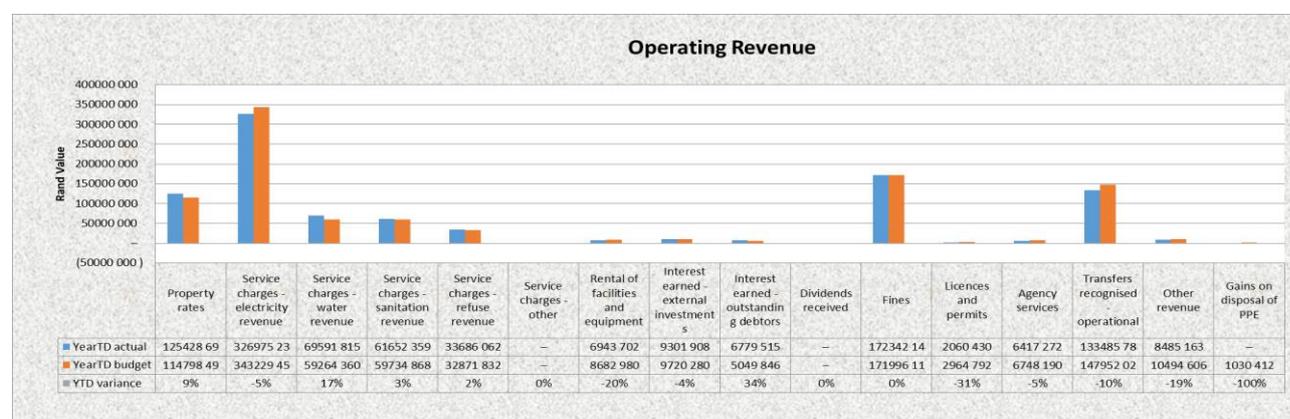
Transfers and subsidies – capital

Capital grants are recognized when capital expenditure has been capitalized.

Gains on disposal of PPE

No disposals were done for 2019/20 financial year.

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

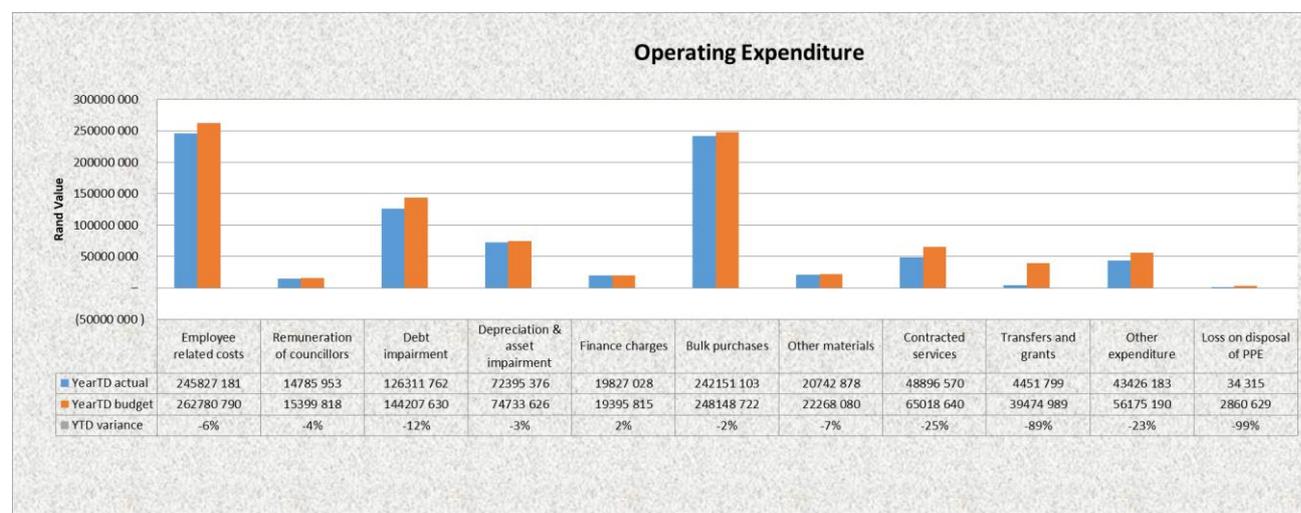


Operating Expenditure by Type

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 R838 850 147 or 72.66% of the total budgeted expenditure R1 154 498 663.

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

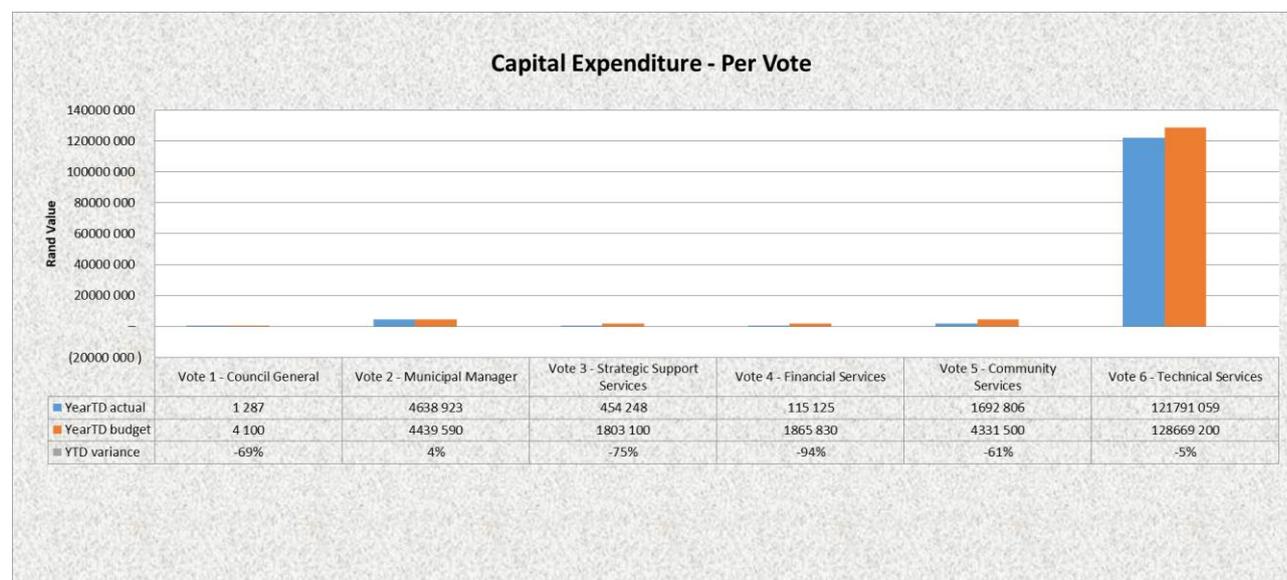


Capital Expenditure

The total capital expenditure for the period 1 July 2019 – 30 April 2020, amounts to R128 693 449 or 64.96% of the total capital budget that amounts to R198 156 185.

Capital grant funding spending for the period amounts to R83 152 806 or 71.64% of the total capital grant budget that amounts to R116 069 631.

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 R183 390 964.

Refer to Section 4

– Supporting Table C7 and Section 7 for more detail on the cash position.

3.3 MATERIAL VARIANCES FROM SDBIP

Comments for April 2020.

Refer to Section 10 – Supporting Table SC1

3.4 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

PART 1 – IN-YEAR REPORT

SECTION 4 – IN-YEAR BUDGET TABLES

4.1 Monthly budget statements

4.1.1 Table C1: Monthly Budget Statement Summary

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

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M10 April

Description	2018/19	Budget Year 2019/20							
	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	137 472	139 998	139 998	9 800	125 429	114 798	10 630	9%	139 998
Service charges	564 827	603 781	603 781	51 891	491 905	495 101	(3 195)	-1%	603 781
Investment revenue	11 233	11 854	11 854	894	9 302	9 720	(418)	-4%	11 854
Transfers and subsidies	133 233	259 056	186 339	29 704	133 486	147 952	(14 466)	-10%	179 722
Other own revenue	93 029	161 121	249 756	18 162	203 028	206 967	(3 939)	-2%	249 756
Total Revenue (excluding capital transfers and contributions)	939 793	1 175 810	1 191 728	110 451	963 150	974 538	(11 388)	-1%	1 185 112
Employee costs	278 623	336 104	315 738	24 936	245 827	262 781	(16 954)	-6%	315 336
Remuneration of Councillors	17 675	18 780	18 780	1 482	14 786	15 400	(614)	-4%	18 780
Depreciation & asset impairment	87 921	91 139	91 139	7 112	72 395	74 734	(2 338)	-3%	91 139
Finance charges	24 682	23 654	23 654	1 916	19 827	19 396	431	2%	23 654
Materials and bulk purchases	314 601	321 263	327 276	25 030	262 894	270 417	(7 523)	-3%	329 250
Transfers and subsidies	16 317	125 484	52 739	781	4 452	39 475	(35 023)	-89%	47 402
Other expenditure	206 907	255 482	325 173	18 923	218 669	268 262	(49 593)	-18%	322 319
Total Expenditure	946 727	1 171 905	1 154 499	80 180	838 850	950 464	(111 614)	-12%	1 147 881
Surplus/(Deficit)	(6 934)	3 905	37 230	30 271	124 300	24 074	100 228	416%	37 231
Transfers and subsidies - capital (monetary allocations)	165 738	110 052	115 835	-	-	90 249	(90 249)	-100%	110 052
Contributions & Contributed assets	-	-	185	-	-	154	(154)	-100%	185
Surplus/(Deficit) after capital transfers & contributions	158 804	113 957	153 249	30 271	124 300	114 478	9 822	9%	147 468
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	158 804	113 957	153 249	30 271	124 300	114 478	9 822	9%	147 468
Capital expenditure & funds sources									
Capital expenditure	266 003	191 723	198 156	3 042	128 693	141 113	(12 420)	-9%	198 156
Capital transfers recognised	165 738	110 102	116 070	1 033	83 153	76 650	6 502	8%	116 070
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	6 281	-	162	-	146	135	11	9%	162
Internally generated funds	93 984	81 621	81 925	2 008	45 394	64 328	(18 934)	-29%	81 925
Total sources of capital funds	266 003	191 723	198 156	3 042	128 693	141 113	(12 420)	-9%	198 156
Financial position									
Total current assets	258 181	347 239	357 561	-	390 881	-	-	-	357 561
Total non current assets	2 288 637	2 382 017	2 388 451	-	2 278 534	-	-	-	2 388 451
Total current liabilities	170 630	120 863	120 863	-	177 535	-	-	-	120 863
Total non current liabilities	442 532	428 590	428 590	-	439 259	-	-	-	428 590
Community wealth/Equity	1 933 657	2 179 803	2 196 558	-	2 052 621	-	-	-	2 196 558
Cash flows									
Net cash from (used) operating	167 760	195 970	210 018	(3 321)	142 835	152 273	9 438	6%	195 970
Net cash from (used) investing	(210 336)	(191 673)	(198 111)	(3 039)	(59 054)	(88 468)	(29 414)	33%	(191 673)
Net cash from (used) financing	(9 377)	(10 360)	(10 360)	5	(10 256)	(10 280)	(24)	0%	(10 360)
Cash/cash equivalents at the month/year end	98 498	114 388	111 414	-	183 391	163 392	(19 999)	-12%	103 804
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	43 837	15 752	6 085	4 553	4 418	3 449	22 279	92 364	192 737
Creditors Age Analysis									
Total Creditors	4 458	191	324	-	1	1	6	-	4 980

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications, which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

WC025 Breede Valley - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		203 000	202 984	205 595	19 808	183 385	167 496	15 889	9%	204 235
Executive and council		1 044	647	647	11	376	537	(161)	-30%	647
Finance and administration		201 912	202 337	204 948	19 797	183 009	166 959	16 050	10%	203 588
Internal audit		44	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		106 490	169 899	305 220	20 696	157 493	244 835	(87 342)	-36%	295 249
Community and social services		15 025	11 585	11 585	138	10 778	9 499	1 279	13%	11 585
Sport and recreation		3 461	11 374	11 374	-	2 846	9 327	(6 480)	-69%	11 374
Public safety		47 478	1 577	207 427	17 079	124 275	172 257	(47 982)	-28%	207 427
Housing		40 526	145 363	74 835	3 480	19 594	53 752	(34 158)	-64%	64 863
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		33 837	153 865	37 718	610	59 902	30 054	29 848	99%	36 651
Planning and development		5 464	6 823	7 890	-	1 132	5 595	(4 463)	-80%	6 823
Road transport		27 158	144 780	27 566	-	58 160	22 604	35 556	157%	27 566
Environmental protection		1 215	2 262	2 262	610	610	1 855	(1 245)	-67%	2 262
<i>Trading services</i>		762 204	759 114	759 114	69 337	562 370	622 474	(60 104)	-10%	759 114
Energy sources		403 650	437 077	437 084	36 287	333 160	358 409	(25 250)	-7%	437 084
Water management		135 542	122 146	122 139	12 326	85 985	100 154	(14 169)	-14%	122 139
Waste water management		162 297	134 483	134 483	13 525	93 080	110 276	(17 197)	-16%	134 483
Waste management		60 716	65 408	65 408	7 199	50 146	53 635	(3 489)	-7%	65 408
<i>Other</i>	4	-	-	100	-	-	83	(83)	-100%	100
Total Revenue - Functional	2	1 105 531	1 285 862	1 307 748	110 451	963 150	1 064 942	(101 792)	-10%	1 295 349
Expenditure - Functional										
<i>Governance and administration</i>		192 127	226 021	226 141	13 354	155 581	188 477	(32 897)	-17%	226 817
Executive and council		37 040	35 162	36 677	2 529	26 413	30 278	(3 864)	-13%	36 642
Finance and administration		151 939	186 804	185 867	10 578	126 564	155 219	(28 655)	-18%	186 598
Internal audit		3 148	4 055	3 597	247	2 604	2 981	(377)	-13%	3 577
<i>Community and public safety</i>		161 424	227 544	312 349	21 913	179 998	256 126	(76 128)	-30%	307 521
Community and social services		22 041	24 705	23 258	1 776	18 930	19 445	(515)	-3%	23 357
Sport and recreation		27 592	29 926	29 469	1 778	22 855	24 510	(1 656)	-7%	29 446
Public safety		85 064	31 462	197 055	16 608	125 510	164 231	(38 721)	-24%	197 108
Housing		26 638	141 345	62 468	1 737	12 570	47 858	(35 288)	-74%	57 511
Health		89	106	100	13	134	82	52	63%	100
<i>Economic and environmental services</i>		68 572	173 603	77 800	5 504	96 206	64 143	32 062	50%	77 376
Planning and development		15 442	15 789	15 844	1 251	12 634	13 080	(445)	-3%	15 701
Road transport		51 475	154 155	59 154	4 148	82 810	48 729	34 081	70%	58 874
Environmental protection		1 656	3 658	2 802	105	761	2 335	(1 573)	-67%	2 802
<i>Trading services</i>		523 107	543 855	534 269	39 341	406 503	439 729	(33 226)	-8%	533 781
Energy sources		350 328	373 300	367 523	28 345	291 014	301 968	(10 954)	-4%	367 480
Water management		64 010	61 945	61 306	4 437	46 106	50 595	(4 489)	-9%	60 994
Waste water management		64 772	61 754	58 674	4 336	44 348	48 407	(4 058)	-8%	58 542
Waste management		43 996	46 856	46 765	2 224	25 034	38 759	(13 725)	-35%	46 765
<i>Other</i>		1 497	882	3 940	67	562	1 987	(1 425)	-72%	2 385
Total Expenditure - Functional	3	946 727	1 171 905	1 154 499	80 180	838 850	950 464	(111 614)	-12%	1 147 881
Surplus/ (Deficit) for the year		158 804	113 957	153 249	30 271	124 300	114 478	9 822	9%	147 468

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 page; as part of Table C3; a table with the sub-votes is also prepared.

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

Vote Description	Ref	Budget Year 2019/20								
		2018/19 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	448	147	147	11	376	120	256	212,9%	147
Vote 2 - Municipal Manager		4 770	7 103	8 170	-	-	5 831	(5 831)	-100,0%	7 103
Vote 3 - Strategic Support Services		2 508	1 896	2 261	20	1 564	1 859	(295)	-15,9%	2 261
Vote 4 - Financial Services		193 965	195 104	197 264	19 729	180 629	160 652	19 976	12,4%	195 904
Vote 5 - Community Services		108 794	298 864	317 158	20 730	215 281	254 626	(39 345)	-15,5%	307 186
Vote 6 - Technical Services		795 046	782 748	782 748	69 961	565 300	641 853	(76 553)	-11,9%	782 748
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
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	1 105 531	1 285 862	1 307 748	110 451	963 150	1 064 942	(101 792)	-9,6%	1 295 349
Expenditure by Vote										
Vote 1 - Council General	1	33 471	31 992	31 945	2 303	23 890	26 359	(2 470)	-9,4%	31 940
Vote 2 - Municipal Manager		9 807	10 657	11 402	709	7 704	9 438	(1 734)	-18,4%	11 327
Vote 3 - Strategic Support Services		56 938	59 013	60 191	3 870	47 868	50 622	(2 754)	-5,4%	60 780
Vote 4 - Financial Services		59 175	89 078	89 235	4 965	51 193	72 672	(21 479)	-29,6%	87 473
Vote 5 - Community Services		168 618	334 757	329 630	22 657	225 432	270 239	(44 807)	-16,6%	324 431
Vote 6 - Technical Services		618 718	646 409	632 097	45 676	482 764	521 133	(38 369)	-7,4%	631 930
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
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	946 727	1 171 905	1 154 499	80 180	838 850	950 464	(111 614)	-11,7%	1 147 881
Surplus/ (Deficit) for the year	2	158 804	113 957	153 249	30 271	124 300	114 478	9 822	8,6%	147 468

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

Vote Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote	1									
Vote 1 - Council General		33 471	31 992	31 945	2 303	23 890	26 359	(2 470)	-9%	31 940
1,1 - Admin		20 333	19 792	18 033	1 370	13 748	14 823	(1 075)	-7%	17 951
1,2 - Mayoral Office		13 137	12 200	13 912	933	10 142	11 536	(1 395)	-12%	13 989
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		9 807	10 657	11 402	709	7 704	9 438	(1 734)	-18%	11 327
2,1 - Office Support		3 569	3 171	4 732	223	2 491	3 918	(1 427)	-36%	4 702
2,2 - Internal Audit		3 148	4 055	3 597	247	2 604	2 981	(377)	-13%	3 577
2,3 - Project Management		1 707	1 095	1 139	143	1 444	941	503	53%	1 129
2,4 - Ombudsman		0	1	2	0	0	2	(2)	-82%	2
2,5 - Enterprise Risk Management		1 362	2 243	1 848	95	1 158	1 527	(369)	-24%	1 833
2,6 - Jobs4U		20	93	83	1	7	69	(62)	-90%	83
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		56 938	59 013	60 191	3 870	47 868	50 622	(2 754)	-5%	60 780
3,1 - Administration & Support Services		22 630	23 245	22 003	1 652	17 681	18 022	(341)	-2%	21 653
3,2 - Human Resources		13 192	12 686	12 886	734	10 511	10 716	(205)	-2%	12 859
3,3 - Information Communication Technology		9 452	9 829	9 741	580	10 399	10 028	372	4%	12 036
3,4 - IDP/ PMS/ SDBIP		2 048	2 174	2 298	258	1 783	1 915	(132)	-7%	2 298
3,5 - Communications & Media Relations		2 183	2 813	2 845	170	2 041	2 366	(325)	-14%	2 840
3,6 - Local Economic Development		4 194	3 609	6 593	230	2 849	4 179	(1 330)	-32%	5 019
3,7 - Legal Services		3 240	4 658	3 826	245	2 603	3 397	(793)	-23%	4 076
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		59 175	89 078	89 235	4 965	51 193	72 672	(21 479)	-30%	87 473
4,1 - Administration		12 460	26 159	24 367	1 706	18 284	20 000	(1 716)	-9%	24 013
4,2 - Revenue		22 404	44 573	46 566	2 167	20 361	37 500	(17 139)	-46%	45 250
4,3 - Financial Planning		10 295	2 933	3 475	33	1 666	2 834	(1 168)	-41%	3 405
4,4 - Supply Chain Management		14 017	15 412	14 826	1 059	10 881	12 337	(1 456)	-12%	14 805
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		168 618	334 757	329 630	22 657	225 432	270 239	(44 807)	-17%	324 431
5,1 - Administration & Support Services		7 065	10 278	11 510	448	5 571	9 591	(4 021)	-42%	11 510
5,2 - Human Settlements & Housing		26 657	141 360	62 483	1 737	12 591	47 870	(35 279)	-74%	57 527
5,3 - Libraries		13 331	14 760	14 252	1 105	11 438	11 870	(432)	-4%	14 252
5,4 - Fire Brigade & Disaster Risk Management		28 589	30 655	29 944	2 671	23 107	25 005	(1 898)	-8%	30 022
5,5 - Traffic Services		69 284	114 560	187 313	15 291	153 280	155 838	(2 558)	-2%	187 022
5,6 - Municipal Halls and Resorts		9 500	9 263	9 348	570	7 293	7 731	(438)	-6%	9 281
5,7 - Customer Care Services		3 399	3 048	3 202	245	2 612	2 664	(51)	-2%	3 197
5,8 - Sports and Recreation		10 704	10 727	11 479	584	9 470	9 587	(118)	-1%	11 521
5,9 - Health		89	106	100	7	69	82	(13)	-16%	100
		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		618 718	646 409	632 097	45 676	482 764	521 133	(38 369)	-7%	631 930
6,1 - Public Works		91 338	100 794	96 860	6 281	74 360	80 544	(6 185)	-8%	97 181
6,2 - Cemeteries		2 478	2 732	2 425	124	1 762	2 017	(255)	-13%	2 425
6,3 - Recreational Facilities		8 034	9 981	8 918	616	6 662	7 423	(761)	-10%	8 918
6,4 - Refuse Removal		46 430	49 619	49 470	2 423	27 026	40 972	(13 946)	-34%	49 420
6,5 - Sewerages		59 310	52 077	49 277	3 881	39 353	40 669	(1 316)	-3%	49 195
6,6 - Electricity Management		347 117	369 260	363 841	27 914	287 494	298 912	(11 418)	-4%	363 798
6,7 - Water Management		64 010	61 945	61 306	4 437	46 106	50 595	(4 489)	-9%	60 994
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	946 727	1 171 905	1 154 499	80 180	838 850	950 464	(111 614)	(0)	1 147 881
Surplus/ (Deficit) for the year	2	158 804	113 957	153 249	30 271	124 300	114 478	9 822	0	147 468

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

This table reflects the operating budget and actual figures of the financial performance. The revenue is specifically set out by source due to the fact that Council approves the revenue budget by source and the expenditure budget by vote.

WC025 Breede Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2018/19		Budget Year 2019/20						
		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		137 472	139 998	139 998	9 800	125 429	114 798	10 630	9%	139 998
Service charges - electricity revenue		389 166	418 573	418 573	34 816	326 975	343 229	(16 254)	-5%	418 573
Service charges - water revenue		70 217	72 274	72 274	8 227	69 592	59 264	10 327	17%	72 274
Service charges - sanitation revenue		67 133	72 847	72 847	5 668	61 652	59 735	1 917	3%	72 847
Service charges - refuse revenue		38 310	40 088	40 088	3 180	33 686	32 872	814	2%	40 088
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		25 194	10 589	10 589	349	6 944	8 683	(1 739)	-20%	10 589
Interest earned - external investments		11 233	11 854	11 854	894	9 302	9 720	(418)	-4%	11 854
Interest earned - outstanding debtors		6 356	6 158	6 158	701	6 780	5 050	1 730	34%	6 158
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		37 240	118 474	207 109	17 079	172 342	171 996	346	0%	207 109
Licences and permits		2 952	3 616	3 616	-	2 060	2 965	(904)	-31%	3 616
Agency services		8 507	8 230	8 230	-	6 417	6 748	(331)	-5%	8 230
Transfers and subsidies		133 233	259 056	186 339	29 704	133 486	147 952	(14 466)	-10%	179 722
Other revenue		9 707	12 798	12 798	34	8 485	10 495	(2 009)	-19%	12 798
Gains on disposal of PPE		3 073	1 257	1 257	-	-	1 030	(1 030)	-100%	1 257
Total Revenue (excluding capital transfers and contributions)		939 793	1 175 810	1 191 728	110 451	963 150	974 538	(11 388)	-1%	1 185 112
Expenditure By Type										
Employee related costs		278 623	336 104	315 738	24 936	245 827	262 781	(16 954)	-6%	315 336
Remuneration of councillors		17 675	18 780	18 780	1 482	14 786	15 400	(614)	-4%	18 780
Debt impairment		62 896	98 058	173 398	12 631	126 312	144 208	(17 896)	-12%	173 398
Depreciation & asset impairment		87 921	91 139	91 139	7 112	72 395	74 734	(2 338)	-3%	91 139
Finance charges		24 682	23 654	23 654	1 916	19 827	19 396	431	2%	23 654
Bulk purchases		287 305	296 838	302 538	23 835	242 151	248 149	(5 998)	-2%	302 528
Other materials		27 296	24 425	24 739	1 195	20 743	22 268	(1 525)	-7%	26 722
Contracted services		72 243	82 705	83 042	3 575	48 897	65 019	(16 122)	-25%	78 022
Transfers and subsidies		16 317	125 484	52 739	781	4 452	39 475	(35 023)	-89%	47 402
Other expenditure		71 659	71 229	65 244	2 718	43 426	56 175	(12 749)	-23%	67 410
Loss on disposal of PPE		109	3 489	3 489	-	34	2 861	(2 826)	-99%	3 489
Total Expenditure		946 727	1 171 905	1 154 499	80 180	838 850	950 464	(111 614)	-12%	1 147 881
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(6 934)	3 905	37 230	30 271	124 300	24 074	100 226	0	37 231
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		165 738	110 052	115 835	-	-	90 249	(90 249)	(0)	110 052
Transfers and subsidies - capital (in-kind - all)		-	-	185	-	-	154	(154)	(0)	185
Surplus/(Deficit) after capital transfers & contributions		158 804	113 957	153 249	30 271	124 300	114 478			147 468
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		158 804	113 957	153 249	30 271	124 300	114 478			147 468
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		158 804	113 957	153 249	30 271	124 300	114 478			147 468
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		158 804	113 957	153 249	30 271	124 300	114 478			147 468

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description	Variances of 5% and Greater	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	9%	The annual property Rates included in this report amounts to R28 279 747.	
	Service charges - electricity revenue	-5%	The reported revenue excludes Prepaid Electricity Revenue to the value of R5 677 460 sold in April 2020 but received in May 2020 as well as the year-end journal of R28 723 629 for accrual of revenue accrued for the 2018/2019 financial year but billed in July 2019. During the year end processes in July 2020 a journal will be processed to include revenue accrued before 30 June 2020 but billed in July 2020.	
	Service charges - water revenue	17%	This is due to the result of high consumption during summer months. There will be a balancing of revenue with the May and June winter months.	
	Rental of facilities and equipment	-20%	Rental of facilities occurs on an ad-hoc basis right throughout the year.	
	Interest earned - outstanding debtors	34%	Growth in resulting in more interest being earned than anticipated.	
	Licences and permits	-31%	Less Licenses and permits than anticipated.	
	Agency services	-5%	More Agency fees were earned during the month than budgeted for.	
	Transfers and subsidies	-10%	All operational conditional grant revenue has been recognised where the conditions are met. Transfers of grants and subsidies are done throughout the financial year.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants recognised when capital expenditure has been capitalised.	
	Other revenue	-19%	All other operational revenue services has been suspended for the Month of April due to the COVID 19 lockdown.	
	Gains on disposal of PPE	-100%	Gains on the disposal of assets are less than anticipated.	
2	Expenditure By Type			
	Employee related costs	-6%	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.	
	Debt impairment	-12%	Provision for debt impairment has been raised for the two quarters. Accounting treatment for debt impairments are done at financial year end.	
	Other materials	-7%	Expenditure on materials and supplies are less than anticipated.	
	Contracted services	-25%	Expenditure on contracted and outsourced services, and repairs and maintenance are less than anticipated.	
	Transfers and subsidies	-89%	Housing Top Structure expenditure and payments are done within different timeframes.	
	Other expenditure	-23%	Expenditure on operational cost items and general expenses are less than anticipated.	
	Loss on disposal of PPE	-99%	Losses on the disposal of assets are less than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-9%	Capital projects are "work-in-progress" for the 2019/2020 financial year. Certain projects for the current financial year are still in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	1%	Debt collection is suspended for the level 5 lockdown COVID 19. Cashiers reopened in the first week of May 2020.	
	Property Rates	-9%	Debt collection is suspended for the level 5 lockdown COVID 19. Cashiers reopened in the first week of May 2020.	
	Other revenue	15%	Debt collection is suspended for the level 5 lockdown COVID 19. Cashiers reopened in the first week of May 2020.	
	Government - Operating	-10%	Operational grants are lower because we have not yet received a progress report from Transhex. The top structures are currently not being built any further, no progress no funds.	
	Government Capital	-26%	Capital spending is currently only on essential projects. Due to the uncertainty of the COVID 19 on the municipal funds, only essential projects will be dealt with.	
	Interest	1%	As a result of the lockdown rules, businesses cannot open their doors, they do not currently have the funds to pay the municipal services and there are currently no funds to invest.	
	Suppliers	2%	Spending is concentrated only on essential services	
	Transfer and grants	72%	Housing Top Structure expenditure and payments are done within different timeframes. / No payments were done for any top structures in the year.	
	Capital assets	33%	Capital spending plan has been compiled, implemented, the first payments of transhex been reported	
	Consumer deposits	18%	The movement in debtors will have an influence on the deposits %.	

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC025 Breede Valley - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	Budget Year 2019/20								
		2018/19 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	-	1	4	(3)	-69%	5
Vote 2 - Municipal Manager		-	2 495	3 920	80	3 333	3 261	72	2%	3 920
Vote 3 - Strategic Support Services		-	1 422	1 243	-	305	750	(444)	-59%	1 243
Vote 4 - Financial Services		-	1 450	1 450	-	115	1 189	(1 074)	-90%	1 450
Vote 5 - Community Services		-	9 915	2 765	395	912	2 327	(1 415)	-61%	2 765
Vote 6 - Technical Services		-	114 911	113 941	1 545	80 122	86 102	(5 980)	-7%	113 941
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
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	-	129 478	123 325	2 020	84 789	93 634	(8 844)	-9%	123 325
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		4 143	2 610	2 252	-	1 306	1 178	127	11%	2 252
Vote 3 - Strategic Support Services		25 349	-	1 263	-	149	1 053	(904)	-86%	1 263
Vote 4 - Financial Services		1 426	805	825	-	-	677	(677)	-100%	825
Vote 5 - Community Services		10 232	6 551	2 459	161	781	2 005	(1 224)	-61%	2 459
Vote 6 - Technical Services		224 853	52 278	68 032	860	41 669	42 567	(898)	-2%	68 032
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
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	266 003	62 245	74 832	1 021	43 904	47 480	(3 575)	-8%	74 832
Total Capital Expenditure	3	266 003	191 723	198 156	3 042	128 693	141 113	(12 420)	-9%	198 156
Capital Expenditure - Functional Classification										
Governance and administration		30 488	3 312	4 459	-	566	3 748	(3 182)	-85%	4 459
Executive and council		15	10	10	-	3	8	(5)	-63%	10
Finance and administration		30 473	3 302	4 449	-	563	3 740	(3 177)	-85%	4 449
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		13 958	17 561	7 175	557	2 588	5 517	(2 930)	-53%	7 175
Community and social services		8 059	7 766	1 029	-	419	424	(5)	-1%	1 029
Sport and recreation		2 190	7 971	4 658	557	2 105	3 873	(1 768)	-46%	4 658
Public safety		3 709	1 824	1 488	-	64	1 221	(1 157)	-95%	1 488
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40 510	27 560	58 797	80	42 277	30 117	12 160	40%	58 797
Planning and development		-	5 100	6 167	80	4 637	4 435	202	5%	6 167
Road transport		40 510	22 460	52 630	-	37 640	25 682	11 958	47%	52 630
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		181 047	143 290	127 726	2 405	83 263	101 730	(18 467)	-18%	127 726
Energy sources		27 408	30 595	36 845	1 428	8 014	26 816	(18 801)	-70%	36 845
Water management		55 824	40 727	29 760	31	19 439	24 784	(5 345)	-22%	29 760
Waste water management		83 000	48 665	37 819	193	34 472	31 023	3 450	11%	37 819
Waste management		14 816	23 303	23 303	753	21 338	19 108	2 230	12%	23 303
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	266 003	191 723	198 156	3 042	128 693	141 113	(12 420)	-9%	198 156
Funded by:										
National Government		37 488	44 452	44 452	882	8 876	22 564	(13 688)	-61%	44 452
Provincial Government		128 219	65 150	70 933	80	74 206	53 676	20 529	38%	70 933
District Municipality		31	500	500	71	71	410	(339)	-83%	500
Other transfers and grants		-	-	185	-	-	-	-	-	185
Transfers recognised - capital		165 738	110 102	116 070	1 033	83 153	76 650	6 502	8%	116 070
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing	5	6 281	-	162	-	146	135	11	9%	162
Internally generated funds	6	93 984	81 621	81 925	2 008	45 394	64 328	(18 934)	-29%	81 925
Total Capital Funding		266 003	191 723	198 156	3 042	128 693	141 113	(12 420)	-9%	198 156

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		94 867	74 388	71 414	133 417	71 414
Call investment deposits		15 221	40 000	40 000	50 000	40 000
Consumer debtors		110 444	150 394	150 394	117 535	150 394
Other debtors		25 461	66 081	79 376	60 824	79 376
Current portion of long-term receivables		1 763	524	524	1 763	524
Inventory		10 425	15 853	15 853	27 342	15 853
Total current assets		258 181	347 239	357 561	390 881	357 561
Non current assets						
Long-term receivables		1 923	3 882	3 882	10 798	3 882
Investments		–	–	–	–	–
Investment property		43 750	21 786	21 786	43 750	21 786
Investments in Associate		–	–	–	–	–
Property, plant and equipment		2 238 532	2 349 185	2 355 618	2 183 141	2 355 618
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		4 432	7 165	7 165	4 214	7 165
Other non-current assets		–	–	–	36 631	–
Total non current assets		2 288 637	2 382 017	2 388 451	2 278 534	2 388 451
TOTAL ASSETS		2 546 818	2 729 256	2 746 011	2 669 415	2 746 011
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		16 495	11 702	11 702	11 702	11 702
Consumer deposits		4 083	4 147	4 147	4 232	4 147
Trade and other payables		111 594	68 373	68 373	135 329	68 373
Provisions		38 458	36 642	36 642	26 272	36 642
Total current liabilities		170 630	120 863	120 863	177 535	120 863
Non current liabilities						
Borrowing		203 881	192 179	192 179	192 179	192 179
Provisions		238 651	236 411	236 411	247 079	236 411
Total non current liabilities		442 532	428 590	428 590	439 259	428 590
TOTAL LIABILITIES		613 162	549 453	549 453	616 793	549 453
NET ASSETS	2	1 933 657	2 179 803	2 196 558	2 052 621	2 196 558
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 933 657	2 179 803	2 196 558	2 052 621	2 196 558
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 933 657	2 179 803	2 196 558	2 052 621	2 196 558

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	Budget Year 2019/20								
		2018/19 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		106 902	132 998	134 608	6 340	85 270	93 684	(8 414)	-9%	132 998
Service charges		551 971	596 038	596 038	43 009	522 377	523 950	(1 573)	0%	596 038
Other revenue		194 100	62 863	64 355	3 500	153 756	133 896	19 859	15%	62 863
Government - operating		133 606	259 006	179 672	1 487	137 420	152 984	(15 564)	-10%	259 006
Government - capital		113 179	110 102	110 287	5 300	50 052	68 083	(18 031)	-26%	110 102
Interest		15 710	18 012	18 012	1 467	14 919	14 748	170	1%	18 012
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(917 843)	(833 571)	(816 220)	(63 643)	(785 105)	(769 344)	15 761	-2%	(833 571)
Finance charges		(24 951)	(23 996)	(23 996)	-	(23 996)	(23 996)	0	0%	(23 996)
Transfers and Grants		(4 915)	(125 484)	(52 739)	(781)	(11 858)	(41 733)	(29 875)	72%	(125 484)
NET CASH FROM/(USED) OPERATING ACTIVITIES		167 760	195 970	210 018	(3 321)	142 835	152 273	9 438	6%	195 970
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		67	50	50	3	71	53	18	33%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(210 403)	(191 723)	(198 161)	(3 042)	(59 125)	(88 521)	(29 396)	33%	(191 723)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(210 336)	(191 673)	(198 111)	(3 039)	(59 054)	(88 468)	(29 414)	33%	(191 673)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		50	50	50	5	153	130	24	18%	50
Payments										
Repayment of borrowing		(9 427)	(10 410)	(10 410)	-	(10 410)	(10 410)	(0)	0%	(10 410)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(9 377)	(10 360)	(10 360)	5	(10 256)	(10 280)	(24)	0%	(10 360)
NET INCREASE/ (DECREASE) IN CASH HELD		(51 953)	(6 062)	1 547	(6 355)	73 524	53 525			(6 062)
Cash/cash equivalents at beginning:		150 451	120 450	109 867		109 867	109 867			109 867
Cash/cash equivalents at month/year end:		98 498	114 388	111 414		183 391	163 392			103 804

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	8 286	3 438	1 499	1 129	1 192	760	4 556	12 800	33 660	20 437	5 895	16 083
Trade and Other Receivables from Exchange Transactions - Electricity	1300	25 918	5 731	1 252	230	249	202	1 409	3 575	38 566	5 665	97	5 354
Receivables from Non-exchange Transactions - Property Rates	1400	7 691	2 417	822	552	413	376	3 067	11 964	27 303	16 372	861	15 780
Receivables from Exchange Transactions - Waste Water Management	1500	5 220	1 728	1 218	1 069	1 007	968	5 156	18 844	35 202	27 035	6 192	22 444
Receivables from Exchange Transactions - Waste Management	1600	3 158	1 013	711	647	620	595	3 001	11 599	21 343	16 462	3 825	13 974
Receivables from Exchange Transactions - Property Rental Debtors	1700	337	234	218	207	206	184	1 011	4 972	7 372	6 582	865	4 079
Interest on Arrear Debtor Accounts	1810	56	12	43	60	87	105	941	17 210	18 515	18 403	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(6 530)	1 179	322	867	643	259	3 138	11 399	10 777	16 106	703	10 132
Total By Income Source	2000	43 837	15 752	6 085	4 553	4 418	3 449	22 279	92 364	192 737	127 063	18 437	87 846
2018/19 - totals only		51 922	4 520	4 223	3 906	3 826	4 058	18 119	72 226	162 800	102 135	19 671	79 271
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 722	3 377	531	85	38	248	400	744	9 145	1 515	–	–
Commercial	2300	11 544	1 239	368	171	210	40	423	2 894	16 891	3 738	–	–
Households	2400	24 239	8 892	4 400	4 073	3 919	3 022	19 980	78 993	147 518	109 987	18 437	87 846
Other	2500	4 332	2 244	785	224	250	139	1 477	9 733	19 184	11 822	–	–
Total By Customer Group	2600	43 837	15 752	6 085	4 553	4 418	3 449	22 279	92 364	192 737	127 063	18 437	87 846

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

	April 2020	March 2020	February 2020
Gross consumer debtors, as per debtors age analysis	192 737 392	176 834 925	177 524 066
Total Provision for bad debts	-89 669 677	-89 669 677	-89 669 677
Provision bad debts Consumers (SC3)	-87 845 785	-87 845 785	-87 845 785
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-15 733 741	-13 348 371	-13 451 742
Net consumers debtors:	87 333 974	73 816 877	74 402 647

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.1 Outstanding Debtors

This report serves to inform Council on the status of outstanding debtors for April 2020.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R192 737 392 as at 30 April 2020 compared to R176 834 925 as at 31 March 2020. Current debt represents 23% of the total outstanding debt, while the total debt in arrears represents 70% of the debt and 7% of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 56% of the total debt.

The outstanding debtors increased by R 29 608 450 when compared to the outstanding amount of R163 128 942 on 30 April 2019, representing an 18.2% annual increase.

2. Additional Information:

The increase of outstanding debt for service levies is 9.7 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 22% and the average days outstanding are 87 days, which is 2.6 months.

The electricity distribution losses for the period July 2019 to April 2020 were 4.13 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2019 to April 2020	242 765 034 kWh	232 738 600 kWh	10 026 434 kWh	4.13 %

The cumulative water distribution losses from July 2019 until April 2020 were 34.17 % of which 34.02 % is the real losses.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
Jul 2019 – April 2020	13 356 968 kl	8 792 899 kl	4 564 069 kl	34.17%
Less:			-	
	Unbilled Authorized Consumption		19 404 kl	
	Customer Meter and Data Errors		0 kl	
Real Losses			4 544 665 kl	34.02%

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 April 2020. Due to the National Lockdown there no strict credit control measures that were in place. However, the following occurred:

1. 51 059 friendly SMSs were sent as reminders to clients while 3725 reminder emails were sent.
2. No clients were blocked in April 2020. All the indigent clients were unblocked due to the lock down.
3. R 557 205.15 was recovered through pre-paid electricity restriction of non-indigent clients blocked before the Lockdown.
4. 52 Reminder phone calls were made.
5. No new Arrangements were formerly signed during the month.
6. Garnishee payments to the value of R6 500 were received, the receipts are not yet updated by the receipting department.
7. There are 33 total outstanding garnishee orders.
8. The were no Disconnection notices issued.
9. No Disconnection actions took place through electricity department.
- 10.No Conventional meters were reconnected during the month.
- 11.No KVA meters were cut.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

This report serves to inform Council on the status of Indigent consumers at the end of April 2020.

1. The total applications approved for all services by the end of April 2020 were 8 875.
2. The outstanding amount for Indigent consumers is R 13 732 494 of which R 11 379 322 is in arrears.
3. Subsidies from July 2019 to April 2020 were allocated for the following services:
 - Refuse R 9 159 750
 - Rates R 2 034 139
 - Sewerage R 14 600 523
 - Electricity R 3 627 594
 - Water R 9 656 885
 - Rent R 7 729 090

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.4 Debt Collection

This report serves to inform council on the progress made by the attorneys on debt collection, for April 2020.

Attorneys

The outstanding handed over debt as at 30 April 2020 was R62 866 459 made up of 1 881 accounts.

1. An amount of R79 804 was received as payments from the handed over accounts. A commission of R2 753 (VAT Inc) will be paid in April.

5.2.5 Arrears Councillors

A list of the accounts is available for scrutiny in the office of the Speaker. The following information was extracted from the list for April 2020:

1. The total outstanding arrear debt of Councilors after the April 2020 due date was R3 443.
2. An amount of R3 443 was deducted from the April 2020 salaries of 8 councilors who did not pay their accounts in full on the due date. (The arrear amount was R3 443).

5.2.6 Arrears Employees

1. The outstanding debt of employees after the April 2020 due date was R153 370.
2. An amount of R 12 350 was deducted from the April 2020 salaries of 8 officials who had arrangements with a balance of R127 008.
3. An amount of R26 361 was deducted from the April 2020 salaries of 81 officials who did not pay their account in full on the due date. (The arrear amount was R26 361).

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2019/20								Total
		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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	604	-	-	-	-	-	-	-	604
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	787	-	-	-	-	-	-	-	787
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	125	191	324	-	1	1	6	-	648
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	2 942	-	-	-	-	-	-	-	2 942
Total By Customer Type	1000	4 458	191	324	-	1	1	6	-	4 980

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.1 Supporting Table SC5

WC025 Breede Valley - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Nedbank		3 Months	Fixed Deposit	25 Jul 2019	-		5 000	5 000	-
Standard Bank		4 Months	Fixed Deposit	26 Aug 2019	-		5 000	5 000	-
Nedbank		5 Months	Fixed Deposit	25 Sep 2019	-		5 000	5 000	-
Nedbank		1 Month	Fixed Deposit	26 Aug 2019	-		5 000	5 000	-
Standard Bank		1 Month	Fixed Deposit	26 Aug 2019	-		5 000	5 000	-
ABSA Bank		2 Months	Fixed Deposit	23 Sep 2019	-		5 000	5 000	-
Nedbank		2 Months	Fixed Deposit	25 Sep 2019	-		10 000	10 000	-
Standard Bank		2 Months	Fixed Deposit	25 Sep 2019	-		5 000	5 000	-
ABSA Bank		3 Months	Fixed Deposit	24 Oct 2019	-		5 000	5 000	-
Nedbank		4 Months	Fixed Deposit	25 Nov 2019	-		5 000	5 000	-
Standard Bank		3 Months	Fixed Deposit	28 Jan 2020	-		5 000	5 000	-
Nedbank		4 Months	Fixed Deposit	28 Feb 2020	-		5 000	5 000	-
Standard Bank		5 Months	Fixed Deposit	30 Mar 2020	-		5 000	5 000	-
ABSA Bank		2 Months	Fixed Deposit	27 Jan 2020	-		5 000	5 000	-
Nedbank		2 Months	Fixed Deposit	27 Jan 2020	-		5 000	5 000	-
Standard Bank		2 Months	Fixed Deposit	28 Jan 2020	-		5 000	5 000	-
Standard Bank		3 Months	Fixed Deposit	25 Feb 2020	-		5 000	5 000	-
Nedbank		3 Months	Fixed Deposit	26 Feb 2020	-		5 000	5 000	-
Nedbank		4 Months	Fixed Deposit	27 Mar 2020	-		5 000	5 000	-
First National Bank		4 Months	Fixed Deposit	27 Mar 2020	-		5 000	5 000	-
Standard Bank		4 Months	Fixed Deposit	27 Mar 2020	-		5 000	5 000	-
First National Bank		5 Months	Fixed Deposit	28 Apr 2020	28		5 000	5 000	-
Nedbank		6 Months	Fixed Deposit	27 May 2020	32		5 000	-	5 000
Standard Bank		1 Month	Fixed Deposit	02 Mar 2020	-		5 000	5 000	-
Nedbank		2 Months	Fixed Deposit	30 Mar 2020	-		5 000	5 000	-
ABSA Bank		3 Months	Fixed Deposit	28 Apr 2020	25		5 000	5 000	-
First National Bank		3 Months	Fixed Deposit	29 Apr 2020	27		5 000	5 000	-
Nedbank		4 Months	Fixed Deposit	29 May 2020	30		5 000	-	5 000
Investec Bank		4 Months	Fixed Deposit	29 May 2020	29		5 000	-	5 000
Nedbank		5 Months	Fixed Deposit	29 Jun 2020	31		5 000	-	5 000
Standard Bank		5 Months	Fixed Deposit	01 Jul 2020	31		5 000	-	5 000
Standard Bank		2 Months	Fixed Deposit	28 Apr 2020	26		5 000	5 000	-
Nedbank		3 Months	Fixed Deposit	27 May 2020	29		5 000	-	5 000
First National Bank		4 Months	Fixed Deposit	26 Jun 2020	29		5 000	-	5 000
Standard Bank		4 Months	Fixed Deposit	26 Jun 2020	30		5 000	-	5 000
Standard Bank		5 Months	Fixed Deposit	29 Jul 2020	31		5 000	-	5 000
Nedbank		6 Months	Fixed Deposit	26 Aug 2020	31		5 000	-	5 000
Municipality sub-total					410		190 000	140 000	50 000
TOTAL INVESTMENTS AND INTEREST	2				410		190 000	140 000	50 000

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										
25/Apr/19	NEDBANK	03/7881531576/264	7,90%	91	25/Jul/19	0,00	5 000 000		5 000 000	0
25/Apr/19	STANDARD	288460898-041	7,975%	123	26/Aug/19	0,00	5 000 000		5 000 000	0
25/Apr/19	NEDBANK	03/7881531576/265	8,20%	153	25/Sep/19	0,00	5 000 000		5 000 000	0
24/Jul/19	NEDBANK	03/7881531576/266	7,35%	33	26/Aug/19	0,00		5 000 000	5 000 000	0
24/Jul/19	STANDARD	288460898-042	7,225%	33	26/Aug/19	0,00		5 000 000	5 000 000	0
24/Jul/19	ABSA	2078627759	7,215%	61	23/Sep/19	0,00		5 000 000	5 000 000	0
24/Jul/19	NEDBANK	03/7881531576/267	7,40%	63	25/Sep/19	0,00		10 000 000	10 000 000	0
24/Jul/19	STANDARD	288460898-043	7,325%	63	25/Sep/19	0,00		5 000 000	5 000 000	0
24/Jul/19	ABSA	2078627733	7,315%	92	24/Oct/19	0,00		5 000 000	5 000 000	0
24/Jul/19	NEDBANK	03/7881531576/268	7,70%	124	25/Nov/19	0,00		5 000 000	5 000 000	0
28/Oct/19	STANDARD	288460898-044	7,375%	92	28/Jan/20	0,00		5 000 000	5 000 000	0
28/Oct/19	NEDBANK	03/7881531576/269	7,65%	123	28/Jan/20	0,00		5 000 000	5 000 000	0
28/Oct/19	STANDARD	288460898-045	7,825%	154	30/Mar/20	0,00		5 000 000	5 000 000	0
27/Nov/19	ABSA	2078891538	6,99%	61	27/Jan/20	0,00		5 000 000	5 000 000	0
27/Nov/19	NEDBANK	03/7881531576/270	7,30%	61	27/Jan/20	0,00		5 000 000	5 000 000	0
27/Nov/19	STANDARD	288460898-046	7,30%	62	28/Jan/20	0,00		5 000 000	5 000 000	0
27/Nov/19	STANDARD	288460898-047	7,40%	90	25/Feb/20	0,00		5 000 000	5 000 000	0
27/Nov/19	NEDBANK	03/7881531576/271	7,40%	91	26/Feb/20	0,00		5 000 000	5 000 000	0
27/Nov/19	NEDBANK	03/7881531576/272	7,65%	121	27/Mar/20	0,00		5 000 000	5 000 000	0
27/Nov/19	FNB	71834653802	7,38%	121	27/Mar/20	0,00		5 000 000	5 000 000	0
27/Nov/19	STANDARD	288460898-048	7,65%	121	27/Mar/20	0,00		5 000 000	5 000 000	0
27/Nov/19	FNB	71834654769	7,52%	153	28/Apr/20	27 813,70		5 000 000	5 000 000	0
27/Nov/19	NEDBANK	03/7881531576/273	7,85%	182	27/May/20	32 260,27		5 000 000		5 000 000
29/Jan/20	STANDARD	288460898-049	6,925%	33	2/Mar/20	0,00		5 000 000	5 000 000	0
29/Jan/20	NEDBANK	03/7881531576/274	7,05%	61	30/Mar/20	0,00		5 000 000	5 000 000	0
29/Jan/20	ABSA	2079015305	6,74%	90	28/Apr/20	24 928,77		5 000 000	5 000 000	0
29/Jan/20	FNB	74841051415	7,04%	91	29/Apr/20	27 002,74		5 000 000	5 000 000	0
29/Jan/20	NEDBANK	03/881531576/275	7,40%	121	29/May/20	30 410,96		5 000 000		5 000 000
29/Jan/20	INVESTEC	JB10259350	7,10%	121	29/May/20	29 178,08		5 000 000		5 000 000
29/Jan/20	NEDBANK	03/7881531576/276	7,55%	152	29/Jun/20	31 027,40		5 000 000		5 000 000
29/Jan/20	STANDARD	288460898-050	7,550%	154	1/Jul/20	31 027,40		5 000 000		5 000 000
26/Feb/20	STANDARD	288460898-051	7,000%	62	28/Apr/20	25 890,41		5 000 000	5 000 000	0
26/Feb/20	NEDBANK	03/7881531576/277	7,15%	91	27/May/20	29 383,56		5 000 000		5 000 000
26/Feb/20	FNB	71844738149	7,12%	121	26/Jun/20	29 260,27		5 000 000		5 000 000
26/Feb/20	STANDARD	288460898-052	7,350%	121	26/Jun/20	30 205,48		5 000 000		5 000 000
26/Feb/20	STANDARD	288460898-053	7,500%	154	29/Jul/20	30 821,92		5 000 000		5 000 000
26/Feb/20	NEDBANK	03/7881531576/278	7,60%	182	26/Aug/20	31 232,88		5 000 000		5 000 000
Sub Total						410 443,84	15 000 000	175 000 000	140 000 000	50 000 000
						410 443,84	15 000 000,00	175 000 000	140 000 000	50 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month April 2020.

Funds Allocations

The schedule reflecting all council's Investments as at 30 April 2020 R50 000 000. (R15 000 000 at 30 June 2019).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated to:	30/06/2019		30/04/2020	
	Liability	Cash back	Liability	Cash back
		98 497 186		183 390 969
Unutilized grants	23 252 344	23 252 344	76 059 381	76 059 381
Consumer and Sundry deposits	4 638 893	4 638 893	4 863 335	4 863 335
External loans unspent	1 020 001	1 020 001	115 493	115 493
LT loan - cash back	0	0		0
EFF Accumulated Depreciation	8 425 820	8 425 820	4 212 910	4 212 910
Self Insurance Reserve	5 314 962	5 314 962	5 984 962	5 984 962
Capital Replacement reserve	26 122 392	26 122 392	54 728 049	54 728 049
Brandwacht Trust	97 893	97 893	97 893	97 893
Retained surplus (unidentified dep.)	2 678 138	2 678 138	4 309 924	4 309 924
Performance Bonus Provison	778 941	778 941	947 787	947 787
Set aside for retention	5 783 329	5 783 329	6 846 357	6 846 357
Set aside for Creditor payments	14 197 763	16 448 133	14 250 000	21 288 537
Provision for leave Payment	3 936 342	3 936 342	3 936 342	3 936 342
	96 246 816	98 497 186	176 352 432	183 390 969
Cash Surplus (Deficit)		2 250 370		7 038 537
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2019		30/04/2020	
ABSA	0		0	
Nedbank	10 000 000		25 000 000	
First National Bank	0		5 000 000	
Standard Bank	5 000 000		15 000 000	
Investec	0		5 000 000	
Total short term	15 000 000		50 000 000	
Bank and Cash	83 483 375		133 377 794	
Cash on hand	13 811		13 175	
	98 497 186		183 390 969	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in April 2020.

Attached in annexure is the computerised bank reconciliation for April 2020.

All payments are recorded in the cashbook (general ledger) as from cheque number 167 to 168 and electronic transfer number 276323 to 276694.

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 APRIL 2020				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/04/2020				119 732 297,58
Deposits for the April 2020				81 111 281,66
Cheques for the April 2020				(67 465 785,62)
Balance as per Cash Book at 30/04/2020				133 377 793,62
Votes Balances and Transactions:				
40101012690	Balance B/f		119 732 297,58	
40101012690	Balance B/f		0,00	119 732 297,58
40101012691	Movements		81 111 281,66	
40101012692	Movements		(67 465 785,62)	13 645 496,04
Balance as per Ledger at 30/04/2020				133 377 793,62
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 30/04/2020				136 871 294,10
Cash on Hand	Not yet Banked			1 517 805,63
Outstanding Cheques				(94 212,92)
Amounts Under Banked				0,00
Amounts Over Banked				0,00
Deposits not Receipted	Previous months	(5 841 980,35)		
	April 2020	(7 294 376,15)	(13 136 356,50)	(13 136 356,50)
Deposits receipted in Duplicate				164 382,47
Unpaid Cheques not Re-deposited				301 710,98
Other Items				(5 043,96)
Cash Surpluses / Shortages	Iro Payments Received			232,43
Adjustments to be Made for April 2020	MOLTENO MAINTENANCE (JAFS)	(600,00)		
	SARS PAYMENT	(7 735 031,89)		
	CREDITORS PAYMENT RUN	63 500,00		
	NEDBANK BANK CHARGES	(85 849,50)	(7 757 981,39)	7 757 981,39
Balance as per Cash Book at 30/04/2020				133 377 793,62

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 30 APRIL 2020				
				TOTAL
Balance as per Bank Statement at 01/04/2020				125 776 642,80
Cheques for April 2020				(69 267 508,32)
Deposits for April 2020				81 077 012,28
Other Adjustments / Transactions				(150,00)
Other Adjustments / Transactions now cleared				0,00
Direct Deposits from previous months Received				(9 383 015,85)
Direct Deposits not Receipted				7 294 376,15
Amounts Under Banked now cleared				0,00
R/D Cheques				0,00
Cash on Hand - 01/04/2020				2 891 742,67
Cash on Hand - 30/04/2020				(1 517 805,63)
Balance as per Bank Statements at 30/04/2020				136 871 294,10

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 R21 301 107 for the period April 2020 and conditional grants to the value of R 257 013 623 were received. The value of the unspent conditional grants at the end of April 2020 is R 76 059 381.

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

Description	Ref	2018/19				Budget Year 2019/20				
		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:		113 593	122 712	122 712	-	122 712	122 712	-		122 712
Operational Revenue: General Revenue: Equitable Share		108 977	117 997	117 997	-	117 997	117 997	-		117 997
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 066	3 215	3 215	-	3 215	3 215	-		3 215
Local Government Financial Management Grant [Schedule 5B]		1 550	1 500	1 500	-	1 500	1 500	-		1 500
Provincial Government:		18 380	134 032	61 214	850	13 427	-	(29 131)	#DIV/0!	134 032
Capacity Building		750	280	2 080	-	1 460	-	380	35.2%	280
Capacity Building and Other		-	828	1 268	-	80	-	(788)	-90.8%	828
Disaster and Emergency Services	4	-	-	-	850	850	-	850	#DIV/0!	-
Health	4	-	-	-	-	-	-	-	-	-
Housing	4	6 389	122 820	47 576	-	747	-	(29 573)	-97.5%	122 820
Infrastructure	4	-	-	-	-	-	-	-	-	-
Libraries, Archives and Museums	4	9 017	9 738	9 738	-	9 738	-	-	-	9 738
Other	4	2 074	220	406	-	406	-	-	-	220
Public Transport	4	150	146	146	-	146	-	-	-	146
Road Infrastructure - Maintenance	4	-	-	-	-	-	-	-	-	-
Sports and Recreation	4	-	-	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance	4	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance	4	-	-	-	-	-	-	-	-	-
District Municipality:		500	-	100	-	100	100	-		-
All Grants		500	-	100	-	100	100	-		-
Other grant providers:		759	2 262	2 262	637	1 104	2 262	(1 158)	-51.2%	2 262
Departmental Agencies and Accounts		734	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		25	2 262	2 262	637	1 104	2 262	(1 158)	-51.2%	2 262
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	133 233	259 006	186 289	1 487	137 343	125 074	(30 289)	-24.2%	259 006
Capital Transfers and Grants										
National Government:		37 488	44 502	44 502	25 263	44 502	43 202	1 300	3.0%	44 502
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		5 000	10 000	10 000	-	10 000	8 700	1 300	14.9%	10 000
Municipal Infrastructure Grant [Schedule 5B]		32 488	34 452	34 452	25 263	34 452	34 452	-	-	34 452
Local Government Financial Management Grant [Schedule 5B]		-	50	50	-	50	50	-	-	50
Provincial Government:		126 722	65 100	70 883	-	74 668	65 100	9 568	14.7%	65 100
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		-	5 100	6 167	-	5 100	5 100	-	-	5 100
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		117 977	60 000	64 715	-	69 568	60 000	9 568	15.9%	60 000
Infrastructure		-	-	-	-	-	-	-	-	-
Libraries, Archives and Museums		4 615	-	-	-	-	-	-	-	-
Other		4 130	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
District Municipality:		-	500	500	-	500	500	-		500
All Grants		-	500	500	-	500	500	-		500
Other grant providers:		-	-	185	-	-	185	(185)	-100.0%	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-Profit Institutions		-	-	185	-	-	185	(185)	-100.0%	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	164 210	110 102	116 070	25 263	119 670	108 987	10 683	9.8%	110 102
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	297 443	369 108	302 358	26 750	257 014	234 061	(19 606)	-8.4%	369 108

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

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

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		113 593	122 712	122 712	7 413	106 876	122 712	(15 836)	-12,9%	122 712
Operational Revenue: General Revenue: Equitable Share		108 977	117 997	117 997	7 375	103 247	117 997	(14 750)	-12,5%	117 997
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 066	3 215	3 215	-	2 248	3 215	(967)	-30,1%	3 215
Local Government Financial Management Grant [Schedule 5B]		1 550	1 500	1 500	38	1 382	1 500	(118)	-7,9%	1 500
Provincial Government:		18 380	134 032	61 214	1 274	10 291	42 558	(32 267)	(0)	134 032
Capacity Building		750	280	2 080	4	290	1 080	(790)	-73,1%	280
Capacity Building and Other		-	828	1 268	-	20	868	(848)	-97,7%	828
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		6 389	122 820	47 576	450	1 774	30 320	(28 546)	-94,1%	122 820
Infrastructure		-	-	-	-	-	-	-	-	-
Libraries, Archives and Museums		9 017	9 738	9 738	820	7 924	9 738	(1 814)	-18,6%	9 738
Other		2 074	220	406	-	137	406	(269)	-66,3%	220
Public Transport		150	146	146	-	146	146	-	-	146
Road Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
District Municipality:		500	-	100	-	-	100	(100)	-100,0%	-
All Grants		500	-	100	-	-	100	(100)	-100,0%	-
Other grant providers:		759	2 262	2 262	100	610	2 262	(1 652)	-73,0%	2 262
Departmental Agencies and Accounts		734	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		25	2 262	2 262	100	610	2 262	(1 652)	-73,0%	2 262
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		133 233	259 006	186 289	8 787	117 777	167 632	(49 855)	-29,7%	259 006
Capital expenditure of Transfers and Grants										
National Government:		37 488	44 502	44 502	882	8 876	43 202	(34 326)	-79,5%	44 502
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		5 000	10 000	10 000	721	2 317	8 700	(6 383)	-73,4%	10 000
Municipal Infrastructure Grant [Schedule 5B]		32 488	34 452	34 452	161	6 559	34 452	(27 893)	-81,0%	34 452
Local Government Financial Management Grant [Schedule 5B]		-	50	50	-	-	50	(50)	-100,0%	50
Municipal Systems Improvement Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Provincial Government:		126 722	65 100	70 883	80	74 206	65 100	9 106	14,0%	65 100
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		-	5 100	6 167	80	4 637	5 100	(463)	-9,1%	5 100
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		117 977	60 000	64 715	-	69 568	60 000	9 568	15,9%	60 000
Infrastructure		-	-	-	-	-	-	-	-	-
Libraries, Archives and Museums		4 615	-	-	-	-	-	-	-	-
Other		4 130	-	-	-	-	-	-	-	-
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
District Municipality:		-	500	500	71	71	500	(429)	-85,8%	500
All Grants		-	500	500	71	71	500	(429)	-85,8%	500
Other grant providers:		-	-	185	-	-	185	(185)	-100,0%	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-Profit Institutions		-	-	185	-	-	185	(185)	-100,0%	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		164 210	110 102	116 070	1 033	83 153	108 987	(25 834)	-23,7%	110 102
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		297 443	369 108	302 358	9 821	200 930	276 619	(75 689)	-27,4%	369 108

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 30 April 2020, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

	Summary Grants Received and Utilised:						April 2020			
	Unutilised Balance 01/07/2019	Debit Balance	Received 01/07/2019 30/04/2020	Other Income	Conditions met (TRF TO Income Statement) - Operating	Conditions met (TRF TO Income Statement) - Capital	Refunded	To Other Debtors	Balance 30/04/2020	
National Government:-	1 321 838.63	-	167 214 000.00	-	-106 876 339.73	-8 875 902.56	-1 321 838.63	-	51 461 757.71	
Operating grants:-	-	-	122 762 000.00	-	-106 876 339.73	-	-	-	15 885 660.27	
Equitable share	-	-	117 997 000.00	-	-103 247 000.00	-	-	-	14 750 000.00	
Financial Management Grant	-	-	1 550 000.00	-	-1 381 755.73	-	-	-	168 244.27	
EPWP: Expanded Public Works	-	-	3 215 000.00	-	-2 247 584.00	-	-	-	967 416.00	
Capital grants:-	1 321 838.63	-	44 452 000.00	-	-	-8 875 902.56	-1 321 838.63	-	35 576 097.44	
Municipal Infrastructure Grant	1 321 838.63	-	34 452 000.00	-	-	-4 559 175.54	-1 321 838.63	-	27 892 824.46	
Integrated National Electrification Grant	-	-	10 000 000.00	-	-	-2 316 727.02	-	-	7 683 272.98	
Provincial Government:-	15 469 691.45	-85 000.00	18 526 832.95	69 568 470.25	-10 290 709.18	-74 205 658.39	-3 481.01	85 000.00	19 065 146.07	
Operating Grants plus Operating Housing:-	8 296 811.00	-85 000.00	13 426 832.95	-	-10 290 709.18	-	-	85 000.00	11 432 934.77	
Operating Provincial	1 360 000.00	-85 000.00	12 680 000.00	-	-8 516 397.05	-	-	85 000.00	5 523 602.95	
Library Service Conditional Grant	-	-	9 738 000.00	-	-7 923 503.80	-	-	-	1 814 496.20	
Proclaimed Roads	-	-	146 000.00	-	-146 000.00	-	-	-	-	
CDW Grant Operational Support	-	-	186 000.00	-	-	-	-	-	186 000.00	
Financial Management Capacity Building Grant	360 000.00	-	380 000.00	-	-30 000.00	-	-	-	710 000.00	
FMSG - Implementation of mSCOA	-	-	280 000.00	-	-260 118.25	-	-	-	19 881.75	
FMSG - Revenue Enhancement	1 000 000.00	-	800 000.00	-	-	-	-	-	1 800 000.00	
Thusong Centre	-	-	220 000.00	-	-136 903.00	-	-	-	83 097.00	
Disaster Management - COVID 19	-	-	850 000.00	-	-	-	-	-	850 000.00	
Municipal Service Delivery and Capacity Building RSEF (Operational)	-	-85 000.00	-	-	-	-	-	85 000.00	-	
Local Government Graduate Internship Grant	-	-	80 000.00	-	-19 872.00	-	-	-	60 128.00	
Operating Provincial Housing	6 936 811.00	-	746 832.95	-	-1 774 312.13	-	-	-	5 909 331.82	
Housing from Capital to Operating Top structure	-	-	-	-	-	-	-	-	-	
Touwsvier (8 Topstructure)	-	-	-	-	-	-	-	-	-	
Zwelethemba 242 Erven	767 968.49	-	-	-	-767 968.49	-	-	-	-	
USP De Doorns - 577 New erven	259 510.69	-	-	-	-259 510.69	-	-	-	-	
De Doorns 1400 PLS	2 039 797.06	-	-	-	-	-	-	-	2 039 797.06	
Avian Park 439 Houses	-	-	190 633.00	-	-190 633.00	-	-	-	-	
Rawsonville: De Nova	-	-	556 199.95	-	-556 199.95	-	-	-	-	
Sunnyside/Orchard - De Doorns	-	-	-	-	-	-	-	-	-	
Avian Park 205 Houses	3 869 534.76	-	-	-	-	-	-	-	3 869 534.76	
Title Deeds	-	-	-	-	-	-	-	-	-	
Transhex	-	-	-	-	-	-	-	-	-	
Capital grants:-	7 172 880.45	-	5 100 000.00	69 568 470.25	-	-74 205 658.39	-3 481.01	-	7 432 211.30	
Other	1 070 705.98	-	5 100 000.00	-	-	-4 637 188.14	-3 481.01	-	1 530 036.83	
RSEF	1 067 224.97	-	5 100 000.00	-	-	-4 637 188.14	-	-	1 530 036.83	
PAWC: Fire Services Capacity Building	3 481.01	-	-	-	-	-	-3 481.01	-	-	
Capital - grants Housing	6 102 174.47	-	-	69 568 470.25	-	-69 568 470.25	-	-	6 102 174.47	
Sunny Side Orchard - 109 Erven	-	-	-	-	-	-	-	-	-	
Touwsvier 900	-	-	-	-	-	-	-	-	-	
De Doorns South of the N1	-	-	-	-	-	-	-	-	-	
Housing: Transhex	6 102 174.47	-	-	69 568 470.25	-	-69 568 470.25	-	-	6 102 174.47	
Cape Winelands District Municipality:-	-	-	600 000.00	-	-	-71 245.00	-	-	528 755.00	
Operating grants:-	-	-	100 000.00	-	-	-	-	-	100 000.00	
Cape Winelands District Municipality	-	-	100 000.00	-	-	-	-	-	100 000.00	
Capital grants:-	-	-	-	-	-	-71 245.00	-	-	428 755.00	
Cape Winelands District Municipality	-	-	500 000.00	-	-	-71 245.00	-	-	428 755.00	
Housing Grants	1 518 294.13	-422 643.00	-	-	-	-	-	422 643.00	1 518 294.13	
58 Houses for staff (SAMWU)	44 824.54	-	-	-	-	-	-	-	44 824.54	
350 Houses Avian Park	-	-422 643.00	-	-	-	-	-	422 643.00	-	
1800 Zwelethemba Housing Project (A + B)	1 449 005.30	-	-	-	-	-	-	-	1 449 005.30	
339 Houses	24 464.29	-	-	-	-	-	-	-	24 464.29	
Housing Grants: Other Operational	2 991 282.53	-	-	-	-	-	-	-	2 991 282.53	
708 Avianpark	466 875.79	-	-	-	-	-	-	-	466 875.79	
331 People Housing Proj. Zwelethemba	2 524 406.74	-	-	-	-	-	-	-	2 524 406.74	
Other Grants	-	-	1 104 320.07	-	-610 174.91	-	-	-	494 145.16	
Operating grants:-	-	-	1 104 320.07	-	-610 174.91	-	-	-	494 145.16	
LGWSETA - Learnership	-	-	467 100.07	-	-	-	-	-	467 100.07	
Work for water	-	-	637 220.00	-	-610 174.91	-	-	-	27 045.09	
Capital grants:-	-	-	-	-	-	-	-	-	-	
Other Municipalities	-	-	-	-	-	-	-	-	-	
21 301 106.74	-507 643.00	187 445 153.02	69 568 470.25	-117 777 223.82	-83 152 805.95	-1 325 319.64	507 643.00	76 059 380.60		
		257 013 623.27		-200 930 029.77			GROSS BALANCE	76 059 380.60		

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.1 Supporting Table SC8

WC025 Breede Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	Ref	Budget Year 2019/20								
		2018/19 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)	1									
Basic Salaries and Wages		13 357	14 259	14 259	1 121	11 183	11 857	(674)	-6%	6 731
Pension and UIF Contributions		1 516	1 602	1 602	125	1 250	1 332	(82)	-6%	1 602
Medical Aid Contributions		261	305	305	23	233	254	(21)	-8%	305
Motor Vehicle Allowance		736	794	794	61	609	660	(51)	-8%	794
Cellphone Allowance		1 658	1 673	1 673	139	1 388	1 391	(3)	0%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		146	148	148	12	122	123	(0)	0%	7 675
Sub Total - Councillors		17 675	18 780	18 780	1 482	14 786	15 617	(831)	-5%	18 780
% increase	4		6,3%	6,3%						6,3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 463	6 645	6 645	647	5 767	5 531	236	4%	6 645
Pension and UIF Contributions		500	655	655	46	460	545	(85)	-16%	655
Medical Aid Contributions		104	93	93	7	71	77	(6)	-8%	93
Overtime		-	-	-	-	-	-	-	-	1 548
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		840	970	970	133	745	807	(62)	-8%	970
Cellphone Allowance		215	204	204	19	188	170	18	11%	204
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		106	75	75	3	30	63	(33)	-53%	75
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 228	8 643	8 643	855	7 262	7 193	69	1%	10 191
% increase	4		5,0%	5,0%						23,9%
Other Municipal Staff										
Basic Salaries and Wages		163 469	206 073	191 607	14 322	145 717	159 470	(13 753)	-9%	189 634
Pension and UIF Contributions		31 113	39 096	36 062	2 709	27 603	30 013	(2 411)	-8%	36 060
Medical Aid Contributions		17 111	23 229	21 037	1 626	15 360	17 509	(2 149)	-12%	21 037
Overtime		20 134	13 709	18 480	1 823	15 215	15 380	(166)	-1%	20 179
Performance Bonus		-	-	-	-	-	-	-	-	14 472
Motor Vehicle Allowance		7 053	8 139	9 012	628	6 937	7 501	(564)	-8%	9 012
Cellphone Allowance		1 424	1 269	1 354	121	1 256	1 127	130	11%	1 354
Housing Allowances		1 973	3 265	2 948	171	1 713	2 453	(741)	-30%	2 948
Other benefits and allowances		22 176	26 367	20 281	2 147	19 624	16 879	2 745	16%	4 134
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	5 941	6 314	6 314	534	5 142	5 255	(113)	-2%	6 314
Sub Total - Other Municipal Staff		270 395	327 461	307 095	24 081	238 565	255 588	(17 022)	-7%	305 145
% increase	4		21,1%	13,6%						12,9%
Total Parent Municipality		296 297	354 884	334 518	26 418	260 613	278 398	(17 785)	-6%	334 117
TOTAL SALARY, ALLOWANCES & BENEFITS		296 297	354 884	334 518	26 418	260 613	278 398	(17 785)	-6%	334 117
% increase	4		19,8%	12,9%						12,8%
TOTAL MANAGERS AND STAFF		278 623	336 104	315 738	24 936	245 827	262 781	(16 954)	-6%	315 336

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 **R17 311 316**.

Overtime payments are one month in arrear, this being the reason that 9 months spending been reflecting on the end of April 2020 reports. Overtime should be monitored closely.

From 1 July 2019 till 30 April 2020	Budget for the year	Estimate for the 9 months	Actual to Date	Variance
Overtime	17 311 316	12 983 487	15 414 901	-2 431 414
Temporary personnel	16 472 286	12 354 215	11 187 433	1 166 782

Summary of number of employees and councillors paid during April 2020.

		<u>February 2020</u>	<u>March 2020</u>	<u>April 2020</u>
EPWP	Temporary	304	322	309
Temporary	For 6 months	69	55	15
Permanent		895	891	889
Councillors		41	41	41
TOTAL		<u>1 309</u>	<u>1 309</u>	<u>1 254</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 - M10 April

Month	2018/19	Budget Year 2019/20							
	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	1 419	15 338	12 454	1 379	1 379	12 454	11 075	88,9%	1%
August	3 446	13 421	11 080	6 365	7 743	23 534	15 790	67,1%	4%
September	8 678	15 338	15 112	4 068	11 811	38 646	26 835	69,4%	6%
October	12 521	15 338	12 670	7 376	19 188	51 316	32 128	62,6%	10%
November	10 392	15 338	13 582	7 618	26 805	64 898	38 092	58,7%	14%
December	2 393	15 338	15 062	6 571	33 376	79 960	46 584	58,3%	17%
January	3 281	17 255	17 082	5 297	38 673	97 042	58 369	60,1%	20%
February	3 613	17 255	14 827	75 049	113 723	111 870	(1 853)	-1,7%	59%
March	26 514	15 338	15 284	11 929	125 652	127 154	1 502	1,2%	66%
April	11 961	17 255	13 959	3 042	128 693	141 113	12 420	8,8%	67%
May	22 284	17 255	14 277			155 391	-	0,0%	0%
June	159 500	17 255	42 765			198 156	-	0,0%	0%
Total Capital expenditure	266 003	191 723	198 156	128 693					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 30 April 2020.

Capital Progress Report 2019/20	April 2020										
PROJECT FUNDING	Total Approved Budget 2019/20	Roll overs requests from 2018/19	Veriments/ Additional funding	Adjustments Feb 2020	Total Funded budget 2019/20	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN											
Projects (B/F) (R38.5m)	0	161 793	0	0	161 793	0,00	158 908,70	146 300,00	0,00	15 493,00	90,42%
TOTAL EXTERNAL LOAN	0	161 793	0	0	161 793	0,00	158 908,70	146 300,00	0,00	15 493,00	90,42%
CAPITAL REPLACEMENT RESERVE											
Projects New	71 595 359	2 534 104	-37 000	-10 804 919	63 287 544	1 222 292,44	38 971 167,98	38 520 060,75	1 977 068,12	24 767 483,25	60,87%
Projects (B/F)	3 000 000	9 555 061	2 178 129	-1 000 000	13 733 190	0,00	7 083 094,39	6 149 861,02	31 063,80	7 583 328,98	44,78%
Projects (MIG Counter Funding)	4 450 000	0	-2 005 000	0	2 445 000	0,00	416 373,92	345 000,00	0,00	2 100 000,00	14,11%
CRR Connections (Public Contr)	723 556	0	0	0	723 556	0,00	80 587,37	80 587,37	0,00	642 968,63	11,14%
Furniture and Equipment	1 051 600	0	-136 129	20 000	935 471	157 116,38	333 202,61	298 833,61	0,00	636 637,39	31,94%
TOTAL CRR	80 820 515	12 089 165	0	-11 784 919	81 124 761	1 379 408,82	46 884 426,27	45 394 342,75	2 008 131,92	35 730 418,25	55,96%
INSURANCE RESERVE											
Insurance Reserve	800 000	0	0	0	800 000	0,00	0,00	0,00	0,00	800 000,00	0,00%
TOTAL INSURANCE RESERVE	800 000	0	0	0	800 000	0,00	0,00	0,00	0,00	800 000,00	0,00%
TOTAL BASIC CAPITAL	81 620 515	12 250 958	0	-11 784 919	82 086 554	1 379 408,82	47 043 334,97	45 540 642,75	2 008 131,92	36 545 911,25	55,48%
CAPITAL: GRANT FUNDING											
District Municipality	500 000	0	0	0	500 000	0,00	163 611,20	71 245,00	71 245,00	428 755,00	14,25%
PAWC: RSEP	5 100 000	0	0	1 067 224	6 167 224	21 739,14	4 681 083,75	4 637 188,14	80 000,00	1 530 035,86	75,19%
National Government: MIG (DORA)	34 452 000	0	0	0	34 452 000	972 769,62	6 831 800,88	6 559 175,54	161 480,00	27 892 824,46	19,04%
National Government: INEP (DORA)	10 000 000	0	0	0	10 000 000	0,00	2 316 727,02	2 316 727,02	720 737,36	7 683 272,98	23,17%
National Government: FMG (DORA)	50 000	0	0	0	50 000	0,00	0,00	0,00	0,00	50 000,00	0,00%
Other	0	0	0	185 000	185 000	0,00	0,00	0,00	0,00	185 000,00	0,00%
PAWC: Housing (Services)	60 000 000	0	0	4 715 407	64 715 407	0,00	69 568 470,25	69 568 470,25	0,00	-4 853 063,25	107,50%
TOTAL : GRANT FUNDING	110 102 000	0	0	5 967 631	116 069 631	994 508,76	83 561 693,10	83 152 805,95	1 033 462,36	32 916 825,05	71,64%
TOTAL FUNDING	191 722 515	12 250 958	0	-5 817 288	198 156 185	2 373 917,58	130 605 028,07	128 693 448,70	3 041 594,28	69 462 736,30	64,95%

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.2 The list of deviations from, and rectification of minor breaches of the procurement process for the period April 2020 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

DEVIATIONS FOR THE MONTH ENDED APRIL 2020						
Deviation Reference	Amount	Service Provider	Deviation Category	Additional Information (where necessary) SHORT SUMMARY	Directorate	Department
BVD 348/ 2020	R54 980,13	Fairbridges	Exceptional case	Review proceedings were instituted in the Western Cape High Court. The matter had to be opposed and for this purpose, three (3) quotations were requested, replies thereto received and this specific firm was duly instructed. However, due to the nature of legal matters, it is impossible to, from the outset determine the exact amount which would be incurred for legal costs.	SSS	Legal services
BVD 349/ 2020	R8 660,81	Fairbridges	Exceptional case	This payment relates to the invoice submitted by the correspondent attorney. Our duly appointed attorney of record is at liberty to appoint a correspondent firm of its choice which rendered good service in the past. In this instance, the municipality agreed that the said correspondent firm may be utilized. It follows that it was impractical and impossible for the municipality to follow a procurement process.	SSS	Legal services
BVD 350/ 2020	R59 360,42	Genadendal Jackies Bezaar	Emergency	Detailed reasoning still to be provided (in terms of COVID 19) by the user department	Technical Services	Solid Waste and Area Cleaning
BVD 351/ 2020	rates	Genadendal Jackies Bezaar	Emergency	Detailed reasoning still to be provided (in terms of COVID 19) by the user department, for various fleet rentals	Technical Services	Solid Waste and Area Cleaning
BVD 352/ 2020	R182 160,00	HN Landbou Kontrakteurs	Emergency	Detailed reasoning still to be provided (in terms of COVID 19) by the user department, for fleet rental	Technical Services	Solid Waste and Area Cleaning
BVD 353/ 2020	R124 675,85	Fairbridges	Exceptional case	The stated firm is on record for BVM in pending litigious matters. Their hourly fees (rate) is R1 600.00. It is impractical to appoint an alternative firm at this advanced stage in respect of the legal disputes.	SSS	Legal services
BVD 354/ 2020	R75 054,75	Adapt IT	Exceptional case	Renewal software licences for software previously procured by the municipality. It is practically impossible to go on a procurement process as we are renewing software license of a product we have procured already.	Financial Services	Financial Planning
BVD 355/ 2020	rates	Vaious Suppliers (Auto Repair Import Export, Pienaar Brothers, etc.)	Emergency	Various PPE items (in terms of COVID 19) were procured via an emergency to ensure that essential workers were provided with the necessary PPE	Financial Services	Stores
BVD 356/ 2020	R64 860,00	Sanitech	Emergency	Detailed reasoning still to be provided (in terms of COVID 19) for showers and chemical toilets	Community Services	Housing and Human Settlements
BVD 357/2020	rates	Visser's Ingenieurswerke	Emergency	water tanker stands were procured due the emergency water facilities being installed to provide communities with water during the COvid -19 lockdown,	Technical Services	Bulk Services
	R569 751,96					

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.3 No Irregular and/or unauthorized Expenditure for the period April 2020 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.4 Awards made at Supply Chain for the month of April 2020.

TENDERS AWARDED DURING APRIL 2020				
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT
22/04/2020	BV820/2019	SUPPLY AND DELIVERY OF COMBINATION HIGH PRESSURE WATER AND VACUUM DRAIN CLEANING MACHINE ONTO A SINGLE CHASSIS	AAD Truck and Bus (Pty) Ltd	R 3 098 551,90
22/04/2020	BV836/2019	RELOCATION OF OUTSIDE TOILETS AND CONVERSION INTO BATHROOM FACILITIES IN ZWELETHEMBA, WORCESTER	Meyer Electrical and Construction	R 1 640 072,50
Note: The amounts for BV820/ 2019 includes 15% VAT				
Note: The amount for BV836/ 2019 includes 10% contingencies and 15% VAT				

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 No procurement premiums paid for the month of April 2020.

PART 2 - SUPPORTING DOCUMENTATION

SECTION 12 - MUNICIPAL MANAGER'S QUALITY CERTIFICATE

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month, April of 2020 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: 15 May 2020