
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT APRIL 2021

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2020/2021 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 2021 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

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

RESOLVED

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

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 - EXECUTIVE SUMMARY

3.1 INTRODUCTION

The audited outcome for 2019/2020 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 2021 contains the final outcomes for the 2019/2020 audit. The municipality has achieved a clean audit opinion (Unqualified with no matters of emphasis).

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2020 – 30 April 2021 is R853 614 358 or 76.05% of the total budgeted revenue R1 122 380 138.

Property Rates

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

Service charges - electricity revenue

Electricity revenue shows an under performance due to electricity sales being less than anticipated.

Service charges – water revenue

Water revenue shows an over performance due to additional water consumption during the summer season.

Service charges – sanitation revenue

Sanitation shows an over performance due to the annual billing that was done in the month of July.

Service charges – refuse revenue

Refuse shows an over performance due to the annual billing that was done in the month of July.

Rental of facilities and equipment

The reported revenue for rental of facilities and equipment shows an over performance this is due to the budget for rental revenue that has been amended downwards in line with the Covid - regulations. Rental income has improved due to processes starting to normalise as a result of Lockdown Level 1.

Interest earned – external investments

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

Interest earned – outstanding debtors

The interest on debtors shows an over performance as a result of the increase of outstanding debtors.

Fines, penalties and forfeits

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

Licenses and permits

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

Agency services

The income on agency services shows an over performance. The increase is mainly due to processes starting to normalise as a result of Lockdown Level 1.

Transfers and subsidies – operating

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

Transfers and subsidies – capital

Capital grants are recognized when capital expenditure has been capitalized.

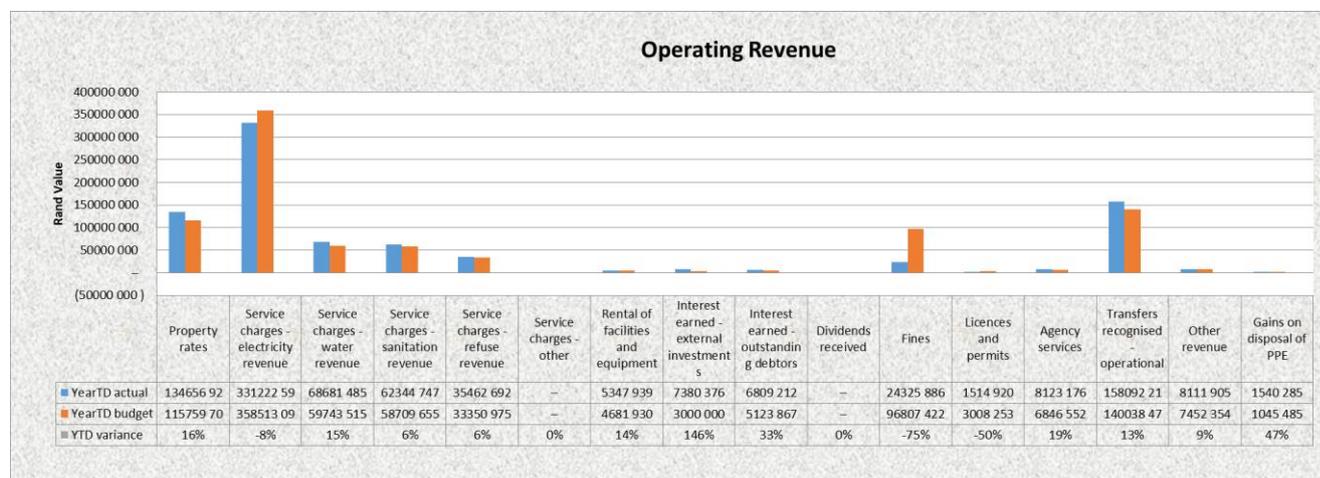
Other revenue

The reported revenue for Other Revenue shows and over performance this is due to the budget for other revenue that has been amended downwards in line with the Covid - regulations. Other revenue has improved due to processes starting to normalise as a result of Lockdown Level 1.

Gains on disposal of PPE

Gains on the disposal of assets are higher than anticipated.

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

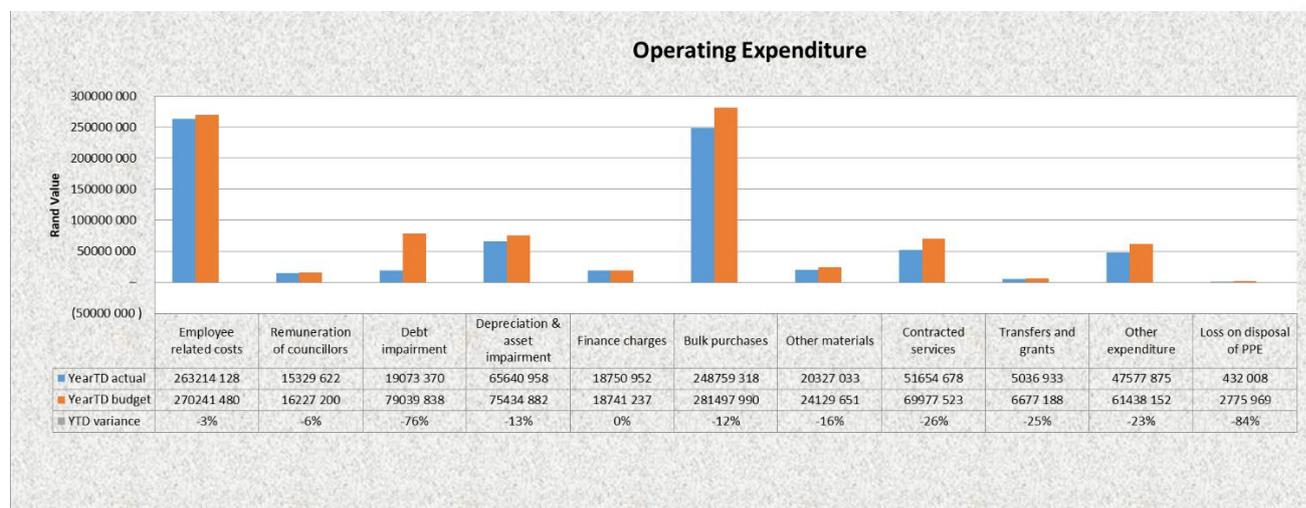


Operating Expenditure by Type

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 R755 796 875 or 68.89% of the total budgeted expenditure R1 097 185 017.

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

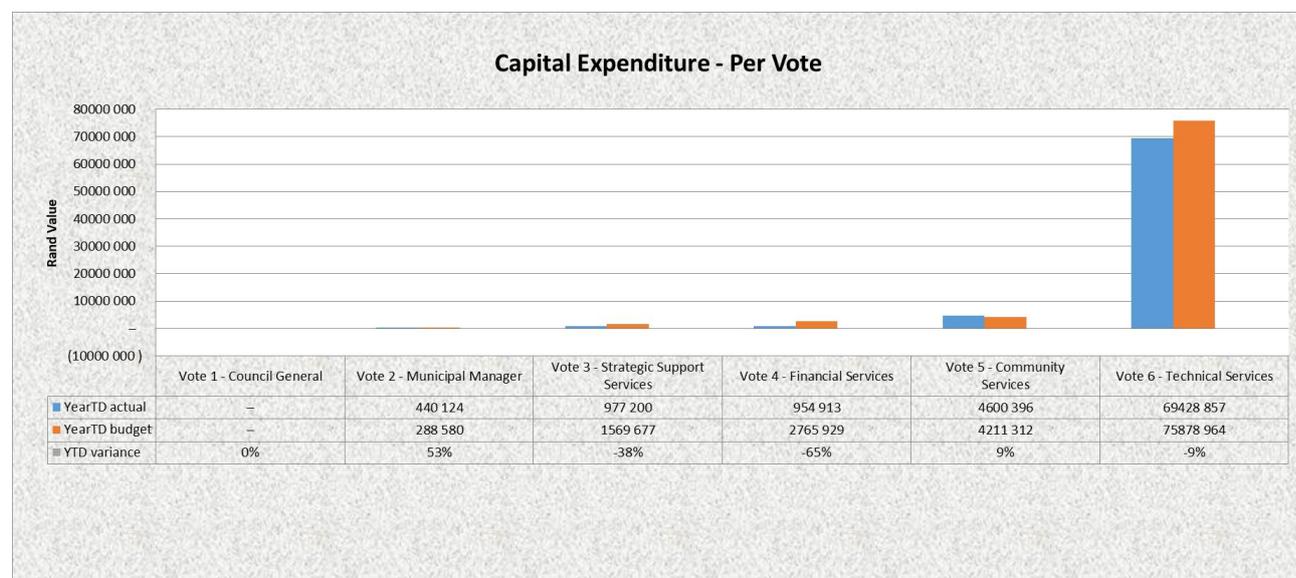


Capital Expenditure

The total capital expenditure for the period 1 July 2020 – 30 April 2021, amounts to R76 401 490 or 57.42% of the total capital budget that amounts to R133 068 755.

Capital grant funding spending for the period amounts to R38 778 868 or 70.42% of the total capital grant budget that amounts to R55 065 372.

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 R230 633 171.

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 2021.

Refer to Section 10 – Supporting Table SC1

3.4 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

PART 1 – IN-YEAR REPORT

SECTION 4 – IN-YEAR BUDGET TABLES

4.1 Monthly budget statements

4.1.1 Table C1: Monthly Budget Statement Summary

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

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

Description	2019/20	Budget Year 2020/21							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Financial Performance									
Property rates	145 107	146 998	146 998	10 460	134 657	115 760	18 897	16%	146 998
Service charges	622 044	646 947	644 447	51 767	497 712	510 317	(12 606)	-2%	644 447
Investment revenue	11 508	3 112	6 000	858	7 380	3 000	4 380	146%	6 000
Transfers and subsidies	141 850	208 112	171 213	213	158 092	140 038	18 054	13%	171 213
Other own revenue	91 210	150 326	153 721	4 134	55 773	124 966	(69 193)	-55%	153 721
Total Revenue (excluding capital transfers and contributions)	1 011 719	1 155 495	1 122 380	67 432	853 614	894 081	(40 467)	-5%	1 122 380
Employee costs	297 258	317 416	324 289	25 762	263 214	270 241	(7 027)	-3%	324 289
Remuneration of Councillors	18 413	18 780	19 473	1 537	15 330	16 227	(898)	-6%	19 473
Depreciation & asset impairment	87 504	95 246	95 246	36 210	65 641	75 435	(9 794)	-13%	95 246
Finance charges	23 643	23 653	23 653	1 807	18 751	18 741	10	0%	23 653
Materials and bulk purchases	345 745	346 130	367 033	27 105	269 086	305 628	(36 541)	-12%	367 033
Transfers and subsidies	6 938	65 605	8 153	40	5 037	6 677	(1 640)	-25%	8 153
Other expenditure	231 691	208 045	259 337	11 237	118 738	213 231	(94 494)	-44%	259 337
Total Expenditure	1 011 191	1 074 875	1 097 185	103 699	755 797	906 181	(150 384)	-17%	1 097 185
Surplus/(Deficit)	528	80 620	25 195	(36 267)	97 817	(12 100)	109 917	-908%	25 195
Transfers and subsidies - capital (monetary alloc	146 877	82 337	53 468	-	-	43 775	(43 775)	-100%	53 468
Contributions & Contributed assets	185	1 147	1 597	(13)	4 918	1 284	3 634	283%	1 597
Surplus/(Deficit) after capital transfers & contributions	147 589	164 104	80 260	(36 280)	102 735	32 959	69 776	212%	80 260
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	147 589	164 104	80 260	(36 280)	102 735	32 959	69 776	212%	80 260
Capital expenditure & funds sources									
Capital expenditure	195 481	99 914	133 069	18 253	76 401	84 714	(8 313)	-10%	133 069
Capital transfers recognised	147 062	83 484	55 065	5 177	38 779	38 245	534	1%	55 065
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	159	-	-	-	-	-	-	-	-
Internally generated funds	48 260	16 429	78 003	13 076	37 623	46 469	(8 847)	-19%	78 003
Total sources of capital funds	195 481	99 914	133 069	18 253	76 401	84 714	(8 313)	-10%	133 069
Financial position									
Total current assets	313 695	238 547	238 547		381 157				238 547
Total non current assets	2 410 862	2 498 469	2 498 469		2 409 000				2 498 469
Total current liabilities	190 720	131 650	131 650		162 350				131 650
Total non current liabilities	447 981	424 474	424 474		434 940				424 474
Community wealth/Equity	2 085 857	2 180 893	2 180 893		2 192 867				2 180 893
Cash flows									
Net cash from (used) operating	143 019	34 810	36 690	(322)	156 881	82 895	(73 986)	-89%	34 810
Net cash from (used) investing	(82 049)	(99 864)	(132 780)	(18 284)	(76 392)	(55 457)	20 935	-38%	(97 397)
Net cash from (used) financing	(10 400)	(11 652)	(11 652)	26	(11 575)	(11 606)	(30)	0%	(11 652)
Cash/cash equivalents at the month/year end	160 437	23 325	53 978	-	230 633	177 552	(53 081)	-30%	87 481
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	40 915	16	7 682	5 077	5 857	4 686	34 177	110 509	208 918
Creditors Age Analysis									
Total Creditors	25	135	7	-	-	-	-	-	167

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	2019/20	Budget Year 2020/21							
		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>		300 853	212 426	217 335	13 911	193 582	169 864	23 719	14%	217 335
Executive and council		2 449	108	108	20	364	85	279	326%	108
Finance and administration		298 404	212 318	217 227	13 890	193 218	169 778	23 440	14%	217 227
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		42 087	213 570	159 530	926	56 475	129 875	(73 400)	-57%	159 530
Community and social services		11 080	11 323	11 456	105	9 548	9 260	289	3%	11 456
Sport and recreation		3 034	1 811	2 126	136	1 022	1 719	(697)	-41%	2 126
Public safety		3 140	118 761	119 447	346	25 542	97 611	(72 069)	-74%	119 447
Housing		24 833	81 675	26 501	340	20 362	21 284	(922)	-4%	26 501
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		86 944	24 568	20 343	803	12 291	16 362	(4 070)	-25%	20 343
Planning and development		6 666	3 209	3 857	94	1 327	3 161	(1 833)	-58%	3 857
Road transport		79 465	19 109	13 109	709	10 964	10 386	578	6%	13 109
Environmental protection		813	2 250	3 378	-	-	2 815	(2 815)	-100%	3 378
<i>Trading services</i>		728 897	788 416	780 138	51 780	596 184	622 956	(26 773)	-4%	780 138
Energy sources		434 289	483 733	480 132	35 027	340 141	381 443	(41 302)	-11%	480 132
Water management		108 331	114 878	112 627	6 489	92 845	90 360	2 485	3%	112 627
Waste water management		128 062	129 575	123 063	6 815	105 897	99 313	6 585	7%	123 063
Waste management		58 215	60 230	64 316	3 449	57 299	51 840	5 459	11%	64 316
<i>Other</i>	4	-	-	100	-	-	83	(83)	-100%	100
Total Revenue - Functional	2	1 158 781	1 238 979	1 177 446	67 420	858 532	939 140	(80 608)	-9%	1 177 446
Expenditure - Functional										
<i>Governance and administration</i>		206 846	212 950	258 602	17 637	166 139	214 122	(47 983)	-22%	258 602
Executive and council		42 639	34 373	38 690	2 633	30 862	32 186	(1 324)	-4%	38 690
Finance and administration		160 944	175 137	216 199	14 735	132 502	178 850	(46 348)	-26%	216 199
Internal audit		3 263	3 440	3 713	270	2 775	3 086	(311)	-10%	3 713
<i>Community and public safety</i>		132 945	233 542	188 750	11 511	117 255	156 363	(39 108)	-25%	188 750
Community and social services		23 513	23 802	26 731	3 105	20 093	22 107	(2 014)	-9%	26 731
Sport and recreation		27 661	24 824	26 044	2 480	18 762	21 514	(2 752)	-13%	26 044
Public safety		58 427	111 459	112 918	4 428	61 550	93 825	(32 275)	-34%	112 918
Housing		23 184	73 371	22 971	1 464	16 787	18 849	(2 062)	-11%	22 971
Health		161	85	85	34	62	68	(5)	-8%	85
<i>Economic and environmental services</i>		107 095	78 560	79 193	14 428	58 928	64 560	(5 631)	-9%	79 193
Planning and development		15 655	17 689	17 360	1 808	14 018	14 365	(347)	-2%	17 360
Road transport		90 316	58 185	57 971	12 526	42 432	46 985	(4 553)	-10%	57 971
Environmental protection		1 125	2 686	3 863	94	2 478	3 209	(732)	-23%	3 863
<i>Trading services</i>		563 108	547 807	569 922	60 109	413 123	470 558	(57 435)	-12%	569 922
Energy sources		378 176	385 532	401 464	36 280	295 123	333 418	(38 295)	-11%	401 464
Water management		68 515	59 664	63 823	9 015	47 174	52 186	(5 013)	-10%	63 823
Waste water management		66 446	60 472	62 334	9 701	43 874	50 585	(6 711)	-13%	62 334
Waste management		49 970	42 139	42 301	5 113	26 952	34 369	(7 417)	-22%	42 301
<i>Other</i>		1 197	2 017	718	14	352	579	(227)	-39%	718
Total Expenditure - Functional	3	1 011 191	1 074 875	1 097 185	103 699	755 797	906 181	(150 384)	-17%	1 097 185
Surplus/ (Deficit) for the year		147 589	164 104	80 260	(36 280)	102 735	32 959	69 776	212%	80 260

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

The budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality. On the next paged; as part of Table C3; a table with the sub-votes is also prepared.

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

Vote Description	Ref	2019/20	Budget Year 2020/21							
		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	449	108	108	20	364	85	279	326,4%	108
Vote 2 - Municipal Manager		7 434	14 734	15 067	-	-	12 043	(12 043)	-100,0%	15 067
Vote 3 - Strategic Support Services		3 094	1 110	1 766	48	863	1 440	(577)	-40,1%	1 766
Vote 4 - Financial Services		291 867	195 113	199 335	12 254	189 990	155 545	34 445	22,1%	199 335
Vote 5 - Community Services		101 230	226 081	172 372	1 398	65 898	140 065	(74 167)	-53,0%	172 372
Vote 6 - Technical Services		754 706	801 832	788 798	53 699	601 417	629 962	(28 545)	-4,5%	788 798
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	1 158 781	1 238 979	1 177 446	67 420	858 532	939 140	(80 608)	-8,6%	1 177 446
Expenditure by Vote										
Vote 1 - Council General	1	37 996	30 581	34 904	2 397	28 111	29 057	(946)	-3,3%	34 904
Vote 2 - Municipal Manager		11 268	10 939	11 504	1 133	8 354	9 503	(1 149)	-12,1%	11 504
Vote 3 - Strategic Support Services		59 431	56 019	70 439	6 072	52 242	58 209	(5 967)	-10,3%	70 439
Vote 4 - Financial Services		66 397	88 654	105 803	4 952	52 138	87 560	(35 422)	-40,5%	105 803
Vote 5 - Community Services		178 895	244 974	196 294	11 397	125 816	162 608	(36 792)	-22,6%	196 294
Vote 6 - Technical Services		657 203	643 709	678 242	77 747	489 136	559 244	(70 108)	-12,5%	678 242
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	1 011 191	1 074 875	1 097 185	103 699	755 797	906 181	(150 384)	-16,6%	1 097 185
Surplus/ (Deficit) for the year	2	147 589	164 104	80 260	(36 280)	102 735	32 959	69 776	211,7%	80 260

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

Vote Description	Ref	Budget Year 2020/21								
		2019/20	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
Expenditure by Vote	1									
Vote 1 - Council General		37 996	30 581	34 904	2 397	28 111	29 057	(946)	-3%	34 904
1.1 - Admin		24 924	17 314	21 008	1 487	18 318	17 501	817	5%	21 008
1.2 - Mayoral Office		13 072	13 267	13 896	910	9 793	11 556	(1 762)	-15%	13 896
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		11 268	10 939	11 504	1 133	8 354	9 503	(1 149)	-12%	11 504
2.1 - Office Support		4 610	3 745	3 738	225	2 732	3 091	(360)	-12%	3 738
2.2 - Internal Audit		3 263	3 440	3 713	270	2 775	3 086	(311)	-10%	3 713
2.3 - Project Management		1 964	2 285	2 286	521	1 659	1 859	(200)	-11%	2 286
2.4 - Ombudsman		2	2	2	0	2	2	(0)	-11%	2
2.5 - Enterprise Risk Management		1 423	1 447	1 743	115	1 182	1 448	(267)	-18%	1 743
2.6 - Jobs4U		7	21	21	2	5	16	(12)	-71%	21
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		59 431	56 019	70 439	6 072	52 242	58 209	(5 967)	-10%	70 439
3.1 - Administration & Support Services		23 060	20 624	27 589	2 893	19 126	22 821	(3 696)	-16%	27 589
3.2 - Human Resources		12 038	11 591	12 778	990	10 149	10 489	(340)	-3%	12 778
3.3 - Information Communication Technology		12 150	11 089	16 377	1 280	12 955	13 593	(639)	-5%	16 377
3.4 - IDP/ PMS/ SDBIP		2 194	2 152	2 159	342	1 807	1 776	31	2%	2 159
3.5 - Communications & Media Relations		2 236	1 245	1 462	115	1 066	1 214	(148)	-12%	1 462
3.6 - Local Economic Development		4 005	4 968	4 170	211	3 059	3 437	(379)	-11%	4 170
3.7 - Legal Services		3 749	4 349	5 904	241	4 081	4 877	(796)	-16%	5 904
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		66 397	88 654	105 803	4 952	52 138	87 560	(35 422)	-40%	105 803
4.1 - Administration		21 969	29 675	34 571	1 713	18 992	28 405	(9 412)	-33%	34 571
4.2 - Revenue		29 310	46 516	56 568	2 164	21 857	47 019	(25 162)	-54%	56 568
4.3 - Financial Planning		1 630	2 190	3 753	32	764	3 088	(2 323)	-75%	3 753
4.4 - Supply Chain Management		13 488	10 272	10 911	1 043	10 525	9 049	1 476	16%	10 911
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		178 895	244 974	196 294	11 397	125 816	162 608	(36 792)	-23%	196 294
5.1 - Administration & Support Services		7 123	5 293	5 883	515	4 773	4 848	(75)	-2%	5 883
5.2 - Human Settlements & Housing		23 205	73 386	22 977	1 449	16 662	18 854	(2 192)	-12%	22 977
5.3 - Libraries		14 324	14 944	15 103	1 451	12 052	12 530	(478)	-4%	15 103
5.4 - Fire Brigade & Disaster Risk Management		30 007	33 469	33 276	3 125	28 006	27 561	445	2%	33 276
5.5 - Traffic Services		81 399	97 095	98 297	2 889	49 010	81 694	(32 684)	-40%	98 297
5.6 - Municipal Halls and Resorts		8 668	8 045	8 596	740	6 416	7 112	(697)	-10%	8 596
5.7 - Customer Care Services		3 105	3 712	3 248	225	2 794	2 685	109	4%	3 248
5.8 - Sports and Recreation		10 981	8 946	8 829	969	6 040	7 256	(1 216)	-17%	8 829
5.9 - Health		83	85	85	34	62	68	(5)	-8%	85
		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		657 203	643 709	678 242	77 747	489 136	559 244	(70 108)	-13%	678 242
6.1 - Public Works		90 788	95 622	105 353	17 832	73 402	85 945	(12 543)	-15%	105 353
6.2 - Cemeteries		2 264	2 192	4 886	541	2 675	4 052	(1 377)	-34%	4 886
6.3 - Recreational Facilities		8 537	7 803	8 703	854	6 563	7 205	(642)	-9%	8 703
6.4 - Refuse Removal		52 407	44 879	44 784	5 289	28 635	36 432	(7 798)	-21%	44 784
6.5 - Sewerages		60 292	50 544	52 656	8 854	39 357	42 757	(3 400)	-8%	52 656
6.6 - Electricity Management		374 400	383 005	398 037	35 363	291 329	330 666	(39 337)	-12%	398 037
6.7 - Water Management		68 515	59 664	63 823	9 015	47 174	52 186	(5 013)	-10%	63 823
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 011 191	1 074 875	1 097 185	103 699	755 797	906 181	(150 384)	(0)	1 097 185
Surplus/ (Deficit) for the year	2	147 589	164 104	80 260	(36 280)	102 735	32 959	69 776	0	80 260

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	2019/20	Budget Year 2020/21							
		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		145 107	146 998	146 998	10 460	134 657	115 760	18 897	16%	146 998
Service charges - electricity revenue		416 707	452 478	452 478	35 003	331 223	358 513	(27 290)	-8%	452 478
Service charges - water revenue		91 484	75 888	75 888	6 489	68 681	59 744	8 938	15%	75 888
Service charges - sanitation revenue		73 688	76 490	73 990	6 828	62 345	58 710	3 635	6%	73 990
Service charges - refuse revenue		40 166	42 092	42 092	3 448	35 463	33 351	2 112	6%	42 092
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		10 671	2 223	5 618	515	5 348	4 682	666	14%	5 618
Interest earned - external investments		11 508	3 112	6 000	858	7 380	3 000	4 380	146%	6 000
Interest earned - outstanding debtors		8 133	6 467	6 467	754	6 809	5 124	1 685	33%	6 467
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		51 034	118 474	118 474	324	24 326	96 807	(72 482)	-75%	118 474
Licences and permits		2 211	3 797	3 797	135	1 515	3 008	(1 493)	-50%	3 797
Agency services		7 543	8 641	8 641	420	8 123	6 847	1 277	19%	8 641
Transfers and subsidies		141 850	208 112	171 213	213	158 092	140 038	18 054	13%	171 213
Other revenue		11 618	9 406	9 405	446	8 112	7 452	660	9%	9 405
Gains on disposal of PPE		-	1 320	1 320	1 540	1 540	1 045	495	47%	1 320
Total Revenue (excluding capital transfers and contributions)		1 011 719	1 155 495	1 122 380	67 432	853 614	894 081	(40 467)	-5%	1 122 380
Expenditure By Type										
Employee related costs		297 258	317 416	324 289	25 762	263 214	270 241	(7 027)	-3%	324 289
Remuneration of councillors		18 413	18 780	19 473	1 537	15 330	16 227	(898)	-6%	19 473
Debt impairment		90 509	85 167	95 167	-	19 073	79 040	(59 966)	-76%	95 167
Depreciation & asset impairment		87 504	95 246	95 246	36 210	65 641	75 435	(9 794)	-13%	95 246
Finance charges		23 643	23 653	23 653	1 807	18 751	18 741	10	0%	23 653
Bulk purchases		318 842	326 798	337 798	25 208	248 759	281 498	(32 739)	-12%	337 798
Other materials		26 904	19 332	29 236	1 897	20 327	24 130	(3 803)	-16%	29 236
Contracted services		64 401	64 602	85 097	7 507	51 655	69 978	(18 323)	-26%	85 097
Transfers and subsidies		6 938	65 605	8 153	40	5 037	6 677	(1 640)	-25%	8 153
Other expenditure		76 388	54 773	75 570	3 298	47 578	61 438	(13 860)	-23%	75 570
Loss on disposal of PPE		394	3 504	3 504	432	432	2 776	(2 344)	-84%	3 504
Total Expenditure		1 011 191	1 074 875	1 097 185	103 699	755 797	906 181	(150 384)	-17%	1 097 185
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		146 877	82 337	53 468	-	-	43 775	(43 775)	(0)	53 468
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all))		-	1 147	1 147	(13)	4 918	909	4 009	0	1 147
Transfers and subsidies - capital (in-kind - all)		185	-	450	-	-	375	(375)	(0)	450
Surplus/(Deficit) after capital transfers & contributions		147 589	164 104	80 260	(36 280)	102 735	32 959			80 260
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		147 589	164 104	80 260	(36 280)	102 735	32 959			80 260
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		147 589	164 104	80 260	(36 280)	102 735	32 959			80 260
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		147 589	164 104	80 260	(36 280)	102 735	32 959			80 260

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	Variations greater than 5% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	16%	Property rates shows an over performance due to the annual billing that was done in the month of July.	
	Service charges - electricity revenue	-8%	Electricity revenue shows an under performance due to electricity sales being less than anticipated.	
	Service charges - water revenue	15%	Water revenue shows an over performance due to additional water consumption during the summer season.	
	Service charges - sanitation revenue	6%	Sanitation shows an over performance due to the annual billing that was done in the month of July.	
	Service charges - refuse revenue	6%	Refuse shows an over performance due to the annual billing that was done in the month of July.	
	Rental of facilities and equipment	14%	The reported revenue for rental of facilities and equipment shows an over performance this is due to the budget for rental revenue that has been amended downwards in line with the Covid - regulations. Rentals income has improved due to processes starting to normalise as a result of Lockdown Level 1.	
	Interest earned - external investments	146%	Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies	
	Interest earned - outstanding debtors	33%	The interest on debtors shows an over performance as a result of the increase of outstanding debtors.	
	Fines, penalties and forfeits	-75%	An accrual for traffic fines has been raised for the period. Final traffic fine provisions and accounting treatment are done at financial year end.	
	Licences and permits	-50%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Agency services	19%	The income on agency services shows an over performance. The increase are mainly due to processes starting to normalise as a result of Lockdown Level 1.	
	Transfers and subsidies - operating	13%	Transfers of grants and subsidies are done throughout the financial year. All operational conditional grant revenue has been recognised where the conditions are met. The second transfer of the equitable share has been fully recognised due to the fact that it is an unconditional grant.	
	Transfers and subsidies - capital	100%	Capital grants recognised when capital expenditure has been capitalised.	
	Other revenue	9%	The reported revenue for Other Revenue shows an over performance this is due to the budget for other revenue that has been amended downwards in line with the Covid - regulations. Other revenue has improved due to processes starting to normalise as a result of Lockdown Level 1.	
	Gains on disposal of PPE	47%	Gains on the disposal of assets are higher than anticipated.	
2	Expenditure By Type			
	Remuneration of councillors	-6%	Councillors are currently remunerated on the 2019/2020 Gazette.	
	Debt impairment	-76%	Debt impairment for 2020/2021 are only partially updated on the financial system.	
	Depreciation & asset impairment	-13%	Depreciation for 2020/2021 are only partially updated on the financial system.	
	Bulk purchases	-12%	Electricity and water purchases till April 2021 are pro-rata less than anticipated.	
	Other materials	-16%	Expenditure on materials and supplies till April 2021 are pro-rata less than anticipated.	
	Contracted services	-26%	Expenditure on contracted and outsourced services till April 2021 are pro-rata less than anticipated.	
	Transfers and subsidies	-25%	Monetary allocations to individuals and organisations till April 2021 are pro-rata less than anticipated.	
	Other expenditure	-23%	Expenditure on general expenses till April 2021 are pro-rata less than anticipated.	
	Loss on disposal of PPE	-84%	Losses on the disposal of assets are less than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-10%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	1%	During the adjustment budget in February we have amend the budget related to actual collection rate. Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Property Rates	12%	During the adjustment budget in Febr we have amend the budget related to actual collection rate. Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Other revenue	21%	During the adjustment budget in Febr we have amend the budget related to actual collection rate. Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Government - Operating	-4%	Budget that we will receive the add funding for the libraries in May but it was already paid into the Mun account	
	Government Capital	8%	Have budget that we will received the last INEP funding in Jun but we received it in March 2021	
	Interest	39%	Interest on the investment and the current account was higher than anticipated and the investment process been done monthly	
	Suppliers	-2%	Process was reviewed and amend through the adjustment budget	
	Transfer and grants	41%	Process was reviewed and amend through the adjustment budget	
	Capital assets	-38%	Capital projects is currently on there way, but to ensure we have control over spending and the issue of the Covid 19 impact the project plans is later in the year.	
	Consumer deposits	32%	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	2019/20		Budget Year 2020/21						
		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		4	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		3 333	10	893	1	220	109	111	102%	893
Vote 3 - Strategic Support Services		305	5	650	-	49	642	(592)	-92%	650
Vote 4 - Financial Services		167	-	1 233	25	785	1 233	(448)	-36%	1 233
Vote 5 - Community Services		2 153	5	10 860	1 967	4 449	3 536	912	26%	10 860
Vote 6 - Technical Services		109 852	61 701	95 799	12 976	60 513	57 884	2 629	5%	95 799
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	115 815	61 721	109 435	14 969	66 015	63 403	2 612	4%	109 435
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		2 103	1 900	1 764	220	220	180	40	22%	1 764
Vote 3 - Strategic Support Services		334	-	928	-	928	928	(0)	0%	928
Vote 4 - Financial Services		8	1 005	1 837	33	170	1 533	(1 363)	-89%	1 837
Vote 5 - Community Services		811	700	1 150	18	152	675	(523)	-78%	1 150
Vote 6 - Technical Services		76 410	34 588	17 954	3 013	8 916	17 995	(9 079)	-50%	17 954
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	79 666	38 193	23 633	3 285	10 387	21 311	(10 924)	-51%	23 633
Total Capital Expenditure	3	195 481	99 914	133 069	18 253	76 401	84 714	(8 313)	-10%	133 069
Capital Expenditure - Functional Classification										
Governance and administration		838	1 625	5 409	77	2 067	4 996	(2 929)	-59%	5 409
Executive and council		6	5	60	-	37	60	(23)	-39%	60
Finance and administration		832	1 620	5 349	77	2 030	4 936	(2 905)	-59%	5 349
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3 874	100	12 109	1 967	4 557	3 690	866	23%	12 109
Community and social services		818	100	10 305	1 967	3 752	3 660	93	3%	10 305
Sport and recreation		2 497	-	31	-	10	31	(21)	-68%	31
Public safety		559	-	1 774	-	794	-	794	#DIV/0!	1 774
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		69 869	19 546	72 603	11 448	49 293	38 385	10 907	28%	72 603
Planning and development		5 434	1 900	1 483	220	359	180	179	99%	1 483
Road transport		64 435	17 646	71 120	11 228	48 934	38 205	10 729	28%	71 120
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		120 901	78 642	42 947	4 761	20 485	37 643	(17 158)	-46%	42 947
Energy sources		20 710	28 212	26 706	3 976	13 892	23 873	(9 980)	-42%	26 706
Water management		29 044	24 984	5 476	6	1 905	4 726	(2 821)	-60%	5 476
Waste water management		49 695	25 446	9 443	779	4 484	7 764	(3 280)	-42%	9 443
Waste management		21 452	-	1 322	-	204	1 280	(1 076)	-84%	1 322
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	195 481	99 914	133 069	18 253	76 401	84 714	(8 313)	-10%	133 069
Funded by:										
National Government		34 373	56 337	50 820	4 688	37 647	36 843	804	2%	50 820
Provincial Government		112 433	26 000	2 648	220	459	255	204	80%	2 648
District Municipality		71	-	450	-	-	-	-	-	450
Other transfers and grants		185	1 147	1 147	269	673	1 147	(474)	-41%	1 147
Transfers recognised - capital		147 062	83 484	55 065	5 177	38 779	38 245	534	1%	55 065
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	159	-	-	-	-	-	-	-	-
Internally generated funds		48 260	16 429	78 003	13 076	37 623	46 469	(8 847)	-19%	78 003
Total Capital Funding		195 481	99 914	133 069	18 253	76 401	84 714	(8 313)	-10%	133 069

4.1.6 Table C6: Monthly Budget Statement – Financial Position

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

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		146 720	13 325	13 325	100 644	13 325
Call investment deposits		15 420	10 000	10 000	130 000	10 000
Consumer debtors		115 555	175 866	175 866	113 164	175 866
Other debtors		23 602	26 734	26 734	26 363	26 734
Current portion of long-term receivables		1 968	1 675	1 675	1 968	1 675
Inventory		10 432	10 946	10 946	9 018	10 946
Total current assets		313 695	238 547	238 547	381 157	238 547
Non current assets						
Long-term receivables		3 314	1 827	1 827	8 972	1 827
Investments		-	-	-	-	-
Investment property		47 145	43 750	43 750	47 145	43 750
Investments in Associate		-	-	-	-	-
Property, plant and equipment		2 319 592	2 412 290	2 412 290	2 312 166	2 412 290
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		4 182	3 971	3 971	4 086	3 971
Other non-current assets		36 631	36 631	36 631	36 631	36 631
Total non current assets		2 410 862	2 498 469	2 498 469	2 409 000	2 498 469
TOTAL ASSETS		2 724 558	2 737 016	2 737 016	2 790 157	2 737 016
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		17 433	13 041	13 041	13 041	13 041
Consumer deposits		4 231	4 328	4 328	4 314	4 328
Trade and other payables		121 889	73 515	73 515	100 650	73 515
Provisions		47 167	40 765	40 765	44 345	40 765
Total current liabilities		190 720	131 650	131 650	162 350	131 650
Non current liabilities						
Borrowing		192 180	179 139	179 139	179 139	179 139
Provisions		255 801	245 335	245 335	255 801	245 335
Total non current liabilities		447 981	424 474	424 474	434 940	424 474
TOTAL LIABILITIES		638 701	556 123	556 123	597 290	556 123
NET ASSETS	2	2 085 857	2 180 893	2 180 893	2 192 867	2 180 893
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 085 857	2 180 893	2 180 893	2 192 867	2 180 893
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 085 857	2 180 893	2 180 893	2 192 867	2 180 893

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 2020/21								
		2019/20 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		100 740	96 634	111 334	9 277	93 358	92 381	977	1%	96 634
Service charges		620 705	488 603	551 456	51 881	530 781	473 465	57 316	12%	488 603
Other revenue		176 012	44 147	47 543	10 245	176 952	145 839	31 113	21%	44 147
Government - operating		140 434	208 112	166 964	2 191	159 921	166 854	(6 933)	-4%	208 112
Government - capital		50 052	83 484	54 417	-	56 927	52 532	4 395	8%	83 484
Interest		17 405	7 315	10 850	1 473	13 158	9 457	3 702	39%	7 315
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(925 131)	(805 204)	(875 040)	(75 349)	(847 484)	(828 126)	19 358	-2%	(805 204)
Finance charges		(23 996)	(22 676)	(22 676)	-	(22 676)	(22 676)	-	-	(22 676)
Transfers and Grants		(13 202)	(65 605)	(8 158)	(40)	(4 057)	(6 831)	(2 774)	41%	(65 605)
NET CASH FROM/(USED) OPERATING ACTIVITIES		143 019	34 810	36 690	(322)	156 881	82 895	(73 986)	-89%	34 810
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	2 467
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		(13)	50	50	(31)	9	41	(31)	-77%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(82 036)	(99 914)	(132 830)	(18 253)	(76 401)	(55 497)	20 904	-38%	(99 914)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(82 049)	(99 864)	(132 780)	(18 284)	(76 392)	(55 457)	20 935	-38%	(97 397)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		10	50	50	26	126	96	30	32%	50
Payments										
Repayment of borrowing		(10 410)	(11 702)	(11 702)	-	(11 702)	(11 702)	0	0%	(11 702)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(10 400)	(11 652)	(11 652)	26	(11 575)	(11 606)	(30)	0%	(11 652)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		109 867	100 031	161 720	(18 580)	161 720	161 720			161 720
Cash/cash equivalents at month/year end:		160 437	23 325	53 978		230 633	177 552			87 481

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 2020/21										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	9 466	0	2 563	1 471	1 543	1 366	7 377	16 324	40 110	28 080	5 902	24 153	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21 184	0	1 123	222	280	177	2 160	3 383	28 530	6 223	63	3 436	
Receivables from Non-exchange Transactions - Property Rates	1400	9 253	0	1 282	831	822	642	5 241	12 955	31 026	20 491	1 246	18 161	
Receivables from Exchange Transactions - Waste Water Management	1500	6 495	0	1 306	1 233	1 196	1 151	6 834	22 387	40 602	32 800	5 963	31 073	
Receivables from Exchange Transactions - Waste Management	1600	3 998	7	789	765	726	725	4 378	13 642	25 030	20 236	3 692	19 272	
Receivables from Exchange Transactions - Property Rental Debtors	1700	503	8	216	208	215	206	1 316	5 965	8 636	7 910	1 123	8 810	
Interest on Arrear Debtor Accounts	1810	39	0	43	61	90	107	1 341	21 520	23 202	23 120	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(10 024)	1	359	287	984	310	5 531	14 334	11 781	21 445	755	18 439	
Total By Income Source	2000	40 915	16	7 682	5 077	5 857	4 686	34 177	110 509	208 918	160 305	18 764	123 344	
2019/20 - totals only		43 837	15 752	6 085	4 553	4 418	3 449	22 279	92 364	192 737	127 063	18 437	87 846	
Debtors Age Analysis By Customer Group														
Organs of State	2200	357	-	911	164	128	77	920	528	3 086	1 817	-	-	
Commercial	2300	4 413	0	497	124	254	87	527	2 819	8 721	3 812	-	-	
Households	2400	32 320	16	5 954	4 519	5 251	4 336	26 744	96 450	175 591	137 301	18 764	123 344	
Other	2500	3 825	0	320	270	224	183	5 985	10 712	21 520	17 375	-	-	
Total By Customer Group	2600	40 915	16	7 682	5 077	5 857	4 686	34 177	110 509	208 918	160 305	18 764	123 344	

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

	April 2021	March 2021	February 2021
Gross consumer debtors, as per debtors age analysis	208 918 088	206 465 457	206 950 225
Total Provision for bad debts	-125 168 136	-125 168 136	-125 168 136
Provision bad debts Consumers (SC3)	-123 344 244	-123 344 244	-123 344 244
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-12 836 077	-12 468 182	-12 540 897
Net consumers debtors:	70 913 875	68 829 139	69 241 192

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 2021.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 208 918 088 as at 30 April 2021 compared to R 206 465 457 as at 31 March 2021. Current debt represents 14.85 % of the total outstanding debt, while the total debt in arrears represents 79.01 % of the debt and 6.1 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 67 % of the total debt. It should be noted that that 30 % of arrear debt representing R 61 422 147 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 16 180 696 when compared to the outstanding amount of R 192 737 392 on 30 April 2020, representing a 8.4 % annual increase.

2. Additional Information:

The increase of outstanding debt for service levies is 1.8 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 24.6 % and the average days outstanding are 90 days, which is 3 months.

The electricity distribution losses for the period of July 2020 to April 2021 were 7.28%.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2020 to April 2021	235 046 877 kWh	217 942 393 kWh	17 104 484 kWh	7.28 %

The water distribution losses for the period of July 2020 till March 2021 were 25.04% off which real losses were 22.30 %.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
Jul 2020 – March 2021	10 906 497 kl	8 175 035 kl	2 731 461 kl	25.04 %
Less:			-	
		Unbilled Authorized Consumption	89 592 kl	
		Customer Meter and Data Errors	209 619 kl	
Real Losses			2 432 250 kl	22.30 %

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 2021.

1. 19 421 SMS's were sent during the month to clients with arrear accounts to the value of R 149 119 214 while 3 109 final demands with arrears to the value of R 51 363 410 were emailed, and 49 final demands were hand delivered.
2. 18 401 accounts were sent via MMS (Multimedia Messaging Services) for clients to receive their accounts on their cellphones, while 27 849 friendly due date Reminders to the value of R 131 448 412 were emailed to clients.
3. 47 Arrangements with clients owing arrears to the value of R519 291 were concluded during the month.
4. R688 622 was recovered through pre-paid electricity restrictions on Non-Indigent clients where for each R10 used to buy prepaid electricity 60% or R6 is redirected towards the payment of your arrear debt.
5. There were 225 phone call reminders made to clients with arrears on their accounts.
6. There are currently 21 accounts owing R284 391 with section 58 Magistrate Courts Act Garnishee Orders which were entered into before the Stellenbosch Garnishee Order Court ruling which requires someone to now appear before the court. The total monthly payments amount to R1 119,38.

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 2021.

1. The total applications approved for all services by the end of April 2020 were 9 430.
2. The outstanding amount for Indigent consumers is R 20 326 677 of which R 17 477 029 is in arrears.
3. An amount of R 876 874 which represented amounts which were arrears owed by indigent debtors as at 30 June 2020 was written off during the month as per the provisions of the policy on write offs. This brings the total written off since 1 July 2020 to R 18 390 335.
4. Subsidies from July 2020 to April 2021 were allocated for the following services:

• Refuse	R	10 603 513
• Rates	R	2 244 443
• Sewerage	R	16 925 668
• Electricity	R	2 868 097
• Water	R	11 892 826
• Rent	R	8 493 300

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 2021.

Attorneys

The outstanding handed over debt as at 30 April 2021 was R 62 024 925 made up of 1 614 accounts,

1. An amount of R 229 615 was received as payments from the handed over accounts, while an amount of R 7 922 (vat incl.) was paid as commission.
2. 74 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R 42 328. The summonses will be followed by Judgements if there is no reply within 10 days. Should they fail to reply in 10 working days a Sheriff of court will issue judgment notice requiring them to make payment arrangement.
3. 137 Sheriff fees for the value of R 30 108, were paid to the sheriff of court for the serving of all court documents including summonses, notices, warrants, orders and execution of judgements and orders.
4. 20 judgments were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R 9 227.
5. 10 Section 65A1 notices were issued informing the clients that they need appear in court, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R6 015.
6. 6 Section 65A2 notices were issued informing that a judgement has been issued with no response, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R 515.
7. There were 13 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they us owe the money (the amount will be stated),

and signed a document where they promised to pay deferred monthly instalments each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R 2 512.

8. There were 30 Warrant of Execution issued, A write of execution is a court order that is granted to begin the transfer of assets from a debtor to a plaintiff to satisfy a judgment, resulting is a payment of legal fees, according to the approved Magistrate tariffs, of R3 743
9. All the costs listed above have been charged against the accounts of the clients concerned.

5.2.5 Arrears Councillors

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

1. The total outstanding arrear debt of Councilors after the April 2021 due date was R3 523.
2. An amount of R3 523 was deducted from the April 2021 salaries of 8 councilors who did not pay their accounts in full on the due date. (The arrear amount was R 3 523).

5.2.6 Arrears Employees

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

1. The outstanding debt of employees after the April 2021 due date was R159 747.
2. An amount of R4 900 was automatically deducted from the April 2021 salaries of 7 officials who had arrangements with a balance of R121 341 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R38 406 was, in accordance with the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the April 2021 salaries of 89 officials who did not pay their account in full on the due date. (The arrear amount was R38 406).

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 2020/21								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	25	135	7	-	-	-	-	-	167	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	25	135	7	-	-	-	-	-	167	-

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	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
Standard Bank		5 Months	Fixed Deposit	01 Jul 2020	–		5 000	5 000	–
Standard Bank		5 Months	Fixed Deposit	29 Jul 2020	–		5 000	5 000	–
Nedbank		6 Months	Fixed Deposit	26 Aug 2020	–		5 000	5 000	–
First National Bank		1 Month	Fixed Deposit	27 Aug 2020	–		5 000	5 000	–
ABSA Bank		1 Month	Fixed Deposit	31 Aug 2020	–		5 000	5 000	–
Nedbank		1 Month	Fixed Deposit	31 Aug 2020	–		5 000	5 000	–
Standard Bank		1 Month	Fixed Deposit	31 Aug 2020	–		5 000	5 000	–
ABSA Bank		2 Months	Fixed Deposit	28 Sep 2020	–		10 000	10 000	–
Nedbank		2 Months	Fixed Deposit	28 Sep 2020	–		15 000	15 000	–
Standard Bank		2 Months	Fixed Deposit	28 Sep 2020	–		15 000	15 000	–
Nedbank		3 Months	Fixed Deposit	27 Oct 2020	–		5 000	5 000	–
Standard Bank		3 Months	Fixed Deposit	28 Oct 2020	–		5 000	5 000	–
Standard Bank		4 Months	Fixed Deposit	27 Nov 2020	–		5 000	5 000	–
Nedbank		4 Months	Fixed Deposit	30 Nov 2020	–		5 000	5 000	–
ABSA Bank		5 Months	Fixed Deposit	28 Dec 2020	–		5 000	5 000	–
First National Bank		5 Months	Fixed Deposit	28 Dec 2020	–		5 000	5 000	–
First National Bank		3 Months	Fixed Deposit	24 Nov 2020	–		5 000	5 000	–
ABSA Bank		3 Months	Fixed Deposit	26 Nov 2020	–		5 000	5 000	–
Standard Bank		3 Months	Fixed Deposit	26 Nov 2020	–		5 000	5 000	–
ABSA Bank		4 Months	Fixed Deposit	28 Dec 2020	–		5 000	5 000	–
Standard Bank		4 Months	Fixed Deposit	28 Dec 2020	–		5 000	5 000	–
First National Bank		6 Months	Fixed Deposit	24 Feb 2021	–		5 000	5 000	–
Standard Bank		6 Months	Fixed Deposit	26 Feb 2021	–		5 000	5 000	–
Nedbank		6 Months	Fixed Deposit	26 Feb 2021	–		5 000	5 000	–
ABSA Bank		7 Months	Fixed Deposit	26 Mar 2021	–		5 000	5 000	–
Standard Bank		7 Months	Fixed Deposit	29 Mar 2021	–		5 000	5 000	–
ABSA Bank		3 Months	Fixed Deposit	26 Jan 2021	–		5 000	5 000	–
Standard Bank		3 Months	Fixed Deposit	28 Jan 2021	–		5 000	5 000	–
Nedbank		4 Months	Fixed Deposit	26 Feb 2021	–		5 000	5 000	–
Standard Bank		4 Months	Fixed Deposit	01 Mar 2021	–		5 000	5 000	–
ABSA Bank		5 Months	Fixed Deposit	29 Mar 2021	–		5 000	5 000	–
Nedbank		5 Months	Fixed Deposit	29 Mar 2021	–		5 000	5 000	–
First National Bank		5 Months	Fixed Deposit	29 Mar 2021	–		5 000	5 000	–
Standard Bank		5 Months	Fixed Deposit	29 Mar 2021	–		5 000	5 000	–
Nedbank		4 Months	Fixed Deposit	26 Mar 2021	–		5 000	5 000	–
First National Bank		5 Months	Fixed Deposit	26 Apr 2021	13		5 000	5 000	–
Standard Bank		5 Months	Fixed Deposit	28 Apr 2021	30		10 000	10 000	–
Nedbank		6 Months	Fixed Deposit	26 May 2021	16		5 000	–	5 000
Investec Bank		6 Months	Fixed Deposit	27 May 2021	15		5 000	–	5 000
ABSA Bank		7 Months	Fixed Deposit	28 Jun 2021	16		5 000	–	5 000
Standard Bank		7 Months	Fixed Deposit	28 Jun 2021	17		5 000	–	5 000
First National Bank		1 Month	Fixed Deposit	18 Jan 2021	–		10 000	10 000	–
Nedbank		4 Months	Fixed Deposit	19 Apr 2021	11		5 000	5 000	–
Standard Bank		4 Months	Fixed Deposit	19 Apr 2021	11		5 000	5 000	–
Nedbank		5 Months	Fixed Deposit	17 May 2021	18		5 000	–	5 000
Standard Bank		5 Months	Fixed Deposit	17 May 2021	19		5 000	–	5 000
Nedbank		6 Months	Fixed Deposit	17 Jun 2021	18		5 000	–	5 000
Standard Bank		6 Months	Fixed Deposit	17 Jun 2021	19		5 000	–	5 000
Nedbank		7 Months	Fixed Deposit	19 Jul 2021	18		5 000	–	5 000
Standard Bank		7 Months	Fixed Deposit	19 Jul 2021	20		5 000	–	5 000
Nedbank		6 Months	Fixed Deposit	26 Jul 2021	19		5 000	–	5 000
ABSA Bank		7 Months	Fixed Deposit	26 Aug 2021	18		5 000	–	5 000
Standard Bank		7 Months	Fixed Deposit	26 Aug 2021	19		5 000	–	5 000
Nedbank		8 Months	Fixed Deposit	27 Sep 2021	19		5 000	–	5 000
ABSA Bank		7 Months	Fixed Deposit	23 Sep 2021	18		5 000	–	5 000
Nedbank		7 Months	Fixed Deposit	23 Sep 2021	19		5 000	–	5 000
Nedbank		8 Months	Fixed Deposit	25 Oct 2021	19		5 000	–	5 000
ABSA Bank		6 Months	Fixed Deposit	27 Sep 2021	19		5 000	–	5 000
ABSA Bank		7 Months	Fixed Deposit	25 Oct 2021	19		5 000	–	5 000
First National Bank		7 Months	Fixed Deposit	25 Oct 2021	18		5 000	–	5 000
Nedbank		8 Months	Fixed Deposit	24 Nov 2021	20		5 000	–	5 000
Standard Bank		8 Months	Fixed Deposit	24 Nov 2021	20		5 000	–	5 000
Nedbank		4 Months	Fixed Deposit	23 Aug 2021	6		5 000	–	5 000
ABSA Bank		5 Months	Fixed Deposit	22 Sep 2021	5		5 000	–	5 000
Standard Bank		7 Months	Fixed Deposit	23 Nov 2021	6		5 000	–	5 000
Nedbank		8 Months	Fixed Deposit	22 Dec 2021	6		5 000	–	5 000
Municipality sub-total					492		365 000	235 000	130 000
TOTAL INVESTMENTS AND INTEREST	2				492		365 000	235 000	130 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 30 April 2021.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
Invest as at 30/04/2021 at the following A1 Banks as prescribed by Council's Investment Policy:							
ABSA		R	30 000 000,00				
NEDBANK		R	55 000 000,00				
FNB		R	5 000 000,00				
STANDARD		R	35 000 000,00				
INVESTEC		R	5 000 000,00				
			R 130 000 000,00				
ABSA LT		R	-				
			R 130 000 000,00				

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
29/Jan/20	STANDARD	288460898-050	7,550%	154	1/Jul/20	0,00	5 000 000		5 000 000	0
26/Feb/20	STANDARD	288460898-053	7,500%	154	29/Jul/20	0,00	5 000 000		5 000 000	0
26/Feb/20	NEDBANK	03/7881531576/278	7,60%	182	26/Aug/20	0,00	5 000 000		5 000 000	0
28/Jul/20	FNB	74860881869	4,03%	30	27/Aug/20	0,00		5 000 000	5 000 000	0
28/Jul/20	ABSA	2079330373	4,13%	34	31/Aug/20	0,00		5 000 000	5 000 000	0
28/Jul/20	NEDBANK	03/7881531576/279	4,25%	34	31/Aug/20	0,00		5 000 000	5 000 000	0
28/Jul/20	STANDARD	288460898-054	4,400%	34	31/Aug/20	0,00		5 000 000	5 000 000	0
28/Jul/20	ABSA	2079331311	4,18%	62	28/Sep/20	0,00		10 000 000	10 000 000	0
28/Jul/20	NEDBANK	03/7881531576/280	4,35%	62	28/Sep/20	0,00		15 000 000	15 000 000	0
28/Jul/20	STANDARD	288460898-055	4,450%	62	28/Sep/20	0,00		15 000 000	15 000 000	0
28/Jul/20	NEDBANK	03/7881531576/281	4,40%	91	27/Oct/20	0,00		5 000 000	5 000 000	0
28/Jul/20	STANDARD	288460898-056	4,500%	92	28/Oct/20	0,00		5 000 000	5 000 000	0
28/Jul/20	STANDARD	288460898-057	4,525%	122	27/Nov/20	0,00		5 000 000	5 000 000	0
28/Jul/20	NEDBANK	03/7881531576/282	4,40%	125	30/Nov/20	0,00		5 000 000	5 000 000	0
28/Jul/20	ABSA	2079330624	4,25%	153	28/Dec/20	0,00		5 000 000	5 000 000	0
28/Jul/20	FNB	74860880184	4,21%	153	28/Dec/20	0,00		5 000 000	5 000 000	0
26/Aug/20	FNB	74864639149	3,81%	90	24/Nov/20	0,00		5 000 000	5 000 000	0
26/Aug/20	ABSA	2079382477	3,92%	92	26/Nov/20	0,00		5 000 000	5 000 000	0
26/Aug/20	STANDARD	288460898-058	4,000%	92	26/Nov/20	0,00		5 000 000	5 000 000	0
26/Aug/20	ABSA	2079382508	3,940%	124	28/Dec/20	0,00		5 000 000	5 000 000	0
26/Aug/20	STANDARD	288460898-059	4,025%	124	28/Dec/20	0,00		5 000 000	5 000 000	0
26/Aug/20	FNB	74864638498	3,96%	182	24/Feb/21	0,00		5 000 000	5 000 000	0
26/Aug/20	STANDARD	288460898-060	4,100%	184	26/Feb/21	0,00		5 000 000	5 000 000	0
26/Aug/20	NEDBANK	03/7881531576/283	3,90%	184	26/Feb/21	0,00		5 000 000	5 000 000	0
26/Aug/20	ABSA	2079382320	4,00%	212	26/Mar/21	0,00		5 000 000	5 000 000	0
26/Aug/20	STANDARD	288460898-061	4,125%	215	29/Mar/21	0,00		5 000 000	5 000 000	0
28/Oct/20	ABSA	2079483483	3,78%	90	26/Jan/21	0,00		5 000 000	5 000 000	0
28/Oct/20	STANDARD	288460898-062	3,900%	92	28/Jan/21	0,00		5 000 000	5 000 000	0
28/Oct/20	NEDBANK	03/7881531576/284	3,76%	121	26/Feb/21	0,00		5 000 000	5 000 000	0
28/Oct/20	STANDARD	288460898-063	3,925%	124	1/Mar/21	0,00		5 000 000	5 000 000	0
28/Oct/20	ABSA	2079483637	3,73%	152	29/Mar/21	0,00		5 000 000	5 000 000	0
28/Oct/20	NEDBANK	03/7881531576/285	3,79%	152	29/Mar/21	0,00		5 000 000	5 000 000	0
28/Oct/20	FNB	74873662967	3,75%	152	29/Mar/21	0,00		5 000 000	5 000 000	0
28/Oct/20	STANDARD	288460898-064	3,925%	152	29/Mar/21	0,00		5 000 000	5 000 000	0
26/Nov/20	NEDBANK	03/7881531576/286	3,90%	120	26/Mar/21	0,00		5 000 000	5 000 000	0
26/Nov/20	FNB	74877492211	3,93%	151	26/Apr/21	13 458,90		5 000 000	5 000 000	0
26/Nov/20	STANDARD	288460898-065	4,050%	153	28/Apr/21	29 958,90		10 000 000	10 000 000	0
26/Nov/20	NEDBANK	03/7881531576/287	3,97%	181	26/May/21	16 315,17		5 000 000		5 000 000
26/Nov/20	INVESTEC	J810494786	3,60%	182	27/May/21	14 794,52		5 000 000		5 000 000
26/Nov/20	ABSA	2079524441	3,85%	214	28/Jun/21	15 821,92		5 000 000		5 000 000
26/Nov/20	STANDARD	288460898-066	4,100%	214	28/Jun/21	16 849,32		5 000 000		5 000 000
17/Dec/20	FNB	74880054785	3,85%	32	18/Jan/21	0,00		10 000 000	10 000 000	0
17/Dec/20	NEDBANK	03/7881531576/288	4,30%	123	19/Apr/21	10 602,74		5 000 000	5 000 000	0
17/Dec/20	STANDARD	288460898-067	4,550%	123	19/Apr/21	11 219,18		5 000 000	5 000 000	0
17/Dec/20	NEDBANK	03/7881531576/289	4,40%	151	17/May/21	18 082,19		5 000 000		5 000 000
17/Dec/20	STANDARD	288460898-068	4,625%	151	17/May/21	19 066,85		5 000 000		5 000 000
17/Dec/20	NEDBANK	03/7881531576/290	4,45%	182	17/Jun/21	18 287,67		5 000 000		5 000 000
17/Dec/20	STANDARD	288460898-069	4,700%	182	17/Jun/21	19 315,07		5 000 000		5 000 000
17/Dec/20	NEDBANK	03/7881531576/291	4,50%	214	19/Jul/21	18 493,15		5 000 000		5 000 000
17/Dec/20	STANDARD	288460898-070	4,750%	214	19/Jul/21	19 520,55		5 000 000		5 000 000
26/Jan/21	NEDBANK	03/7881531576/292	4,55%	181	26/Jul/21	18 698,63		5 000 000		5 000 000
26/Jan/21	ABSA	2079605435	4,35%	212	26/Aug/21	17 876,71		5 000 000		5 000 000
26/Jan/21	STANDARD	288460898-071	4,525%	212	26/Aug/21	18 595,89		5 000 000		5 000 000
26/Jan/21	NEDBANK	03/7881531576/293	4,65%	244	27/Sep/21	19 109,59		5 000 000		5 000 000
23/Feb/21	ABSA	2079654997	4,48%	212	23/Sep/21	18 410,96		5 000 000		5 000 000
23/Feb/21	NEDBANK	03/7881531576/294	4,65%	212	23/Sep/21	19 109,59		5 000 000		5 000 000
23/Feb/21	NEDBANK	03/7881531576/295	4,70%	244	25/Oct/21	19 315,07		5 000 000		5 000 000
24/Mar/21	ABSA	2079710278	4,59%	187	27/Sep/21	18 863,01		5 000 000		5 000 000
24/Mar/21	ABSA	2079710317	4,63%	215	25/Oct/21	19 027,40		5 000 000		5 000 000
24/Mar/21	FNB	74892725639	4,40%	215	25/Oct/21	18 082,19		5 000 000		5 000 000
24/Mar/21	NEDBANK	03/7881531576/296	4,90%	245	24/Nov/21	20 136,99		5 000 000		5 000 000
24/Mar/21	STANDARD	288460898-072	4,875%	245	24/Nov/21	20 034,25		5 000 000		5 000 000
22/Apr/21	NEDBANK	03/7881531576/297	4,55%	123	23/Aug/21	5 609,59		5 000 000		5 000 000
22/Apr/21	ABSA	2079768611	4,39%	153	22/Sep/21	5 412,33		5 000 000		5 000 000
22/Apr/21	STANDARD	288460898-073	4,725%	215	23/Nov/21	5 825,34		5 000 000		5 000 000
22/Apr/21	NEDBANK	03/7881531576/298	4,85%	244	22/Dec/21	5 979,45		5 000 000		5 000 000
Sub Total						491 813,12	15 000 000	350 000 000	235 000 000	130 000 000
						491 813,12	15 000 000,00	350 000 000	235 000 000	130 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month January 2021.

Funds Allocations

The schedule reflecting all council's Investments as at 30 April 2021 R130 000 000. (R15 000 000 at 30 June 2020).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated	30/06/2020		30/04/2021	
	Liability	Cash back	Liability	Cash back
			160 436 934	
Unutilized grants	35 771 432	35 771 432	40 334 168	40 334 168
Consumer and Sundry deposits	4 635 843	4 635 843	4 961 358	4 961 358
External loans unspent	102 884	102 884	102 884	102 884
LT loan - cash back		0		0
EFF Accumulated Depreciation	8 425 820	8 425 820	4 212 910	4 212 910
Self Insurance Reserve	6 118 962	6 118 962	6 883 509	6 883 509
Capital Replacement reserve	59 473 146	59 473 146	89 006 116	89 006 116
Brandwacht Trust	97 893	97 893	97 893	97 893
Retained surplus (unidentified dep.)	7 897 094	7 897 094	16 013 524	16 013 524
Performance Bonus Provison	947 787	947 787	1 011 111	1 011 111
Set aside for retention	7 362 994	7 362 994	7 377 588	7 377 588
Set aside for Creditor payments	17 592 020	25 666 738	32 150 450	56 282 140
Provision for leave Payment	3 936 342	3 936 342	4 350 000	4 350 000
	152 362 216	160 436 934	206 501 510	230 633 200
Cash Surplus (Deficit)		8 074 718		24 131 690
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2020		30/04/2021	
ABSA	0		30 000 000	
Nedbank	5 000 000		55 000 000	
First National Bank	0		5 000 000	
Standard Bank	10 000 000		35 000 000	
Investec	0		5 000 000	
Total short term	15 000 000		130 000 000	
Bank and Cash	145 423 759		100 620 025	
Cash on hand	13 175		13 175	
	160 436 934		230 633 200	
			-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in April 2021.

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

All payments are recorded in the cashbook (general ledger) as from electronic transfer number 283 191 to 283 644.

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 2021				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/04/2021				117 726 177,81
Deposits for the April 2021				100 062 422,83
Cheques for the April 2021				(117 168 575,74)
Balance as per Cash Book at 30/04/2021				<u>100 620 024,90</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		117 726 177,81	
40101012690	Balance B/f		0,00	117 726 177,81
40101012691	Movements		100 062 422,83	
40101012692	Movements		(117 168 575,74)	(17 106 152,91)
Balance as per Ledger at 30/04/2021				<u>100 620 024,90</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 30/04/2021				111 952 901,57
Cash on Hand	Not yet Banked			1 621 030,83
Outstanding Cheques				(10 224 568,00)
Amounts Under Banked				0,00
Amounts Over Banked				0,00
Deposits not Received	Previous months	(4 980,00)		
	April 2021	(5 793 168,49)	(5 798 148,49)	(5 798 148,49)
Deposits received in Duplicate				0,00
Unpaid Cheques not Re-deposited				0,00
Other Items				2 898 304,30
Cash Surpluses / Shortages	Iro Payments Received			6,00
Adjustments to be Made for Apr 2021	BANK CHARGES	(156 237,19)		0,00
	MICROSOFT	(14 261,50)	(170 498,69)	170 498,69
Balance as per Cash Book at 30/04/2021				<u>100 620 024,90</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

	TOTAL
Balance as per Bank Statement at 01/04/2021	122 055 239,25
Cheques for April 2021	(111 823 208,97)
Deposits for April 2021	100 062 416,83
Other Adjustments / Transactions	(22 368 545,86)
Other Adjustments / Transactions now cleared	22 329 573,87
Direct Deposits from previous months Received	(4 026 168,32)
Direct Deposits not Received	5 793 168,49
Amounts Under Banked now cleared	0,00
R/D Cheques	0,00
Cash on Hand - 01/04/2021	1 551 457,11
Cash on Hand - 30/04/2021	(1 621 030,83)
Balance as per Bank Statements at 30/04/2021	<u>111 952 901,57</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with unspent conditional grants to the value of R 21 779 041 for the period April 2021 and conditional grants to the value of R 214 948 000 were received. The value of the unspent conditional grants at the end of April 2021 is R 40 334 168.

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

Description	Ref	2019/20	Budget Year 2020/21							
		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:		122 900	132 217	149 956	–	149 956	149 956	–		132 217
Operational Revenue:General Revenue:Equitable Share		117 997	127 591	145 330	–	145 330	145 330	–		127 591
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 215	3 076	3 076	–	3 076	3 076	–		3 076
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	1 550	–		1 550
Municipal Disaster Grant [Schedule 5B]		138	–	–	–	–	–	–		–
Provincial Government:		13 979	72 525	16 659	1 630	9 981	10 399	(418)	-4,0%	72 525
Capacity Building		1 080	–	1 000	1 000	1 000	1 000	–		–
Capacity Building and Other		1 310	401	680	–	237	536	(299)	-55,8%	401
Disaster and Emergency Services	4	–	–	236	236	236	–	–	#DIV/0!	–
Health	4	–	–	–	–	–	–	–		–
Housing	4	1 299	61 725	4 211	300	300	475	(175)	-36,8%	61 725
Infrastructure	4	–	–	–	–	–	–	–		–
Libraries, Archives and Museums	4	9 738	10 125	10 125	–	8 114	8 114	–		10 125
Other	4	406	94	228	94	94	94	–		94
Public Transport	4	146	180	180	–	–	180	(180)	-100,0%	180
Road Infrastructure - Maintenance	4	–	–	–	–	–	–	–		–
Sports and Recreation	4	–	–	–	–	–	–	–		–
Waste Water Infrastructure - Maintenance	4	–	–	–	–	–	–	–		–
Water Supply Infrastructure - Maintenance	4	–	–	–	–	–	–	–		–
District Municipality:		2 100	500	600	–	–	500	(500)	-100,0%	600
All Grants		2 100	500	600	–	–	500	(500)	-100,0%	600
Other grant providers:		1 268	2 870	3 998	–	–	3 888	(3 888)	-100,0%	2 870
Departmental Agencies and Accounts		631	2 250	3 378	–	–	3 378	(3 378)	-100,0%	2 250
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-profit Institutions		637	620	620	–	–	510	(510)	-100,0%	620
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	140 247	208 112	171 213	1 630	159 937	164 743	(4 806)	-2,9%	208 212
Capital Transfers and Grants										
National Government:		44 612	56 337	50 820	17 778	50 820	48 934	1 886	3,9%	56 337
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		10 000	22 097	17 000	–	17 000	15 114	1 886	12,5%	22 097
Municipal Infrastructure Grant [Schedule 5B]		34 452	34 240	33 820	17 778	33 820	33 820	–		34 240
Municipal Disaster Relief Grant		160	–	–	–	–	–	–		–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–		–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–		–
Provincial Government:		109 520	26 000	2 648	1 900	2 000	2 000	–		26 000
Capacity Building		–	–	–	–	–	–	–		–
Capacity Building and Other		5 100	–	–	–	–	–	–		–
Disaster and Emergency Services		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Housing		104 420	24 000	–	–	–	–	–		24 000
Infrastructure		–	–	–	–	–	–	–		–
Libraries, Archives and Museums		–	100	100	–	100	100	–		100
Other		–	1 900	2 548	1 900	1 900	1 900	–		1 900
Public Transport		–	–	–	–	–	–	–		–
Road Infrastructure		–	–	–	–	–	–	–		–
Sports and Recreation		–	–	–	–	–	–	–		–
Waste Water Infrastructure		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
District Municipality:		500	–	450	–	–	–	–		–
All Grants		500	–	450	–	–	–	–		–
Other grant providers:		185	1 147	1 147	–	–	1 597	(1 597)	-100,0%	1 147
Departmental Agencies and Accounts		–	1 147	1 147	–	–	1 147	(1 147)	-100,0%	1 147
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-Profit Institutions		185	–	–	–	–	450	(450)	-100,0%	–
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Transfer from Operational Revenue		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	154 817	83 484	55 065	19 678	52 820	52 531	289	0,5%	83 484
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	295 064	291 596	226 279	21 308	212 757	217 274	(4 517)	-2,1%	291 696

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	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		122 820	132 217	149 956	7 997	125 410	149 956	(24 546)	-16,4%	132 217
Operational Revenue:General Revenue:Equitable Share		117 997	127 591	145 330	7 975	121 407	145 330	(23 924)	-16,5%	127 591
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 215	3 076	3 076	–	3 076	3 076	–	–	3 076
Local Government Financial Management Grant [Schedule 5B]		1 470	1 550	1 550	22	927	1 550	(623)	-40,2%	1 550
Municipal Disaster Grant [Schedule 5B]		138	–	–	–	–	–	–	–	–
Provincial Government:		15 092	72 525	12 410	1 229	6 582	10 399	(3 817)	-36,7%	72 525
Capacity Building		1 755	–	1 000	–	–	1 000	(1 000)	-100,0%	–
Capacity Building and Other		909	401	249	509	509	536	(27)	-5,1%	401
Disaster and Emergency Services		–	–	236	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		2 221	61 725	475	–	–	475	(475)	-100,0%	61 725
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		9 738	10 125	10 125	720	6 073	8 114	(2 041)	-25,2%	10 125
Other		323	94	145	–	–	94	(94)	-100,0%	94
Public Transport		146	180	180	–	–	180	(180)	-100,0%	180
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
District Municipality:		1 528	500	600	–	–	500	(500)	-100,0%	500
All Grants		1 528	500	600	–	–	500	(500)	-100,0%	500
Other grant providers:		1 444	2 870	3 998	1 073	2 277	3 888	(1 611)	-41,4%	2 870
Departmental Agencies and Accounts		631	2 250	3 378	1 073	2 277	3 378	(1 101)	-32,6%	2 250
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		813	620	620	–	–	510	(510)	-100,0%	620
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		140 884	208 112	166 964	10 298	134 269	164 743	(30 474)	-18,5%	208 112
Capital expenditure of Transfers and Grants										
National Government:		26 334	56 337	50 820	9 623	32 960	48 934	(15 974)	-32,6%	55 917
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		5 327	22 097	17 000	1 121	8 440	15 114	(6 674)	-44,2%	22 097
Municipal Infrastructure Grant [Schedule 5B]		20 847	34 240	33 820	8 501	24 519	33 820	(9 301)	-27,5%	33 820
Municipal Disaster Relief Grant		160	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		109 057	26 000	2 000	1	238	2 000	(1 762)	-88,1%	26 000
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		4 637	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		104 420	24 000	–	–	–	–	–	–	24 000
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	100	100	1	100	100	(0)	-0,2%	100
Other		–	1 900	1 900	–	138	1 900	(1 762)	-92,7%	1 900
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		71	–	450	–	–	–	–	–	–
All Grants		71	–	450	–	–	–	–	–	–
Other grant providers:		185	1 147	1 147	269	673	1 597	(924)	-57,9%	1 147
Departmental Agencies and Accounts		–	1 147	1 147	269	673	1 147	(474)	-41,3%	1 147
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		185	–	–	–	–	450	(450)	-100,0%	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		135 647	83 484	54 417	9 893	33 871	52 531	(18 661)	-35,5%	83 064
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		276 531	291 596	221 381	20 191	168 139	217 274	(49 135)	-22,6%	291 176

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 2021, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2020/2021			April 2021					
	Unutilised Balance 01/07/2020	Debit Balance	Received 01/07/2020 30/04/2021	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)- Capital	Refunded	To Other Debtors	Balance 30/04/2021
National Government:-	10 151 162,62	-	200 776 000,00	-133 417 361,05	-37 647 310,55	-10 151 162,62	-	29 711 328,40
Operating grants:-	-	-	149 956 000,00	-133 417 361,05	-	-	-	16 538 638,95
Equitable share	-	-	145 330 000,00	-129 381 000,00	-	-	-	15 949 000,00
Financial Management Grant	-	-	1 550 000,00	-960 361,05	-	-	-	589 638,95
EPWP: Expanded Public Works	-	-	3 076 000,00	-3 076 000,00	-	-	-	-
NT Disaster Management - COVID 19	-	-	-	-	-	-	-	-
Capital grants:-	10 151 162,62	-	50 820 000,00	-	-37 647 310,55	-10 151 162,62	-	13 172 689,45
Municipal Infrastructure Grant	10 151 162,62	-	33 820 000,00	-	-27 951 843,79	-10 151 162,62	-	5 868 156,21
Integrated National Electrification Grant	-	-	17 000 000,00	-	-9 695 466,76	-	-	7 304 533,24
NT Disaster Management - COVID 19	-	-	-	-	-	-	-	-
Provincial Government:-	11 029 834,72	-	14 172 000,00	-8 461 744,62	-458 565,70	-6 132 264,67	-	10 149 259,73
Operating Grants plus Operating Housing:-	6 858 443,86	-	12 172 000,00	-8 461 744,62	-	-2 608 972,10	-	7 959 727,14
Operating Provincial	1 083 112,04	-	12 172 000,00	-7 482 016,62	-	-569 175,04	-	5 203 920,38
Library Service Conditional Grant	-	-	10 125 000,00	-6 766 662,09	-	-	-	3 358 337,91
Proclaimed Roads	-	-	180 000,00	-180 000,00	-	-	-	-
CDW Grant Operational Support	-	-	94 000,00	-	-	-	-	94 000,00
Financial Management Capacity Building Grant	710 000,00	-	300 000,00	-	-	-330 000,00	-	680 000,00
FMSG - Revenue Enhancement	-	-	1 000 000,00	-508 854,53	-	-	-	491 145,47
Thusong Centre	83 097,00	-	-	-26 500,00	-	-	-	56 597,00
PT Disaster Management - COVID 19	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building	239 175,04	-	237 000,00	-	-	-239 175,04	-	237 000,00
Disaster Management Grant	-	-	236 000,00	-	-	-	-	236 000,00
Local Government Graduate Internship Grant	50 840,00	-	-	-	-	-	-	50 840,00
Operating Provincial Housing	5 775 331,82	-	-	-979 728,00	-	-2 039 797,06	-	2 755 806,76
Housing from Capital to Operating Top structure	2 039 797,06	-	-	-	-	-2 039 797,06	-	-
Avian Park 439 Houses	3 735 534,76	-	-	-979 728,00	-	-	-	2 755 806,76
Title Deeds	-	-	-	-	-	-	-	-
Transhex	-	-	-	-	-	-	-	-
Capital grants:-	4 171 390,86	-	2 000 000,00	-	-458 565,70	-3 523 292,57	-	2 189 532,59
Other	648 098,29	-	2 000 000,00	-	-458 565,70	-	-	2 189 532,59
RSEP	648 098,29	-	1 900 000,00	-	-358 805,99	-	-	2 189 292,30
Library Service Conditional Grant	-	-	100 000,00	-	-99 759,71	-	-	240,29
Capital - grants Housing	3 523 292,57	-	-	-	-	-3 523 292,57	-	-0,00
Housing: Transhex	3 523 292,57	-	-	-	-	-3 523 292,57	-	-0,00
Cape Winelands District Municipality:-	528 755,00	-	-	-	-	-100 000,00	-	428 755,00
Operating grants:-	100 000,00	-	-	-	-	-100 000,00	-	-
Cape Winelands District Municipality	100 000,00	-	-	-	-	-100 000,00	-	-
Capital grants:-	428 755,00	-	-	-	-	-	-	428 755,00
Cape Winelands District Municipality	428 755,00	-	-	-	-	-	-	428 755,00
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
Housing Grants	69 288,83	-422 643,00	-	-	-	-24 464,29	422 643,00	44 824,54
58 Houses for staff (SAMWU)	44 824,54	-	-	-	-	-	-	44 824,54
350 Houses Avian Park	-	-422 643,00	-	-	-	-	422 643,00	-
1800 Zweletemba Housing Project (A + B)	-	-	-	-	-	-	-	-
339 Houses	24 464,29	-	-	-	-	-24 464,29	-	-
Other Grants	-	-175 506,65	-	-2 277 140,97	-672 991,60	-	3 125 639,22	-
Operating grants:-	-	-175 506,65	-	-2 277 140,97	-	-	2 452 647,62	-
LGWSETA	-	-	-	-	-	-	-	-
Work for water	-	-175 506,65	-	-2 277 140,97	-	-	2 452 647,62	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-672 991,60	-	672 991,60	-
Area Lighting	-	-	-	-	-672 991,60	-	672 991,60	-
Other Municipalities	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
21 779 041,17	-598 149,65	214 948 000,00	-144 156 246,64	-38 778 867,85	-16 407 891,58	4 221 273,82	40 334 167,67	-
			214 948 000,00	-182 935 114,49				-
						GROSS BALANCE		40 334 167,67

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	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 006	14 259	15 012	1 178	11 722	12 510	(788)	-6%	7 131
Pension and UIF Contributions		1 563	1 602	1 601	126	1 282	1 334	(53)	-4%	1 601
Medical Aid Contributions		299	305	311	25	243	259	(16)	-6%	311
Motor Vehicle Allowance		731	794	728	56	568	607	(39)	-6%	728
Cellphone Allowance		1 667	1 673	1 673	139	1 393	1 394	(1)	0%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		147	148	148	12	123	123	(0)	0%	8 029
Sub Total - Councillors		18 413	18 780	19 473	1 537	15 330	16 227	(898)	-6%	19 473
% increase	4		2,0%	5,8%						5,8%
Senior Managers of the Municipality										
Basic Salaries and Wages		6 920	6 845	7 901	579	7 046	6 584	461	7%	7 901
Pension and UIF Contributions		553	674	849	51	631	708	(77)	-11%	849
Medical Aid Contributions		86	92	92	8	99	77	21	28%	92
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		894	999	1 234	74	974	1 029	(55)	-5%	1 234
Cellphone Allowance		225	204	245	20	512	204	308	151%	245
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		36	78	243	5	50	202	(152)	-75%	243
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 714	8 891	10 565	737	9 311	8 804	507	6%	10 565
% increase	4		2,0%	21,2%						21,2%
Other Municipal Staff										
Basic Salaries and Wages		174 387	193 872	194 319	15 266	155 881	161 933	(6 052)	-4%	194 319
Pension and UIF Contributions		33 034	36 423	36 674	2 893	29 472	30 561	(1 089)	-4%	36 674
Medical Aid Contributions		18 588	21 753	21 818	1 704	16 627	18 182	(1 555)	-9%	21 818
Overtime		20 119	16 160	14 652	1 433	15 487	12 210	3 277	27%	21 144
Performance Bonus		-	-	-	-	-	-	-	-	15 239
Motor Vehicle Allowance		8 193	8 609	9 023	696	6 914	7 519	(605)	-8%	9 023
Cellphone Allowance		1 495	1 302	1 331	145	1 373	1 109	264	24%	1 331
Housing Allowances		2 044	2 893	3 093	171	1 762	2 578	(815)	-32%	3 093
Other benefits and allowances		24 470	20 758	26 059	2 162	20 992	21 716	(724)	-3%	4 328
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6 213	6 756	6 756	554	5 394	5 630	(236)	-4%	6 756
Sub Total - Other Municipal Staff		288 545	308 526	313 724	25 025	253 903	261 438	(7 534)	-3%	313 724
% increase	4		6,9%	8,7%						8,7%
Total Parent Municipality		315 671	336 197	343 762	27 299	278 544	286 469	(7 925)	-3%	343 762
TOTAL SALARY, ALLOWANCES & BENEFITS		315 671	336 197	343 762	27 299	278 544	286 469	(7 925)	-3%	343 762
% increase	4		6,5%	8,9%						8,9%
TOTAL MANAGERS AND STAFF		297 258	317 416	324 289	25 762	263 214	270 241	(7 027)	-3%	324 289

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SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R14 651 800**.

Overtime payments are one month in arrear, this being the reason that 9 Month spending been reflecting on the end of April 2021 reports. Overtime should be monitored closely.

From 1 July 2020 till 30 April 2021	Budget for the year	Estimate for the 9 months	Actual to Date	Variance
Overtime	14 651 800	10 988 850	15 435 859	(4 447 009)
Temporary personnel	13 603 867	11 336 556	9 209 976	2 126 580

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

		<u>February 2021</u>	<u>March 2021</u>	<u>April 2021</u>
EPWP	Temporary	235	422	388
Temporary	For 6 months	13	11	14
Permanent		869	867	864
Councillors		41	41	41
TOTAL		<u>1 158</u>	<u>1 341</u>	<u>1 307</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	2019/20	Budget Year 2020/21							
	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	1 379	40	1 649	353	353	1 649	1 296	78,6%	0%
August	6 365	12 059	5 613	349	702	7 263	6 560	90,3%	1%
September	4 068	10 700	4 249	3 065	3 767	11 512	7 745	67,3%	4%
October	7 376	11 390	3 112	186	3 953	14 624	10 671	73,0%	4%
November	7 618	4 093	(9 335)	9 562	13 515	18 717	5 202	27,8%	14%
December	6 571	11 835	28 132	8 808	22 323	46 849	24 526	52,4%	22%
January	5 297	11 187	4 653	1 079	23 402	51 502	28 100	54,6%	23%
February	75 049	3 080	2 559	11 789	35 191	54 061	18 870	34,9%	35%
March	11 929	13 863	24 654	22 957	58 148	78 715	20 567	26,1%	58%
April	3 042	4 776	19 427	18 253	76 401	98 142	21 741	22,2%	76%
May	5 150	4 703	13 844	–	–	111 987	–	0,0%	0%
June	61 637	12 187	34 510	–	–	146 497	–	0,0%	0%
Total Capital expenditure	195 481	99 914	133 069	76 401					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

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

Capital Progress Report 2020/202		April 2021										
PROJECT FUNDING	Total Approved Budget 2019/20	Roll overs requests from 2018/19	Veriments/ Additional funding	Other Adjustments	Adjustments Feb 2021	Total Funded budget 2019/20	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN												
TOTAL EXTERNAL LOAN	0	0	0		0	0	0.00	0.00	0.00	0.00	0.00	
CAPITAL REPLACEMENT RESERVE												
Projects New	11 575 114	14 618 143	189 270	0	38 189 944	64 572 471	773 050.04	35 698 150.57	34 011 289.83	12 111 547.79	30 561 181.17	52.67%
Projects (B/F)	0	5 512 430	0	0	-620 000	4 892 430	0.00	2 669 220.39	2 669 220.39	857 658.24	2 223 209.61	54.56%
Projects (MIG Counter Funding)	0	2 000 000	0	0	0	2 000 000	0.00	580 836.24	580 836.24	0.00	1 419 163.76	29.04%
CRR Connectors (Public Contr)	3 839 200	260 659	0	0	0	4 099 859	0.00	140 121.15	140 121.15	73 986.37	3 959 737.85	3.42%
Furniture and Equipment	15 000	381 385	103 230	0	139 008	638 623	185 317.44	383 796.32	62 701.63	0.00	575 921.37	9.82%
TOTAL CRR	15 429 314	22 772 617	292 500	0	37 708 952	76 203 383	958 367.48	39 472 124.67	37 464 169.24	13 043 192.40	38 739 213.76	49.16%
INSURANCE RESERVE												
Insurance Reserve	1 000 000	800 000	0	0	0	1 800 000	607 822.48	183 111.74	158 453.03	32 900.42	1 641 546.97	8.80%
TOTAL INSURANCE RESERVE	1 000 000	800 000	0	0	0	1 800 000	607 822.48	183 111.74	158 453.03	32 900.42	1 641 546.97	8.80%
TOTAL BASIC CAPITAL	16 429 314	23 572 617	292 500	0	37 708 952	78 003 383	1 566 189.96	39 655 236.41	37 622 622.27	13 076 092.82	40 380 760.73	48.23%
CAPITAL: GRANT FUNDING												
District Municipality	0	0	0	0	450 000	450 000	0.00	0.00	0.00	0.00	450 000.00	0.00%
PAWC: Libraries	100 000	0	0	0	0	100 000	0.00	99 957.28	99 759.71	0.00	240.29	99.76%
PAWC: RSEP	1 900 000	0	0	0	648 097	2 548 097	34 782.61	432 925.99	358 805.99	220 426.99	2 189 291.01	14.08%
Other	1 147 275	0	0	0	0	1 147 275	0.00	672 991.60	672 991.60	268 959.10	474 283.40	58.66%
National Government: MIG (DORA)	34 239 999	0	0	0	-419 999	33 820 000	0.00	27 951 843.79	27 951 843.79	3 432 716.43	5 868 156.21	82.65%
National Government: INEP (DORA)	22 097 000	0	0	-5 097 000	0	17 000 000	0.00	9 695 466.76	9 695 466.76	1 254 980.53	7 304 533.24	57.03%
PAWC: Housing (Services)	24 000 000	0	0	-24 000 000	0	0	0.00	0.00	0.00	0.00	0.00	#DIV/0!
TOTAL : GRANT FUNDING	83 484 274	0	0	-29 097 000	678 098	55 065 372	34 782.61	38 653 185.42	38 779 867.85	5 177 083.05	16 286 504.15	70.42%
TOTAL FUNDING	99 913 588	23 572 617	292 500	-29 097 000	38 387 050	133 068 755	1 600 972.57	78 508 421.83	76 401 490.12	18 253 175.87	56 667 264.88	57.42%

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 30 April 2021.

COUNCIL'S MONTHLY REPORT														
Type of Claim	July	Aug	Sept	October	Nov	Dec	Jan	Feb	March	Apr	May	June	Year End	
Public Liability/possible Liability	6	5	8	8	6	3	8	8	2	3			0	
Council vehicles	2	3	3	4	2	2	1	4	1	1			23	
Private vehicles								1					1	
Fire/Theft/ Damage to buildings	2	3	6				1						12	
Theft/ Loss of Property	1	2	3	5	9	2	2	4	3				17	
Injury on duty claims	1	10	2	5			5	2	4	2			40	
Claims within excess not submitted to Insurer (Marsh Africa)/not covered														
Public Liability/possible Liability													0	
Council vehicles													0	
Private vehicles													0	
Fire/Theft/ Damage to buildings													0	
Theft/ Loss of Property													0	
Damage Electrical Poles no cover													0	
RESOLVED CLAIMS													0	
Total claims submitted	12	23	22	17	17	7	17	19	10	6	0	0	150	
Totals will be adjusted monthly as actual expenses and payment from insurer occur.														
TOTAL QUOTED EXPENSE	R 95 795,03	R 80 674,68	R 64 256,76	R 33 868,03	R 148 871,70	R 70 799,90	R 214 390,56	R 118 345,57	R 3 804 222,00	R 98 071,40			R 4 729 295,63	
VALUE OF REJECTED CLAIMS	R 55 206,49	R 86 880,10	R 1 327,38	R 121 563,00	R 40 778,00	R 990,00			R 12 983,74	R 12 075,20			R 331 809,91	
ACTUAL CAPITAL EXPENSE:														
SAMRAS ORDERS (excl VAT)					R 61 982,63	R 7 284,40							R 101 846,34	
ACTUAL M & R EXPENSE: SAMRAS ORDERS (excl VAT)	R 2 737,50	R 70 144,35		R 6 843,48	R 51 876,31	R 68 376,02	R 272 060,90	R 187 591,79		R 208,73			R 659 839,08	
DIRECT PAYMENT TO SUPPLIER/TP FROM INSURER													R 0,00	
PAYMENT FROM INSURER: CAPITAL REPLACEMENT (excl VAT)	R 71 644,35				R 158 640,95	R 7 284,42	R 850 338,60	R 33 020,66	R 1 252,17				R 1 122 181,15	
OPERATING REPAIRS (excl VAT)													R 0,00	
LOSS TO COUNCIL														
LEGAL DEPARTMENT APPROVED EXCESS:	R 21 739,13	R 2 895,00	R 9 584,95	R 9 254,26	R 5 266,96	R 1 840,00	R 25 654,01	R 23 725,88	R 10 372,58	R 391,00			R 6 123,50	
		R 30 987,95	R 30 987,95	R 9 254,26	R 5 266,96	R 24 344,17	R 25 654,01	R 23 725,88	R 10 372,58	R 10 366,15			R 171 296,04	
COMMENTS:	4 Claims submitted for reports, 3 claims awaiting insurers further instructions from insurer, 4 claims await quotes	3 Claims awaiting user departments, 1 claim referred to legal dept, 7 claims awaiting insurer's feedback, 2 claims awaiting quotes	13 Claims submitted to the insurer with dept reports, awaiting further advice from insurer, 3 claims submitted to the insurer as sector appointed, awaiting insurer's feedback, 4 claims awaiting insurer's quotes/dept reports.	6 Claims submitted and deemed to be within excess, claims referred to legal dept, 7 claims awaiting feedback from them, 2 claims still have outstanding documents/dept report/security coverage, 4 claims awaiting insurer's advice, 3 casualty awaiting insurer's	4 claims awaiting feedback from insurer, 2 claims submitted to the legal dept, 2 claims awaiting quotes and claim numbers	3 claims submitted to the insurer, 2 claims advised, 2 claims submitted awaiting further documents from departments, 1 claim rejected by insurer, 1 claim awaits legal input.	3 claims submitted to the insurer, 2 claims advised, 2 claims submitted awaiting further documents from departments, 1 claim rejected by insurer, 1 claim awaits legal input.	9 Claims submitted to the insurer, 1 awaiting documents from TP/user departments, 1 claim assessor appointed awaiting quote, 3 claims awaiting quotes from user dept.	5 Claims submitted to our legal dept, 8 insurers responses, 4 claims await dept reports	3 Claims awaiting quotes, 3 claims awaiting feedback	2 Claims referred to Legal Departments, 1 claim awaiting departmental report, 1 claim awaiting feedback from insurer.			
ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR														

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.2 The list of deviations from, and rectification of minor breaches of the procurement process for the period April 2021 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

No	Deviation reference	Directorate	Department	Reason for Deviation (Deviation category)	Short Summary of Deviation	Amount approved	Period Approved	Maximum Anticipated expenditure approved	Approved Service Provider/ Contractor/ Supplier
1	BVD 430	COMMUNITY SERV	TRAFFIC	EXCEPTIONAL CASE	The contract came to an end 30 June 2020, but with Covid lockdown, the prescribe SCM procedures could not be followed to appoint a new service provider. The required services are specified and it required the potential provider to bring their own cages, transport and animal handling equipment. In the last quarter of 2020 BVM placed an advert for the 2nd time to appoint a professional services provider, but none was responsive. An advert went out again and closed on 18 March 2021 and is currently in evaluation status.	R332 067,50	TILL 30 JUNIE 2021	R332 067,50	ANIMAL WELFARE
2	BVD 432	FINANCE	WORKSHOP	EXCEPTIONAL CASE	Failure of a pump, needed the pump to be stripped first in order to determine what the fault of the pump was on the inside. It is therefore impractical and impossible to request 3 quotes for the vacuum pump to be fixed.	R42 039,39	ONCE OFF	R42 039,39	SPECIALISED MUNICIPAL EQUIPMENT
3	BVD 433	PUBLIC SERVICES	WATER & SEWER NETWORK	EMERGENCY	The Emergency repairs of a 500mm waterline, which provide water to households of the entire Southern part of Worcester needed to be fixed, preventing drinking and other water needs in that area (During COVID 19 Pandemic, which necessitates water for hygienic purposes). Other suppliers could not be sourced immediately for an cascade clamp of this specific size in order to repair. Due to the emergency, BVM proceeded to fix the waterline.	R5 060,00	ONCE OFF	R5 060,00	UNIVERSAL TRADING
4	BVD 434	MM	ICT	EXCEPTIONAL CASE	Surtech Solutions RSA (Pty) Ltd, previously known as COS has installed the ACL software which is used by the Municipality as a Continuous Monitoring Tool. The Breede Valley Municipality is paying the annual licence fee for ACL software. It will be impractical to follow the normal Supply Chain process, as the current software (ACL) in place can only be facilitated by the relevant service provider (Surtech Solutions RSA (Pty) Ltd). There will be an increase in scope of the previous deviation, as the software will be upgraded to a new platform from analytics to robotics.	R195 500,00	ONCE OFF	R195 500,00	SURTECH SOLUTIONS
5	BVD 435	FINANCE	WORKSHOP	EXCEPTIONAL CASE	Tyre services is a service that is first rendered and then quoted for. Tyre punctures or tyre bursts is not something that can be foreseen. Punctures are an everyday event that needs to be fixed as soon as possible to keep the vehicle on the road to ensure uninterrupted service delivery. When a puncture is being repaired it will happen that the tyre is in such a condition that is beyond repair and then the tyre needs to be replaced. Call out services for tyre repairs are also used. A market related price between Worcester Tyremart and Trendtyre Worcester was obtained. Tyremart Worcester and Trendtyre Worcester are the only two service providers locally that can quote on all the categories that is needed to render the service needed. That is why we do recommend that deviation be awarded to Tyremart Worcester, which is the cheapest. This contract will be rate based and utilised as per budget available.	R100 000,00	APRIL - SEPT 2021	R100 000,00	TYREMART WORCESTER
6	BVD 437	MM	AUDIT	EXCEPTIONAL CASE	All practicing Internal Auditors must be members of the Institute of Internal Auditors. The Institute of Internal Auditors South Africa (IIA SA), referred to as The Institute, is part of an international network representing the interest of Internal Auditors worldwide. As part of this international network, the Institute upholds and supports the fundamental tenets of the profession - the Code of Ethics and the International Standards for the Professional Practice of Internal Auditing.	R14 791,88	ONCE OFF	R14 791,88	THE INSTITUTE OF INTERNAL AUDITORS
7	BVD 438	FINANCE	FIN PLANNING	EXCEPTIONAL CASE	It would be impossible and impractical to obtain these specific / specialized licenses from any other service provider than Adapt IT, the custodian of the Case ware Financial System. The Municipality have been using the Case ware Financial System to compile Annual Financial Statements for the past 7 years and all historic data are currently on this system. In the past, the licenses renewal cost where included in the Bytes SLA so the municipality received these license renewal codes directly from Bytes and the finance department didn't need to go out on a separate process. The Service Level Agreement has been amended by Bytes because Bytes were in process of developing its own AFS module. This module is currently not yet finalized and still need to undergo testing. By not renewing the Case ware licenses the municipality might be posing a risk of not having access to the case ware system to compile the AFS at financial year end.	R80 309,10	ONCE OFF	R80 309,10	ADAPT IT
8	BVD 439	FINANCE	WORKSHOP	EXCEPTIONAL CASE	It is impractical and impossible to request 3 quotes for a strip and quote on vehicle CW 66415.	R22 345,83	ONCE OFF	R22 345,83	WORC NISSAN
9	BVD 440	FINANCE	WORKSHOP	EXCEPTIONAL CASE	It is impractical and impossible to request 3 quotes for a strip and quote on Vehicle CW 70315.	R15 802,15	ONCE OFF	R15 802,15	TONYS
10	BVD 441	FINANCE	WORKSHOP	EXCEPTIONAL CASE	It is impractical and impossible to request 3 quotes for a strip and quote on vehicle CW 55958.	R58 525,68	ONCE OFF	R58 525,68	AAD TRUCK
11	BVD 442	FINANCE	WORKSHOP	EMERGENCY	Vehicle is stuck and need to be towed out with a special vehicle that can handle the weight of the digger. No SCM process can be followed as the incident occurred after hours during the weekend, and digger loader can't be left in an unsafe area where it can be vandalized or stripped.	R3 500,00	ONCE OFF	R3 500,00	WORC BREAKDOWN SERVICES
12	BVD 445	SSS	ADMIN	EXCEPTIONAL CASE	FRAMA is the sole provider of the stamps for the FRAMA franking machine. The franking machine of the Records and Archives Section is used for mail and processing of documents, and thus needs to be in working order at all times. The administration department, more specifically the Records and Archives Section is responsible for the mailing of correspondence, letters, etc., received from all the departments throughout the organization. A franking machine was bought from FRAMA many years ago, for the creation and application of physical evidence of postage, in other words the application of a stamp as required by the South African postal authority. It thus functions as a postage stamp. The machine was bought at FRAMA as they are the sole supplier of remote meter setting postage to the South African postage authority, thus no other evidence of postage will be accepted by the South African postage authority, than that of FRAMA's. The machine thus have to be maintained from time to time with postage stamps in order to function correctly.	R28 400,00	ONCE OFF	R28 400,00	FRAMA
13	BVD 446	COMMUNITY SERVICES	LIBRARY	EXCEPTIONAL CASE	LIASA is the only professional organisation for all library workers in SA. This is for annual membership fees.	R3 260,00	ONCE OFF	R3 260,00	LIASA
14	BVD 447	FINANCE	WORKSHOP	EXCEPTIONAL CASE	It is impractical and impossible to request 3 quotes for a strip and quote on vehicle CW 47189.	R10 508,72	ONCE OFF	R10 508,72	JAFFES FORD
						R912 110,25		R912 110,25	

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

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

AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT
12/04/2021	BV 865/ 2020	PROVISION CLEANING, COLLECTION, TRANSPORTATION AND DISPOSAL OF 3M3 SKIPS (CONTAINERS) WITHIN THE BREEDE VALLEY MUNICIPAL AREA FOR A PERIOD ENDING 30 JUNE 2024	Wynland Skip Hire	Rates Based
12/04/2021	BV 871/ 2020	BULK ELECTRICAL SERVICES FOR THE TRANSEXHOUSING DEVELOPMENT IN WORCESTER - PHASE 3	VE Reticulation (Pty) Ltd	R 9 999 185,71
19/04/2021	BV 873/ 2021	SUPPLY AND DELIVERY OF 200KVa MOBILE GENERATOR	Matase Industrial Solutions	R 671 471,20
22/04/2021	BV 876/ 2021	PROFESSIONAL INTERPRETATION AND TRANSLATION SERVICES FOR THE PERIOD ENDING 30 JUNE 2024	Mashighame Trading 77 cc	Rates Based
30/04/2021	BV872/ 2021	CONSTRUCTION OF SEWER CONNECTION FOR NEIGHBORHOOD CENTRE IN RIVERVIEW	Futi Construction	R 349 917,98
30/04/2021	BV 880/ 2021	SUPPORT AND MAINTENANCE SERVICES OF WIRELESS RADIO NETWORK FOR A PERIOD ENDING 30 JUNE 2024	Comsol Networks (Pty) Ltd	Rates Based
				R 11 020 574,89

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 12 - MUNICIPAL MANAGER'S QUALITY CERTIFICATE

QUALITY CERTIFICATE

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

(mark as appropriate)

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

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

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: _____



DATE: 14 May 2021